



**Town of Comox
2025 – 2029 Draft Proposed
Corporate Budget Package**

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Community Profile – Comox at a Glance

We respectfully acknowledge that the land on which we gather and work is on the Unceded Traditional Territory of the K'ómoks First Nation, the traditional keepers of this land.

Comox (English: /'koumoks/)^[4] is a town on the southern coast of the Comox Peninsula in the [Strait of Georgia](#) on the eastern coast of [Vancouver Island, British Columbia](#).^[1] Thousands of years ago, the warm dry summers, mild winters, fertile soil, and abundant sea life attracted [First Nations](#), who called the area *kw'umuxws* ([Kwak'wala](#), the adopted language of the [K'ómoks](#), for *plentiful*).

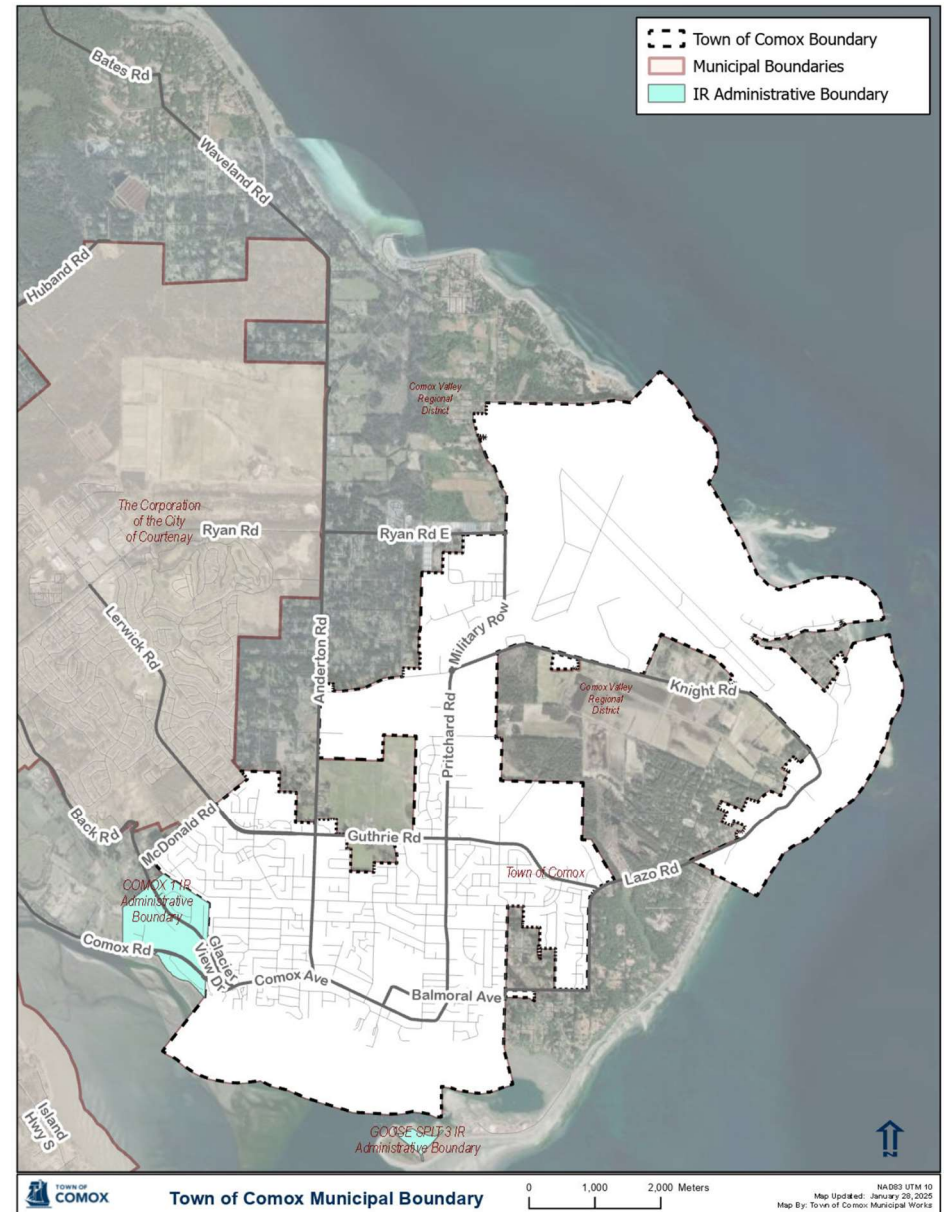
The Town of Comox is the government body providing services to almost 15,000 residents. Comox (white) borders on the City of Courtenay (light shaded), Comox Valley Regional District (dark shaded) and the K'ómoks First Nation (light blue).

The major employers in Comox include Canadian Forces Base (CFB) Comox, Comox Valley School District 71, Comox Valley Airport, Town of Comox and Providence Living.

Year	Comox	Population Increase	% of Comox Valley Population	Comox Valley
2021	14,806	5.5%	20.4%	72,445
2016	14,028	2.9%	21.1%	66,527
2011	13,627	12.3%	21.4%	63,538
2006	12,136	6.5%	21.4%	56,655
2001	11,391	2.9%	21.6%	52,653

Median Age (source: Statistics Canada)

Year	Comox	Courtenay	Cumberland	Comox Valley	BC
2021	52.4	48.8	39.2	50.8	42.8
2016	51.8	50.4	39.2	50.8	43.0
2011	49.1	46.5	38.2	n/a	41.9
2006	46.2	43.0	40.6	n/a	40.8



Town of Comox Council Members

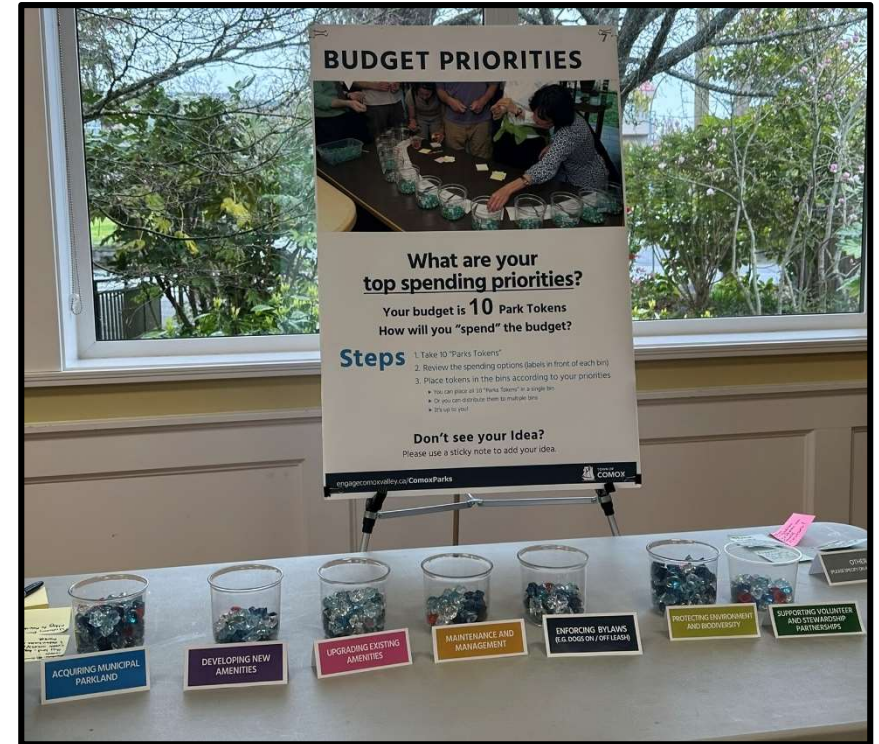


Figure 1(l-r) C. Haslett, C. Kerr, C. Swift, Mayor Minions, C. Grant, C. Meilleur, C. Blacklock

Her Worship, Mayor Nicole Minions	(250) 339-2202	nminions@comox.ca
Councillor Steve Blacklock	(250) 702-7323	sblacklock@comox.ca
Councillor Ken Grant	(250) 792-0007	kgrant@comox.ca
Councillor Chris Haslett	(250) 218-8208	chaslett@comox.ca
Councillor Dr. Jonathan Kerr	(250) 702-5547	jkerr@comox.ca
Councillor Jenn Meilleur	(604) 562-8769	jmeilleur@comox.ca
Councillor Maureen Swift	(250) 339-1211	mswift@comox.ca

How can I get More Involved in the Budget Process?

- Learn about each of the municipal Departments and their budgets. This information is available online at <https://www.comox.ca/budget> or in our Town Hall at 109 Beaufort Street.
- Meet with your member of Council to discuss your concerns or suggestions. Their contact information is in the front of this booklet.
- Send your ideas to the appropriate Department Head to explore the feasibility of your suggestions.
- Attend the Budget presentations. Dates can be found online at <https://www.comox.ca/budget> or by contacting the Town Hall.
- Attend the Council Meetings discussing the budget. Dates can be found online at <https://www.comox.ca/councilmeetings> or by contacting the Town Hall.
- Keep in mind that budget preparation for the next fiscal year, which begins January 1, generally starts in the summer of the prior year.
- Use these resources for more information:
- Town of Comox website: www.comox.ca
- Information on Public Display at the Town Hall
- Contact the Town's Director of Finance
 - Edward Henley ehenley@comox.ca
 - 250-331-6418



2025 Budget Summary

Property Taxes

The 2025 draft proposed Corporate Budget includes an estimated net residential property tax increase of 8.96% which would be an approximate \$146 increase to taxes for the average home from \$1629.37 (2024) to \$1775.36 (2025). The actual amount will vary based on assessed property value and property tax multiplier adjustments within the property tax base.

This staff proposed increase is subject to review and deliberation by Council.

The total 2025 draft proposed Corporate Budget is \$41.4 million, assuming the draft proposed budget including the proposed property tax increase of \$1,044,019 is approved. This budget is composed of \$35.9 million in the Operating Budget plus \$5.5 million in the Capital Budget.

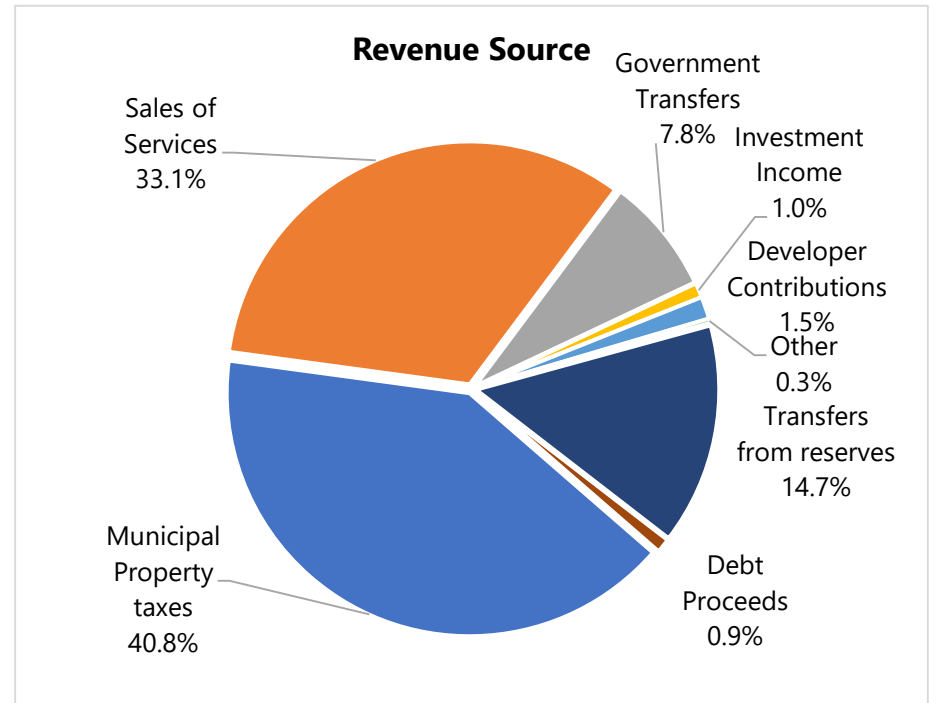
Property tax is the primary source of revenue to delivery municipal services including; fire and policing, roads maintenance and repair, parks and recreation services, legislative and corporate services, planning and zoning and bylaw enforcement, among others. User fees, grants and internal reserves (consisting of previously saved money) are among additional sources of revenue.

Water and sewer services receive targeted water and sewer parcel taxes however they do not receive funding from general municipal property taxes

Policing services are provided by the Comox Valley detachment of the RCMP. The costs are included in the municipal budget.

Library services are provided by the Vancouver Island Regional Library. The costs are not included in the municipal budget but are included in the municipal levy on the property tax bill as required by provincial law.

Full details of the 2025 - 2029 Budget and meeting resources are available online at www.comox.ca/budget. Information for budgets from prior years are also available.



Infrastructure Renewal Fund Levy

The infrastructure renewal fund levy will be in year 2 of the 10-year plan with an increase from approximately \$52 (2024) to \$104 (2025) for the average residential property. These funds will assist in funding the major repairs and replacements of Comox’s infrastructure. This 10-year initiative was approved by Council on February 7, 2024. Refer to the infrastructure renewal fund section of the budget package for more information.

Water and Sewer Parcel Taxes

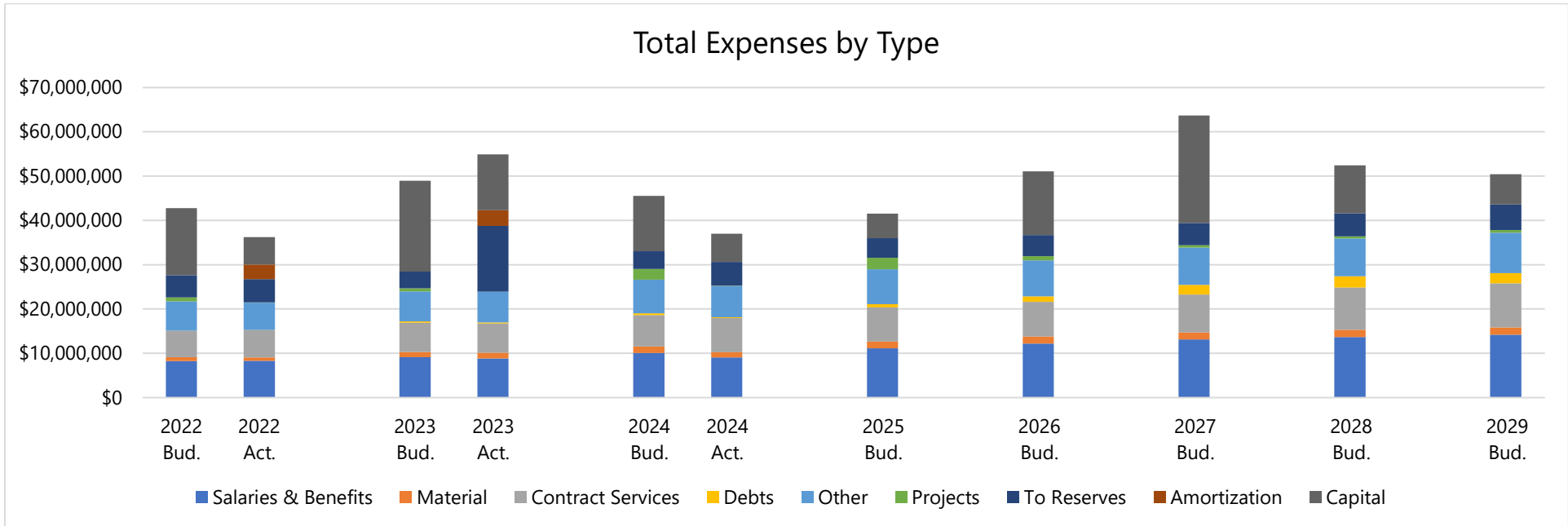
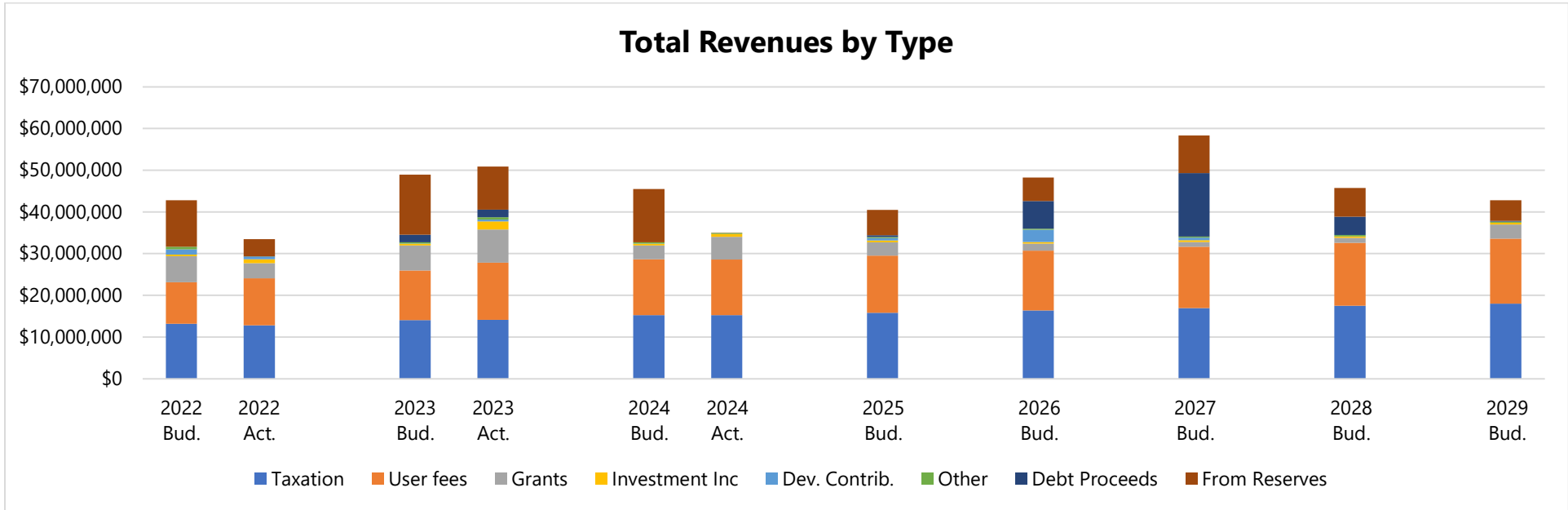
On December 4, 2024, the water parcel tax was approved to increase from \$75 (2024) to \$85 (2025) and the sewer parcel tax was approved to increase from \$75 (2024) to \$80 (2025). Refer to the water and sewer sections of the budget package for more information on the parcel taxes.

Total Revenues and Expenses by Type

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenues									
Taxation	12,813,373	14,125,882	15,222,234	15,278,104	15,824,081	16,387,175	16,967,338	17,491,825	18,019,890
User fees	11,262,304	13,686,804	13,409,905	13,312,936	13,684,095	14,295,305	14,699,749	15,103,103	15,567,200
Grants	3,650,756	7,993,292	3,312,782	5,418,365	3,216,358	1,710,098	1,135,689	1,164,089	3,409,089
Investment Inc	925,021	1,916,700	400,000	732,394	400,000	400,000	400,000	408,000	416,160
Dev. Contrib.	685,908	427,543	75,000	0	607,250	2,910,000	631,250	12,500	0
Other	24,761	603,582	290,300	206,379	261,430	265,065	270,165	275,663	281,270
Debt Proceeds	0	1,804,024	0	0	386,000	6,660,000	15,175,000	4,410,000	150,000
From Reserves	4,078,946	10,324,289	12,800,191	18,200	6,098,500	5,608,930	9,020,283	6,853,523	4,954,354
Total Revenues	33,441,069	50,882,117	45,510,412	34,966,379	40,477,714	48,236,573	58,299,474	45,718,703	42,797,963
Expenses									
Salaries & Benefits	8,270,011	8,826,208	10,084,973	9,078,617	11,099,514	12,193,122	13,131,563	13,632,121	14,159,106
Material	816,942	1,309,740	1,474,411	1,142,622	1,571,186	1,583,930	1,613,456	1,646,423	1,684,544
Contract Services	6,109,038	6,602,374	7,017,774	7,750,338	7,706,119	7,850,839	8,505,563	9,576,995	9,935,082
Debts	46,507	190,327	467,051	135,837	693,523	1,213,690	2,195,195	2,518,716	2,316,197
Other	6,191,590	6,960,877	7,567,828	7,120,213	7,921,753	8,154,930	8,407,479	8,578,294	9,136,829
Projects	45,217	0	2,450,001	6,832	2,552,966	946,000	563,000	468,000	578,000
To Reserves	5,283,352	14,842,475	3,952,184	5,382,900	4,437,172	4,729,545	4,963,609	5,157,302	5,800,288
Amortization	3,278,188	3,542,400	0	0	0	0	0	0	0
Capital	6,176,450	12,600,175	12,496,190	6,371,133	5,539,500	14,427,930	24,280,133	10,853,023	6,816,354
Total Expenses	36,217,297	54,874,576	45,510,412	36,988,491	41,521,733	51,099,986	63,659,998	52,430,874	50,426,400
Net Difference	-2,776,228	-3,992,459	0	-2,022,113	-1,044,019	-2,863,413	-5,360,524	-6,712,171	-7,628,437

	2025	2026	2027	2028	2029
Estimated tax increase required *	8.96%	15.62%	21.43%	11.60%	7.86%

Note: The projected required tax increase include staff positions and major capital projects which have not been approved by Council. As such this should serve only as a general guide for understanding future needs.



Total Revenues and Expenses by Type as %

	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenues											
Taxation	30.8%	38.3%	28.7%	27.8%	33.4%	43.7%	39.1%	34.0%	29.1%	38.3%	42.1%
User fees	23.3%	33.7%	24.4%	26.9%	29.5%	38.1%	33.8%	29.6%	25.2%	33.0%	36.4%
Grants	14.6%	10.9%	12.2%	15.7%	7.3%	15.5%	7.9%	3.5%	1.9%	2.5%	8.0%
Investment Inc	0.9%	2.8%	0.8%	3.8%	0.9%	2.1%	1.0%	0.8%	0.7%	0.9%	1.0%
Dev. Contrib.	2.9%	2.1%	0.2%	0.8%	0.2%	0.0%	1.5%	6.0%	1.1%	0.0%	0.0%
Other	1.5%	0.1%	0.6%	1.2%	0.6%	0.6%	0.6%	0.5%	0.5%	0.6%	0.7%
Debt Proceeds	0.0%	0.0%	3.7%	3.5%	0.0%	0.0%	1.0%	13.8%	26.0%	9.6%	0.4%
From Reserves	25.9%	12.2%	29.5%	20.3%	28.1%	0.1%	15.1%	11.6%	15.5%	15.0%	11.6%
Total Revenues	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Expenses											
Salaries & Benefits	19.2%	22.8%	18.6%	16.1%	22.2%	24.5%	26.7%	23.9%	20.6%	26.0%	28.1%
Material	2.1%	2.3%	2.4%	2.4%	3.2%	3.1%	3.8%	3.1%	2.5%	3.1%	3.3%
Contract Services	13.8%	16.9%	13.6%	12.0%	15.4%	21.0%	18.6%	15.4%	13.4%	18.3%	19.7%
Debts	0.1%	0.1%	0.6%	0.3%	1.0%	0.4%	1.7%	2.4%	3.4%	4.8%	4.6%
Other	15.6%	17.1%	13.8%	12.7%	16.6%	19.2%	19.1%	16.0%	13.2%	16.4%	18.1%
Projects	2.1%	0.1%	1.4%	0.0%	5.4%	0.0%	6.1%	1.9%	0.9%	0.9%	1.1%
To Reserves	11.7%	14.6%	7.8%	27.0%	8.7%	14.6%	10.7%	9.3%	7.8%	9.8%	11.5%
Amortization	0.0%	9.1%	0.0%	6.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital	35.4%	17.1%	41.9%	23.0%	27.5%	17.2%	13.3%	28.2%	38.1%	20.7%	13.5%
Total Expenses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Total Revenues and Expenses by Department

	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Revenue									
Municipal Property taxes	12,813,373	14,125,882	15,222,234	15,284,192	15,824,081	16,387,175	16,967,338	17,491,825	18,019,890
Sales of Services	11,262,304	13,637,020	13,409,905	13,151,593	13,684,095	14,295,305	14,699,749	15,103,103	15,567,200
Government Transfers	3,650,756	7,993,292	3,312,782	5,389,665	3,216,358	1,710,098	1,135,689	1,164,089	3,409,089
Investment Income	925,021	1,916,700	400,000	732,394	400,000	400,000	400,000	408,000	416,160
Other Corporations	0	0	0	0	0	0	0	0	0
Developer Contributions	685,908	427,543	75,000	0	607,250	2,910,000	631,250	12,500	0
Other	126,063	148,744	153,000	133,105	122,900	125,350	127,850	130,410	133,020
Total Revenues	29,353,823	38,704,020	32,572,921	34,753,899	33,854,684	35,827,928	33,961,876	34,309,927	37,545,359
Operating Expenses									
General Government	3,230,042	3,568,945	3,442,300	3,675,111	3,809,294	4,547,650	4,750,679	4,894,048	5,401,140
Protective Services	3,968,889	4,522,623	5,085,832	4,274,414	5,257,611	5,405,612	6,451,912	7,616,003	8,000,882
Solid Waste Management	1,591,868	1,863,581	2,143,083	2,202,099	2,605,704	2,642,731	2,684,374	2,730,888	2,783,003
Housing/Health	0	0	0	0	0	0	0	0	0
Development Services	763,927	687,202	2,351,403	1,081,678	2,216,306	1,122,090	950,880	901,565	935,226
Transportation	2,249,232	2,289,950	2,210,484	2,066,364	2,648,749	2,427,586	2,560,368	2,659,490	2,811,495
Parks, Rec, Culture	4,779,784	5,079,743	6,067,799	5,206,260	6,732,806	6,801,109	6,947,182	7,096,598	7,373,005
Water Services	2,273,792	2,936,716	3,473,379	2,719,178	3,460,431	3,658,859	3,564,372	3,593,120	3,659,981
Sewer Services	2,426,131	2,657,559	3,559,437	2,923,304	3,794,107	3,805,469	3,990,979	4,086,368	4,201,569
Total Operating Expenses	21,283,666	23,606,320	28,333,717	24,148,409	30,525,008	30,411,106	31,900,746	33,578,080	35,166,301
Net Operating Revenue(Deficit)	8,070,157	15,097,700	4,239,204	10,605,490	3,329,676	5,416,822	2,061,130	731,847	2,379,058
Add									
Amortization	3,278,188	3,542,400	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Transfers from reserves	4,078,946	10,324,289	12,800,191	18,200	6,098,500	5,608,930	9,020,283	6,853,523	4,954,354
Proceeds of debt (loans/leases)	0	1,804,024	0	0	386,000	6,660,000	15,175,000	4,410,000	150,000
Proceeds on sale of TCA	0	0	0	8,984	0	0	0	0	0
Total Additions	7,357,134	15,670,713	16,100,191	27,184	9,784,500	15,568,930	27,495,283	14,563,523	8,404,354

Deduct									
Amortization expense	3,278,188	3,542,400	3,300,000	0	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Transfers to reserves	5,283,352	14,842,475	3,952,184	5,382,900	4,437,172	4,729,545	4,963,609	5,157,302	5,800,288
Principal repayment on debt	25,153	112,941	354,401	0	593,063	823,850	1,082,778	1,223,472	1,036,865
Interest payments on debt	7,493	35,291	87,650	86,596	100,460	389,840	1,112,417	1,295,244	1,279,332
Grants to Other Organizations	154,451	136,857	148,970	196,116	188,000	178,000	178,000	178,500	179,010
Capital, General Municipal	6,112,421	10,948,511	11,550,190	3,508,105	5,218,500	10,624,930	21,451,433	8,437,323	2,938,554
Capital, Water Fund	63,258	634,158	55,000	6,181	180,000	1,058,000	2,298,500	1,985,000	1,020,800
Capital, Sewer Fund	771	595,020	891,000	2,824,646	141,000	2,745,000	530,200	430,700	2,857,000
Total Deductions	14,925,088	30,847,653	20,339,395	12,004,544	14,158,195	23,849,165	34,916,937	22,007,541	18,411,849
Financial Plan Balance	502,203	-79,240	0	1,371,870	1,044,019	-2,863,413	-5,360,524	-6,712,171	-7,628,437

	2025	2026	2027	2028	2029
Estimated tax increase required *	8.96%	15.62%	21.43%	11.60%	7.86%

Note: The projected required tax increase include staff positions and major capital projects which have not been approved by Council. As such this should serve only as a general guide for understanding future needs.

