



2026 - 2030 Proposed Financial Plan and Capital Expenditure Program - by Core Services

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2026-2030
Financial Planning
Core Services
Electoral Area Services





Grant In Aid Area A Baynes Sound 120

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 31-Mar-85 | | | | | | | |
| Authority: | LGA Sec 380 (2) (g) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Baynes Sound | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$39,425 | \$39,425 | \$39,425 | \$39,425 | \$39,425 | \$39,425 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined Area A Baynes Sound | | | | | | | |
| Maximum Levy: | LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0140 | 0.0137 | 0.0137 | 0.0137 | 0.0137 | 0.0137 |
| 2026 Maximum: | \$255,888 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

120 - Grant In Aid Area A Baynes Sound

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 39,425 | 39,425 | - | |
| Prior Year Surplus | 3,866 | - | (3,866) | No prior year surplus at proposed budget |
| Total Revenue | 43,291 | 39,425 | (3,866) | |
| Expenses | | | | |
| Support Services | 1,123 | 1,049 | (74) | Decreased allocation in 2026 |
| Grants to other organizations | 41,868 | 38,116 | (3,752) | 2025 amount included 2024 surplus |
| Contract and General Services | 300 | 260 | (40) | |
| Total Expense | 43,291 | 39,425 | (3,866) | |

CVRD 5 Year Operating Budget by Service

Functions: 120

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 120 - Grant In Aid Area A Baynes Sound | | | | | | | | |
| Revenues | | | | | | | | |
| 120 - Grant In Aid Area A Baynes Sound | | | | | | | | |
| 01-1-120-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-120-019 | Reqn Elect/Spec Prov Govt | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 |
| 01-1-120-150 | Surplus Prior Year | 3,866 | 3,866 | 0 | 0 | 0 | 0 | 0 |
| 120 - Grant In Aid Area A Baynes Sound | | 43,292 | 43,291 | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 |
| Revenues | | 43,292 | 43,291 | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 |
| Expenses | | | | | | | | |
| 120 - Grant In Aid Area A Baynes Sound | | | | | | | | |
| 01-2-120-200 | Support Services | 1,123 | 1,123 | 1,049 | 1,089 | 1,130 | 1,173 | 1,218 |
| 01-2-120-212 | Grants Uncond Local Govt | 41,868 | 41,868 | 0 | 0 | 0 | 0 | 0 |
| 01-2-120-214 | Grants Cond Local Agencies | 0 | 0 | 38,116 | 38,066 | 38,014 | 37,960 | 37,903 |
| 01-2-120-369 | Insurance Liability | 370 | 300 | 260 | 270 | 281 | 292 | 304 |
| 120 - Grant In Aid Area A Baynes Sound | | 43,361 | 43,291 | 39,425 | 39,425 | 39,425 | 39,425 | 39,425 |
| Expenses | | (43,361) | (43,291) | (39,425) | (39,425) | (39,425) | (39,425) | (39,425) |
| 120 - Grant In Aid Area A Baynes Sound | | (69) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (69) | 0 | 0 | 0 | 0 | 0 | 0 |



Grant In Aid Area B 121

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 31-Mar-85 | | | | | | | |
| Authority: | LGA Sec 380 (2) (g) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area B | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$67,000 | \$67,000 | \$67,000 | \$67,000 | \$67,000 | \$67,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area B | | | | | | | |
| Maximum Levy: | LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0189 | 0.0183 | 0.0183 | 0.0183 | 0.0183 | 0.0183 |
| 2026 Maximum: | \$339,759 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

121 - Grant In Aid Area B

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 67,000 | 67,000 | - | |
| Prior Year Surplus | 6,280 | - | (6,280) | No prior year surplus at proposed budget |
| Total Revenue | 73,280 | 67,000 | (6,280) | |
| Expenses | | | | |
| Support Services | 1,424 | 1,797 | 373 | Increased allocation in 2026 |
| Grants to other organizations | 71,246 | 64,758 | (6,488) | 2025 amount included 2024 surplus |
| Contract and General Services | 610 | 445 | (165) | |
| Total Expense | 73,280 | 67,000 | (6,280) | |

CVRD 5 Year Operating Budget by Service

Functions: 121

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|----------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 121 - Grant In Aid Area B | | | | | | | | |
| Revenues | | | | | | | | |
| 121 - Grant In Aid Area B | | | | | | | | |
| 01-1-121-005 | Gil Fed Govt | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-121-019 | Reqn Elect/Spec Prov Govt | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| 01-1-121-150 | Surplus Prior Year | 6,280 | 6,280 | 0 | 0 | 0 | 0 | 0 |
| 121 - Grant In Aid Area B | | 73,282 | 73,280 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Revenues | | 73,282 | 73,280 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Expenses | | | | | | | | |
| 121 - Grant In Aid Area B | | | | | | | | |
| 01-2-121-200 | Support Services | 1,424 | 1,424 | 1,797 | 1,865 | 1,936 | 2,010 | 2,086 |
| 01-2-121-212 | Grants Uncond Local Govt | 49,756 | 71,246 | 0 | 0 | 0 | 0 | 0 |
| 01-2-121-214 | Grants Cond Local Agencies | 0 | 0 | 64,758 | 64,672 | 64,582 | 64,489 | 64,393 |
| 01-2-121-369 | Insurance Liability | 470 | 610 | 445 | 463 | 482 | 501 | 521 |
| 121 - Grant In Aid Area B | | 51,650 | 73,280 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Expenses | | (51,650) | (73,280) | (67,000) | (67,000) | (67,000) | (67,000) | (67,000) |
| 121 - Grant In Aid Area B | | 21,633 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 21,633 | 0 | 0 | 0 | 0 | 0 | 0 |



