

**REGULAR COUNCIL MEETING
AGENDA FOR WEDNESDAY JUNE 10, 2026**

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.

Meeting Location: Council Chambers, 1801B Beaufort Avenue, Comox

Call to Order: 5:00 p.m.

1. INTRODUCTION AND APPROVAL OF LATE ITEMS: NIL

2. ADOPTION OF AGENDA:

- a. [Adoption of Agenda](#)

THAT the June 10, 2026, Regular Council Meeting agenda be Adopted.

3. DELEGATIONS: NIL

4. ADOPTION OF MINUTES:

- (5) a. [Adoption of Minutes \(May 20, 2026\)](#)

THAT the Minutes of the Regular Council Meeting, held in Council Chambers on Wednesday, May 20, 2026, be Adopted.

5. COUNCIL COMMITTEE MINUTES AND REPORTS:

- (11) a. [Nautical Days Festival Committee Meeting Minutes \(April 21, 2026\)](#)

THAT the Minutes of the Nautical Days Festival Committee Meeting, held in Council Chambers on Tuesday, April 21, 2026, be Received.

6. CONSENT AGENDA:

- (13) a. [Consent Agenda](#)

THAT the Consent Agenda items as follows be received:

1. Parliamentary Committees Office (Legislative Assembly of British Columbia):
Provincial Budget 2027 Consultation - Jun 19 Deadline

2. Joyce Shepherd, Recreation Therapist (Providence Living): Views Canada Spirit
Parade - June 30

3. Sarah Weber, President & CEO (C3 Alliance): 13th Annual Resource Breakfast,
Sept 15-17

7. UNFINISHED BUSINESS:

- a. [Colin Eves \(Jane Place Residents Association\): Diesel Pump Operations at the Comox Pumping Station](#)

ITEM SUMMARY: At the May 20, 2026, Regular Council Meeting, Colin Eves, speaking on behalf of the Jane Place Residents Association, said that residents on Jane Place were concerned about the diesel pumps running 24/7 for several months as part of the sewer project, especially because they were not informed in advance and the noise is affecting their daily lives. He asked Council to help ensure the CVRD improves noise mitigation and communication, and that both the temporary works and final facility better reflect the neighbourhood character as originally presented.

- (17) b. [2025 Annual Report Adoption](#)

THAT the 2025 Annual Report, as included in the May 20, 2026, Regular Council Meeting agenda, be Adopted.

8. SPECIAL REPORTS: NIL

9. BYLAW ADOPTIONS:

- (75) a. [Bylaw Notice Enforcement Amendment Bylaw No. 2004.05](#)

THAT Bylaw Notice Enforcement Amendment Bylaw No. 2004.05 be Adopted.

- (77) b. [Development Cost Charges Bylaw No. 2053](#)

THAT Development Cost Charges Bylaw No. 2053 be Adopted.

- (85) c. [Fees and Charges Amendment Bylaw No. 2058.01](#)

THAT Fees and Charges Amendment Bylaw No. 2058.01 be Adopted.

- (87) d. [Election Bylaw No. 2060](#)

THAT Election Bylaw No. 2060 be Adopted.

- (102) e. [Tree Protection Bylaw No. 2063](#)

THAT Tree Protection Bylaw No. 2063 be Adopted.

10. NEW BUSINESS:

- (116) a. [2027-2032 Financial Plan](#)

THAT Council advise the RCMP that the Town of Comox approves the 2027/2028 budget request for 11.3 officers; and further,

THAT the Town of Comox submit the Budget Approval in Principle (AIP) Letter – 2027/2028 by June 15, 2026 as set out in Appendix B of the RCMP's Municipal Contract Policing Multi-Year Financial Plan – 2027/2028

- (168) b. [Aspen Hector Storm Pond 1 Local Area Service](#)

THAT the Aspen Hector Storm Pond 1 and Local Area Service Establishment Bylaw No. 2037 be given First, Second and Third Readings.

- (179) c. [Development Variance Permit APPN 2026-0010 \(297 Quadra Place\)](#)

THAT Development Variance Permit APPN 2026-0010 (297 Quadra Place) be Approved; and further,

THAT Administration be directed to issue the permit

- (202) d. [MFA Borrowing – Comox Fire Station Replacement](#)

THAT the Comox Loan Authorization Bylaw No. 2064 – Comox Fire Station Replacement be given First, Second and Third Readings; and further,

THAT Council authorize the Director of Finance to request the Inspector of Municipalities' approval for Council to proceed to adoption of the bylaw through the Approval-Free Liability Zone granted by the Municipal Liabilities Regulation Section 7.

- (213) e. [2026 Revenue Anticipation Bylaw](#)

That the Mayor and Director of Finance be authorized to establish a temporary borrowing ability for up to \$10,000,000 with the Town of Comox's financial institution for the purpose of Revenue Anticipation; and further,

THAT Comox Revenue Anticipation Bylaw No. 2067, a bylaw to authorize the borrowing of money in anticipation of revenue for 2026, be given First, Second and Third Readings.

- (217) f. [Robb Avenue Reconstruction Project - Budget Amendment](#)

THAT Council approves the following amendments to the 2026–2030 Financial Plan:

1. Increase the 2026 Transportation budget for the Robb Avenue – Anderton Road to Aitken Street project from \$1,542,036 to \$2,912,036;

2. Increase the 2026 Storm budget for the Robb Avenue – Anderton Road to Aitken Street project from \$104,436 to \$959,436;

3. Increase the 2026 Sanitary budget for the Robb Avenue – Anderton Road to Aitken Street project from \$393,743 to \$1,338,743; and,

4. Reduce the 2026 Transportation budget for the Thistle Court – Robb Avenue to Cul-de-sac resurfacing project from \$135,000 to \$15,000.

11. NOTICES OF MOTION: NIL

12. CORRESPONDENCE: NIL

13. LATE ITEMS: NIL

14. REPORTS FROM MEMBERS OF COUNCIL:

- 15. MEDIA QUESTION PERIOD:
- 16. PUBLIC QUESTION PERIOD:
- 17. RESOLUTION TO GO IN-CAMERA: NIL
- 18. RISE AND REPORT FROM IN-CAMERA:

ADJOURNMENT



CORPORATE OFFICER



TOWN OF COMOX
Minutes of the Regular Council Meeting,
held in Council Chambers on Wednesday May 20, 2026

- Present:** Mayor N. Minions
 Councillors S. Blacklock, K. Grant, C. Haslett,
 J. Kerr, J. Meilleur, M. Swift
- Absent:** Nil
- Staff Present:** J. Wall, Chief Administrative Officer
 S. Russwurm, Corporate Officer
 E. Henley, Director of Finance
 R. Houle, Director of Development Services
 G. Schreiner, Fire Chief
 T. Hagmeier, Recreation Director
 S. Ashfield, Director of Operations

Call to Order:

The meeting was called to order at 5:04 p.m. with 56 members of the public in attendance.

Mayor Minions acknowledged that the Town of Comox is standing on the unceded traditional territory of the K'omoks First Nation, the traditional keepers of this land.

1. INTRODUCTION AND APPROVAL OF LATE ITEMS: NIL

2. ADOPTION OF AGENDA:

a. Adoption of Agenda

Adoption of Agenda

THAT the May 20, 2026, Regular Council Meeting agenda be Adopted.

(2026.180) -- CARRIED

3. DELEGATIONS:

AT 5:07 P.M., COUNCILLOR MAUREEN SWIFT LEFT THE MEETING DECLARING A CONFLICT OF INTEREST WITH ITEMS 3(A) & (B) AS SHE HAS A CLOSE FAMILY RELATIONSHIP WITH THE PROPONENT.

a. Kathleen Duffield/Kelvin Humenny: RZ 25-5 (721 Lazo Rd)

Delegation (721 Lazo Rd)

Kelvin Humenny, speaking on behalf of the Radford Beach Neighbourhood, stated that the proposed rezoning would create unnecessary environmental and neighbourhood impacts, and that similar development could be achieved with significantly less harm by using existing access and alternative lot configurations. He urged Council to defer or defeat the application, stating that staff had not adequately analyzed alternatives, minimized OCP conflicts, and failed to fully address community concerns.

b. Corey Cooper, Planner (McElhanney Ltd): RZ 25-5 (721 Lazo Rd)

Delegation (721 Lazo Rd)

Corey Cooper, speaking on behalf of the owners, explained that the proposal is an early-stage rezoning to allow a small, low-density development with six lots, where access has been designed to meet safety standards while reducing environmental impact by using Andrew Avenue for vehicles and Lazo Road for pedestrians. He emphasized that the design protects the environment by dedicating over half the land as park, and that more detailed studies and refinements would happen later through the subdivision and development permit process.

AT 5:34 P.M., COUNCILLOR MAUREEN SWIFT RETURNED TO THE MEETING.

c. Colin Eves (Jane Place Residents Association): Diesel Pump Operations at the Comox Pumping Station

Delegation (Jane Place)

Colin Eves, speaking on behalf of the Jane Place Residents Association, said that residents on Jane Place were concerned about the diesel pumps running 24/7 for several months as part of the sewer project, especially because they were not informed in advance and the noise is affecting their daily lives. He asked Council to help ensure the CVRD improves noise mitigation and communication, and that both the temporary works and final facility better reflect the neighbourhood character as originally presented.

4. ADOPTION OF MINUTES:

THE MEETING RECESSED AT 5:49 P.M. AND RECONVENED AT 5:58 P.M.

a. Adoption of Minutes (May 6, 2026 Public Hearing)

Adoption of Minutes

THAT the Minutes of the Public Hearing Meeting, held in Council Chambers on Wednesday, May 6, 2026, be Adopted.

(2026.181) -- CARRIED

b. Adoption of Minutes (May 6, 2026 Regular Council Meeting)

THAT the Minutes of the Regular Council Meeting, held in Council Chambers on Wednesday, May 6, 2026, be Adopted.

(2026.182) -- CARRIED

c. Adoption of Minutes (May 8, 2026 Special Council Meeting)

THAT the Minutes of the Special Council Meeting, held in Council Chambers on Wednesday, May 8, 2026, be Adopted.

(2026.183) -- CARRIED

d. Adoption of Minutes (May 13, 2026 Special Council Meeting)

THAT the Minutes of the Special Council Meeting, held in Council Chambers on Wednesday, May 13, 2026, be Adopted.

(2026.184) -- CARRIED

5. COUNCIL COMMITTEE MINUTES AND REPORTS:

a. Strategic Planning Committee Meeting (May 13, 2026)

Strategic Planning Committee Meeting

THAT the Minutes of the Strategic Planning Committee Meeting, held in Council Chambers on Wednesday, May 13, 2026 be Received.

(2026.185) -- CARRIED

COMMITTEE RECOMMENDATIONS:

- (1) Tree Protection Bylaw

COMMITTEE RECOMMENDATION:

THAT the following changes be made to the proposed Tree Protection Bylaw No. 2063:

- 1. Remove the security deposit requirements;*
- 2. Apply landscape bonding to multi-family developments;*
- 3. Address bylaw infractions in accordance with the Bylaw; and,*
- 4. Amend the diameter at breast height (DB) requirement of a Protected Tree from 60 centimetres to 50 centimetres.*

(2026.186) -- CARRIED

6. CONSENT AGENDA:

a. Consent Agenda

Consent Agenda

THAT the Consent Agenda items as follows be received:

- 1. Paulina Maj: Concerns about Proposed Installation of Artificial Turf Fields*
- 2. Stella Webers (Legion Branch 160 Comox): Centenary Celebration BBQ - July 19*
- 3. Sara Dillistone: Pedestrian Sign Request for Butchers Rd & Lazo Rd Intersection*
- 4. Barbara Gowse: BEN Complaint - Request for Warning*
- 5. Jamie Branch: Mini Peaks Legacy Program*

(2026.187) -- CARRIED

THAT Item 3 (Sara Dillistone: Pedestrian Sign Request for Butchers Rd & Lazo Rd Intersection) be removed from the consent agenda for discussion.

(2026.188) -- CARRIED

THAT Item 5 (Jamie Branch: Mini Peaks Legacy Program) be removed from the consent agenda for discussion.

(2026.189) -- CARRIED

7. UNFINISHED BUSINESS:

a. Scott Mercer, Detachment Commander (Royal Canadian Mounted Police): Policing priorities discussion

RCMP Mobile Integrated Crisis Response program

Council discussed the RCMP Mobile Integrated Crisis Response (MICR) program, noting its value and high cost, and agreed to consider it during the 2027 budget discussions.

b. Sail Building Utilization

Sail Building Utilization

- 1. THAT the Spinnaker and Genoa Sail Buildings at Marina Park continue to be used for recreation programs, special events, warming centres, and hourly and daily facility rentals.*

(2026.190) -- CARRIED

b. Sail Building Utilization

Sail Building Utilization

- 2. THAT Council direct Administration to explore expanding the Marina Park Vendor Policy No. CCL-072 to include a mobile coffee option with seating.

(2026.191) -- CARRIED

c. Tree Protection Bylaw Update

Tree Protection Bylaw Update

- 1. THAT Tree Protection Bylaw No. 2063 be given First, Second and Third Readings.
- 2. THAT the Town of Comox consider Tree Protection Bylaw No. 2063 when determining future tree covenant requirements and discharges; and further,

(2026.192) -- CARRIED

THAT Administration be authorized to remove existing tree protection covenants when the situations arise on low-density properties where community or neighbourhood conditions do not support retaining the covenant.

(2026.193) -- CARRIED

d. Bylaw Notice Enforcement Amendment Bylaw No. 2004.05

Bylaw Notice Enforcement Amendment Bylaw

THAT Bylaw Notice Enforcement Amendment Bylaw No. 2004.05 be given First, Second and Third Readings.

(2026.194) -- CARRIED

e. Fees and Charges Amendment Bylaw No. 2058.01

Fees and Charges Amendment Bylaw

THAT Fees and Charges Amendment Bylaw No. 2058.01 be given First, Second and Third Readings.

(2026.195) -- CARRIED

8. SPECIAL REPORTS: NIL

9. BYLAW ADOPTIONS:

a. 2025-2029 Financial Plan Amendment Bylaw No. 2046.01

2025-2029 Financial Plan Amendment Bylaw

THAT the Comox Financial Plan Amendment Bylaw No. 2046.01 be Adopted.

(2026.196) -- CARRIED

10. NEW BUSINESS:

a. 2025 Annual Report

2025 Annual Report

THAT the 2025 Annual Report, as attached to the May 15, 2026, report from the Communications Coordinator, titled "Adoption of the 2025 Annual Report", be received; and further,

THAT the 2025 Annual Report be available for public inspection as per section 98(1)(b) of the Community Charter.

(2026.197) -- CARRIED

b. Comox General Local Election – Appointment of Election Officers and Election Bylaw No. 2060

Comox General Local Election Bylaw

- 1. THAT pursuant to Section 58 of the Local Government Act, Shelly Russwurm be appointed as Chief Election Officer for conducting the October 17, 2026 General Local Election with the power to appoint other election officials as required for the administration and conduct of the 2026 General Local Election; and further,

THAT Lia Pesklevits be appointed as Deputy Chief Election Officer for the October 17, 2026 General Local Election.

(2026.198) -- CARRIED

- 2. THAT Election Bylaw No. 2060 be given First, Second and Third Readings.

(2026.199) -- CARRIED

AT 6:38 P.M., COUNCILLOR MAUREEN SWIFT LEFT THE MEETING DECLARING A CONFLICT OF INTEREST WITH ITEM 10(C) AS SHE HAS A CLOSE FAMILY RELATIONSHIP WITH THE PROPONENT.

c. Zoning Amendment Bylaw 2056.01 (721 Lazo Road)

721 Lazo Road

- 1. THAT Zoning Amendment Bylaw 2056.01 (721 Lazo Road) be given First and Second Readings and that any available reports be publicly available.

AMENDING MOTION:

THAT the main motion be amended to include Town-led community engagement after First and Second Readings.

(2026.200) -- CARRIED

- 2. MAIN MOTION AS AMENDED:

THAT Zoning Amendment Bylaw 2056.01 (721 Lazo Road) be given First and Second readings and that any available reports be publicly available; and further,

THAT a Town-led community engagement process be held following the First and Second Readings.

(2026.201) -- CARRIED

AT 7:28 P.M., COUNCILLOR MAUREEN SWIFT RETURNED TO THE MEETING.

11. NOTICES OF MOTION: NIL

12. CORRESPONDENCE:

THE MEETING RECESSED AT 7:28 P.M. AND RECONVENED AT 7:30 P.M.

- a. **Jason Bashnick, Senior Director (FreshAirCinema): Proposed Outdoor Movie Night - July 24, 2026**

Outdoor Movie Night - July 24, 2026

Council received the correspondence dated May 7, 2026 from Jason Bashnick regarding the proposed outdoor movie night. It was noted that the event has been awarded and will take place on July 24 at Marina Park.

13. LATE ITEMS: NIL

14. REPORTS FROM MEMBERS OF COUNCIL:

a. Councillor Blacklock

Councillor Blacklock reported on the Business Improvement Association AGM, noting new directors, continued leadership, and upcoming work including preparation for a tourism tax program.

b. Councillor Swift

Councillor Swift noted the upcoming Filberg AGM.

c. Councillor Haslett

Councillor Haslett had nothing to report.

d. Councillor Kerr

Councillor Kerr shared updates from the CVRD Waste Management Board, highlighting success of the organics program and requesting clearer, more relatable reporting metrics.

e. Councillor Grant

Councillor Grant had nothing to report.

f. Councillor Meilleur

Councillor Meilleur had nothing to report.

g. Mayor Minions

Mayor Minions reported on recent community events, including attending Cumberland May Days and a local cycling race. She also shared updates about the Snowbirds program ending after this season, upcoming marina and downtown activities, and encouraged visiting the Air Force Museum.

17. RESOLUTION TO GO IN-CAMERA: NIL

18. RISE AND REPORT FROM IN-CAMERA: NIL

Adjournment:

Regularly moved and seconded that the meeting adjourn at 7:35 p.m. *CARRIED*

Certified correct pursuant to Section 97(1)(b) of the Community Charter.

MAYOR

CORPORATE OFFICER



TOWN OF COMOX
Minutes of the Nautical Days Festival Committee Meeting,
held in Council Chambers on Tuesday April 21, 2026

Present: Chair C. Haslett
Members: J. Kerr, J. Dobbs, L. Martin, J. Schreier, R. Smith

Absent Members: A. Zambilowicz

Staff Present: C. Dallamore, Recording Secretary

Others Present: M. Berge, Festival Producer (electronically)

Call to Order:

The meeting was called to order at 4:00 p.m. with 0 members of the public in attendance.

Councillor Haslett acknowledged that the Town of Comox is standing on the unceded traditional territory of the K'omoks First Nation, the traditional keepers of this land.

1. APPROVAL OF LATE ITEMS: NIL

2. ADOPTION OF MINUTES:

a. Adoption of Minutes (March 31, 2026)

The March 31, 2026, Nautical Days Festival Committee meeting Minutes were adopted.

3. UNFINISHED BUSINESS:

a. Traffic Control and Safety Planning

The Committee discussed traffic control logistics for the road race and parade. Barriers will be provided by the Town and delivered to the required locations. The Comox Valley Road Runners will request three quotes for traffic control services and will consider contributing through sponsorship. Additional sponsorship opportunities to help offset traffic control costs are being explored, with final logistics to be confirmed closer to the event.

4. MONTHLY REPORT FROM FESTIVAL PRODUCER:

a. Monthly Report from Festival Producer

Invitations and confirmations are underway, with food vendor numbers slightly reduced with a mix of returning and new vendors, while exhibitor participation has increased and multiple interactive activities are planned. The draft site map is largely complete with minor adjustments anticipated, volunteer recruitment is underway with additional shifts planned and CV Collective Magazine has agreed to feature a story on Nautical Days in an upcoming issue. Sponsorship revenue has reached approximately \$30,000 with positive budget impacts overall, and early discussions have occurred with the Comox BIA regarding potential collaboration and park use, with a site walk-through planned.

5. NEW BUSINESS: NIL

6. FUTURE MEETING:

- a. Traffic Control & Safety Planning (Road Runners and Parade)**
- b. BIA and Marina Representatives**

Adjournment:

Regularly moved and seconded that the meeting adjourn at 4:19 p.m.

Certified correct pursuant to Section 97(1)(b) of the Community Charter.

CARRIED

CHAIR

A large, stylized handwritten signature in black ink is written over a horizontal line. The signature is highly cursive and loops around the line. The word "CHAIR" is printed in a simple, sans-serif font directly below the line on the left side of the signature.

Town of Comox – Administration

From: noreply@committees.leg.bc.ca
Sent: June 1, 2026 9:34 AM
To: Town of Comox – Administration
Subject: Provincial Budget 2027 Consultation

RECEIVED

June 1, 2026

TOWN OF COMOX

LOG: 26-702	REFER:	AGENDA: RCM 10Jun26
FILE: 0400-20	ACTION: MR	

Copies: Council
Senior Staff

Good morning,

On behalf of the Legislative Assembly of British Columbia’s Select Standing Committee on Finance and Government Services, we are writing to share that the Committee’s **Budget 2027 consultation** is now accepting written submissions.

As the Committee hopes to hear from British Columbians in all areas of the province, the Committee kindly requests you **share information about the consultation in your community**.

[Promotional materials](#) and a [news release](#) are available to download on the Finance Committee’s [website](#) and we would be pleased to send you materials in different formats if desired.

You can also share this link for the Consultation Portal: la-bc.ca/consultations

How to Participate

British Columbians can participate by providing written input using the submission form on the [Parliamentary Committees Consultation Portal](#) by **2:00 p.m. (Pacific) on Friday, June 19**.

Please note: The opportunity to register to make a presentation at public hearings has now closed. The Committee is currently accepting **written input only**. Those who are scheduled to present to the Committee in 2026 are **not eligible** to also provide a written submission.

About the Consultation

The Committee includes MLAs from both the government and opposition. Each year, the Committee asks the public for input on the upcoming provincial budget and then publishes a report with recommendations based on the input received.

For more information on the province’s fiscal forecast and key budget issues, read the [Budget 2027 Consultation Paper](#) from the Minister of Finance, which is referred to the Committee each year before the consultation.

If you have any questions about the Budget 2027 consultation, the Committee’s work, or the information in this email, please contact us by email at FinanceCommittee@leg.bc.ca or phone at 250-356-2933 or 1-877-428-8337 (toll-free in BC).

Kind regards,



**Parliamentary Comm
Office**

Parliament Buildings,
224
Victoria, BC

Phone 250-356-2933
(Collect)

Toll-Free 1-877-428-8

Email [clerkcomm@leg](mailto:clerkcomm@leg.bc.ca)

Town of Comox – Administration

From: Joyce Shepherd [REDACTED]
Sent: June 3, 2026 8:16 AM
To: council
Subject: The Views Canada Spirit Parade Tuesday June 30

Warning This E-Mail originated from outside The Town of Comox. *Please open with Caution*

Dear Council Members,

I hope you are doing well.

I would like to invite members of Town Council to join us for our annual "Views Canada Spirit Parade." The event will take place the day before Canada Day, on Tuesday, June 30, from 2:00 to 3:00 p.m., with participants gathering at 1:45 p.m. in The Views Courtyard (211 Rodello Street).

Our inaugural parade last year was a tremendous success, and we are excited to make this year's event even more memorable.

Staff and residents from our homes will be creating festive "floats" using decorated carts, and we are expecting participation from local daycare children, volunteers, community members, residents, and families. Residents, family members, and staff will gather throughout the courtyard to cheer on the parade as it makes its way around the grounds.

Following the parade, we will come together in our Main Street Plaza to enjoy music and refreshments.

We would be delighted if you were able to join us and help celebrate Canada Day with our residents and community. Your presence would mean a great deal to everyone involved.

Please let us know if you are available to attend.

Warm regards,

Warm Regards,

Joyce Shepherd

RECEIVED

June 03, 2026

TOWN OF COMOX

LOG: 26-705	REFER:	AGENDA: RCM 10Jun26
FILE: 0220-30	ACTION: MR	

Copies: Council
JW/SR/CD

Recreation Therapist

Providence Living | 211 Rodello Street, Comox, BC V9M 1E6

[REDACTED] | [REDACTED] | www.providenceliving.ca



RESOURCE BREAKFAST

SERIES

Mining – Energy – Forestry

Resource Breakfast Series

events@c3alliance.ca
resourcebreakfastseries.com

RECEIVED

May 28, 2026

Mayor and Council
Town of Comox
1809 Beauford Avenue
Comox, BC V9M 1R9

JUN 05 2026

LOG: 26-710	REFER:	AGENDA: RCM 10Jun26
FILE: 0220-30	ACTION: MR	

TOWN OF COMOX

Dear Mayor and Council,

Copies: Council
JW/SR/CD

Re: Invitation to the 13th Annual Resource Breakfast Series – September 15, 16, and 17, 2026

It is my pleasure to invite you to the 13th Annual Resource Breakfast Series scheduled for September 15, 16, and 17, 2026 at the Terminal City Club in Vancouver, B.C. The Resource Breakfast Series brings together B.C. Resource Ministers, local area governments, and natural resource sector leaders for discussions on current developments and future priorities in B.C.'s natural resource sectors.

Event Details:

Date:	September 15, 16, and 17	Location:	Terminal City Club, Vancouver
Time:	7:00 – 8:30 am	Dress Code:	Business
Style:	Plated Breakfast	Government Pricing:	\$27.00 + tax per breakfast

Registration: Scan the QR code below.

The Annual Resource Breakfast Series offers a focused forum for meaningful discussion, featuring timely presentations on key developments in B.C.'s natural resource sector. Speaker announcements will follow shortly.

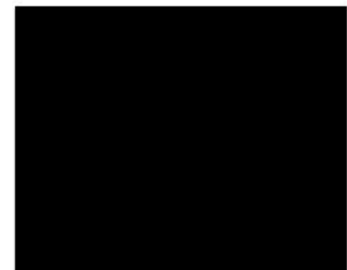
This invitation only series brings together local and provincial government officials with select sponsors. Tickets are sold per breakfast, with local government asked to limit attendance to two seats per Municipal Council or Regional District to support participation from across the province.

We look forward to welcoming you. Please reach out to events@c3alliance.ca if you have any questions.

Sincerely,



Sarah Weber, P/Geo., MBA
President & CEO,
C3 Alliance



Proudly Hosted By: C3 Alliance

ANNUAL REPORT

Province of British Columbia
For the Year-Ending December 31, 2025



Working Together for a Connected, Resilient Community

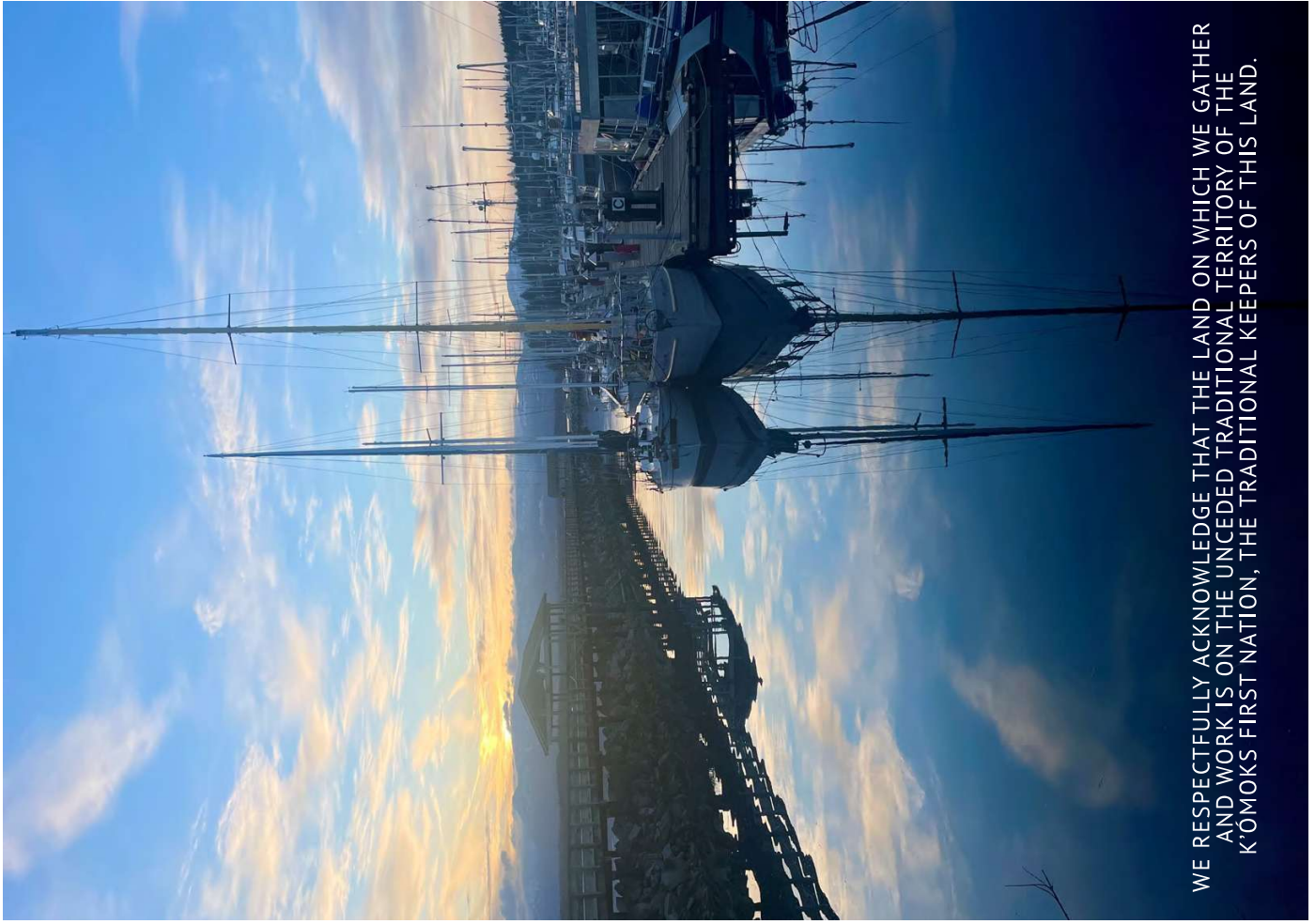
Image Credit: Deerfoot Media

Visit Us
comox.ca

TOWN OF COMOX
1809 BEAUFORT AVENUE
COMOX, BC
V9M 1R9
250-339-2202
COMOX.CA

2025 ANNUAL REPORT FOR THE
YEAR ENDING DECEMBER 31, 2025

PREPARED BY:
CORPORATE SERVICES AND
THE DIRECTOR OF FINANCE



WE RESPECTFULLY ACKNOWLEDGE THAT THE LAND ON WHICH WE GATHER
AND WORK IS ON THE UNCEDED TRADITIONAL TERRITORY OF THE
K'OMOKS FIRST NATION, THE TRADITIONAL KEEPERS OF THIS LAND.



INTRODUCTION

ANNUAL REPORT

This report for the community highlights the achievements over the past year. It reflects the key strategic direction outlined in the 2022- 2026 Strategic Plan.

The report also shares the Town's audited consolidated financial statements and financial summary.



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Town of Comox Council

Town Council is elected at large by residents to service a four-year term and governs under the Municipal Government Act. Town Council consists of a mayor and six councillors and provides strategic direction to administration through a variety of plans, bylaws, policies, and other government processes. A general local government election was held in October 2022 and the successful candidates serve on Council for four years, with their term ending in 2026.

Photo: LEFT to RIGHT: Chris Haslett; Dr. Jonathan Kerr; Maureen Swift; Mayor Nicole Minions; Ken Grant; Jenn Meilleur; Steve Blacklock

June 10, 2026, Regular Council Meeting

MAYOR'S MESSAGE

This year, we saw our community come together in ways both big and small. From vibrant public spaces like our new pop-up parks and the launch of the Wednesday Farmers' Market, to celebrations, ceremonies, and ribbon-cuttings across town, Comox's strong sense of connection and neighbourhood support was evident in all these gatherings.

We made some important strides in enhancing the quality of life for all residents. Upgrades to the Comox Community Centre, including new saunas in the changerooms and new online accessibility tools and mapping, have made it easier for everyone to participate in community life. At the same time, we celebrated the leadership of our youth council, who were honoured to receive the Comox Valley Chamber Award #YouRock for their work organizing, planning, and hosting youth initiatives, and for their positive contributions to our community.

Behind the scenes, Council and staff focused on strengthening the foundation of our organization. Planning for a modernized fire hall is underway, ensuring we are prepared to meet growing community needs. We also advanced key partnerships that support a resilient local economy, including continued collaboration with the Comox BIA to enhance our downtown through events, beautification, and other business initiatives.

A significant milestone came at the end of the year when Comox Hill reopened to two-way traffic, improving access for commuters travelling in and out of Comox and supporting the businesses that rely on convenient access to the town centre. We extend our sincere thanks to the community for your patience and perseverance during this major project. We recognize the disruption it caused and appreciate the resilience and support shown throughout the process.

Looking ahead, we continued to plan thoughtfully for Comox's future. The Official Community Plan update entered its final stages, shaped by extensive public engagement, while the draft Urban Forest Management Strategy sets a long-term plan to grow, protect and sustain the urban forest.

We also strengthened our commitment to sustainability and biodiversity. Recognition as a Bee City, progress toward Bird Friendly certification, and initiatives like the Purple Martin sanctuary and Filberg Park arboretum all highlight our shared responsibility to care for the natural environment that supports our community.

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None of this progress would be possible without the dedication of Council, staff, volunteers, and our many community partners. Your commitment, ideas, and collaboration continue to move our community forward. This year, we also recognize long-serving employees whose retirements mark the end of remarkable careers in public service. Their experience, leadership, and contributions have helped shape our organization and community, leaving a lasting legacy that will not be forgotten.

As we look forward to the future, we remain focused on making smart, responsible investments in our people, our shared spaces, and our infrastructure—ensuring that Comox continues to thrive as a connected, resilient, and welcoming community.

Sincerely,

 Mayor, Town of Comox



MESSAGE FROM THE CAO

On behalf of the Town of Comox Administration, I am pleased to present the 2025 Annual Report. This report highlights our accomplishments over the past year and provides an overview of the Town's financial position.

In 2025, we continued to advance the priorities outlined in the 2022–2026 Strategic Plan. The year was marked by the completion of several important projects while also laying the groundwork for future initiatives.

From major infrastructure investments to the daily operational decisions that keep our community running, we remained focused on responsible financial decisions that reflect the Town's priorities while balancing affordability with the investments needed to support our municipality as it grows.

One of the most significant achievements this year was the coordinated delivery of major infrastructure improvements alongside the Comox Valley Regional District's Sewer Conveyance Project. This integrated approach allowed us to maximize efficiencies while delivering safer roads, improved active transportation connections, upgraded utilities, and long-term infrastructure renewal that will serve our community for decades to come.

We also saw strong community participation in several important planning initiatives, including the Official Community Plan and the Urban Forest Management Plan. Whether participating in person or online, your feedback helped shape our planning priorities, services, and programs.

Internally, we continued working toward becoming a more modern and responsive municipality. Key improvements were made in our building and development services, including advancing efforts to move applications and permitting online. These steps will improve service delivery, streamline processes, and reduce red tape for residents and businesses.



Comox remains a beautiful seaside town whose appeal continues to attract new residents and visitors alike. This recognition is a testament to our engaged citizens, dedicated businesses, and everyone who contributes to enhancing the charm and character of our Town.

As we look ahead, the Town remains committed to responsible financial stewardship and delivering services that residents rely on every day. Careful planning, prudent financial management, and a focus on long-term sustainability helps to guide the decisions we make. By continuing to invest thoughtfully in infrastructure, services, and community priorities, we are working to ensure that Comox remains a vibrant, resilient, and well-managed community for current and future generations.

To Council and staff, thank you for your continued service and commitment to excellence. It has been an extremely productive year, and we look forward to building on these efforts in 2026.

Sincerely,

Jordan Wall, Chief Administrative Officer
Town of Comox

THE TOWN'S VISION

The Town of Comox is committed to maintaining and enhancing the quality of life for all residents, businesses and visitors through investment in active transportation, infrastructure, parks, recreation, arts and culture.

We aim to provide a vibrant, safe, sustainable environment and community with disciplined urban planning and communications.

TOWN'S OPERATION

The Chief Administrative Officer leads the Senior Leadership Team. Five directors and one fire chief makes up this executive team who work towards the goals outlined in Council's Strategic Plan. The Town's Strategic Plan guides the work of the Town of Comox and sets its goals and priority actions. It tells the citizens what Council plans to accomplish, in addition to its core services, and sets performance measures and targets for assessing progress over the Council term.



Chief Administrative Officer



ATTENDANCE AT "MUSIC IN THE PARK" HOST BY THE COMOX COMMUNITY CENTRE KEEPS GETTING BIGGER AND BIGGER AND IS AN ANTICIPATED EVENT AT THE END OF THE SUMMER SEASON.



STRATEGIC PLAN 2022 - 2026



The Town of Comox's Strategic Plan guides the Town's work and aligns organizational priorities with community values. Progress is tracked through performance measures and scorecards to support accountability and informed decision-making.



ORGANIZATIONAL EXCELLENCE

We will modernize and create stability to ensure high quality service delivery over time

Areas of Focus:

- Asset Management
- Staff Retention
- Internal Processes
- Customer Service



COMMUNITY CONNECTION AND WELLNESS

We believe in fostering community connection and enhancing individual collective wellness.

Areas of Focus:

- Recreation
- Parks
- Arts and Cultural
- Public Safety



ECONOMIC HEALTH

We support a strong and vibrant business community to provide stability to our local economy.

Areas of Focus:

- Downtown Vitality
- Balanced Vibrancy & Stability
- Comox Marina



GOOD GOVERNANCE

Good organizational governance provides stable decision-making and management of our community.

Areas of Focus:

- Community Participation
- Relationships
- Decision Making



BALANCED COMMUNITY PLANNING

We will ensure responsible thoughtful growth to enhance a well-balanced community.

Areas of Focus:

- Strategic Growth
- Housing
- Community Addition



ORGANIZATIONAL EXCELLENCE

We will modernize and create stability to ensure high quality service delivery over time.

In 2025, the Town continued to strengthen organizational capacity to ensure efficient, effective, and sustainable service delivery. A focus on internal systems, staff development, and performance tracking supported improvements across the organization.

- Strategic Plan scorecards used to track progress and informed decisions
- Investments in staff training, leadership development, and workplace wellness
- Continued modernization of internal processes and digital tools.
- Ongoing focus on asset management and long-term financial sustainability.

HIGHLIGHTS ACHIEVED IN 2025

In 2025, the Town of Comox continued to strengthen organizational excellence through a focus on effective governance support, service modernization, policy development, and sound administrative practices. Across the corporation, staff advanced initiatives that improved internal systems, enhanced transparency, and supported efficient, responsive service delivery to Council and the community.

Significant progress was made in modernizing corporate services and improving access to information. The Town launched new website accessibility features and an online accessibility map, advancing inclusivity and ensuring residents can more easily access municipal information and services. These initiatives reflect the Town's commitment to continuous improvement, equity, and compliance with evolving accessibility standards.

The organization supported Council decision-making through the efficient processing of core legislative and governance functions. In 2025, staff processed **31 bylaws** passed by Council, including the establishment of an Electronic Documents and Records Management System and the adoption of a Public Notice Bylaw enabling alternative means of public notice. These bylaws strengthened records management, improved information governance, and enhanced public communication and transparency.

Policy development was also a key area of achievement. Seven new Council policies were developed and implemented, including the Respectful Workplace Policy, a Comprehensive Communication Plan with social media platform guidance, a Records Management Framework Policy, and updated Flag Raising and Flag Protocol policies. Together, these policies support a professional workplace culture, consistent communications, and clear corporate standards.



Corporate Services staff provided extensive governance and administrative support throughout the year, preparing agendas and minutes for **55 meetings**, including Regular and Special Council meetings, Public Hearings, in-camera sessions, Strategic Planning Committee meetings, and Nautical Days Committee meetings. This work ensured accurate records, legislative compliance, and transparent decision-making processes.

Operationally, the Town completed **32 leases**, agreements, and contracts in 2025, including key agreements supporting community amenities and events such as the new kennel contract with The Unteashed Dog Boutique and the Nautical Days Festival Production Services Agreement. These agreements demonstrate effective contract management and collaboration with service providers and community partners.

The organization also delivered a high volume of regulatory and licensing services. Staff issued **165** business licences, processed entertainment and banner permits, supported mobile food vendors, and issued road encroachment and parklet licences, contributing to a well-regulated, vibrant local economy. In addition, seven Freedom of Information requests were processed in accordance with legislative requirements, supporting transparency and accountability.

Progress was also made on boundary extension initiatives, including work related to the Torrence/Noel area through an Alternative Approval Process, demonstrating the Town's capacity to manage complex administrative and legislative processes.

Collectively, these achievements reflect a strong foundation of organizational excellence in 2025. Through effective governance support, modernized systems, thoughtful policy development, and reliable service delivery, the Town of Comox continued to build internal capacity and uphold high standards of professionalism, accountability, and service to the community.



COMMUNITY CONNECTION AND WELLNESS

We believe in fostering community connection and enhancing individual collective wellness.

Community well-being remained central to the Town's work in 2025. Through engagement, inclusive programming, and partnerships, the Town continued to foster strong connections with residents and support a healthy, resilient community.

- Public engagement through Council meetings, open houses, and digital platforms
- Support for community events, cultural activities, and volunteers
- Continued focus on accessibility, inclusion, and equity
- Collaboration on emergency preparedness and community safety initiatives



COMMUNITY CONNECTION AND WELLNESS



HIGHLIGHTS ACHIEVED IN 2025

A portion of Village Park field beside the Comox Community Centre was transformed into a pop-up summer park. Residents and visitors enjoyed the mini-golf course, table tennis, bean bag toss, a volleyball net, Adirondack chairs, and beautiful planters that attract families that attract families that attract families for endless hours of fun for all ages.



NEW GAME FEATURES AND ADIRONDACK CHAIRS WERE INSTALLED AT ELKS AND ROYALS PURPLE PARK



> The Town of Comox was thrilled to welcome the Comox Valley Farmers' Market Association (CVFMA) to the field of the Comox Community Centre (Village Park) throughout the summer. Beginning, Wednesday, June 25, residents and visitors were able to shop for fresh, local food every week until August 27.

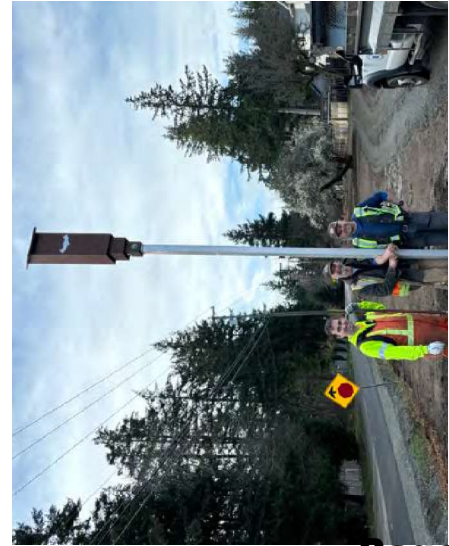
> In partnership with the Comox Valley Regional District, the Government of Canada, and the Ministry of Transportation and Transit (MoTT), the town was pleased to announce the official opening of Lazo Greenway Multi-Use Path (MUP), which was marked by a ribbon-cutting ceremony that occurred on Wednesday, October 22, 2025. The path runs about 2.5 km between Butchers Road and Sand Pines Drive, weaving along Lazo Road, and provides a consistent connection for walkers, cyclists, and other non-motorized users. It provides the community with a new active transportation corridor linking key segments of the local trail network and offering safer, healthier, and greener travel options for residents and visitors to Comox.





COMMUNITY CONNECTION AND WELLNESS

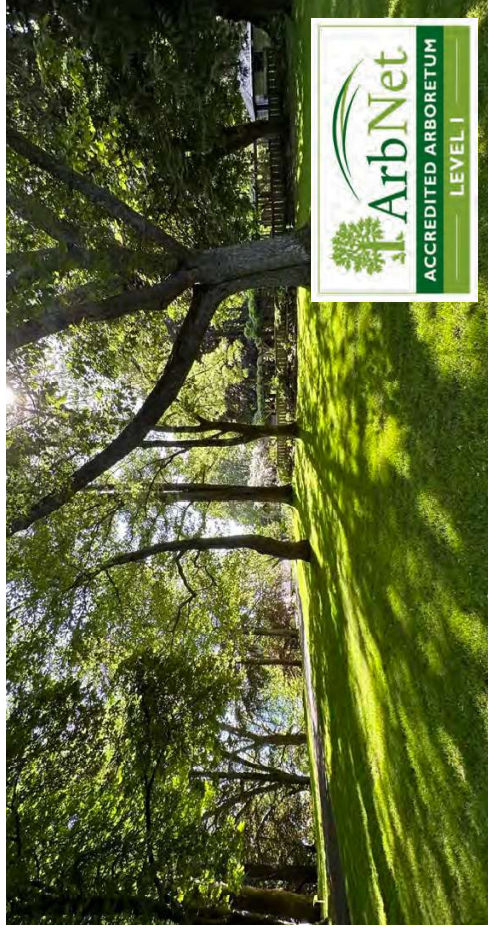
HIGHLIGHTS ACHIEVED IN 2025



> In a collaborative effort to support wildlife conservation, Comox Rotary, in partnership with the Town of Comox, has successfully installed six Purple Martin nesting boxes at the end of the Comox pier. This initiative, designed to support the recovery of the Purple Martins in the region, marks another step of municipalities on Vancouver Island trying to support the recovery and preservation of this endangered species.