What is the Operating Budget and the Capital Budget?

Comox budgets using a modified accrual basis and does not budget for amortization although amortization is calculated and included in the year-end financial statements. Comox’s total Fiscal 2025 budget is \$41,521,733. The [Community Charter \(2003\) S.165\(5\)](#) requires a balanced budget. The budget is divided into two major categories: Operating and Capital.

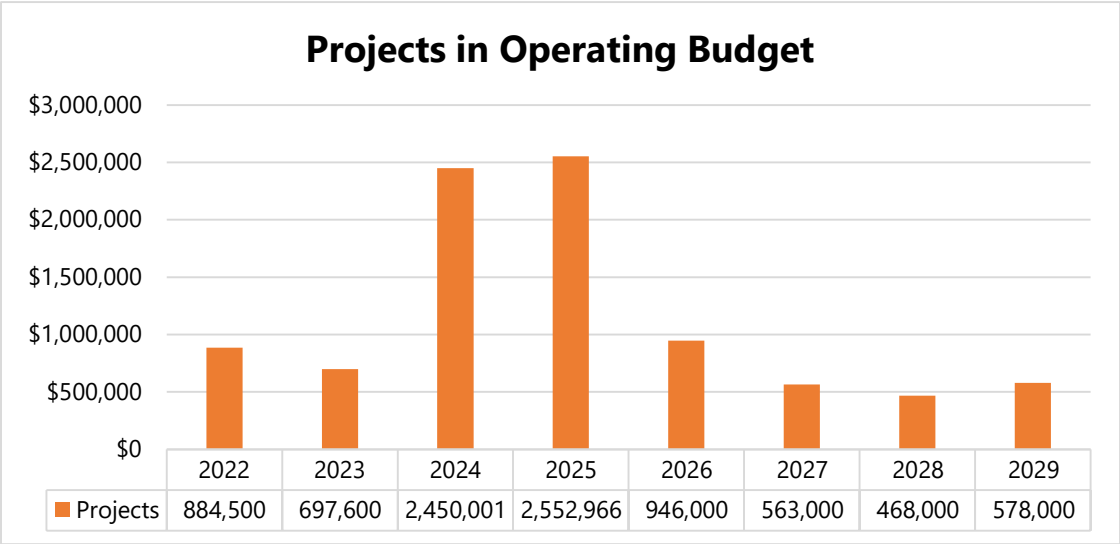
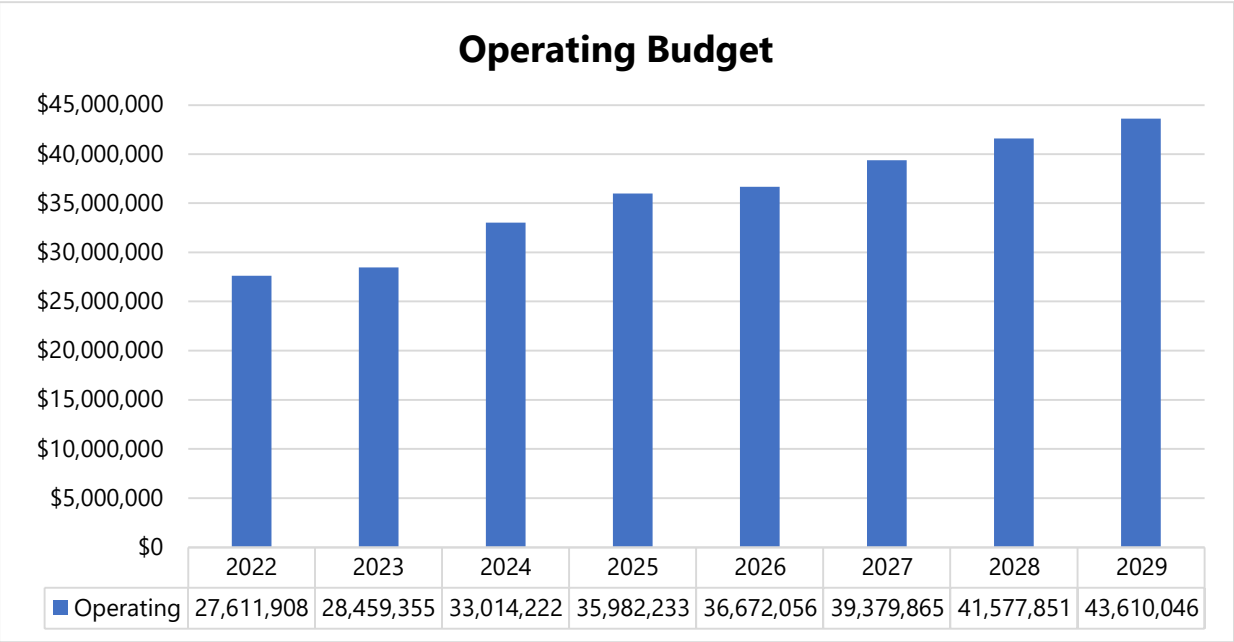
Operating Budget

The operating budget is a proposed plan of revenue and expenditures for a given year. The operating budget funds Comox’s day-to-day expenses, including salaries and benefits of Comox employees, rent and utilities, materials and supplies, and equipment needed to provide public safety, recreation, water, sewer, roads, and other services to Comox residents. The operating budget is \$35,982,233 (2025) which represents 87% of the total municipal budget. Within the operating budget is the Projects category which has been broken out separately.

History and Variance Analysis

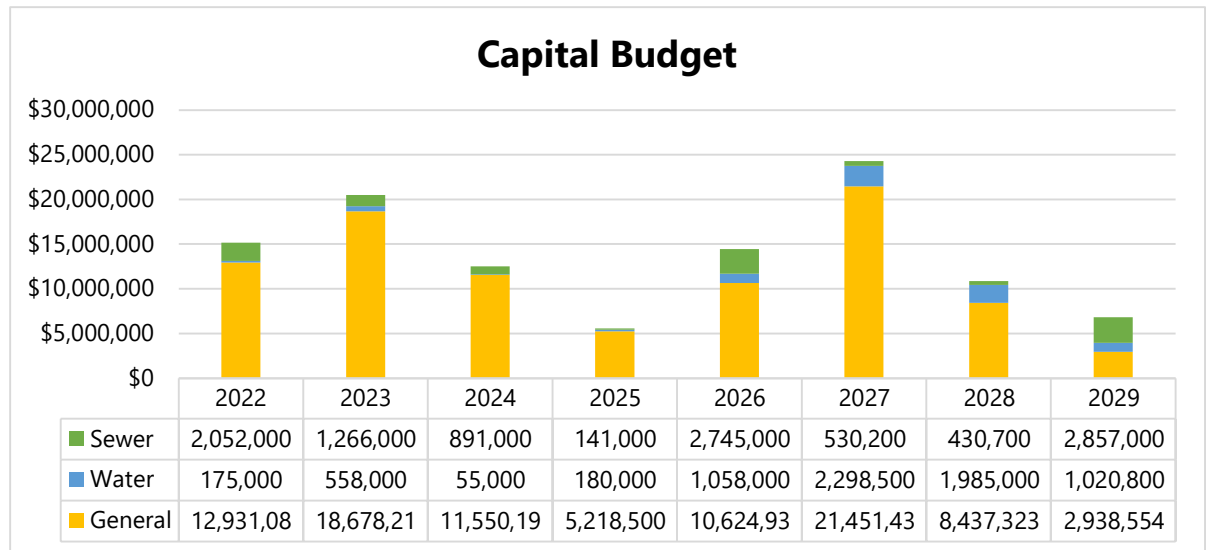
The operating budget, excluding the Projects category, has regular increases, often reflecting the increasing costs due to inflation or fee changes by providers. Some providers have increased their fees higher than inflation.

Most expenses are recurring while projects are often one-time only. The one-time projects are a small amount of the overall operating budget.



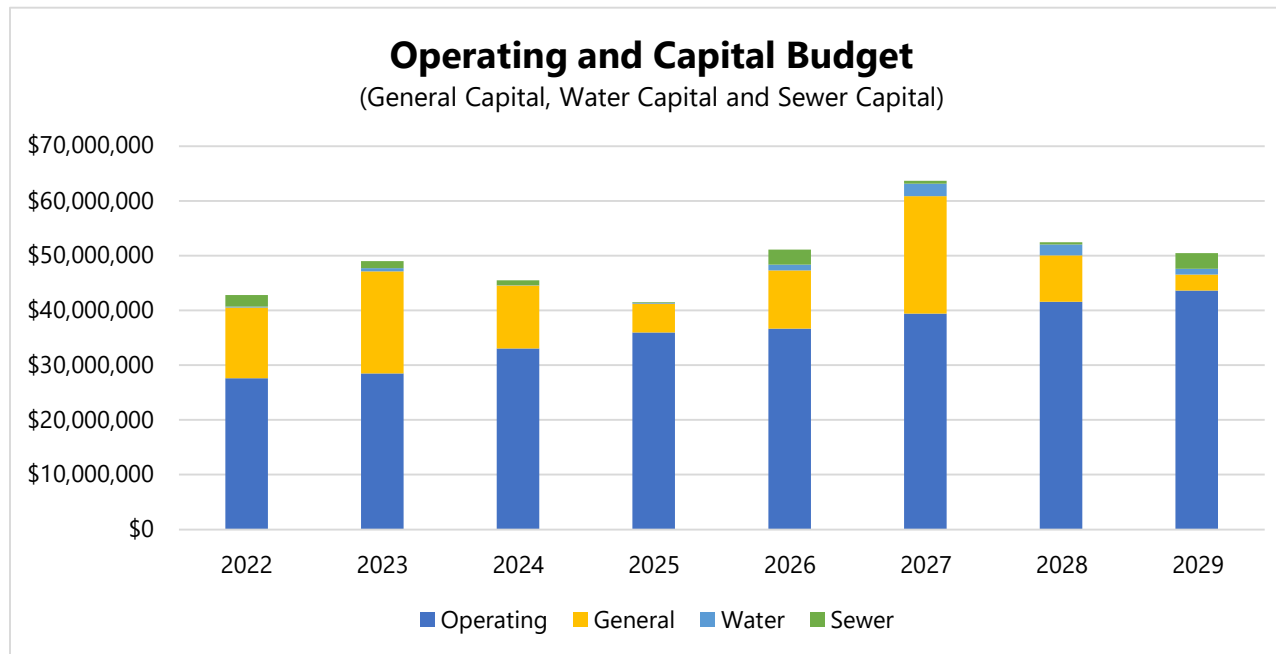
Capital Budget

Capital projects are individual physical assets that cost more than \$10,000 or pooled assets that collectively cost more than \$10,000 and are recorded as Tangible Capital Assets. The capital budget is \$5,539,500 (2025) which represents 13% of the total Comox budget and is funded through a combination of taxation, user fees, borrowing, developer contributions and development charges, and other sources. Proposed capital projects that are contingent on grant funding are included as the municipality cannot apply for grants if the project in its entirety is not already included in the capital budget, even if the spending is anticipated to occur in a future budget year that has not yet been approved by Council. The municipality also includes anticipated developer contributions of new infrastructure in the capital budget.



History and Variance Analysis

The capital budget has deferred a number of large projects in 2024, 2025 and 2026 due to the CVRD’s Conveyance Project which involves construction work on a number of roads in Comox. Three large facility construction projects have been proposed over the next 5 years.



Administration including Council

The General Administration Department is responsible for the implementation and management of new and existing government policies and programs under the direction of the elected Comox Council.

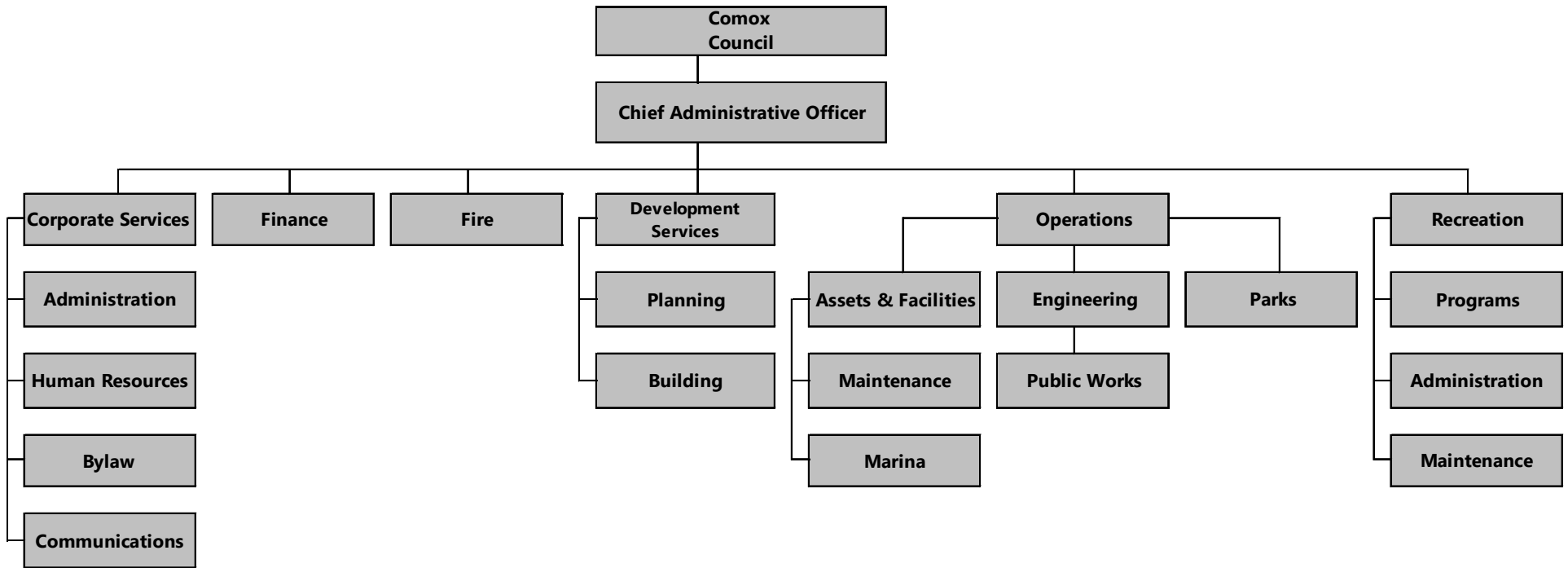
This broadly defined department includes many individual departments in the budget framework including; Council, the CAO's office, Legislative Services Department, Human Resources, and economic development.

Human Resources supports the achievement of the Town's goals by providing strategic solutions. HR ensures the Town is able to attract the best talent at an effective cost. HR also oversees Health and Safety, Accessibility, and manages employment related risk management and compliance. HR regularly completes the recruitment of upwards of 50 hires each year.

Council, CAO's Office and Corporate Services Department

These departments provide governance and support for the governance of the municipality. This includes overseeing the management of the municipality's records and coordinating meetings of Council and administering the municipality's elections. The Corporate Services Department also manages Freedom of Information requests, municipal bylaw enforcement, and communications, among others.

Organizational Chart



2025-2029 Administration Projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
	Election	Municipal election costs every 4 years includes rental of voting tabulators	RFFE - General		40,000			
Total				0	40,000	0	0	0

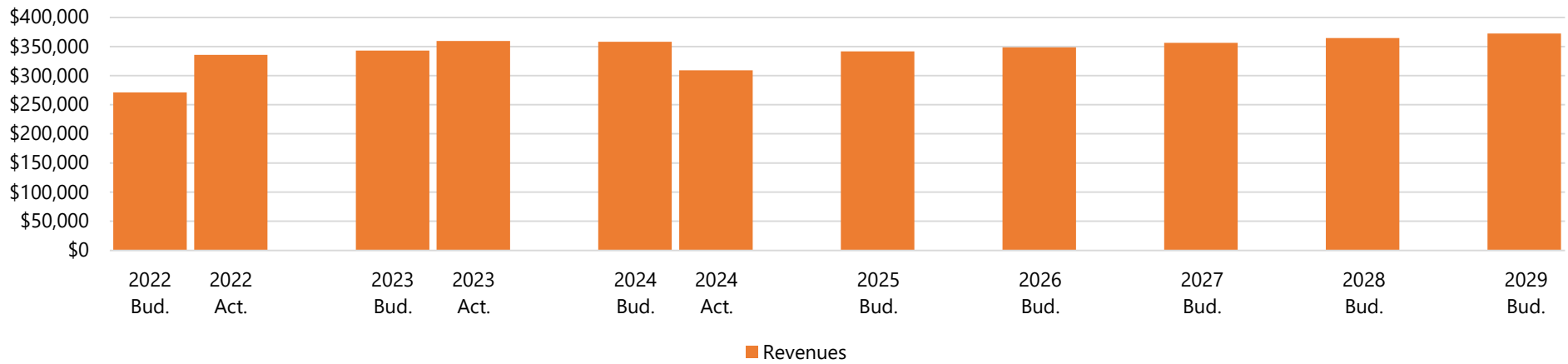
CAPITAL PROJECTS

None.

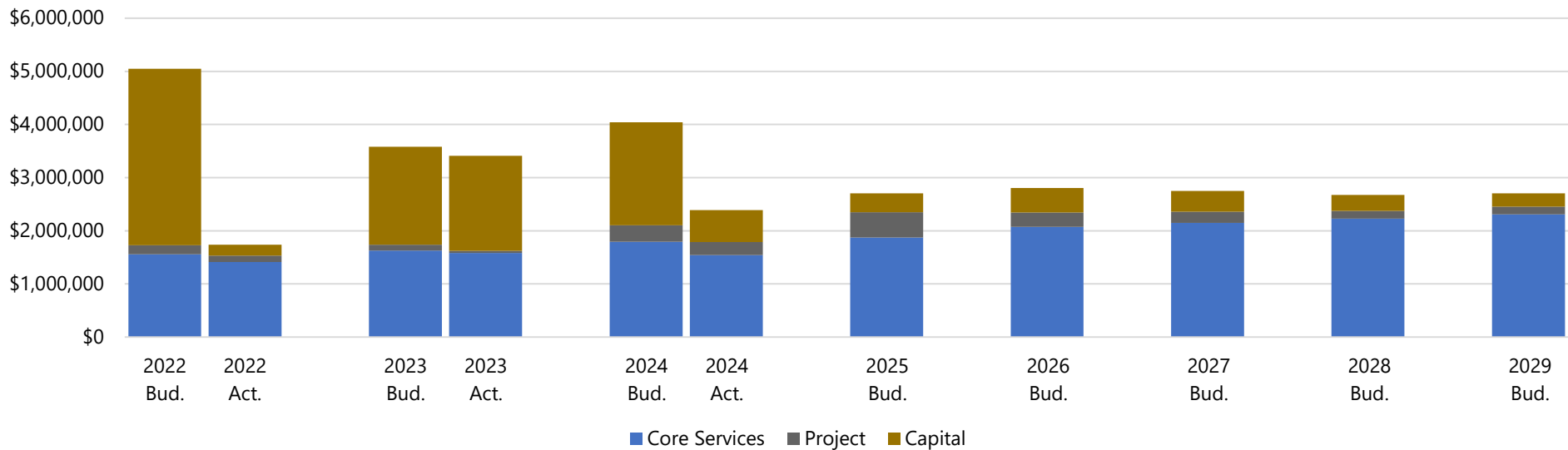
2025-2029 Administration Budget Analysis

ADMINISTRATION SUMMARY REVENUE	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
TOTAL REVENUE	270,892	335,800	343,088	359,471	358,062	309,096	341,491	348,621	356,198	364,237	372,425
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	1,615,657	1,625,330	1,733,411	1,720,345	1,896,514	1,782,828	1,958,303	2,384,518	2,482,259	2,551,077	3,041,143
<u>Special Projects</u>											
3.Project	103,500	32,182	133,000	32,386	20,000	3,623	0	40,000	0	0	0
Total Oper. Exp.	1,719,157	1,657,512	1,866,411	1,752,732	1,916,514	1,786,452	1,958,303	2,424,518	2,482,259	2,551,077	3,041,143
Capital Expenses											
4.Capital	0	0	0	0	0	59,089	0	0	0	0	0
Total Capital	0	0	0	0	0	59,089	0	0	0	0	0
TOTAL EXP.	1,719,157	1,657,512	1,866,411	1,752,732	1,916,514	1,845,541	1,958,303	2,424,518	2,482,259	2,551,077	3,041,143
NET	-1,448,265	-1,321,713	-1,523,323	-1,393,260	-1,558,452	-1,536,445	-1,616,812	-2,075,897	-2,126,061	-2,186,840	-2,668,718

Administrations Revenue by Section



Parks Expenses by Section



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Finance including IT and Policing

The Finance Department is responsible for the financial integrity of the Town, and as such, is viewed as the financial steward of the municipality. The Finance Department delivers high quality financial services through four sections:

- Accounting
- Taxation
- Financial Planning and Budgeting
- Information Technology

Finance staff provide tax billing and collection services, accounting and payroll services, budgeting and financial planning and provides leadership and oversees the Town's IT contractor in a prompt, courteous and cost effective manner.

In carrying out this responsibility, the Finance Division:

- Provides financial reporting and internal controls
- Upholds the fiduciary responsibility to manage the assets of the District
- Provides guidance for the overall financial stability of the District

Financial flow through the Finance Department

The Comox budgeting methodology is designed to flow Departmental funding including taxation, borrowing and grants through the Finance Department budget. Also included within the Finance Department budget is the IT budget and the Policing budget. As such, these revenues and expenses that may be attributable to other Departments will show here. Using the construction of the Town Hall as an example, the capital expense for the construction of a building will appear in Facilities Department while the matching revenue from the loan will appear in Finance Department.



2025-2029 Finance projects

OPERATING PROJECTS

None

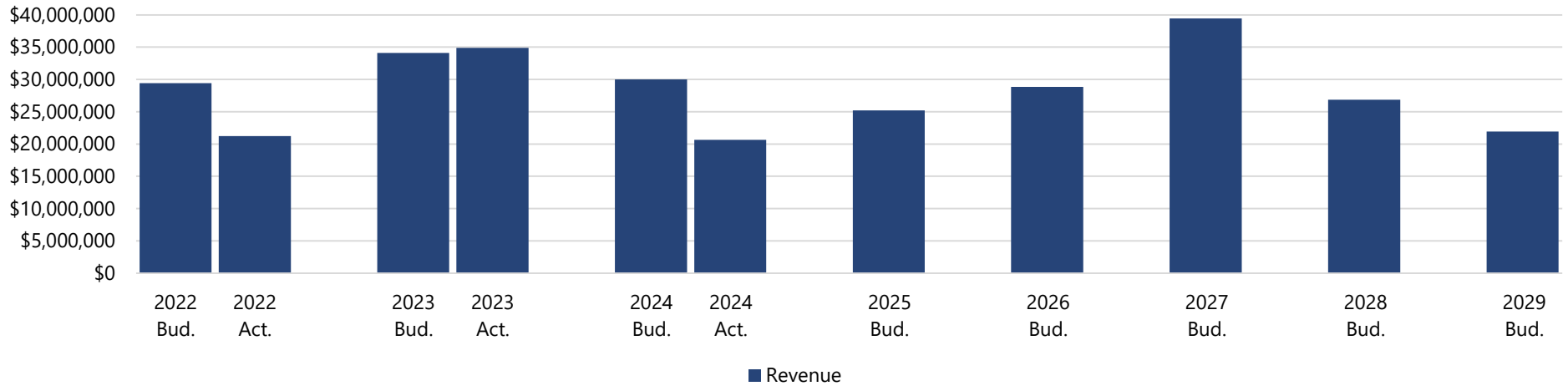
CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
535008	Replace Budgeting Software	Replace Municipal 360 (2017) to something more robust, flexible and compatible with updated enterprise resource planning software (ERP)	Gen Cap Works Res	80,000	0	0	0	0
535006	Implement Asset Management Software	Reconstitute and update asset management information to become compliant with updated accounting standards and compatible with updated enterprise resource planning software (ERP)	CWF Grant	100,000	0	0	0	0
	Modernize Accounting Software	Replace Mais (2009) to something more robust, flexible and compatible with updated enterprise resource planning software (ERP)	Gen Cap Works Res	0	0	95,000	0	0
Total				180,000	0	95,000	0	0

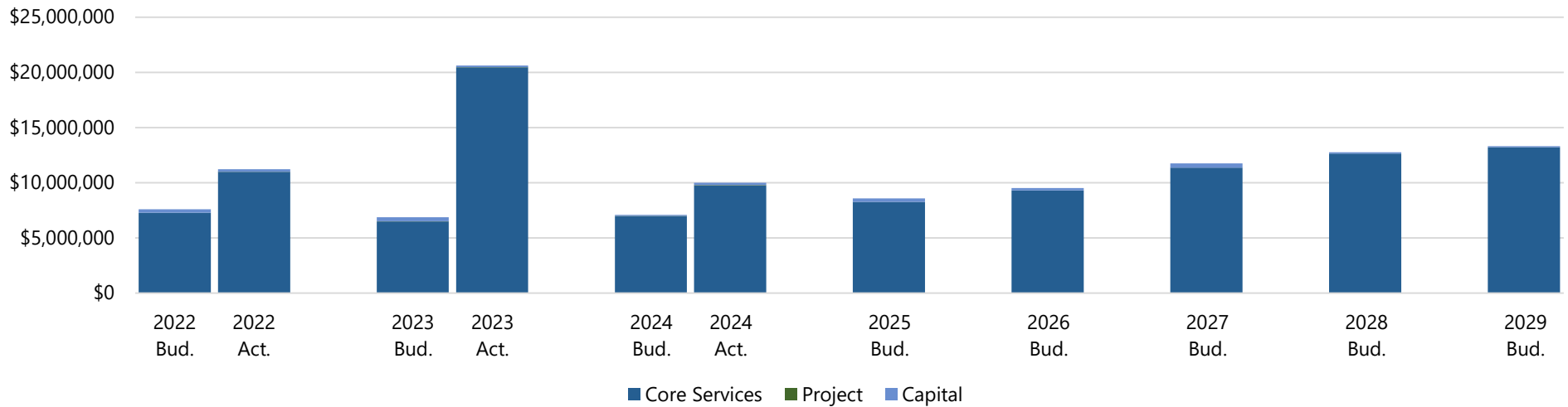
2025-2029 Finance Budget Analysis

FINANCE SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
TOTAL REVENUE	29,432,588	21,223,950	34,105,739	34,876,175	29,988,802	20,644,924	25,204,309	28,838,088	39,462,650	26,861,240	21,931,003
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	7,264,521	10,983,017	6,474,694	20,448,512	6,954,589	9,735,935	8,266,168	9,299,505	11,367,246	12,643,362	13,205,522
<u>Special Projects</u>											
3.Project	0	190	40,000	31,000	34,000	45,747	0	0	0	0	0
Total Oper. Exp.	7,264,521	10,983,207	6,514,694	20,479,512	6,988,589	9,781,683	8,266,168	9,299,505	11,367,246	12,643,362	13,205,522
Capital Expenses											
4.Capital	324,421	225,506	346,300	131,591	87,600	219,714	295,000	214,500	370,000	121,473	98,674
Total Capital	324,421	225,506	346,300	131,591	87,600	219,714	295,000	214,500	370,000	121,473	98,674
TOTAL EXP.	7,588,942	11,208,713	6,860,994	20,611,103	7,076,189	10,001,397	8,561,168	9,514,005	11,737,246	12,764,835	13,304,196
NET	21,843,646	10,015,236	27,244,745	14,265,072	22,912,613	10,643,528	16,643,141	19,324,083	27,725,404	14,096,405	8,626,807

Finance Revenue by Section



Finance Expenses by Section



Information Technology

The IT Department provides services to other Town departments including enterprise-wide municipal applications support, technology infrastructure and integration, IT security among other support.

The Town develops strategic direction and IT planning and outsources the operational management of its IT needs in order to receive a higher level of service, functionality and implementation at an economical cost.

space, where the public relies on the continuity of a diverse array of vital services.

The Town of Comox has developed an Implementation Roadmap of several IT projects to establish or bolster BCDR capabilities for certain key systems.

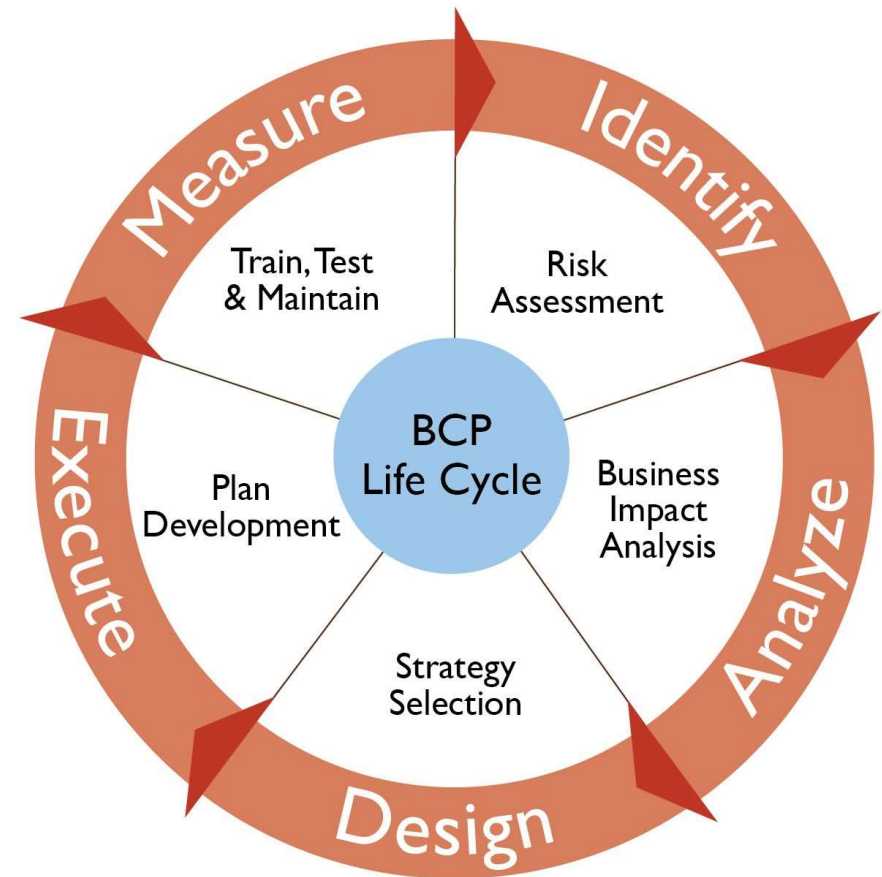
The Implementation Roadmap, approved by Council in Fall 2023, distills this diverse set of recommendations into a set of coherent strategies that integrate with the overarching strategic decisions the Town will be facing as to its general IT infrastructure. The Town has completed the first year of this multi-year project that will continue through 2025 and into 2026.

The bulk of the projects and initiatives are budgeted within the operating budget and include new ongoing applications and services to be included in current and ongoing budgeting.



Business Continuity and Disaster Recovery (BCDR)

Business Continuity and Disaster Recovery (BCDR) are fundamental factors in the development of a comprehensive IT strategy for virtually any modern institution. These considerations are especially important in the government



2025-2029 IT projects

OPERATING PROJECTS

None

CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
530001	Laptop Conversion and Future Replacements	Conversion from older desktops that cannot upgrade from expiring Windows 10. Improved flexibility and power to run current programs – 5-year lifespan	RFFE - General	115,000				85,977
530001	Replace Switches	Regular replacement of switches and access points - 7 to 10-year lifespan	RFFE - General				21,473	12,697
530001	Replace Copier	Finance office	RFFE - General		14,000			
530001	Replace Server	Primary on-premises server	RFFE - General			75,000		
530001	Replace Backup Firewall	Regular replacement	RFFE - General		10,000			
	Emergency Operations Simulations	BCDR 04 simulations - review cloud migration in 2025 for potential project removal	RFFE - General		64,000			
	Full Data Centre Replication	BCDR 05 - review cloud migration in 2025 for potential project removal	RFFE - General		50,000	150,000	100,000	
	Cloud Migration Contingency	BCDR 04 simulations - review cloud migration in 2025 for potential project removal	RFFE - General		40,000	50,000		
530001	Council Devices	Issue IT devices for new Council	RFFE - General		8,500			
530001	Replace Copier	Town Hall upstairs main copier	RFFE - General		12,000			
530001	Replace Copier	Public Works main copier	RFFE - General		8,000			
530001	Replace Copier	Recreation main copier	RFFE - General		8,000			
Total				115,000	214,500	275,000	121,473	98,674

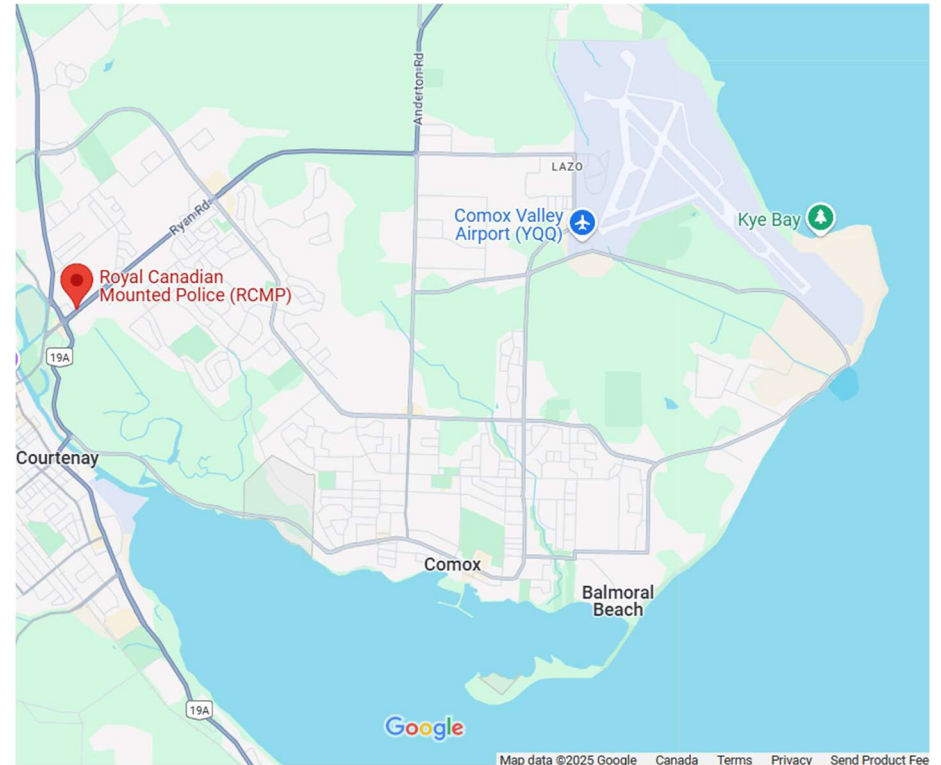
RCMP Policing



The Comox Valley detachment of the RCMP serves: Courtenay, Comox, Cumberland, Comox Valley Regional District, K'omoks First Nation, Denman Island and Hornby Island.

The services available include:

- Criminal records check
- Fingerprints
- General information
- Non-emergency complaints
- Online crime reporting
- Outside detachment emergency phone
- Police certificate
- Report a crime
- Victim services
- Vulnerable sector check



2025-2029 Policing projects

The RCMP has conducted the Modernization Strategy for Police and Public Safety Intervention Equipment. This will impact the policing levy to Comox. Some equipment decisions are yet to be determined and the financial impact will be known in future levy requests. These costs are not separately broken out in the budget presented to the Town and their costs are spread out amongst the participating communities in the funding level that Comox takes part in.

Transfer of Administration Staff

The RCMP are gradually shifting the costs of the administration staff from their budget to the municipal budget. This typically occurs when a staff member departs the RCMP and a new person is hired.

Cadet Recruitment Allowance (CRA)

In order to address recruitment challenges, remain competitive, and attract high caliber applicants, the RCMP is considering increasing the CRA as of September 1, 2024 from \$525 per week to \$1,215 per week and benchmark the CRA to 90% of a Step 1 Constable's weekly rate of pay to prevent erosion in the future.

Regular Member Pay Raises

A non-contractual estimate of 3.5% has been put forward.

Modernization of Intervention Equipment

Equipment replacements are scheduled over multiple years in the 2025-2029 budget with the costs often included as part of the Per Capita calculation.

Portable Ballistic Shields

Research has identified a need for the PBS in a general duty capacity. Costs are expected to be upwards of \$10,000 per item, multiplied by a recommended two PBS per the number of detachments. The anticipated costs for PBS is \$5,914.00 in 2025/26 and \$7,392.00 in 2026/27.

Breaching Equipment (Breaching Tools)

General Duty officers do not currently have access to a standardized breaching tool to gain entrance to a locked or barricaded door during an

active threat or unfolding event. A standard breaching tool for every frontline patrol vehicle in the country will provide the first officer(s) arriving on scene (active threat, domestic violence, person in crisis, Feeney warrant, etc.) with a breaching capability if urgently required. The anticipated costs for Breaching Tools is \$461.00 in 2025/26 and \$599.00 in 2026/27.

Hard Body Armour (HBA)

HBA is currently assigned per operational police vehicle which does not provide immediate access to all officers and does not optimally fit everyone. Total cost for Town of Comox is estimated to be \$11,671. Extended Range Impact Weapons 40mm (ERIW) Front line officers currently do not have a less lethal intervention option that allows them to maintain an increased distance from the subject. The anticipated costs for ERIW is \$2,913.00 in 2025/26 and \$3,640.00 in 2026/27.

Pistol Modernization

The RCMP has concluded that the in-service 9mm Smith and Wesson (S&W) 5946 and 3953 general duty pistols must be replaced. The anticipated costs for Pistol Modernisation is one per member in fiscal year 2025/26. Total cost for Town of Comox is estimated to be \$32,318.

TASER 7 Conducted Energy Weapon (CEW)

As part of the Modernization Strategy for Police and Public Safety Intervention Equipment, there is an opportunity to modernize the current CEW X26P model to a newer and upgraded version. The anticipated costs for CEW is one per front line member for fiscal years 2025/26 to 2029/30. Total cost for each fiscal year for Town of Comox is estimated as follows:

Fiscal Year	2025/26	2026/27	2027/28	2028/29	2029/30
Estimated Cost	\$9,682	\$12,270	\$14,861	\$17,450	\$17,454

General Duty (GD) Hand Held Thermal Device

Currently in the research and development stage the RCMP is examining various options and associated costs which currently range from \$2,500 to \$5,000 per device with a recommended minimum of two devices per detachment.

Chemical, Biological, Radiological and Nuclear (CBRN) Tactical Gas Mask Carry Bag

There is a requirement to replace the current CBRN tactical gas mask carry bag with an improved custom design that incorporates the needs of all RCMP CBRN First Responders (FR) and to be more inclusive with considerations for tactical, anthropometric, and operational needs. The anticipated costs for CBRN is 5% of contract strength for fiscal years 2025/26 through to 2029/30 multiplied by the per unit cost.

Fiscal Year	2025/26	2026/27	2027/28	2028/29	2029/30
Estimated Cost	\$71	\$90	\$109	\$128	\$128

Blue Force Tracking (BFT) formerly Android Team Awareness Kit (ATAK)

The RCMP commenced a COP (Common Operating Picture) project to explore options to address among other things, an incident response and management system capable of providing all users with a secure shared picture of unfolding incidents. An element of COP being tested by the RCMP is called ATAK which is an important part of this system, contributing to all four recommendations. The anticipated costs for BFT for fiscal years 2025/26 to 2029/30 is contract strength multiplied by the per member cost.

Digital Collaboration and Information Management (DCIM)

The RCMP does not have an enterprise solution for the management of electronic administrative and employee information. This has an impact on both operational effectiveness and ability to meet GC directives and legislated requirements. The next steps for DCIM will be to refine cost estimates, determine the source of funds, develop the project charter and move the initiative through RCMP governance bodies for Project and Expenditure Authority approvals.

RCMP Network Modernization

Many RCMP Divisions are requiring increases to their network capacity to enable modern applications across their sites ensuring continued availability and access to RCMP's operational systems and supporting ongoing police operations and administrative services.

Next Gen 9-1-1

As mandated by the Canadian Radio-Telecommunications Commission (CRTC), all Enhanced 9-1-1 (E9-1-1) infrastructure throughout Canada must be updated to support the additional features supported by Next-Generation 9-1-1 (NG9-1-1) technologies, which will require new or upgraded equipment in RCMP primary and secondary Public Safety Answer Points (PSAP) and Operational Communications Centres (OCC). NG9-1-1 phase II costs have been included for those municipalities with OCCs from 2025/26 to 2029/30 adjusted by ECOMM for the Provincial grant which covers up to 2026. On going costs are effective from January 2027.

Police Vehicles - General Duty

Police vehicles are subject to an evergreen cycle requiring regular replacement. Replacement criteria is 160,000 km or 10-years in service.

Fiscal Year	2025/26	2026/27	2027/28	2028/29	2029/30
Average Cost	\$72,000	\$75,000	\$78,000	\$81,000	\$87,000

In addition, average cost of vehicle fit-up is \$14,000 per vehicle increasing with inflation each year.

Body Worn Cameras (BWC)

In the Government of Canada's Fall Economic Statement (November 30, 2020) funding was provided to implement a National BWC and DEMS program for frontline RCMP officers to improve transparency and accountability and respond to concerns about policing from racialized and Indigenous communities. The anticipated costs for BWC is one per front line member for fiscal years 2025/26 to 2029/30. Total cost for each fiscal year for Town of Comox is estimated as follows:

Fiscal Year	2025/26	2026/27	2027/28	2028/29	2029/30
Estimated Cost	\$16,638	\$22,743	\$27,233	\$31,760	\$31,696

Cybercrime

The National Integrated Operations Council (NIOC) Sub-Committee on cyber is exploring methods that Contract Partners may use in order to increase RCMP capacity to investigate cybercrime. More information about the cost of this initiative will be provided to Contract Partners via CMC once this project is developed further.

Corporate & Human Resources Enterprise Resource Planning (ERP) Modernization (2022-26)

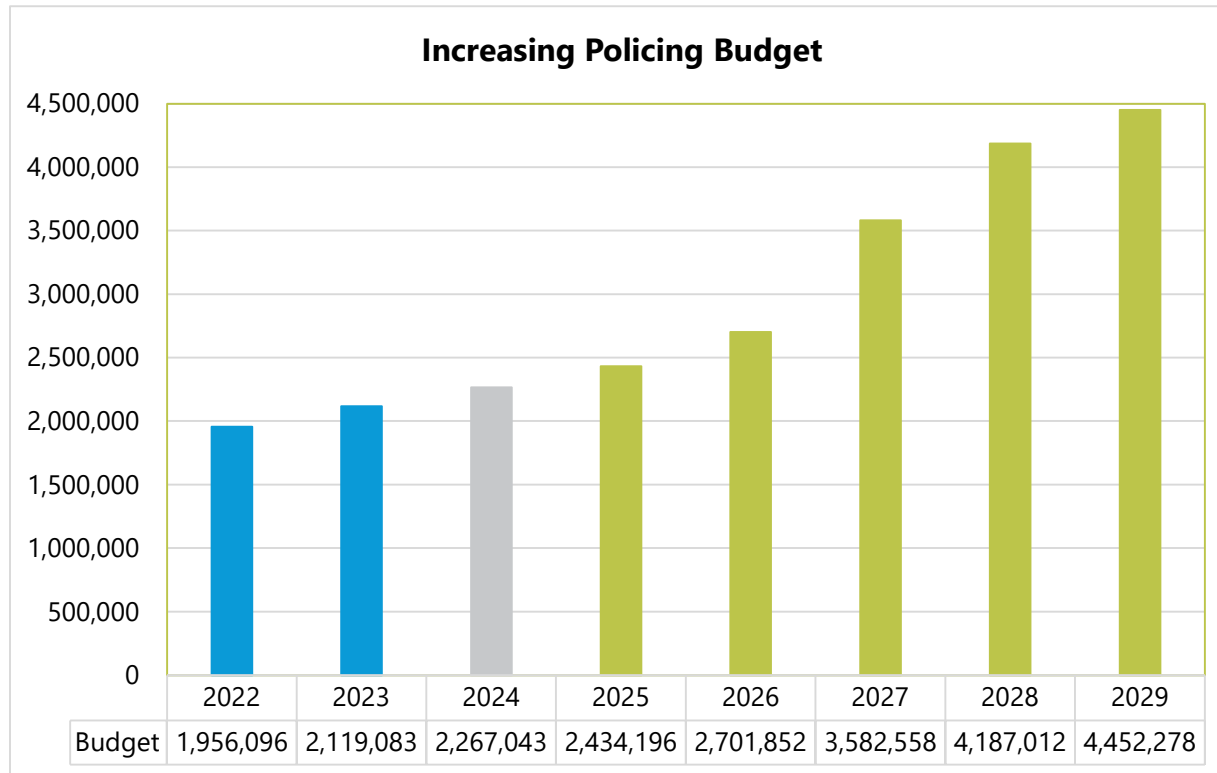
Providing effective and efficient police services requires a robust Enterprise Resource Planning (ERP) system to sustain Corporate and Human Resource management functions such as Finance, Property Management, Procurement ia CMC once this project is developed further.

Services, Training, Staffing, Recruitment, etc. In order for Corporate and HR support functions to remain relevant and effective today and into the future, the RCMP plans to make significant investments over a multi-year period

Crypto Currency

Cryptocurrency, as a criminal enabler, is a serious threat to Canadian infrastructure and the economy, and its use is prevalent in operational investigations across the RCMP. RCMP is exploring methods that Contract Partners may use in order to increase RCMP capacity to investigate cryptocurrency-enabled crime. More information about the cost of this initiative will be provided to Contract Partners v

2025-2029 Policing Budget Analysis



Increasing Policing Budget

The policing budget follows an April to March fiscal year. Several factors are affecting the major projected increases in policing.

- 1) The local detachment has proposed a new uniformed member for 2026, 2027 and 2028.
 - a. On October 17, 2024, Council advised the RCMP that the Town of Comox will fund 1.3 officers until the end of 2027, with further review at a future date.
 - b. The budget will reflect the proposed staffing increase until the RCMP provides a revised budget.

- 2) Shift from paying 70% of costs to paying 90% of costs
 - a. Communities under 15,000 persons only pay 70% of RCMP’s policing costs. Communities over 15,000 persons pay 90%.
 - b. Comox expected to exceed 15,000 in 2026 census with the increase estimated to impact starting in 2027.

Year	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Uniformed Police Officers FTE	11.3	11.3	11.3	11.3	11.3	11.3	12.3	13.3	14.3	14.3
% of Uniformed Police cost paid by Comox	70%	70%	70%	70%	70%	70%	70%	90%	90%	90%
Comox Tax Levy Increase required (est.)						1.8%	2.2%	6.9%	4.5%	1.9%

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Comox Fire Rescue

Our fire department (Comox Fire Rescue) is uniquely owned and operated by the Town of Comox (roughly 2/3rds) and the Comox Fire Protection District (most of area B of Comox Valley Regional District). This unique arrangement allows for both partners to receive above average service at below average costs.

Comox Fire Rescue is also contracted to provide services to K'ómoks First Nations and Bates/Huband service area. We have mutual aid agreements with all other Comox Valley Fire departments including 19 Wing Fire Department at CFB Comox.

With a staff of eight full-time and fifty paid on call, highly trained employees the fire department delivers a full range of emergency services to approximately 23,000 citizens.

Over the past few years, we have placed a strong emphasis on wildfire prevention and response.

Our fire station is older (47 years) and in need of a major upgrade. Our equipment is modern and in excellent shape.

Comox Fire Rescue is well positioned to continue to provide excellent services to our growing community.



External Fire Protection Services

The Town of Comox provides fire services to three areas outside of the Town. These external fire protection areas are formalized through agreements.

Bates/Huband Road Fire Protection Local Service Area

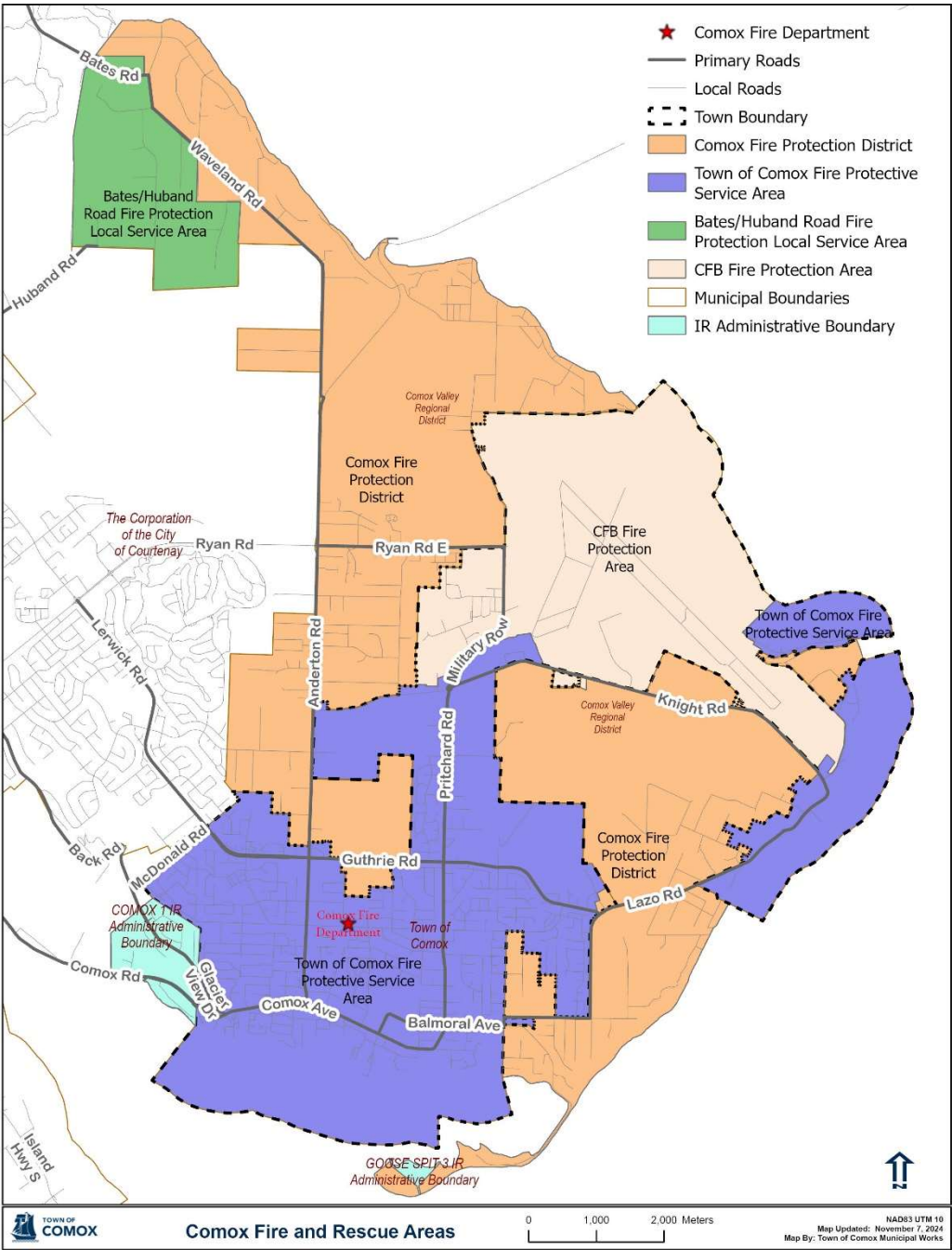
The Bates/Huband Road Fire Protection Local Service Area was established on October 27, 1997, with the CVRD. The most recent renewal was effective January 1, 2024, with an expiry date of December 31, 2026. The annual cost to the CVRD is calculated by apportioning the net operating costs less extraordinary fire suppression and scene security costs based on the net taxable value of land and improvements for general taxation purposes.

K'ómoks First Nation

The K'ómoks First Nation's most recent renewal was effective January 1, 2020, with an expiry date of December 31, 2025. The annual cost to the KFN is calculated by a fee for service model based on the number of buildings protected, calculated annually, with additional buildings prorated during their year of addition,

Comox Fire Protection Improvement District

The Comox Fire Protection Improvement District's most recent renewal was effective January 1, 2017, with an expiry date of December 31, 2021. The annual operating costs are apportioned based on the ratio each party bears to the total assessment for hospital taxation purposes. The annual capital expenditures are apportioned based on two-thirds by the Town of Comox and one-third by the Comox Fire Protection Improvement District. It is noted that the agreement stipulates that the Comox Fire Protection Improvement District retains an ownership of one-third of the equity in all Comox Fire Rescue assets and that upon cessation of the partnership that this share must be repaid.