Bat Friendly Community

> In a collaborative effort to support wildlife conservation, Comox Rotary, in partnership with the Town of Comox, has successfully installed six Purple Martin nesting boxes at the end of the In March 2025, the parks team installed a new bat poles along Lazo Road.



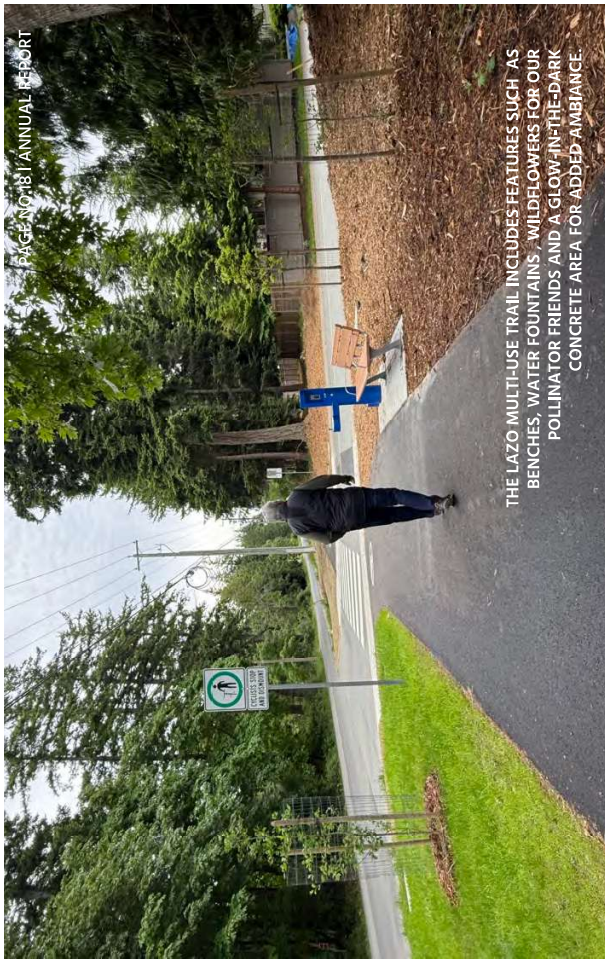
> The Town of Comox and the Filberg Heritage Lodge and Park Association are proud to announce that Filberg Park has been awarded level 1 arboretum accreditation by the ArbNet Arboretum Accreditation Program and The Morton Arboretum. This accreditation recognizes Filberg Park for achieving professional standards essential to the development of and management of tree-focused parks worldwide.

Filberg Park is now listed in the Morton Register of Arboreta, a global database of recognized botanical gardens devoted to trees and the dedication to the study of and conservation of woody plants. This designation highlights the Town of Comox and Filberg Heritage Lodge and Park Association's shared commitment to preserving and enhancing this place for education, conservation and community enjoyment.

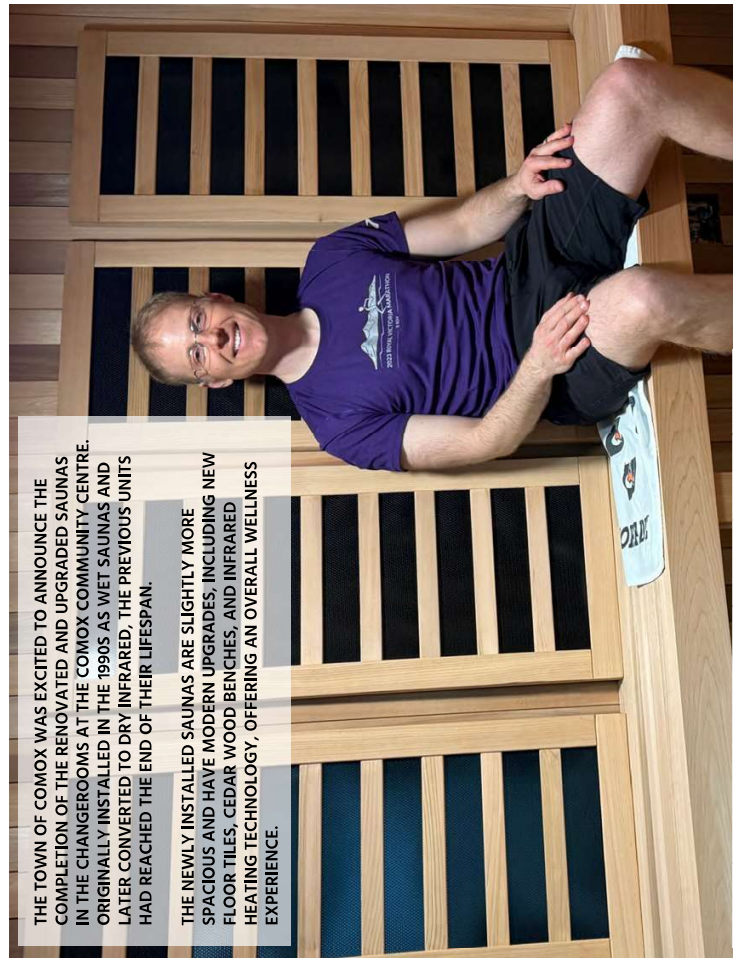
> Comox was awarded Intermediate Bird Friendly Certification level by Nature Canada, validating the efforts put forth by the Town Council and the many environmental and conservation groups to transform the Vancouver Island community.



"Strong communities are built through connection, inclusion, and shared responsibility."

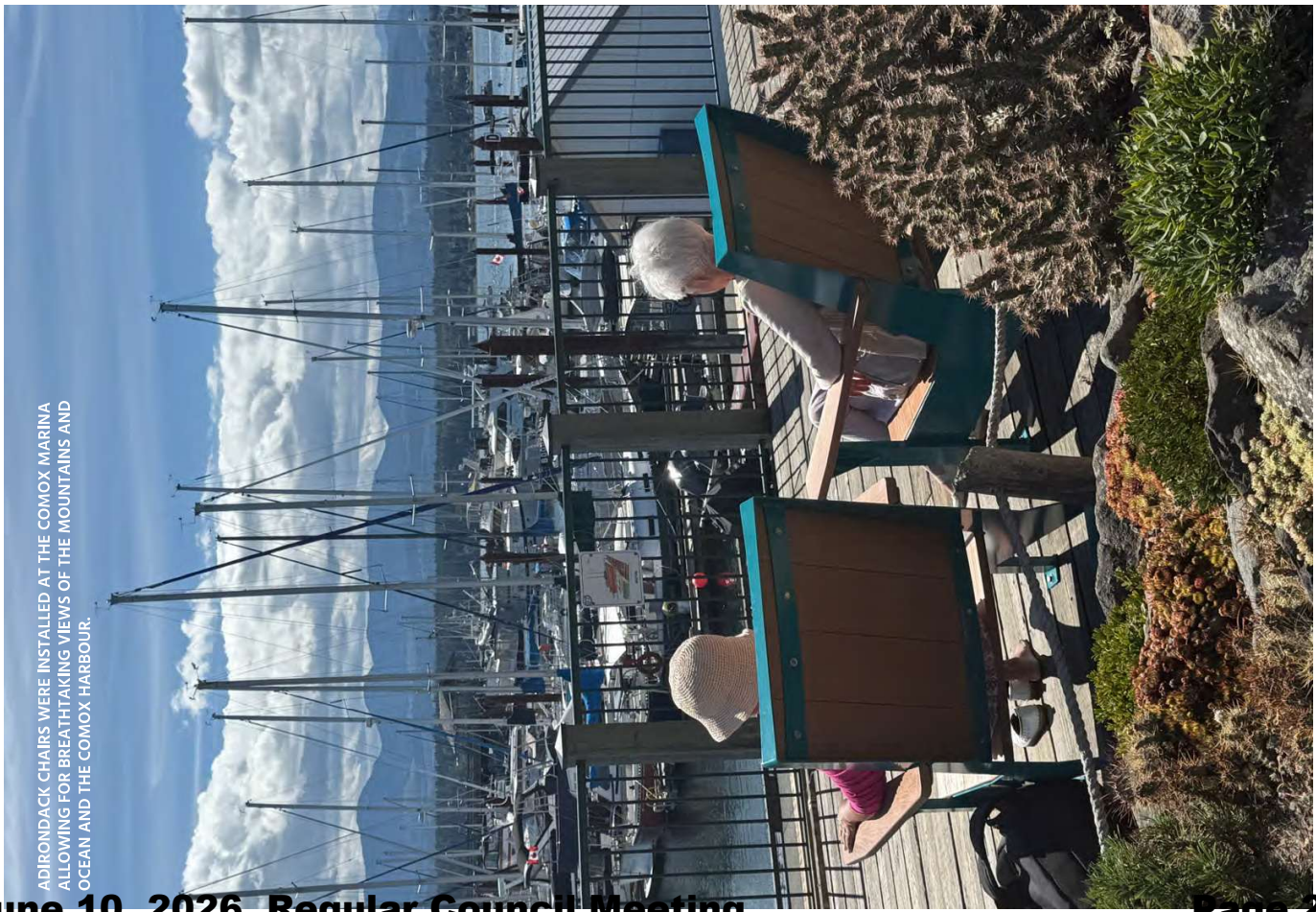


THE LAZO MULTI-USE TRAIL INCLUDES FEATURES SUCH AS BENCHES, WATER FOUNTAINS, WILDFLOWERS FOR OUR POLLINATOR FRIENDS AND A GLOW-IN-THE-DARK CONCRETE AREA FOR ADDED AMBIANCE.



THE TOWN OF COMOX WAS EXCITED TO ANNOUNCE THE COMPLETION OF THE RENOVATED AND UPGRADED SAUNAS IN THE CHANGEROOMS AT THE COMOX COMMUNITY CENTRE. ORIGINALLY INSTALLED IN THE 1990S AS WET SAUNAS AND LATER CONVERTED TO DRY/INFRARED, THE PREVIOUS UNITS HAD REACHED THE END OF THEIR LIFESPAN.

THE NEWLY INSTALLED SAUNAS ARE SLIGHTLY MORE SPACIOUS AND HAVE MODERN UPGRADES, INCLUDING NEW FLOOR TILES, CEDAR WOOD BENCHES, AND INFRARED HEATING TECHNOLOGY, OFFERING AN OVERALL WELLNESS EXPERIENCE.



ADIRONDACK CHAIRS WERE INSTALLED AT THE COMOX MARINA ALLOWING FOR BREATHTAKING VIEWS OF THE MOUNTAINS AND OCEAN AND THE COMOX HARBOUR.

SPOTLIGHT ON SPECIAL EVENTS & OTHER COMMUNITY INITIATIVES



ANNUAL POLAR BEAR SWIM HOSTED BY COMOX COMMUNITY CENTRE AT GOOSE SPIT.



THE PRIDE FLAG RAISING AHEAD OF PRIDE CELEBRATIONS IN THE COMOX VALLEY.



STUFF THE TRUCK EVENT SUPPORTED BY COMOX FIREFIGHTER ASSOCIATION



MÉTIS WEEK FLAG RAISING - NOVEMBER 10 - 16



OUR ABILITIES SHINE BRIGHTER. WHEN WE RISE TOGETHER.

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The Town of Comox continued to foster a welcoming, inclusive, and connected community by supporting events, partnerships, and programs that bring people together, celebrate diversity, and promote well-being. Through recreation, cultural, recognition, and community-led initiatives, the Town helped create meaningful opportunities for residents to connect with one another and with their community.

Signature community events remained a cornerstone of connection and wellness. The annual New Year's Day Ocean Plunge at Goose Spit Park returned for its 48th year, inviting residents and visitors of all ages to start the year with a bold and refreshing celebration of community spirit. This free, family-friendly tradition continues to be a beloved event that strengthens social connection and creates shared memories in a uniquely Comox setting.

The Town also demonstrated its ongoing commitment to equity, diversity, and reconciliation through public recognition and celebration. Flag-raising ceremonies at Town Hall marked Pride and Métis Week, providing visible and meaningful opportunities to honour the heritage, history, and contributions of 2SLGBTQIA+ communities and the Métis people. These events encouraged residents to learn, reflect, and participate in building a more inclusive community.

Community wellness was further supported through strong partnerships and creative use of municipal spaces. Programming at the Comox Community Centre and beyond highlighted the importance of collaboration in meeting local needs. By working closely with organizations such as the Open Door Language and Culture Society, Town staff supported newcomers by creating a welcoming learning environment in the sail buildings at the Comox Marina. This shared space enabled English-language learning while fostering social connection and a sense of belonging.

The Town also supported community-driven efforts to care for those in need. Initiatives such as the Comox Firefighters Association's "Fill the Truck" food drive for the Comox Valley Food Bank, held in partnership with JetFM, demonstrated the strength of local collaboration and community generosity.

Together, these initiatives reflect the Town of Comox's commitment to community connection and wellness—supporting inclusive spaces, encouraging civic pride, and strengthening relationships that contribute to a healthy, resilient community.



THE ANNUAL COMOX DRAGON BOAT FESTIVAL, TAKING PLACE ON SATURDAY, SEPTEMBER 13, 2025 HOSTED BY THE TOWN OF COMOX AND VI PADDLING.



ALONGSIDE OUR VALUED FUNDING PARTNERS, A RIBBON-CUTTING CEREMONY MARKED THE OPENING OF THE UPGRADED ASPEN PARK PLAYGROUND. THE COMOX VALLEY LIONS CLUB DONATED \$25,000 TO THE PROJECT AND KAL-TIRE FUNDED \$20,000 FOR THE RUBBER SURFACING THROUGH THE KAL-TIRE REPLAY FUND.



THE TOWN-OF-COMOX RECREATION DEPARTMENT, IN PARTNERSHIP WITH THE CITY OF COURTENAY, HOSTED THE 30TH ANNUAL OPERATION HIGH JUMP ON FRIDAY, SEPTEMBER 26, 2025



THE COMOX VALLEY FIRESMART™ RESILIENCE COMMITTEE, IN PARTNERSHIP WITH VANCOUVER ISLAND ENTERPRISES, HOSTED A FREE YARD WASTE DROP-OFF PROGRAM IN THE SPRING AND SUMMER OF 2025.



A NEW CO-BRANDED WATER FOUNTAIN AND MISTING STATION ARE NOW OPERATING AT ASPEN PARK—JUST IN TIME FOR THE SUMMER SEASON.

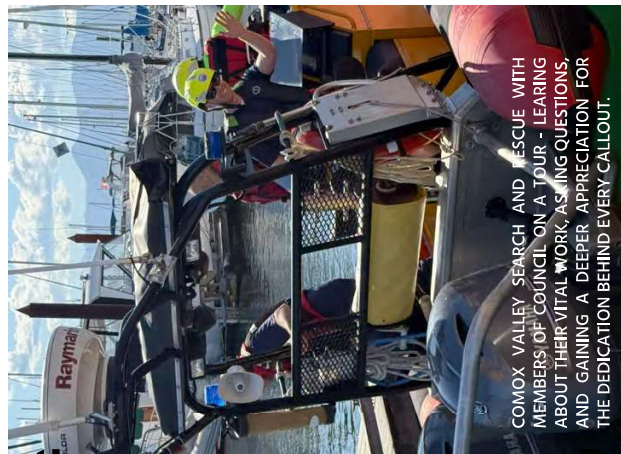


FROM REPURPOSING THE WILLOW BRANCHES FROM THE TREE AT COMOX MARINA PARK! WE NOW HAVE A WILLOW TUNNEL AT COMOX VALLEY LANCASTER PARK.

COMOX NAUTICAL DAYS PARADE WITH TOWN COUNCIL RIDING EVENT SPONSOR EVOLVE E-SCOOTERS ALONG WITH OTHER CHILDREN AND FAMILIES ON BIKES AND SCOOTERS



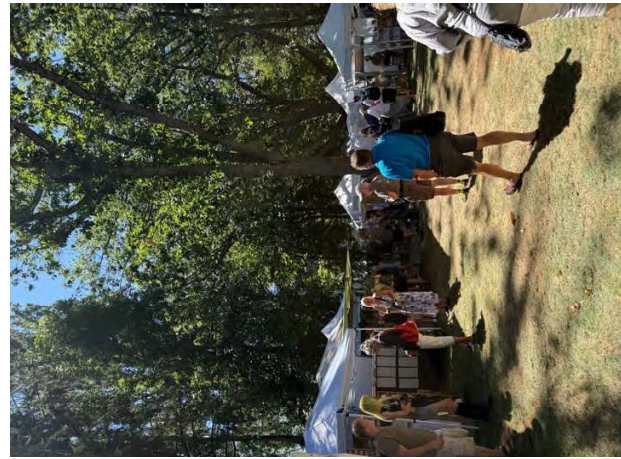
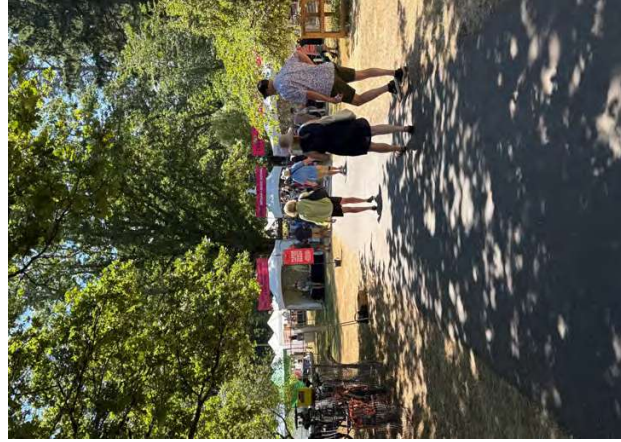
CROWDS AT FILBERG FESTIVAL 2025



COMOX VALLEY SEARCH AND RESCUE WITH MEMBERS OF COUNCIL ON A TOUR - LEARNING ABOUT THEIR VITAL WORK, ASKING QUESTIONS AND GAINING A DEEPER APPRECIATION FOR THE DEDICATION BEHIND EVERY CALLOUT.



CAPTAIN COMOX WITH THE VOLUNTEERS FROM THE COMOX NAUTICAL DAYS FESTIVAL.



PROUDLY SUPPORTED BY THE TOWN OF COMOX THROUGH THE COMOX COMMUNITY CENTRE AND COMOX FIRE RESCUE EASTER AT FILBERG PARK BRINGS FAMILIES TOGETHER FOR EXCITING ACTIVITIES, SPECIAL TREATS AND A CHANCE TO EXPLORE THE BEAUTY OF FILBERG IN THE SPRINGTIME.



2025 EASTER AT FILBERG PARK

THE TREE LIGHTING EVENT AND WINTER MARKET IS A HIGHLIGHT FOR THE COMMUNITY HOSTED BY THE COMOX BUSINESS IMPROVEMENT DISTRICT AND SUPPORTED BY THE TOWN OF COMOX.



COMOX BIA 2025 MAJOR TREE LIGHTING AND WINTER MARKET EVENT

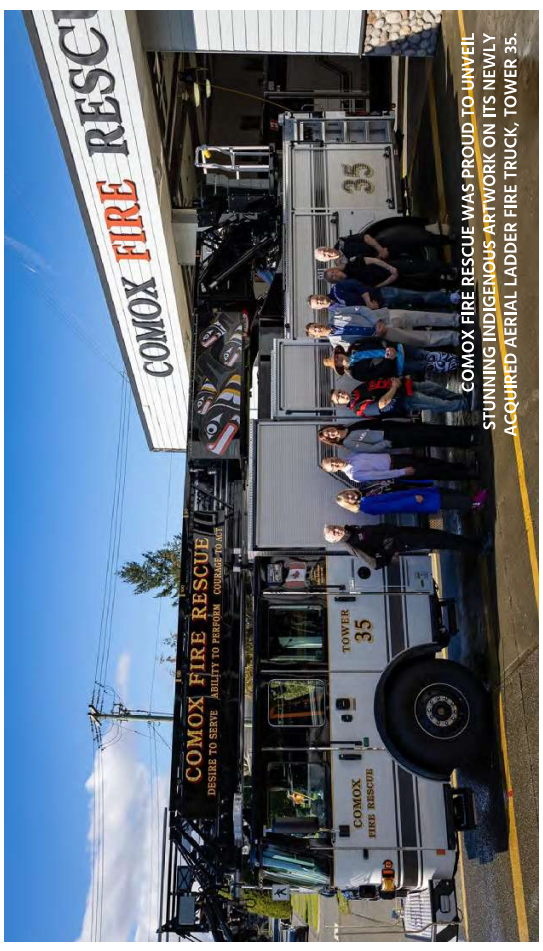


2025 TREE LIGHTING AND WINTER MARKET



> Comox Fire Rescue played an important role in the provincial wildfire response efforts, with crews and specialized equipment deployed to assist at major wildfires on Vancouver Island.

After 18 days away, the department's Structure Protection Unit (SPU) and a five-person crew returned home on Monday, August 18, 2025. Their efforts were focused on the Westley Ridge (Cameron Lake) and Mount Underwood (Port Alberni) wildfires, where they worked closely with BC Wildfire Service and other partner agencies.



COMOX FIRE RESCUE WAS PROUD TO UNVEIL STUNNING INDIGENOUS-ARTWORK ON ITS NEWLY ACQUIRED AERIAL LADDER FIRE TRUCK, TOWER 35.

DESIGNED BY RENOWNED LOCAL ARTIST AND MEMBER OF THE K'OMOKS FIRST NATION PAMELA MITCHELL, THE POWERFUL IMAGE FEATURES A FAMILY OF FOUR ORCAS, SYMBOLIZING THE UNITY AND STRENGTH OF THE FIRE DEPARTMENT'S TEAM.





ECONOMIC HEALTH

We support a strong and vibrant business community to provide stability to our local economy.

In 2025, the Town of Comox supported a stable and resilient local economy while balancing growth with community values. Strategic investments and partnerships helped create conditions for local business success and long-term economic sustainability.

- Support for local businesses through planning and permitting services
- Infrastructure investments that support tourism and economic activity
- Collaboration with regional economic development partners
- Responsible financial planning aligned with long-term objectives

OUTCOMES FOR 2025

In 2025, the Town of Comox continued to support a strong and vibrant local economy through collaboration, placemaking initiatives, and ongoing dialogue with business and community partners. A key focus was sustaining downtown vitality as a centre for commerce, culture, and community life.

The Town's partnership with the Comox Business Improvement Association (BIA) remained strong throughout the year. Together, the Town and BIA advanced the downtown lighting project, enhancing the appearance, safety, and year-round appeal of public spaces while contributing to a more welcoming environment for residents, businesses, and visitors. These improvements supported downtown vibrancy and reinforced the area as a hub for community gathering and economic activity.

Collaboration with the BIA also helped drive successful community events that stimulate local business activity and strengthen community spirit. Events such as Summer Fest, the Comox Trolley, the Halloween Costume Parade, and the Mayor's Tree Lighting and Winter Market attracted residents and visitors downtown, encouraging local shopping, dining, and engagement with small businesses.

Throughout 2025, Council continued conversations with the BIA and other community partners focused on downtown vitality and future visitor-serving initiatives. These discussions supported long-term planning for tourism, economic resilience, and place-based experiences that align with Comox's character and community values.

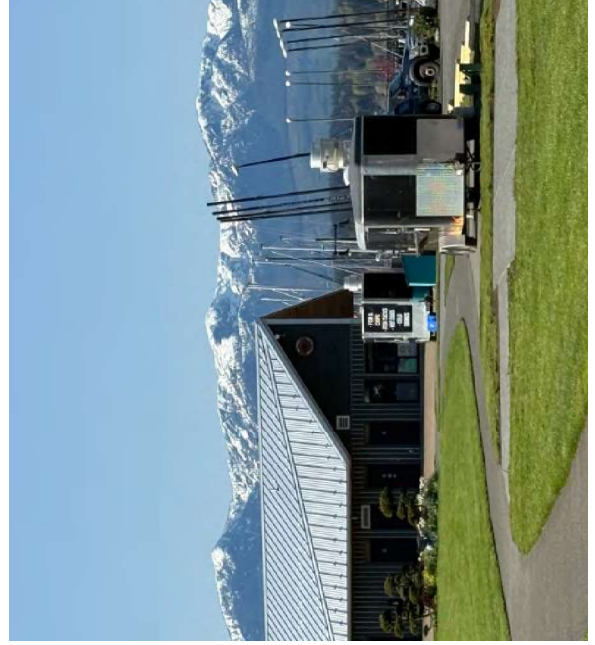
Together, these efforts demonstrate the Town of Comox's commitment to economic health through partnership, strategic investment in public spaces, and initiatives that support local businesses while enhancing the overall downtown experience



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> Thanks to Comox Business in Action organization and the Town of Comox's new downtown the Comox Business in Action organization and the Town of Comox, pop-up community park is now beautifully lit. The lighting project, which began last fall, has also expanded to light the entire Harbour Greenway – connecting Downtown Comox to Marina Park – as well as the pop-up park at Comox Avenue and Port Augusta. Improved marina-pedestrian connectivity is part of the Town's Downtown Economic Development Strategy, supported by the the Comox BIA.



> In spring 2025, the town installed level foundation pads, at each mobile vendor location, there's no at each mobile vendor location. There's now a clean and easy pathway to your favourite vendors. No more muddy feet or uneven ground—just smooth strolling and delicious bites.

And here's a fun twist: come back in the evening and you might just notice a glow coming from the pebbles in the pad.



GOOD GOVERNANCE

Good organizational governance provides stable decision-making and management of our community.

Strong governance practices continued to guide Council and staff in 2025. Transparency, accountability, and respectful decision-making remained central to building public trust and effective leadership.

- Progress on long-term planning aligned with the Official Community Plan
- Investment in active transportation and infrastructure renewal
- Collaboration on housing, transportation, and environmental stewardship
- Focus on sustainable land use and infrastructure lifecycle management

OUTCOMES FOR 2025

The Town of Comox advanced good governance and balanced community planning through coordinated infrastructure delivery, transparent long-range planning, and thoughtful stewardship of natural assets. These efforts reflect Council's commitment to responsible decision-making, fiscal prudence, and planning for a sustainable and resilient community.

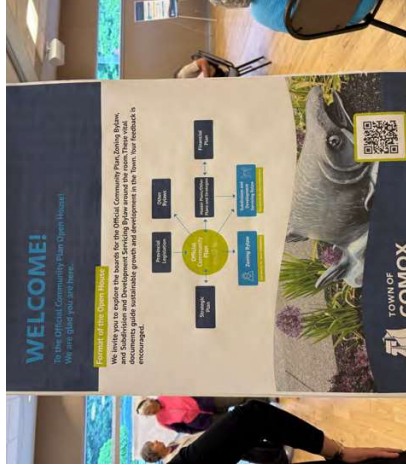
A major achievement in 2025 was the successful coordination of five Town infrastructure projects with the Comox Valley Regional District's Sewer Conveyance Project. This integrated approach resulted in significant cost savings, reduced disruption to residents, and improved operational efficiency. Through coordinated planning and construction, the Town delivered substantial community benefits along the project corridor, including two new roundabouts, roadway upgrades, new sidewalks and bike lanes, bus shelters, and the complete renewal of stormwater, water, and sanitary mains. This collaborative model demonstrated strong intergovernmental cooperation and effective infrastructure stewardship.

The Town also made meaningful progress on long-term land use and growth planning. The Official Community Plan (OCP) update entered its final stages in 2025 following extensive public engagement. Open houses, surveys, and community conversations focused on housing needs, land use priorities, and the long-term vision for Comox. Council direction and draft materials were shared publicly, reinforcing transparency and ensuring community input continued to shape the Town's future growth and development.

Environmental stewardship and climate resilience were further advanced through the development of a draft Urban Forest Management Strategy (UFMS). Informed by a multi-phase public engagement process, the UFMS provides a long-term framework for protecting, managing, and expanding Comox's urban tree canopy over the next 30 years. The strategy also lays the groundwork for a future Tree Bylaw update, supporting ecosystem health, climate adaptation, and community well-being.

Together, these initiatives highlight the Town of Comox's commitment to good governance and balanced community planning—delivering infrastructure efficiently, engaging the community in decision-making, and planning responsibly for a healthy, sustainable future.

> Open houses were held for both the Official Community Plan and the Urban Forest Management Plan. Many community members attended to provide their feedback and to gain further insight to the updates and plans, at both in-person and virtual events hosted in 2025. Input from residents helped shape policies that will guide the Town's growth and development in the coming years.





BALANCED COMMUNITY PLANNING

We will ensure responsible thoughtful growth to enhance a well- balanced community.

The Town of Comox continued to plan thoughtfully for growth while protecting the natural environment and community character that define Comox.

- Progress on long-term planning aligned with the Official Community Plan
- Investment in active transportation and infrastructure renewal
- Collaboration on housing, transportation, and environmental stewardship
- Focus on sustainable land use and infrastructure lifecycle management

OUTCOMES FOR 2025

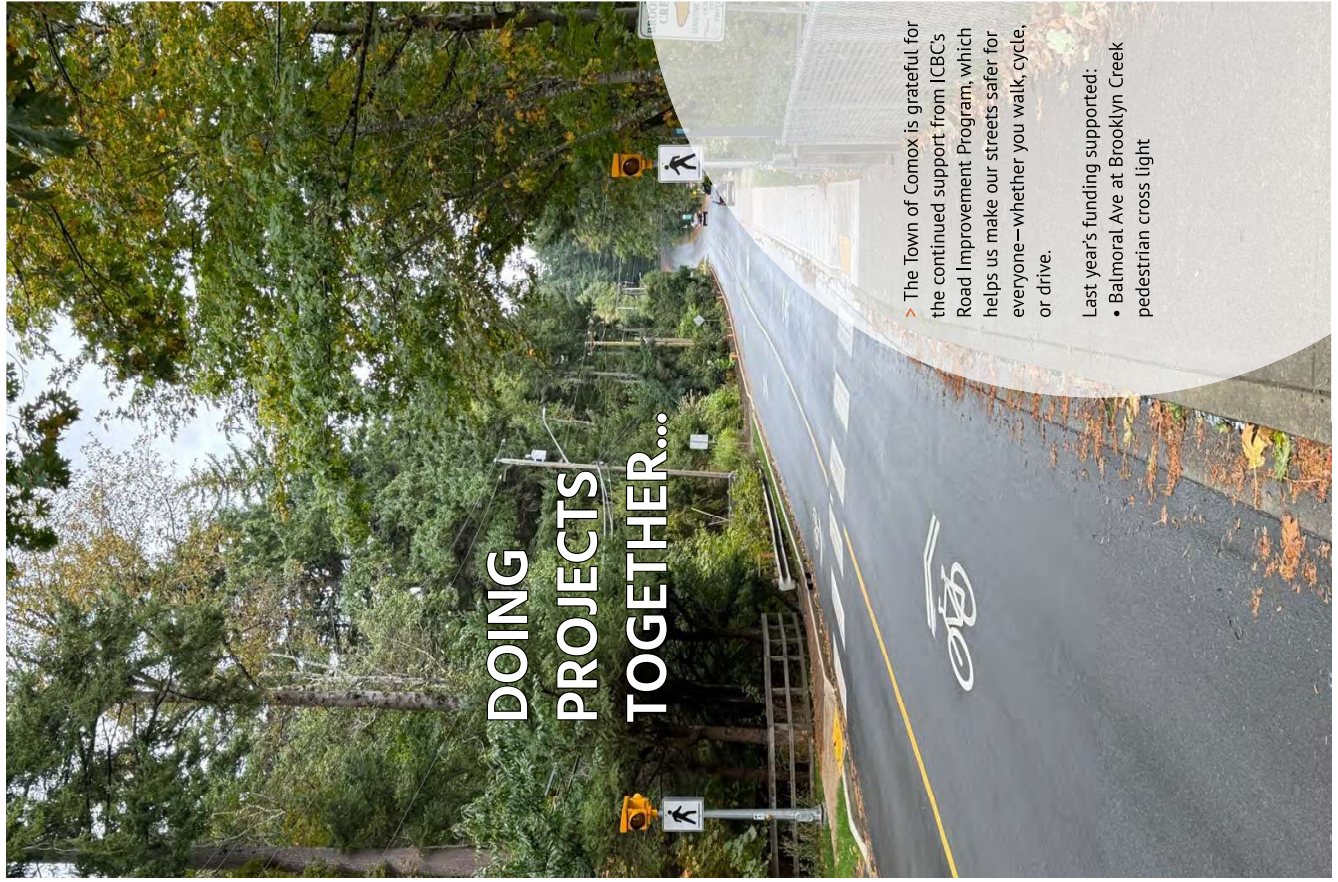


> The Town of Comox has taken another key step toward upgrading its fire station to meet the demands of a growing population. Comox Council unanimously supported the development of a design and financial plan for the upgrade. The goal is to ensure the Town's fire services remain capable of meeting the community's evolving needs.

Originally constructed in 1977, the current fire hall has exceeded its intended lifespan and no longer meets the operational requirements of today's fire service.



DOING PROJECTS TOGETHER...



> The Town of Comox is grateful for the continued support from ICBC's Road Improvement Program, which helps us make our streets safer for everyone—whether you walk, cycle, or drive.

Last year's funding supported:

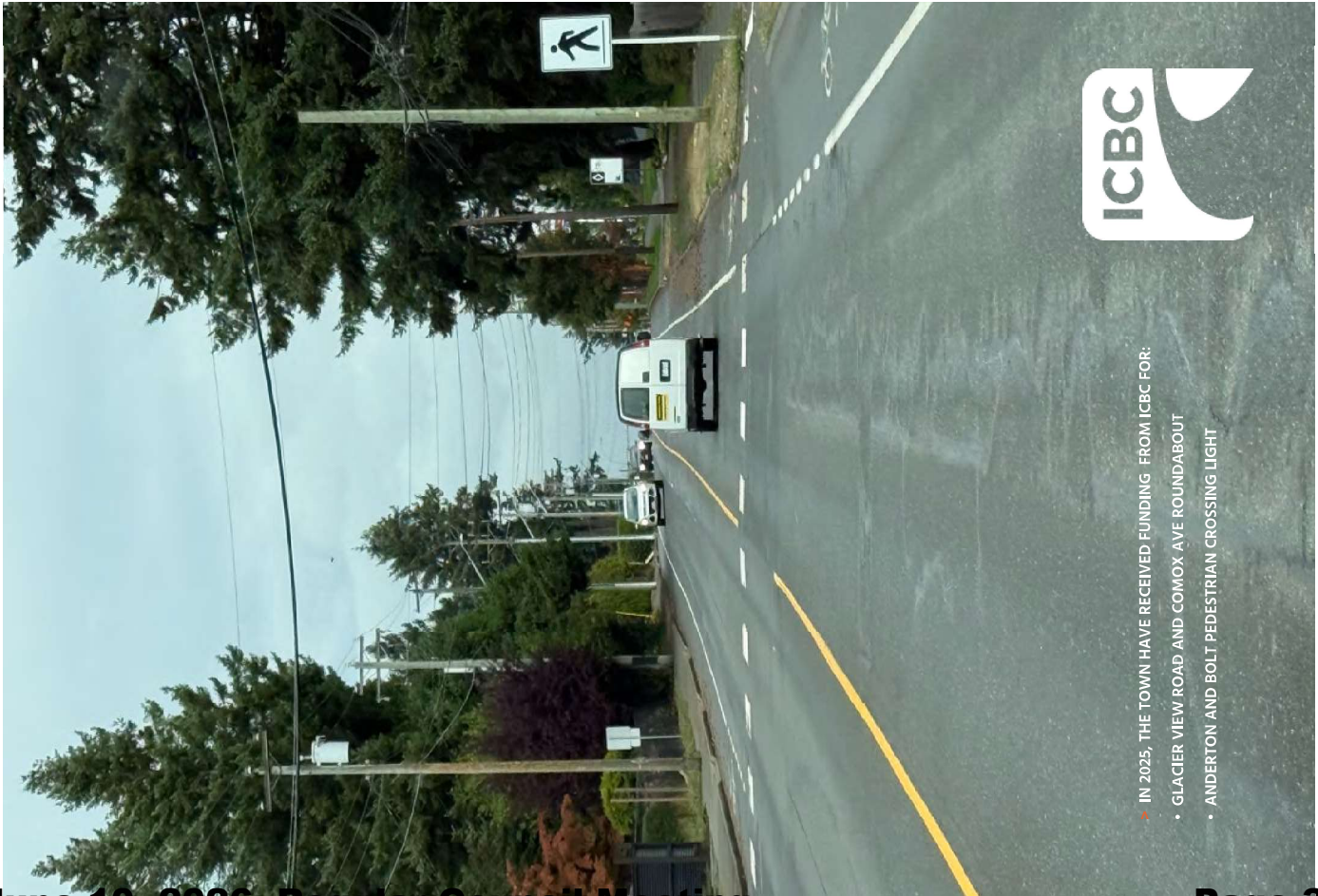
- Balmoral Ave at Brooklyn Creek pedestrian cross light



> The Town of Comox installed a new signature series bus shelter, designed to be fully accessible for wheelchair users and to enhance comfort for transit customers. The total municipal cost for the shelter was \$8,349.26, with significant funding support provided through BC Transit's Transit Shelter Program.

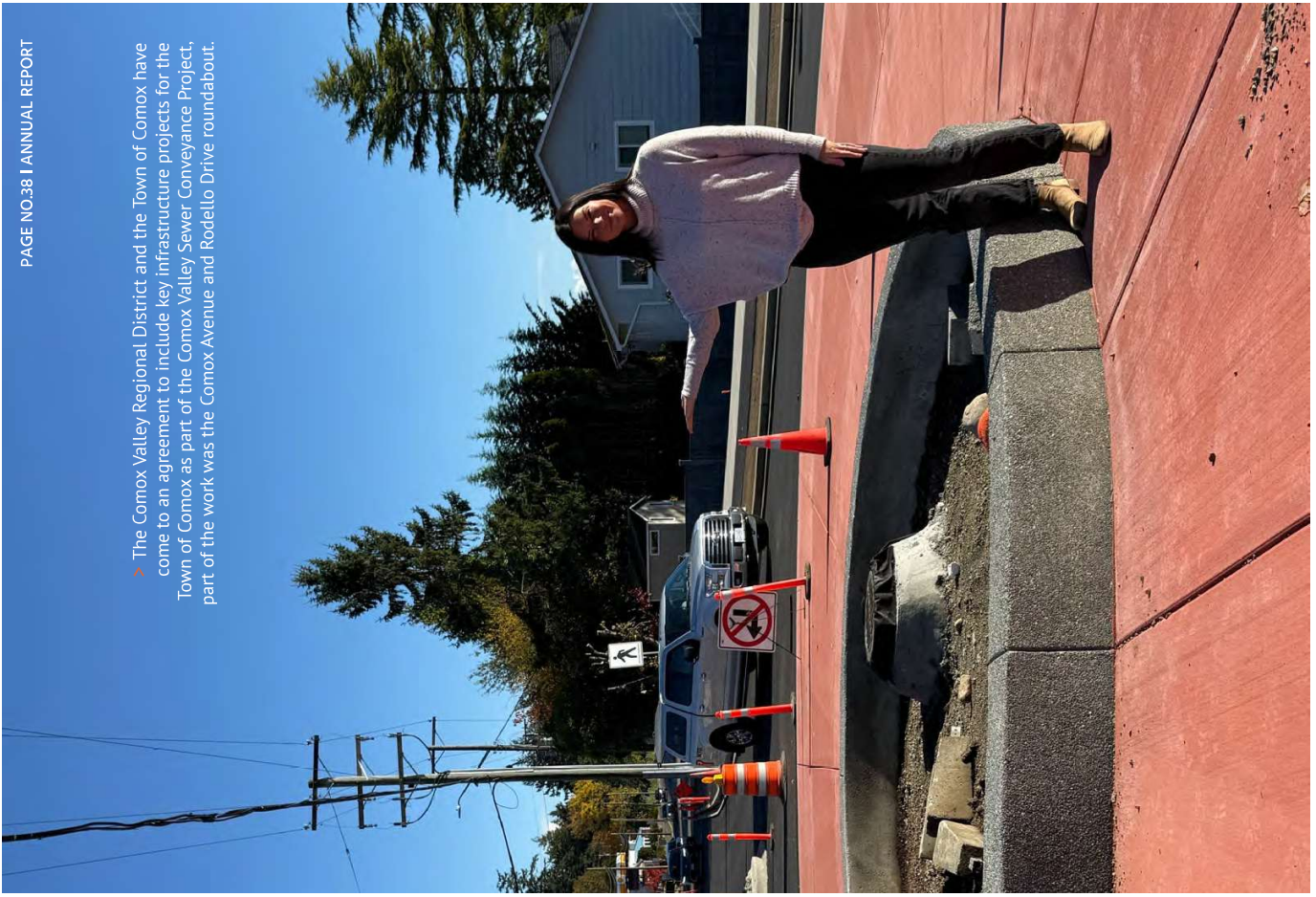
BC Transit's standardized shelter program improves the look, functionality, and accessibility of bus stop amenities across the province. Since its introduction in 2010, the program has supported the installation of more than 500 standardized shelters, helping municipalities deliver consistent, high-quality transit infrastructure.

With federal funding secured through the 2027/28 fiscal year, BC Transit's program reduces the municipal share of shelter upgrades and installation to approximately 20% of total costs, making these improvements more affordable for communities. This partnership supports safer, more comfortable, and more accessible public transit for residents and visitors alike.



- IN 2025, THE TOWN HAVE RECEIVED FUNDING FROM ICBC FOR:
- GLACIER VIEW ROAD AND COMOX AVE ROUNDABOUT
- ANDERTON AND BOLT PEDESTRIAN CROSSING LIGHT

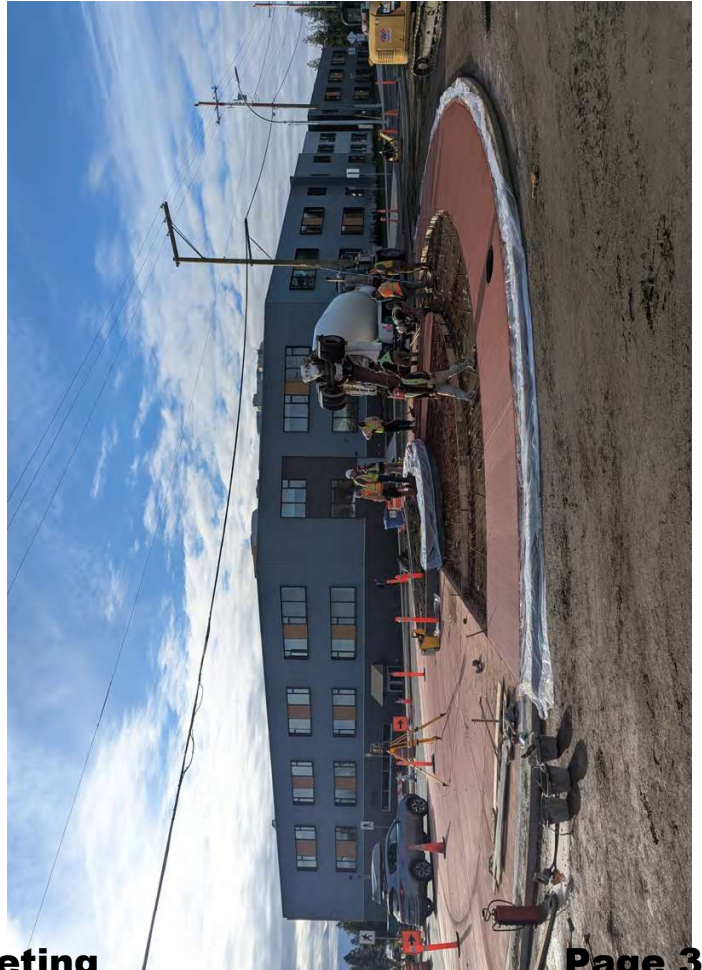
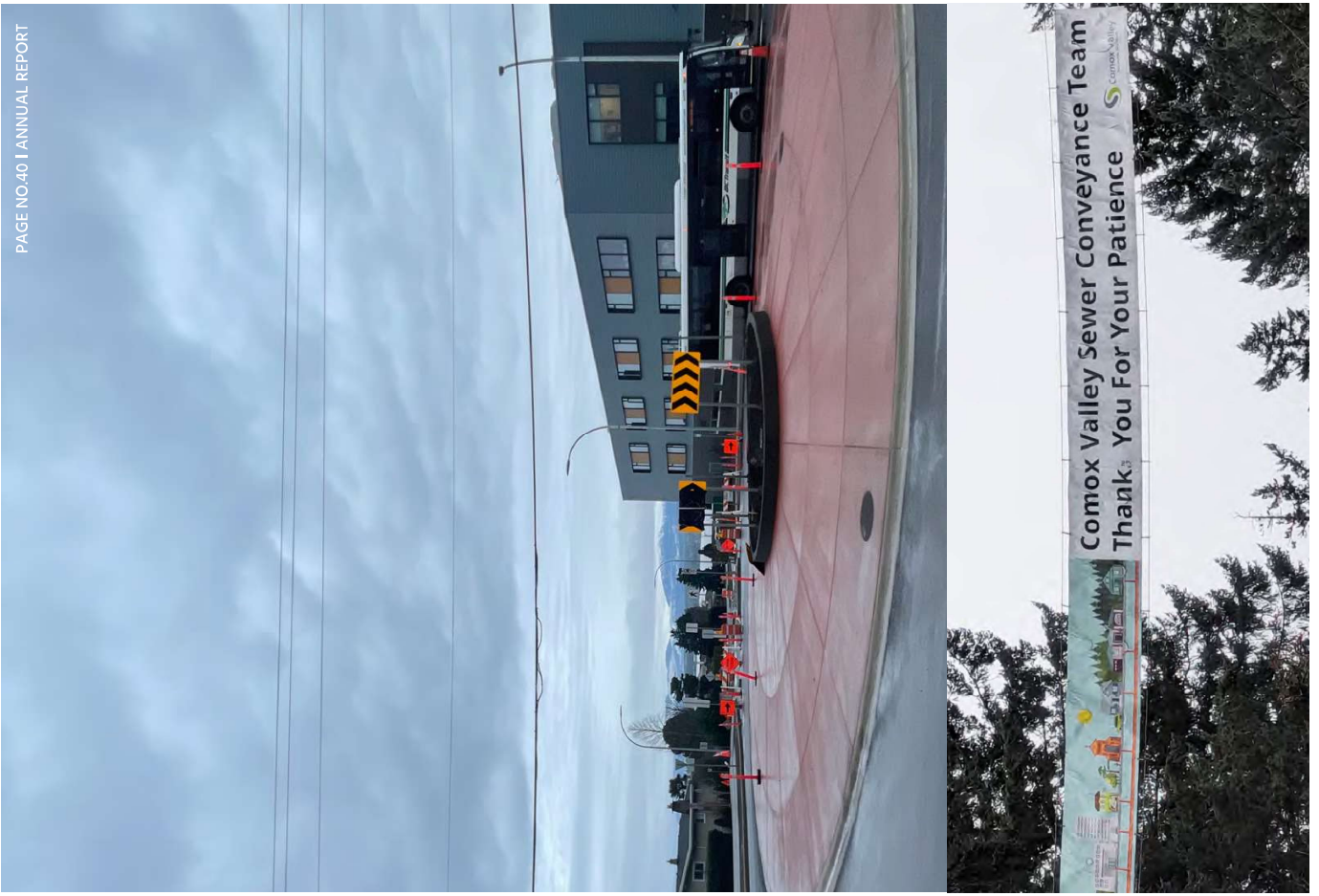
> The Comox Valley Regional District and the Town of Comox have come to an agreement to include key infrastructure projects for the Town of Comox as part of the Comox Valley Sewer Conveyance Project, part of the work was the Comox Avenue and Rodello Drive roundabout.



> 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 is a significant and complex project that starts at the Courtenay Pump Station, 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. The Comox Valley Regional District is working with many jurisdictions, including the Town of Comox, to deliver this project smoothly and efficiently and minimize impacts within the community and surrounding area.

> Construction progresses on the roundabout on Comox Avenue and Glacier View at the top of Comox Hill.







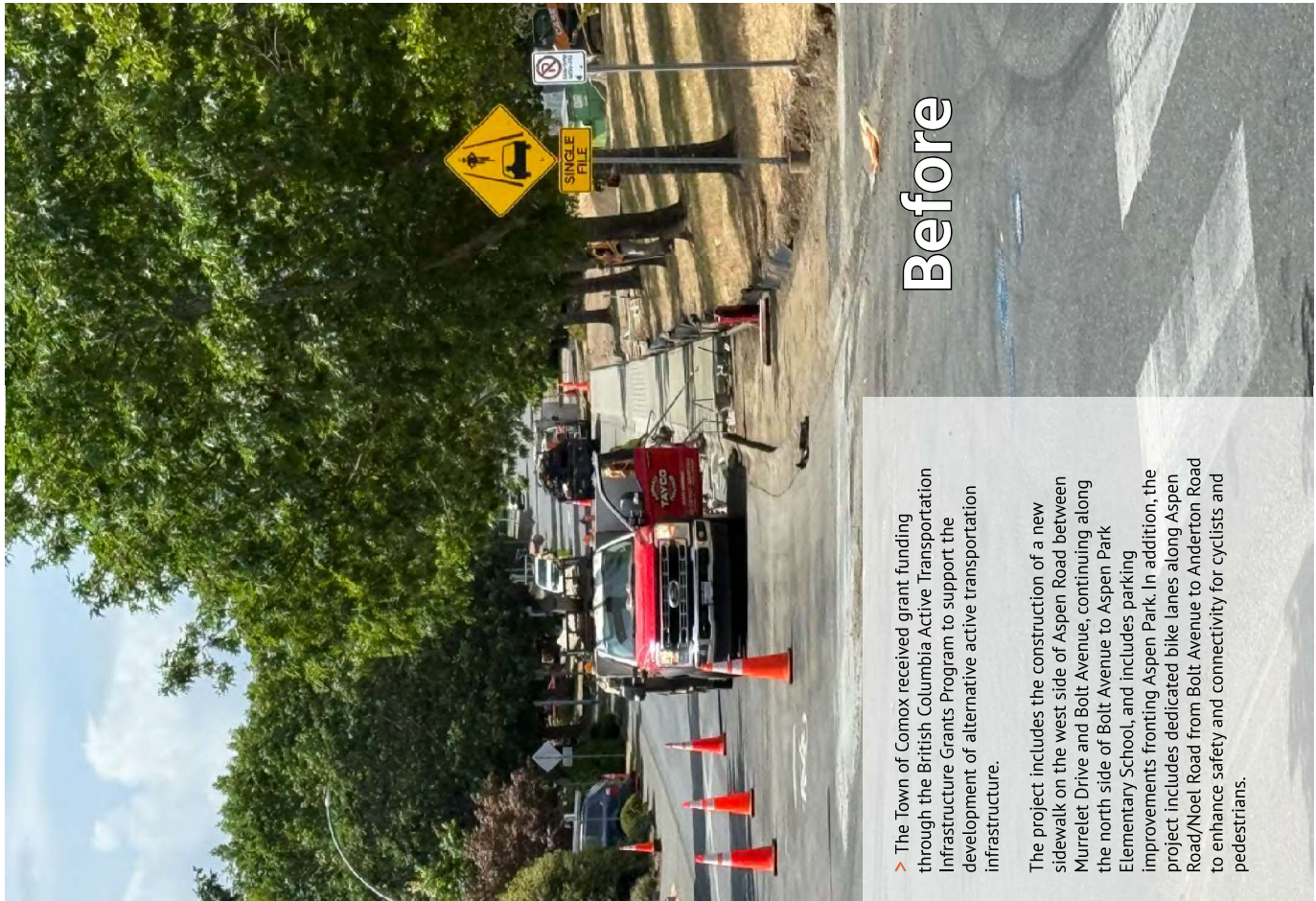
And After



Before

Another project completed joint collaboration with the Comox Valley Sewer Conveyance project was the Beaufort Avenue improvements.

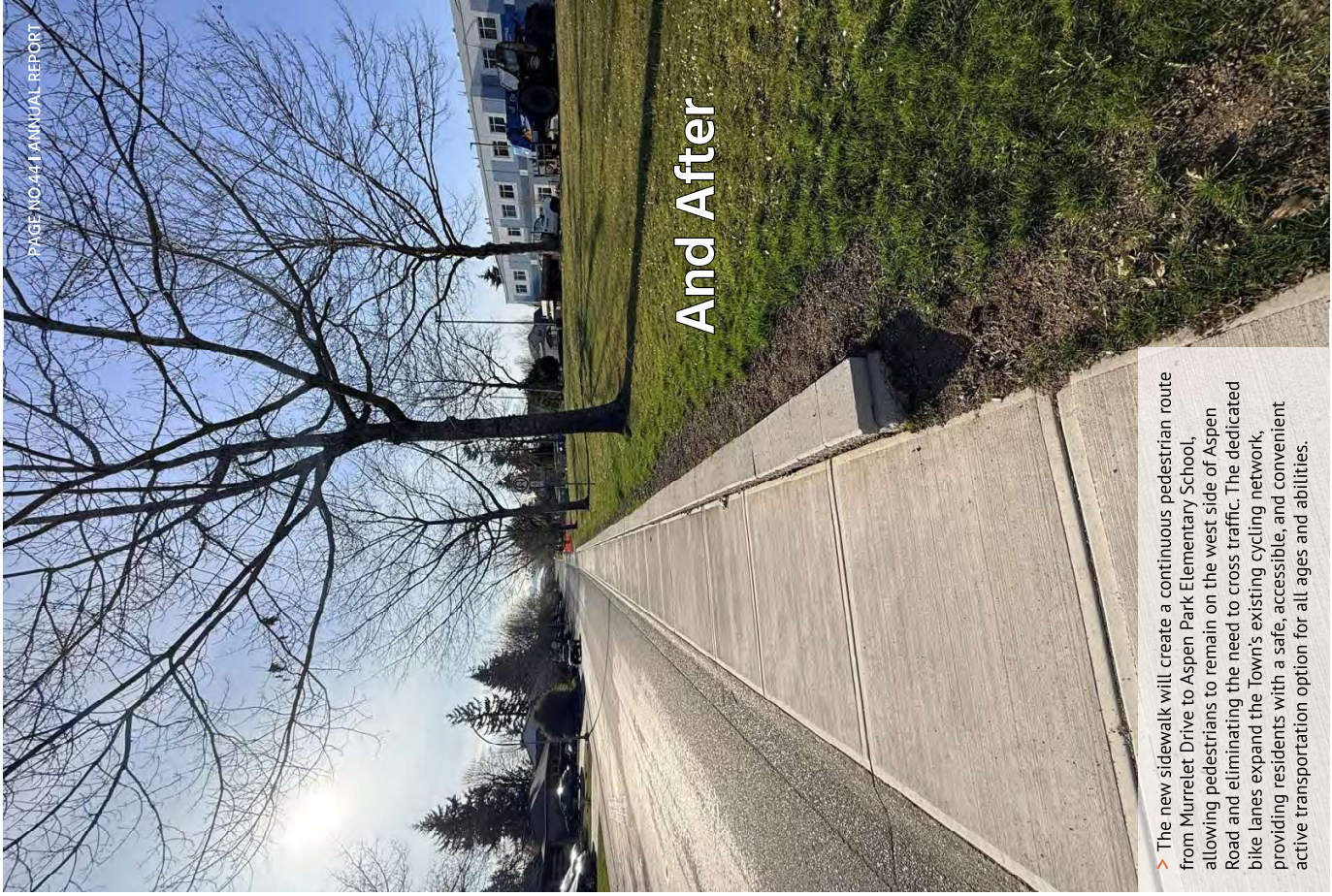
- Upgrade to the roadway cross section on Beaufort Ave. between Church St. and Nordin St.
- A sidewalk on both sides of the road, formalized parking areas and a shared bike/vehicle lane.



Before

> The Town of Comox received grant funding through the British Columbia Active Transportation Infrastructure Grants Program to support the development of alternative active transportation infrastructure.

The project includes the construction of a new sidewalk on the west side of Aspen Road between Murrelet Drive and Bolt Avenue, continuing along the north side of Bolt Avenue to Aspen Park Elementary School, and includes parking improvements fronting Aspen Park. In addition, the project includes dedicated bike lanes along Aspen Road/Noel Road from Bolt Avenue to Anderton Road to enhance safety and connectivity for cyclists and pedestrians.



And After

> The new sidewalk will create a continuous pedestrian route from Murrelet Drive to Aspen Park Elementary School, allowing pedestrians to remain on the west side of Aspen Road and eliminating the need to cross traffic. The dedicated bike lanes expand the Town's existing cycling network, providing residents with a safe, accessible, and convenient active transportation option for all ages and abilities.



Permissive Property Tax Exemptions
Comox Town Council has granted these permissive tax exemptions

Description of Property	Description of Exemption	Effect of Exemptions:	
			2025
Comox Golf Course	All of land & buildings	\$	33,017
Filberg Lodge & Park	All of land & buildings	\$	127,319
Comox Archives & Museum	All of land & building	\$	8,294
Pearl Ellis Art Gallery	All of land & building	\$	3,443
Comox Lions Club	All of land & building	\$	7,817
Unity Comox Valley	All of land & building	\$	1,971
Tigger Too Day Care	Half of land & building	\$	2,217
Marine Rescue Station	All of float building	\$	204
Pt. Holmes Boat Launch	All of land & structures	\$	13,796
United Church	All of land	\$	14,216
Pentecostal Church	All of land	\$	8,418
Anglican Church	All of land	\$	7,026
Bay Community Church	All of land	\$	8,493
Presbyterian Church	All of land	\$	7,637
Providence Living Society & Thrift Store	All of land & building	\$	206,015
d'Esterre Seniors Centre	All of land & building	\$	30,811
Comox Legion	All of land & building	\$	19,337
Nature Trust of BC	All of land	\$	20,988
888 (Komox) RCAF Wing	Class 8 land & building	\$	5,143
Affordable Housing 1582 Balmoral	All of land & building	\$	19,507
Tennis Clubhouse	All of land & building	\$	17,829
Dawn to Dawn	All of land & building	\$	3,120
Aspen Grove Children's Centre	Half of leased space	\$	5,167
North Nanaimo Rentals	Leased space	\$	12,507
Living Hope Church	All of land	\$	10,913
Affordable Housing 1742 Beaufort	All of land & building	\$	9,191
Joyful Journeys Children's Centre	Leased space	\$	2,081
Estimated total taxes exempted		\$	606,476
Estimated Town share exempted		\$	359,057



Consolidated Financial Statements of

Town of Comox

Year Ended December 31, 2025

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Town of Comox

Management's Responsibility for Financial Reporting

The preparation of information in these Consolidated Financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the consolidated financial statements. Management is responsible for the integrity and objectivity of these statements as well as the supplementary statements and schedules.

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

MNP LLP, the Town's independent auditors, have conducted an examination of the consolidated financial statements in accordance with Canadian auditing standards and have expressed their opinion in a report accompanying this statement.



Edward Henley
Director of Finance

To the Mayor and Council of the Town of Comox:

Opinion

We have audited the consolidated financial statements of Town of Comox (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2025, and the consolidated statements of operations, remeasurement gains and losses net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2025, and the results of its consolidated operations, net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Supplementary Information

The supplementary information contained in Schedule 1 - Schedule of Continuity of Reserve Funds has been presented for purposes of additional analysis and is unaudited. We do not express an opinion on this Schedule because our examination did not extend to the detailed information therein.

Other Information

Management is responsible for the other information, consisting of an annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ☒ Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ☒ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- ☒ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ☒ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- ☒ Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, British Columbia

May 6, 2026

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and slanted to the right.

Chartered Professional Accountants

Town of Comox
 Consolidated Statement of Financial Position
 as at December 31, 2025

	2025	2024
Financial Assets:		
Cash & cash equivalents	\$ 10,079,791	\$ 5,691,367
Short-term investments (Note 2c)	53,468,531	49,987,499
Receivables (Note 3)	5,537,157	4,776,489
Land for resale	9,847	9,847
	69,095,326	60,465,202
Financial Liabilities:		
Payables (Note 4)	5,704,162	5,102,875
Deferred revenue (Schedule 2)	2,448,509	1,995,870
Restricted revenue (Schedule 2)	4,871,652	8,001,796
Deposits	9,055,079	1,613,561
Capital lease (Note 5)	1,511,974	1,670,410
Equipment financing (Note 6)	996,266	1,368,489
Long-term debt (Note 7)	1,109,520	-
Future payroll obligations (Note 10)	900,821	978,675
Asset retirement obligations (Note 18)	285,638	273,980
	26,883,621	21,005,656
Net Financial Assets	42,211,705	39,459,546
Non-financial assets:		
Tangible capital assets (Schedule 4)	118,918,516	105,917,653
Supply inventory	353,329	279,296
Prepaid expenses	435,302	327,548
Shares in Courtenay Golf Club Ltd.	8,750	8,750
	119,715,897	106,533,247
Accumulated surplus	\$ 161,927,602	\$ 145,992,793
Accumulated surplus consists of:		
Accumulated operating surplus (Note 17)	161,374,139	145,643,062
Accumulated remeasurement gain	553,463	349,731
Accumulated surplus	\$ 161,927,602	\$ 145,992,793

Contingent liabilities (Note 8)
 Commitment (Note 20)


 Edward Henley, Director of Finance, responsible for financial administration.

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

Town of Comox
 Consolidated Statement of Operations
 Year Ended December 31, 2025

	Budget (Note 16)	2025	2024
Revenue			
Property taxation	\$ 16,944,356	\$ 17,086,135	\$ 15,274,067
Sale of services	13,684,095	14,846,143	14,086,511
Government transfers	4,955,769	4,567,843	7,335,560
Investment income	400,000	2,585,958	2,574,887
Development contributions	1,480,195	8,809,185	3,280,475
Loss on disposal of tangible capital assets	-	(120,656)	(15,703)
Other	122,900	128,186	134,445
	37,587,315	47,902,794	42,670,242
Expenses			
General government	4,535,252	3,735,083	4,261,079
Protective services	5,769,066	5,007,021	4,914,051
Solid waste management	2,761,928	2,521,107	2,632,290
Affordable housing	30,230	35,244	35,267
Development services	3,305,512	1,587,535	1,267,644
Transportation	4,771,439	3,900,524	4,667,949
Parks, recreation, and culture	7,550,082	6,711,156	6,059,987
Marina	33,395	381,142	202,710
Water services	3,648,065	4,140,397	3,115,073
Sewer services	3,952,190	4,152,508	3,149,596
	36,357,159	32,171,717	30,305,646
Annual surplus	1,230,156	15,731,077	12,364,596
Accumulated operating surplus, beginning of year	145,643,062	145,643,062	133,278,466
Accumulated operating surplus, end of year	\$ 146,873,218	\$ 161,374,139	\$ 145,643,062

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

Town of Comox

Consolidated Statement of Remeasurement Gains and Losses

Year Ended December 31, 2025

	2025	2024
Accumulated remeasurement gains, beginning of the year	\$ 349,731	\$ 88,623
Unrealized gains attributable to portfolio investments	203,732	261,108
Accumulated remeasurement gains, end of year	\$ 553,463	\$ 349,731

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

Town of Comox

Consolidated Statement of Change in Net Financial Assets For the Year Ended December 31, 2025

	Budget (Note 16)	2025	2024
Annual surplus	\$ 1,230,156	\$ 15,731,077	\$ 12,364,596
Acquisition of tangible capital assets	(13,307,152)	(14,845,471)	(8,522,598)
Disposition of tangible capital assets	-	471,627	171,933
Increase in tangible capital assets due to asset retirement obligations	-	-	19,331
Tangible capital assets contributed	-	(2,940,785)	(2,579,470)
Additions of Capital Assets	(13,307,152)	(17,314,629)	(10,910,804)
Amortization of tangible capital assets	3,700,000	4,313,766	4,060,802
	(8,376,996)	2,730,214	5,514,594
Unrealized gain on investments	-	203,732	261,108
Increase in supply inventory	-	(74,033)	(18,543)
Increase in prepaid expenses	-	(107,754)	(185,469)
	-	21,945	57,096
Increase (decrease) in Net Financial Assets	(8,376,996)	2,752,159	5,571,690
Net Financial Assets at beginning of year	39,459,546	39,459,546	33,887,856
Net Financial Assets at end of year	\$ 31,082,550	\$ 42,211,705	\$ 39,459,546

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

Town of Comox

Consolidated Statement of Cash Flows as at December 31, 2025

	2025	2024
Net inflow (outflow) of cash related to the following activities:		
Operating activities:		
Annual surplus	\$ 15,731,077	\$ 12,364,596
Non-cash items included in operations:		
Contribution from developers	(2,940,785)	(2,579,470)
Amortization of tangible capital assets	4,313,766	4,060,802
Accretion	11,658	17,909
Disposition of tangible capital assets	471,627	171,933
Unrealized gain on investments	203,732	261,108
Net changes to financial assets & liabilities through operations:		
(Increase) in receivables	(760,668)	(1,767,388)
Increase in payables	601,287	621,468
Increase in deferred revenue	452,639	297,584
(Decrease) in restricted revenue	(3,130,144)	(270,733)
Decrease / (increase) in other deposits	7,441,518	(1,761,182)
(Decrease) in future employee obligations	(77,854)	(105,509)
(Increase) in supply inventory	(74,033)	(18,543)
(Increase) in prepaid expenses	(107,754)	(185,469)
	22,136,066	11,107,106
Investing Activities		
Short-term investing	(3,481,032)	(602,733)
Capital Activities		
Acquisition of tangible capital assets	(14,845,471)	(8,522,598)
Financing activities:		
Capital lease borrowing	-	1,822,887
Capital lease repayment	(158,436)	(152,477)
Equipment financing repayment	(372,223)	(331,058)
Long-term debt proceeds	1,109,520	-
	578,861	1,339,352
Increase in cash and cash equivalents	4,388,424	3,321,127
Cash and cash equivalents, beginning of year	5,691,367	2,370,240
Cash and cash equivalents, end of year	\$ 10,079,791	\$ 5,691,367
Supplemental cash flow information		
Interest paid	\$ 140,252	\$ 197,901
Interest received	\$ 2,585,958	\$ 2,574,887

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

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

1. PURPOSE

The Town of Comox was incorporated in 1946 to provide municipal services to its residents and is governed by the Community Charter and the Local Government Act of British Columbia.

2. SIGNIFICANT ACCOUNTING POLICIES

a) British Columbia Municipalities

It is the policy of the Town to follow the accounting principles generally accepted for British Columbia municipalities and to apply such principles consistently. As part of this policy, the Town's resources and operations are segregated into various funds for accounting and financial reporting purposes, each treated as a separate entity with responsibility for the stewardship of the assets allocated to it.

The consolidated financial statements are prepared in accordance with the recommendations of the Public Sector Accounting Board (PSAB). The consolidated financial statements include the Town of Comox's financial position, financial operations, changes in remeasurement gains and losses, changes in net financial assets, and changes in cash flows. Inter-fund transactions and fund balances have been eliminated on consolidation.

b) Investments and Financial Instruments

Financial instruments are classified into two categories: fair value or cost.

(i) Fair value category: investments quoted in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the Statement of Remeasurement Gains and Losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the Statement of Operations and related balances reversed from the Statement of Remeasurement Gains and Losses.

(ii) Cost category: investments not quoted in an active market, financial assets and liabilities are recorded at cost or amortized cost. Gains and losses are recognized in the Statement of Operations when the financial asset is derecognized due to disposal or impairment. Sales and purchases of investments are recorded on the trade date.

Transaction costs related to the acquisition of financial assets are included in the cost of the related instrument.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial assets are assessed for impairment on an annual basis. If there is an indicator of impairment, the Town of Comox determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Town of Comox expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial adjusted cost base.

c) Short-term Investments

Investments comprise various investment funds with fluctuating returns, carried at market value, equal to the carrying value, and Guaranteed Investment Certificates with maturities ranging from January 2026 to September 2028, with interest rates ranging from 3.55% to 6.15%, which are recorded at cost. The Town has elected to record its Bond Fund investments at fair value per note 2b).

Short-term Investments	2025	2024
Municipal Finance Authority of BC Funds:		
Short-term Bond Fund *	\$ 5,553	\$ 5,377
Intermediate Bond Fund	5,053,223	4,861,983
Money Market Fund	16,112	15,662
Adjusted for Trust Fund *	5,074,888	4,883,022
Guaranteed Investment Certificates		
Scotiabank (30-day Note Plan)	2	7,058,858
Coast Capital Savings	35,893,611	11,217,832
Raymond James	12,500,031	26,827,787
Sub-total	48,393,643	45,104,477
Total	\$ 53,468,531	\$ 49,987,499

d) Trust Fund

A Town-administered trust fund has been excluded from the consolidated financial statements. The balance in the fund was \$313,530 at December 31, 2025 (2024 - \$301,665). It was invested in the MFA Short-term Bond Fund in 2025 and 2024.

Town of Comox
Notes to the Consolidated Financial Statements
For the year ended **2025**
December 31,

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

- e) Tangible capital assets are recorded at cost, net of disposals, write-downs and amortization. Acquisitions exceeding the capitalization thresholds are capitalized. The Town records certain infrastructure as a single network without breaking down into component parts. Expenditures to replace or such a network are expensed as incurred. Amortization calculated on a straight-line over the estimated life of the asset class. Amortization not taken basis the asset is in use. Repairs and maintenance are not capitalized until in the period in which occur. Betterments which enhance asset capacity are capitalized.

Major Asset Category	Threshold	Estimated Life
Land	\$ 10,000	Indefinite
Land improvements	\$ 10,000	25 years
Buildings	\$ 10,000	50 years
Vehicles and machinery	\$ 10,000	8 to 20 years
Computers and programs	\$ 10,000	5 years
Engineered structures		
Road surfaces	\$ 10,000	25 years
Road sub-surfaces	\$ 10,000	50 years
Sidewalks	\$ 10,000	50 years
Storm drains surface	\$ 10,000	25 years
Storm drains sub-surface	\$ 10,000	75 years
Water	\$ 10,000	75 years
Sewer	\$ 10,000	75 years
Other surface structures	\$ 10,000	25 years

- f) Future Payroll Obligations
Earned but unpaid vacation is fully accrued and recorded in the financial statements.

An accrual is made for expected payments for employee sick leave, retirement payouts, disability or death benefits, and termination pay, discounted to net present value at year-end.

- g) Inventory
Inventory of supplies is recorded as a non-financial asset and is valued at the lower of cost and net realizable value. Cost is determined by the first-in, first-out method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and selling costs.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

h) Funds

The Town of Comox's financial operations are divided into seven funds: General Operating Fund, General Capital Fund, Reserve Fund, Water Operating Fund, Water Capital Fund, Sewer Operating Fund, and Sewer Capital Fund. Functionally, the Water and Sewer Funds are used for the services of distribution of potable water and collection and treatment of sanitary sewage, respectively. The General Operating Fund is used for all other Town services. Capital Funds (General, Water and Sewer are used to segregate tangible capital assets and related debt). All revenue and expenses for services are recognized in the operating funds. The Reserve Fund is used to segregate capital and other statutory reserves.

i) Revenue Recognition

Property tax revenues are recognized in the year they are levied. User fees and garbage revenues are recognized when the performance obligation is satisfied. Interest and operating grants are recognized as earned. Grants in lieu of taxes are recorded on an accrual basis when it is possible to reasonably estimate the amounts receivable. Permit fees are recognized as revenue upon satisfaction of the performance obligation. Development cost charges are deferred and recognized as revenue in the year an acquisition authorized by bylaw is incurred. Contributed tangible capital assets are recorded at fair market value when the contribution is received.

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability.

j) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Town is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available on December 31, 2025.

At each financial reporting date, the Town reviews the carrying amount of the liability. Any revisions required to the amount previously recognized are accounted for in the period in which revisions are made. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements to settle the liability are deducted from the reported liability when made. As of December 31, 2025, the Town has not recorded any liability for contaminated sites, as none have been identified.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Measurement Uncertainty

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant areas requiring management estimates are the estimated life of tangible capital assets (used to establish amortization), asset retirement obligations, determination of future payroll obligations, collectability of accounts receivable and provisions for contingencies. Actual results may vary from the estimates, and adjustments will be reported and reflected in operations as they become known. Liabilities for contaminated sites are estimated based on the best available information regarding potentially contaminated sites for which the Town is responsible.

l) Asset Retirement Obligation

A liability for an asset retirement obligation is required at the best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date when there is a legal obligation for the Town to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of an asset retirement obligation incorporates the present value technique when the cash flows required to settle or otherwise extinguish an obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or a component thereof). The asset retirement cost is amortized over the useful life of the related asset. At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscovered cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability at the time they are made.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

3. RECEIVABLES

Receivables are composed of the following amounts:

	2025		2024
Employees	\$ 121	\$	7,147
Governments	1,567,349		983,715
Other	3,969,687		3,785,627
Total receivables	\$ 5,537,157	\$	4,776,489

4. PAYABLES

Payables are composed of the following amounts:

	2025		2024
Wages payable	\$ 663,221	\$	402,538
Governments	3,936,158		3,726,049
Trade and other	1,104,783		974,288
Total receivables	\$ 5,704,162	\$	5,102,875

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

5. CAPITAL LEASE OBLIGATIONS

Effective January 1, 2024, the Town entered into a 10-year agreement with Emterra Environmental for the use of solid waste carts with monthly payments of \$18,318. This lease is deemed to hold an interest rate of 3.84%, which is in line with the Municipal Finance Authority's 10-year borrowing rate.

The required minimum lease payments over the next 8 years are as follows:

2026	\$	219,811
2027		219,811
2028		219,811
2029		219,811
2030		219,810
2031		219,810
2032		219,810
2033		219,810
Total minimum lease payments		1,758,484
Less: amounts representing interest		246,510
Present value of net minimum capital lease payments	\$	1,511,974

The interest expense for the current year was \$61,375 (2024 - \$67,334).

Tangible capital assets of \$1,822,887 have been recorded in relation to the capital lease. Amortization of \$182,139 (2024 - \$182,289) has been recorded in 2025, and the net book value as at December 31, 2025, is \$1,457,960 (2024 - \$1,640,598).

6. EQUIPMENT FINANCING

General Capital Fund	Balance beginning of year	Additions	Principal Payments	Interest Paid	Balance end of year
Equipment financing	\$ 1,368,489	-	(372,223)	(40,386)	\$ 996,266

The entire loan is repayable on demand by the Municipal Finance Authority. The applicable rate of interest is variable, based on the annual variable rate offered by the Municipal Finance Authority. The average interest rate for payments in 2025 was 3.34%; it may increase or decrease with market fluctuations. The requirements for future repayments of principal and interest in existing debt for the next five years are estimated as follows:

	General Capital Fund	
	Principal	Interest
2026	\$ 389,598	\$ 23,011
2027	400,721	11,887
2028	205,947	1,698
Total	\$ 996,266	\$ 36,596

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

7. LONG-TERM DEBT

The Town has entered into a long-term borrowing agreement with the Municipal Finance Authority, pursuant to loan authorization bylaw 2044, to finance the net-zero-emission reduction capital project at six of the Town's facilities. The interest rate is fixed at 3.77% for the 10-year term of the loan. The proceeds from the loan were received on November 27, 2025. Interest and principal payments are made semi-annually with the first payment on May 27, 2026.

Issued/Bylaw#	Interest rate/ Term	Amount Borrowed	Principal Payment	Interest Payment	Net Owing
Mar 2025/BL#2044	3.77% 10 years	\$1,109,520	-	-	\$1,109,520

The following is a schedule of future minimum payments of principal and interest for 10 years.

2026	\$	151,735
2027		147,552
2028		143,369
2029		139,187
2030		135,004
2031		130,821
2032		126,638
2033		122,455
2034		118,272
2035		114,089
Total minimum payments		<u>1,329,122</u>
Less: amounts representing interest		<u>219,602</u>
Principal amount	\$	<u>\$1,109,520</u>

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

8. CONTINGENT LIABILITIES

a. Regional District Debt

Regional District debt is, under the provisions of the Local Government Act (Section 836), a direct, joint and several liability of the district and each member municipality within the district, including the Town of Comox. Readers are referred to the Comox Valley Regional District 2025 Audited Financial Statements for specific information and details.

b. Comox Fire Department

The Comox Fire Department protects both the Town of Comox and the Comox Rural Fire Protection Improvement District, and so is jointly funded by the Town and the District. In the event that this relationship ended, the Town would have to compensate the district for its share of the equity of Fire Department assets. As at December 31, 2025, the District's share of those tangible capital assets (at cost and net book value) was \$1,558,025 and \$987,320, respectively (\$1,293,292 and \$969,487 in 2024), and its share of a Fire Department Capital Reserve was \$203,986 (2024 - \$219,366). Due to the Asset Retirement Obligation rules (See Note 18), the Improvement District has a related balance of \$13,041, which is for the buildings they maintain a 1/3 ownership in.

c. Claims

At December 31st there existed outstanding claims against the Town. These claims have been referred to legal counsel and to the Town's liability insurers. It is not possible to determine the Town's potential liability, if any, with respect to these matters.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

9. PENSION INFORMATION

The Town of Comox and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The Town of Comox paid \$614,630 for employer contributions to the plan in fiscal 2025 (2024 - \$609,836).

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

10. FUTURE PAYROLL OBLIGATIONS

The Town calculates the value of vacation, sick, severance, and meritorious service accruals to be \$900,821 at December 31, 2025 (2024 - \$978,675).

Vacation Accrual is calculated to be \$370,268 at December 31, 2025 (2024 - \$459,458). Sick, severance, and meritorious service is calculated to be \$530,552 at December 31, 2025 (2024 - \$519,217). In 2025, an unamortized net actuarial gain of \$151,514 (2024 - \$162,110) was recognized as a result of an overvaluation from prior years.

Meritorious Service benefits apply to Town employees with at least 10 years of service who retire, become permanently disabled, or pass away. Eligible employees receive two days' pay for each year of service. The reported liability reflects the likelihood that employees will become eligible for this benefit. The calculations were projected into the future with an inflation factor of 6% and discounted back at a discount rate of 4.40% (2024 - 4.20%). Employee retirement benefit payments are being funded by an accounting charge on wages paid in the year.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

11. FINANCIAL RISKS AND CONCENTRATION OF RISK

The Town of Comox is potentially exposed to credit risk, market and interest rate risk, and liquidity risk from the Town's financial instruments. Qualitative and quantitative analyses of the significant risks from the Town's financial instruments are provided below by risk type.

a. Credit Risk

Credit risk primarily arises from the Town's cash, investments and accounts receivable. The risk exposure is limited to their carrying amounts as at the date of the statement of financial position.

Accounts receivable primarily consist of amounts receivable from other government organizations and residents. To reduce the risk, the Town regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectible amounts. As at December 31, 2025, the amount of allowance for uncollectible amounts was nil (2024 - nil). The Town historically has not had difficulty collecting receivables, nor have counterparties defaulted on any payments.

b. Market and Interest Rate Risk

Market risk is the risk that changes in market prices and inputs, such as interest rates, will affect the Town's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk.

The Town manages market risk by holding cash balances with top rated Canadian Schedule I financial institutions. The investments are managed following the investment policy which is approved by the Town's council. The Town periodically reviews its investments and is satisfied that the portfolio investments are being managed in accordance with the investment policy.

Interest rate risk is the risk that the fair value of a financial instrument's future cash flows will fluctuate due to changes in market interest rates. The Town's investments are disclosed in Note 2, and changes in the fair value of investments have parallel changes in unrealized gains or losses until realized on disposal. The Town's exposure to interest rate risk in relation to debt instruments is limited to long-term debt and short-term financing. The risk applies only to long-term debt when the amortization period exceeds the initial locked-in term. Short-term financing is subject to daily floating rates, which can result in variability over the course of short-term financing. Interest rate risk related to debt instruments is managed through budget and cash forecasts.

Interest rates have decreased during the year, which primarily affects the interest costs of short-term debt and interest earnings on investments.

c. Liquidity Risk

Liquidity risk is the risk that the Town will not be able to meet its financial obligations as they become due. The Town manages liquidity risk by continually monitoring actual and forecasted cash flows from operations, anticipated investing, and financial activities to ensure that its financial obligations are met.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

12. FEDERAL PAYMENTS IN LIEU OF TAX

Although the Town is not economically dependent on Federal Payments in Lieu of Tax (PILT), it normally receives 15% of its revenue from taxation from this source of revenue. Were the Government of Canada to halt its PILT, there would be a significant impact on operations that could result in either a reduction in service levels and/or an increase in property tax rates.

13. RESTRICTION ON DEFERRED REVENUE

The Town receives Development Cost Charges from developers. Section 935 of the Local Government Act requires that these funds be deposited into reserves and limits the use of those reserves (including the interest earned on them) to capital costs related to the purpose for which the charge was collected. Section 941 of the Local Government Act similarly limits the use of cash payments received in lieu of the 5% parklands provided at subdivision of land, for acquisitions of parkland. See Schedule 2 for details of deferred revenues.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

14. SEGMENTED INFORMATION

The Town of Comox is a local government that provides a wide range of services to its citizens. For management and reporting purposes, the Town's operations are organized and reported by segments. Schedules 5 and 6 (for 2025 and 2024, respectively) of these Financial Statements disclose the Town's revenue and expenses split into the following segments:

General government services – including the activities of Council plus general Town administration, finance, and enforcement of Town bylaws.

Protective services – including the activities of the RCMP on behalf of Comox, plus the Comox Volunteer Fire Department, building inspection, emergency planning and animal control.

Transportation services – including roads, sidewalks, street lighting, traffic control and storm drains.

Solid waste management service – including collection and disposal of garbage, recyclables and yard waste. The Town does not operate any landfills or transfer facilities.

Affordable housing service - including construction or purchase of dwelling units or land to support affordable housing initiatives, or on behalf of non-profit organizations to support affordable housing initiatives.

Development services – including Town planning and our annual grants to the Downtown Business Improvement Area Association.

Marina service is the operation of the Town's Marina.

Parks, recreation, and culture services – including operating the Town's recreation centre and public recreation programs, Town parks and greenways, cultural grants from the Town and events sponsored for the Town, Christmas lighting, and Town buildings used for recreation and cultural activities. The Town is a member of the Vancouver Island Regional Library (VIRL), and owns library space that it rents to VIRL, which operates the Comox library branch.

Water service is the distribution of water to Town residents. The Town buys treated bulk water from the Comox Valley Regional District, so the Town neither produces nor treats the water it distributes.

Sanitary sewer service is the collection of sanitary sewage and transmission of the same to the sanitary sewer treatment system operated by the Comox Valley Regional District. The Regional District charges the Town for a share of the costs to operate its system.

Certain allocations are employed in the preparation of segmented financial information. General property taxation and payments in lieu thereof are allocated to General Government and not to segments. Government grants and DCCs used for capital acquisitions are allocated to segments based on the grant's purpose. Investment income is allocated to segments based on the nature of the capital reserves on which it is earned. Some expenses are allocated to segments based on estimated resource use.

The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in Note 2. There are no inter-segment sales of goods or services.

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

15. COMMUNITY WORKS (FEDERAL GAS TAX) FUNDS

The Town receives transfers of Community Works (federal gas tax) Funds through the Union of BC Municipalities that can be used to fund eligible expenditures.

Continuity of Funds	<u>2025</u>	<u>2024</u>
Opening balance	\$ 5,023,268	\$ 4,156,558
Transfers received during the year	737,586	737,586
Interest on investments	144,384	202,906
Draws to fund eligible projects	<u>(2,745,491)</u>	<u>(73,782)</u>
Closing balance	<u>\$ 3,159,747</u>	<u>\$ 5,023,268</u>

These transfers are recorded as conditional grant revenue because they can only be used for eligible expenditures under the terms of a 2024-2034 agreement between the Government of Canada and the Union of BC Municipalities.

16. RECONCILIATION OF 2025 BUDGET

The Town's budget figures are based on a five-year Financial Plan adopted on May 14, 2025, in accordance with Section 165 of the Community Charter of BC. That section requires municipalities to set out, for each year of their Plan, the proposed expenditures (including debt principal repayments, transfers to reserves, and tangible capital asset acquisitions) and the proposed funding sources for them (including debt issues and transfers from reserves and accumulated surplus). However, for financial reporting purposes, the Town follows public sector accounting standards and reports revenues and expenses, so the following adjustments must be made to the budgeted figures to reconcile them to the Town's 2025 Financial Plan:

Reconciliation of the budget reported to the financial plan	<u>2025</u>
Net budget for 2025 reported	\$ 1,230,156
Capital acquisitions in the financial plan	(13,307,152)
Transfers from capital reserves in the financial plan	13,135,432
Transfers to capital reserves in the financial plan	(5,615,658)
Debt proceeds in the financial plan	1,545,520
Debt principal repayments in the financial plan	(688,298)
Amortization expense	<u>3,700,000</u>
Net of financial plan	<u>\$ -</u>

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

17. ACCUMULATED OPERATING SURPLUS

Operating Funds comprise the Town's principal operating activities and are separated into General, Water, and Sanitary Sewer Funds.

Capital Funds - used to record the acquisition and disposal of tangible capital assets and related financing, and are similarly separated into General, Water and Sanitary Sewer Funds. The General Capital Fund also includes shares in Courtenay Golf Club Ltd., carried at \$8,750.

Reserve Funds - created to hold cash and investments for specific future requirements. They comprise the funds shown in Schedule 1.

Accumulated operating surplus	<u>2025</u>	<u>2024</u>
Operating funds:		
General operating fund	\$ 7,438,917	\$ 3,589,783
Water operating fund	3,353,275	3,713,232
Sanitary sewer operating fund	6,248,029	6,004,721
	<hr/>	<hr/>
	17,040,221	13,307,736
Capital funds: (Schedule 3)		
General capital fund	99,961,637	84,847,491
Water capital fund	9,295,978	9,299,227
Sanitary sewer capital fund	9,051,891	8,740,786
	<hr/>	<hr/>
	115,309,506	102,887,504
Reserve funds (Schedule 1)	29,024,412	29,447,822
	<hr/>	<hr/>
	\$ 161,374,139	\$ 145,643,062
	<hr/>	<hr/>

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

18. ASSET RETIREMENT OBLIGATIONS

The Town of Comox owns and operates several assets that are known to contain asbestos, which pose a health hazard during demolition or renovation. There is a legal obligation to remove and dispose of the hazardous materials. Following the adoption of Public Sector Accounting Standard PS 3280, Asset Retirement Obligations, the Town recognized an obligation for the removal of hazardous materials from these assets, estimated as of January 1, 2023.

The transition and recognition of asset retirement obligations involved an accompanying increase in the Buildings and Fire capital assets. The increase in capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

Estimated costs totaling \$307,837 (2024 - \$295,979) have been discounted using a present value calculation with a discount rate of 4.56% (2024 - 4.52%). The timing of these expenditures is estimated to occur between 2026 and 2074 with the regular replacement, renovation or disposal of assets. No recoveries are expected at this time.

	2025		2024
Opening asset retirement obligation	\$ 273,980	\$	275,402
Disposals	-		(19,331)
Increase due to accretion	11,658		17,909
Closing asset retirement obligation	\$ 285,638	\$	273,980

19. GROWING COMMUNITIES FUND

The Province of British Columbia distributed conditional GCF grants to communities for amenities to meet the demands of population growth. The GCF provided a one-time grant to all municipalities in British Columbia.

The Town of Comox received \$4,693,000 of GCF funding in March 2023. The following is a schedule of the GCF grant receipts, spending and allocation of unspent funds.

Growing Communities Fund	2025		2024
Opening balance	\$ 4,085,631	\$	3,664,495
Interest received during the year	115,677		166,834
Amounts expended during the year			
Robb Avenue repaving	(9,394)		-
Queens Avenue storm drainage-returned	-		271,649
Town hall reengineering	-		(17,348)
Balance, end of year	\$ 4,191,914	\$	4,085,631

**Town of Comox Notes to the Consolidated
Financial Statements For the year ended
December 31, 2025**

20. COMMITMENT

The Town has entered into a ten-year service agreement with Emterra Environmental for garbage, recycling and compost pickup and disposal, which expires December 31, 2033. Part of the agreement resulted in a capital lease commitment (note 5). Contracted cost estimate for 2026 is \$1,866,945.

21. COMPARATIVE FIGURES

Comparative figures have been reclassified to conform to the current year's presentation.