2025-2029 Comox Fire Rescue projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190099	Fire Hall Expansion	Consultation and preliminary concepts.	Loan	150,000	0	0	0	0
190017	Community safety project	Distribution of community safety items such as; smoke alarms, sprinkler kits, etc.	RFFE General	0	10,000	0	10,000	0
Total				100,000	10,000	0	10,000	0

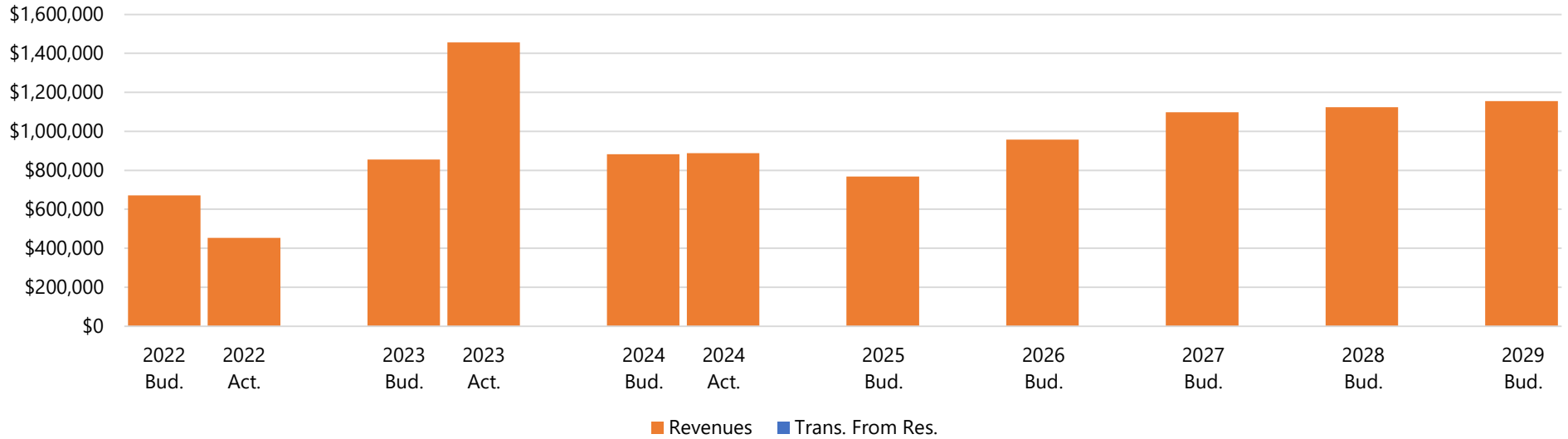
CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
310034	Fire Station	Fire Hall Expansion-drawings, construction	Loan	100,000	6,000,000	0	0	0
512039	Replace Vehicle	Staff pickup/tow vehicle (2015)	Fire Dept Cap Res	0	0	86,400	0	0
			CFPID Cap Res	0	0	33,600	0	0
512039	Replace Vehicle	Fire Prevention #30 with an EV	Fire Dept Cap Res	0	0	0	64,800	0
			CFPID Cap Res	0	0	0	25,200	0
512039	Replace Vehicle	Duty Officer Vehicle #37 (2015)	Fire Dept Cap Res	0	0	0	0	93,600
			CFPID Cap Res	0	0	0	0	36,400
571001	Fire Equipment	Various Fire Equipment	Fire Dept Cap Res	18,000	14,400	21,600	25,200	0
			CFPID Cap Res	7,000	5,600	8,400	9,800	0
Total				125,000	6,020,000	150,000	125,000	130,000

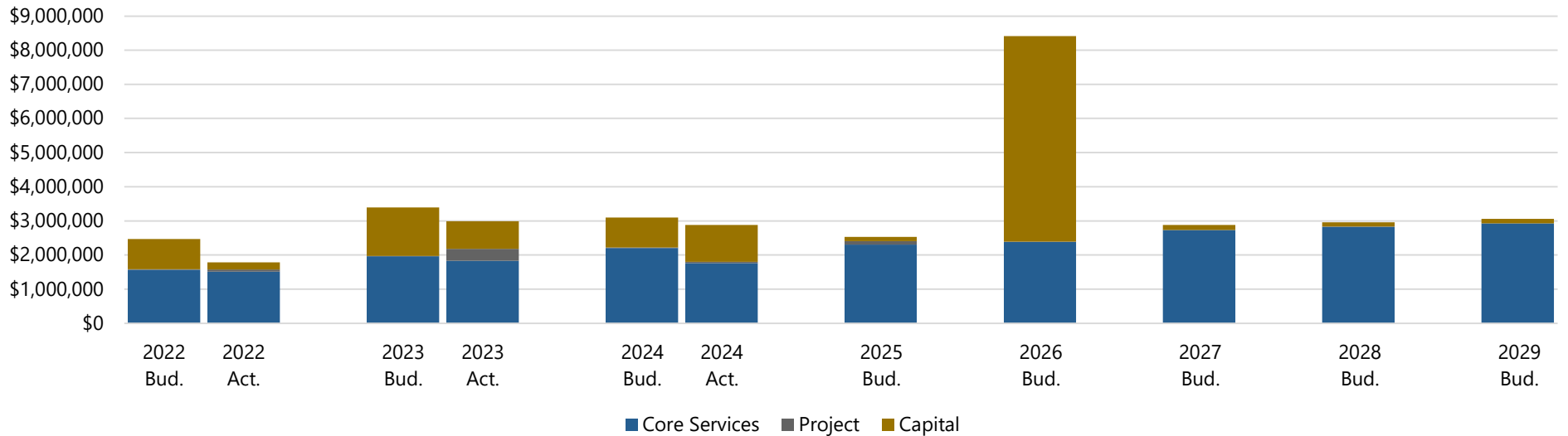
2025-2029 Comox Fire Rescue Budget Analysis

FIRE SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD Actual	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.Revenue	671,376	453,696	855,988	1,456,772	883,146	888,664	768,200	957,433	1,097,830	1,124,057	1,155,786
TOTAL REVENUE	671,376	453,696	855,988	1,456,772	883,146	888,664	768,200	957,433	1,097,830	1,124,057	1,155,786
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	1,565,380	1,513,229	1,961,536	1,828,769	2,203,296	1,763,806	2,303,890	2,383,764	2,730,190	2,823,534	2,925,238
<u>Special Projects</u>											
3.Project	20,000	64,182	10,000	348,674	20,000	39,176	100,000	10,000	0	10,000	0
Total Oper. Exp.	1,585,380	1,577,411	1,971,536	2,177,444	2,223,296	1,802,982	2,403,890	2,393,764	2,730,190	2,833,534	2,925,238
Capital Expenses											
4.Capital	880,000	210,920	1,423,000	811,336	875,000	1,074,501	125,000	6,020,000	150,000	125,000	130,000
Total Capital	880,000	210,920	1,423,000	811,336	875,000	1,074,501	125,000	6,020,000	150,000	125,000	130,000
TOTAL EXP.	2,465,380	1,788,331	3,394,536	2,988,780	3,098,296	2,877,483	2,528,890	8,413,764	2,880,190	2,958,534	3,055,238
NET	-1,794,004	-1,334,635	-2,538,548	-1,532,007	-2,215,150	-1,988,819	-1,760,690	-7,456,331	-1,782,360	-1,834,477	-1,899,452

Fire Rescue Revenue by Section



Fire Rescue Expenses by Section



Emergency Management

The Town of Comox contracts out its emergency management to the Comox Valley Regional District.

The Comox Valley Emergency Management Service is a regional service administered by the Comox Valley Regional District (CVRD) in partnership with K'ómoks First Nation, Town of Comox, City of Courtenay, and Village of Cumberland to support and coordinate emergency management to the Comox Valley. This regional collaboration and coordinated approach is vital for advance planning, preparedness, mitigation, and addressing response and recovery for the Comox Valley and its respective communities.

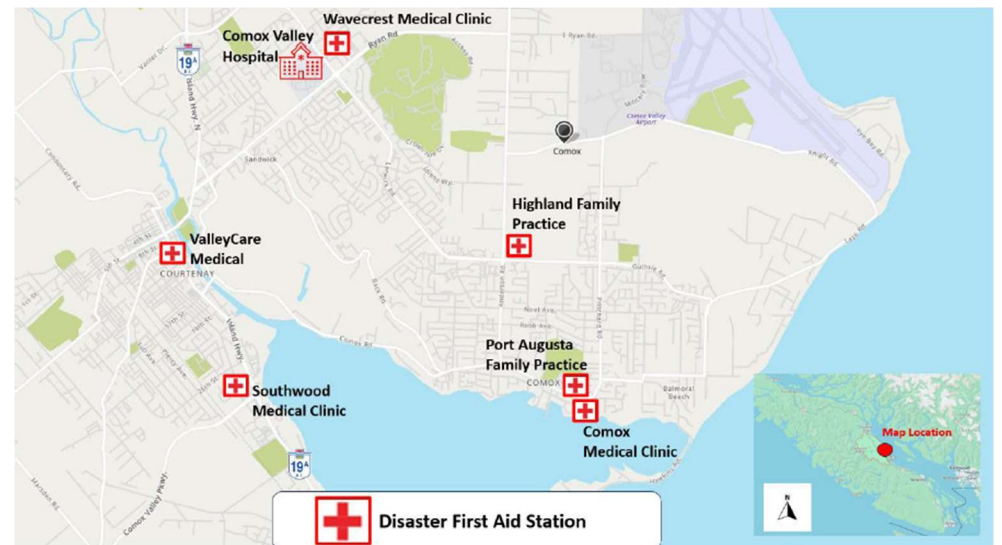
In addition to government planning for emergencies, it's also essential that we plan – as individuals – for our own safety and disaster recovery. Comox Valley Emergency Management regional delivery offers personal, family, business and Neighbourhood Emergency Preparedness Program (NEPP) workshops. NEPP focuses on educating a neighbourhood/community to care for themselves under the concept of 'In it Together' and can be arranged throughout the year. For more information and to arrange a community briefing, contact our office at 250-334-6000.

The CVRD provides the community with access to emergency [fire services](#) and oversees the administration for the [Comox Strathcona Regional Hospital District](#) and the [North Island 911 Corporation](#).

Disaster First Aid Stations (DFAS)

A Disaster First Aid Station (DFAS) is a medical clinic in the Comox Valley that has agreed to provide first aid and basic medical care to the public in the event of a major disaster.

When a disaster strikes, look for this sign:



Comox Valley DFAS Clinic Locations

Solid Waste



Comox Strathcona Waste Management

Solid waste includes garbage, recycling and organic waste collected via bins, along with hazardous waste and certain other materials that are accepted at the Comox Valley Waste Management Centre at 3699 Bevan road in Cumberland.

Residential properties pay for solid waste pick-up annually on their tax notice as a separate line item. Non-residential properties arrange their pick-up and payment through Emterra, the solid waste collection contractor. Solid waste pick up is done by Emterra's newly acquired fleet of electric vehicles.



The Comox Strathcona Waste Management service area is located in the Coast Salish, Kwakwaka'wakw, and Nuu-chah-nulth territories.

The Comox Strathcona Waste Management (CSWM) service is a function of the [Comox Valley Regional District](#) (CVRD). The CSWM service manages over 65,000 tonnes of waste and recycled material annually and oversees a number of diversion and education programs for the CVRD and the Strathcona Regional District (SRD).

We are responsible for two regional [waste management centres](#) that serve the Comox Valley and Campbell River, as well as a range of [transfer stations](#) that handle waste and recycling for the electoral areas of the Comox Valley Regional District and the Strathcona Regional District.

CSWM oversees a [multi-material recycling](#) program and has active re-use and re-purposing programs (diversion) in place at each of our landfills. At present, it is estimated that close to half of the solid waste generated in the districts we serve is diverted through these programs.

The CSWM service also provides a wide range of [educational programs](#) that encourage region-wide waste reduction efforts through "[The Power of R](#)" and organics composting.

Governance

The Comox Valley Regional District (CVRD) operates the Comox Strathcona Waste Management (CSWM) service under letters patent.

Comox Strathcona Waste Management is governed by a [Board of Directors](#) that includes elected officials from member municipalities and rural areas of the Comox Valley and Strathcona Regional Districts. The CSWM Board meets in the City of Campbell River or City of Courtenay on a regular basis and as required.

The CSWM service and programs are supported by the [Regional Solid Waste Management Plan](#) which is mandated by the British Columbia Ministry of Environment and Climate Change Strategy (MoE) *Environmental Management Act*.

The Board encourages you to participate in open discussions about regional solid waste. Requests to appear as a delegation before the Board must be made in writing to the Corporate Legislative Officer. You can find our [Request To Appear As a Delegation Form](#) here.

2025-2029 Solid Waste projects

Comox Strathcona Waste Management Financial Plan

Each year, the Comox Valley Regional District updates the financial plan for Comox Strathcona Waste Management Service. The plan includes the five-year operational budgets and ten-year capital requirements. The plan is reviewed and budgets are created based on the board's core service strategic priorities, approved work plans, and sound financial practices.

The proposed Financial Plan and Capital Expenditure Program is developed by staff and presented to the Board on January 30, 2025. Between February 3 and February 12, 2025, individual service budgets are presented to their respective boards, committees and commissions for review and feedback.

The Board is required to adopt a five-year Financial Plan annually by March 31, 2025, as per [Section 374 of the Local Government Act \(RSBC 2015 c.1\)](#).

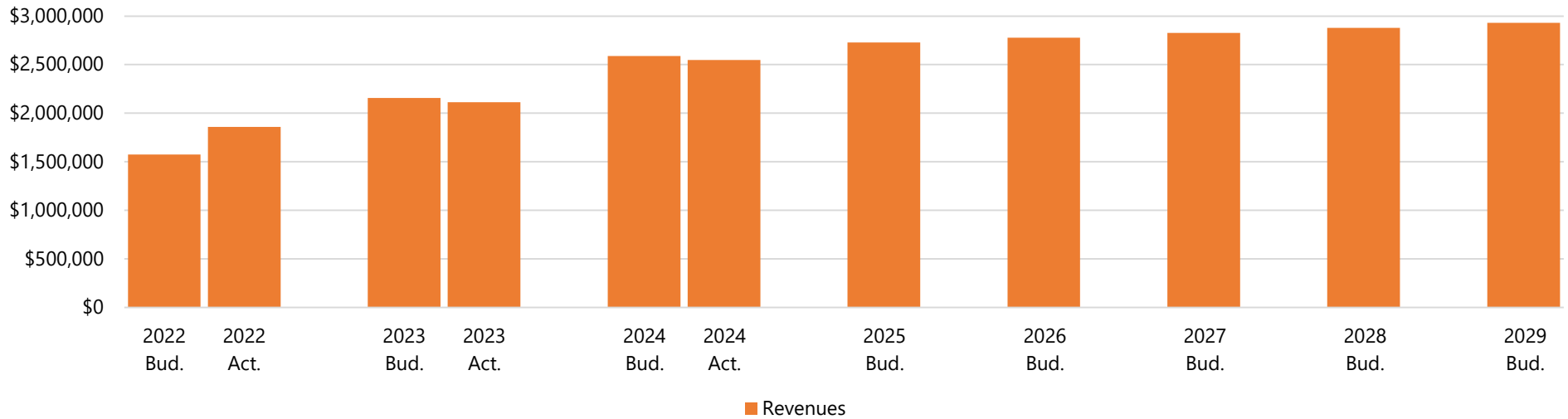
More information about their budget is available here:

<https://www.cswm.ca/about/financial-plan>

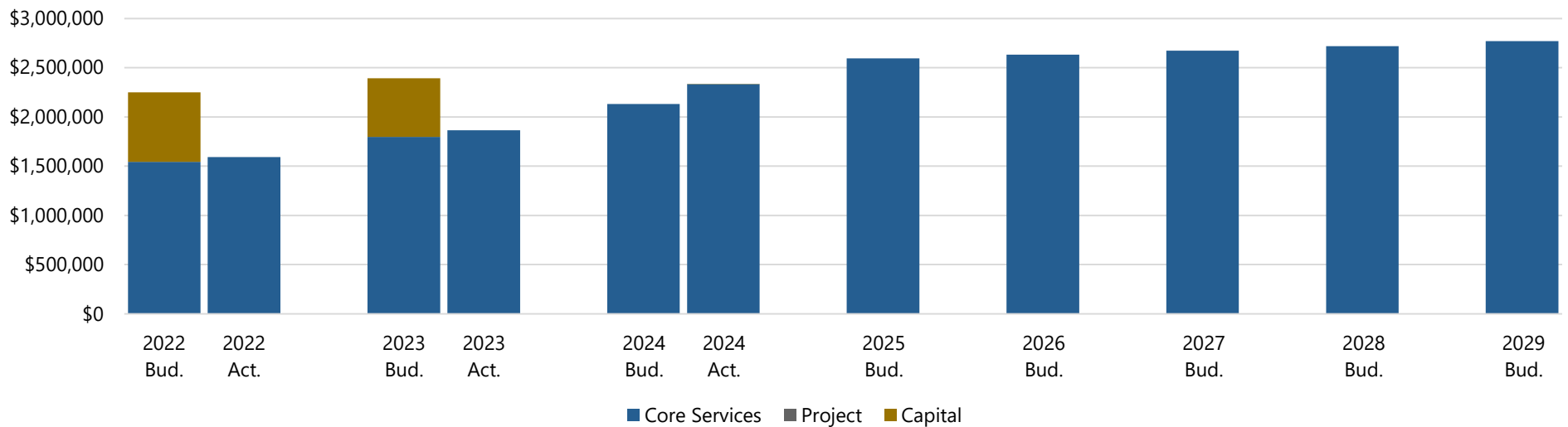
2025-2029 Solid Waste Budget Analysis

SOLID WASTE SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.Revenue	1,572,262	1,857,250	2,155,504	2,111,323	2,587,813	2,548,407	2,726,645	2,776,359	2,827,067	2,878,789	2,931,546
TOTAL REVENUE	1,572,262	1,857,250	2,155,504	2,111,323	2,587,813	2,548,407	2,726,645	2,776,359	2,827,067	2,878,789	2,931,546
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	1,544,390	1,591,868	1,796,425	1,863,581	2,132,303	2,334,355	2,594,684	2,631,481	2,672,894	2,719,178	2,771,051
<u>Special Projects</u>											
3.Project	0	0	0	0	0	0	0	0	0	0	0
Total Oper. Exp.	1,544,390	1,591,868	1,796,425	1,863,581	2,132,303	2,334,355	2,594,684	2,631,481	2,672,894	2,719,178	2,771,051
Capital Expenses											
4.Capital	704,954	0	595,376	0	0	102	0	0	0	0	0
Total Capital	704,954	0	595,376	0	0	102	0	0	0	0	0
TOTAL EXP.	2,249,344	1,591,868	2,391,801	1,863,581	2,132,303	2,334,457	2,594,684	2,631,481	2,672,894	2,719,178	2,771,051
NET	-677,082	265,382	-236,297	247,742	455,510	213,951	131,961	144,878	154,173	159,611	160,495

Solid Waste Revenue by Section



Solid Waste Expenses by Section



Development Services

Planning Department

The responsibility of the Planning department is to ensure that municipal goals are reflected in planning policy documents and ultimately in new development that occurs within the municipality. Planning has an important role in providing Council with professional and technical advice on current and future land uses, and a wide range of issues including housing, heritage, agriculture, and transportation..

The principle functions of the Planning Department are:

Community Planning

- To provide long range community planning through the Official Community Plan and other policy documents;
- To undertake focused planning studies on a variety of subjects;

Current Planning

- To manage rezoning, subdivision and development permit applications;

Collaboration

- To provide liaison to various municipal committees and community groups.



Building Department

The Building Department is responsible for overseeing the construction, alteration, repair or demolition of buildings by ensuring the construction is in compliance with the BC Building Code with respect to the health, safety, fire and structural integrity of buildings and structures.

Our Building Officials confirm that the work carried out meets the requirements of the BC Building Code, Comox Building bylaws, Comox Zoning bylaws, the *Local Government Act* and all other relevant bylaws and regulations.

Inspections will be conducted by our Building Officials at various stages of construction and records are kept on file for future reference.

If you plan to make changes to your property or buildings, please contact the Building Department before you start. We will answer your questions to help avoid potential conflicts with our regulations.

2025-2029 Development Services projects

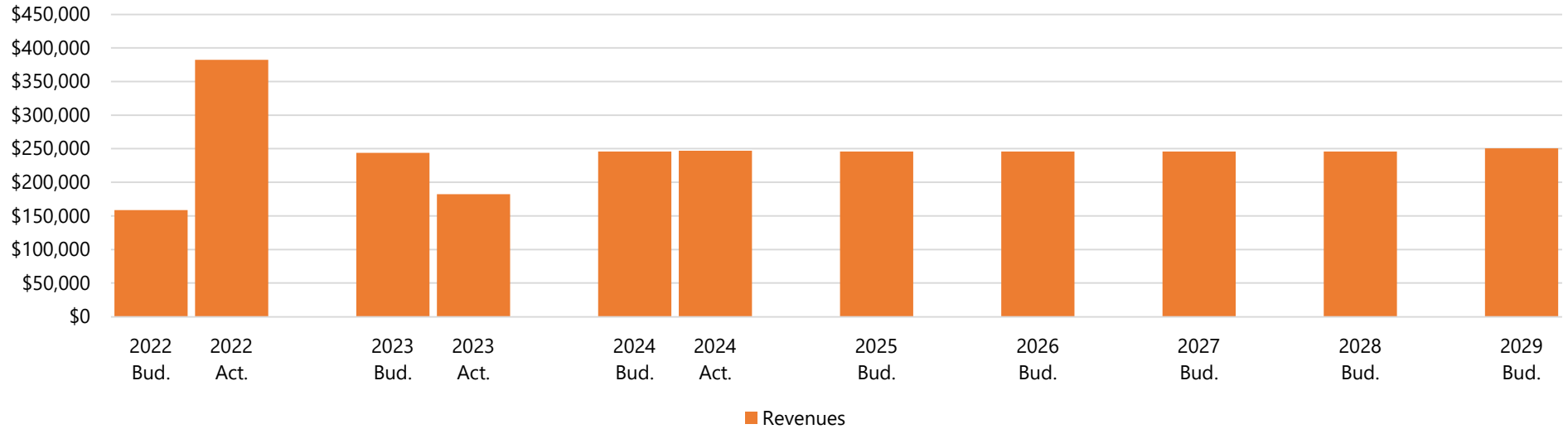
OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190003	Official Community Plan Update	Update to reflect 20-year housing needs.	LGHI Capacity Grant	4,716	0	0	0	0
			HAF Grant	150,000	0	0	0	0
190082	Complete Communities Assessment	Identify community needs and provide a wider range of employment opportunities, amenities and services within walking distance.	Complete Communities Grant	25,000	0	0	0	0
190100	Comprehensive Zoning Bylaw Review	Modernize bylaw and pre-zone lands to reflect 20-year housing needs.	HAF Grant	180,000	0	0	0	0
190101	Home Suite Home Program	Development and promotion of program	HAF Grant	40,000	20,000	0	0	0
190109	Home Suite Home Program	Incentive program reserve fund	HAF Grant	200,000	0	0	0	0
190102	Planning Procedure Bylaw Review	Implement new planning procedures to streamline planning applications.	HAF Grant	25,000	0	0	0	0
190111	SSMUH Guide	Small scale multi-unit housing guide	HAF Grant	35,000	0	0	0	0
190112	Downtown Master Plan	Implementation and infrastructure assessment	HAF Grant	200,000	0	0	0	0
190095	DCC/ACC plan	continuing bylaw development work	HAF Grant	18,000	0	0	0	0
190088	Online Permitting System	Planning and building permit software acquisition and support	HAF Grant	120,000	30,000	0	0	0
190116	Permitting Digitization	External digitization of records	HAF Grant	100,000	100,000	0	0	0
190117		Electronic document records management system (EDRMS) implementation clerk (2-year contract)	HAF Grant	100,000	0	0	0	0
190115		Development Services Clerk (3-year contract)	HAF Grant	80,000	80,000	80,000	0	0
190118		Additional GIS contractor support for records digitization	HAF Grant	50,000	50,000	0	0	0
190103	Development Approvals Streamlining	Internal processing guides and simplified application forms.	DAPR Grant	76,000	0	0	0	0
Total				1,403,716	280,000	80,000	0	0

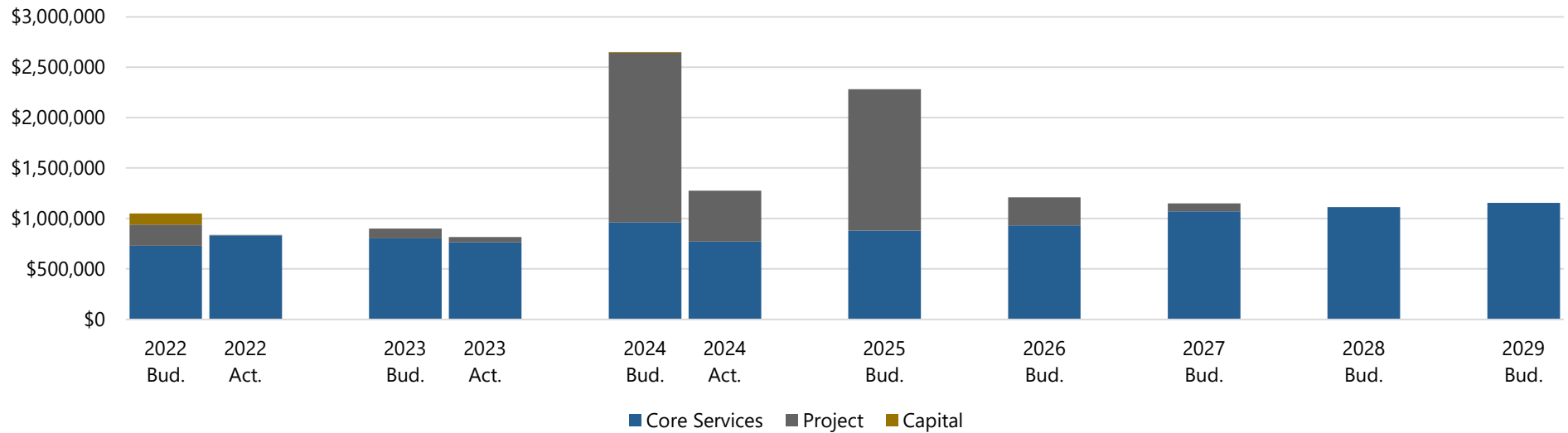
2025-2029 Development Services Budget Analysis

DEVELOPMENT SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.Revenue	158,700	382,149	243,700	182,270	245,700	246,983	245,700	245,700	245,700	245,700	250,610
TOTAL REVENUE	158,700	382,149	243,700	182,270	245,700	246,983	245,700	245,700	245,700	245,700	250,610
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	729,615	831,103	802,772	761,342	959,522	771,656	879,122	929,608	1,069,186	1,111,174	1,155,288
<u>Special Projects</u>											
3.Project	210,000	4,230	97,500	52,747	1,681,000	504,596	1,403,716	280,000	80,000	0	0
Total Oper. Exp.	939,615	835,332	900,272	814,089	2,640,522	1,276,253	2,282,838	1,209,608	1,149,186	1,111,174	1,155,288
Capital Expenses											
4.Capital	110,000	0	0	0	8,000	0	0	0	0	0	0
Total Capital	110,000	0	0	0	8,000	0	0	0	0	0	0
TOTAL EXP.	1,049,615	835,332	900,272	814,089	2,648,522	1,276,253	2,282,838	1,209,608	1,149,186	1,111,174	1,155,288
NET	-890,915	-453,183	-656,572	-631,819	-2,402,822	-1,029,270	-2,037,138	-963,908	-903,486	-865,474	-904,678

Development Revenue by Section



Development Expenses by Section



Transportation

Public Works and Engineering are responsible for managing and maintaining local transportation infrastructure to ensure safe, efficient, and accessible movement for residents and visitors. This includes roads, sidewalks, bike lanes, signage, transit, and parking. Additionally, the department oversees critical services such as snow clearing, street sweeping, and general maintenance to ensure infrastructure remains safe and operational in all seasons. These efforts play a vital role in supporting the day-to-day lives of residents and fostering a well-connected community.

Beyond maintenance, the department is also responsible for long-term planning to accommodate growth, support sustainability, and reduce environmental impacts such as emissions and congestion. This involves designing and implementing infrastructure projects that promote active transportation, improve traffic flow, and enhance public transit systems.