Town of Comox

Schedule of Continuity of Reserve Funds
 Year ended December 31, 2025

Schedule 1
 (unaudited)

	2025	2024
Opening balance of reserve funds	\$ 29,447,822	\$ 25,537,570
Contributions to funds from operations	6,991,636	9,076,447
Interest earned on funds	725,900	1,436,009
Withdrawals from funds for capital acquisitions	(8,140,946)	(6,602,204)
Closing balance of reserve funds	\$ 29,024,412	\$ 29,447,822

Represented by the following financial assets:

Cash and short-term investments	\$ 29,024,412	\$ 29,447,822
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Including the following Reserve Funds:

Affordable Housing Reserve	\$ 164,851	\$ 206,836
Equipment Replacement Reserve	617,439	1,040,741
Federal Gas Tax (Community Works) Funds (Note 15)	3,159,747	5,023,268
Fire Department Capital Reserve - Town Share	413,467	445,433
General capital growing community reserve (Note 19)	4,191,914	4,085,631
General capital housing accelerator reserve	854,925	1,110,786
General Capital Works Reserve	4,331,044	3,779,648
General Capital Works Sewer Conveyance Reserve	208,142	2,193,979
Infrastructure renewal fund reserve	1,162,794	384,978
Lancaster Sewer Lift Station Capital Reserve	93,767	91,180
Municipal Marina Reserve	833,328	789,755
Point Holmes Sewer Lift Station Capital Reserve	61,838	60,132
Post Employment Benefit Reserve	898,000	-
Public Safety Reserve	558,753	446,096
Recreation Centre Capital Reserve	-	6,616
Sewer Enterprise Reserve	7,876,685	6,663,884
Water Utility Reserve	3,393,732	2,899,109
Waterfront Walkway Reserve	-	384
	\$ 28,820,426	\$ 29,228,456
Fire Department Capital Reserve CFPID share (Note 8b)	203,986	219,366
	\$ 29,024,412	\$ 29,447,822

	2024		2025		
	Balance	Receipts	Interest	Recognized as Revenue	Balance
Deferred Revenue					
Prepaid property taxes	\$ 1,419,014	\$ 1,498,743	\$ 38,544	\$ 1,419,014	\$ 1,537,287
Prepaid General Fees	100,630	332,239	-	100,630	332,239
Prepaid recreation	476,226	585,568	-	482,811	578,983
Total Deferred Revenue	\$ 1,995,870	\$ 2,416,550	\$ 38,544	\$ 2,002,455	\$ 2,448,509
Restricted Revenue					
<u>Development charges:</u>					
Open space development cost charges	\$ 3,947,824	\$ 58,981	\$ 129,804	\$ 3,560,820	\$ 575,789
Major road development cost charges	1,350,057	306,134	46,440	1,640,601	62,030
Storm drain development cost charges	110,218		3,603	56,707	57,114
Water development cost charges	1,024,085		33,479	-	1,057,564
Sanitary sewer development cost charges	533,745	147,622	18,389	6,941	692,815
	6,965,929	512,737	231,715	5,265,069	2,445,312
<u>Other Restricted Revenue</u>					
5% Payment in lieu of parks dedication	450,461		14,726	465,187	-
Developer payments for affordable housing	186,896	1,664,119	36,914	242,204	1,645,725
Developer payments in lieu of parking	35,079	180,700	4,856	-	220,635
Developer contribution for public amenities	11,133		364	-	11,497
Developer-other restricted revenue	-	90,884	1,045	-	91,929
Provincial Government, other	-	75,941	-	37,848	38,093
Provincial government, planning	137,897		-	137,897	-
Provincial government, roadworks	214,401	236,420	-	450,821	-
Provincial government, marina	-	519,162	-	100,701	418,461
	1,035,867	2,767,226	57,905	1,333,957	2,007,879
Total Restricted Revenue	\$ 8,001,796	\$ 3,279,963	\$ 289,620	\$ 6,699,727	\$ 4,871,652

Continuity of Equity in Tangible Capital Assets
Year ended December 31, 2025

Schedule 3

	2025	2024
Opening balance of equity in tangible capital assets	\$ 102,887,504	\$ 97,376,854
Changes in capital assets		
Acquisitions of tangible capital assets	14,845,471	8,522,598
Decrease in tangible capital assets due to asset retirement obligations	-	(19,331)
Tangible capital assets contributed	2,940,785	2,579,470
Additions of capital assets	17,786,256	11,082,737
Write-offs of assets replaced (at NBV)	(471,627)	(171,933)
Amortization expense	(4,313,766)	(4,060,802)
Changes in related liabilities		
Borrowing in year	(1,109,520)	(1,822,887)
Capital lease principal repayment	158,436	152,477
Equipment financing principal repayment	372,223	331,058
Closing balance of equity in tangible capital assets	\$ 115,309,506	\$ 102,887,504

Represented by the following:

Tangible capital assets at net book value (Schedule 4)

Capital assets at cost	\$ 187,336,746	\$ 171,346,949
Less: accumulated amortization	(68,418,230)	(65,429,296)
Tangible capital assets at net book value	118,918,516	105,917,653

Capital lease (Note 5)	(1,511,974)	(1,670,410)
Equipment financing (Note 6)	(996,266)	(1,368,489)
Long-term debt (Note 7)	(1,109,520)	-
Shares in Courtenay Golf Club Ltd.	8,750	8,750

\$ 115,309,506	\$ 102,887,504
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Town of Comox
 Schedule of Tangible Capital Assets
 Year ended December 31, 2025

Schedule 4

	Totals										
	Land	Land Improvements	Buildings	Equipment	Transportation	Storm Drain	Water Service	Sewer Service	Work in Progress	2025	2024
Opening costs	\$ 9,138,380	\$ 5,728,918	\$ 24,195,940	\$ 16,654,758	\$ 59,495,874	\$ 25,422,668	\$ 15,344,497	\$ 13,690,922	\$ 1,674,992	\$ 171,346,949	\$ 161,326,096
Additions during the year	3,842,197	1,503,116	83,381	868,901	6,898,026	2,851,339	216,108	508,286	1,074,902	17,786,256	11,102,068
Adj/(Less): Assets put to use	-	224,794	-	-	964,149	19,416	17,516	-	(1,225,875)	-	-
Disposals and write downs	-	-	-	(1,240,776)	(385,377)	(147,149)	(7,460)	(15,697)	-	(1,796,459)	(1,081,215)
Closing costs	12,980,577	7,456,828	24,279,321	16,282,883	66,912,672	28,146,274	15,570,661	14,183,511	1,524,019	187,336,746	171,346,949
Accumulated amortization											
Opening accumulated amortization	\$ -	\$ 3,164,621	\$ 6,724,320	\$ 6,322,186	\$ 29,722,290	\$ 8,633,195	\$ 5,956,352	\$ 4,906,332	\$ -	\$ 65,429,296	\$ 62,258,445
Amortization	-	178,919	537,296	1,220,353	1,618,760	345,754	218,759	193,925	-	4,313,766	4,060,802
Accum amort adj for disp/wd	-	-	(9,301)	(970,001)	(218,363)	(107,864)	(6,862)	(12,441)	-	(1,324,832)	(889,951)
Closing accumulated amortization	-	3,343,540	7,252,315	6,572,538	31,122,687	8,871,085	6,166,249	5,087,816	-	68,418,230	65,429,296
Net book value of tangible capital assets	\$ 12,980,577	\$ 4,113,288	\$ 17,027,006	\$ 9,710,345	\$ 35,789,985	\$ 19,275,189	\$ 9,402,412	\$ 9,095,695	\$ 1,524,019	\$ 118,918,516	\$ 105,917,653

Town of Comox
Schedule of Operations by Segment
Year ended December 31, 2025

Schedule 5

	General government services	Protective services	Solid waste management service	Affordable housing service	Development services	Transportation services	Parks, recreation & culture services	Marina service	Water service	Sanitary sewer service	Total All Segments	2025 Budget
Revenue												
Taxation	\$ 15,950,623	\$ -	\$ -	\$ -	\$ 79,963	\$ 4,009	\$ -	\$ -	\$ 522,070	\$ 529,470	\$ 17,086,135	\$ 16,944,356
Sale of Services	246,632	1,314,757	2,502,279	-	262,638	188,495	2,170,496	543,210	3,657,304	3,960,332	14,846,143	13,684,095
Government Transfers	1,612,527	89,636	-	-	227,189	937,241	616,605	100,701	-	983,944	4,567,843	4,955,769
Investment Income	1,514,878	10,406	-	4,682	123,848	432,224	129,804	21,692	149,805	198,619	2,585,958	400,000
Development Contributions	111,752	-	-	-	-	4,522,047	4,084,340	-	73,065	17,981	8,809,185	1,480,195
Gain (loss) on Disposals	-	(759)	-	-	-	(116,044)	-	-	(598)	(3,255)	(120,656)	-
Other	104,531	-	-	-	-	-	23,655	-	-	-	128,186	122,900
	19,540,943	1,414,040	2,502,279	4,682	693,638	5,967,872	7,024,900	665,603	4,401,646	5,687,091	47,902,794	37,587,315
Expenses												
Employees	2,208,898	2,068,913	5,639	-	594,043	1,386,335	3,463,772	113,121	224,293	53,525	10,118,539	11,099,514
Materials	145,087	196,482	366	-	1,946	199,865	680,613	30,077	2,840,154	13,019	4,087,609	4,226,088
Services	1,131,475	2,458,273	2,271,588	-	991,546	(200,870)	1,911,300	199,009	857,191	3,892,039	13,511,551	17,145,621
Interest	38,491	-	61,375	-	-	40,386	-	-	-	-	140,252	185,936
Amortization	211,132	283,353	182,139	35,244	-	2,474,808	675,471	38,935	218,759	193,925	4,313,766	3,700,000
	3,735,083	5,007,021	2,521,107	35,244	1,587,535	3,900,524	6,711,156	381,142	4,140,397	4,152,508	32,171,717	36,357,159
Surplus (deficit) for the year	\$ 15,805,860	\$ (3,592,981)	\$ (18,828)	\$ (30,562)	\$ (893,897)	\$ 2,067,448	\$ 313,744	\$ 284,461	\$ 261,249	\$ 1,534,583	\$ 15,731,077	\$ 1,230,156

Year ended December 31, 2024

Schedule 6

	General government services	Protective services	Solid waste management service	Affordable housing service	Development services	Transportation services	Parks, recreation & culture services	Marina service	Water service	Sanitary sewer service	Total All Segments	2024 Budget
Revenue												
Taxation	\$ 14,237,128	\$ -	\$ -	\$ -	\$ 73,185	\$ 4,239	\$ -	\$ -	\$ 460,425	\$ 499,090	\$ 15,274,067	\$ 15,222,234
Sale of services	198,048	1,147,467	2,600,828	-	228,862	87,230	2,118,101	513,833	3,490,729	3,701,413	14,086,511	13,409,905
Government transfers	3,320,958	95,939	-	-	338,233	3,420,635	134,795	-	-	25,000	7,335,560	3,312,782
Investment income	598,795	59,276	-	9,493	182,937	904,862	206,881	31,656	247,001	333,986	2,574,887	400,000
Development contributions	-	-	-	-	-	2,027,291	471,150	-	302,108	479,926	3,280,475	75,000
Gain (loss) on disposal of assets	200	62,500	-	-	-	(78,653)	250	-	-	-	(15,703)	-
Other	128,945	-	-	-	-	-	5,500	-	-	-	134,445	153,000
	18,484,074	1,365,182	2,600,828	9,493	823,217	6,365,804	2,936,677	545,489	4,500,263	5,039,415	42,670,242	32,572,921
Expenses												
Employees	2,155,953	1,982,524	69	-	623,735	1,373,393	3,136,761	22,887	186,371	47,825	9,529,518	10,084,973
Materials	270,300	255,454	6,813	-	2,743	207,774	684,607	2,737	2,544,924	23,916	3,999,268	4,169,874
Services	1,506,183	2,429,966	2,375,286	-	641,166	667,355	1,746,004	101,937	157,712	2,892,548	12,518,157	14,202,840
Interest	49,017	-	67,334	-	-	81,550	-	-	-	-	197,901	112,650
Amortization	279,626	246,107	182,788	35,267	-	2,337,877	492,615	75,149	226,066	185,307	4,060,802	3,300,000
	4,261,079	4,914,051	2,632,290	35,267	1,267,644	4,667,949	6,059,987	202,710	3,115,073	3,149,596	30,305,646	31,870,337
Surplus (deficit) for the year	\$ 14,222,995	\$ (3,548,869)	\$ (31,462)	\$ (25,774)	\$ (444,427)	\$ 1,697,655	\$ (3,123,310)	\$ 342,779	\$ 1,385,190	\$ 1,889,819	\$ 12,364,596	\$ 702,584

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SCHEDULE "A"
Tree Protection Bylaw No. 2063

A19 -- TREE PROTECTION BYLAW NO. 2063				
Column 1	Column 2	Column 3	Column 4	Column 5
Description	Section No. in Bylaw	Penalty	Full penalty (after 14 days)	Compliance Agreement Discount
Remove, Cut or Damage any regulated tree without a valid permit	4(1)	\$500.00	N/A	N/A
Failure to comply with permit conditions	8(2)	\$500.00	N/A	N/A
Failure to post a permit prior to cutting or removing a regulated tree	13(5)	\$100.00	N/A	N/A
Failure to identify trees approved to be cut or removed	13(2)	\$100.00	N/A	N/A
Failure to install or maintain tree protection fencing	11(1)	\$500.00	N/A	N/A
Remove trees outside the permitted area	13(2)	\$500.00	N/A	N/A
Failure to plant required replacement trees	10(1)	\$500.00	N/A	N/A
Failure to pay required cash-in-lieu	10(9)	\$500.00	N/A	N/A
Failure to apply for a permit following the removal of a hazardous tree	6(2)	\$500.00	N/A	N/A

A BYLAW TO IMPOSE DEVELOPMENT COST CHARGES

WHEREAS pursuant to the *Local Government Act*, the Council of the Town of Comox may, by bylaw, impose development cost charges;

AND WHEREAS development cost charges may be imposed for the purpose of providing funds to assist the municipality in paying the capital costs of providing, constructing, altering, or expanding sanitary sewer, water, drainage, roads, fire protection facilities, and providing and improving park land to service directly or indirectly, the development for which the charges are imposed;

AND WHEREAS the Council of the Town of Comox is of the opinion that the charges imposed by this Bylaw:

- (a) are not excessive in relation to the capital cost of prevailing standards of service in the municipality;
- (b) will not deter development in the municipality;
- (c) will not discourage the construction of reasonably priced housing or the provision of reasonably priced serviced land in the municipality; and
- (d) will not discourage development designed to result in a low environmental impact in the municipality;

AND WHEREAS Council has considered the charges imposed by this Bylaw in relation to future land use patterns and development, the phasing of works and services and the provision of park land described in the Official Community Plan, and how development designed to result in a low environmental impact may affect the capital costs of sewage, water, drainage, fire protection, roads, providing and improving park land;

AND WHEREAS in the opinion of the Council, the charges imposed by this Bylaw are related to capital costs attributable to projects included in the municipality's financial plan and long-term capital plans, and to capital projects consistent with the Official Community Plan.

NOW THEREFORE the Council of the Town of Comox, in open meeting assembled, enacts as follows:

1.0 TITLE:

This bylaw may be cited for all purposes as the "Development Cost Charges Bylaw No. 2053".



2.0 DEFINITIONS AND INTERPRETATION:

- 2.1 This Bylaw applies to all applications for Subdivision and for issuance of a Building Permit for parcels located in the Town of Comox.
- 2.2 In the event of a conflict with any term of this Bylaw with the provisions of the *Local Government Act* authorizing the imposition of development cost charges, this Bylaw is to be interpreted so that it is consistent with the authority set out in the *Local Government Act*.
- 2.3 Any reference to a statute or regulation refers to an enactment of British Columbia as amended, revised consolidated or replaced from time to time, and any reference to a bylaw refers to a bylaw of the Town of Comox, as amended, revised consolidated or replaced from time to time.
- 2.4 In this Bylaw, unless the context otherwise requires:
 - (a) "Building Permit" means any permit required under the Town of Comox Building Bylaw, as amended, or repealed and replaced from time to time.
 - (b) "Commercial" means a commercial Development in a commercial Zone, or a similar Development in another Zone permitted in accordance with the Zoning Bylaw, in which the predominant use, as determined by its general purpose and list permitted uses, is of a commercial nature. Commercial uses generally include buying, selling, or trading of goods or services direct to consumers, administrative, professional or other business operations.
 - (c) "Community Care Facility" means an establishment licensed as required under the *Community Care and Assisted Living Act* intended to provide care for three (3) or more persons not related by blood or marriage to care provider.
 - (d) "Construction" includes building, erection, installation, repair, alteration, addition, enlargement, moving, relocating, reconstruction, demolition, removal, excavation, or shoring requiring a Building Permit.
 - (e) "Detached Accessory Dwelling Unit" means a self-contained Dwelling Unit designed to the applicable regulations under the Zoning Bylaw, that is detached from and clearly accessory to a One-Unit Dwelling or Two-Unit Dwelling and includes coach houses, carriage houses, or laneway houses, and may be situated above a detached garage.
 - (f) "Development" means Construction that requires the issuance of a Building Permit or Subdivision.
 - (g) "Dwelling, Multiple-Unit" means a principal building consisting of three (3) or more Dwelling Units.



- (h) "Dwelling, One-Unit" means a principal building used exclusively for residential purposes and consisting of one (1) Dwelling Unit and may include a fully enclosed Secondary Suite as an independent Dwelling Unit located within the principal building.
- (i) "Dwelling, Two-Unit" means a principal building used exclusively for residential purposes and consisting of two (2) principal Dwelling Units, and each principal dwelling unit in a Two-Unit Dwelling may include one fully enclosed Secondary Suite as an independent dwelling unit located within the principal building.
- (j) "Dwelling Unit" means a room, a suite of rooms or a building or structure that is used or intended to be used as a self-contained private residence for one (1) household that may contain eating, living, sleeping and sanitary facilities.
- (k) "Gross Floor Area" or "GFA" means the sum of the total floor area on a lot of each storey in each building measured to the outside face of the exterior walls; excludes the areas of canopies, sundecks, outside stairs, concealed parking, separate and attached carports and garages.
- (l) "High Density Residential" means a Multiple-Unit Dwelling with self-contained Dwelling Units accessed through a common hallway, one or more of which are wholly or partly above another self-contained Dwelling Unit. For the purpose of calculating development cost charges, High Density Residential also includes a Detached Accessory Dwelling Unit except for one Detached Accessory Dwelling Unit associated with a One-Unit Building.
- (m) "Industrial" means an industrial Development in an industrial Zone, or similar Development in another Zone permitted in accordance with the Zoning Bylaw, in which the predominant use, as determined by its general purpose and list of permitted uses, is of an industrial nature. Industrial uses generally include manufacturing, processing, fabricating, distilling, brewing, assembling, storing, transporting, distributing, wholesaling, testing, servicing, repairing, wrecking, recycling or salvaging of goods, materials or things for direct use or resale to individual business customers, and not for the general public and includes cannabis grow operations.
- (n) "Institutional" means an institutional Development in an institutional Zone or a similar Development in another Zone permitted in accordance with the Zoning Bylaw, in which the predominant use, as determined by its general purpose and list of permitted uses, is of an institutional nature. Institutional use generally includes non-profit civic facilities, services dedicated to religious, charitable, educational, health, or welfare purposes, and Community Care Facilities.
- (o) "Lot" means any lot, parcel, block, or other area in which land is held or into which it is legally subdivided, and for certainty, includes a bare land strata lot under the Strata Property Act.



- (p) "Low Density Residential" means a One-Unit Dwelling, or One-Unit Dwelling plus one Detached Accessory Dwelling Unit.
- (q) "Mobile Home" means a building containing one (1) Dwelling Unit, built in a factory environment in one or more sections, intended to be occupied in a place other than its manufacture and is constructed to the CAN/CSA Z-240 (Mobile Home) standard, but excludes recreational vehicles.
- (r) "Mobile Home Park" means a lot used for the accommodation of two (2) or more Mobile Homes placed on constructed pads.
- (s) "Medium Density Residential" means a Two-Unit Dwelling or Multiple-Unit Dwelling with self-contained Dwelling Units accessible through separate, ground-oriented entrances. Forms include Mobile Home Parks, duplexes, triplexes, fourplexes and townhouses.
- (t) "Secondary Suite" means a self-contained Dwelling Unit that is smaller than, secondary to, and connected to a principal Dwelling Unit located within a principal building on the same lot. For the purposes of this Bylaw a Secondary Suite is deemed not to be a separate Dwelling Unit from the principal Dwelling Unit.
- (u) "Subdivision" means a subdivision as defined in the Land Title Act or Strata Property Act.
- (v) "Town" means the Town of Comox.
- (w) "Zone" means the zones identified and defined in the Zoning Bylaw.
- (x) "Zoning Bylaw" means the Town of Comox Zoning Bylaw, as amended, or repealed and replaced from time to time.

3.0 DEVELOPMENT COST CHARGES:

3.1 The development cost charges set out in Schedule "A", attached hereto and forming part of this bylaw, are hereby imposed on every person who obtains:

- (a) approval of a Subdivision of land under the Land Title Act or the Strata Property Act, that results in two (2) or more Lots on which the Zoning Bylaw permits the Construction of Low Density Residential;
- (b) approval of a Building Permit for all other types of Development to which this Bylaw applies.

and the development cost charge shall be paid upon approval of a Subdivision or issuance of a Building Permit, as the case may be.

3.2 All charges imposed by this Bylaw may be paid by instalments in accordance with the permissions provided in the Local Government Act.



3.3 For certainty, this Bylaw imposes charges in respect of Building Permits authorizing the Construction, of buildings or structures that will, after the Construction, contain fewer than four (4) Dwelling Units and for which the Dwelling Units in the building or structure will be put to no use other than residential use.

4.0 EXEMPTIONS:

- 4.1 Despite any other provision of this Bylaw, a development cost charge is not payable if any of the following applies in relation to a Development authorized by a Building Permit:
- (a) the permit authorizes the Construction, of a building or part of a building that is, or will be, after the Construction, exempt from taxation under section 220(1)(h) or 224(2)(f) of the Community Charter;
 - (b) the permit authorizes the Construction of Dwelling Units in a building, where the floor area of each Dwelling Unit is no larger than 29m², and each Dwelling Unit is to be put to no other use other than residential use in those Dwelling Units;
 - (c) the value of the work authorized by the permit does not exceed \$75,000;
 - (d) the Development does not impose new capital cost burdens on the Town;
 - (e) a development cost charge has previously been paid for the Development unless, as a result of further Development, new capital cost burdens will be imposed on the municipality; or
 - (f) the Local Government Act or any regulations thereunder provide that no development cost charge is payable.

5.0 CALCULATION OF APPLICABLE CHARGES:

- 5.1 The amount of development cost charges payable in relation to a particular Development shall be calculated using the applicable charges set out in Schedule "A" of this Bylaw.
- 5.2 Where a type of Development is not specifically identified in Schedule "A" the amount of development cost charges to be paid to the municipality shall be equal to the development cost charges that are payable for the most comparable type of Development.
- 5.3 The amount of development cost charges payable in relation to mixed-use type of Development shall be calculated separately for each portion of the Development, in accordance with Schedule "A", based on the mix of uses included in the Building Permit application and the total development cost charges payable shall be the sum of the charges payable for each type.



6.0 EFFECTIVE DATE:

6.1 This Bylaw shall come into force and effect the date of adoption.

7.0 SEVERABILITY:

7.1 If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the Bylaw remains valid.

8.0 REPEAL:

8.1 Town of Comox Development Cost Charge Bylaw No.1830, and all amendments, is repealed.

9.0 ADOPTION:

READ A FIRST, SECOND, AND THIRD time this 22nd day of October, 2025

APPROVED BY THE INSPECTOR OF MUNICIPALITIES this 26th day of January, 2026

RESCINDED a THIRD time this 1st day of April, 2026

RE-READ A THIRD time as amended this 1st day of April, 2026

APPROVED BY THE INSPECTOR OF MUNICIPALITIES this 22nd day of May, 2026

ADOPTED this _____ day of _____, 2026

MAYOR

CORPORATE OFFICER



SCHEDULE "A"

Comox Development Cost Charges Bylaw No. 2053
Development Cost Charge Rates

Land Use	Unit	Transportation	Water	Sewer	Drainage	Parks	Fire	Total
Low Density Residential	Per Dwelling Unit/Lot	\$5,320	\$2,697	\$7,523	\$456	\$6,211	\$443	\$22,650
Medium Density Residential	Per Dwelling Unit	\$2,425	\$1,261	\$3,517	\$342	\$2,904	\$207	\$10,656
High Density Residential	Per m ² of GFA	\$20.95	\$15.01	\$41.85	\$2.32	\$34.55	\$2.46	\$117.14
Commercial	Per m ² of GFA	\$5.48	\$7.01	\$19.54	\$1.73	\$0.00	\$1.15	\$34.91
Institutional	Per m ² of GFA	\$6.26	\$10.51	\$29.31	\$1.73	\$0.00	\$1.73	\$49.54
Industrial	Per m ² of GFA	\$7.04	\$3.50	\$9.77	\$0.96	\$0.00	\$0.58	\$21.85



Statutory Approval

Under the provisions of sections _____ 560 _____

of the _____ Local Government Act _____

I hereby approve Bylaw No. _____ 2053 _____

of the _____ Town of Comox _____

a copy of which is attached hereto.

Dated this 22nd *day*

of May *, 2026*

A handwritten signature in black ink on a light gray rectangular background.

Deputy Inspector of Municipalities

A BYLAW TO AMEND FEES AND CHARGES BYLAW NO. 2058

The Council of the Town of Comox, in open meeting assembled, enacts as follows:

1. Title

This Bylaw shall be cited as the "Fees and Charges Amendment Bylaw No. 2058.01".

2. Amendments

The Bylaw Notice Enforcement Bylaw No. 2004 is amended as follows:

- (a) by adding SCHEDULE "K" to the bylaw, which is attached to this bylaw as Schedule 'A'.

3. ADOPTION

READ a FIRST, SECOND and THIRD time this 20th day of May, 2026

ADOPTED this _____ day of _____, 2026

MAYOR

CORPORATE OFFICER



SCHEDULE "A"
Tree Protection Bylaw No. 2063

SCHEDULE K -- TREE PROTECTION BYLAW NO. 2063	
TREE PERMITS	
Column 1 Description	Column 2 Fee or Charge
Tree permit application (not related to a Development Permit)	\$50.00 per application
Tree permit application (related to a Development Permit)	\$100.00 per application
Replacement Trees (Cash in Lieu)	\$1000.00 per tree

**A BYLAW TO ESTABLISH PROCEDURES FOR
THE CONDUCT OF ELECTIONS AND OTHER VOTING**

WHEREAS the *Local Government Act* provides that the Council may establish, by bylaw, various procedures and requirements to be applied in the conduct of elections and other voting;

AND WHEREAS under the *Local Government Act*, the Council may provide for, by bylaw, the use of automated voting machines, voting recorders or other devices for voting in elections and other voting;

AND WHEREAS the Council of the Town of Comox wishes to establish voting procedures and requirements under those authorities, and use automated voting machines in elections and other voting;

NOW THEREFORE, the Council of the Town of Comox, in open meeting assembled, enacts as follows:

PART 1 -- INTERPRETATION

1. Title

This Bylaw may be cited for all purposes as the "Election Bylaw No. 2060".

2. Definitions

(1) In this Bylaw, the following terms have the following meanings:

- (a) "Acceptable Mark" means a completed mark, as defined in s. 139 of the *Local Government Act*, that the Vote Counting Unit is able to identify, and that has been made by an elector in the space provided on the Ballot opposite the name of any candidate or opposite the choices of any questions on which the assent or opinion of the electors is sought.
- (b) "Applicant" means an elector who wants to vote by mail and makes a request for a Mail Ballot package.
- (c) "Authorized Person" means a person that the Applicant has authorized, on the Applicant's behalf, to:
 - (i) pick up a Mail Ballot package; or
 - (ii) drop off a completed Mail Ballot package.
- (d) "Automated Vote Counting System" means a system that counts and records votes, processes and stores Election and other voting results and comprises:



- (i) a number of Vote Counting Units, each of which rests on and deposits the voted Ballots into a two-compartment Ballot Box, with
 - (A) one compartment used for voted Ballots and for Returned Ballots which have been re-inserted using the ballot Return Override Procedure, and
 - (B) the other compartment used for the temporary storage of voted Ballots deposited during such time as the Vote Counting Unit is not functioning or being used;
- (e) "Ballot" means a single automated ballot card designed for use in an Automated Vote Counting System, which shows
 - (i) the names of all candidates for each of the offices of Mayor, Councillor and, if applicable, School Trustee; and
 - (ii) all of the choices on all of the questions on which the assent or opinion of the electors is sought.
- (f) "Ballot Box" means a container for voted Ballots.
- (g) "Ballot Return Override Procedure" means the use, by an Election Official, of a device on a Vote Counting Unit that causes the unit to accept a Returned Ballot.
- (h) "Election Official" means the persons appointed under subsection 58(2) of the *Local Government Act* for the administration and conduct of the election.
- (i) "Election Headquarters" means Comox Town Hall, 1809 Beaufort Avenue, Comox BC.
- (j) "Election Materials Transfer Box" means the container(s) containing Election materials that are to be transported from voting places to Election Headquarters.
- (k) "Emergency Ballot Compartment" means one of two separate compartments in the Ballot Box under each Vote Counting Unit into which voted ballots are temporarily deposited in the event that the Unit ceases to function.
- (l) "General Local Election" means an Election held in 2018 and in every fourth (4th) year after 2018 for the offices of Mayor, Councillors and, if applicable, School Trustee;
- (m) "General Voting Day" means:
 - (i) for a General Local Election, the third (3rd) Saturday of October in the year of the Election;
 - (ii) for other Elections, the date set under Sections 54 or 55 of the *Local*



Government Act; and

- (iii) for assent voting, the date set under Section 174 of the *Local Government Act*.
- (n) "Mail Ballot" means a voted Ballot that is placed in a sealed envelope, which is then delivered to Election Headquarters or the voting place via mail, courier or hand delivery.
- (o) "Mail Ballot Voting Box" means the container(s) containing the Mail Ballot applications, packages, Register of Mail Ballots, certification envelopes and other information related to Mail Ballot voting.
- (p) "Memory Card" means a computer software cartridge that plugs into the Vote Counting Unit that contains
 - (i) the names of all of the candidates for each of the offices of Mayor, Councillor and, if applicable, School Trustee;
 - (ii) all of the choices on all of the bylaws or other matters on which the opinion or assent of the electors is sought; and
 - (iii) a mechanism to record and retain information on the number of Acceptable Marks made for each.
- (q) "Portable Ballot Box" means a Ballot Box that is used at a voting place where a Vote Counting Unit is not being used.
- (r) "Register of Mail Ballots" means the records that the Chief Election Officer must keep in order to address any challenges to an elector's right to vote.
- (s) "Results Envelope" means the box used to contain, transfer and retain the Results Tapes, Memory Cards, spoiled and unused Ballots and ballot accounts.
- (t) "Results Tape" means the printed record generated from a Vote Counting Unit at the close of voting on General Voting Day, which shows
 - (i) the number of votes for each candidate for each of the office of Mayor, Councillor and, if applicable, School Trustee; and
 - (ii) the number of votes for each choice on all of the bylaws or other matters on which the opinion or assent of the electors is sought.
- (u) "Returned Ballot" means a voted Ballot that was inserted into the Vote Counting Unit by the elector but was not accepted and was returned to the elector with an explanation of the Ballot marking error that caused the Ballot not to be accepted.
- (v) "Secrecy Enclosure" means an open-ended folder, sleeve, envelope or item that is



used to cover ballots to conceal the choices made by each elector.

- (w) "Town" means the Town of Comox.
- (x) "Vote Counting Unit" or "Unit" means the device into which voted Ballots are inserted, and that scans each Ballot and records the
 - (i) number of votes for each candidate for each of the office of Mayor, Councillor and, if applicable, School Trustee; and
 - (ii) number of votes for each choice on all of the bylaws or other matters on which the opinion or assent of the electors is sought.
- (y) "Voting Book" means the book for recording the names of electors.
- (z) "Voting Compartment" means an area that is arranged in such a manner that electors may mark their Ballots screened from observation by others and without interference.

PART 2 -- ELECTION PROCEDURES

3. Use of Automated Vote Counting System

The Chief Election Officer may use an Automated Vote Counting System for the conduct of elections and voting on bylaws or other matters on which the opinion or assent of the electors is sought.

4. Elector Registration

For the purposes of all local elections and assent voting, the most current available Provincial list of voters prepared under the *Election Act* will become the register of resident electors on the 52nd day prior to General Voting Day.

5. Access to Nomination Documents

In addition to public access to nomination documents required under section 89(7) of the Local Government Act, the Chief Election Officer will publish nomination document on the Town Internet from as soon as possible after the time of delivery to the Chief Election Officer until at least 30 days after the declaration of the election results.

6. Advance Voting Opportunities

- (1) As required under section 107 of the *Local Government Act*, the following advance voting opportunities will be held:
 - (a) one on the 10th day before General Voting Day, and
 - (b) one on the 3rd day before General Voting Day.



- (2) As authorized under section 108 of the *Local Government Act*, the Chief Election Officer may
 - (a) establish additional advance voting opportunities, and
 - (b) designate the voting places and set the voting hours for the additional advance voting opportunities.

7. Order of Names on Ballot

As authorized under section 117 of the *Local Government Act*, the order of names of candidates on the Ballot will be determined by lot.

8. Number of Scrutineers at Voting Places

- (1) In accordance with section 120 of the *Local Government Act*, the maximum number of scrutineers for each candidate that may attend at each voting place is one scrutineer for each Ballot Box in use.
- (2) In accordance with section 181 of the *Local Government Act*, for assent voting, the number of scrutineers for the question and the number of scrutineers against the question that may attend each voting place is one scrutineer.

9. Resolution of Tie Vote after Judicial Recount

In the event of a tie vote after a judicial recount, the tie vote will be resolved by conducting a lot in accordance with section 151 of the *Local Government Act*.

PART 3 -- MAIL BALLOT PROCEDURES

10. Authorization

- (1) Voting by Mail Ballot is authorized.
- (2) The Chief Election Officer may establish time limits in relation to voting by Mail Ballot that are not established under this Bylaw.
- (3) The Chief Election Officer may specify authorized drop-off locations for completed Mail Ballot packages.

11. Application Procedure

- (1) A person wishing to vote by Mail Ballot, who is registered as a resident elector or non-resident property elector, must apply to the Chief Election Officer using the prescribed form of application.
- (2) Upon the Applicant making a request for a Mail Ballot, the chief election officer will:
 - (a) make available to the Applicant, a Mail Ballot package which contains:



- (i) the content set out in section 110(7) of the Local Government Act;
 - (ii) additional instructions; and
 - (iii) a statement advising the elector that the elector must meet the eligibility to vote criteria, and
- (b) record in the Register of Mail Ballots and, upon request, make available for inspection:
- (i) the name and address of the elector to whom the Mail Ballot package was issued, unless a request was made under section 78 of the *Local Government Act* to omit or obscure the address; and
 - (ii) the number of the elector;
 - (iii) the name and address of an Authorized Person; and
 - (iv) any other information that the Chief Election Officer deems helpful to maintain the Register of Mail Ballots.
- (3) As per the Applicant's direction, the Chief Election Officer may distribute the Mail Ballot package in any of the following ways:
- (a) by sending the Mail Ballot package by Canada Post;
 - (b) by having the Mail Ballot package picked up by the Applicant at a designated time and location; or
 - (c) By having the Mail Ballot package picked up by an Authorized Person at a designated time and location.
- (4) The Chief Election Officer may request that the Authorized Person show identification and sign a form before providing the Authorized Person with the Mail Ballot package.

12. Voting Procedure

- (1) To vote using a Mail Ballot, the elector must mark the Ballot in accordance with the instructions contained in the Mail Ballot package provided by the Chief Election Officer.
- (2) After marking the Ballot, the elector must:
 - (a) place the Ballot in the secrecy enclosure provided and seal the secrecy enclosure;
 - (b) place the secrecy enclosure in the certification envelope, complete and sign the certification printed on such envelope, and then seal the certification envelope;
 - (c) place the certification envelope in the return envelope, and then seal the return envelope; and



mail, or return the return envelope and its contents to the address specified on the return envelope or to an authorized drop-off location, and ensure it is returned no later than the close of voting on General Voting Day.

13. Receipt of Certification Envelope before close of Voting on General Voting Day

- (1) Upon receipt of a return envelope, the Chief Election Officer will immediately
 - (a) record the date and time of receipt in the Register of Mail Ballots, and
 - (b) open the return envelope and remove and examine the certification envelope.
- (2) Upon examination of the certification envelope, the Chief Election Officer will:
 - (a) confirm the identity of the elector as an Applicant on the Register of Mail Ballots, and
 - (b) determine the completeness of the certification.

14. Acceptance or Rejection of Certification Envelope

- (1) If the Chief Election Officer is satisfied the elector has met the requirements in subsection 13(2), the Chief Election Officer will:
 - (a) mark the certification envelope as "accepted",
 - (b) mark the Register of Mail Ballots as "accepted",
 - (c) place the accepted certification envelope with the other accepted certification envelopes in the Mail Ballot Voting Box, and
 - (d) mark the Voting Book to indicate that the elector has voted.
- (2) Unopened certification envelopes accepted in accordance with subsection (1) will remain in the custody of the Chief Election Officer until 4:00 p.m. on the Thursday two days before General Voting Day in order to deal with any challenges made under section 16 of this Bylaw.
- (3) If the Chief Election Officer is not satisfied the elector has met the requirements in subsection 13(2), the Chief Election Officer will:
 - (a) mark the certification envelope as "rejected",
 - (b) mark the Register of Mail Ballots as "rejected" along with the reasons therefor,
 - (c) place the rejected certification envelope with any other rejected certification envelopes in the Mail Ballot Voting Box, and



- (d) not count the Ballot contained in the certification envelope in the election.
- (4) Unopened certification envelopes rejected under subsection (3) must remain unopened and will be subject to the provisions of section 160 of the *Local Government Act* with regard to their destruction.

15. Processing and Counting of Mail Ballots

- (1) At 4:00 p.m. on the Thursday, two days before General Voting Day, the Chief Election Officer, in the presence of at least one other Election Official and any scrutineers and candidate representatives present, will
 - (a) deal with any challenges made under section 16 of this Bylaw;
 - (b) open the accepted certification envelopes and remove the secrecy enclosures containing the Ballots;
 - (c) open the secrecy enclosures and run the Ballots through a Vote Counting Unit, using the Memory Card specified for Mail Ballots, and into a Ballot Box specified for Mail Ballots, where such secrecy enclosures were received from persons whose right to vote using a Mail Ballot has not been challenged, or where such challenge has been resolved and the challenged person permitted to vote; and
 - (d) secure the Ballot Box specified for Mail Ballots to prevent the addition or withdrawal of Ballots.
- (2) Where a return envelope and its contents is received by the Chief Election Officer between 4:00 p.m. on the Thursday, two days before General Voting Day, and the close of voting on General Voting Day, the provisions of sections 12, 13 and 14 will apply and the Chief Election Officer will retain unopened certification envelopes in their possession until the close of voting on General Voting Day.
- (3) At the close of Voting on General Voting Day, the Chief Election Officer, in the presence of at least one other person and any scrutineers and candidate representatives present, will
 - (a) open the Ballot Box specified for Mail Ballots in accordance with section 121 of the *Local Government Act*;
 - (b) open the certification envelopes retained in subsection (2) and remove the secrecy enclosures containing the Ballots;
 - (c) open the secrecy enclosures and run the Ballots through a Vote Counting Unit, using the Memory Card specified for Mail Ballots, and into the Ballot Box specified for Mail Ballots, where such secrecy enclosures were received from persons whose right to vote using a Mail Ballot has not been challenged, or where such challenge has been resolved and the challenged person permitted to vote.



- (c) If the ballot is returned by the Vote Counting Unit, the Chief Election Officer will re-run the returned ballot through the Vote Counting Unit using the ballot return override procedure to count any Acceptable Marks which have been made correctly.
- (4) If the Chief Election Officer receives a return envelope with its contents after the close of General Voting Day, the Chief Election Officer will:
 - (a) mark the return envelope as "rejected";
 - (b) indicate the reason why the return envelope was rejected on the return envelope and the Register of Mail Ballots; and
 - (c) place the unopened return envelope with the other rejected return envelopes.

16. Challenge of Elector

- (1) Sufficient record will be kept by the Chief Election Officer so that challenges of the elector's right to vote may be made in accordance with the intent of section 126 of the *Local Government Act*.
- (2) A person exercising the right to vote by Mail Ballot may be challenged in accordance with, and on the grounds specified in section 126 of the *Local Government Act* until
 - (a) 4:00 p.m. on the Thursday two days before General Voting Day, or
 - (b) the time the person receives a ballot,whichever is later.
- (3) The provisions of sections 126(2) to (5) of the *Local Government Act* apply, so far as applicable, where a challenge of an elector voting by Mail Ballot has been made.

17. Elector's Name Already Used

Where, upon receiving a request for a Mail Ballot, the Chief Election Officer determines that another person has voted or has already been issued a Mail Ballot in the elector's name, the provisions of section 127 of the *Local Government Act* will apply, so far as applicable.

18. Replacement of Spoiled Ballot

- (1) If an elector unintentionally spoils a Mail Ballot before returning it to the Chief Election Officer, the elector may request a replacement Mail Ballot by advising the Chief Election Officer of the Ballot spoilage and by mailing or otherwise delivering by any appropriate means, the spoiled Mail Ballot package in its entirety to the Chief Election Officer or designate.
- (2) Upon receipt of the spoiled Mail Ballot package under subsection (1), the Chief Election Officer will record such fact in the Register of Mail Ballots, record the spoiled Mail Ballot



package as “spoiled” and proceed in accordance with Part 3 of this Bylaw.

PART 4 -- AUTOMATED VOTE COUNTING SYSTEM PROCEDURES

19. Automated Voting Procedures

- (1) At voting places where a Vote Counting Unit is being used, the Chief Election Officer must, if requested, ensure that a demonstration is provided on how to vote using a Vote Counting Unit as soon as an elector enters the voting place and before a Ballot is issued.
- (2) Upon completion of the voting demonstration, if any, the elector must proceed as instructed to the Election Official responsible for issuing Ballots, who, upon fulfilment of the requirements of the *Local Government Act*, must then provide to the elector
 - (a) a Ballot,
 - (b) a Secrecy Enclosure if requested by the elector,
 - (c) the ballot marking instrument, and
 - (d) any further instructions the elector requests.
- (3) Upon receiving a Ballot, the elector must immediately proceed to a Voting Compartment to vote.
- (4) The elector may vote only by making an Acceptable Mark on the Ballot
 - (a) beside the name of each candidate of choice up to the maximum number of candidates to be elected for each of the offices to be filled, and
 - (b) beside the choices of any questions on which the assent or opinion of the electors is sought.
- (5) Once the elector has finished marking the Ballot, the elector must
 - (a) either place the Ballot into the Secrecy Enclosure, if one has been requested, or turn the Ballot face down; and
 - (b) proceed to the Vote Counting Unit and, under the supervision of the Election Official in attendance, run the Ballot directly from the Secrecy Enclosure, if applicable, through the Vote Counting Unit and into the Ballot Box without the Acceptable Marks on the Ballot being exposed.
- (6) If, before running the Ballot through the Vote Counting Unit, an elector determines that a mistake has been made when marking a Ballot, or if the Ballot is returned by the Vote Counting Unit before depositing it into the Ballot Box, the elector may request a replacement Ballot by advising the Election Official in attendance.



- (7) Upon being informed of the replacement Ballot request, the Chief Election Officer or Deputy Chief Election Officer must
 - (a) issue a replacement Ballot to the elector and mark the Returned Ballot “spoiled”, and
 - (b) retain all such spoiled Ballots separately from all other Ballots, and
 - (c) not count the Spoiled Ballots in the Election.
- (8) If the elector declines the opportunity to obtain a replacement Ballot and has not damaged the Ballot to the extent that it cannot be re-run through the Vote Counting Unit, the Election Official must, using the Ballot Return Override Procedure, re-run the Returned Ballot through the Vote Counting Unit to count any Acceptable Marks that have been made correctly.
- (9) Any Ballot counted by the Vote Counting Unit is valid, and any Acceptable Marks contained on such Ballots will be counted in the Election, subject to any determination made under a judicial recount.
- (10) Once the Ballot has been run through the Vote Counting Unit and the Unit indicates that the Ballot has been accepted, the elector must immediately leave the voting place.
- (11) During any period that a Vote Counting Unit is not functioning, the Election Official supervising the Unit will direct electors to insert all voted Ballots into the Emergency Ballot Compartment on the understanding that if the Vote Counting Unit
 - (a) becomes operational, or
 - (b) is replaced with another Vote Counting Unitthen the Ballots in the Emergency Ballot Compartment must, as soon as reasonably possible, be removed by an Election Official and, under the supervision of the Chief Election Officer or Deputy Chief Election Officer, be inserted into the Vote Counting Unit to be counted.
- (12) Any Ballots that were temporarily stored in the Emergency Ballot Compartment during a period when the Vote Counting Unit was not functioning, and that are returned by the Vote Counting Unit when being inserted as per subsection 20(11) must, through the use of the Ballot Return Override Procedure and under the supervision of the Chief Election Officer or Deputy Chief Election Officer, be reinserted into the Vote Counting Unit to ensure that any Acceptable Marks are counted.

20. Mail Ballot Voting Opportunity Procedures

A Vote Counting Unit will be used to process and count Mail Ballots, and voting procedures will follow the procedures established by Part 3 of this Bylaw.



21. Advance Voting Opportunity Procedures

- (1) Vote Counting Units will be used to conduct the vote at all advance voting opportunities, and voting procedures will follow as closely as possible to those described in section 19 of this Bylaw.
- (2) At the close of voting at each advance voting opportunity, the Chief Election Officer must
 - (a) ensure that the Emergency Ballot Compartment is sealed to prevent any insertion of Ballots,
 - (b) seal the Ballot Box in a manner to prevent the addition or withdrawal of Ballots,
 - (c) ensure the Vote Counting Unit does not generate the Results Tapes,
 - (d) secure the Memory Card in the Vote Counting Unit, and
 - (e) deliver the Vote Counting Unit containing the Memory Card, the Ballot Box and all other election materials to the Chief Election Officer at Election Headquarters.
- (3) At the close of voting at the final advance voting opportunity, the Chief Election Officer must
 - (a) ensure that any remaining Ballots in the Emergency Ballot Compartment are run through the Vote Counting Unit and into the Ballot Box,
 - (b) seal the Vote Counting Unit and Ballot Box to prevent any insertion of Ballots,
 - (c) seal the Ballot Box in a manner to prevent the addition or withdrawal of Ballots,
 - (d) remove the Memory Card from the Vote Counting Unit, place into the Results Envelope;
 - (e) complete a preliminary ballot account for advanced voting, place into the Results Envelope and place the Results Envelope into the Election Materials Transfer Box;
 - (f) ensure the Vote Counting Unit does not generate the Results Tapes, and
 - (g) deliver the Election Materials Transfer Box, Vote Counting Unit, sealed Ballot Box and all other election materials to the Chief Election Officer at Election Headquarters.

22. Procedures after the Close of Voting on General Voting Day

- (1) After the close of voting on General Voting Day, the Chief Election Officer will ensure that certification envelopes are processed in accordance with section 15(3) of this Bylaw, and then proceed with subsection 22(2)(b) to (j), as far as applicable, for each of



- (a) the advance voting opportunity,
 - (b) the Mail Ballot voting opportunity, and
 - (c) any special voting opportunities
- where Vote Counting Units were used.
- (2) After the close of voting on General Voting Day, the Chief Election Officer will, for each Vote Counting Unit and Ballot Box in use:
- (a) ensure that any remaining Ballots in any Emergency Ballot Compartment are run through the applicable Vote Counting Unit and into the Ballot Box;
 - (b) seal the Ballot Boxes to prevent the addition or withdrawal of Ballots;
 - (c) generate two copies of the Results Tape from each Memory Card and
 - (i) place one copy into the applicable Results Envelope, and
 - (ii) retain one copy to calculate the Election results;
 - (d) remove the Memory Card from the Vote Counting Unit and place into the Results Envelope;
 - (e) account for the unused and spoiled Ballots and place them, packaged and sealed separately, into the Results Envelope;
 - (f) complete two copies of the ballot account and place
 - (i) one copy into the Results Envelope, and
 - (ii) the duplicate copy into the Election Materials Transfer Box;
 - (g) Seal the Results Envelope and place into the Election Materials Transfer Box;
 - (h) place the Voting Books, List of Electors, keys and all completed forms into the Election Materials Transfer Box; and
 - (i) deliver the Election Materials Transfer Box, Vote Counting Units, sealed Ballot Boxes and all other equipment and materials to Election Headquarters.
- (3) After the close of voting on General Voting Day, all Portable Ballot Boxes used in the Election will be opened, under the direction of the Chief Election Officer, and all Ballots will be removed and run through a Vote Counting Unit and into a Ballot Box to be counted, after which the provisions of subsections 22(2)(b) to (i), as far as applicable, will apply.
- (4) Upon the fulfilment of the provisions of subsections (1) to (3) inclusive, the chief



election officer will, to obtain the election results, direct an election official to place the results in a spreadsheet, which may be used for display in the [location], indicating the total results.

23. Recount Procedure

- (1) If a recount is required, it will be conducted under the direction of the Chief Election Officer using the Automated Vote Counting System and generally in accordance with the following procedure:
 - (a) the Memory Cards of all Vote Counting Units will be cleared;
 - (b) Vote Counting Units will be designated for each voting place;
 - (c) all voted Ballots for the applicable Vote Counting Units will be removed from the sealed Ballot Boxes, except spoiled Ballots, and reinserted into the Vote Counting Unit under the supervision of the Chief Election Officer; and
 - (d) any Ballots returned by the Vote Counting Unit during the recount process will, through the use of the Ballot Return Override Procedure, be reinserted into the Vote Counting Unit to ensure that any Acceptable Marks are counted.
 - (e) at the conclusion of the recount proceedings, the Chief Election Officer will proceed to ensure all Ballot Boxes and Vote Counting Units are closed, sealed, and secured in accordance with section 22 of this bylaw.
 - (f) the Chief Election Officer will ensure that the recount results are tallied and recorded in a spreadsheet indicating the total results.

PART 5 -- GENERAL AND REPEAL

24. General

- (1) Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto, as amended, revised, consolidated or replaced from time to time.
- (2) If any part, section, sentence, clause, phrase or word of this Bylaw is for any reason held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remainder, which shall continue in full force and effect and be construed as if the Bylaw had been adopted without the invalid portion.



25. Repeal Bylaws

The following Bylaws are hereby repealed:

- (1) Comox Election and Assent Voting Bylaw No. 1888, 2018
- (2) Comox Election and Assent Voting Bylaw No. 2005, 2022

PART 6 -- ADOPTION

READ a FIRST, SECOND and THIRD time this 20th day of May, 2026

ADOPTED this day of , 2026

MAYOR

CORPORATE OFFICER

A BYLAW TO REGULATE TREE CUTTING AND REMOVAL THROUGHOUT THE TOWN

WHEREAS Council has the authority under Section 8(3)(c) of the *Community Charter* to regulate the cutting of trees;

AND WHEREAS Council considers it in the public interest to regulate the cutting of some trees throughout the Town of Comox;

NOW THEREFORE the Council of the Town of Comox, in open meeting assembled, enacts as follows:

1. TITLE:

This bylaw may be cited for all purposes as the "Tree Protection Bylaw No. 2063".

2. DEFINITIONS:

(1) In this Bylaw:

- (a) "Arborist" means a person who is certified by and in good standing with the International Society of Arboriculture as an arborist.
- (b) "Arborist Report" means a report prepared by an Arborist in accordance with any requirements set forth by the Town and which clearly identifies the Arborist's name and certification number.
- (c) "Applicant" means the Owner(s) whose name appears on an application for a Tree Permit.
- (d) "Best Practices" means practices in accordance with the most current version of the American National Standards Institute (ANSI) publication, "American National Standard for Tree Care Operations – Tree, Shrub, and Other Woody Plant Management – Standard Practices" and the companion "Best Management Practices" Series of the International Society of Arboriculture.
- (e) "Breast Height" means the point along the trunk of a tree 1.4 metres above the high ground at the base of the tree.
- (f) "Bylaw Enforcement Officer" means
 - (i) the Person appointed by the Town of Comox to enforce Bylaws;
 - (ii) the Parks Manager and Corporate Officer of the Town of Comox; and



- (iii) members of the Royal Canadian Mounted Police and their duly authorized representatives.
- (g) "Council" means the Council of the Town of Comox.
- (h) "Covenant Tree" means a tree that is the object of a covenant entered in favour of the Town under the *Land Title Act*, s. 219.
- (i) "Crown" means the foliage-bearing parts of a tree, but does not include the stem or trunk.
- (j) "Cut" or "Cutting" means cutting down, knocking down, dismantling, piercing, or otherwise Damaging any or all parts of a tree regulated by this Bylaw, including the roots, but does not include pruning in accordance with Best Practices.
- (k) "Damage" or "Damaging" means
 - (i) poisoning, burning, or pruning in a manner not in accordance with Best Practices including removal of more than 25% of the tree's total live foliage or bud-bearing branches;
 - (ii) topping, except under circumstances authorized by the Parks Manager;
 - (iii) shearing, harming, or undermining the roots;
 - (iv) denting, gouging, drilling, harming, or affixing anything to the tree;
 - (v) removing bark; and
 - (vi) doing anything that would cause the tree to die.
- (l) "Development Application" means an application made to the Town for a Development Permit, demolition permit, building permit (for exterior work), subdivision, or soil removal permit.
- (m) "Development Period" means the period following the approval of a Development Application and before the completion of all activities covered by the Development Application.
- (n) "D.B.H." means the diameter of the trunk of a tree measured at Breast Height, or, where a tree has multiple trunks, means the cumulative total of the D.B.H. of each trunk.
- (o) "Hazardous Tree" means a tree that has, in the opinion of a person actively holding the Tree Risk Assessment Qualification from the International Society of Arboriculture, a high or extreme risk rating or an imminent likelihood of failure.
- (p) "Invasive Species" means a species that is considered invasive by the Town.



- (q) "Lot" means a parcel of land.
- (r) "Natural Causes", in relation to tree mortality, means naturally contracted diseases, pests, climate conditions, inherent structural defects and senescence.
- (s) "Owner" has the same meaning as in the *Community Charter*, S.B.C. 2003, c. 26, or, in relation to a highway referred to in *Community Charter*, S.B.C. 2003, c. 26, s. 35, means the Town of Comox.
- (t) "Parks Manager" means the person assigned to that position by the Town or their designate.
- (u) "Priority Species" includes the following tree species:
 - (i) Douglas-fir (*Pseudotsuga menziesii*);
 - (ii) Western redcedar (*Thuja plicata*);
 - (iii) Western hemlock (*Tsuga heterophylla*);
 - (iv) Grand fir (*Abies grandis*);
 - (v) Sitka spruce (*Picea sitchensis*);
 - (vi) Western white pine (*Pinus monticola*);
 - (vii) Shore pine (*Pinus contorta*);
 - (viii) Pacific yew (*Taxus brevifolia*);
 - (ix) Seaside juniper (*Juniperus maritima*);
 - (x) Arbutus (*Arbutus menziesii*);
 - (xi) Garry oak (*Quercus garryana*);
 - (xii) Bigleaf maple (*Acer macrophyllum*); and
 - (xiii) Trembling aspen (*Populus tremuloides*).
- (v) "Protected Tree" means:
 - (i) A tree having a diameter of 50 cm or more;
 - (ii) A tree, regardless of size, growing wholly or partly on land owned or managed by the Town;
 - (iii) A tree, regardless of size, planted or retained as a condition of a permit, approval, or agreement issued under the authority of a Town of Comox bylaw;



- (iv) A Covenant Tree;
- (v) A Replacement Tree; and
- (vi) A Retained Tree.
- (w) "Public Utility" means a public utility as defined in the *Utilities Commission Act*, R.S.B.C. 1996, c. 473.
- (x) "Qualified Professional" means a person in good standing with a regulatory body set out in the *Professional Governance Act*, S.B.C. 2018, c. 47, who is undertaking work in accordance with the bylaws of the professional regulatory body and practicing within their individual area of expertise.
- (y) "Regulated Tree" means:
 - (i) For a Priority Species, a tree having a D.B.H. of at least 20 cm;
 - (ii) For a tree other than a Priority Species, a tree having a D.B.H. of at least 30 cm; and
 - (iii) A Protected Tree.
- (z) "Remove", "Removing", "Removed", or "Removal" means to Cut a Regulated Tree and remove it from the Lot where it exists.
- (aa) "Replacement Tree" means a replacement tree planted as a condition of a Tree Permit under this Bylaw.
- (bb) "Reserve Fund" means a fund established by the Town.
- (cc) "Retained Tree" means a Regulated Tree, where its preservation is used by the Applicant to reduce on the same Lot the replacement requirements under this Bylaw.
- (dd) "Shared Tree" means a tree having a trunk which, at the root collar of the tree, is divided by the legal boundary of a parcel or a highway.
- (ee) "Town" means the Town of Comox.
- (ff) "Tree" means any species of woody perennial plant that typically has a single trunk or upright stems capable of growing to a mature height of at least 3 metres.
- (gg) "Tree Permit" means a permit issued by the Parks Manager under this Bylaw.
- (hh) "Tree Protection Fencing" means a barrier in accordance with *Subdivision and Development Servicing Bylaw No.2048*.
- (ii) "Tree Protection Zone" means the circular area immediately around a Regulated Tree having a radius equal to ten (10) times the D.B.H. plus one half of the D.B.H.



when measured outwards from the central point of the tree's trunk, or the area determined by an Arborist to be necessary to ensure no Damage occurs as shown on a plan acceptable to the Town.

- (jj) "Works and Services" has the same meaning as in the *Subdivision and Development Servicing Bylaw No. 2048*, as amended.

3. APPLICATION:

- (1) This bylaw applies throughout the Town of Comox.

4. PROHIBITION:

- (1) No person shall Damage, Cut, or Remove a Regulated Tree or cause, suffer, or permit such a tree to be Damaged, Cut, or Removed, except where permitted by and in accordance with a subsisting Tree Permit.

5. EXCEPTIONS:

- (1) This Bylaw does not apply to the Cutting or Removal of a Regulated Tree:
 - (a) By the Town or its agents during the discharge of their duties;
 - (b) During a lawful forest practice as defined in the *Forest and Range Practices Act*, S.B.C. 2002, c. 69
 - (c) From managed forest land as defined in the *Assessment Act*, R.S.B.C. 1996, c. 20, where the Zoning Bylaw allows forestry activities as a primary or secondary use of the Lot;
 - (d) On crown land of either the Government of Canada or the Province of British Columbia where the tree is Cut or Removed by that entity or its agents;
 - (e) That is undertaken by a Public Utility, on land owned or held by the Public Utility, and done for the purpose of safety, maintenance, or operation of the Public Utility's infrastructure; and
 - (f) To accommodate a lawful farm operation as defined by the *Farm Practices Protection (Right to Farm) Act*, R.S.B.C. 1996, c. 131.

6. EMERGENCY CUTTING AND REMOVAL:

- (1) Despite any other provision in this Bylaw, a person may Cut or Remove a Regulated Tree before applying for a Tree Permit if the tree in question is in imminent danger of falling and injuring persons or property.
- (2) A person who has Cut or Removed a Regulated Tree according to Section (1) must:
 - (a) Apply for a Tree Permit within three business days and provide the Parks Manager with images clearly depicting the tree prior to the Cutting or Removal; and



- (b) Not remove from the Lot the portions of the trunk, limbs, roots, or other remains of the tree that are necessary for the Parks Manager to determine there was likely imminent danger prior to the emergency Cutting or Removal, until the Parks Manager has made such a determination.
- (3) The Parks Manager may refuse to issue a Tree Permit and may impose a penalty in accordance with this Bylaw, if:
 - (a) The Parks Manager determines that the Regulated Tree was not in imminent danger or was in imminent danger due to reasons other than Natural Causes; or
 - (b) The person referred to in section (1) fails to abide by any other provision of this Bylaw.

7. APPLICATIONS TO CUT OR REMOVE A REGULATED TREE:

- (1) An application for a Tree Permit must be made in writing to the Parks Manager, in the form required by the Parks Manager.
- (2) An application for a Tree Permit shall include the following information:
 - (a) The street and legal addresses of the Lot or boulevard on which the Regulated Tree occurs;
 - (b) The identity (name and contact information) and signature of the Owner of the Lot;
 - (c) If the applicant is not the Owner of the Lot, a document signed by the Owner authorizing the applicant as the Owner's agent;
 - (d) If the Regulated Tree is a Shared Tree, a document signed by all Owners authorizing the application;
 - (e) The number of Regulated Trees for which an application is being made;
 - (f) The number of Protected Trees for which an application is being made; and
 - (g) A short description of the purpose of the Cutting or Removal.
- (3) A Development Application involving the Cutting or Removal of a Regulated Tree shall be accompanied by the following:
 - (a) An Arborist Report that documents:
 - (i) the species, size, and condition of each Regulated Tree;
 - (ii) the suitability for retention of each Regulated Tree;
 - (iii) the Arborist's recommendation for whether each Regulated Tree should be Removed, modified, or retained;



- (iv) a summary of the total numbers of Regulated Trees proposed to be Removed and retained;
 - (v) a summary of the total number of Protected Trees proposed to be Removed and retained;
 - (vi) a summary of the total number of Replacement Trees required according to this Bylaw.
- (b) A tree management plan showing:
- (i) the surveyed locations of all Regulated Trees on the Lot, or on the part of the Lot where site disturbance will impact trees;
 - (ii) the Lot's legal boundaries;
 - (iii) existing buildings and services;
 - (iv) proposed buildings and services;
 - (v) whether each Regulated Tree will be Removed or retained;
 - (vi) the location and dimensions of Tree Protection Zones for all Regulated Trees; and
 - (vii) notes describing the measures that will be used to ensure no Damage occurs within the Tree Protection Zones of Regulated Trees that will be retained.
- (4) The Parks Manager may determine that section (3) is inapplicable when the activities proposed by the Development Application are unlikely to result in Damage to any Regulated Tree.
- (5) If the Parks Manager considers it necessary to support an application involving the Cutting or Removal of a Regulated Tree, they may require additional information including but not limited to:
- (a) An Arborist Report;
 - (b) A tree management plan;
 - (c) A tree risk assessment;
 - (d) A report by a Qualified Professional in wildfire hazard, geotechnical, environmental, habitat, or other assessments;
 - (e) Photographs of the Lot and/or the trees in question;
 - (f) A memo prepared by an Arborist confirming the installation of tree protection measures;



- (g) A letter of assurance prepared by an Arborist describing any activities that will require supervision by an Arborist, with the condition that a follow-up memo confirming the supervision took place and any Damage that occurred shall also be submitted; and
 - (h) A tree replacement plan indicating the number, species, and location for any Replacement Trees to be installed on the Lot.
- (6) The Parks Manager may issue terms of reference which further specify the required format and content of materials supporting an application for a Tree Permit.

8. REASONS A TREE PERMIT CAN BE ISSUED:

- (1) The Parks Manager, where they consider it necessary, may retain the service of an Arborist or Qualified Professional to independently review materials submitted in support of an application for a Tree Permit or a subsisting Tree Permit.
- (2) On being satisfied that the application meets the requirements of this Bylaw, the Parks Manager may issue a Tree Permit, and may attach any terms, conditions, restrictions and requirements to the Tree Permit as they consider necessary. The Applicant must comply with such terms, conditions, restrictions and requirements as set out in the Tree Permit.
- (3) Notwithstanding section (2), the Parks Manager will issue a Tree Permit to Cut or Remove a Regulated Tree, other than a Protected Tree, having received an acceptable application for any purpose of the Cutting or Removal.
- (4) Notwithstanding section (2) and (3), the Parks Manager will issue a Tree Permit to Cut or Remove a Protected Tree, having received an acceptable application and if they are satisfied at least one of the following purposes applies:
 - (a) The Protected Tree is dead, or more than 50 per cent of the Crown is dead;
 - (b) The Protected Tree is a Hazardous Tree, and the hazard cannot be mitigated other than by Cutting or Removing the Protected Tree;
 - (c) The Protected Tree is within an approved building footprint, or unavoidable impacts to its Tree Protection Zone by an approved building footprint will cause Damage;
 - (d) The Protected Tree will be Damaged by proposed Works and Services that are required to support the permitted use and density of the Lot, where the Works and Services cannot be located elsewhere;
 - (e) The Protected Tree is causing damage to a lawfully erected building or lawfully constructed Works and Services that cannot be mitigated other than by Cutting or Removing the Protected Tree;



- (f) A Qualified Professional has recommended the Protected Tree be Cut or Removed to mitigate a present wildfire hazard in the form required by the Parks Manager;
- (g) The Protected Tree is an Invasive Species;
- (h) The Protected Tree must be Cut or Removed to comply with another Town of Comox bylaw; and

9. PERMIT AUTHORITY:

- (1) The amount of time for which a Tree Permit is valid is as follows:
 - (a) For a Tree Permit related to a Development Application, the first of:
 - (i) one year from the date that the final occupancy permit is issued for the Lot, and
 - (ii) five years from the date of issuance; and
 - (b) For a Tree Permit not related to a Development Application, one year from the date of issuance.
- (2) The Parks Manager may suspend, revoke, or cancel a Tree Permit if they consider that work or activity being carried out is in violation of any terms, restrictions, requirements, or conditions of the Tree Permit or any provision of this Bylaw, or that Damage, whether or not it is accidental, has occurred or is likely to occur to any Regulated Tree.

10. REPLACEMENT TREES

- (1) A Tree Permit may specify as a condition that Replacement Trees must be planted by the Owner for each Regulated Tree Cut or Removed.
- (2) The number of Replacement Trees required will be determined by the Parks Manager according to the following:
 - (a) For each Regulated Tree Cut or Removed, the number of Replacement Trees that must be planted is given in the following table:

D.B.H. of Cut or Removed Tree	Replacement Trees
19 cm and smaller	1
20 – 59 cm	2
60 – 69 cm	3
70 – 79 cm	4
80 – 89 cm	6
90 – 99 cm	8
100 cm and larger	10



- (b) The total number of Replacement Trees required will be reduced by the Parks Manager by one (1) for each Retained Tree designated in connection with the Tree Permit, to a minimum of zero (0) Replacement Trees required; and
 - (c) Notwithstanding item (c), no reduction for Retained Trees will be provided where a Tree Permit application is made for the purpose of Removing more than ten (10) Regulated Trees from a Lot, or where a Tree Permit application's approval would result in more than ten (10) Regulated Trees having been removed from the Lot in the previous two calendar years.
- (3) For clarity, nothing in item 10(2)(b) results in any continuing credit in favour of the Applicant and against the Town in relation to Replacement Tree requirements.
- (4) The species of a Replacement Tree must be selected from a list of acceptable tree species maintained by the Town as follows:
- (a) Where one (1), two (2), or three (3) Replacement Trees are required, at least one Replacement Tree shall be a medium or large canopy species;
 - (b) Where four (4) or more Replacement Trees are required, at least one quarter (25%) of the Replacement Trees shall be a large canopy species;
 - (c) When the removed tree was a Priority Species, one (1) Replacement Tree or half of the total number of Replacement Trees required, whichever is more, must be a Priority Species.
- (5) Replacement Trees must be planted on the Lot for which the Tree Permit is issued.
- (6) The Owner must ensure that each Replacement Tree is planted and maintained in accordance with Best Practices.
- (7) Stock used for Replacement Tree planting must meet the following requirements, unless otherwise authorized by the Parks Manager:
- (a) If a coniferous species, have a minimum height of 1.4 metres; and
 - (b) If a deciduous species, have a minimum diameter of 4 centimetres, measured at the base of the tree.
- (8) Replacement Trees shall be sited:
- (a) A minimum of 2 metres away from an existing or approved building footprint;
 - (b) A minimum of 1 metre away from an existing or approved impermeable surface, such as a driveway, walkway, or surface parking;
 - (c) Where practicable, offset from underground Works and Services; and



- (d) Unless a small tree with limited expected height growth, a minimum of 3 metres from the path of overhead utilities.
- (9) Notwithstanding section (5), the Town may accept cash in lieu of Replacement Tree planting, subject to the following:
 - (a) The amount charged per Replacement Tree shall be specified in the *Fees and Charges Bylaw, No. 2058, as amended*;
 - (b) Where the application for a Tree Permit concerns a Development Application, the Parks Manager shall be satisfied that the Replacement Tree(s) would not have sufficient growing space on the Lot before accepting the cash in lieu;
 - (c) Where the purpose of the Removal is to mitigate a present wildfire hazard as recommended by a Qualified Professional, and there is no sufficient space on the Lot to plant a Replacement Tree of a more suitable species, the Parks Manager will waive any associated cash-in-lieu amount;
 - (d) Where the purpose of the Removal is a valid emergency removal as described in Section 6, the Parks Manager will waive the replacement requirement and any associated cash-in-lieu amount; and
 - (e) The amount charged per Replacement Tree shall be deposited in a Reserve Fund created by the Town for the planting and maintenance of trees.
- (10) Where the Town accepts cash in lieu of Replacement Tree planting for a tree Cut or Removed from Town-owned property or a highway vested in the municipality, the Parks Manager may determine that the amount charged for Replacement Trees shall equal the fair appraisal value of each tree being Cut or Removed according to the appraisal method preferred by the Town.

11. TREE PROTECTION MEASURES:

- (1) Prior to any construction, demolition, excavation, or installation of Works and Services occurring on the Lot, the Owner must install Tree Protection Fencing around the Tree Protection Zones of Regulated Trees that will be retained, wherever site disturbance will occur within five (5) metres of their Tree Protection Zones.
- (2) A person must not damage, destroy, or alter an authorized Tree Protection Zone or Tree Protection Fencing for any purpose other than tree protection, except as otherwise authorized.
- (3) Written consent from the Parks Manager is required for any alterations to a Tree Protection Zone or Tree Protection Fencing during the Development Period.
- (4) Notwithstanding sections (1) and (2), if the Owner requires temporary access to a Tree Protection Zone or temporary removal of Tree Protection Fencing during the Development Period, or if the installation of Tree Protection Fencing is unsuitable at the site due to terrain or safety hazards, the Parks Manager may determine that alternate



protection measures may be used for the period during which no Tree Protection Fencing is in place.

- (5) Alternate protection measures must include supervision by an Arborist of any work within a Tree Protection Zone.
- (6) Where supervision by an Arborist is required:
 - (a) the Owner must provide a letter of assurance signed by the Owner and an Arborist confirming the nature of the work and the alternate protection measures that will be used; and
 - (b) following the work, the Arborist who supervised must provide a memo confirming whether the work was carried out as planned and detailing any Damage that occurred.

12. FEES AND SECURITIES:

- (1) The Owner shall pay to the Town a fee as set forth in the *Fees and Charges Bylaw* at the time an application for a Tree Permit is submitted, in the manner required by the Town.
- (2) The fee charged for a Tree Permit application shall be waived where the application concerns only the removal of a dead tree, an invasive species, or a Hazardous Tree.
- (3) If the planting of Replacement Trees is a condition of a Tree Permit in connection with a Development Application, the Owner shall pay to the Town a refundable security as set forth in the *Subdivision and Development Servicing Bylaw No. 2048*.

13. INSPECTIONS:

- (1) Pursuant to Subsection 16(6)(d) of the *Community Charter*, the Town has the authority to enter onto property for the purpose of inspecting Regulated Trees, and/or the conditions of a subsisting Tree Permit.
- (2) Where the Cutting or Removal of trees has been authorized by the Town, and a valid and subsisting Tree Permit exists, the person undertaking the Cutting or Removal shall identify with a flag, paint, survey tape or other adequate means each tree to be cut or removed.
- (3) Where the Parks Manager considers that a contravention of this Bylaw has occurred, the Parks Manager may notify the Owner in writing of the contravention and require that measures be taken to remedy the contravention within a specified period, or where no period is specified, within 30 days.
- (4) A Bylaw Enforcement Officer or their designate, may issue a stop work order if any Regulated Tree is being Cut without a Tree Permit or contrary to a Tree Permit or this Bylaw, or if any Regulated Tree is being Damaged or Removed in contravention of this Bylaw. Upon receipt of a stop work order, the Owner and all persons having notice must immediately cease the Cutting, Removal, or activity causing Damage and must not resume unless authorized by a Bylaw Enforcement Officer.



- (5) The Owner must ensure the Tree Permit is displayed on-site in a location visible to the public prior to the commencement of the Cutting or Removal and until the completion of the Development Period to inform community members that a permit is in place.

14. ENFORCEMENT:

- (1) When requested by a Bylaw Enforcement Officer, or any other person authorized by the Town, any person who has apparently committed an offence under this Bylaw, will correctly state their name and address.
- (2) Every person will at all times comply with any lawful order, direction, signal, or command made or given by a Bylaw Enforcement Officer, or other person authorized by the Town, in the performance of their duties enforcing the provisions of this Bylaw.
- (3) Each day that an offence continues shall constitute a separate offence against this bylaw.

15. OFFENCES:

- (1) Any person who contravenes any provision of this Bylaw, or who suffers or permits any act or thing to be done in contravention of this Bylaw, or who refuses, omits, or neglects to fulfill, observe, carry out, or perform any duty or obligation imposed by this Bylaw is guilty of an offence and is liable, upon summary conviction, for penalties of up to \$50,000 as prescribed by this Bylaw or by the Offence Act, R.S.B.C. 1979, Chapter 304 and amendments thereto.
- (2) Any person who contravenes any provision of this Bylaw, or who suffers or permits any act or thing to be done in contravention of this Bylaw, or who refuses, omits, or neglects to fulfill, observe, carry out, or perform any duty or obligation imposed by this Bylaw is liable, on summary of conviction, and may be issued a bylaw notice as permitted under the provisions of the *Bylaw Notice Enforcement Bylaw No. 2004* and the *Local Government Bylaw Notice Enforcement Act, SBC 2003 c. 60*.

16. LIABILITY:

Any person who contravenes any provisions of this Bylaw is liable to the Town for, and must indemnify the Town from, all costs, expenses, damages, and injuries resulting from the contravention.

17. SEVERABILITY:

- (1) If any section, subsection, clause or phrase of this Bylaw is held to be invalid for any reason by a court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the Bylaw.



18. REPEAL:

(1) "Comox Tree Management and Protection Bylaw No. 1125, 1994" is hereby repealed.

19. Adoption

READ A FIRST, SECOND and THIRD time this

20th day of May, 2026

ADOPTED this



day of , 2026

MAYOR

CORPORATE OFFICER

REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 7400-10
FROM: Edward Henley, Director of Finance	DATE: June 4, 2026
SUBJECT: 2027-2032 RCMP Financial Plan	

Prepared by:  Edward Henley, Director of Finance	Report Approved:  Jordan Wall, Chief Administrative Officer
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT Council advise the RCMP that the Town of Comox approves the 2027/2028 budget request for 11.3 officers; and further,

THAT the Town of Comox submit the Budget Approval in Principle (AIP) Letter – 2027/2028 by June 15, 2026 as set out in Appendix B of the RCMP’s Municipal Contract Policing Multi-Year Financial Plan – 2027/2028.

PURPOSE

To provide annual approval of the RCMP proposed budget for the fiscal year April 1, 2027 to March 31, 2028 by June 15, 2026 as requested in the *Municipal Contract Policing Multi-Year Financial Plan – 2027/2028* dated June 1, 2026. (Attached)

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Community Connection and Wellness	Public Safety - Support Comox Fire Rescue and other local emergency services to maintain and enhance the safety of our citizens.
Financial management and accountability lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.

BACKGROUND

The Comox Valley detachment of the RCMP has presented budget requests in the past few years requesting additional uniformed officers which would have significant budgetary impacts on the Town of Comox. These impacts have been discussed in prior budget deliberations and are included in the budget packages.

Comox Council has passed resolutions relating to the request for additional staff and have requested that the number of officers be maintained at current levels until the end of 2027. The detachment inspector advised Council that they would be undergoing a program review to determine recommended staffing levels and report back to Council at a later date.

Resolution 2024.345 passed at October 16, 2024 Regular Council Meeting.

THAT Council advise the RCMP that the Town of Comox will fund 11.3 officers until the end of 2027, with further review at a future date.

Resolution 2025.149 passed at May 7, 2025 Regular Council Meeting

THAT Council forward the following policing priorities to the RCMP for 2025:

- 1. Speed control*
- 2. Continued presence in Town, including evening checks at Marina Park*
- 3. Continued support for wellness checks as needed*
- 4. Cost-conscious municipal policing, considering rising service and infrastructure costs.*

The proposed 2027/2028 RCMP budget maintains the current staffing level at 11.30 as requested by Council.

ANALYSIS/ISSUES/IMPLICATIONS

a. Financial

The proposed multi-year financial plan includes additional information on service modernization that were previously announced including; portable ballistic shields, pistol modernization, national tactical support group program equipment, digital forensic access tools, and remote piloted aircraft systems.

There are additional special projects and initiatives discussed as well as notice of new modernized uniforms whose cost are anticipated to be included in years 2027/2028 to 2031/2032.

The estimated annual contract cost per capital (uniformed officer) for 2027/2028 is below what Comox forecasted as the annual increase has decreased significantly. The proposed 2027/2028 budget reflects a 30% subsidization from the Province which is expected to be adjusted downwards to 10% effective April 1, 2027 when the latest population census is completed and Comox exceeds 15,000 persons.

The impacts of this change in provincial funding and other funding change requests have been discussed in prior budget deliberations, are in the budget package and will be reviewed and presented during the 2027 budget deliberations.

Using the 2026/2027 RCMP budget and the proposed 2027/2028 RCMP budget, the estimated 2027 cost to Comox including Comox-paid RCMP support staff and Courtenay-paid guards and matrons costs would be estimated as follows:

- \$2,633,087 (maintain 30% funding from Province for entirety of 2027)
- \$3,084,757 (shift to 10% funding from Province effective April 1, 2027)
 - **Estimated increase of \$451,670 (3.3% property tax increase)**
 - 1% tax increase = \$136,872

Please note that the estimated budget numbers above are subject to more in-depth staff review prior to presentation to Council.

b. Intergovernmental

An Approval in Principle Letter for 2027/2028 (included in the package) is requested to be sent to the Government Liaison Officer and the Assistant Deputy Minister and Director of Policing and Law Enforcement Services by June 15, 2026.

A Final Conformation Letter for 2027/2028 (included in the package) is requested to be sent to the Director of Finance, RCMP Pacific Region and the Assistant Deputy Minister and Director of Police Services by April 21, 2027.

c. Public Relations

None anticipated.



Unclassified

June 1, 2026

Your File Votre référence

Jordan Wall
Town of Comox
1809 Beaufort Avenue,
Comox, BC V9M 1R9

Our File Notre référence

E753-28-3

Dear Jordan Wall,

Re: Municipal Contract Policing Multi-Year Financial Plan – 2027/28

In keeping with the *Municipal Police Service Agreement* of 2012, we are communicating with our Municipal Partners to establish projections of our human and financial resource needs for **2027/28**.

Please confer with your Detachment Commander on the police services needs of the community, and the related human and financial resource requirements.

For this 5-year planning cycle, the Multi-Year Financial Plan (MYFP) has been standardized nationally. We have also included the cost matrix for local governments per updates from the Contract Management Committee (see Appendix A). It should be noted that this document will be updated annually as changes become known, and is current as of May 31, 2026.

Attached for your information are:

- MYFP for your RCMP Municipal Policing costs
- Fiscal 2026-27 Fiscal Year Summary (Table 1)
- RCMP Municipal Under Policing Cost – Five Year Forecast (Table 2)
- Five-year budget estimates for Division Administration Costs (Table 3)
- Accommodation (Table 4 – If Applicable)
- Public Service Employees (Table 5 – If Applicable)
- List of Potential RCMP Policing Costs/Savings to RCMP "E" Division Municipalities (Appendix A)
- Sample Response Letter Approval in Principle (AIP) (Appendix B)
- Sample Response Letter – Final Confirmation Letter (Appendix C)
- Sample Request Letter to Decrease/Increase Authorized Strength (Appendix D)

Response Letters: Please provide the requested information as detailed below to facilitate the Federal Treasury Board in securing their share of the Municipal contract policing costs within the federal budget cycle timelines.

Please provide us with a letter of “Approval in Principle” (“AIP”) by **June 15, 2026**. The letter should address all requirements for fiscal year 2027/28, including:

- Proposed establishment increase/decrease in regular and/or civilian members;
- Municipal Policing budget in principle (at 100% costs)
- If applicable, the budget in principle for Integrated Teams (excl. IHIT), RTIC, PSEs, Prisoner Costs and Accommodation (at 100% costs)
- If applicable, approval in principle and basis of payments for any equipment costing \$150,000 or more per item.

We would like to emphasize that this AIP is for planning purposes only to facilitate the Federal Government’s Annual Reference Level Update (ARLU) process. It is important to include any anticipated changes in establishment at the AIP stage, as this impacts both recruitment and financial planning at the federal government level. The AIP is not your final commitment for the additional personnel or for the increased financial budget indicated. A copy of a sample response is provided for your reference (Appendix B).

First Reply Requested:
Approval in Principle Letter for 2027/28 (Appendix B) **Due: June 15, 2026**

A) Please address the letter to:

Government Liaison Officer
BC RCMP Operations Strategy Branch
Mailstop #1608, 14200 Green Timbers Way
Surrey, BC Canada V3T 6P3
MUNI-MYFP@rcmp-grc.gc.ca

B) Please forward a copy to Police Services addressed to:

Mr. Glen Lewis
Assistant Deputy Minister and Director of Policing and Law Enforcement Services
Policing and Security Branch
Ministry of Public Safety and Solicitor General
P.O. Box 9285 Stn Prov Govt.
Victoria, BC V8W 9J7
sgpspb@gov.bc.ca

Second Reply Requested:
Final Confirmation Letter for 2027/28 **Due: April 21, 2027**

By **April 21, 2027**, please forward a confirmation letter for the 2027/28 budget to:

- A. Director of Finance, RCMP Pacific Region (EDiv_CMB_Finance_Muni@rcmp-grc.gc.ca)
- B. Assistant Deputy Minister and Director of Police Services (sgpspb@gov.bc.ca)

Annex “A” Amendment Letter (Appendix C) Due Upon: Authorized Strength Change

To enact changes in authorized member strength (establishment), you must request an amendment to the Annex “A” of your Municipal Police Unit Agreement through the provincial minister (sample provided as Appendix C), in accordance to terms of Article 6.0 of the agreement.

A) Please address the letter to:

The Honourable Nina Krieger
Minister of Public Safety and Solicitor General
P.O. Box 9010 Stn Prov Gov't.
Victoria, BC V8W 9L5
pssg.minister@gov.bc.ca

B) Please forward a copy of the letter to:

- A. Member in Charge, Local RCMP Detachment
- B. Establishment Coordinator, Establishment Unit, RCMP “E” Division Headquarters
(EDIV_ECN@rcmp-grc.gc.ca)
- C. Contract Management Unit, BC RCMP Operations Strategy Branch
(MUNI-MYFP@rcmp-grc.gc.ca)
- D. Director of Finance, RCMP Pacific Region
(EDiv_CMB_Finance_Muni@rcmp-grc.gc.ca)

If you have any questions regarding your municipal budget or your contractual obligations, please contact Paul Richardson, Financial Manager Municipal Policing, at 778-290-2490.

Yours truly,



Dwayne McDonald
Deputy Commissioner
Commanding Officer
BC Royal Canadian Mounted Police
Mailstop #308, 14200 Green Timbers Way
Surrey, BC Canada V3T 6P3

Cc: Mayor Nicole B Minions, City of Comox;
Singer, Bruce (RCMP/GRC), District Commander, Island District
(Bruce.Singer@rcmp-grc.gc.ca);
Mercer, Scott (RCMP/GRC), Detachment Commander, Comox Valley RCMP
(scott.mercer@rcmp-grc.gc.ca);
Maricar Bains, Director of Finance, RCMP Pacific Region
(EDiv_CMB_Finance_Muni@rcmp-grc.gc.ca)



RCMP E Division
Finance Section, Mailstop #908
14200 Green Timbers Way
Surrey, BC Canada V3T 6P3



**MUNICIPAL POLICE SERVICE
MULTI-YEAR FINANCIAL PLAN (MYFP)
APRIL 1, 2027 TO MARCH 31, 2032**

Prepared for:

Town of Comox

Prepared by:

Comox Valley RCMP

Dated:

June 1, 2026

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INTRODUCTION

This Multi-Year Financial Plan (MYFP), the “Plan”, has been prepared by the Royal Canadian Mounted Police (RCMP) "E" Division in consultation with the Government of British Columbia, pursuant to Article 17.1 of the Municipal Police Service Agreement (MPSA). This Plan is for the Fiscal Year (FY) starting on April 1, 2027 and covers a period of five years.

This Plan reflects ongoing cooperation between the RCMP and the Government of British Columbia to ensure adequate and effective Municipal policing is provided pursuant to the MPPA. The safety and security of the citizens of the Government of British Columbia and the police officers serving within the Municipal Police Service (MPS) remains the ultimate goal.

The MYFPs are a five-year cost projection for the following areas:

- Human Resources
- Accommodation
- Equipment
- Divisional Administration and Other Direct and Indirect Costs
- Special Projects and Initiatives
- Other
- Financial Summary and Projections

The MYFP is a planning and reporting tool designed to establish enhanced consultation and collaboration between the Detachment Commander and Mayor/CAO on financial matters to ensure all contract parties have the information they require to effectively manage the finances of the Service and Divisional and/or Regional administration. The Plan includes items highlighted in recent Contract Management Committee (CMC) Consultation Documents, items noted in bilateral discussions and other national direction or initiatives that will have program or financial implications in contract jurisdictions.

A “Detangling” exercise was launched in Summer 2025 to assess how each of the RCMP’s policing services are funded and interact, as well as to position the organization to understand whether resources are sufficient and/or being used effectively. Results from the exercise will better position the RCMP to communicate resourcing requirements to contract jurisdictions, Public Safety Canada, Central Agencies and the public, and equip decision-makers with a clear understanding of the operational and financial implications of policy choices across business lines and divisions. This includes the full cost of RCMP policing services to accurately define the total cost of the service delivery model and support RCMP efforts to ensure it is funded properly to deliver policing services. As recommendations from the exercise are implemented, changes may result as the organization moves towards allocating costs based on the actual consumption of services. Future discussions will occur at CMC.

The information contained in this document is based on financial plans/forecasts, as of the date of the document. Due to various factors, some of which may be outside the RCMP’s control, there may be delays, advancements or variances in projected timing and costs. As such, should contract partners wish to build contingencies into their planning figures to mitigate potential fluctuations in plans, they are encouraged to do so.

OPERATIONAL PRIORITIES

MULTI-YEAR PLANS (MYP)

In September 2025, the Commissioner provided CMC with the suite of MYPs (the Plans) for the National Programs, which includes the National Recruiting Program (NRP), Cadet Training Program (CTP) and Police Services Dog Training Program (PSDTC), as well as MYPs for the Accommodations Program Charge (APC), Police Reporting Occurrence System (PROS) and Body Worn Cameras (BWC).

The purpose of the Plans is to provide information to CMC in relation to the identified RCMP Programs in accordance with the reporting requirements in the Police Service Agreements (PSA).

As per the PSAs, the Plans are to include the costs to Canada of maintaining and providing these services in order to calculate annual per capita billing rates that are used to recover costs from the contract jurisdictions in relation to their police service's use. The estimated RCMP Program annual per capita billing rates for Fiscal Year 2027-28 are:

- **National Recruiting Program (NRP):** \$2,721 per capita.
- **Cadet Training Program (CTP):** \$6,759 per capita.
- **Police Dog Services Training Centre (PDSTC):** \$76,672 per capita.
- **Body-Worn Camera (BWC):** \$3,057 per capita.
- **Accommodation Program Charge (APC):** The Plan on accommodations is quite different than the Plans for Recruiting, Cadet Training at Depot and PDSTC. It consists of a national summary and analysis of the individual accommodations plans that are approved bilaterally with each PT.

The RCMP will also implement national IM/IT rate(s) starting in FY 2027-28 which will encompass expenditures related to operational systems projects that will be supported through annual MYP(s). Further details can be found in sub-section 5.2 of this document.

Additional details outlining budgetary considerations, infrastructure and equipment plans, the methodology used to estimate the per capita rate, how the cost recovery will be processed and any other relevant information including future forecasts can be found in the individual Plans.

SECTION 1 - HUMAN RESOURCES

1.1 Annex A – Authorized Strength

In accordance with Article 5 of the Companion Document, the number of positions noted in Annex “A” is also known as “authorized strength”. Authorized strength is the benchmark information used by the Municipality when reporting to the public, or Treasury Boards, on the size of the Service and/or Divisional/Regional administration.

1.2 Resource Requests

1.2.1 Summary of Personnel Growth Assigned to the Municipal Service – Fiscal Year 2027-28 and Beyond

Police Service Agreement	Allocation	Category of Employee	2026-27*	2027-28	2028-29	2029-30	2030-31	2031-32
		Rank/Group & Level (if available)						
MPSA "E" Division	Contract Policing	RM	11.30	11.30	14.30	20.30	20.30	20.30
		S/Cst	0	0	0	0	0	0
		CM	0	0	0	0	0	0
		PSE	2	2	2	2	2	2

*Growth is ‘approved in principle’ by the contract partner for the 2027-28 Fiscal Year.

The anticipated salary costs can be found in Table 2, Standard Object 01.

1.3 Regular Member Pay Raises

The non-contractual estimate of 3.5% per year, that was previously acknowledged by CMC will continue to be included in the MYFPs for planning purposes. Negotiated salary increases or those imposed through third party arbitration could result in increases below or above the planning rate. Given that the National Police Federation has access to binding arbitration (in the absence of a negotiated settlement), there is inherent uncertainty in projecting future pay increases. As such, should contract partners wish to build contingencies into their planning figures to mitigate potential fluctuations in negotiated rates or the possibility of arbitration, they are encouraged to do so. Understanding that the current collective agreement expired on March 31, 2025, contract partners should also consider including funds for retroactive salary adjustments that will apply once the new collective agreement is signed.

1.4 Reservist Utilization

The number of reservists can be found in the Table 2, Standard Object 1 (Personnel), Line Object 501194 (Regular Time – Reservists) to mitigate RM pressures, if applicable.

1.5 Public Service Employees (PSE's)

Public Service Employees (PSEs) supporting Municipal Policing are mostly represented by Public Service Alliance of Canada (PSAC), and the collective agreement expired June 20, 2025. An estimated pay increase of 2.5% per year has been included in the MYFP and can be found in Table 5 if applicable.

SECTION 2 - ACCOMMODATION

Table 4 (if applicable) of the accompanying financial documentation includes the estimates for Town of Comox accommodation costs. A five-year Plan grouped according to the following:

- Direct Operating Costs such as Utilities, Payment in Lieu of Taxes, Repair of Buildings & Works and Contracted Services
- Occupancy Charge

SECTION 3 – EQUIPMENT

3.1 Criminal Operations

3.1.1 Portable Ballistic Shields (PBS)

The RCMP is continuing to work through the procurement process. A Statement of Requirements is in place, and a Request for Standing Offer is underway. The National Policing Assets Program is currently working with Divisional Criminal Operations to coordinate an implementation plan based on operational demands and priorities which will be sent to the Divisional Material Managers when complete.

Although roll out is planned for FYs 2026-27 to 2028-29 (3 FYs), the schedule will be dictated by vendor production capability, lot testing, timing and operational demand/priority.

The cost for PBS is estimated at \$20,000 per item multiplied by a recommended two PBS per detachment.

The anticipated cost for PBS is \$20,000 in 2026/27 and \$20,000 in 2027/28. Included costs can be found in Table 2, Standard Object 7 (Utilities, Materials and Supplies), CEG 540 (Post Budget Expenditures)

3.1.2 Pistol Modernization

On March 16, 2026, the RCMP has awarded a contract for the Glock 45 MOS 7 Duty Pistol that will come as a bundle with a Red Dot Sight, Weapon Light, three Magazines, three Pistol Grip Sizing Components, Magazine Butt Plate Lanyard Loop attachments, General Duty Holster and a Pistol Carrying Case.

It is anticipated that all 22,000 pistols will be delivered by Summer 2028. Delivery of the first 12,000 pistols to the National Armourer for fit up prior to being distributed to the divisions is expected in the initial year of the contract award. Distribution to divisions will be proportional based on the percentage of front-line members in each division identified by the job code and divisional training plan.

The estimated cost is \$1,760 per officer, consisting of \$1,315 for equipment plus \$445 for training. A mandatory four-day training package is under development and will include classroom instruction, equipment familiarization, practical training and a half-day Annual Firearms Qualification (AFQ). Training schedules will be established locally.