2025-2029 Transportation projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190104	Subdivision and Development Servicing Bylaw Update	Update to reflect 20-year housing needs.	HAF Grant	20,000	0	0	0	0
190019	Orthophotos	Line up with Courtenay timeline every two years	RFFE General	0	30,000	0	30,000	0
	DCC Update	Related to Sanitary expansion - Torrence/Anderton Corridor/Traffic Study/Pritchard/Knight	RFFE General	0	0	75,000	0	0
	Transportation Study Update		RFFE General	0	0	0	100,000	0
190021	Anderton Corridor Plan Update		RFFE General	0	0	0	0	20,000
190105	Boardroom update	Videoconferencing upgrade	RFFE General	15,000	0	0	0	0
190107	Cobalt Controller	Guthrie/McDonald - 50% share with Courtenay	RFFE General	20,000	0	0	0	0
190106	Snow Angels program	Materials and other costs	RFFE General	17,000	17,000	0	0	0
190053	Stormwater Management Update	Update to reflect 20-year housing needs.	HAF Grant	150,000	0	0	0	0
	Stormwater Management Update	Incorporate new SSMUH regulations	HAF Grant	30,000	0	0	0	0
	Torrence Servicing Plan	Study related to potential boundary expansion	RFFE General	0	0	16,700	0	0
	Anderton Corridor Plan Update		RFFE General	0	0	0	0	20,000
Total				252,000	47,000	91,700	130,000	40,000

CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
512017	Replace Unit 17	2012 Mack Tandem Axle Dump truck	Lease	0	250,000	0	0	0
512010	Replace Unit 10	2016 Tractor/Backhoe	Equip Repl Res	0	0	0	200,000	0
	Replace Unit 5	2017 Ford 350 XL Service Truck	Lease	0	120,000	0	0	0
512021	Replace Unit 21	2019 Crew Cab Pick-up	Lease	0	0	0	60,000	0
512011	Replace Unit 11	2014 Ford F150 Admin Truck	Lease	60,000	0	0	0	0
533003	Fibre Optics Network Sewer Conveyance Project	CVRD to pay 50% of conduit. Comox to pay for 100% of additional junction boxes.	CWF Grant	133,500	0	0	0	0
			Gen Cap CVRD	98,000	0	0	0	0
652001	Transit Bus Shelter Project	Bus stop upgrades and additions 2 per year	Gen Cap Works Res	0	45,000	0	45,000	0
			CWF Grant	0	45,000	0	45,000	0
620066	Aitken St	Repaving due to watermain replacement	Gen Cap Works Res	0	33,500	335,000	0	0
			CWF Grant	0	33,500	335,000	0	0
620064	Alpine St	Road resurfacing	Gen Cap Works Res	0	0	110,000	0	0
			CWF Grant	0	0	110,000	0	0
620005	Baybrook Dr	Resurfacing	CWF Grant	0	0	0	185,000	0
610012	Beaufort Ave	Reconstruction, land acquisitions, fibre optics	CWF Grant	431,000	0	0	0	0
	Beaufort Ave		Gen Cap CVRD res	1,069,000	0	0	0	0
	Beaufort Ave		Roadworks Grant	500,000	0	0	0	0
640001	Bolt Ave. Sidewalk	Sidewalk Jubilee to Murrelett	Roads Grant		0	0	0	330,000
			CWF Grant	30,000	0	0	0	
	Bolt & Anderton Crosswalk	Installation of pedestrian crosswalk lights	CWF Grant	0	0	0	30,000	0
	Cedar Ave	Resurfacing due to watermain replace	CWF Grant	0	0	42,000	423,000	0
620041	Centennial Ave	Resurfacing west of Church	Gen Cap Works Res	0	0	200,000	0	0
620001	Church St Noel to Robb	Resurfacing road sidewalk and bike lane	CWF Grant	0	0	396,133	0	0
	Church St Noel to Robb	Bike lanes	Gen Cap Works Res	0	0	71,200	0	0
	Church St Noel to Robb	Replace sidewalk	Gen Cap Works Res	0	0	183,200	0	0

CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
	Church St Noel to Robb	New sidewalk	Gen Cap Works Res	0	0	112,800	0	0
600003	Church St Robb to Comox	Design and drawings	Gen Cap Works Res	0	150,000	0	0	0
620050	Church St Robb to Comox	Resurfacing	Gen Cap Works Res	0	0	1,400,000	0	0
640024	Church St Robb to Comox	Sidewalks	Gen Cap Works Res	0	0	500,000	0	0
620044	Comox Roundabout - Rodello	Intersection upgrade	DCC Roads	0	1,100,000	0	0	0
620004	Donovan Dr	Resurfacing	Gen Cap Works Res	0	0	0	300,000	0
620006	Donovan Pl	Resurfacing	Gen Cap Works Res	0	0	0	72,000	0
620040	Douglas St	Resurfacing	Gen Cap Works Res	0	0	145,000	0	0
620051	Downey Ave	Resurfacing	Gen Cap Works Res	0	0	0	0	337,480
620003	Ellis St South of Beaufort	Re	Gen Cap Works Res	0	0	0	45,000	0
620067	Filberg Rd	Resurfacing	Gen Cap Works Res	0	0	0	200,250	0
620035	Glacier Roundabout - Comox	Construction	DCC Roads	500,000	0	0	0	0
			Gen Cap CVRD res	500,000	0	0	0	0
220002	Glacier Roundabout - Comox	Landscaping	DCC Roads	50,000	0	0	0	0
620032	Guthrie Rd, E	Overlay	Gen Cap Works Res	0	0	0	330,000	0
620031	Heather Crt	Resurfacing	Gen Cap Works Res	0	52,000	0	0	0
620045	Lazo Rd	Maintenance and outstanding work related to resurfacing	CFW Grant	20,000	0	0	0	0
620068	Mack Laing Crt	Resurfacing	Gen Cap Works Res	0	0	0	130,000	0
	Maquinna Ave	Sidewalks W of Pritchard	Gen Cap Works Res	0	0	25,000		0
			CFW Grant	0	0		88,750	0
620037	Maquinna Ave	Resurfacing	Gen Cap Works Res	0	0	0	150,000	0
			CFW Grant	0	0	0	100,000	0
620052	Mcculloch Ave	Asphalt replacement	Gen Cap Works Res	0	0	0	57,000	0
620053	Mcleod St	Asphalt replacement	Gen Cap Works Res	0	0	0	0	156,000

CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
640025	Noel Ave, W	New sidewalks Spitfire to Aitken	Gen Cap Works Res	0	0	65,000	0	0
			CWF Grant	0	0	0	343,650	0
620002	Noel Ave, W	Road resurfacing Spitfire to Aitken	Gen Cap Works Res	0	0	0	266,200	0
620007	Orca Pl	Resurfacing	Gen Cap Works Res	0	0	0	0	78,000
620054	Orchard Park Dr	Resurfacing	Gen Cap Works Res	0	0	0	250,000	0
620056	Richardson Ave	Asphalt replacement	Gen Cap Works Res	0	0	0	0	157,000
620033	Robb Ave, W (Aitken to Anderton)	Design, major construction, widening and shared bike lanes.	Growing Communities Fund	140,000	974,780	0	0	0
640029	Robb Ave, W	Sidewalks	Growing Communities Fund		436,650	0	0	0
620057	Rodello St	Asphalt replacement	Growing Communities Fund	0	0	0	0	390,400
620058	Skeena Dr	Asphalt replacement	Growing Communities Fund	0	0	0	0	405,000
620059	Thistle Crt	Asphalt replacement	Growing Communities Fund	0	95,000	0	0	0
620060	Totem Crt	Asphalt replacement	Growing Communities Fund	0	0	0	0	82,000
640027	Totem Crt	Sidewalk replacement	Growing Communities Fund	0	0	0	0	24,000
620061	Totem Cres	Asphalt replacement	CWF Grant	0	0	0	0	243,000
620069	Vine St	Resurfacing	Gen Cap Works Res	0	0	34,100	0	0
620062	Wallace Ave	Asphalt replacement	Growing Communities Fund	0	0	218,000	0	0
620063	Woodland Dr	Asphalt replacement - Totem to west side of west Skeena Ave	CWF Grant	0	0	0	0	142,000
720018	Aitken St Storm	Replacement	Gen Cap Works Res	0	0	0	53,000	0
	Beaufort Storm	Upgrades Church to Nordin	Gen Cap Works Res	171,000	0	0	0	0
720019	Cedar Ave Storm	Replacement	Gen Cap Works Res	0	0	2,000	11,000	0
720002	Church Storm	Upgrade Robb to Noel	CWF Grant	0	0	250,000	0	0
	Church Storm	Upgrade Robb to Comox	CWF Grant	0	45,000	225,000	0	0
			DCC Drainage	0	0	225,000	0	0
720020	Comox Storm	Rodello Roundabout	DCC Drainage	0	91,000	0	0	0

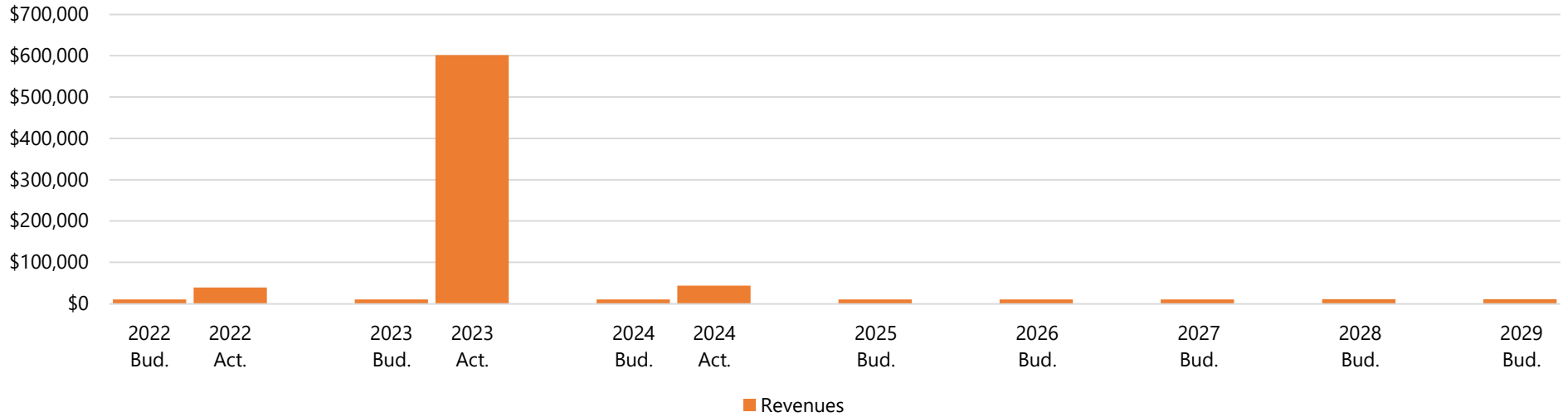
CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
720022	Douglas St Storm	Fix storm issue in pathway from Douglas to Robb Rd	Gen Cap Works Res	0	0	25,000	0	0
720023	Mcculloch Storm		Gen Cap Works Res	0	0	0	0	18,000
720005	Noel Ave W Storm	Replacement Aitken to Totem as part of Noel roadwork	Gen Cap Works Res	0	0	21,000	220,000	0
720007	Robb Storm	Replacement west of Anderton	CWF Grant	9,000	85,500	0	0	0
			DCC Drainage	1,000	9,500	0	0	0
Total				3,712,500	3,566,430	5,030,433	3,604,850	2,362,880

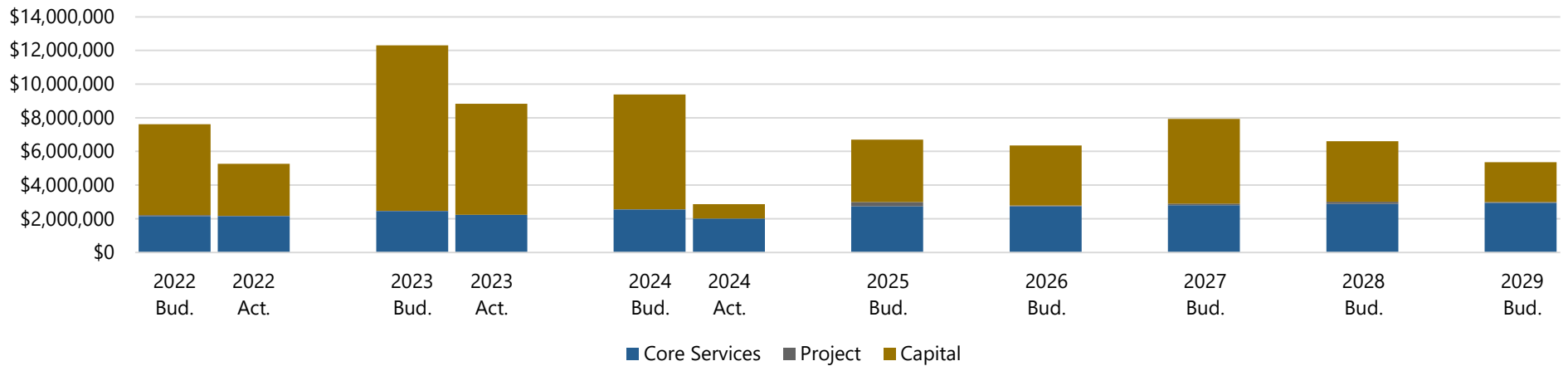
2025-2029 Transportation Budget Analysis

TRANSPORTATION SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.Revenue	10,000	39,317	10,000	601,529	10,200	43,857	10,200	10,400	10,610	10,820	11,040
TOTAL REVENUE	10,000	39,317	10,000	601,529	10,200	43,857	10,200	10,400	10,610	10,820	11,040
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	2,158,633	2,161,517	2,447,986	2,230,397	2,555,954	2,008,463	2,734,319	2,734,886	2,807,986	2,875,610	2,949,524
<u>Special Projects</u>											
3.Project	57,300	11,400	30,600	0	17,000	0	252,000	47,000	91,700	130,000	40,000
Total Oper. Exp.	2,215,933	2,172,917	2,478,586	2,230,397	2,572,954	2,008,463	2,986,319	2,781,886	2,899,686	3,005,610	2,989,524
Capital Expenses											
4.Capital	5,401,000	3,099,892	9,828,583	6,597,118	6,815,090	853,521	3,712,500	3,566,430	5,030,433	3,604,850	2,362,880
Total Capital	5,401,000	3,099,892	9,828,583	6,597,118	6,815,090	853,521	3,712,500	3,566,430	5,030,433	3,604,850	2,362,880
TOTAL EXP.	7,616,933	5,272,809	12,307,169	8,827,515	9,388,044	2,861,984	6,698,819	6,348,316	7,930,119	6,610,460	5,352,404
NET	-7,606,933	-5,233,492	-12,297,169	-8,225,986	-9,377,844	-2,818,127	-6,688,619	-6,337,916	-7,919,509	-6,599,640	-5,341,364

Transportation Revenue by Section



Transportation Expenses by Section



Parks

The Parks Department provides services that support the protection of the natural environment and public enjoyment of over 129 hectares of parks and green spaces. The Parks Department is responsible for strategic parks planning, capital construction projects, and maintenance work in town parks, greenways, walkways, trails and playing fields.

Parks are critical social, health, and environmental infrastructure. Municipal parks are lifelines in extreme heat waves, promote community wellness, provide inclusive social connection space, protect biodiversity and promote community spirit.



Some of Comox's greatest assets are its public outdoor spaces.

- 32 Parks and Greenways
- 5 active baseball fields and 4 soccer fields
- 2.82 Hectares of garden beds
- 46 kms of trails
- 58.2 acres of grass areas
- 107 garbage cans
- 82 hanging baskets
- 15 Sports Courts (Tennis, Pickleball, Lacrosse)
- 11 Playgrounds



2025-2029 Parks projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190121	Marina Park to Ellis Street Ocean Front Walkway	Feasibility Study	RFFE General	50,000	0	0	0	0
	Anderton Park Management Plan		RFFE General	0	30,000	0	0	0
	Lancaster Park Management Plan		RFFE General	0	30,000	0	0	0
	Marina Park Management Plan		RFFE General	0	0	50,000	0	0
190076	Parks and Trails Master Plan	Final phase of plan	RFFE General	10,000	0	0	0	0
190049	Urban Forest Management Strategy	Update to 2012 strategy	LGCAP Grant	95,000	0	0	0	0
190122	Tree Management and Protection Bylaw	Update to 1994 bylaw	RFFE General	50,000	0	0	0	0
190123	Tree Planting Master Plan		RFFE General	25,000	0	0	0	0
190077	Garbage Can Replacement	Downtown core, parks can replacement	RFFE General	24,000	24,000	18,000	18,000	18,000
190077	Picnic Tables	Kye Bay and Marina	RFFE General	15,000	15,000	10,000	10,000	10,000
190077	Park Benches		RFFE General	10,000	10,000	10,000	10,000	10,000
190077	Park Signage Replacement	Salish Park, Harbourwood Park, Marina Park, Highwood Park wayfinding Brooklyn creek	RFFE General	10,000	10,000	0	0	0
190078	Pathway Improvements	McKenzie Park - connect to Torrence, Village Park Tot Lot - Accessibility Plan implementation	RFFE General	30,000	30,000	30,000	30,000	30,000
190079	Fencing Improvements and Repairs	Aspen Park baseball Fencing, Split Rail at Brooklyn Creek Continued from 2024	RFFE General	25,000	25,000	25,000	25,000	25,000
190091	Playground Equipment Replacement/Repairs	Regular replacement as required	RFFE General	15,000	15,000	15,000	15,000	15,000
190094	Irrigation Improvements	Highland Park redesign, irrigation system upgrades	RFFE General	15,000	15,000	15,000	15,000	15,000

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190092	Environmental Restoration Projects	Baybrook Park, Mack Wood, Salish Park etc.	RFFE General	15,000	15,000	15,000	0	0
190093	Tree Replacement	Replanting trees that have been removed due to failure, climate change, on Town Lands	RFFE General	20,000	20,000	20,000	20,000	20,000
190097	Park Drainage Improvements	Lancaster Park (2025), Anderton Park, Salish Park (2026)	RFFE General	25,000	25,000	0	0	0
190098	Replace Christmas Decorations	Upgrade Christmas decorations for Filberg Park with Filberg Heritage Lodge and Park Association	RFFE General	5,000	5,000	0	0	0
190008	Painting	Parks buildings	RFFE General	0	0	0	0	50,000
190124	Pop Up Park	Village Park - Community Field	RFFE General	20,000	0	0	0	0
190125	Pop Up Park	Downtown activation - Lorne Site	RFFE General	15,000	0	0	0	0
Total				474,000	269,000	208,000	143,000	193,000

CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
221002	Anderton Park	Fountain and misting pole	RFFE General	20,000	0	0	0	0
221004	Anderton Park	Walkway lighting	RFFE General	75,000	0	0	0	0
290005	Highland Playfield	Pickleball plaza	RFFE General	12,000	0	0	0	0
220001	Dog Park	Pea gravel surfacing due to drainage issue	RFFE General	0	15,000	0	0	0
	Dog Park	Shade structure	RFFE General	0	0	60,000	0	0
210005	Marina Park	Food truck concrete pads	Gen Cap Works Res	20,000	0	0	0	0
	Marina Park	Splash pad shade structure	Gen Cap Works Res	0	60,000	0	0	0
254003	Marina Park	Playground replacement	Gen Cap Works Res	0	0	0	150,000	0
	Marina Park	Splash pad expansion	Gen Cap Works Res	0	0	0	0	100,000
254012	Aspen Playground	Playground replacement	RFFE General	75,000	0	0	0	0
254002	Elks (Kye Bay) Playground	Outdoor shower	RFFE General	0	0	15,000	0	0
254001	McKenzie Playground	Water fountain and misting pole	Equip Repl Res	0	20,000	0	0	0

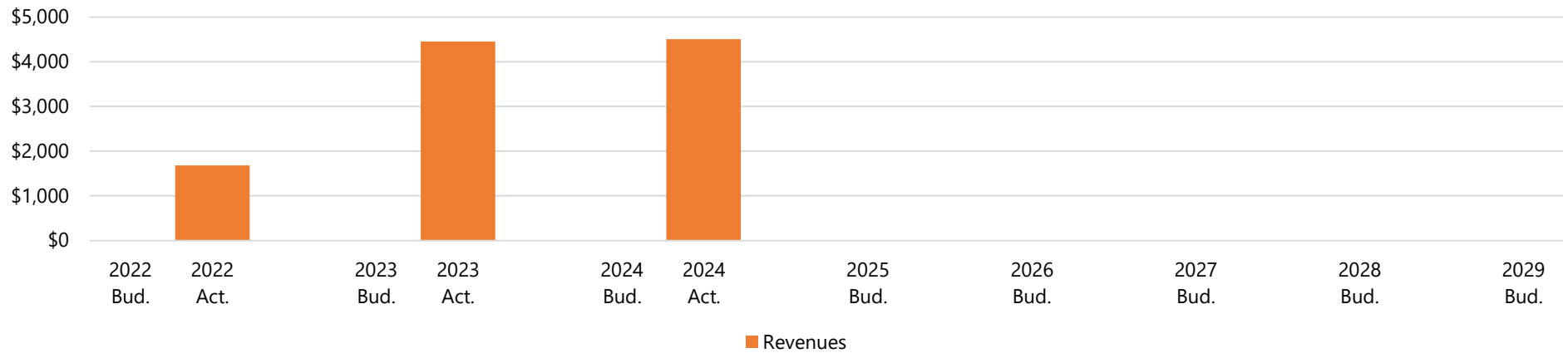
CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
	Salish Playground, Budget	Tot playground replacement	Equip Repl Res	0	0	60,000	0	0
254003	Village Playground	Replace village playground play structure	Equip Repl Res	0	150,000	0	0	0
	Village Playground	Village Park tot lot replacement	Equip Repl Res	0	0	140,000	0	0
	Water Spray Park improvements	Lancaster Park water play	RFFE General	0	60,000	0	0	0
290002	Court Land Improvements	Harbourwood Park	RFFE General	0	60,000	0	0	0
	Court Land Improvements	Highland Park basketball courts	RFFE General	0	0	100,000	0	0
512067	Replace Unit 67	2016 F550 Dump Truck	Lease	0	0	0	150,000	0
TBD	New vehicle	EV - Might-E Truck	Lease	62,000	0	0	0	0
512060	Replace Unit 60	2013 Chevrolet Silverado	Lease	64,000	0	0	0	0
512064	Replace Unit 64	2015 F250	Lease	0	70,000	0	0	0
	Replace Unit 80	John Deere Gator - split 50/50 with Filberg Society	Equip Repl Res	0	13,000	0	0	0
	Replace Unit 75	2016 Toro 4010 Mower	Equip Repl Res	0	0	0	0	150,000
	New Trailer	Trailer for ATV	Lease	7,000	0	0	0	0
540001	New Table Tennis table		Equip Repl Res	6,000	0	0	0	0
540001	Bleacher replacement	2 units replaced per year	Equip Repl Res	15,000	15,000	15,000	0	0
Total				356,000	463,000	390,000	300,000	250,000

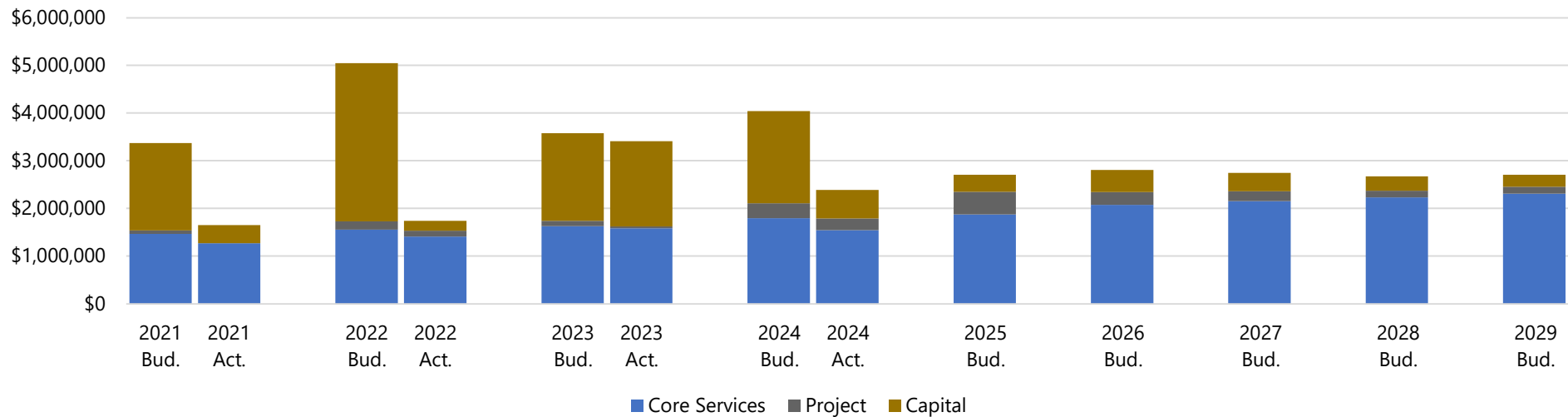
2025-2029 Parks Budget Analysis

PARKS SUMMARY	2022	2022	2023	2023	2024	2024	2025	2026	2027	2028	2029
	Budget	Actual	Budget	Actual	Budget	YTD	Forecast	Forecast	Forecast	Forecast	Forecast
REVENUE											
1.Revenue	0	1,681	0	4,450	0	4,500	0	0	0	0	0
TOTAL REVENUE	0	1,681	0	4,450	0	4,500	0	0	0	0	0
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	1,556,880	1,409,864	1,627,664	1,583,226	1,792,155	1,543,041	1,873,463	2,073,432	2,149,408	2,228,477	2,310,035
<u>Special Projects</u>											
3.Project	170,000	124,022	110,000	38,809	313,000	243,935	474,000	269,000	208,000	143,000	143,000
Total Oper. Exp.	170,000	124,022	110,000	38,809	313,000	243,935	474,000	269,000	208,000	143,000	143,000
Capital Expenses											
4.Capital	3,320,000	202,287	1,842,024	1,789,236	1,933,500	601,776	356,000	463,000	390,000	300,000	250,000
Total Capital	3,320,000	202,287	1,842,024	1,789,236	1,933,500	601,776	356,000	463,000	390,000	300,000	250,000
TOTAL EXP.	5,046,880	1,736,173	3,579,688	3,411,270	4,038,655	2,388,752	2,703,463	2,805,432	2,747,408	2,671,477	2,703,035
NET	-5,046,880	-1,734,492	-3,579,688	-3,406,820	-4,038,655	-2,384,252	-2,703,463	-2,805,432	-2,747,408	-2,671,477	-2,703,035

Parks Revenue by Section



Parks Expenses by Section



Recreation

The Recreation Department operates the Comox Community Centre, the heart of the community, providing a range of recreation programs, services and special events. It includes the multi-award winning 5,000 sq. ft. Fitness Studio with fitness equipment for all fitness levels and abilities. It offers a range of programs for children, youth, adults, summer, seniors and families promoted in a recreation guide produced three times annually. The Department also offers racquet sport facilities and programs, manages hourly and daily facility rentals for the Community Centre, Sail Buildings, parks and fields, operates the seasonal Hands on Farm at Filberg Park, develops and executes its own recreation marketing plan, works collaboratively with the Parks Department on youth recreation amenities, and so much more.