The anticipated cost for Pistol Modernization is one per member with deployment currently scheduled for 25% in 2026/27, 50% in 2027/28 and 25% in 2028/29. Total cost for Comox is estimated to be as follows:

Fiscal Year	2026/27	2027/28	2028/29
Estimated Costs	\$5,481	\$10,735	\$6,721

Included costs can be found in Table 2, Standard Object 9 (Machinery & Equipment), CEG 480 (Firearms and Ammunition).

3.1.3 National Tactical Support Group Program (NTSGP) Equipment

The NTSG Program continues to actively work on modernizing the Tactical Support Group (TSG) uniform and protective equipment through several procurement projects. The personal protective equipment currently issued to TSG members is outdated and no longer compatible for current public order enforcement standards. Modernization will have significant cost implications due to the number of items that urgently need updating and the quantities required to equip the approximate 950 TSG members in the RCMP. Current per-member costs for TSG are approximately \$8,720 and are forecast to increase to approximately \$18,000 when this initiative is fully implemented, resulting in an estimated incremental cost of \$9,280 per member. Standing Offers (SO) are now available to TSG members for several enhanced sustainability items and can be considered as part of ongoing costs. The NTSG Program continues to work with RCMP Procurement to have additional SOs put in place for various other pieces of equipment during FYs 2026-27 and 2027-28. Costs for these items will be made available to the divisions when they are known.

At this time, there are no budgeted costs for the municipalities of B.C.

3.2 Informatics Equipment

3.2.1 Digital Forensic Access Tools (DFAT) Licenses:

The RCMP uses state-of-the-art technological tools in support of forensic investigations. To access tools that allow for the forensically-sound examination and creation of reports for disclosure, licenses are required to access the DFAT tools. Shared Services Canada has provided licenses to the RCMP at no cost over the past several years; however, the associated costs have been transferred to the RCMP. Divisions have been advised to confirm their actual license requirements and identify the appropriate costs in their MYFP for cost recovery beginning in FY 2026–27 and ongoing.

Included costs can be found in Table 2, Standard Object 9 (Machinery & Equipment), CEG 860 (Investigational Equipment).

3.3 Air Services

3.3.1 Air Services Modernization

This section is not applicable to the municipalities of B.C.

3.3.2 Remote Piloted Aircraft Systems (RPAS)

Work continues to develop national standards, oversight, and an efficient procurement strategy for the RPAS program. Options for the acquisition of a system to track and manage the RCMP's 1,000+ RPAS assets is being explored in conjunction with the development of the national standards and oversight.

Consultations will be taking place with each division to plan and forecast investment in their Divisional RPAS program over the next three to five years, but at this point, it is still very early in the process and cost estimates and timelines are currently unavailable. Accordingly, impacted divisions are not required to identify costs applicable to their individual jurisdiction in the narrative and Financial Tables.

3.4 Police Vehicles

3.4.1 General Duty

Police vehicles are subject to an evergreen cycle requiring regular replacement. E Division has taken a measured approach to extend the viable life cycle of police vehicles. Typical lifecycles of vehicles are 5 years. E Division has adopted a 5-8 year cycle with a custom approach from Fleet Management to regularly monitor the condition of aging vehicles. Also, growth in contract positions (especially RMs) affects vehicle acquisition. These effects are currently being calculated by Fleet Management and will be included when available.

Fiscal Year	2026/27	2027/28	2028/29	2029/30	2030/39	2031/32
Average Cost	\$78,000	\$81,000	\$84,000	\$87,000	\$90,000	\$93,000

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

Included costs can be found in Table 2, Standard Object 9 (Machinery & Equipment), CEG 810 (Vehicles) and Table 2, Standard Object 9 (Machinery & Equipment), CEG 441 (Vehicle Changeovers).

SECTION 4 – DIVISIONAL ADMINISTRATION AND OTHER OPERATIONAL EXPENDITURES

4.1 Draft One Divisional Roll-Out

Draft One is an add-on AI feature within Axon DEMS that generates draft narratives from transcripts of digital evidence with audio (i.e., body-worn video). Division-wide rollout of Draft One is proposed to streamline report writing and expedite the disclosure process for E Division. Currently, members dedicate significant time to compiling evidence from multiple sources, contributing to a substantial administrative burden. A recent Draft One pilot project demonstrated positive results, with members reporting time savings of 10-60 minutes per report and no significant concerns raised by the BC Prosecution Service regarding report quality. The intent is to first roll this tool out across E Division as part of the remaining Body-Worn Camera (BWC) deployment, followed by a phased approach to retroactively deploy Draft One to detachments already utilizing BWC and DEMS.

SECTION 5 – SPECIAL PROJECTS AND INITIATIVES

5.1 Emergency Response Team (ERT)

5.1.1 ERT Modernization

Efforts continue to ensure the expectations of the Critical Incident Program (CIP) Resource Modernization National Operational Standard (NOS) are being met. Benchmarks include the conversion of part-time ERT members to full-time and the requirement for each ERT to have a minimum of 12 full-time ERT members by March 31, 2026, 15 full-time members by March 31, 2027, and 18 full-time members by March 31, 2028. To date, 10 out of 13 divisions have already met the 12 full-time ERT member benchmark, four divisions no longer have any part-time ERT members and 45 part-time ERT members still to be converted to full-time.

The estimated cost is \$200,000 per new full-time ERT member (dependant on the rank structure and should be costed locally).

“E” Division does not anticipate any costs to the municipalities in B.C. for FYs 2027-28 to 2031-32 (5 FYs).

5.1.2 Armoured Skid Steers

In September 2025, the Armoured Skid Steer was approved by the Uniform, Equipment and Asset Council (UEAC) to proceed to the investment planning phase as a mandatory vehicle for ERTs that require enhanced protection when responding to critical incidents. This decision was made based on the information contained in the initial submission below which revealed significant gaps and serious officer safety risks that required urgent action.

Anticipated initial delivery to impacted divisions is estimated to occur in FY 2027/28, however, the RCMP is unable to project a detailed delivery schedule until a contract award is completed.

“E” Division does not anticipate any costs to the municipalities in B.C. for FYs 2027-28 to 2031-32 (5 FYs).

5.1.3 ERT Vision Enhancement Device

The ERT Vision Enhancement Device will incorporate existing Night Vision (NV) capabilities with a Thermal Imaging (TI) device with advanced technology into one unit. It will improve the safety of ERT members when deployed to emergency incidents. The procurement of the new improved vision enhancement devices for ERT members will reduce some of the capability deficiencies or gaps in low-light situations. The total estimated cost is \$ 19,400 per device with an estimated 230 devices being allocated to Contract Policing. A Standing Offer was awarded in FY 2025-26 for the Thermoteknix ClipIR-12B System Thermal Imaging Device, and this item will be rolled out over 5 FYs (2025-26 to 2029-30).

“E” Division does not anticipate any costs to the municipalities in B.C. for FYs 2027-28 to 2031-32 (5 FYs).

5.2 Information Management/Information Technology (IM/IT) Projects and Initiatives

As part of the RCMP's Digital Policing Strategy, known as "The Connected RCMP", the RCMP is focused on ensuring the organization has the right technology required to deal with the digital era's impacts on policing. This technology needs to be delivered quickly and in a way that meets the needs of citizens, businesses, partners, and RCMP employees. Since 2019, work has been done to define a future digital operating environment to make the RCMP a more data-driven and automation-enabled police force and advance the capabilities and efficiency of front-line policing through four target operating environments: improved situational awareness, advanced analytics, workflow automation, and partner and citizen engagement.

The RCMP's Digital Policing Strategy provides an overarching roadmap for the RCMP and the IM/IT projects and initiatives identified below that fall under the umbrella of the Digital Policing Strategy will result in costs being incurred by the contract partners no earlier than FY 2027-28

Discussions are ongoing regarding the development of a national rate(s) which will encompass expenditures related to current (CIIDS) and future operational systems (detailed below). Final details, including proposed recovery rate, will be outlined in a Multi-Year Plan(s) (MYP) delivered in the coming months. The RCMP is currently targeting implementation starting in FY 2027-28. CMC will continue to be consulted on the development and implementation of this rate.

5.2.1 Computer Aided Dispatch Next Generation (CAD NG)

The RCMP is currently working on the Computer Aided Dispatch Next Generation (CAD NG) project, which will oversee the update/replacement of the RCMP's Computerized Integrated Information and Dispatch System (CIIDS). Although subject to change until a contract is awarded, the RCMP is currently targeting implementation of the system through a phased deployment starting in FY 2029-30 with a proposed project completion in late FY 2030-31.

5.2.2 Electronic Major Case Management (eMCM)

DOES NOT APPLY TO "E" DIVISION

The RCMP is looking at maximizing the effectiveness and efficiency of RCMP business and police operations through the national implementation of a new eMCM solution. A contract was awarded to Xanalis in March 2020 for the implementation of their Commercial Off the Shelf (COTS) software solution called "PowerCase". The planning and design phases have been completed, and various risks continue to be monitored in relation to equipment, configuration, and testing.

It is anticipated that the Final Release will be delivered in early Summer 2026. At this time, the RCMP will conduct internal testing of the full solution which will require end-user validation of functional and usability requirements as well as a formal Quality Control and Security (QCS) audit of performance, resilience and compliance with RCMP Information Management standards. Upon successful completion of testing, implementation will commence with the first pilot scheduled for J Division in September 2027

which will provide real-time validation and success prior to the national roll-out. The national roll-out will take approximately 6 months and is expected to start in October 2027 and end in March 2028.

5.2.3 Status and Messaging Model (SAMM) Replacement (Bell CAD Mobile (BCM))

The BCM Project, which is intended to replace the Status and Messaging Model (SAMM) (the mobile component of CIIDS) is nearly complete. BCM was deployed nationally in January 2026, and all divisions currently have access. SAMM has been decommissioned and the project is on target to close in July 2026. BCM is an interim solution until the CAD NG project is implemented.

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

The roll-out of the Team Awareness Kit (TAK) software suite to all officers has been completed. This suite consists of the ATAK software used on RCMP issued smart phones and tablets for front line responders, and the WinTAK software designed for use on RCMP desktops and tablets for the command-and-control component of the incidents. Although the BFT suite of applications are currently available at no charge, the adoption of this kit will result in additional costs which includes the purchase and licensing of servers, purchasing of new hardware (smart phones and tablets), airtime service fees, etc.

The BFT Enhancement (BFTE) Project has been approved and will proceed in two stages. It will focus on interoperability with both internal and external partners and securing a Vendor Support Contract with a third-party vendor for the development and maintenance support for the initiative.

The National BFT program will be supporting a pilot at the FIFA World Cup 2026, which will center on achieving interoperability with local municipal policing agencies on a RCMP controlled TAK. The programming process and outcome will aid in the development and deployment of the BFTE national solution.

The RFP for a Vendor Support Contract is currently planned to start in FY 2026-27. As an initial step, the project team has begun drafting detailed business and technical requirements. The interoperability is anticipated for a summer 2026 development and a fall 2026 deployment. Stage 2 for support and maintenance is expected to start in Fall 2026, and the whole project should be closed by FY 2029-30.

5.3 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 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 to implement the following strategic transformations:

- **Corporate System Modernization (S4 - SAP) Update:** The RCMP is required to modernize its business model for financial management (FM) in order to ensure better financial service delivery to RCMP Programs and to be consistent with Government of Canada wide standards. The SAP update project has two release dates, April 2027 and 2028, which are required to update the system to the next generation to maintain functionality.

- Member Pay System/HR System Modernization (Dayforce) Update:** The current Member Pay system is supported under contract until December 2027. Public Services and Procurement Canada (PSPC) received a verbal commitment from the vendor to support the system until March 2029 and is working to extend the contract to further examine the feasibility of Dayforce as the replacement pay-system solution by December 2027. The transition to a new pay solution will ensure end-to-end testing and provide some contingency time before MPS is no longer supported. A dedicated team from the RCMP is also working with PSPC and Ernst & Young (EY) / Dayforce consultants to ensure the best outcome for members. The fit-gap analysis that was completed in January 2025 determined that Dayforce met 95.6% of the RCMP's critical-to-pay functional and technical aspects, specific to RCMP Regular and Civilian Members only. PSPC is working with the RCMP on a proposal to onboard the whole of the RCMP (Members and PSEs) on to Dayforce as part of an early deployment (mid-to-late 2029). Dayforce would replace both the RCMP Member Pay System and the RCMP Human Resources Management Information System (HRMIS). This proposal is still under discussion at senior levels and requires both SEC and PSPC approval.

The RCMP will continue to engage and communicate its plans for system modernization and the associated business transformation with Contract Partners and stakeholders to ensure the alignment of strategic priorities; however, at this point, divisions are not required to identify costs in the narrative and Financial Tables.

5.4 Uniform Modernization (New Uniform)

As part of an ongoing effort to modernize operational uniforms, the RCMP is looking at new uniform articles that better meet the unique needs of its mandate, operational requirements, and considerations related to a diverse workforce.

The anticipated costs for Uniform Modernization for fiscal years 2027/28 to 2031/32 are included and can be found in Table 2, Standard Object 7 (Utilities, Material and Supplies), CEG 510 (Clothing and Kit).

5.4.1 Inclusive Respirator

In 2020, the RCMP began to explore the development of new respirator options for frontline officers who have facial hair for religious, cultural, medical, and/or gender identity reasons. The development of the respirator has been completed and is awaiting necessary certifications for operational use. This initiative is being led by the Occupational Health and Safety branch.

5.5 Crypto Currency:

Crypto Currency, 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. 65% of RCMP Crypto Currency files are fraud complaints which fall under the Contract Policing mandate, which represents a growing crisis that requires urgent attention.

Crypto Currency is a technical subject matter that is highly susceptible to loss, which requires specific expertise to properly understand and manipulate. With a current market capitalization of approximately \$ 2.35 Trillion (February 2026), and an increase in global accessibility, an increase of Crypto Currency in criminal investigations has been observed. Failure to ensure proper mechanisms and support are in place for the investigation and subsequent search and seizure of evidence, puts the RCMP at risk of financial liability, creating negative case law, and loss of reputation. Dedicating resource(s) to oversee operations

will ensure investigators have access to the knowledge and skills necessary to safely manage the inherent risks associated with the technology and will increase opportunities for illicit asset recovery and forfeiture.

RCMP is exploring methods that Contract Partners may use to increase RCMP capacity to investigate Crypto Currency-enabled crime. Further discussions between divisions, contract partners and the RCMP Program are required to determine how this initiative best fits each jurisdiction. CMC will be updated as this initiative is further developed but, at this point, divisions are not required to identify costs applicable to their individual jurisdiction in the narrative and Financial Tables.

SECTION 6 – OTHER

6.1 General Inflation Rate

Aside from the pay increase noted separately and certain policy controlled CEG's the general inflation rate used in the MYFP is 2% for 2027/28 as per the BC Consumer Price Index, reference date January 2026 released February 17, 2026. All subsequent years (2027/26 to 2030/31) are at 2% as per the Bank of Canada target outlook for inflation in the medium term.

6.2 Direct Cost Deductions

The following are cost categories that are deducted from the Total Direct Cost incurred for each municipality:

- A. Non-billable costs are credited from municipal billings, and paid by the Federal Government:
 - CEGs 40 & 41 - Transfer Allowances
 - CEGs 60 to 66 - Relocation Costs
 - CEG 160 - Legal Services
 - CEG 620 - Claims and Compensation Settlements

- B. Costs that are deducted from Direct Costs and included in Division Administration:
 - CEG 32 - Pay Members (Severance for death/medical & other discharges/layoff, Maternity and Parental allowances)
 - CEGs 200 to 202 - Health Services

6.3 Indirect Costs

With the exception of Member Pension, all costs below are charged on a per member FTE basis:

- Member Pension – 20.13% of pensionable cost element items. The Pension Panel will reconvene in 2026 to determine the next recommended rate effective. Apr. 1, 2027.
- Member Canada Pension Plan - \$4,711.20
- Member Employment Insurance - \$1,337.86
- Division Administration - \$48,200 (Please refer to Table 4).
- Body Worn Cameras - \$3,057.00
- A separate calculation is listed for Pension, EI and CPP with respect to Reservists and PSE's (see Table 5 if applicable)
- Other Indirect Costs:
 - Civilian Review and Complaints Commission (formerly PCC) - \$863.64
 - Legal Advisory Services - \$218.47
 - Enhanced Reporting & Accountability - \$122.45
 - Shared Services Canada (SSC) - \$721: SSC provides telecommunication and email services, networks, data centres, and servers to the RCMP. This rate is based on the historical costs for certain covered services. Units requesting additional services will be billed separately for those services
 - Training & Recruiting: Based on the rolling average of actual costs for the previous 3 fiscal years. For 2027/28, the per FTE rates are estimated at \$6,759.00 for the Cadet Training Program and \$2,721.00 for Recruiting.

- Police Dog Service (PDS) Training: Based on both the rolling average of actual costs for the previous 3 fiscal years and on established PDS teams in each contract jurisdiction. For 2027/28, the rate is estimated at \$76,672.00 per PDS team member FTE. For municipalities within the Lower Mainland District, this cost is included in the Integrated Teams budget projections.

6.4 Costs Billable at 100%

The following are some of the items that are billable at 100%:

- Accommodation costs (including occupancy charge) for municipal units in federally owned buildings
- PSEs Support staff costs (including backfills, overtime, pension, CPP, etc.)
- Furniture and fixtures
- House Furnishings
- Prisoner costs

6.5 One Time Costs

The following items which are included in the MYFP are considered to be one-time, non-recurring costs. Applicable costs can be found in their relevant section.

- Portable Ballistic Shields (Section 3.1.1)
- Pistol Modernization (Section 3.1.2)

SECTION 7 – FINANCIAL SUMMARY AND PROJECTIONS

The following Tables provide a financial summary for Comox Municipality. This summary will include the year-end final reconciliation for 2024/25, the pre-final for 2025/26, the budget for 2026/27 and the five years on which this MYFP is based (2027/28 to 2031/32). Forecasts are identified in both 100% and the applicable contract rate.

TABLE 1 – Fiscal 2027-28 Summary

Table 1

Comox	
FISCAL YEAR - 2027-28	
	<u>Municipal</u>
	<u>Cost</u>
Contract Strength - FTE	11.30
Per Capita 100%	\$ 266,472
Contract Cost (Excludes OT)	\$ 3,011,134
Overtime (includes Reservists)	\$ 95,000
Total Policing Cost 100% Per Capita & Overtime	\$ 3,106,134
Total Policing Cost 70% Per Capita & Overtime	\$ 2,174,294
Specialized Police Services - Real Time Intelligence Centre	\$ -
Prisoner Guard / KOP Estimate @ 100%	\$ -
Accommodation Estimate @ 100%	\$ 85,644
Public Service Support Staff Estimate @ 100%	\$ 173,495
Annual Payments per Settlement Agreement	
Green Timbers	\$ 5,453
Severance (Earned Retirement Benefit Payment)	\$ 12,115
Total Municipal Cost for 2027/28	\$ 2,451,000

TABLE 2 – RCMP Municipal Under Policing Cost – Five Year Forecast

Total of All Detachments 2027/28 to 2031/32 Fiscal Estimates	MuniUnder 24/25 Final 470.65 386.00	MuniUnder 25/26 Pre-Final 477.65 369.08	MuniUnder 26/27 Budget 484.65 484.65	MuniUnder 27/28 Estimate 486.65 486.65	MuniUnder 28/29 Estimate 495.65 495.65	MuniUnder 29/30 Estimate 502.65 502.65	MuniUnder 30/31 Estimate 509.30 509.30	MuniUnder 31/32 Estimate 510.30 510.30
CONTRACT STRENGTH UTILIZATION								
COST ELEMENT GROUP (CEG)								
STANDARD OBJ. 01 - PERSONNEL								
CEG 10 - REGULAR PAY P/S	1,125,876	951,843	-	-	-	-	-	-
CEG 11 - OVERTIME P/S	30,922	62,755	-	-	-	-	-	-
RCMP PAY CEG 30	-	-	-	-	-	-	-	-
CE 500110 - REGULAR PAY	43,038,058	42,065,137	60,542,960	62,952,240	66,354,814	69,712,577	73,192,412	75,913,003
CE 500112 - RETROACTIVE PAY	1,176,641.3	-	-	-	-	-	-	-
CE 500113 - ACTING PAY	90,652	186,622	160,250	165,860	171,670	177,680	183,900	190,340
CE 500114 - SERVICE PAY	998,324	996,002	1,168,000	1,213,900	1,279,600	1,343,100	1,408,500	1,460,700
CE 500117 - SHIFT DIFFERENTIAL	691,605	663,079	1,058,500	1,100,100	1,159,700	1,217,200	1,276,500	1,323,800
CE 500158 - TRANSFER ALLOW. INTRA (Credit Item) formerly CEG 40	283,078	184,549	-	-	-	-	-	-
CE 500159 - TRANSFER ALLOW. INTER (Credit Item) formerly CEG 41	33,811	42,059	-	-	-	-	-	-
CE 500164 - SENIOR CST ALLOWANCE	458,205	492,995	767,750	797,900	841,100	882,830	925,820	960,110
CE 501127 - RETRO PAY - PRIOR YEAR	1,567,244	-	-	-	-	-	-	-
CE 502103 - OPERATIONAL CLOTHING ALLOWANCE	49,500	45,072	53,220	53,440	54,430	55,200	55,930	56,040
MISC. CE's incl. under CEG 30	-	45,072	517,348	635,810	661,994	688,315	715,508	740,962
CEG 30 - TOTAL RCMP PAY	50,125,054	45,308,518	64,268,029	66,919,250	70,523,308	74,076,902	77,758,569	80,644,955
CEG 31 - OVERTIME - MEMBERS	7,435,508	7,018,044	5,844,996	5,898,970	6,121,470	6,350,970	6,588,720	6,828,060
CEG 32 - PAY - MEMBERS (POLICY CONTROLLED)	580,103	530,576	-	-	-	-	-	-
TOTAL STANDARD OBJ. 01 - PERSONNEL	59,297,719	54,105,587	70,113,025	72,818,220	76,644,778	80,427,872	84,347,289	87,473,015
STANDARD OBJ. 02- TRANSPORT & TELECOM								
CEG 50 - TRAVEL	501,822	414,640	377,700	386,840	401,870	415,700	429,620	439,070
CEG 51 - TRAVEL ADVANCES	-	-	-	-	-	-	-	-
CEG 52 - TRAINING TRAVEL (DCCEG)	511,157	500,788	590,830	605,130	628,650	650,280	672,060	686,850
CEG 53 - TRAINING TRAVEL (POST)	108,660	124,014	192,640	197,300	204,970	212,020	219,120	223,940
CEG 54 - IPA & FSD TRAVEL	-	-	-	-	-	-	-	-
CEG 55 - CENTRALIZED TRAINING TRAVEL	-	-	-	-	-	-	-	-
CEG's 60 - 66 TRANSFER COSTS	1,433,578	1,303,169	-	-	-	-	-	-
CEG 70 - FREIGHT, POSTAGE, ETC.	100,322	118,502	122,270	124,720	127,210	129,750	132,350	135,000
CEG 100 - TELEPHONE SERVICES (DCCEG)	155,159	83,506	103,598	91,205	93,002	94,841	96,725	96,725
CEG 101 - TELEPHONE SERVICES (POST)	-	-	-	-	-	-	-	-
CEG 140 - COMPUTER COMM SERVICES	-	-	-	-	-	-	-	-
TOTAL STANDARD OBJ. 02- TRANSPORT & TELECOM	2,810,699	2,544,619	1,387,038	1,405,195	1,455,702	1,502,591	1,549,875	1,581,585
STANDARD OBJ. 03 - INFORMATION								
CEG 120 - ADVERTISING	-	-	2,900	3,000	3,100	3,200	3,300	3,400
CEG 130 - PUBLICATIONS SERVICES	16,621	15,522	3,520	3,630	3,750	3,870	3,990	4,120
TOTAL STANDARD OBJ. 03 - INFORMATION	16,621	15,522	6,420	6,630	6,850	7,070	7,290	7,520
STANDARD OBJ. 04 - PROF & SPEC SVCS								
CEG 160 - LEGAL SERVICES	623,591	479,570	-	-	-	-	-	-
CEG 170 - CONTRACTED SERVICES	775,712	674,023	-	-	-	-	-	-
CEG 171 - CONTRACTED SERVICES	199	2,481	-	-	-	-	-	-
CEG 190 - TRAINING & SEMINARS (DCCEG)	1,589,555	1,240,266	1,931,582	2,026,412	2,336,920	2,491,361	2,568,373	2,568,373
CEG 191 - TRAINING & SEMINARS (POST)	73,384	64,434	45,150	46,240	48,040	49,690	51,350	52,480
CEG 192 - OFFICIAL LANGUAGE TRAINING	-	-	-	-	-	-	-	-
CEG 200 - HEALTH SERVICES MEMBERS	-	-	-	-	-	-	-	-
CEG 201 - HEALTH SERVICES - OTHERS	-	12	-	-	-	-	-	-
CEG 202 - HEALTH SERVICES - PENSIONERS	-	-	-	-	-	-	-	-
CEG 210 - PROTECTION SERVICES	-	-	-	-	-	-	-	-
CEG 213 - CORPS OF COMMISSIONAIRES	1,297,112	1,296,138	-	-	-	-	-	-
CEG 218 - CONTAMINATED SITES	-	47,275	-	-	-	-	-	-
CEG 219 - PROFESSIONAL SERVICES	568,539	795,582	513,300	525,700	546,100	564,900	583,800	596,600
CEG 220 - OTHER SERVICES	46,425	39,291	44,420	45,310	46,220	47,140	48,080	49,040
CEG 221 - OTHER SERVICES IM/IT	1,038,827	1,003,273	1,310,666	1,250,409	1,296,568	1,345,156	1,396,320	1,396,320
CEG 223 - RADIO COMMUNICATION SYSTEMS	433,273	463,967	496,364	560,159	581,601	603,922	627,160	627,160
CEG 228 - CADC SPENDING OF PROCEEDS	-	-	-	-	-	-	-	-
CEG 229 - CADC ALLOCATED (Credit Item)	(8,090)	(8,730)	-	-	-	-	-	-
CEG 230 - DIV FUND TRANSFER	-	-	-	-	-	-	-	-
CEG 231 - DCM FUND TRANSFER	-	-	-	-	-	-	-	-
CEG 232 - O&M OPERATIONAL CONTINGENCY	-	-	-	-	-	-	-	-
CEG 233 - CORPORATE CONTINGENCY	-	-	-	-	-	-	-	-
TOTAL STANDARD OBJ. 04 - PROF & SPEC SVCS	6,438,527	6,097,581	4,341,482	4,454,230	4,855,449	5,102,169	5,275,083	5,289,973
STANDARD OBJ. 05 - RENTALS								
CEG 240 - RENTAL-LAND,BLDG & WORKS (DCCEG)	1,778	1,811	-	-	-	-	-	-
CEG 241 - RENTAL-LAND,BLDG & WORKS (POST)	7,381	4,651	19,670	20,150	20,930	21,650	22,380	22,870
CEG 250 - RENTAL COMM. EQUIP (DCCEG)	542	34	1,192	37	39	41	43	44
CEG 251 - RENTAL COMM. EQUIP (POST)	-	-	-	-	-	-	-	-
CEG 258 - RENTAL MOTORIZED VEHICLES	-	32	5,560	5,670	5,780	5,900	6,020	6,140
CEG 260 - RENTAL OF CONVEYANCE	-	-	-	-	-	-	-	-
CEG 261 - LEASING OF AIRCRAFT	-	-	-	-	-	-	-	-
CEG 265 - LEASED VEHICLES	-	-	-	-	-	-	-	-
CEG 280 - RENTAL COMPUTER EQUIP	16,813	25,392	188,370	279,875	284,189	288,918	293,761	293,762
CEG 290 - RENTAL - OTHER	45,203	37,223	53,260	54,330	55,420	56,530	57,660	58,810
TOTAL STANDARD OBJ. 05 - RENTALS	71,717	69,143	268,052	360,062	366,358	373,039	379,864	381,626

Total of All Detachments 2027/28 to 2031/32 Fiscal Estimates	MuniUnder 24/25 Final 470.65	MuniUnder 25/26 Pre-Final 477.65	MuniUnder 26/27 Budget 484.65	MuniUnder 27/28 Estimate 486.65	MuniUnder 28/29 Estimate 495.65	MuniUnder 29/30 Estimate 502.65	MuniUnder 30/31 Estimate 509.30	MuniUnder 31/32 Estimate 510.30
CONTRACT STRENGTH UTILIZATION	386.00	369.08	484.65	486.65	495.65	502.65	509.30	510.30
COST ELEMENT GROUP (CEG)								

PER CAPITA CALCULATIONS								
DIRECT COSTS	76,470,577	71,297,079	87,065,812	89,372,273	94,070,489	98,241,288	102,671,253	106,052,317
Less: PS CEG's 10 - 14	1,157,055	1,021,840	-	-	-	-	-	-
Less: CEG 21 & CEG 22 (TCE / PSE)	219,034	253,633	305,900	316,600	327,700	339,200	351,100	363,400
Less: OT CEG 31	7,435,508	7,018,044	5,844,996	5,898,970	6,121,470	6,350,970	6,588,720	6,828,060
Less: Property CEG's	1,079,082	1,017,623	-	-	-	-	-	-
Less: Other Adjustments.	1,305,407	1,367,281	-	-	-	-	-	-
Total Direct Costs for Billing Purposes	\$ 65,274,490	\$ 60,618,658	\$ 80,914,916	\$ 83,156,703	\$ 87,621,319	\$ 91,551,118	\$ 95,731,433	\$ 98,860,857
Total Indirects for Billing Purposes	33,935,159	32,077,830	47,276,976	46,537,388	48,530,622	50,250,669	52,344,004	53,832,783
Less: Reservists, PDSTC	201,295	77,297	14,631	15,620	16,012	16,413	16,825	17,246
Total Indirect Costs for Billing Purposes	\$ 33,733,863	\$ 32,000,533	\$ 47,262,346	\$ 46,521,768	\$ 48,514,611	\$ 50,234,256	\$ 52,327,179	\$ 53,815,537
Total Direct and Indirect Costs for Billing Purposes	\$ 99,008,353	\$ 92,619,190	\$ 128,177,261	\$ 129,678,472	\$ 136,135,929	\$ 141,785,374	\$ 148,058,612	\$ 152,676,393
TOTAL COSTS FOR BILLING PURPOSES	\$ 95,421,603	\$ 89,871,755	\$ 128,177,261	\$ 129,678,472	\$ 136,135,929	\$ 141,785,374	\$ 148,058,612	\$ 152,676,393
PER CAPITA @ 100%	\$ 247,206	\$ 243,504	\$ 264,474	\$ 266,472	\$ 274,661	\$ 282,076	\$ 290,710	\$ 299,189
PER CAPITA @ 70%	\$ 173,044	\$ 170,453	\$ 185,132	\$ 186,530	\$ 192,263	\$ 197,453	\$ 203,497	\$ 209,432

COLOUR LEGEND

- Red = Post Budget CEGs controlled by Unit Commander
- Black = Division Controlled CEG (DCCEG)
- Blue lettering = Standard Object (SO)
- Grey = Items not included in Per Capita Calculation.
- Olive = not included in Per Capita but billable at 100%.
- CEG's credited to Direct Costs

TABLE 3 – Division Administration

Division Administration
Core Administration, Payment in Lieu of Leave, Health Services, Special Leave
2025-26 FORECAST

	P11
	2025/26
Cost Category	
Core Administration	12,151
Payment in Lieu of Leave	869
Health Services	7,564
Special Leave	25,416
Total Per Capita Divisional Administration	46,000
Cost Category as a % of Total Divisional Administration	
Core Administration	26%
Payment in Lieu of Leave	2%
Health Services	16%
Special Leave	55%
Total Divisional Administration	100%

	2025/26
Reference Information	
Previous 5 Year Forecast	50,316
Current 5 Year Forecast	46,000
Change in Forecast (= current minus previous forecast)	(4,316)
Incremental change by FY (Current year)	

	2025/26
Variables (Growth)	
Personnel	1.035
O&M	1.035
Mat/Pat	1.035
Pay in Lieu of Leave	1.035
Medical Leave, Gradual Return to Work, Other LWP	1.035
Health Services Costs	1.070

	YR0	YR1	YR2	YR3	YR4	YR5
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	12,467	12,730	12,818	13,265	13,728	14,207
	969	1,014	1,061	1,114	1,170	1,229
	7,749	7,891	8,021	8,181	8,345	8,511
	26,308	26,594	27,420	27,670	28,535	29,400
	47,500	48,200	49,300	50,200	51,800	53,300
	26%	26%	26%	26%	27%	27%
	2%	2%	2%	2%	2%	2%
	16%	16%	16%	16%	16%	16%
	55%	55%	56%	55%	55%	55%
	100%	100%	100%	100%	100%	100%

	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	52,762	54,866	56,741	59,224	61,597	-
	47,500	48,200	49,300	50,200	51,800	53,300
	(5,252)	(6,666)	(7,441)	(9,024)	(9,797)	53,300
	1,500	700	1,100	900	1,600	1,500

	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
	1.035	1.035	1.035	1.035	1.035	1.035
	1.025	1.025	1.025	1.025	1.025	1.025
	1.035	1.035	1.035	1.035	1.035	1.035
	1.050	1.050	1.050	1.050	1.050	1.050
	1.035	1.035	1.035	1.035	1.035	1.035
	1.020	1.020	1.020	1.020	1.020	1.020

TABLE 4 – Accommodation (If Applicable)

**26/27 Municipal Contract Accommodation MYFP
as of March 31, 2026**

Town of Comox

Direct Operating Costs:

CEG	2023-24 FINAL	2024-25 FINAL	2025-26 P9 FORECAST	2026-27 ESTIMATE	2027-28 ESTIMATE	2028-29 ESTIMATE	2029-30 ESTIMATE	2030-31 ESTIMATE	2031-32 ESTIMATE
700170 Contracted Services - Real Property	38,912	37,539	31,794	36,971	38,080	39,223	40,400	41,612	42,860
700171 Contracted Services - Real Property - Unit Commande	-	36	-	-	-	-	-	-	-
700218 Contaminated Sites	-	-	-	-	-	-	-	-	-
700240 Rental of Buildings, Land & Works	1,741	1,778	1,805	1,860	1,915	1,973	2,032	2,093	2,156
700310 Repair of Buildings & Works	3,324	4,036	6,295	10,805	11,129	11,463	11,807	12,161	12,526
700311 Repair of Buildings & Works - Unit Commander Author	-	-	-	-	-	-	-	-	-
700400 Utilities	7,630	6,401	6,891	7,098	7,311	7,530	7,756	7,989	8,228
700592 Payment in Lieu of Taxes	6,842	7,522	7,956	8,195	8,440	8,694	8,954	9,223	9,500
Total O&M Charge	58,449	57,312	54,741	64,928	66,876	68,882	70,949	73,077	75,269

Occupancy Charge Calculation:

RCMP Municipal Contract EST	14.5	14.5	14.0	14.0	14.0	14.0	14.0	14.0	14.0
Municipal Employee EST	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Municipal EST (RM plus ME)	14.5	14.5	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Total EST in building (RM plus support)	138.5	140.5	143.0	143.0	143.0	143.0	143.0	143.0	143.0
Municipal percentage of total building EST	10.47%	10.32%	10.49%	10.49%	10.49%	10.49%	10.49%	10.49%	10.49%
Building Gross Interior Space (sq. m)	1,687.7	1,687.7	1,687.7	1,687.7	1,687.7	1,687.7	1,687.7	1,687.7	1,687.7
Prorated space charged to Municipal Contract	176.7	174.2	177.0	177.0	177.0	177.0	177.0	177.0	177.0
x Provincial rate per square meter	106.01	106.01	106.01	106.01	106.01	106.01	106.01	106.01	106.01
Occupancy Charge	18,732	18,464	18,768	18,768	18,768	18,768	18,768	18,768	18,768

Total Property Cost Estimates for Municipal Contract:

	77,181	75,776	73,509	83,696	85,644	87,650	89,717	91,845	94,037
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NOTES:

154,048

(1) Cycle 3 Occupancy Charge Rental Rate changed to \$106.01 effective April 1st, 2022

TABLE 5 – Public Service Employees (If applicable)

Comox			
Public Service Support Staff Estimate			

			<u>Municipal</u>
			<u>Cost</u>
Public Service Support Staff			2 - FTE
Estimated Salary (see below)			\$ 145,809
Pension	9.34%		13,619
CPP	\$ 4,711.20		9,422
EI	\$ 1,601.60		3,203
SSC	\$ 721.00		1,442
Total Indirect			\$ 27,686
Public Service Support Staff Estimate @ 100%			\$ 173,495

Quarterly Invoice			\$ 43,374
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<u>Salary Forecasted Estimate</u>			
CR04	\$ 66,509.84	-	-
CR05	\$ 72,904.42	2.00	145,809
AS01	\$ 74,419.60	-	-
AS02	\$ 79,883.75	-	-
Total Estimated Salary			\$ 145,809

Notes:

The current Collective Agreement is expiring on June 21, 2025.

Salary Estimate based on 2.5% increase from 2025 onwards.

Estimate does not include any back fill / casual positions.

APPENDIX A – List of Potential RCMP Policing Costs/Savings to RCMP "E" Division Municipalities

List of Potential RCMP Policing Costs/Savings to RCMP "E" Division Municipalities
As at May 31, 2026

APPENDIX A

Item	MYFP Section	Estimated Incremental Cost/Savings per FTE OR per Item @100%	Notes/Status	Area of Multi-Year Financial Plan (MYFP) Inclusion
*Cadet Training/Recruiting	6.3	\$5,980/FTE	Status: Ongoing monitoring of costs by CMC's Standing Committee. FY 2027/28 projected rates of \$6,759/FTE for Cadet Training and \$2,721/FTE for recruiting are included in the Municipal MYFP. Estimated incremental cost = \$9,480/FTE (\$6,759 + \$2,721) less \$3,500/FTE (rate under the 1992 MPSA & used for the 1st 3 yrs of 2012 MPSA) = \$5,980/FTE. Update: A review indicates that the value of the CRA has eroded and is lower than every provincial and territorial minimum wage as well as compensation offered to trainees at other Canadian police services. In order to address recruitment challenges, remain competitive and attract high caliber applicants, RCMP has increased the Cadet Recruitment Allowance (CRA) from \$525/week to the final Federal TB approved amount of \$1,000/week eff. April 1, 2026. The CRA is included in the Cadet Training Program rate. As the basis of the rate is a 3-year historical average, the impact of the proposed CRA increase to Contract Partners will be phased in over time. Given the prior year basis of the rate, no costs will be included until the year following implementation. One third of the impact will be included in the first year following implementation, with an additional one third in each of the following years, allowing time for financial planning purposes.	Yes, in MYFP. Next MYFP will have updated rates.
*Police Dogs Service Training (only applicable to Municipalities with police dogs)	6.3	\$76,672/team Member FTE	Status: Ongoing monitoring of costs by CMC's Standing Committee. Projected rate of \$76,672 per team Member FTE for FY 2027/28 is included in the Municipal MYFP. Update: The projected increase in cost is attributed to the need to increase training and modernize the training program to ensure industry leading content, standards and methods are provided to RCMP PDS teams. As well, new equipment for Dog Handlers (e.g. Night Vision Goggles), higher cost for the lease of training facility (e.g. Training facility in K Division leased at a minimal rate is no longer available, new training facility at a higher lease rate is required) etc. are contributing factors for the rise in cost.	Yes, in MYFP. Next MYFP will have updated rates.
*RCMP Members' Pay Increase	1.3	3.5%/annum	Status: Ongoing. The last pay settlement expired on Mar. 31/25. A non-contractual estimate of 3.5% has been included in the MYFPs for planning purposes, and this figure has been acknowledged by CMC. Negotiated salary increases or those imposed through third party arbitration could result in increases below or above the planning rate. Given that the National Police Federation (NPF) has access to binding arbitration (in the absence of a negotiated settlement) there is inherent uncertainty in projecting settlements. As such, should Contract Partners wish to build contingencies into their planning figures to mitigate potential fluctuations in negotiated rates or the possibility of arbitration, they are encouraged to do so. Update re 3rd round of Collective Bargaining. Majority of non-monetary items have been resolved, and the parties are now in the final phase of negotiation, which will address general economic increases and allowances. RCMP "E" Division will provide cost impact estimate as soon as the new rates are settled.	Yes, in MYFP. Estimate of 3.5% per year included.
RCMP PSEs' Pay Increase (impact mainly through Div. Admin.)	1.5	2.5%/annum	Status: Ongoing. Pay package expired on June 20/25. Majority of RCMP Public Service Employees (PSEs) are Public Service Alliance of Canada (PSAC) members. Impact to majority of RCMP municipalities on Div. Admin., with additional impact to municipalities that have PSEs. MYFP placeholder of 2.5% per year pay raise for periods after expiry. RCMP "E" Division will provide cost impact estimate as soon as the new rates are settled.	Yes, in MYFP. Estimate of 2.5% per year included.
Shared Services Canada (SSC)	6.3		Status: Ongoing monitoring of costs and service delivery. SSC created a dedicated support team for RCMP, to address backlogs and improve service delivery. To date, FY 2011/12 costs of telephones, computer/communication equipment etc. continue to be used for the per FTE cost calculation, as CMC demands for cost details such as basket of goods and costs allocation methodology. No incremental costs/savings can be identified at this time.	Yes, in MYFP. \$721 per FTE.
*Other Consolidated Services (cost allocated thru Div. Admin.) - internal within RCMP	Table 4		Status: Ongoing monitoring. Expenses in 3 Consolidated Services (Accounting Ops; Members' Compensation Service; NCO Promotions Unit) showed rising costs over the years. The Pandemic has accelerated the automation of some business processes towards paper free environment. CMC's Standing Committee continues to monitor costs to ensure funding for admin. functions does not have an adverse impact on frontline policing affordability. Update: The Members' payroll system in RCMP NHQ will eventually be replaced in the next few years. Ongoing monitoring of costs will be required to ensure contract partners continue to pay for the service and not any costs associated with infrastructure/equipment.	Yes, in MYFP. Next MYFP will have updated rates.
*Other Consolidated Services (cost allocated thru Div. Admin.) - external	Table 4		Status: Ongoing monitoring of expenses. 1) PSEs' Compensation Service centralized in Miramichi, NB in Sept/13; have been charged within Div. Admin. based on FY 2011/12 Actuals until FY 2014/15. Update: Ongoing monitoring req'd to ensure the potential replacement of the Federal Gov. Public Service Employees' payroll system (Phoenix) that provides payroll services to all federal gov. depts does not have financial impact on RCMP contract partners. 2) Eff. April 1/13 RCMP's in-house program, Employee Assistance Services, was discontinued; all RCMP Members & PSEs are now supported by Health Canada.	Yes, in MYFP. Next MYFP will have updated rates.
*National Operational Standard (NOS) on Police Backup	5.1		Status: Exploratory. New item brought forward via CMC Consultation Document dated Feb/26. RCMP Commissioner directed the development of a draft NOS aimed at addressing officer safety risks in relation to the police backup policy, for Senior Executive Committee's consideration and final approval by January 2027. Environmental scans conducted by RCMP confirmed challenges in relation to officer safety risks, i.e. gaps in resourcing, longer response times, and single officer incidents. The development of this NOS should address/revist: definition of reasonable backup; reasonable response times; oversight of backup plans; patrol and backup models; real-time operations models; resourcing and alternative service delivery models; differences in rural vs urban responses; and objective metrics for oversight and accountability. This initiative is in the early stages of development, therefore, no cost estimates are provided at this time.	Not included in MYFP projections.
Cybercrime	N/A		Status: Ongoing CMC discussions. Analysis was completed from info. gathering which will help to inform further development of the RCMP Cyber Operational Response Model on possible capacity building options. The National Integrated Operations Council (NIOC) Sub-Committee on cyber explored methods that contract partners may use in order to increase RCMP capacity to investigate cybercrime which may include creating dedicated investigative teams to respond to cybercrime outside of the scope of the Federal mandate. In Oct/24, it was anticipated that 135 RCMP National Cybercrime Solution (NCS) and 104 external Partner (Police Agency) users across Canada would be activated in FY 2024/25 but the implementation plan will depend on each Province & Territory and how they would like the RCMP to proceed in their Division.	Not included in MYFP projections.

Item	MYFP Section	Estimated Incremental Cost/Savings per FTE OR per Item @100%	Notes/Status	Area of Multi-Year Financial Plan (MYFP) Inclusion
*Emergency Response Team (ERT) Armoured Skid Steer (impact to ERT only)	5.1.2		Status: Procurement. New - Formerly known as Armoured Tactical Multi-Terrain Loader and originally proposed as optional equipment being mandatory & being prioritized for implementation. This is to fulfill RCMP's obligations under the Canada Labour Code as a risk mitigation for officer safety. Tactical Armoured Vehicle (TAV) and this skid steer will work in conjunction with each other and one is not intended to replace the other. While TAV is integral to conducting a safe approach and apprehension of the subjects of critical incidents, this smaller and more agile Armoured Skid Steer will be used to protect the operator and team once they exit the safety of the TAV to enter a structure during incidents such as hostage rescue situations. This change triggered the need for a northern evaluation. Northern Divisions have been consulted and feedback pending. Contract partners emphasized the need for regular updates throughout the procurement and approval process. Anticipated initial delivery is estimated to occur in FY 2027/28; a delivery schedule will be available upon completion of procurement contract.	N/A
Blue Force Tracking (BFT) formerly Android Team Awareness Kit (ATAK)	5.2.4		Status: Ongoing. 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 tested by the RCMP is called Android Team Awareness Kit (ATAK) which is an important part of this system. The Blue Force Tracking (BFT) Project Team has made the ATAK and Windows Team Awareness Kits (WintAK) available to all regular members, for download on all members' mobile work devices in May/23 and were provided appropriate group access by Aug./23. Although the BFT suite of applications were available at no charge, the adoption of this kit resulted in additional costs which include the purchase and licensing of servers, new hardware (smart phones and tablets), airtime service fees, etc. Discussions are ongoing within RCMP NHQ on the development of a national rate (supported through a Multi-Year Plan), for operational systems. This rate will encompass expenditures related to current and future operational systems projects. Though the specific mechanics on how this rate will be calculated are yet to be determined, RCMP will consult with CMC and is currently targeting implementation starting in FY 2026/27.	Yes, in MYFP.
eMCM Renewal - Major Case Mgmt. Software Update	5.2.2		Status: Ongoing. RCMP is looking at maximizing the effectiveness and efficiency of RCMP business and police operations through the national implementation of a new Electronic Major Case Management (eMCM) solution. The Evidence and Reporting (E&R) system, currently being used for Major Case Management (MCM) was not designed to address the overall needs of MCM as it is cumbersome to use, requires redundant data entry, and does not facilitate the management of unstructured data collected. It has limited analytical capability and has been broadly deployed locally with limited to no capability for data sharing or administration. As a result, in March/20, a contract was awarded to Xanalis for the implementation of their commercial off-the-shelf software solution called 'PowerCase'. This enhanced solution provides the required capabilities, flexibility and scalability to manage major case investigations at various levels of complexity while complying with the Information Management (IM) policies, standards, and practices. Various risks are being monitored in relation to equipment, configuration, and testing, working in close collaboration with the vendor. Shared Services Canada and the various stakeholders to ensure a successful deployment of this solution. The project aims full deployment by spring of 2025. The estimated cost per RM for the next five FYs is \$580/RM in FY 2024/25 and \$200/RM/year ongoing. Same as BFT above, RCMP NHQ in consultation with CMC is exploring a national rate to start in FY 2026/27.	No, not currently forecasted for the municipalities of BC
*Body Worn Camera (BWC)/Digital Evidence Management System (DEMS)	Table 2	\$3,057/FTE	Status: Ongoing. Update: The BWC program has transitioned from a project to program state. RCMP is piloting the Draft One feature in select Divisions and assessing data transfer capabilities between digital evidence systems and prosecutions. Draft One is a pilot initiative aimed at improving the management and sharing of digital evidence for police investigations. The pilot was launched in "E" Division for a 180-day period with staggered onboarding to accommodate operational realities. The tool is designed to streamline evidence workflows, particularly for complex or high-volume cases. For planning purpose, an estimated cost of \$3K per FTE has been used, which includes the BWC, the cloud-based Digital Evidence Management System (DEMS) and support staff to operate the program; not just the camera. Deployment occurred on a Detachment-by-Detachment basis in all Divisions in parallel. Only Contract Partners that have received cameras will pay for the service. Credits will be calculated based on length of time cameras were operational and the total percentage of cameras that have been deployed in each contract jurisdiction and applied against the BWC charges on the final reconciliation invoice.	Yes, in MYFP. \$3,057 per FTE included from FY 2024/25 onwards. Costs prorated depending on implementation.
Gen II Tactical Armoured Vehicles (TAVs) (impact to Integrated Teams only)	N/A	\$521,150 incl. shipping fee/replacement vehicle	Status: Ongoing. The current complement of TAVs need to be replaced with the next generation of TAVs (Gen 2) due to the difficulties in maintaining the current fleet in a cost-effective manner and the delays in getting parts to complete the repairs needed. This results in TAVs being out of service and unavailable for long periods until repairs can be completed. Not having a TAV available to respond to a critical incident, is a risk to both public and officer safety. The projected quantities are based on a one for one replacement of the current TAV fleet within the Divisions and include spares for training requirements. The intent is to procure replacement TAVs based on a commercially available truck chassis with ancillary equipment through a competitive solicitation. The contract will also include a stronger "In Service Support" component to address the asset life-cycle needs. The contract was awarded in January 2024 and the roll out were to take place over two FYs (2024/25 & 2025/26). There will be options to purchase additional TAVs once the contract has been fulfilled. Parts and service is not currently included in this price and would instead be procured as-and-when-requested through a multi-year contract.	Included in IERT forecast for FY 2026/27.
Modernization of Intervention Equipment Strategy:	3.1		Status: Ongoing. RCMP is committed to providing members with lightweight, ergonomic and modern equipment that is readily available. Within this strategy, modern Pistols and Long Gun Rifles will have features that ensure the firearm is suitable for use by the widest demographic of police officer possible. Less lethal technologies, such as the Extended Range Impact Weapon provides officers with more opportunities to de-escalate dangerous situations rather than resorting to lethal force. In addition, Hard Body Armour has become lighter, allowing officers to wear it for longer periods of time, promoting optimal performance under hazardous conditions, and Portable Ballistic Shields provide officers a form of ballistic protection should the need arise to rescue a member of the public or a fellow officer in active shooter or similar situations. Breaching Equipment will also ensure officers are able to respond to an active threat as a result of entrances being barricaded. This strategy advances the vision of a modern police officer by ensuring Regular Members of the RCMP have the appropriate tools to perform their duties as safely and effectively as possible.	

Item	MYFP Section	Estimated Incremental Cost/Savings per FTE OR per item @100%	Notes/Status	Area of Multi-Year Financial Plan (MYFP) Inclusion
Breaching Equipment	Table 2	\$780/set until 2025/06/29; \$810/set until 2026/06/29; \$840/set until 2027/06/29.	Status: Ongoing. General Duty does 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.) to have a breaching capability if urgently required. Training and Policy are live. Members can now complete the training and the Divisions can begin ordering the tools. Although procurement commenced in FY 2023/24 and was planned to occur over 2 FYs (FY 2023/24 to FY 2024/25). Divisions can order until 2026/06/29 with the possibility of a one-year extension to the Standing Offer until 2027/06/29. The policy allows Commanders to determine the appropriate number of Breaching Tools for their detachment and it is understood many have already purchased. Training continues to be live on Agora (online orientation course, no practical training required).	Yes, in MYFP. Costed at one per front line vehicle distributed over 5 years.
Extended Range Impact Weapon (ERIW) (40mm, less lethal)	Table 2	\$4,925/system	Status: Ongoing. Appropriate use of crisis intervention and de-escalation techniques often requires that the officers have time and distance. Frontline members currently do not have a less lethal intervention option that allows them to maintain an increased distance from the subject. A new contract was signed for the procurement of additional 40 mm ERIW launchers for ERT (Emergency Response Team) and TSG (Tactical Support Group), with only minimal quantities available for general duty. Estimated cost is approx. \$4,925 per system (\$4,174 for each ERIW and accessories, plus \$750 for the new vehicle firearm rack). "E" Division C/Ops underwent a Detachment Threat Risk Assessment process from which it was determined the average aim of two ERIW's per detachment will provide a sufficient number of launchers to cover the Divisions' needs. Additional O&M costs could include the modular style vehicle rack which can accommodate any two of the Carbine, ERIW, or Shotgun at a cost of \$700 each and from the bulk buy, a higher ammunition cost of \$25/round which may cause cost increases for training and annual recertification (per trainee, an estimated 20 rounds are used in initial training and an estimated 8 to 10 rounds are used in annual recertification). Roll-out commenced during FY 2023/24 and will span over 3 FYs.	Yes, in MYFP. Costed at one per front line vehicle distributed over 5 years.
Portable Ballistic Shields (PBS)	3.1.1	\$20K/unit	Status: Ongoing. Research has identified a need for the PBS in a general duty capacity. In exigent circumstances, the PBS can be deployed for preservation of life to affect a rescue of an officer or citizen in an open environment. As part of containment in open areas where no ballistic cover is available, a PBS can provide increased ballistic protection from armour piercing rounds. The PBS would supplement the protection provided by HBA and SBA. Each PBS could cost upwards of \$20K, multiplied by a recommended two PBS per the number of Detachments/Units, with training and rollout starting in FY 2026/27. Divisions have provided the anticipated numbers of PBS required for the next five years. Divisional prioritization will determine their planned distribution of detachments, recognizing that Districts within Divisions will seek to ensure adequate access to this armour.	Yes, in MYFP. Costed at 2 per detachment, 1 in FY 2026/27, 1 in FY 2027/28.
TASER 7 Conducted Energy Weapon (CEW)	Table 2	\$1,662/RM/year	Status: Ongoing. As part of the Modernization Strategy for Police and Public Safety Intervention Equipment Strategy, there is an opportunity to modernize the current CEW X26P model to a newer and upgraded version. The TASER 7 has new technology that provides a higher probability of incapacitating subjects when de-escalating dangerous situations rather than resorting to lethal force. The TASER 7 is currently available to each front-line officer for personal issue. The estimated cost includes the monthly fee multiplied by the estimated number of RMs having a CEW that year, but does not include the one-time \$100 3rd-party testing for each CEW. Standing Offer prices started at \$76/month/officer for call-ups before 2023, and increased to \$90/month for call-ups before 2024, \$82 before 2025, \$65 before 2026, \$88 before 2027, \$82 before 2028, \$95 before 2029, \$99 before 2030, \$103 before 2031 and \$107 before 2032. This will also include a replacement of the original CEW. These costs replace the previous costs of buying/storing CEW handles and cartridges, and also include full warranty replacement.	Yes, in MYFP starting FY 2023/24.
Pistol Modernization & Long Gun Rifle	3.1.2	\$1,760/pistol \$5,345/rifle \$2K/containment kit	Status: Ongoing. Pistol Modernization: The RCMP's Procurement & Material Assets Management Branch (PMAM), Corporate Finance, National Armourer Program (NAP), and the National Police Intervention Unit (NPIU) have concluded that the in-service 9mm Smith and Wesson (S&W) S946 and 3953 general duty pistols must be replaced. The current pistols have been in service since 1995 and have exceeded their life expectancy. There have been quality control issues with parts posing health and safety concerns and there is a need for Gender Based Analysis Plus (GBA+) given the changing demographic of the RCMP. In addition, there exists a tactical disadvantage to the pistol due to the lack of a mounted-flashlight. The forecast is based on \$1,315 per RM, plus an additional \$445 per RM for Pistol Transition Training costs with prioritization of rollout, by region, to be confirmed at a later date. Proposed new timeline for procurement and full implementation - Contract Award: spring 2026; Train the Trainer sessions: total of 6 months after delivery of initial pistol packages; complete roll-out, training, and divestment: total duration of 3 years. Long Gun Rifle: With the rollout of the Colt C8 Carbine, the need for the .308 bolt action rifle and shotgun has been reduced, bringing into question the need for multiple platforms for general duty. Remaining current on all three platforms requires separate annual re-qualifications and training time. The project is at an early stage and the technical specifications have been created. After a Standing Offer is put in place, Divisions should forecast based on how many Containment Kits (tripod, saddle, magnifier) they will need to buy at an estimated \$2K each to achieve the goal of a minimum 2 "Containment Kits" per Detachment. This cost is only for the Containment Kit (i.e. tripod and mount, rifle clamping saddle, and 3X magnifier). Implementation could be spread over three FYs starting in FY 2024/25. The patrol carbine has been updated with modern equivalent accessories to better accommodate Gender Based Analysis Plus (GBA+), this has resulted in an overall weight savings of 1.5 lbs from the platform. The long term plan for a caliber change is still in information gathering stages, and more information will be provided to Contract Partners via CMC, when available.	Yes, included in MYFP. Rifles at confirmed plan. Pistol modernization rollout starting in FY 2026/27.
Savings:				
Employer's Contribution to Members' Pension	6.3	Total Estimated Savings reduced from the previous \$9.5M per year @cost share	Status: New Pension Panel Report to be prepared. Update: Pension Panel to reconvene with a tentative date of Aug. 31/26 to release the 13th Pension Panel report, and recommend a new rate for endorsement by CMC. The new rate eff. Apr. 1/27 will likely be for 3 fiscal years (FY 2027/28, 2028/29 and 2029/30). Historical rates: Apr. 1/15 to Mar. 31/18: 22.7%; Apr. 1/18 to Mar. 31/21: 19.07% (3.63% reduction); Apr. 1/21 to Mar. 31/24: 19.44%; Apr. 1/24 to Mar. 31/27: 20.13%.	Yes. Ongoing savings reflected.

Note: * = new items or updates added to the previous Matrix

Concluded Items Removed from Previous Lists of Potential RCMP Policing Costs/Savings to RCMP "E": Division Municipalities

Removed from May 2015 and May 2016 Lists

Change of Pension Rate	next Pension Panel report (Report #10) should incl. new recommended rate eff. Apr. 1, 2018
PRTC New Firing Range O&M Costs	
Soft Body Armour	
Travel Directive	
Health Modernization Savings	
Admin. Support Position Review (ASPR) - Phase II of Detachment Clerk position review	
Holster Replacement	members received new & better holster during annual firearms qualification in FY 2016/17; small savings no impact to municipalities
Relocation Transformation	
Body Worn Video (BWV)	purchased using federal funds
Bluetooth in Police Cars	
Savings: Operational Clothing Allowance	

Removed from May 2015 List; Added back to May 2017 List

Change of Pension Rate	
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Removed from June 2017 List

Patrol Carabines & Training	
Ion Scanners	

Removed from May 2018 List

Emergency Response Team (ERT) & Training	
Regular Members & Special Constables	
Supplemental Health Benefits	
Reserve Program	no incremental cost
Sexual Assault Review Team (SART)	no impact to municipalities
In Car Video System (ICVS)	
Fume Hoods	
Personal Protective Equipment (PPE) for handling small amount of highly toxic drugs	
ERT Equipment: Body Armour System: Night Vision Goggles; Laser Designator; 300 Blackout (Carabines)	

Removed from May 2019 List

Cell Signage	no incremental cost
Investigator Development Program (IDP)	no incremental cost
Severance Liquidation	
Green Timbers - Div. Admin.	
Green Timbers - LMD Integrated Teams' Occupancy	

Removed from May 2015/2016 Lists; Added back to May 2021 List

Body Worn Video (BWV)	
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Removed from May 2022 List

RCMP Labour Relations Advisors	cost included in Div. Admin. to be shared by all business lines
Uniform Modernization	minimal incremental cost impact - all Divisions have fully converted to ranger green uniform for police dog handlers (concluded), and other proposed uniforms will replace current uniforms through evergreening, i.e. no initial bulk costs anticipated
Greening Government	minimal impact to municipalities; strategy mainly applies to federal government real properties

Removed from May 2023 List

Accumulated Excess Annual Leave	payout concluded at the end of FY 2023/24; continued enforcement of leave policy should prevent the accumulation of excess leave in the future
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Removed from May 2024 List

Night Vision/Low Light Capabilities (now under "General Duty (GD) Hand Held Thermal Device")	minimal incremental cost impact: \$2,500 to \$5,000 per device with a recommended minimum of two devices per detachment
Hard Body Armour (HBA)	concluded and now considered an evergreening item

APPENDIX B – Sample Response Letter - Approval in Principle (AIP) due June 15, 2026

Appendix B

City of XXXXXX
 XXXXX Ave
 XXXXXX, BC

**Municipality Under
 15,000 Sample Response**

June 15, 2026

Government Liaison Officer, BC RCMP Operations Strategy Branch
 Mailstop #1608, 14200 Green Timbers Way
 Surrey, BC
 V3T 6P3
 (MUNI-MYFP@rcmp-grc.gc.ca)

Dear Government Liaison Officer:

Re: [Municipality Name] MPUA – Budget Approval in Principle (AIP) Letter – 2027/28

This “approval in principle” letter is being forwarded to confirm to the Federal Treasury Board our anticipated Municipal Policing requirements, enabling the Federal Government to set aside sufficient financial resources for their proportionate share of Municipal RCMP contract costs.

The City of XXXXXX anticipates that we will require the addition of ### (#) members to our detachment strength of ## to bring the total detachment strength to ## for the 2027/28 fiscal year.

	@ 100%	@ 70%
Establishment FTE		
Per Capita	\$266,472	\$186,530
Contract Cost (excluding Overtime)		
Overtime (Includes Reservists)		
Total Per Capita and OT 2027/28		(A)

*If Applicable

	Municipal Cost
Integrated Teams	(B)
Real Time Intelligence Centre (RTIC)	(C)
Accommodation Billed @ 100%	(D)
Public Servants Billed @ 100%	(E)
Prisoner Costs Billed @ 100%	(F)
Total Municipal Budget Cap for 2027/28	(A+B+C+D+E+F)

This letter provides an “approval in principle” and is issued for planning purposes only. It should not be taken as approval to add the anticipated ## of members to the detachment. City Council will be meeting on XXX, 2026 to confirm the 2027/28 budget and the number of additional human resources, if any. We will inform you of that decision once it is made.

If you have any questions, please give me a call at ###-###-####.

Sincerely,

John Doe
Treasurer/Deputy Administrator

cc: XXXXXXXX RCMP Detachment

Ms. Maricar Bains, Director of Finance, RCMP Pacific Region
(EDIV_CMB_Finance_Muni@rcmp-grc.gc.ca)

Mr. Glen Lewis, Assistant Deputy Minister and Director of Policing and Law Enforcement Services, Policing and Security Branch, Ministry of Public Safety and Solicitor General
(sgpspb@gov.bc.ca)

APPENDIX C – Sample Response Letter - Final Confirmation Letter due April 21, 2027

City of XXXXXXX
 XXXXXX Ave.,
 XXXXXX, B.C.

Sample

April 21, 2027

Ms. Maricar Bains, B. Comm., MBA
 Regional Director,
 Financial Management & Accounting Ops.
 Corporate Management & Comptrollership Branch, Pacific Region
 Finance Section, Mailstop #908
 14200 Green Timbers Way
 Surrey, BC Canada
 V3T 6P3
 Email: EDiv_CMB_Finance_Muni@rcmp-grc.gc.ca

Dear Madam:

Re : Final Confirmation Letter - Municipal Policing Budget 2027/28

Please consider this confirmation by the City of XXXXXXX that the Final 2027/28 contract strength, including (XX) additional members, is a total of XX members.

	@ 100 %	@ 70%
Establishment FTE		
Per Capita	\$ 266,472	\$ 186,530
Contract Cost (excluding Overtime)		
Overtime (Includes Reservists)		
Total Per Capita and OT 2023/24		(A)

* If applicable

Integrated Teams	@ 100 %	Municipal Cost
Total Integrated Teams		(B)

Accommodation Billed @ 100 %		(C)
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PS Cost Billed @ 100 %		(D)
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Guards & Matrons Cost Billed @ 100 %		(E)
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Total Municipal Budget Cap for 2027/28	Total (A+B+C+D+E)	
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If you have any questions, please call the undersigned at (###) ###-####.

Thank you.

Yours truly,

John Doe
 Treasurer/Deputy Administrator

cc: Asst. Deputy Minister & Director of Police Services, Ministry of Public Safety
 and Solicitor General (sgpspb@gov.bc.ca)
 OIC XXXXX Detachment

APPENDIX D – Sample Response Letter Request for Decrease/Increase in Member(s)

City of XXXXXX
XXXXX Ave
XXXXXX, BC

Month, Date Year

The Honourable Nina Krieger
Minister of Public Safety and Solicitor General
P.O. Box 9010 Prov. Govt.
Victoria, British Columbia V8W 9L5

Dear Minister Krieger:

**RE: Request for Decrease/Increase in Member(s) to [Municipality Name] RCMP
Municipal Police Unit**

The Council of the [Municipality Name] has authorized and is requesting a decrease/increase of ___ (#) regular member(s) assigned to its RCMP Municipal Police Unit for the 20##/20## fiscal year. The current [Municipality Name] RCMP Municipal Police Unit's authorized strength is ___ (#) members. With the increase/decrease of ___ position(s), the authorized establishment to be recorded in Annex "A" of the [Municipality Name] Municipal Police Unit Agreement will be ___ (#). As per the terms of the *Agreement*, the number of members will be increased/decreased as soon as practicable within one year of the federal government's receipt of your letter to the federal minister.

I confirm our incremental financial commitment for the costs of the requested increase.

Since establishment increases/decreases require amendments to Annex "A" of the Federal/Provincial Agreement, please take the necessary steps to amend the Annex "A" by contacting the Solicitor General of Canada.

Thank you for your attention to this matter.

[name/signature]

Cc:
Member in Charge, Local RCMP Detachment
Establishment Coordinator, Establishment Unit, RCMP "E" Division Headquarters
Contract Management Unit, BC RCMP Operations Strategy Branch
Regional Director, Financial Management, RCMP "E" Division Headquarters

SIGNATURES

This Multi-Year Financial Plan is presented in accordance with the provisions of the 2012 MPSA. The RCMP remains committed to balancing operational requirements with the sound stewardship of public resources in a complex and evolving landscape.

Signature Block of Detachment Commander

I acknowledge receipt of this Multi-Year Financial Plan (MYFP) that has been prepared as required under Article 17.1 of the MPSA. This MYFP including the proposed budget and any changes to the number of personnel is approved “in principal” only and will be considered as part of the Municipal annual budget development process.

At the conclusion of our budget process, we will supply the Commanding Officer (or Detachment Commander) a budget letter which will include confirmation of any changes in the number of Members and Support Staff for the Service and Divisional and/or Regional Administration and an explanation for any difference between the most recent projected budget figure and the approved budget, including any suggestions for addressing the difference.

Signature Block of Mayor/CEO



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 5320-20
FROM: Edward Henley, Director of Finance	DATE: June 4, 2026
SUBJECT: Aspen Hector Storm Pond 1 Local Area Service	

Prepared by: Edward Henley, Director of Finance	Report Approved: Jordan Wall, Chief Administrative Officer
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT the Aspen Hector Storm Pond 1 and Local Area Service Establishment Bylaw No. 2037 be given First, Second and Third Readings.

PURPOSE

To establish a Local Area Service (LAS) for the purpose of the operation, repair, maintenance, amortization, and capital replacement of the stormwater infrastructure and all associated works required to collect, convey, detain, and manage stormwater within the Service Area, including capital expenditures related to the storm infrastructure and contributions to reserves for future capital upgrades, rehabilitation, replacement, or decommissioning of the Town owned storm infrastructure.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.
Balanced Community Planning	Community Addition - We will ensure that each new major development adds positively to the community through appropriate amenity contributions and/or other community benefits.
Organizational Excellence	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.

Strategic Priority Areas of Focus	
Good Governance	Decision Making - We make evidence-based decisions focused on the best interests of the Town over the long term.
Core Services	Financial management and accountability

BACKGROUND

The development of the properties requires a storm water solution that does not overburden the existing storm water system. The developers of the properties will be constructing and then transferring the completed works to the Town of Comox which will form the LAS. The construction will take place in 2026 and 2027 and is expected to be transferred to the Town in 2027. Subsequently, a Parcel Tax Bylaw will be presented in 2027 in order to collect the aforementioned funds beginning in 2028.

ANALYSIS/ISSUES/IMPLICATIONS

a. Applicable Policies and Legislation

[Local area services](#) are regulated by [Sections 212-219 of the Community Charter](#). A LAS must be established by bylaw. The bylaw generally must:

- Describe the service
- Define the boundaries of the local service area
- Identify the methods of cost recovery for the service, including the form of local service tax (property value tax and/or parcel tax) and the portion of the costs of the service that are to be recovered by the local service tax
- Identify the portion of the costs of the service that are to be recovered by a general municipal property tax, if applicable.

The proposed LAS bylaw includes these items. (attached)

b. Legal

The LAS bylaw must be initiated in one of three ways:

- 1) Petition for service that must be signed by at least 50 percent of the owners representing at least 50 percent of the assessed value of land and improvements that would be subject to the tax,
- 2) Council initiative – subject to petition against,
- 3) Council initiative – subject to assent voting.

This LAS is initiated by petition by 100% of the two parcels of land that are part of the LAS. (attached).

The petition has been certified as shown by the Certificate of Sufficiency. (attached)

c. Financial

A corresponding reserve fund will be created after the bylaw has been adopted. The reserve fund will hold the long-term funds for the local area service after the maintenance fees have been paid. These funds will be restricted use for the local area service only and cannot be reassigned for other purposes.

A parcel tax bylaw is anticipated to be initiated in 2027 once the works are completed or substantially completed. The parcel tax bylaw will require notification to the property owners and for a parcel tax review panel to be scheduled for any parcel owners to address, if requested, prior to the parcel tax bylaw being approved. It is anticipated that the parcel tax will commence in 2028.

d. Public Relations

The parcel owners within the proposed LAS will be notified once the LAS bylaw has been adopted at their request. The LAS only affects the parcels located within the LAS.

The LAS will be included in future budget packages similar to other current LAS bylaws.

PETITION

TO ESTABLISH THE TOWN'S LOCAL AREA SERVICE FOR PROVIDING STORMWATER MANAGEMENT SERVICES ASPEN-HECTOR STORM POND 1

Petition Deadline: June 1, 2026

I/We do hereby petition the Town of Comox (the "Town") to establish a Local Area Service for the purpose of providing stormwater management to residential properties within the Service Area shown in Schedule "A" . This petition is brought pursuant to section 212 of the *Community Charter*. A general description of the service is shown in the table below:

Service Description:	The Service will operate, maintain and replace a stormwater detention pond and associated works to collect and manage stormwater drainage in the Service Area (defined below).
Service Area Boundaries:	The boundaries of the service area are shown in the shaded area of attached Schedule "A" to this Petition (" Service Area ").
Cost Estimate:	The estimated annual cost of the Service is \$53,750.
Municipal Borrowing:	N/A
Cost Recovery:	The Town will recover 100% of cost of service through the means of a parcel tax.
General Municipal Taxes:	The Town will recover 0% of Service costs through general municipal taxes.

1. The local area service will maintain and replace stormwater infrastructure within the Service Area.
2. The estimated costs of the Service represents the total amount required to maintain the storm infrastructure for the local service area and to support its ongoing operation, and its replacement. In each year after the first year of this petition, the Town will adjust the Cost Estimate in accordance with any changes in the '*Non-Residential Building Construction Price Index*' as published by Statistics Canada for the third quarter of the previous year. The Cost Estimate noted in this petition shall be subject to periodic review and may be amended from time to time.
3. The proposed method of cost recovery is to be recovered by way of a parcel tax adopted under section 200 of the *Community Charter*, imposed only within the Service Area based on the area of each parcel. The parcel tax shall apply to the Service Area until such time that the related parcel tax bylaw is repealed.

A BYLAW TO ESTABLISH A LOCAL AREA SERVICE FOR ASPEN-HECTOR STORM POND 1

WHEREAS pursuant to the provision of Section 212 of the Community Charter, the Council of the Town of Comox has received a petition from the owners of certain properties to establish a local area service for the purpose of operating, maintaining and replacing a stormwater detention pond to manage stormwater;

AND WHEREAS the Corporate Officer has determined the sufficiency of the petition under the provisions of Section 212 of the Community Charter;

NOW THEREFORE the Council of the Town of Comox, in open meeting assembled, enacts as follows:

1. Title

This bylaw may be cited for all purposes as the "Aspen-Hector Storm Pond 1 and Local Area Service Establishment Bylaw No. 2037".

2. Effective Date

This Bylaw shall become effective January 1, 2027.

3. Definitions

In this Bylaw the following definitions apply:

"Annual Property Tax Bylaw"	means the Town's annual property tax bylaw pursuant to section 197 of the Community Charter;
"Community Charter"	means the Community Charter, SBC 2003, c 26, as amended or replaced from time to time;
"Cost of Service"	means the expected annual costs of providing the Service as adjusted for inflation over time and, for the year 2027, means \$53,750;
"Reserve Fund"	means the reserve fund established under Section 7 of this Bylaw;
"Service"	means the local area service established under Section 4 of this Bylaw;



“Service Area” means the geographic area described in Section 5 of this Bylaw;

“Tax Rate” means the rate calculated under Section 6(b);

4. Service

A local area service is hereby established for the purpose of the operation, repair, maintenance, amortization, and capital replacement of the stormwater infrastructure and all associated works required to collect, convey, detain, and manage stormwater within the Service Area, including capital expenditures related to the storm infrastructure and contributions to reserves for future capital upgrades, rehabilitation, replacement, or decommissioning of the Town owned storm infrastructure.

5. SERVICE AREA BOUNDARIES

The boundaries of the Service Area are shown in the plan attached as **Schedule “A”** to this Bylaw and for reference includes, as of the date of this Bylaw’s adoption, all parcels legally described in **Schedule “B”** to this Bylaw.

For greater certainty, any lands within the Service Area will remain in the Service Area following the subdivision or consolidation of land.

6. LOCAL SERVICE TAXES

(a) The Town will recover all costs of the Service by imposing, in its Annual Property Tax Bylaw, a parcel tax charging a rate per square meter of all land within the local service area.

(b) The Town will determine the Tax Rate annually in accordance with this formula:

$$\text{Tax Rate} = \frac{\text{Cost of Services}}{\text{Total Square Meters of the Service Area}}$$

(c) For greater certainty, the Town will not impact the Tax rate under subsection 6 (a) on the value of land or improvements located within the Service Area.

(d) In each year after the first year this Bylaw is in force, the Town will, before adopting the Annual Property Tax Bylaw, adjust the Cost of Service in accordance with the ‘*Non-Residential Building Construction Price Index*’ as published by Statistics Canada for the third quarter of the previous year. Initial costs established under this Bylaw shall be subject to periodic review and may be amended from time to time.



7. GENERAL

(a) Schedules – The following Schedules are attached to and form part of this bylaw:

Schedule "A" – Service Area Boundary Map

Schedule "B" – Service Area Parcels

(b) Severability – A declaration by a court of competent jurisdiction that a section, clause or provision of this Bylaw, including anything shown on Schedules to the Bylaw is invalid, shall not affect the validity of the Bylaw or any part of the Bylaw other than the section, clause or provision, or part of the Schedule declared to be invalid.

8. Adoption

PETITION RECEIVED FROM THE OWNERS OF PROPERTIES IN THE LOCAL AREA SERVICE this

1st day of June, 2026

PETITION CERTIFIED AS SUFFICIENT this

5th day of June, 2026

READ A FIRST, SECOND and THIRD time this

day of June , 2026

ADOPTED this

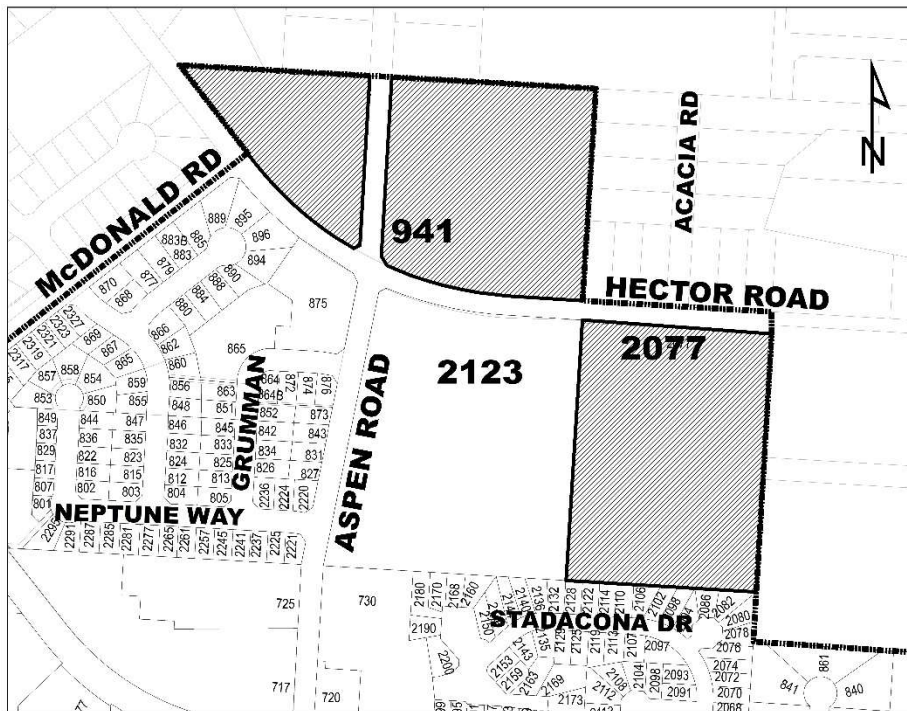
day of June , 2026

MAYOR

CORPORATE OFFICER



SCHEDULE A
Service Area Boundary Map





SCHEDULE B
Service Area Parcels

Street	Civic	Plan	Lot	Roll
Aspen Road	941	Comox District Plan VIP60685 Except Plan EPP118279	Lot 1, District Lot 170	602852
Hector Road	2077	Comox District Plan 18002	Lot A, District Lot 170	602032

* For certainty, any lands within the Service Area will remain in the Service Area following the subdivision or consolidation of land.

Certificate of Sufficiency of Petitions for Bylaw No. 2037

Aspen-Hector Storm Pond 1 and Local Area Service Establishment Bylaw

The Town has received a petition in favour of establishing a Local Area Service from all of the owners of the parcels within the proposed Local Area Service that is subject to the Local Service Tax.

Therefore, I hereby certify that the Town of Comox has received a sufficient petition in favour of creating a Local Area Service in accordance with Section 212 of the *Community Charter*.



Jordan Wall, CAO

June 5, 2026

Date Signed

TO: Mayor and Council	FILE: APPN 2026-0010
FROM: Elliot Turnbull, Planner II	DATE: June 2, 2026
SUBJECT: Development Variance Permit APPN 2026-0010 (297 Quadra Place)	

Prepared by:  Elliot Turnbull, Planner II	Supervisor:  Randy Houle, Director of Development Services	Report Approved:  Jordan Wall, CAO
--	--	--

RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

- 1) That Development Variance Permit APPN 2026-0010 (297 Quadra Place) be approved; and That Staff be directed to issue the permit.

ALTERNATIVES TO THE RECOMMENDATIONS

That Development Variance Permit APPN 2026-0010 (297 Quadra Place) be approved with conditions.

PURPOSE

The applicant is proposing to legalize an existing detached carport located in the side yard of the subject property. To legalize the existing carport, a variance to Zoning Bylaw No. 2056 is required: Section 9.5(2)(d) to reduce the minimum side setback from 1.2 m to 0.5 m. As the requested variance exceeds the 50% maximum threshold, it does not qualify as a minor variance under Development Application Procedures Bylaw No. 2049 and therefore requires Council consideration.

BACKGROUND

Subject Property:

Zoning Designation: R-SSMU

OCP Designation: Ground Oriented Residential

Property Size: 715.4 m²

Property Contains: One existing single-family dwelling, one accessory building, and one detached carport.

Surrounding Land Uses: Single-family development on all sides

OCP IMPLICATIONS

Official Community Plan No. 2054 supports the use of lands designated Ground Oriented Residential in the OCP Future Land Use Map for single detached dwellings, duplexes, townhouses, accessory dwelling units and house plexes up to three storeys in height. The proposed development is aligned with this designation.

A portion of the rear yard is within the Riparian Ecosystems Development Permit Area (DPA), but the location of the carport is outside this DPA.

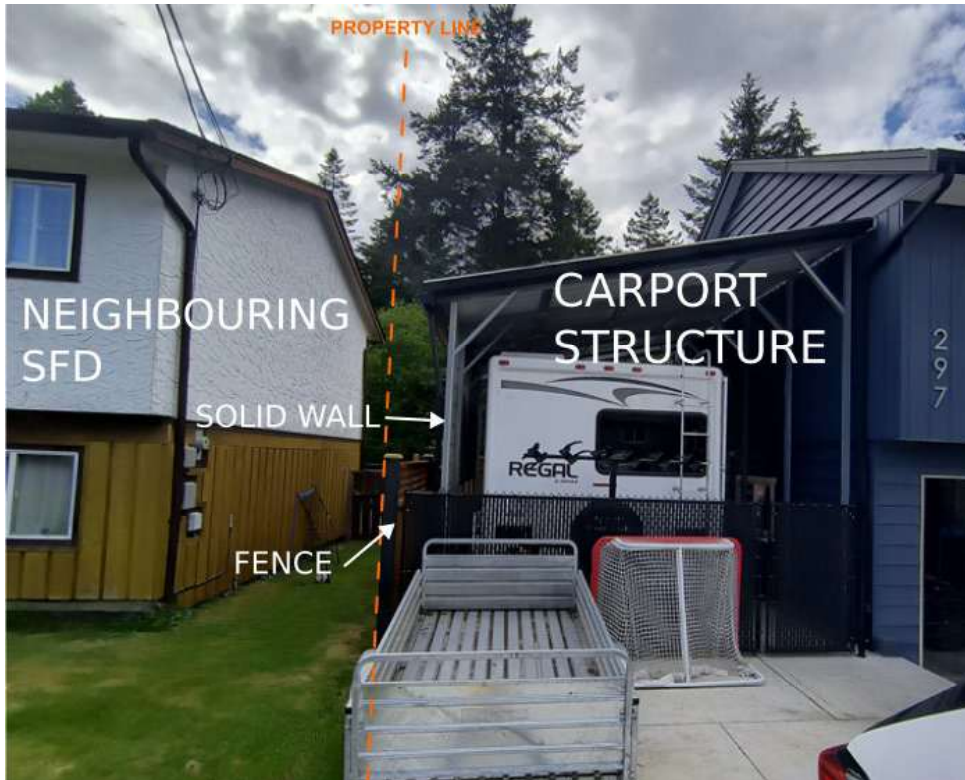
ANALYSIS/ISSUES/IMPLICATIONS

When considering a variance to a Town bylaw, staff encourages Council to be mindful as to whether approval of the variance would cause a negative impact on neighbouring properties and if the variance request is reasonable. The following variance to Zoning Bylaw 2056 is proposed:

Section 9.5(2)(d) to reduce the minimum side setback for an accessory building from 1.2 m to 0.5 m:

- A detached carport was constructed on top of an existing concrete pad to the south of the existing single-family dwelling to create a covered parking space for a Recreational Vehicle. This work was completed without the required permits.
- There is a solid fence along the south property line which partially screens the carport from the property to the south.

- The carport is directly adjacent to the side elevation of the neighbouring single-family dwelling to the south. This side of the neighbouring single-family dwelling contains no windows so the carport would not be visible from inside the neighbours' home. See photo below.



- The side of the carport which faces the neighbouring property to the south is enclosed, which eliminates the visual impact of an RV adjacent to a property line and reduces privacy issues due to overlook by RV windows.
- The height of the carport is 3.4 m adjacent to the property line but slopes up to 4.3 m as the roof moves away from the property line. This sloping roofline aids in reducing visual impacts on the adjacent property to the south.

Staff feel that the variance request is reasonable, does not impact the neighbourhood, and therefore recommend that Council support the application.

FINANCIAL IMPLICATIONS

A retroactive building permit is still required so the Town will receive building permit fees based on the cost of construction.

REFERRALS

The application was referred to various internal departments. The Engineering Department noted the stormwater from the carport must not be directed to the neighbouring property and must be contained on site or directed to the Town’s storm system. The applicant has confirmed that stormwater from the carport will be contained on-site.

PUBLIC PROCESS

Property owners within 75 metres of the subject property will have received notification of the development variance permit application with written comments regarding the proposal being accepted until 12:00pm on the same day that Council considers the application.

ATTACHMENTS:

Attachment A: Property Location Map

Attachment B: Official Community Plan Map

Attachment C: Zoning Map

Attachment D: Photos of Subject Property

Attachment E: Drawings

Attachment F: Applicant’s Letter of Rationale

Attachment G: Draft Development Variance Permit APPN 2026-0010

Attachment A: Property Location Map



TOWN OF COMOX

297 Quadra Place

Property Location Map





- Subject Property
- Parcels

Disclaimer: This map is for reference only. It is not intended to be used for description, conveyance, authoritative definition of legal boundary, or property title. It is not a survey product.





Attachment B: Official Community Plan Map



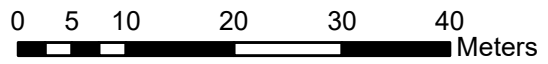
 Subject Property
 Parcels

Attachment C: Zoning Map

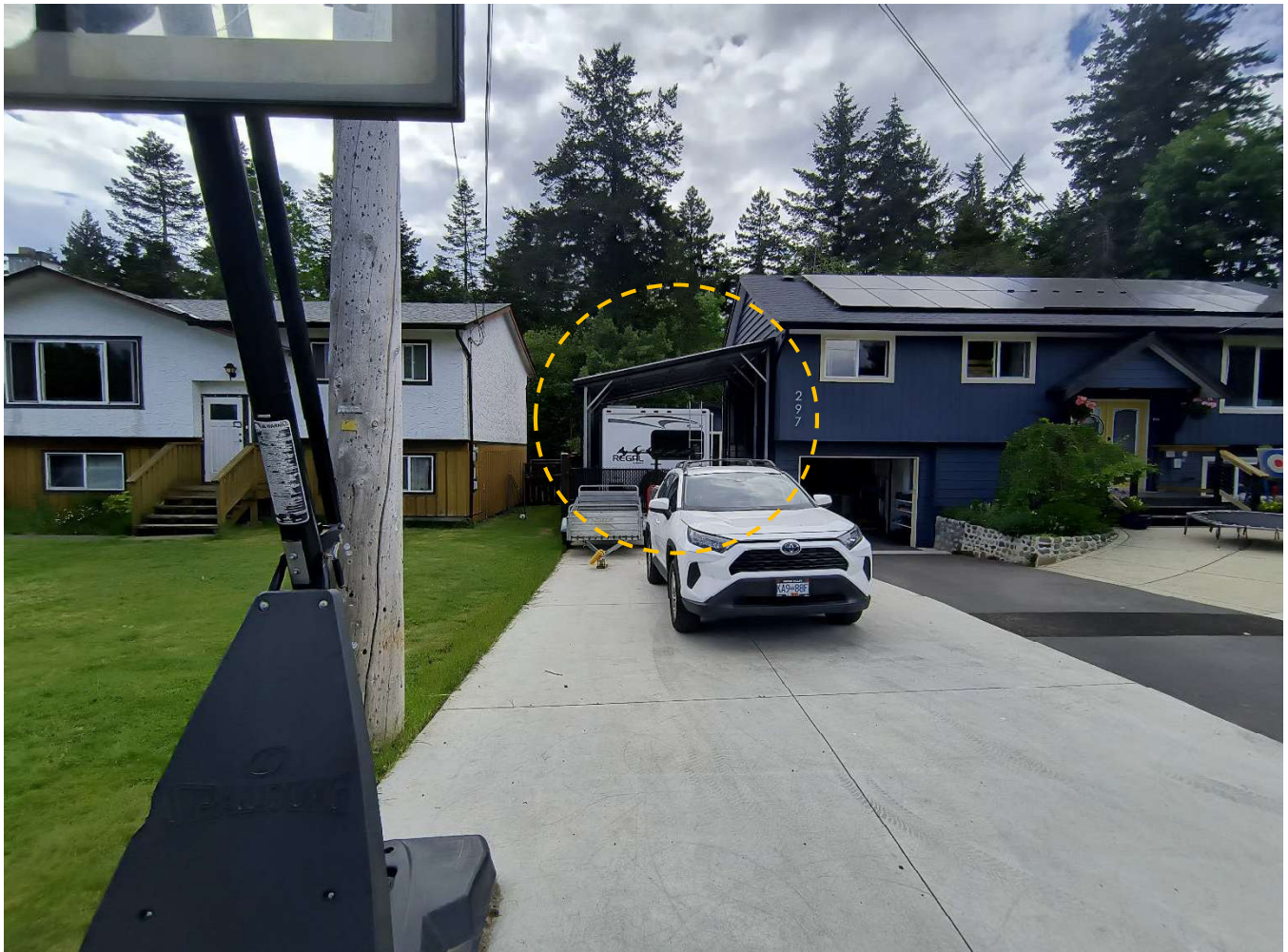


 Subject Property
 Parcels

Disclaimer: This map is for reference only. It is not intended to be used for description, conveyance, authoritative definition of legal boundary, or property title. It is not a survey product.