2025-2029 Recreation projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190012	Recreation Master Plan	Development and consultation.	RFFE General	40,000	0	0	0	0
190126	Equipment replacement	Change faucets in changerooms to hands-free, replace vacuum, replace garbage and recycling bins, replace paper towel dispensers with hand dryers	RFFE General	10,700	0	0	0	0
190126	New upgrades	Add toddler change tables to washrooms, add new spin room privacy film to glass walls	RFFE General	2,550	0	0	0	0
Total				53,250	0	0	0	0

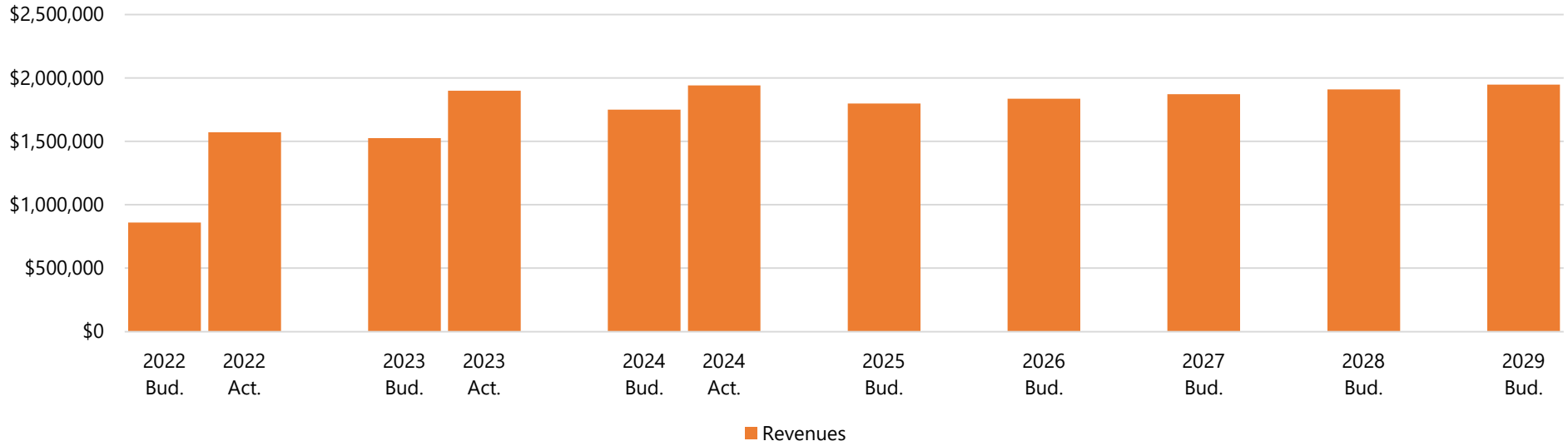
CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
312014	Sauna replacement		RFFE General	86,000	0	0	0	0
	Climbing Wall	For either gym A or gym B	RFFE General	0	15,000	0	0	0
310009	CC Geothermal system	Replace obsolete front-end HVAC monitoring (software near end of life)	Equip Repl Res	0	40,000	0	0	0
573001	Fitness Equipment	Regular replacement of fitness room equipment	Equip Repl Res	34,000	36,000	36,000	36,000	37,000
Total				120,000	91,000	36,000	36,000	37,000

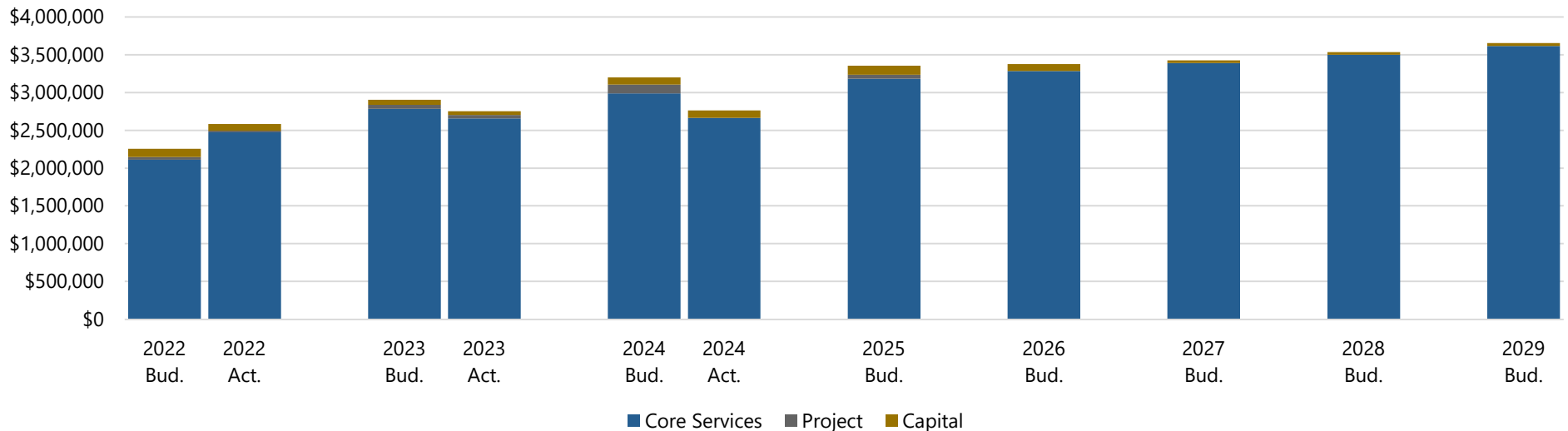
2025-2029 Recreation Budget Analysis

RECREATION SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.Revenue	859,655	1,570,297	1,525,077	1,899,071	1,750,109	1,940,689	1,796,808	1,834,815	1,871,457	1,908,870	1,947,036
TOTAL REVENUE	859,655	1,570,297	1,525,077	1,899,071	1,750,109	1,940,689	1,796,808	1,834,815	1,871,457	1,908,870	1,947,036
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	2,110,524	2,472,550	2,784,155	2,656,008	2,989,340	2,664,998	3,180,922	3,283,404	3,389,451	3,498,084	3,616,100
<u>Special Projects</u>											
3.Project	34,000	23,443	51,000	47,695	115,001	0	53,250	0	0	0	0
Total Oper. Exp.	2,144,524	2,495,993	2,835,155	2,703,703	3,104,341	2,664,998	3,234,172	3,283,404	3,389,451	3,498,084	3,616,100
Capital Expenses											
4.Capital	109,500	86,013	70,010	50,000	96,000	95,967	120,000	91,000	36,000	36,000	37,000
Total Capital	109,500	86,013	70,010	50,000	96,000	95,967	120,000	91,000	36,000	36,000	37,000
TOTAL EXP.	2,254,024	2,582,006	2,905,165	2,753,703	3,200,341	2,760,966	3,354,172	3,374,404	3,425,451	3,534,084	3,653,100
NET	-1,394,369	-1,011,709	-1,380,088	-854,632	-1,450,232	-820,277	-1,557,364	-1,539,589	-1,553,994	-1,625,214	-1,706,064

Recreation Revenue by Section



Recreation Expenses by Section



Facilities

Facilities Department delivers maintenance and operations for all Town of Comox facilities and leased spaces. Facilities Department is committed to efficiently and effectively maintaining facilities, while providing a safe, comfortable and functional environment for the facility users in a sustainable way.

Comox has 8 main occupied facilities and numerous structures located in parks and other areas. Comox also owns 3 commercial units leased out to the Vancouver Island Regional Library and leases space for staff.

The Facilities Department also manages the Comox Municipal Marina which has 164 berths and also offers a boat launch and tidal grids.



Maintenance planning

Effective maintenance planning helps extend the life span of Institute facilities. Our department addresses three major types of maintenance—on-demand, scheduled and life-cycle evaluation—within the context of a wider annual plan.



2025-2029 Facilities projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
	Administration Buildings Repair and Maintenance	Various major repairs and maintenance.	RFFE General	10,000	50,000	50,000	50,000	50,000
190064	Property Evaluations	5-year cycle of facility condition assessments and valuations for asset management and insurance	RFFE General	0	0	0	35,000	0
	EV Charger Review Public Works Yard	Hydro assessment for Public Works EV fleet charging stations	RFFE General	10,000	0	0	0	0
	Point Holmes Boat Launch	Install new boat launch	RFFE General	0	0	0	0	175,000
190008	Painting	Parks buildings	RFFE General	0	0	0	0	50,000
	Community Centre	Paint Chimo interior	RFFE General	20,000	0	0	0	0
190068	Community Centre	Exterior Rehabilitation	RFFE General	50,000	0	0	0	0
	Community Centre	General maintenance - to be identified	RFFE General	30,000	50,000	100,000	100,000	100,000
	Fitness Studio Expansion	Community consultation, concept drawings, etc.	Loan	0	50,000	0	0	0
Total				120,000	150,000	150,000	185,000	375,000

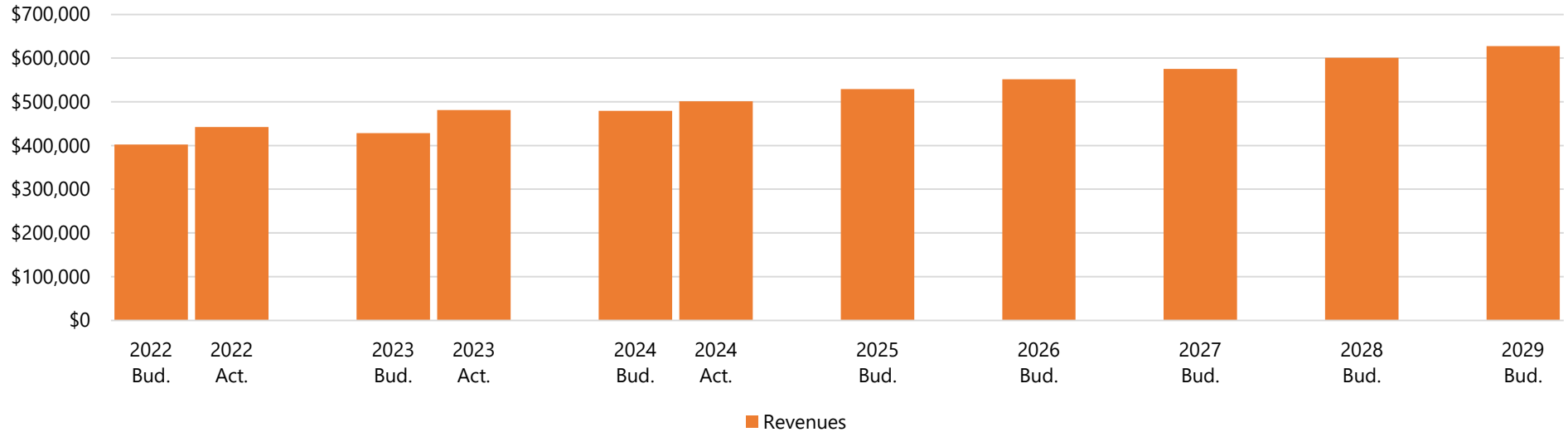
CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
310026	New Town Hall	Town Hall has exceeded life expectancy. Issues with mold, high energy costs and cannot fit required staff members resulting in multiple external locations. Design and Construction.	Loan	0	220,000	15,000,000	0	0
310032	Mack Laing Pavilion	Construct new pavilion	RFFE General	260,000	0	0	0	0
310032	Mack Laing Nature Park	Demolish Mack Laing House	RFFE General	50,000	0	0	0	0
	Community Centre Fitness Studio Expansion	Drawings, review, construction	Loan	0	0	175,000	4,000,000	0
523001	Community Centre Generator	Install back-up generator as part of Climate Action Plan 2027-2029	Equip Repl Res	150,000	0	0	0	0
	Community Centre Gym	Replace gym floor	Growing Communities Fund	0	0	0	150,000	0
	Community Centre Gym	Replace existing retractable wall	Growing Communities Fund	0	0	250,000	0	0
	Community Centre - add new sidewalks	West side (2028), east side (2029)	Growing Communities Fund	0	0	0	50,000	60,000
TBD	Filberg Park	Renovate storage unit for old fire car	Growing Communities Fund	100,000	0	0	0	0
671001	Marina	Dock upgrades	Marina Capital Res	50,000	50,000	50,000	50,000	0
Total				610,000	270,000	15,475,000	4,250,000	60,000

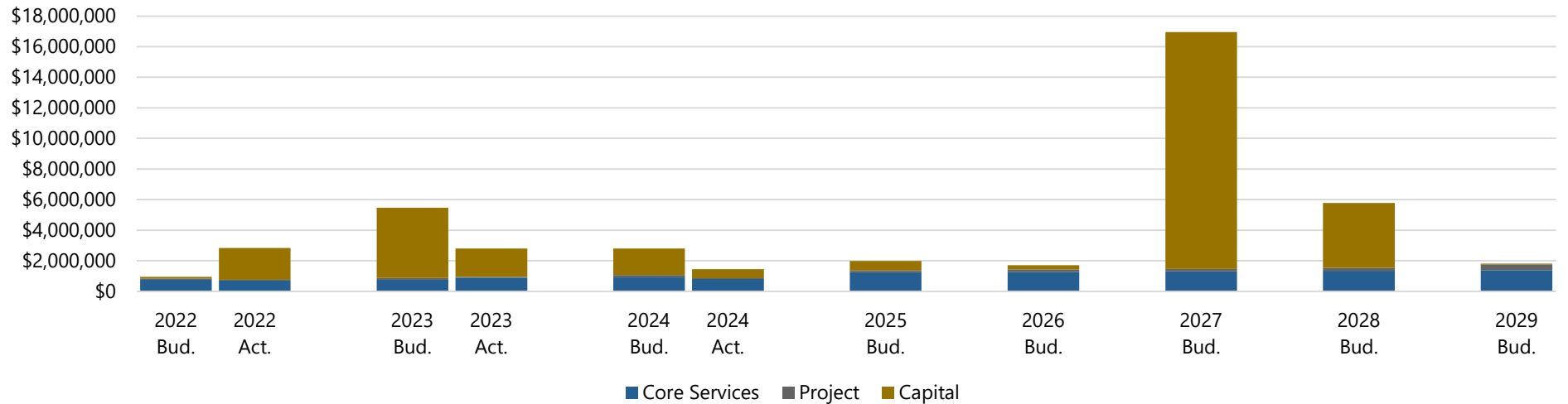
2025-2029 Facilities Budget Analysis

FACILITIES SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.Revenue	402,200	442,186	428,520	481,107	479,236	501,193	529,286	551,707	575,471	600,697	627,492
TOTAL REVENUE	402,200	442,186	428,520	481,107	479,236	501,193	529,286	551,707	575,471	600,697	627,492
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	752,288	703,311	763,159	900,527	918,954	806,505	1,254,321	1,285,008	1,316,933	1,350,762	1,384,920
<u>Special Projects</u>											
3.Project	88,000	52,677	125,500	49,017	150,000	53,261	120,000	150,000	150,000	185,000	375,000
Total Oper. Exp.	840,288	755,988	888,659	949,545	1,068,954	859,765	1,374,321	1,435,008	1,466,933	1,535,762	1,759,920
Capital Expenses											
4.Capital	109,500	2,081,210	4,572,921	1,856,605	1,735,000	601,873	610,000	270,000	15,475,000	4,250,000	60,000
Total Capital	109,500	2,081,210	4,572,921	1,856,605	1,735,000	601,873	610,000	270,000	15,475,000	4,250,000	60,000
TOTAL EXP.	949,788	2,837,198	5,461,580	2,806,149	2,803,954	1,461,638	1,984,321	1,705,008	16,941,933	5,785,762	1,819,920
NET	-547,588	-2,395,012	-5,033,060	-2,325,043	-2,324,718	-960,445	-1,455,035	-1,153,301	-16,366,462	-5,185,065	-1,192,428

Facilities Revenue by Section



Facilities Expenses by Section



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Marina

The Comox Marina, operated by the Town of Comox, offers a boat launch and is located right next to Marina Park with plenty of parking, washroom and changeroom facilities, and a splash park/play area for children. The marina is protected by a rock breakwater, providing one of the safest year-round harbours on Vancouver Island.

The Marina has 144 berths with electrical services that are leased annually. which have access to electricity. which are currently rented annually. Many of which have electric

The Marina offers offleases office spaceand berthage to a number of businesses and societies, including the local search and rescue and the Comox Fire and Rescue Fire Boat.

Proposed Fee Increase

The marina fees are proposed to increase over the next 5 years in order to move closer to the rates charged by other local marinas. Ensuring a competitive rate will provide additional revenues to the Town which will be used to fund future major maintenance and improvements to the facility. This ensures that the Marina does not become a burden on taxpayers and moves towards a full cost-recovery facility.

Fee	2025	2026	2027	2028	2029
Berthage	3%	3%	3%	3%	3%
Electricity	10%	10%	10%	10%	10%
Temporary berthage	0%	0%	0%	0%	0%
Launching pass	10%	10%	10%	10%	10%
Launch ticket	10%	10%	10%	10%	10%
Grid rental	10%	10%	10%	10%	10%



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Water



Lake Comox

The Town of Comox purchases water from the Comox Valley Regional District and distributes this water to consumers (residents and businesses) within Town boundaries. Consumer rates for water are governed by the Comox Water Rates and Regulations Bylaw 529, and depend on whether or not a water meter is installed on their service connection.

For most properties, the *Municipal Utility Service Fees* are included in the annual Property Tax Notice.

Consumer rates for water are governed by the [Comox Water Rates and Regulations Bylaw 529](#), and depend on whether or not a water meter is installed on their service connection.

If a residential property has a water meter installed - view the [Water Metering](#) webpage.

The Town of Comox buys its water from the Comox Valley Regional District as part of the Comox Valley Water Service.

Water Meters

In 2010, Town Council implemented a water metering project to help identify water leaks and reduce the cost of water for all Town of Comox residents. The metering project also makes it possible to meter and invoice commercial and residential properties for actual use.

Properties that receive a meter may continue paying the flat rate water fee or they may volunteer to be billed by the meter - view the [Water Metering](#) webpage.

2025-2029 Water projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190023	Water model study update	Regular update to include condition assessment spot checks	HAF Grant	0	150,000		0	0
190023	Torrence Servicing Plan	Boundary expansion - split between water, sewer and drainage	RFFE Water	0	0	16,700	0	0
	Anderton Study	Split between water, sewer and drainage.	RFFE Water	0	0	0	0	20,000
Total				0	150,000	16,700	0	20,000

CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
881001	Water Meters	Water services are brought up to current standards with water meters when roads upgraded. Water meters installed at homes with water issues. Long-term savings with reduced CVRD water requisitions.	Water Cap. Res.	30,000	30,000	30,000	30,000	30,000
882002	Hydrants	Average 2 hydrants replaced annually.	Water Cap. Res.	20,000	20,000	20,000	20,000	20,000
840017	Aitken St	Watermain replacement	Water Cap. Res.	0	0	40,000	416,000	0
840006	Beaufort	Watermain replacement Nordin to Church	Water Cap. Res.	50,000	0	0	0	0
840011	Cambridge	Pressure reducing valve Cambridge-Pritchard in conjunction with work on Dryden	Water Cap. Res.	0	0	25,000	0	0
840014	Cedar Ave. Watermain	Watermain replacement Pritchard to Stewart	Water Cap. Res.	0	0	25,000	273,000	0
	Church St.	Watermain replacement Noel to Robb	Water Cap. Res.	0	28,000	283,500	0	0
	Church St.	Watermain replacement Robb to Comox	Water Cap. Res.	0	81,000	810,000	0	0
840015	Comox Ave Roundabout -Rodello	Watermain work associated with roundabout installation	Water Cap. Res.	0	11,000	0	0	0
	Douglas St.	Watermain replacement Centennial to Pathway	Water Cap. Res.	0	15,000	156,000	0	0

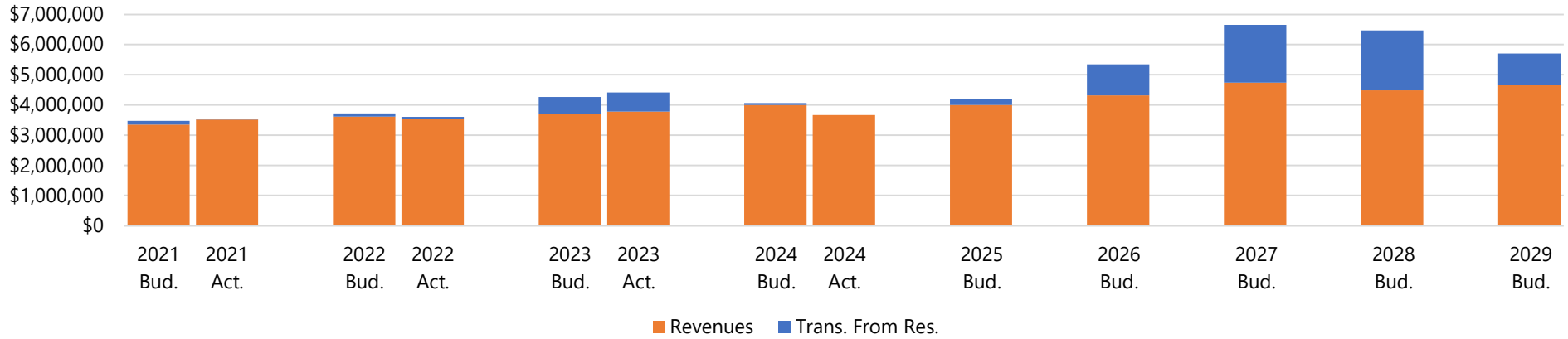
CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
840001	Dryden Rd	Watermain installation Anderton to Pritchard - loops water system in north Comox and will increase water quality and improved pressure.	Water Cap. Res.	0	25,000	400,000	0	0
			Water DCC	0	25,000	400,000	0	0
840018	Ellis St	Watermain replacement associated with Ellis St. repaving	Water Cap. Res.	0	0	9,000	90,000	0
	Filberg Rd.	Watermain replacement Comox to Chamber	Water Cap. Res.	0	0	20,000	222,000	0
	McCulloch Ave	Watermain replacement	Water Cap. Res.	0	0	0	12,000	112,800
	McLeod	Watermain replacement Richardson to Buena Vista	Water Cap. Res.	0	0	0	25,000	252,000
840005	Noel Ave W	Replace old 6" main	Water Cap. Res.	0	0	45,000	492,000	0
	Orchard Park Dr.	Watermain replacement Comox to end	Water Cap. Res.	0	0	35,000	348,000	0
	Richardson Ave.	Watermain replacement McLeod to end	Water Cap. Res.	0	0	0	22,000	222,000
840020	Robb Ave.	Watermain replacement Aitken to Anderton	Water Cap. Res.	80,000	823,000	0	0	0
	Rodello St.	Watermain replacement Downey to Robb	Water Cap. Res.	0	0	0	35,000	384,000
Total				180,000	1,058,000	2,298,500	1,985,000	1,020,800

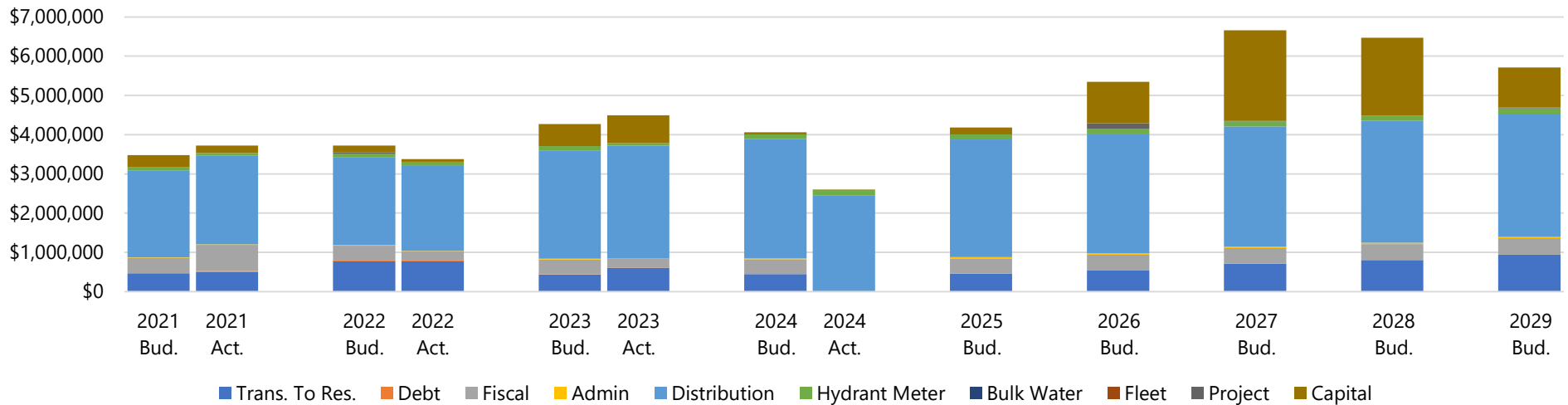
2025-2029 Water Budget Analysis

WATER SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD Actual	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.NR	102,850	62,224	558,000	634,158	55,000	0	180,000	1,033,000	1,915,200	1,985,000	1,040,800
1.Revenue	3,615,340	3,546,162	3,708,380	3,780,468	4,004,075	3,669,707	4,002,645	4,313,970	4,740,211	4,483,334	4,667,795
TOTAL REVENUE	3,718,190	3,608,386	4,266,380	4,414,626	4,059,075	3,669,707	4,182,645	5,346,970	6,655,411	6,468,334	5,708,595
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	3,516,490	3,309,717	3,708,380	3,783,615	4,004,075	2,594,950	4,002,645	4,138,970	4,340,211	4,483,334	4,667,795
<u>Special Projects</u>											
3.Project	26,700	0	0	0	0	0	0	150,000	16,700	0	20,000
Total Oper. Exp.	3,543,190	3,309,717	3,708,380	3,783,615	4,004,075	2,594,950	4,002,645	4,288,970	4,356,911	4,483,334	4,687,795
Capital Expenses											
4.Capital	175,000	63,258	558,000	708,736	55,000	6,181	180,000	1,058,000	2,298,500	1,985,000	1,020,800
Total Capital	175,000	63,258	558,000	708,736	55,000	6,181	180,000	1,058,000	2,298,500	1,985,000	1,020,800
TOTAL EXP.	3,718,190	3,372,976	4,266,380	4,492,351	4,059,075	2,601,131	4,182,645	5,346,970	6,655,411	6,468,334	5,708,595
NET	0	235,410	0	-77,725	0	1,068,576	0	0	0	0	0

Water Revenue by Section



Water Expenses by Section



Water Reserves

	2021	2022	2023	2024	2025	2026	2027	2028	2029
Water RFFE		200,000	200,000	195,000	236,700	236,700	220,000	220,000	200,000
Water Capital Works Reserve	2,100,798	2,847,972	2,966,780	2,916,780	3,154,294	2,668,405	1,478,044	297,168	216,372
Total	2,100,798	3,047,972	3,166,780	3,111,780	3,390,994	2,905,105	1,698,044	517,168	416,372

Water Rates and Parcel Taxes

The Water system is managed as a self-funding department where the user fees and parcel taxes collected pay for the short-term and long-term operating and capital expenses.

The Comox water system has a regional and a municipal component and each plays a vital role in providing water services to the residents of Comox.

The CVRD operates the water sources and purifies the water and is the primary distributor to Comox. Comox then distributes the water to the water users and bills for the usage.

The operating costs are primarily paid for through the water user rates, both flat and metered. The capital costs are paid through a combination of the user rates, parcel taxes, grants, and Development Cost Charges (DCCs). Developers will occasionally provide water infrastructure that they have built in their developments and are referred to as developer contributions. The reserves are funded through a combination of the revenue sources along with any surplus or deficit generated within the water budget at year-end.

The Town will budget so that \$200,000 is available in an operating reserve to offset any annual fluctuations in net operating and capital costs which have varied between a \$183,000 deficit and a \$235,000 surplus since 2021. The Town will also budget so that \$300,000 is available in a capital reserve to offset any unplanned and unbudgeted emergency repair costs.

The DCC and Amenity Cost Charge (ACC) studies to be conducted in 2025 will provide an opportunity to review new-growth related capital forecasting and funding that may affect future budgeting.