Attachment D: Photos of Subject Property



View of carport from street







Attachment E: Drawings

**BRITISH COLUMBIA LAND SURVEYOR'S CERTIFICATE OF LOCATION
FOR PART OF LOT 18, SECTION 76, COMOX DISTRICT, PLAN 29737.**

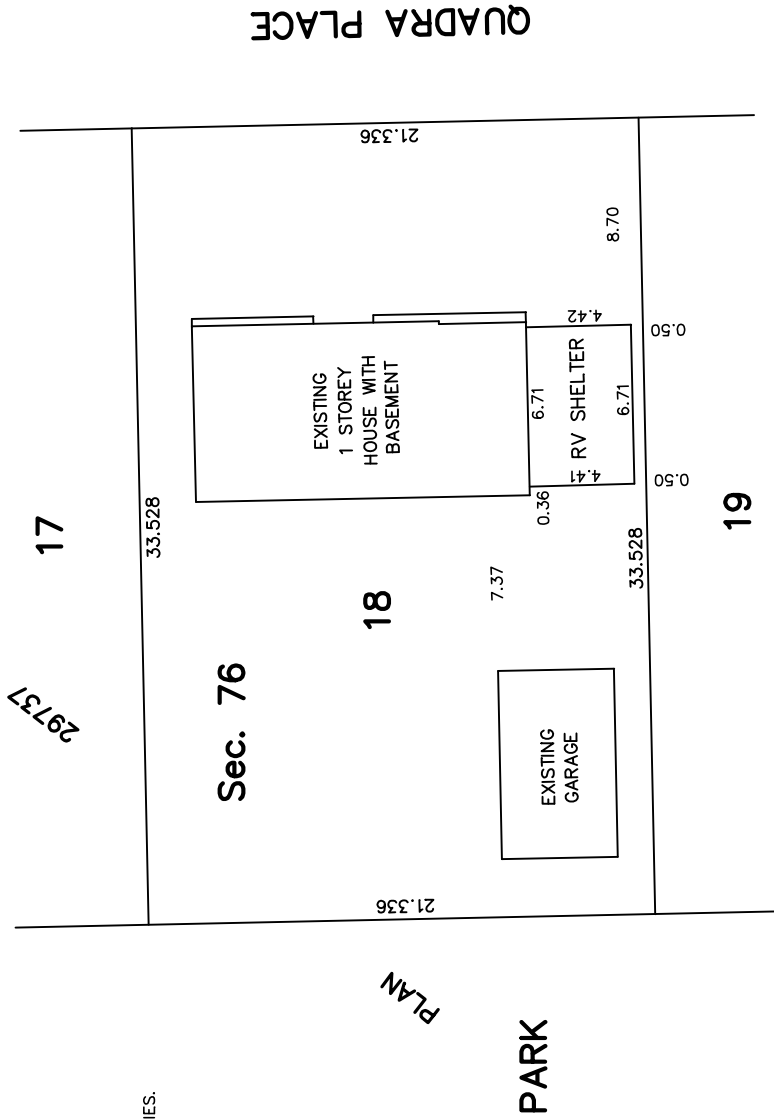
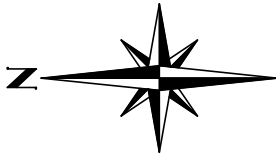
297 QUADRA PLACE, COMOX
SCALE 1 : 250 (METRIC)

P.I.D. 001-355-830

NOTES:

OFFSETS SHOWN ARE NOT TO BE USED FOR DEFINING LOT BOUNDARIES.
LOT DIMENSIONS AND OFFSET DISTANCES SHOWN COULD VARY
UPON A COMPLETE RESURVEY OF THE SUBJECT PROPERTY.
TIES TO THE RV SHELTER MADE TO THE STRUCTURAL METAL FRAME.
THIS PLAN LIES WITHIN THE TOWN OF COMOX.

THE INTENDED PLOT SIZE OF THIS PLAN IS 356mm
IN WIDTH BY 216mm IN HEIGHT (LEGAL SIZE)
WHEN PLOTTED AT A SCALE OF 1:250.



Eric Hoerbuerger
THIS DOCUMENT IS NOT VALID UNLESS
ORIGINALLY SIGNED AND SEALED

THE FIELD SURVEY REPRESENTED BY THIS PLAN WAS
COMPLETED ON THE 2nd DAY OF MAY, 2026.
ERIC A. HOERBURGER, BCLS #704.

HOERBURGER LAND SURVEYORS
280-A ANDERTON ROAD, COMOX, B.C.
PH. (250) 890 - 0100 © 2026
FILE: 2605CRT2 FB. 97/140

Attachment F: Applicant's Letter of Rationale

Development Variance Permit Rationale – 297 Quadra Place

The purpose of this application is to request a variance to the side yard setback to allow for an existing prefabricated RV shelter structure.

The structure is a free-standing; engineered metal shelter used solely for the storage and protection of a recreational vehicle. It is not serviced and is not intended for habitation or occupancy. The structure is consistent with typical accessory uses in residential zones.

The location of the shelter is driven by practical site constraints, including driveway access, maneuvering space for the vehicle, and the placement of the existing dwelling and accessory building. Relocating the structure to fully comply with setbacks is not feasible without significantly impacting functionality and safe access.

The structure has minimal visual and physical impact on neighbouring properties. It is located along the property line in a manner that does not obstruct sightlines or interfere with neighbour use and enjoyment. The structure is non-combustible and low-profile in nature. Eaves and downspouts have been added to effectively manage rainwater runoff and ensure no impact to adjacent properties.

The proposal has been discussed with neighbouring properties, and no concerns have been raised. Neighbours have generally been supportive of the structure and its appearance. The structure is consistent with the character of the surrounding area, where accessory storage structures are common.

This application is intended to permit the continued use of the existing RV shelter in a manner that is safe, appropriate, and compatible with the surrounding neighbourhood.

Sincerely,

The image shows two handwritten signatures in black ink. The first signature is a stylized 'AR' for Andrew Robb, and the second is 'GN' for Gabriella Nasuti.

Andrew Robb and Gabriella Nasuti

Attachment G: Draft Development Variance Permit APPN 2026-0010

OWNER

Andrew Robb & Gabriella Nasuti
297 Quadra Place

APPLICABILITY

1. This permit applies to, and only to, those lands, including all buildings, structures and other development thereon, within the Town of Comox, as described below:

Civic Address: 297 Quadra Place, Comox BC
Legal Description: LOT 18, SECTION 76, COMOX DISTRICT, PLAN 29737
PID: 001-355-830

CONDITIONS OF PERMIT

2. This permit is issued in accordance with Section 498 of the *Local Government Act*, to vary the following Town of Comox Bylaws to legalize an existing detached carport, as shown in the plans attached to and forming part of this permit as Schedule 1: Zoning Bylaw 1850 Table 9.5(2)(d) to reduce the minimum side setback from 1.2 m to 0.5 m.

GENERAL CONDITIONS

3. This permit is issued subject to compliance with all Town of Comox bylaws, except as specifically varied or supplemented by this permit.
4. In accordance with Section 501 of the *Local Government Act*, the lands subject to this permit shall be developed in general accordance with this permit and plans attached as Schedule 1.
5. This permit does not constitute any other municipal, provincial or federal approval. The holder of this permit is responsible to obtain additional municipal, federal or provincial approvals prior to commencing the development authorized by this permit.

COVENANT REQUIREMENTS

6. Not applicable.

SECURITY REQUIREMENTS



7. Not applicable.

EXPIRY OF PERMIT

8. In accordance with Section 504 of the *Local Government Act*, if the permit has not substantially commenced any construction with respect to which the permit was issued within two years after the date it was issued, the permit lapses.

Authorizing resolution passed by Town of Comox Council on the ___ day of _____, 2025

Permit Issuance Date

Signature of Director of
Development Services

THIS IS NOT A BUILDING PERMIT

DRAFT

BRITISH COLUMBIA LAND SURVEYOR'S CERTIFICATE OF LOCATION
 FOR PART OF LOT 18, SECTION 76, COMOX DISTRICT, PLAN 29737.

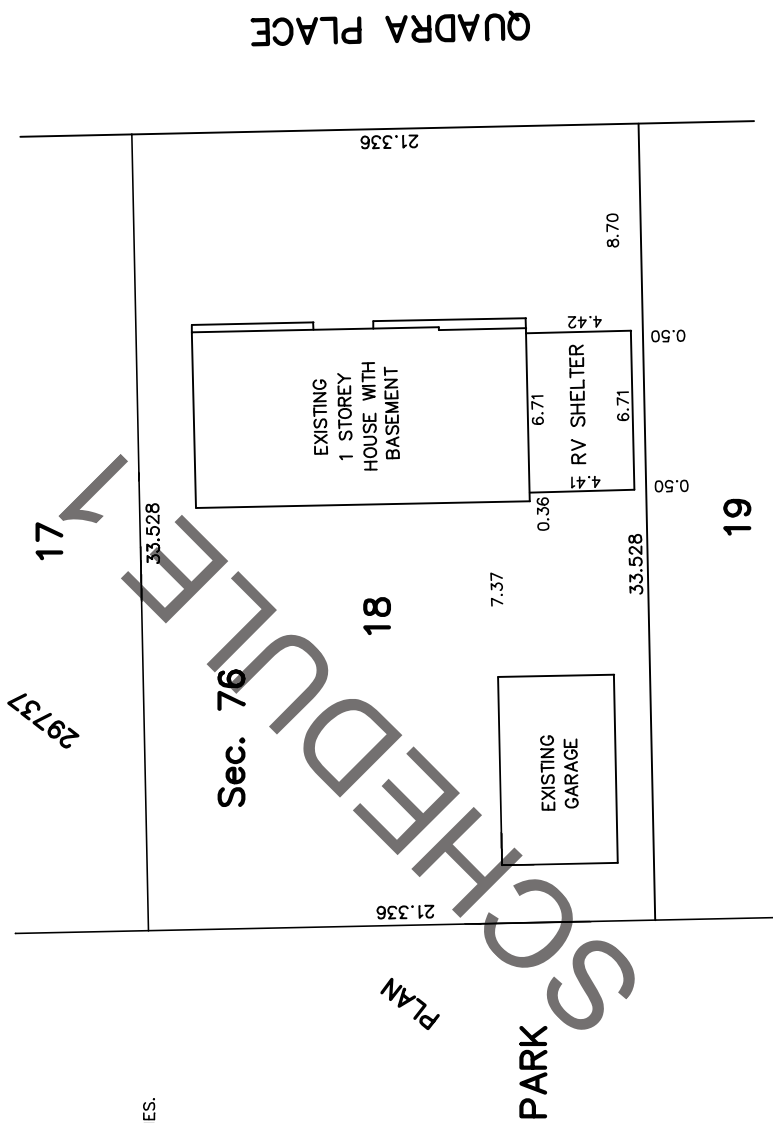
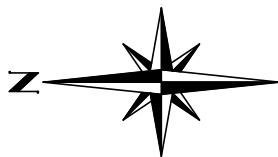
297 QUADRA PLACE, COMOX
 SCALE 1 : 250 (METRIC)

P.I.D. 001-355-830

NOTES:

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Eric Hoerbuerger
 THIS DOCUMENT IS NOT VALID UNLESS
 ORIGINALLY SIGNED AND SEALED



THE FIELD SURVEY REPRESENTED BY THIS PLAN WAS
 COMPLETED ON THE 2nd DAY OF MAY, 2026.
 ERIC A. HOERBURGER, BCLS #704.

HOERBURGER LAND SURVEYORS
 280-A ANDERTON ROAD, COMOX, B.C.
 PH. (250) 890 - 0100 © 2026
 FILE: 2605CRT2 FB. 97/140



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1760-20
FROM: Edward Henley, Director of Finance	DATE: June 4, 2026
SUBJECT: MFA Borrowing – Comox Fire Station Replacement	

Prepared by:  Edward Henley, Director of Finance	Report Approved:  Jordan Wall, Chief Administrative Officer
--	---

RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT the Comox Loan Authorization Bylaw No. 2064 – Comox Fire Station Replacement be given First, Second and Third Readings; AND FURTHER,

THAT Council authorize the Director of Finance to request the Inspector of Municipalities’ approval for Council to proceed to adoption of the bylaw through the Approval-Free Liability Zone granted by the Municipal Liabilities Regulation Section 7.

PURPOSE

To secure funding for the Comox Fire Station Replacement project that is currently underway. A loan is required as the Town is in the process of a 10-year ramp up of the Infrastructure Renewal Fund levy which will assist in setting aside funds for future asset renewal and replacement, and currently not enough funds have been saved for the replacement of the 48-year old fire hall.

A grant had been applied for in 2025 and no announcements of recipients have been made yet. As such, the Town requires financing for interim construction costs. The Loan Authorization Bylaw approval is the first step in the financing process to be followed by the Temporary Borrowing Bylaw which permits the interim construction financing.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Organizational Excellence	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.

Financial management and accountability lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.
--	--

BACKGROUND

The project was first included in the [2025-2029 budget](#) with preliminary planning project and the estimated construction costs later added to the [2026-2030 budget](#).

The project was introduced in a [report to Council on June 4, 2025](#) when Council supported the grant application and requested letters of support from the K'ómoks First Nation, MLA Brennan Day, MP Aaron Gunn, 19 Wing Comox, and the Comox Fire Protection District.

A follow up [report to Council was provided to the January 21, 2026](#) and a [presentation on the construction provided on May 6, 2026](#).

This project applied for the [2025 UBCM Grant – Strategic Priorities Fund](#) in the amount of \$5 million. The grant is part of the 2024-2034 Canada Community Building Fund with \$125 million available for eligible local government infrastructure and capacity building projects in BC. Successful applicants may receive up to 100% of net-eligible costs of approved projects to a maximum of \$7 million. It is anticipated that a grant funding announcement will be made sometime in 2026.

It is anticipated that the cost of the project will be less than \$7 million, especially if the grant is approved, however the loan authorization bylaw is for this amount to provide for a contingency for unanticipated costs. The other reason to provide a buffer in the potential loan amount is that it is difficult, if not possible, to revise the loan amount after the loan authorization bylaw has been approved by the Inspector of Municipalities.

This project is eligible for DCC funding for 25% of the Town's loan portion, subject to adoption of the pending new DCC bylaw.

ANALYSIS/ISSUES/IMPLICATIONS

a. Applicable Policies and Legislation

Municipal borrowing is very regulated, the process is lengthy and the Province has provided a [high-level summary](#) for reference. The [Municipal Liabilities Regulation](#) provides the regulations along with parts of [Division 3 of the Community Charter](#).

Borrowing Process:

[Section 179 of the Community Charter](#) provides Council with the authority to incur a liability by borrowing funds for any purpose of a capital nature. The local government borrowing process is highly regulated and closely monitored by the Province. All loan authorization bylaws must

be approved by the Inspector of Municipalities and subsequently approval of the electors may be required before adoption of the bylaw. In addition, sections [623](#) and [760 of the Local Government Act](#) require a one-month quashing period after approval of the electors has been received, where an application can be made to the B.C. Supreme Court to set aside the loan authorization bylaw before final approval will be provided by the Inspector of Municipalities.

Finally, [Section 182 of the Community Charter](#) restricts local governments to financing long term debt with their local regional district through the MFA. Once a certificate of approval has been received by the Inspector of Municipalities, Council must then pass a Municipal Security Issuing Resolution and forward it to the Comox Valley Regional District to be included in the next Regional District Security Issuing Bylaw that will go through further adoption at the regional level.

Elector Approval:

[Section 180 of the Community Charter](#) requires elector approval of a loan authorization bylaw before it can be adopted unless there is an Elector Approval Exemption or use of the Approval Free Zone . The two options available to gain elector approval are through referendum or the alternative approval process. However, the Town of Comox has the option to use the approval-free zone that does not require electoral approval per [Part 2 Section 7 of the Municipal Liabilities Regulation](#).

The approval-free zone is for municipalities with annual debt servicing costs below 10% of the annual revenue calculation which for Comox is \$32,442,610 for 2026 that would limit annual debt servicing costs to \$3,244,261.

At December 31, 2025, Comox has consumed 26% of its approval-free limit mostly from the Town’s FCM Net-Zero project. The estimated \$508,226 servicing cost being included would consume 41% of the approval-free limit, assuming the maximum amount borrowed which is the amount being applied for. This leaves additional room for future approval-free borrowing. A projection of future debt and debt capacity is included in the [2026 Budget Package](#).

It is anticipated that the actual usage of the approval-free limit will be lower than calculations shown above as it is not likely that the full amount will need to be borrowed as there is extra room for unexpected contingencies and a potential grant that may be received.

b. Financial

The project is to be financed with interim construction financing through the Municipal Finance Authority (MFA). This permits the Town to borrow funds as they are needed and only in the amount needed. The final borrowed amount will be determined after the project is completed and final costs are calculated and once it is determined if grant funding has been approved.

The full loan process has three stages which must proceed in sequence;

- 1) Loan Authorization Bylaw Procedures,
- 2) Temporary Borrowing Bylaw Procedures,
- 3) Security Issuing Procedures.

The flow of the procedures is shown in the attached appendix.

The liability servicing limit certificate is used to determine the credit limit and other financial calculations related to borrowing capacity and takes into account the most recent financial information submitted to the Province. (attached) This is submitted to the Inspector of Municipalities as part of the approval request. The Inspector's approval is anticipated to take 6 to 10 weeks but the process may be quicker or longer.

c. Public Relations

Information relating to the borrowing will primarily be through ongoing reports to Council as the Town proceeds through the borrowing procedures. The anticipated borrowing was included in the 2026 Budget Package and updates will be included in future Budget Packages.

LIABILITY SERVICING LIMIT CERTIFICATE

The Town of Comox (the "Municipality")
 In relation to Bylaw #2064 Comox Fire Station Replacement

The undersigned Financial Officer assigned responsibility for financial administration under section 149 of the Community Charter, SBC 2003, Chapter 26 (the "Charter") or Auditor appointed for the Municipality under section 169 of the Charter hereby certifies as follows:

Calculation revenue for the previous year <i>(section 4 & 5, BC Reg 254/2004)</i>	<u>\$32,442,610.00</u>	a
Liability Servicing Limit (a x 25%) <i>(section 2, BC Reg 254/2004)</i>		<u>\$8,110,652.50</u> b
Annual Servicing cost for previous year	<u>\$681,436.00</u>	c

Plus: New liabilities incurred, other than current request

Liability Type and reference	Annual servicing cost	
<u>BL#2044 MFA Debt</u>	<u>\$151,735.00</u>	d
_____	_____	e
_____	_____	f
_____	_____	g
_____	_____	h
_____	_____	i
_____	_____	j
_____	_____	k
_____	_____	l
Total of lines d through l		<u>\$151,735.00</u> m

Less: Liabilities which have matured

Liability type and reference	Annual servicing cost	
_____	_____	n
_____	_____	o
_____	_____	p
_____	_____	q
_____	_____	r
Total of lines n through r		<u>\$0.00</u> s

Amount of new liability <i>(section 3, BC Reg 254/2004)</i>	<u>\$7,000,000.00</u>	t
Annual servicing cost of new liability <i>(section 3, BC Reg 254/2004)</i>	<u>\$508,226.00</u>	u
Total liability servicing cost including current request (lines c+m-s+u)		<u>\$1,341,397.00</u> v

which is less than the annual liability servicing limit stated on line b.


OR

which exceeds the annual liability servicing limit stated on line b, and the undersigned hereby requests approval of the Inspector of Municipalities under section 174 of the Charter to exceed the limit established under the section.

In accordance with section 179(5) or section 175(1)(b) of the Charter, as applicable, the debt to be contracted under the loan authorization bylaw, or other liability for which certification is being made, referred to above will not exceed the lesser of 30 years and the reasonable life expectancy of the capital asset, activity, work or service, or the remaining term of the applicable agreement, as the case may be, for which the debt is to be contracted.

The undersigned Financial Officer or Auditor also hereby authorizes Legal Counsel of the Municipal Finance Authority of British Columbia to rely on this Certificate in giving any opinion in connection with any borrowing by the Municipal Finance Authority of British Columbia ("MFA") and the issuance of bonds, debentures, and other securities by the MFA in respect of the loan authorization bylaw, or other liability for which certification is being made, referred to above.

DATED this 3 day of June, 2026.


 Financial Officer
EDWARD HENLEY
 (Please print full name)

OR

 Auditor

 (Please print full name & company)

**LOAN AUTHORIZATION BYLAW NO. 2064
COMOX FIRE STATION REPLACEMENT**

**A BYLAW TO AUTHORIZE THE BORROWING OF THE ESTIMATED COST OF THE COMOX
FIRE STATION REPLACEMENT**

WHEREAS it is deemed desirable and expedient to improve the energy efficiency of facilities within the Municipality;

AND WHEREAS the estimated cost of the Comox Fire Station Replacement capital project including expenses incidental thereto is the sum of seven million dollars (\$7,000,000), of which the sum of seven million dollars (\$7,000,000) is the amount of debt intended to be borrowed by this bylaw;

NOW THEREFORE, the Council of the Town of Comox in open meeting assembled, enacts as follows:

1. Title

This Bylaw may be cited for all purposes as the "Comox Loan Authorization Bylaw No. 2064, Comox Fire Station Replacement".

2. Borrowing

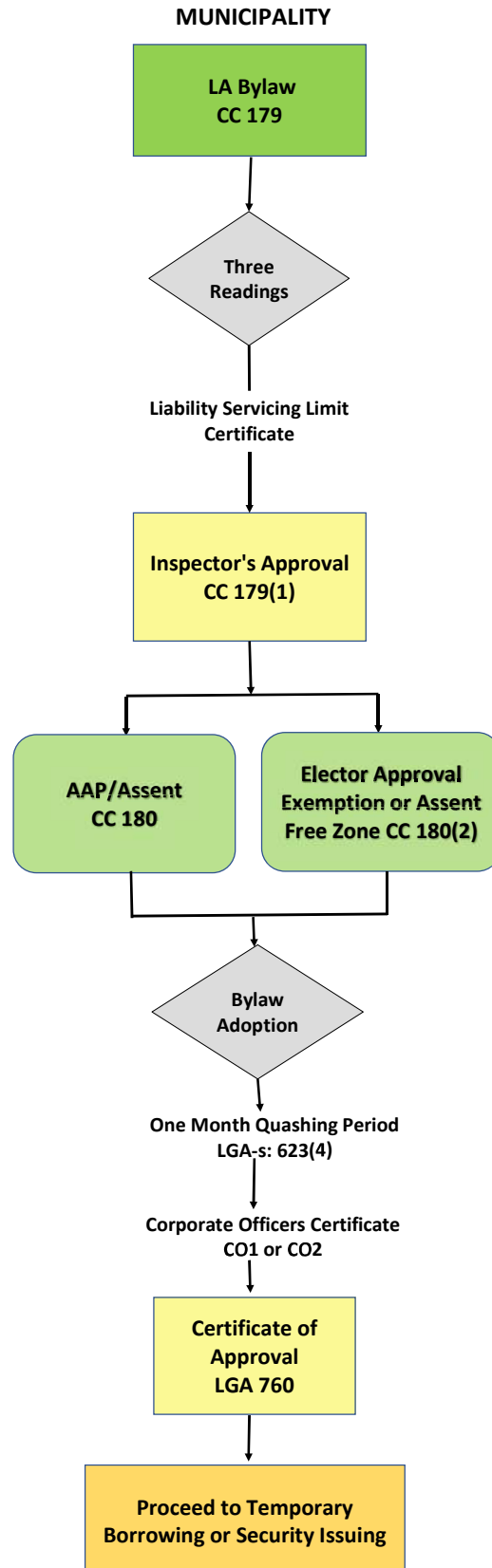
The Council is hereby empowered and authorized to undertake and carry out or cause to be carried out the Comox Fire Station Replacement capital project generally in accordance with general plans on file in the municipal office and to do all things necessary in connection therewith and without limiting the generality of the foregoing:

- a. To borrow upon the credit of the Municipality a sum not exceeding seven million dollars (\$7,000,000).
- b. To acquire all such real property, easements, rights-of-way, licenses, rights or authorities as may be requisite or desirable for or in connection with the Comox Fire Station Replacement capital project.

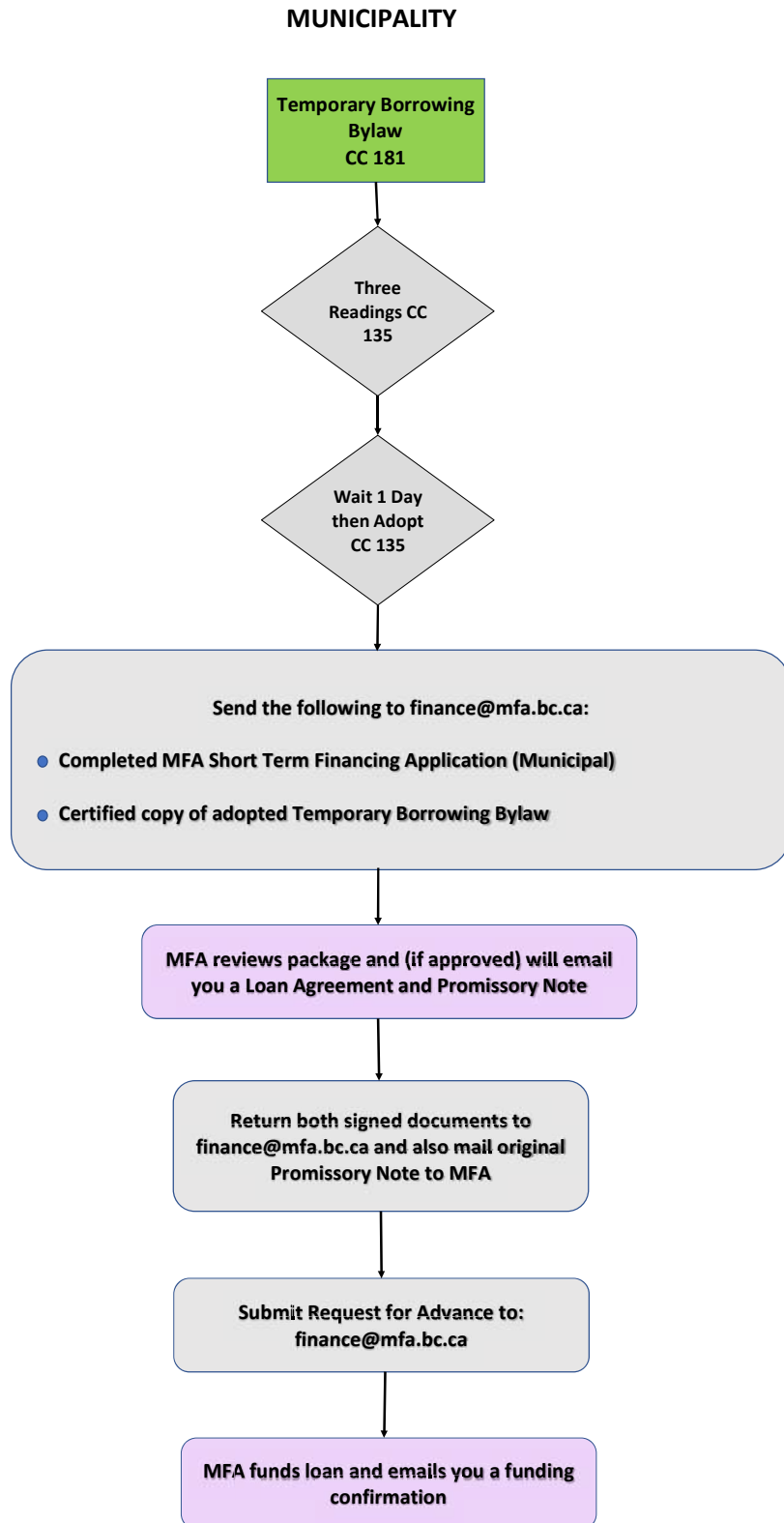
3. Term

The maximum term for which debentures may be issued to secure the debt created by this bylaw is 30 years.

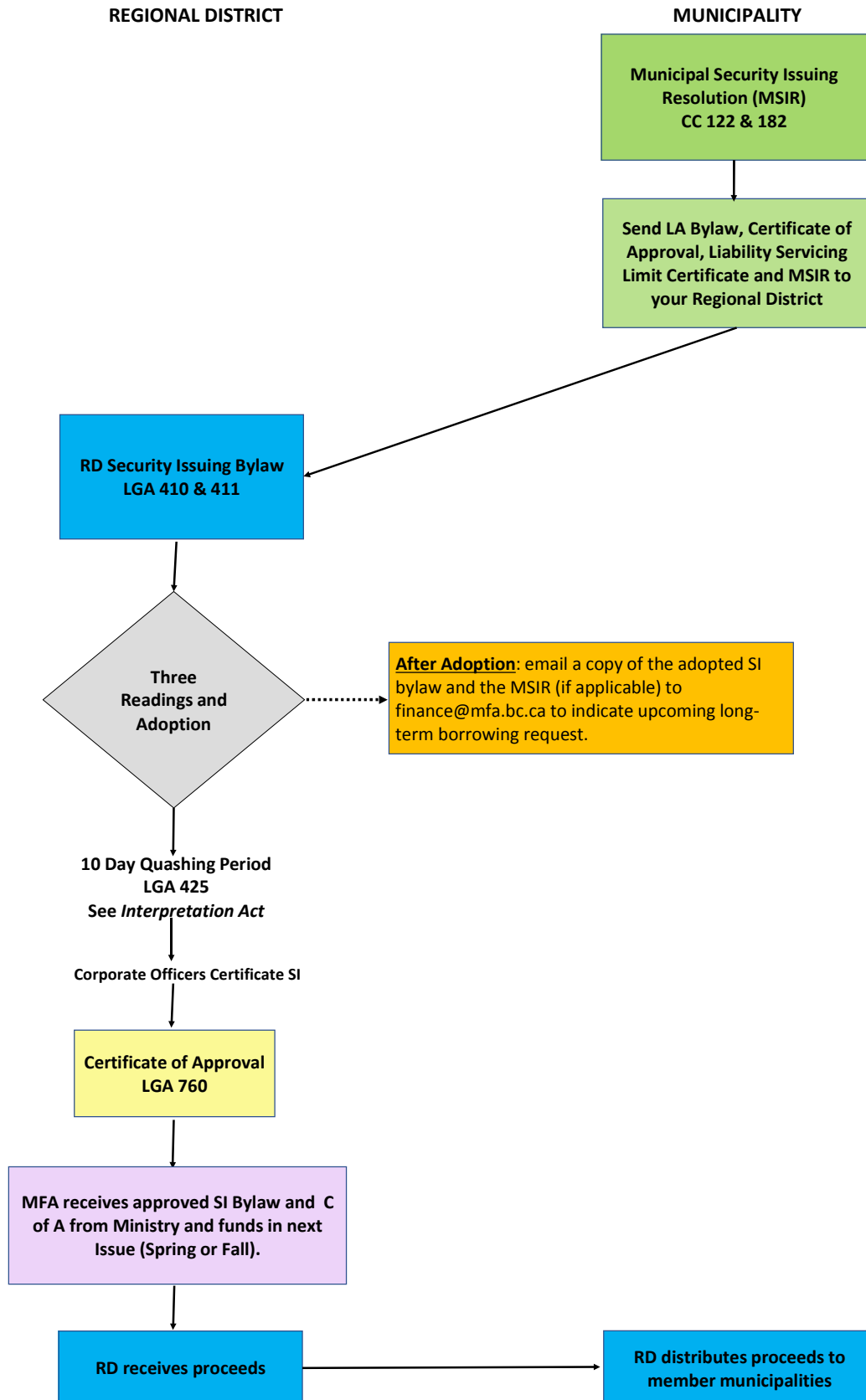
Loan Authorization Bylaw Procedures



Temporary Borrowing Bylaw Procedures

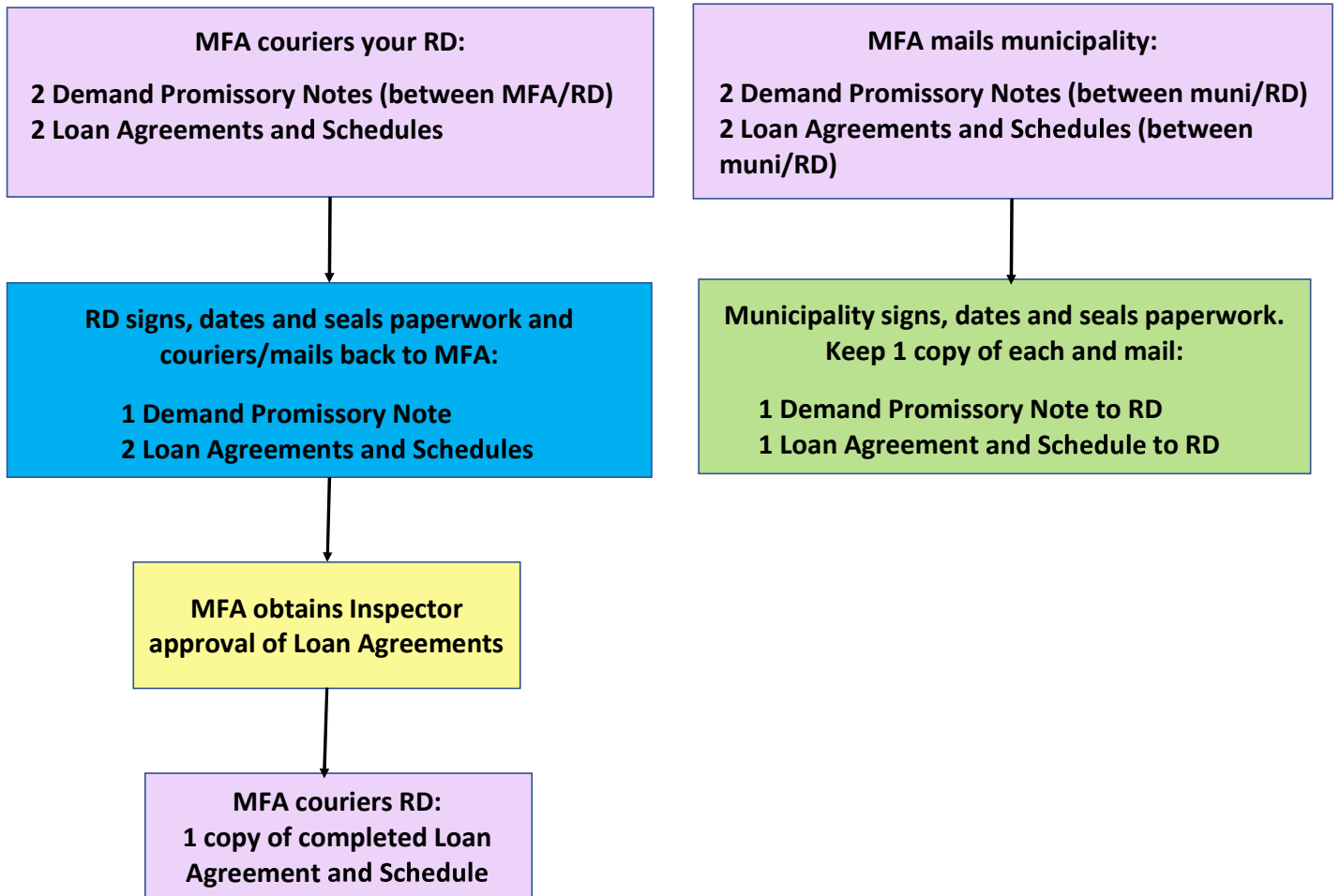


Security Issuing Procedures




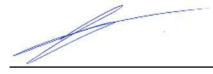
Security Issuing Paperwork

MUNICIPAL BORROWINGS



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 1760-30
FROM: Edward Henley, Director of Finance	DATE: June 4, 2026
SUBJECT: 2026 Revenue Anticipation Bylaw	

Prepared by:  Edward Henley, Director of Finance	Report Approved:  Jordan Wall, Chief Administrative Officer
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

That the Mayor and Director of Finance be authorized to establish a temporary borrowing ability for up to \$10,000,000 with the Town of Comox’s financial institution for the purpose of Revenue Anticipation; and,

That Comox Revenue Anticipation Bylaw No. 2067, a bylaw to authorize the borrowing of money in anticipation of revenue for 2026, be given First, Second and Third Readings.

PURPOSE

The purpose of this report is to provide the attached Revenue Anticipation Bylaws for 2025 to Council which authorizes the overdraft facility with the Town’s bank.

STRATEGIC PLAN LINKAGE

Strategic Priority Areas of Focus	
Financial management and accountability lenses	Fiscally Responsible – We will balance the short- and long-term financial impacts of our decisions.

BACKGROUND

It is common for municipalities to have this in place. The borrowing ability does not have to be used if it is not needed. The ability is meant to be in place for unexpected cases where municipalities do not have the needed cash to continue business.

The most common usage by municipalities, if necessary, is during the first half of a year prior to the receipt of the property taxes. Comox follows the provincial standard of having one due date which falls in the middle of the year, however the financial needs of a municipality extend throughout the year. A more recent usage by some municipalities was during the pandemic of 2020 where property taxes were delayed due to either provincial extensions or the unanticipated financial upheaval of taxpayers' personal finances.

Having this borrowing ability in place in case of a future unplanned need is prudent financial management akin to someone having an overdraft ability on their personal bank account. It is meant to be used for unanticipated short-term needs.

ANALYSIS/ISSUES/IMPLICATIONS

a. Applicable Policies and Legislation

[Section 177 of the Community Charter](#) permits a municipality to put in place a temporary borrowing ability, referred to as a Revenue Anticipation Borrowing bylaw. This permits a municipality the flexibility of borrowing, if needed, prior to the receipt of taxation revenue mid-year.

b. Financial

A new revenue anticipation bylaw must be passed for each calendar year that the revenue anticipation borrowing ability is to be in place.

The overdraft facility will be for \$5,000,000 which is within the limit permitted by bylaw.

The Town's financial institution, following provincial guidelines on revenue anticipation temporary borrowing credit limits, had previously approved an operating limit for up to \$10,000,000.

The maximum borrowing amount is 75% of the annual property taxes. In 2026, the Town collected approximately \$14.7 million in taxes.

**A BYLAW TO AUTHORIZE THE BORROWING OF MONEY IN ANTICIPATION OF REVENUE
FOR THE YEAR 2026**

WHEREAS Section 177 (1) of the Community Charter allows Council to borrow money that may be necessary to meet current lawful expenditures, and pay amounts required to meet the municipality's taxing obligations in relation to another local government or other body;

AND WHEREAS Section 177 (2) of the Community Charter sets out that the debt outstanding must not exceed the total of the unpaid taxes for all purposes imposed during the current year, and the money remaining due from other governments;

AND WHEREAS Section 177 (3) of the Community Charter restricts the amount to 75% of all property taxes imposed for all purposes in the preceding year;

AND WHEREAS the Town of Comox wishes to establish a borrowing facility that provides for an overdraft to the bank account within the limitations of the Community Charter;

NOW THEREFORE the Town of Comox, in open meeting assembled, enacts as follows:

1. Title

This Bylaw may be cited for all purposes as the "Comox Revenue Anticipation Bylaw No 2067".

2. Revenue Anticipation Borrowing Authorized for 2026

- (1) Council shall be and is hereby empowered and authorized to borrow upon the credit of the municipality, from the Municipal Finance Authority of British Columbia or from a financial institution, a sum not to exceed ten million dollars (\$10,000,000).
- (2) The form of obligation to be given as acknowledgement of the liability shall be in the form of standby letters of credit, bank overdraft, demand promissory notes or notes bearing the corporate seal and signed by one of the Mayor or Councillor and one of the Director of Finance or the Corporate Officer.
- (3) The form of obligation to be given as acknowledgement of the liability shall be an instrument or evidence of indebtedness signed by the authorized signing officers.
- (4) When collected, revenue from property taxes shall be used as necessary to repay money borrowed under this bylaw.
- (5) This bylaw shall take effect on the later of January 1, 2026 or its signing.



REGULAR COUNCIL MEETING

TO: Mayor and Council	FILE: 5330-20
FROM: Craig Perry, Engineering Manager	DATE: June 4, 2026
SUBJECT: Robb Avenue Reconstruction Project - Budget Amendment	

Prepared by: Craig Perry, Engineering Manager	Supervisor: Shelley Ashfield, Director of Operations	Financial Approved: Edward Henley, Director of Finance	Report Approved: Jordan Wall, Chief Administrative Officer
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RECOMMENDATION(S) FROM THE CHIEF ADMINISTRATIVE OFFICER:

THAT Council approves the following amendments to the 2026–2030 Financial Plan:

1. THAT Council direct staff to increase the 2026 Transportation budget for the Robb Avenue – Anderton Road to Aitken Street project from \$1,542,036 to \$2,912,036;
2. THAT Council direct staff to increase the 2026 Storm budget for the Robb Avenue – Anderton Road to Aitken Street project from \$104,436 to \$959,436;
3. THAT Council direct staff to increase the 2026 Sanitary budget for the Robb Avenue – Anderton Road to Aitken Street project from \$393,743 to \$1,338,743; and
4. THAT Council direct staff to reduce the 2026 Transportation budget for the Thistle Court – Robb Avenue to Cul-de-sac resurfacing project from \$135,000 to \$15,000.

PURPOSE

To seek Council approval to amend the 2026–2030 Financial Plan to increase the approved capital budgets for the Robb Avenue Renewal Project from a total of \$2,938,200 to \$6,108,200 and to indefinitely defer the asphalt resurfacing of Thistle Court, reducing the approved budget from \$135,000 to \$15,000.

STRATEGIC PLAN LINKAGE

This report addresses the following strategic priorities identified in the 2022 – 2026 Strategic Plan:

Organizational Excellence	Asset Management - Focus on life-cycle funding when considering asset additions or replacements and communicate to the public the cost and need for asset renewal.
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This report also addresses the Core Service of Public Works: Infrastructure and Engineering

BACKGROUND

As part of the 2026 – 2030 Capital Project Budget, Council approved the reconstruction of the section of Robb Avenue between Anderton Road and Aitken Street. This section of Robb Avenue is approximately 600m in length. The design has been progressed to the tendering stage and updated construction cost estimates have been completed based on the latest designs. This latest estimate is in excess of the approved capital budget.

The approved capital budgets are as follows:

Transportation	\$1,542,036
Storm	\$104,436
Sanitary	\$393,743
Water	\$897,985
Total	\$2,938,200

The design has been completed, and the project has been tendered. It is currently out for bid with a closing in early June. The project is still scheduled to be constructed this summer.

The resurfacing of Thistle Court was also included in the 2026 Capital Budget due to its proximity to Robb Avenue. It was intended that the resurfacing could be done at the same time to lower overall costs and minimize inconvenience to the residents.

ANALYSIS/ISSUES/IMPLICATIONS

There have been a number of factors that have caused increases in the estimated construction costs.

1. Cost escalation
A number of the unit prices for infrastructure being constructed as part of the project have seen increases in costs since the original budget estimates were completed. These include: asphalt, pipe, and concrete.

2. Storm sewer

As part of the design process, a video inspection of the storm sewer system was completed. This inspection showed that there are a significant number of deficiencies in the existing storm sewer pipes. It is being recommended that these pipes need to be replaced.

The cost increase for the storm sewer is \$855,000.

3. Curb and Gutter

The original budget estimate included the installation of an asphalt water curb. With Robb Avenue being a bus route, it was decided that a standard concrete barrier curb and gutter would be more appropriate. This matches the minor collector cross section included in the Town Subdivision and Development Servicing Bylaw.

The cost increase for curb and gutter is \$170,500.

4. Fibre Optics

Since the completion of the budget estimate, the requirement to include fibre optic infrastructure has been added to the project. This installation will provide pre-installed fibre optic ducting that is owned by the Town.

The cost increase to include the fibre optics is \$216,000.

5. Landscaping

As part of the design process, some existing trees are needing to be removed as part of the project. The design includes the addition of additional street trees to meet the requirements of the Subdivision and Development Servicing Bylaw. In total, 5 existing trees are being removed and 17 new trees are being planted. Irrigation for the trees is also being included to ensure the health of the trees per the Subdivision and Development Servicing Bylaw.

The cost increase to include the additional trees and irrigation is \$115,000

The construction cost estimates include some provisional items and a 15% contingency. Engineering costs have also been updated based on the updated construction cost estimate.

	Transportation	Storm	Sanitary	Water
Approved Budget	\$1,542,036	\$104,436	\$393,743	\$897,985
Budget Increase	\$1,370,000	\$855,000	\$945,000	\$0
Updated Budget	\$2,912,036	\$959,436	\$1,338,743	\$897,985

Total: \$6,418,200

Thistle Court

The asphalt surface on Thistle Court has been reviewed recently and noted that it is in a relatively good condition. Thistle Court is a very low volume road, and the current asphalt surface will last for a number of years to come. It is recommended that the resurfacing of Thistle Court be indefinitely deferred from the 2026 Capital Budget.

An existing catch basin located at the south end of Thistle Court has experienced damage, allegedly due to turning garbage trucks. Removal and replacement of the catch basin is required and reinforcement of the surface surrounding the catch basin is recommended. This work can be completed as part of the Robb Avenue project to achieve overall cost savings.

The 2026 – 2030 Capital Budget includes \$135,000 for the resurfacing of Thistle Court. It is recommended that this budget be reduced to \$15,000.

Financial

The budget amendments require an additional \$2,105,000 to be spent on general capital infrastructure and an additional \$945,000 on sewer capital infrastructure.

The general capital infrastructure to be constructed is replacement of existing infrastructure and is eligible for the Infrastructure Renewal Funds reserve which will have sufficient funds in 2026 after the 2026 Infrastructure Renewal levy is collected in the 2026 property tax bills. There will however be a shortfall for funding other infrastructure replacement projects scheduled for 2027 to 2030 as the money had already been assigned to future projects. The multi-year projection of general fund reserves is on page 78 of the [2026 budget package](#).

This amendment will require the Town to review the 10 year phase-in of the full Infrastructure Renewal levy and either accelerate the increase of the levy amount or defer near-term infrastructure replacement that was already scheduled in the 2026-2030 financial plan, if possible, and potentially accept a reduced state of good repair. (SOGR)

The Capital Works Fund (formerly Gas Tax) is fully committed to 2030 and these projects likely are not eligible for the Local Government Climate Action Program (LGCAP) grant.

There are currently sufficient funds in the sewer capital reserve to fund the additional costs. Those funds are not currently assigned for other projects over the next 5 years.

Staff will be reviewing the asset management plan for revisions and to set SOGR standards, or corresponding current and future service level standards, for consideration during 2027 budget deliberations. This also demonstrates that there is a need for contingency fund reserves to be funded for these unanticipated costs. Council has recently approved a policy to fund contingency reserves through the allocation of annual operating surpluses.