User Rates Increase Forecast

Year	2025	2026	2027	2028	2029
Increase	3.00%	3.00%	3.00%	3.00%	4.00%

The CVRD has currently planned for a 1% annual increase in water distribution fees that they charge to Comox. It is important to note that these budgets are subject to change.

The 2024 - 2028 Comox budget had identified an impending shortfall of almost \$2,000,000 for capital replacement commencing in 2027 and resulted in a number of repair and replacement projects being deferred to a future year. As a result, Comox is planning a 3% or 4% annual increase in user rates to provide sufficient funds for planned capital and develop the aforementioned minimum operating and capital reserves.

Parcel Taxes Forecast

Year	2024	2025	2026	2027	2028	2029
Charge	\$75	\$85	\$90	\$105	\$110	\$115

Comox charges parcel taxes to properties with water service to assist in funding capital repair and replacement. The parcel taxes are single rates charged to properties on the basis of access to the water system. The rate is per property regardless of property size, assessed value or water usage. The parcel tax may be exempted through the imposition of a Permissive Tax Exemption.

As mentioned above, the increases reflect the need to increase the funding for capital repair and replacement to address an identified depletion of reserves by 2027.

Sewer

The Town of Comox collects sanitary sewage and conveys it to lift stations operated by the Comox Valley Regional District (CVRD). These stations further convey the sewage to the Comox Valley Water Pollution Control Centre in Cape Lazo.

This treatment facility serves the Town of Comox, the City of Courtenay, K'ómoks First Nation, and Canadian Forces Base (19 Wing Comox).

Comox Valley Sewer Conveyance Project

The Comox Valley Sewer Conveyance Project is a multi-year construction project that will replace the pipes and upgrade the pump stations that move more than 14,000 cubic metres of raw sewage each day to the sewage treatment plant on Brent Road.

This new system will route sewer pipes further inland where they will no longer be vulnerable to damage by waves, rocks and logs and, thereby, will protect the beaches and waters throughout the Comox Estuary and Point Holmes and Goose Spit coastlines, as well as Baynes Sound.

About the Project

This is a significant and complex Project that starts at the Courtenay Pump Station and moves through K'ómoks land, downtown Comox and the Lazo Road area to the Comox Valley Water Pollution Control Centre (Sewage Treatment Plant) on Brent Road. There are construction impacts, traffic impacts and archaeological considerations. The CVRD is working with many jurisdictions and partners to deliver this project smoothly and efficiently and minimize impacts where we can.



For a detailed view of the construction route planned for 2024, visit the project website for an interactive map. For ideal viewing, click on Sewer Conveyance Project Map to access the route details in a separate window.

If you want to get more information on the project, contact the CVRD:

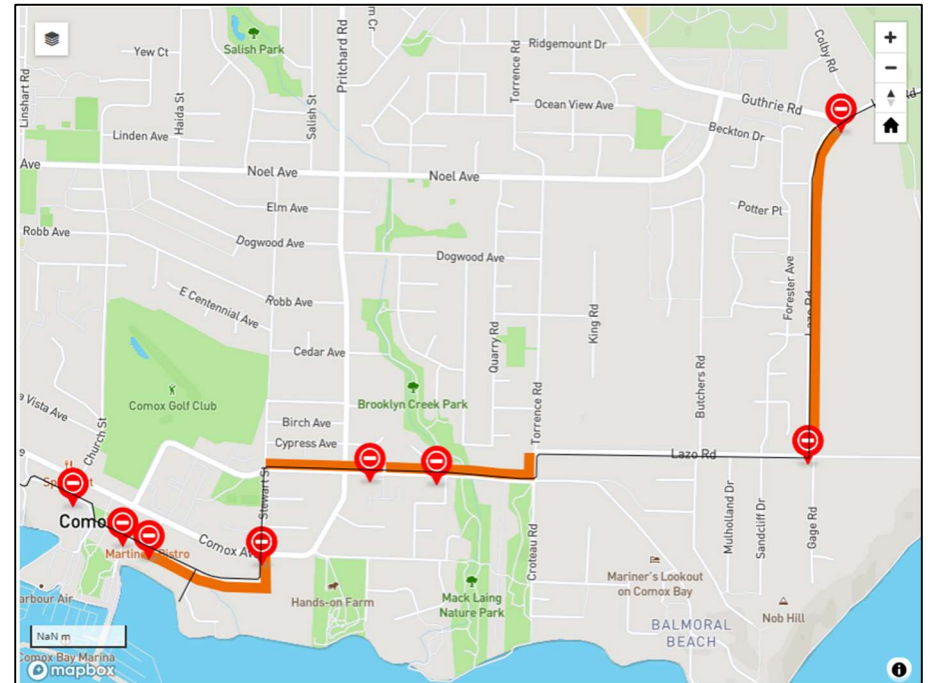
Phone: 250-334-6000

Email: communications@comoxvalleyrd.ca

To learn more about the project or to sign up to receive the project updates, visit

engagecomoxvalley.ca/conveyanceproject

Construction Zones



2025-2029 Sewer projects

OPERATING PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
190054	Sanitary Sewer Study	Regular update to include condition assessment spot checks	HAF Grant	150,000	0	0	0	0
190055	Torrence Servicing Plan	Boundary expansion - split between water, sewer and drainage	HAF Grant	0	0	16,600	0	0
Total				150,000	0	16,600	0	0

CAPITAL PROJECTS

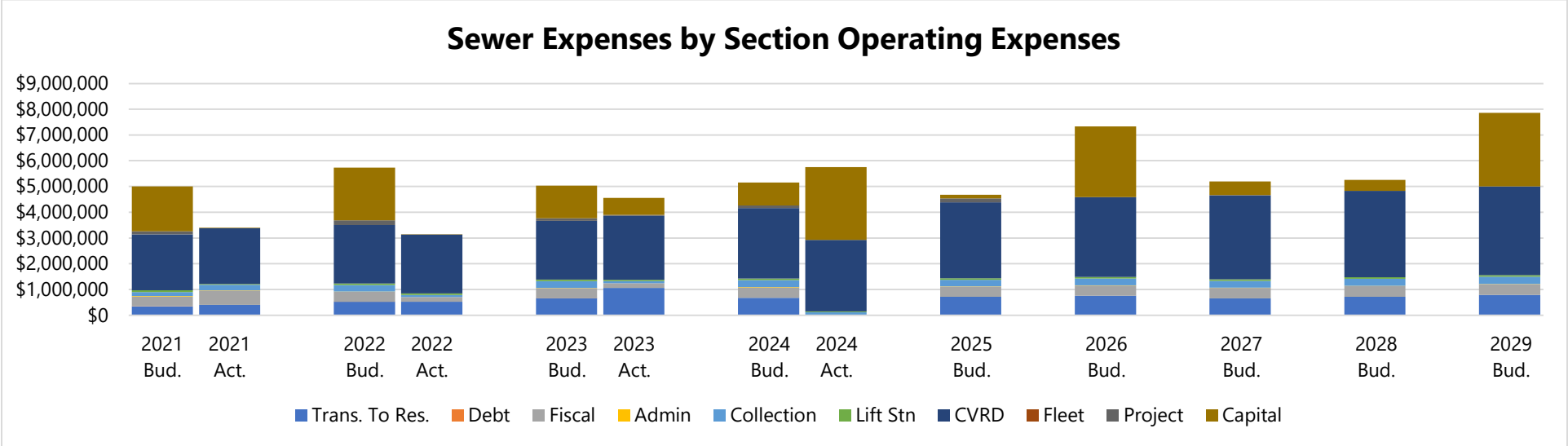
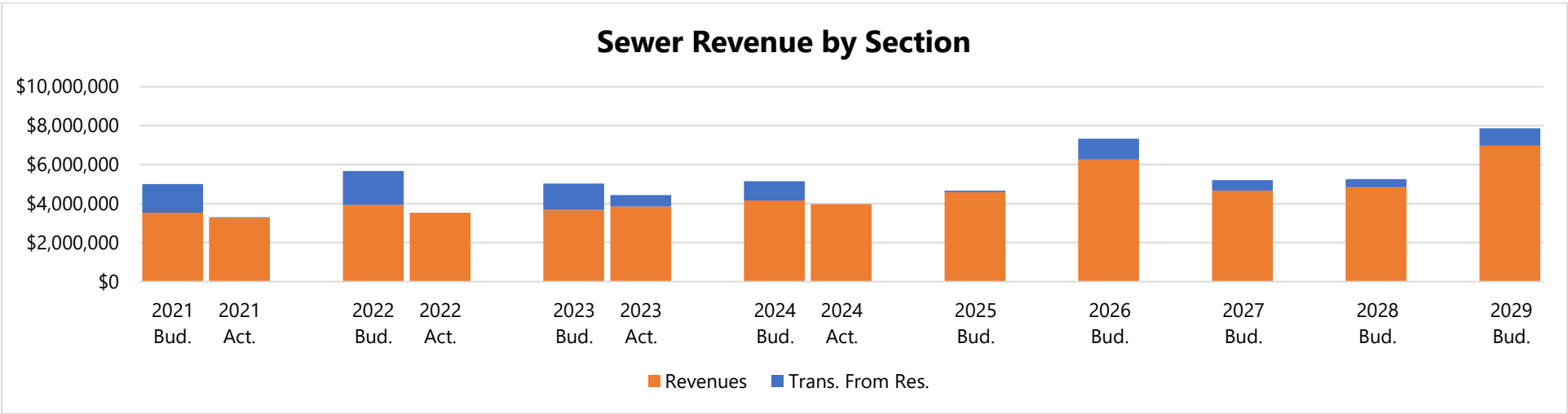
WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
940006	Central Foreshore main	Port Augusta to Jane	Sewer Cap. Res.	18,750	550,000	0	0	0
940010	Central Foreshore main	Port Augusta to Jane	Sewer DCC	56,250	1,650,000	0	0	0
	Foreshore main	Carthew to Ellis with increased length	Sewer Cap. Res.	0	0	18,750	37,500	540,000
	Foreshore main	Carthew to Ellis with increased length	Sewer DCC	0	0	6,250	12,500	0
	Foreshore main	Carthew to Ellis with increased length	HAF Grant	0	0	0	0	1,960,000
932002	Simon Cres Sanitary lift stn-kiosk	Electrical kiosk	Sewer Cap. Res.	30,000	0	0	0	0
940003	Alpine St.	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	13,500	135,000	0	0
	Cedar Ave	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	0	14,000	140,000	0
	Centennial Ave	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	14,000	140,000	0	0
	Comox main (Rodello-Anderton)	Sewer main replacement - area through roundabout	Sewer DCC	0	34,500	0	0	0
	Comox main (Rodello-Anderton)	Sewer main replacement - area through roundabout	Sewer Cap. Res.	0	103,500	0	0	0
	Douglas St	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	6,500	65,700	0	0
	Downey Avenue	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	0	0	0	105,000
	McCulloch Ave	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	0	0	5,200	52,000

CAPITAL PROJECTS

WO#	Description	Additional Information	Source	2025	2026	2027	2028	2029
	McLeod St	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	0	0	9,000	90,000
	Noel Ave. W.	Sewer main replacement as part of road resurfacing Aitken to Spitfire	Sewer Cap. Res.	0	0	21,000	215,500	0
	Richardson Ave.	Sewer main replacement as part of road resurfacing	Sewer Cap. Res.	0	0	0	11,000	110,000
940005	Robb main	Sewer main replacement Anderton to Aitken	Sewer Cap. Res.	36,000	360,000	0	0	0
	Wallace Ave.	Sewer main replacement as part of road resurfacing Rodello to Alpine	Sewer Cap. Res.	0	13,000	129,500	0	0
Total				141,000	2,745,000	530,200	430,700	2,857,000

2025-2029 Sewer Budget Analysis

SEWER SUMMARY	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 YTD Actual	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
REVENUE											
1.NR	1,742,000	0	1,353,500	595,020	991,000	0	84,750	1,060,500	523,950	418,200	897,000
1.Revenue	3,932,130	3,526,358	3,674,073	3,850,520	4,157,519	3,971,175	4,587,680	6,265,980	4,673,130	4,837,759	6,965,430
TOTAL REVENUE	5,674,130	3,526,358	5,027,573	4,445,540	5,148,519	3,971,175	4,672,430	7,326,480	5,197,080	5,255,959	7,862,430
EXPENSES											
Operating Exp.											
<u>Core Services</u>											
Total Core Serv.	3,505,830	3,124,315	3,661,573	3,853,667	4,157,519	2,927,357	4,381,430	4,581,480	4,650,280	4,825,259	5,005,430
<u>Special Projects</u>											
3.Project	175,000	2,700	100,000	44,082	100,000	0	150,000	0	16,600	0	0
Total Oper. Exp.	3,680,830	3,127,015	3,761,573	3,897,750	4,257,519	2,927,357	4,531,430	4,581,480	4,666,880	4,825,259	5,005,430
Capital Expenses											
4.Capital	2,052,000	771	1,266,000	655,554	891,000	2,825,932	141,000	2,745,000	530,200	430,700	2,857,000
Total Capital	2,052,000	771	1,266,000	655,554	891,000	2,825,932	141,000	2,745,000	530,200	430,700	2,857,000
TOTAL EXP.	5,732,830	3,127,786	5,027,573	4,553,304	5,148,519	5,753,288	4,672,430	7,326,480	5,197,080	5,255,959	7,862,430
NET	-58,700	398,572	0	-107,764	0	-1,782,113	0	0	0	0	0



Sewer Reserves	2021	2022	2023	2024	2025	2026	2027	2028	2029
Sewer RFFE		360,000	560,000	560,000	560,000	560,000	560,000	560,000	560,000
Sewer Capital Works Reserve	4,961,449	5,480,297	6,223,635	5,542,737	6,177,540	5,874,931	6,008,402	6,310,243	6,197,874
Lancaster Lift Stn Cap Reserve	81,236	82,808	86,995	86,995	86,995	86,995	86,995	86,995	86,995
Pt Holmes Lift Stn Cap Reserve	53,574	54,611	57,373	57,373	57,373	57,373	57,373	57,373	57,373
Total	5,096,259	5,977,716	6,928,003	6,247,105	6,881,908	6,579,299	6,712,770	7,014,611	6,902,242

Sewer Rates and Parcel Taxes

The Sanitary Sewer system is managed as a self-funding department where the user fees and parcel taxes collected pay for the short-term and long-term operating and capital expenses.

The Comox sewer system has a regional and a municipal component and each plays a vital role in providing water services to the residents of Comox.

Comox does the initial collection of wastewater and directs it towards the CVRD’s sewer mains. The mains then funnel the wastewater to the wastewater treatment plants operated by the CVRD.

The operating costs are primarily paid for through the sewer user rates. The capital costs are paid through a combination of the user rates, parcel taxes, grants, and Development Cost Charges (DCCs). Developers will occasionally provide sewer infrastructure that they have built in their developments and are referred to as developer contributions. The reserves are funded through a combination of the revenue sources along with any surplus or deficit generated within the sewer budget at year-end.

The Town will budget so that \$200,000 is available in an operating reserve to offset any annual fluctuations in net operating and capital costs which have varied between a \$108,000 deficit and a \$398,000 surplus since 2021. The Town will also budget so that \$300,000 is available in a capital reserve to offset any unplanned and unbudgeted emergency repair costs.

The DCC and Amenity Cost Charge (ACC) studies to be conducted in 2025 will provide an opportunity to review new-growth related capital forecasting and funding that may affect future budgeting.

User Rates Increase Forecast

Year	2025	2026	2027	2028	2029
Increase	6.00%	5.00%	0.00%	3.00%	3.00%

The CVRD has currently planned for annual increases that they charge Comox in the amounts of 6% (2025), 5% (2026), 0% (2027), 3% (2028) and 3% (2029). It is important to note that these budgets are subject to change. Comox plans to raise rates in tandem with the CVRD to ensure budget stability.

A potential shortfall in DCCs of several million to fund major sewer projects in 2026 and 2029 project has been identified. Staff will review options during the DCC and ACC study development in 2025 for future budgetary options.

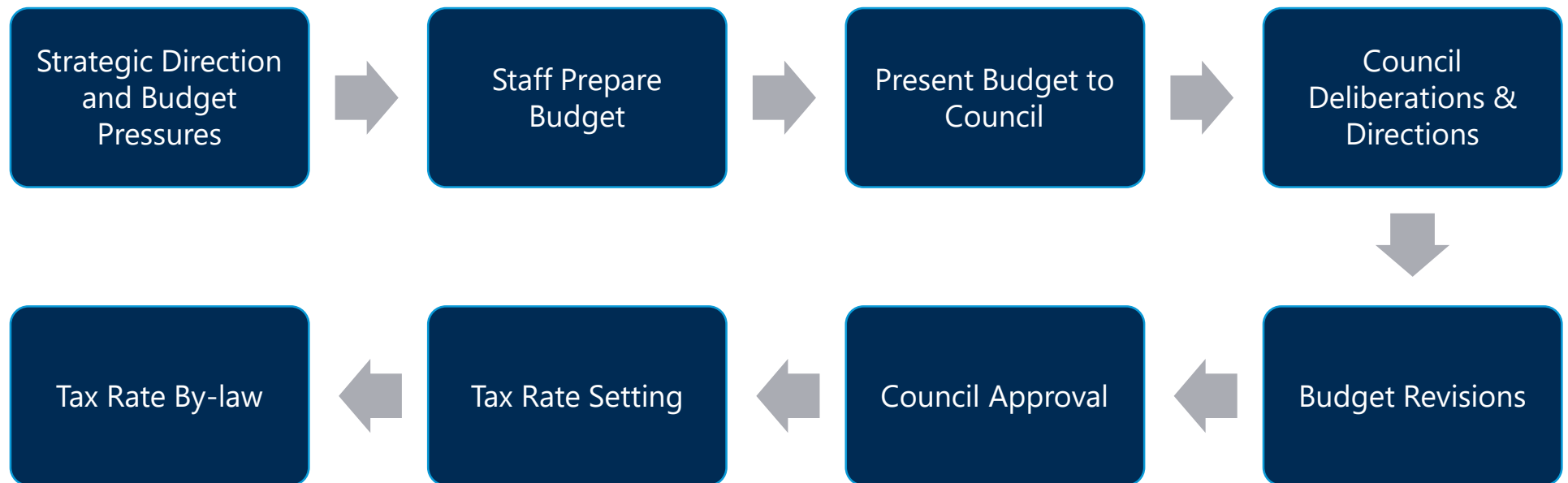
Parcel Taxes Forecast

Year	2024	2025	2026	2027	2028	2029
Charge	\$75	\$80	\$80	\$85	\$90	\$95

Comox charges parcel taxes to properties with sewer service to assist in funding capital repair and replacement. The parcel taxes are single rates charged to properties on the basis of access to the sewer system. The rate is per property regardless of property size, assessed value or water usage. The parcel tax may be exempted through the imposition of a Permissive Tax Exemption.

As mentioned above, the increases reflect the need to increase the funding for future capital repair and replacement.

Budget Planning Cycle Chart and Details



Asset Management Plan Policies

CCL-049 Asset Management Policy

CCL-043 Municipal Assets Policy

Amending the Budget

A budget is considered a 'living document', also known as an evergreen document or dynamic document, is a document that is continually edited and updated. Changes to the municipal financial plan occur throughout the year and they need to be recorded in an amended financial plan in order to enact the financial changes.

An example would be the need to spend additional funds that come from a grant. The additional expenditures need to be added to the budget, along with their purposes, along with the offsetting revenue to fund these new expenditures.

Amendments to the budget, or financial plan, should be regulated by a municipal financial plan amendment bylaw or policy so that minor or regularly anticipated amendments do not require formal amendment.

An example of a minor change could be the addition of a smaller grant and its additional expenditures under \$10,000.

An example of a regularly anticipated amendments would be the carrying forward of projects with committed funding from a prior approved financial plan that is ongoing to the following year. Often the exact amount of the amounts to carry forward are not known until after the year-end reconciliation which is often months into the new fiscal year and typically after the financial plan for the new fiscal year is prepared and/or approved.

Budgeting Principles

Financial budgeting is a planning tool that enhances local government accountability and service delivery, and sets out their legal expenditure authority. Legislation establishes requirements and deadlines for adoption of financial plans, and a local government may amend its plan during the year for unexpected expenditures.

Legislated requirements

Local governments must annually adopt a financial plan in accordance with the *Local Government Act* and the *Community Charter*. The planning period for the financial plan must include the current fiscal year and the next four fiscal years (five-year plan). At a minimum, the plan must include:

- Proposed expenditures (operating, capital, interest and principal payment on debt), funding sources (for example, taxes, fees, grants, new borrowing and debenture debt), and transfers to and from reserve funds and surplus
- Objectives and polices for the fiscal year regarding distribution of funding sources, the distribution of property taxes amongst various property classes, and the use of any permissive tax exemptions

A local government must not budget for a deficit (planned expenditures and transfers to funds cannot exceed planned revenues, transfers from funds, and other cash contributions). However, if actual expenditures and net transfers from the previous year exceed that year's revenues and contributions, the resulting deficiency must be carried forward to the current year's financial plan as an expenditure.

Municipalities must adopt their financial plans before they adopt their annual tax rate bylaws (which must be adopted before May 15 each year). Regional districts must show their accounting for each service separately and must adopt their financial plans by March 31 of each year. The earlier date for regional districts is to provide them time to prepare their annual tax requisitions for their member municipalities and the Provincial Surveyor of Taxes.

Proposed finances

Proposed expenditures for a local government may include the amounts required:

- To pay interest and pay principal on debt
- For capital purposes
- To cover a prior year deficiency
- For other purposes (all other expenditures that do not fall into one of the prescribed categories)

Proposed revenue sources may include:

- [Property value taxes](#)
- [Parcel taxes](#)
- [Fees and charges](#)
- [Grants and transfers](#)



- [Development cost charges](#)
- [Borrowing and liabilities](#)

- [Interest earned on investments](#)

Proposed transfers between funds may include the:

- Amount to be transferred to and from each reserve fund
- Aggregate amount to be transferred to and from accumulated surplus

Limit on expenditures

The financial plan establishes a local government's expense authority. Thus, a local government cannot make an expenditure that is not included in the financial plan. If an unexpected expenditure arises in the year, the financial plan must be amended prior to the expenditure taking place. This amendment requires the local government to undergo public consultation prior to adopting the amendments.



Emergency expenditures

If an emergency expenditure arises that was not contemplated in the financial plan, a local government may make an expenditure for the emergency but must, as soon as practicable, amend the financial plan to include the expenditure and the funding source for the expenditure. A local government should have established procedures to authorize emergency expenditure and provide a report for such an expenditure to the municipal council or regional district board at a regular meeting.

Legislation

- [Local Government Act, s. 374 - Annual Financial Plan](#)
- [Local Government Act, s.377 - Financial management: application of Community Charter](#)
- [Community Charter, s. 165 - Annual Financial Plan](#)
- [Community Charter, s. 173 - Limit on Expenditures](#)

Related Links

- [Development Financing](#)
- [Fees & Charges](#)
- [Grants & Transfers](#)
- [Local Government Borrowing & Liabilities](#)
- [Local Government Finance](#)
- [Local Government Taxation](#)

Reserves and Surpluses

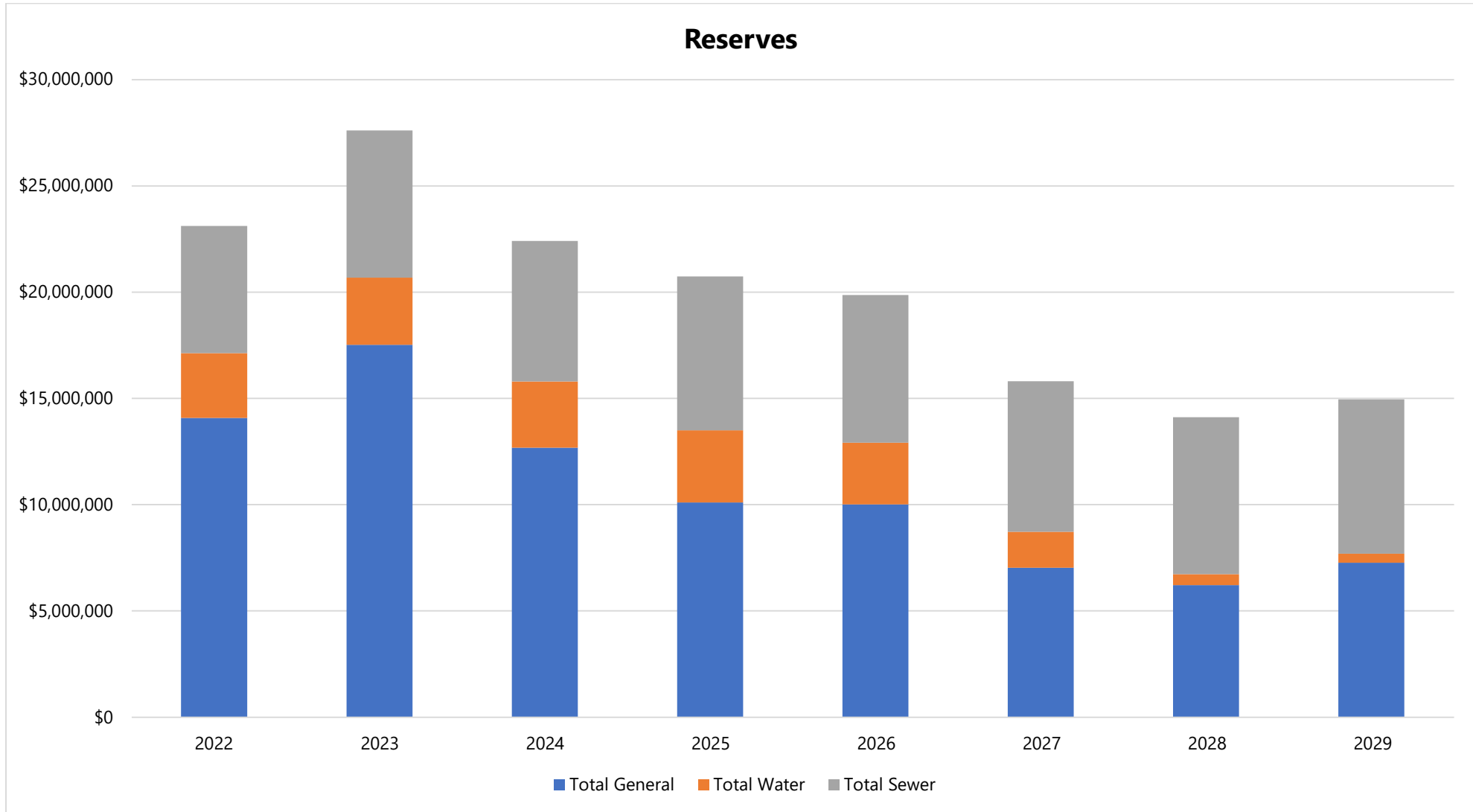
RFFEs	2022	2023	2024	2025	transfer to	trans from	2026	2027	2028	2029
RFFE - General	1,579,464	1,320,141	1,127,434	468,082	870,500	870,500	468,082	468,082	468,082	468,082
RFFE - Water	200,000	200,000	195,000	236,700	0	0	236,700	220,000	220,000	200,000
RFFE - Sewer	360,000	560,000	560,000	560,000	0	0	560,000	560,000	560,000	560,000
Total	2,139,464	2,080,141	1,882,434	1,264,782	870,500	870,500	1,264,782	1,248,082	1,248,082	1,228,082

General Fund	2022	2023	2024	2025	trans to	trans from	2026	2027	2028	2029
Infra Renewal Fund	0	0	369,258	1,109,888	1,110,945	0	2,220,833	0	0	0
Growing Comm Fund	0	0	3,464,495	3,224,495	0	1,506,430	1,718,065	1,250,065	1,050,065	88,665
Housing Accelerator Fund	0	0	66,432	-65,512	425,512	280,000	80,000	0	0	0
Fire Dept. Capital	1,043,239	836,937	217,204	253,204	21,600	21,600	253,204	289,204	325,204	361,204
CFPID Fire Dept. Capital	485,422	411,770	365,103	379,103	8,400	8,400	379,103	393,103	407,103	421,103
Public Safety	219,132	330,212	330,212	430,212	100,000	0	530,212	630,212	730,212	830,212
Affordable housing	187,845	197,343	197,343	197,343	0	0	197,343	197,343	197,343	197,343
General Capital Works	3,848,110	7,237,424	1,333,299	752,299	0	295,500	456,799	834,592	451,717	1,827,127
Equipment repl.	858,150	2,367,765	1,086,765	886,000	100,000	274,000	712,000	561,000	625,000	688,000
Capital Works Fund	5,329,402	4,156,558	1,743,020	1,757,106	737,586	209,000	2,285,692	1,694,648	1,246,337	1,628,426
Gen Cap CVRD	0	0	1,667,000	0	0	0	0	0	0	0
Marina Capital	531,238	658,099	708,099	708,099	50,000	50,000	708,099	708,099	708,099	758,099
Waterfront Walkway	348	366	366	366	0	0	366	366	366	366
Recreation Capital	6,009	6,312	6,312	6,312	0	0	6,312	6,312	6,312	6,312
Total	12,508,896	16,202,786	11,554,908	9,638,915	2,554,043	2,644,930	9,548,028	6,564,944	5,747,758	6,806,857

Water Fund	2022	2023	2024	2025	trans to	trans from	2026	2027	2028	2029
Water Capital Works	2,847,972	2,966,780	2,916,780	3,154,294	547,111	1,033,000	2,668,405	1,478,044	297,168	216,372
Total	2,847,972	2,966,780	2,916,780	3,154,294	547,111	1,033,000	2,668,405	1,478,044	297,168	216,372

Sewer Fund	2022	2023	2024	2025	trans to	trans from	2026	2027	2028	2029
Sewer Capital Works	5,480,297	6,223,635	5,909,987	6,544,790	757,891	1,060,500	6,242,181	6,375,652	6,677,493	6,565,124
Lancaster Lift Stn Cap	82,809	86,995	86,995	86,995	0	0	86,995	86,995	86,995	86,995
Pt Holmes Lift Stn Cap	54,611	57,373	57,373	57,373	0	0	57,373	57,373	57,373	57,373
Total	5,617,717	6,368,003	6,054,355	6,689,158	757,891	1,060,500	6,386,549	6,520,020	6,821,861	6,709,492

Total Funds	2022	2023	2024	2025	trans to	trans from	2026	2027	2028	2029
Total General	14,088,360	17,522,927	12,682,342	10,106,997	3,424,543	3,515,430	10,016,110	7,033,026	6,215,840	7,274,939
Total Water	3,047,972	3,166,780	3,111,780	3,390,994	547,111	1,033,000	2,905,105	1,698,044	517,168	416,372
Total Sewer	5,977,717	6,928,003	6,614,355	7,249,158	757,891	1,060,500	6,946,549	7,080,020	7,381,861	7,269,492
Total	23,114,049	27,617,710	22,408,477	20,747,149	4,729,545	5,608,930	19,867,764	15,811,090	14,114,869	14,960,803



Debt Requirements

OPERATING DEBT

Bank Account Overdraft Facility

Comox does not have any debt related to the Operating Budget. Beginning in 2024 Comox has passed a Revenue Anticipation Bylaw. This bylaw permits Comox to utilize an overdraft facility of up to 75% of the annual property taxes (\$14.1 million collected in 2023) however the bylaw limits this to a maximum of \$10,000,000.

There are currently no plans to use this overdraft and is viewed primarily as for short-term purposes such as, but not limited to, an emergency or until an investment matures.

The overdraft is on the main bank account only. All other related bank accounts including those utilized by Comox controlled societies are not permitted to go into overdraft.

Comox previously had an overdraft facility in place in 2020.

Credit Cards and Purchasing Cards

Comox utilizes purchasing cards, specifically credit cards, for purchasing or reserving various goods and services. The credit facilities are arranged through a Canadian bank and the balances are paid in full on a monthly basis. Usage of the credit cards is governed by municipal policy. Credit cards are only issued to members of the Senior Management Team or persons authorized by the Senior Management Team.

Credit facilities with vendors

Comox has credit facilities in place with a number of vendors who will provide goods or services in advance of payment. This includes utility providers, construction contractors, retail stores, consultants and their like. These vendors rely on signed orders or the reputation of the Town of Comox to ensure their credit is paid. The overwhelmingly vast majority of these are paid on time with no additional interest or cost.

CAPITAL DEBT

Vehicle Lease Financing

Beginning in 2023 the Town of Comox shifted from purchasing vehicles for its fleet to financing some of them using lease financing.

Vehicle leasing is budgeted at 5% for a 5 year amortization.

The first round of lease financing was not finalized in 2024 and is expected to be formalized in 2025 through the Municipal Finance Authority (MFA).

Construction Financing

There are several proposed projects to construct new or expand existing municipal facilities. The municipality has not previously set aside funds in advance to pay for these facilities and it would take many years to save the funds. As a result, there is a need to fund these projects. Using financing will permit the cost of the facilities to be spread out over a number of years and to be paid for by the then residents of the municipality who have the opportunity to benefit from the facilities at that time. This is the matching principle wherein the cost of something is borne while the assets exist, rather than being paid for before they exist.

These projects include preliminary consultation costs along with architectural drawings and engineering review costs which need to occur before construction begins. It is proposed that the borrowing be initiated at the start of the project to provide interim financing and then be finalized once the final costs are determined. The entire financing process could take several years.

Construction debts are initially proposed to have 25 year amortizations and are shown assuming a 5% interest rate. The amounts shown are for budget purposes only and some projects may have lower borrowing amounts if other sources of funds are determined to reduce the borrowed amount or can offset proposed payment amounts.

Examples of reduced borrowed amount could be the sale of existing properties or grants from other levels of government. Examples of reduced payment amounts could be the ability to use DCCs or ACCs, especially in the case expansion of fire and recreation services due to new population growth.

Municipalities in BC benefit from a lower borrowing rate than typical consumers due to the credit worthiness of the Provincial government and its agencies, including the MFA.

The borrowing numbers provided here are based on projections for projects which have not been approved by Council and timelines are not set. This information is meant to provide an understanding of the financial implications of potential future projects.

The loan requirements for 2025 to 2029 capital projects consist of:

Project	Year	Amount
Fire Hall Expansion	2026	\$5,250,000
Replace Town Hall	2027	\$15,200,000
Community Centre Fitness Studio Expansion	2028	\$4,250,000
		\$24,700,000

Project	Source of Loan Payments						Total	%
	General Taxation	Water User Fees	Sewer User Fees	DCCs	ACCs	Other Revenue		
Vehicle Leasing	\$280,913						\$280,913	12.8%
Fire Hall Expansion	\$469,179						\$469,179	21.3%
Replace Town Hall	\$1,135,111						\$1,135,111	51.5%
Community Centre Fitness Studio Expansion	\$317,831						\$317,831	14.4%
Total	\$2,203,034	\$0	\$0	\$0	\$0	\$0	\$2,203,034	100.0%
%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%		

Loan payment amounts shown are based on blended payments assuming the entire amount is borrowed during the full initial year. The actual amount borrowed will vary initially as required and will not be finalized until the final costs are known. The full loan payment will not be realized until the borrowing is finalized. Annual payments increase due to annual increasing actuarial repayments as per the standard financing methodology of the MFA.

The municipality is undergoing an update of their Development Cost Charges (DCCs) and is studying the collection of Amenity Cost Charges (ACCs) so that the new growth in the municipality will fund the cost of expanding existing services. It is likely that the funding from taxation for some or all of the proposed construction projects will be offset by DCCs and/or ACCs thus reducing the burden on taxpayers.

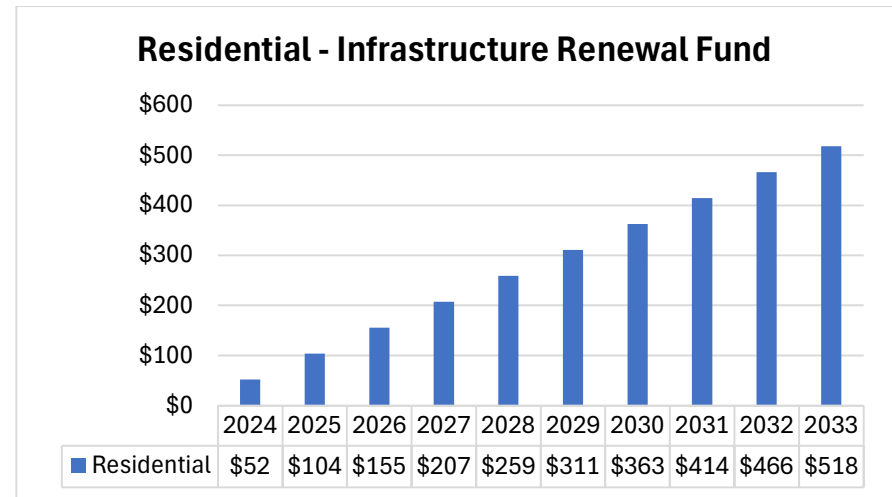
Infrastructure Renewal Fund

The Infrastructure Renewal Fund came about from the 2023 Asset Management Study which determined that the Town of Comox was not setting aside sufficient funds to replace their existing infrastructure assets. Infrastructure assets include roads, sidewalks, storm drains, water and sewer pipes, facilities such as the fire hall, recreation centre, properties leased out to community groups such as the museum and seniors centre, and administration facilities. The amount is approximately \$52 for the average residential property and varies by the assessed value.

The study recommended that an infrastructure renewal fund be established and to be funded by annual levies on property owners. The Province requires the funds to be collected from the general tax base based on assessed value. Due to this, the levy is collected similar to general municipal property taxes and is subject to the property tax multiplier. This means that different classes of properties pay higher multiples of the infrastructure Renewal Fund levy in the same proportion as different classes of properties pay higher multiples of the general property taxation amount.

The levy was set to collect approximately \$370,000 in the first year (2024) and that amount would increase by approximately \$370,000 each year for the following 9 years until the amount collected annually is approximately

\$3,700,000 in 2033. The chart below shows this increased amount and the approximate cost per property in each property tax class based on the number of properties in each class in 2024. This amount or the total amount can vary annually as the number of properties changes due to growth or redevelopment. Over time there will be updates to the Asset Management Plan which will determine if adjustments need to be made to the required amount of funds based on changes in cost of construction, growth pattern changes, and changes to service levels.



Forecasted Infrastructure Renewal Levy for average property

Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Residential	\$52	\$104	\$155	\$207	\$259	\$311	\$363	\$414	\$466	\$518
Utilities Light	\$233	\$465	\$698	\$930	\$1,163	\$1,396	\$1,628	\$1,861	\$2,093	\$2,326
Industrial	\$356	\$712	\$1,068	\$1,423	\$1,779	\$2,135	\$2,491	\$2,847	\$3,203	\$3,559
Business	\$189	\$379	\$568	\$758	\$947	\$1,137	\$1,326	\$1,516	\$1,705	\$1,895
Recreation	\$310	\$620	\$930	\$1,241	\$1,551	\$1,861	\$2,171	\$2,481	\$2,791	\$3,101
Farm	\$4	\$7	\$11	\$14	\$18	\$21	\$25	\$28	\$32	\$36
Total Annual Collected	\$370,315	\$740,630	\$1,110,945	\$1,481,260	\$1,851,575	\$2,221,890	\$2,592,205	\$2,962,520	\$3,332,835	\$3,703,150

Other Targeted Tax Levies

Downtown Comox Business Improvement Area

A Business Improvement Area (BIA) is an association of businesses and commercial property owners within a specified commercial area who join together to promote the economic development of the district through various marketing, beautification, safety and advocacy initiatives. With the support of the municipality, BIAs are enacted through special legislation and, once formed, are governed by a volunteer Board of Directors, comprised of area business tenants and commercial property owners, and funded through a member-based property tax levy.

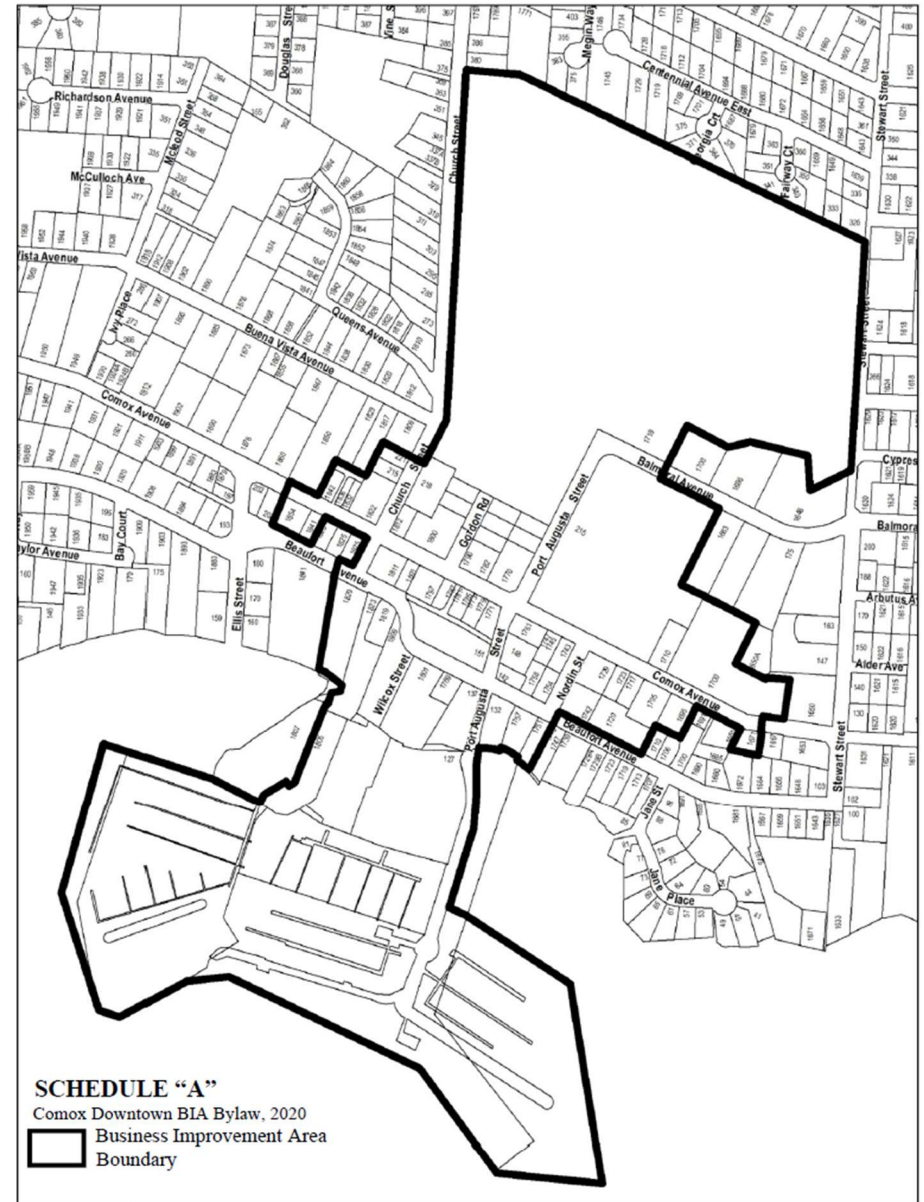
The improvements to the Improvement Area help to promote the districts and their members, bring customers, stimulate the economy, and support the community. Promotional activities may include special events and ongoing advertising programs which aim to keep the BIA area foremost in the public’s mind as an attractive, pleasant place to shop, to be entertained, to work and to live.

For many BIAs the social wellbeing of the community is very important. Many BIAs have programs that deal specifically with homelessness, graffiti, crime prevention, safety, transportation, accessibility, density, green spaces and other issues. In addition, BIAs have expanded their roles to include business recruitment to their list of goals.

BIAs help to create stronger communities by supporting member participation through the Board of Directors and the committees of the BIA. The formal BIA designation allows for a planned program to be developed with an annual budget contributed to by all its members. The cumulative effect of BIA activities attract customers and new business to the Improvement Area. BIAs respond to and reflect the needs of individual areas. They can act as merchant associations, initiators of revitalization projects, coordinators of civic planning processes, a key spoke in economic development teams, and a positive voice when addressing street issues.

The [Downtown Comox BIA](#) was governed by Bylaw 1928 which expired December 31, 2024. A new bylaw has been proposed for the 5-year period 2025-2029.

The BIA had levied its members \$72,900 for each of the 5 years 2020 – 2024. The non-vacant commercial assessed values are the ones used for calculating the levy per participating property.



Key Budgetary and Financial Policies and Procedures

CCL-066.01 Budget Timeline Policy

To provide a regular schedule for the annual adoption the Financial Plan. Further to ensure that Administration has Council approval for Capital and Special projects at a pre-determined time, early in each year, to allow for increased planning, tendering, and execution time.

CCL-032 Contribution of Goods and Services to Non-Profit Societies

To track all goods and services over \$2,000 provided by Town resources to non-profit societies.

CCL-020 Financial Plan – Policy and Procedures

Outlines the process of preparing and adopting the Financial Plan.

CCL-018 Financial Reports Policy

Sets out the format and timing of financial reports to Council.

CCL-041 Project Cost Overruns Policy

Sets out the requirement to notify Council of cost overruns and management of them.

CCL-017 Purchasing Policy

Sets out the process and procedures for purchasing.

Glossary of Terms

Accrual Accounting

Comox's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing Comox's budget.

Administration

A category of expenses representing administrative costs and other costs that do not fit into any of the other categories of expenses.

Amortization

The reduction of the value of an asset by prorating its cost over a period of years. The period of time that a debt would be paid off over. A category of expenses representing the reduction of the value of an asset.

Appropriation

A sum of money or total of assets devoted to a special purpose.

Assessment

A value established by the Municipal Property Assessment Corporation (MPAC) for real property for use as a basis of levying property taxes for municipal purposes.

Asset Management Plan

A plan that determines how a municipality can become sustainable with regards to the replacement of their tangible capital assets by determining the current amount of funding and the deficit that is required to be funded in the future.

Balanced Budget

A balanced budget refers to a budget in which revenues are equal to expenditures. Municipalities are required to pass a balanced budget and are not permitted to run a deficit or a surplus.

Base Budget

Budget resources that are required to maintain service at the level provided in the previous year's budget.

Bond

A debt investment in which an investor loans money to an entity that borrows the funds for a defined period of time at a fixed interest rate. which is then used to calculate the additional debt that can be borrowed using estimated interest rates and amortization periods.

Comox borrows, in part, through Infrastructure Ontario, an Ontario crown corporation which issues bonds in the name of the Government of Ontario.

Budget

An estimation of the revenues and expenses over a specified future period of time. Comox prepares an annual budget which is for the fiscal year of January 1 to December 31.

Business Improvement Area

A Business Improvement Area (BIA) is a "made-in-Ontario" innovation that allows local business people and commercial property owners and tenants to join together and, with the support of the municipality, to organize, finance, and carry out physical improvements and promote economic development in their district.

Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years identifying each capital project and the method of financing.

Capital Expenditure (Project)

Expenditures to purchase or construct capital assets. Typically a capital expenditure consists of purchasing land or equipment, improving land, and/or the construction of a building or infrastructure. Sometimes capital assets are purchased or constructed by third parties and turned over to the municipality for future operation, maintenance and repair.

Collective Agreement

A legally binding agreement between an employer and a union detailing the terms and conditions of employment.

Comox Valley RCMP Detachment

The police force that has responsibility for policing Comox. The policing is governed under BC Agreement and Comox costs are collectivized and shared

with similar municipalities with a population between 5,000 and 15,000 persons along with 30 percent subsidy from the Province.

Contracted Services

A category of expenses representing services performed by contractors

Council Proposed Budget

The budget proposed by Council to the Public typically after reviewing and amending the Staff Proposed Budget.

Debenture Debt

The repayment of principal and payment of interest to holders of the municipality's debt instruments which were used to finance capital projects.

Debt Limit

The total debt that a municipality can incur. Additional debt capacity is based on a percentage of eligible revenue less existing debt obligations which is then used to calculate the additional debt that can be borrowed using estimated interest rates and amortization periods.

Department

A basic organizational unit of the Town of Comox which is functionally unique in its delivery of services.

Depreciation

Similar to amortization it is a method of allocating the cost of a tangible capital asset (TCA) over its useful life.

Development Charge (DC)

A fee assessed against certain land development projects in order to help fund the cost of specified capital infrastructure needed to service growth.

Developer Contributions

Capital works and infrastructure paid for and constructed by Developers often consisting of sidewalks, roads, water infrastructure, sewer infrastructure and storm drainage infrastructure.

Facility Maintenance

A category of expenses representing the cost of maintaining facilities including costs for repair and maintenance but not including utility costs or insurance.

Facility Utilities

A category of expenses representing the cost of utilities including gas and hydro.

Fiscal Year

The twelve month accounting period for recording financial transactions. Comox's fiscal year is January 1 to December 31.

Full Time Equivalent (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example, two (2) half-time positions would equate to one (1) FTE.

Fund

A supply of money or pecuniary resources for some purpose.

Grant

A monetary contribution by one governmental unit or other organization to another. Typically these contributions are made to local governments by the Provincial and Federal Governments or the upper-tier government (County or Region). It is also a category of revenue consisting of grant funds.

Insurance

A category of expenses representing the cost of acquiring insurance for the assets or activities of Comox.

Living Document

A living document is a document that is continually edited and updated.

Local Government Data Entry (LGDE)

The local government data entry (LGDE) forms provide a standardized financial measure of local government activities over the previous fiscal year. The LGDE is the main data collection tool used by the Government of BC to collect financial and statistical information on Municipalities.

Local Improvement Charges

A financial tool used by municipalities for neighbourhood capital improvements such as but not limited to roads, sidewalks, water or sewer services. These charges are added to the property tax bills for the properties that benefit from the improvements over a specified period of time in order to spread out the cost of the improvements to the property owners.

Non-market Change

Non-market Change is a change in value on the assessment roll that is not market related. NMC is a potential source of new taxing authority revenue without having to increase a jurisdiction's property tax rates.

Official Community Plan

The Official Plan establishes goals, objectives and land use, transportation and servicing policies to direct the physical growth of Comox within the context of relevant social, economic and environmental constraints, in order to obtain the most desirable living environment for present and future residents.

Operating Budget

The budget containing allocations for such expenditures as salaries and benefits, materials and supplies, utilities, and insurance in order to provide basic government programs and services.

Operating Project

Projects that do not purchase or construct capital assets and are accounted for in the operating budget.

Other Income

A category of revenues representing funds that do not fit into any of the other categories of revenues.

Payments in Lieu of Taxes (PIL or PILT)

Payments in lieu of taxes received from other governments which are exempt from the payment of property taxes.

Property Tax Exemption

A method of reducing the property taxes owing on a property by reducing the taxable assessed value. A tax exemption could be statutory by provincial law or permissive by local Council bylaw.

Provincial Growth Plan

Places to Grow is the Ontario government's program to plan for growth and development in a way that supports economic prosperity, protects the environment and helps communities achieve a high quality of life across the province. Regional growth plans are developed to guide government investments and policies.

Public Sector Accounting Board (PSAB)

The subcommittee of the Canadian Institute of Chartered Accountants which provides recommendations and issues pronouncement to enhance the financial reporting information of public sector bodies.

Reserve

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets.

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

- • Obligatory – created whenever a statute require revenues received for special purpose to be segregated
- • Discretionary – created whenever a municipal council wishes to designate revenues to finance a future project for which it has authority to spend money.

Reserve For Future Expenditure (RFFE)

A discretionary reserve used to fund projects, currently also representing the accumulated operating surplus. There are three for each of the main budgeting segments; operating, water, and sewer.

Salaries, Wages & Benefits

A category of expenses representing the salaries, wages and benefits of employees. This also includes adjustments to vacation accruals.

Segmentation

The organizing of the financial information of the municipality into parts that are determined to be meaningful to the expected financial statement users. Comox's segmentation is determined by Finance Procedure 2010-004 "Financial Statement Segmentation".

Single Dwelling Unit

This is a measure used for measurements of growth and typically refers to a single detached home.

Source Water Protection

The Provincial methods, legislation and regulations applied to the lakes, rivers and aquifers from which we get the water we drink and use is made safe.

Staff Proposed Budget

The budget first proposed by Staff to Council for Council to review and amend prior to presentation to the Public.

Surplus

The excess that exists when expenditures at fiscal year-end are lower than had been budgeted for or revenue are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless allocated to a reserve by Council.

Tangible Capital Assets (TCA)

An asset that is designated to be part of the capital budget due to it meeting the definition of a tangible capital asset as set out by PSAB regulations and as determined by Comox's TCA policy.

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-Law.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

Tax Ratio

The amount greater or lesser than the base rate and is applied to properties to increase or decrease their assessed value in order to produce the taxable value which is used to calculate the property taxes. Residential properties are used as the base rate.

Taxation

A category of revenues representing funds raised from property owners based upon a tax rate and their assessed value.

Transfer from Reserves

A category of revenues representing funds withdrawn from reserves or reserve funds.

Transfer to Capital

A category of expenses representing funds transferred from the operating portion of the budget to the capital portion of the budget in order to provide funds to pay for the capital items.

Transfer to Reserves

A category of expenses representing funds placed or saved in reserves or reserve funds.

Useful Life

The period during which an asset or property is expected to be usable for the purpose it was acquired. It may or may not correspond with the item's actual physical life or economic life.

User Fee

A fee levied for services or use of municipal property on an individual or groups of individuals benefitting from service.

Vehicles and Equipment

A category of expenses representing the cost of vehicles and equipment including but not exclusive to fuel, repairs and maintenance.

Acronyms

AMP Asset Management Plan

BCAA British Columbia Assessment Authority

BIA Business Improvement Area

CAO Chief Administrative Officer

CCBF Canada Community Building Fund

CICA Canadian Institute of Chartered Accountants

CFB Canadian Forces Base

CSWM Comox Strathcona Waste Management

CVRD Comox Valley Regional District

DCC Development Cost Charge

FTE Full Time Equivalent Employees

GAAP Generally Accepted Accounting Principles

GASB Governmental Accounting Standards Board

GFOABC Government Finance Officers Association of BC

GIS Geographic Information System

HAF Housing Accelerator Fund grant

HR Human Resources

HRIS Human Resources Information System

HVAC Heating, Ventilation and Air Conditioning

KFN K'ómoks First Nation

LGCAP Local Government Climate Action Plan

LGHI Local Government Housing Initiatives

NMC Non-market Change

OCP Official Community Plan

PIL Payments in Lieu

PS Pumping Station

PSAB Public Sector Accounting Board

PTE Permissive Tax Exemption

PTE Part Time Equivalent Employees

PW Public Works

RCMP Royal Canadian Mounted Police

RFFE Reserve for Future Expenditure

SCBA Self-Contained Breathing Apparatus

SDU Single Dwelling Unit

SSMUH Small-scale, multi-unit housing

STP Sewage Treatment Plant

TCA Tangible Capital Asset

TNT Vehicle Extrication Tools

UBCM Union of BC Municipalities

WHMIS Workplace Hazardous Materials Information System