Grant In Aid Area C 122

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 31-Mar-85 | | | | | | | |
| Authority: | LGA Sec 380 (2) (g) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area C | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$113,000 | \$113,000 | \$113,000 | \$113,000 | \$113,000 | \$113,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area C | | | | | | | |
| Maximum Levy: | LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0257 | 0.0252 | 0.0252 | 0.0252 | 0.0252 | 0.0252 |
| 2026 Maximum: | \$391,637 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

122 - Grant In Aid Area C

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|----------------|---|
| Revenue | | | | |
| Taxation | 113,000 | 113,000 | - | |
| Prior Year Surplus | 5,046 | - | (5,046) | No prior year surplus at proposed budget |
| Total Revenue | 118,046 | 113,000 | (5,046) | |
| Expenses | | | | |
| Support Services | 2,531 | 3,027 | 496 | Increased allocation in 2026 |
| Grants to other organizations | 114,595 | 109,223 | (5,372) | 2025 amount included 2024 surplus |
| Contract and General Services | 920 | 750 | (170) | |
| Total Expense | 118,046 | 113,000 | (5,046) | |

CVRD 5 Year Operating Budget by Service

Functions: 122

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|----------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 122 - Grant In Aid Area C | | | | | | | | |
| Revenues | | | | | | | | |
| 122 - Grant In Aid Area C | | | | | | | | |
| 01-1-122-005 | Gil Fed Govt | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-122-019 | Reqn Elect/Spec Prov Govt | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 |
| 01-1-122-150 | Surplus Prior Year | 5,046 | 5,046 | 0 | 0 | 0 | 0 | 0 |
| 122 - Grant In Aid Area C | | 118,050 | 118,046 | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 |
| Revenues | | 118,050 | 118,046 | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 |
| Expenses | | | | | | | | |
| 122 - Grant In Aid Area C | | | | | | | | |
| 01-2-122-200 | Support Services | 2,531 | 2,531 | 3,027 | 3,142 | 3,261 | 3,385 | 3,514 |
| 01-2-122-212 | Grants Uncond Local Govt | 99,321 | 114,595 | 0 | 0 | 0 | 0 | 0 |
| 01-2-122-214 | Grants Cond Local Agencies | 0 | 0 | 109,223 | 109,078 | 108,928 | 108,772 | 108,609 |
| 01-2-122-369 | Insurance Liability | 835 | 920 | 750 | 780 | 811 | 843 | 877 |
| 122 - Grant In Aid Area C | | 102,687 | 118,046 | 113,000 | 113,000 | 113,000 | 113,000 | 113,000 |
| Expenses | | (102,687) | (118,046) | (113,000) | (113,000) | (113,000) | (113,000) | (113,000) |
| 122 - Grant In Aid Area C | | 15,364 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 15,364 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Grant in Aid 123

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 29 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | E-771-CNR-SRVA#55 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$12,875 | \$12,875 | \$12,875 | \$12,875 | \$12,875 | \$12,875 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion Electoral Area A (Denman Island) | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0157 | 0.0156 | 0.0156 | 0.0156 | 0.0156 | 0.0156 |
| Maximum Levy: | \$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$80,805 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

123 - Denman Island Grant In Aid

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 12,875 | 12,875 | - | |
| Prior Year Surplus | 3,281 | - | (3,281) | No prior year surplus at proposed budget |
| Total Revenue | 16,156 | 12,875 | (3,281) | |
| Expenses | | | | |
| Support Services | 339 | 343 | 4 | Increased allocation in 2026 |
| Grants to other organizations | 15,734 | 12,447 | (3,287) | 2025 amount included 2024 surplus |
| Contract and General Services | 83 | 85 | 2 | |
| Total Expense | 16,156 | 12,875 | (3,281) | |

CVRD 5 Year Operating Budget by Service

Functions: 123

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 123 - Denman Island Grant In Aid | | | | | | | | |
| Revenues | | | | | | | | |
| 123 - Denman Island Grant In Aid | | | | | | | | |
| 01-1-123-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-123-019 | Reqn Elect/Spec Prov Govt | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 |
| 01-1-123-150 | Surplus Prior Year | 3,281 | 3,281 | 0 | 0 | 0 | 0 | 0 |
| 123 - Denman Island Grant In Aid | | 16,156 | 16,156 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 |
| Revenues | | | | | | | | |
| | | 16,156 | 16,156 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 |
| Expenses | | | | | | | | |
| 123 - Denman Island Grant In Aid | | | | | | | | |
| 01-2-123-200 | Support Services | 339 | 339 | 343 | 356 | 370 | 384 | 399 |
| 01-2-123-212 | Grants Uncond Local Govt | 15,734 | 15,734 | 0 | 0 | 0 | 0 | 0 |
| 01-2-123-214 | Grants Cond Local Agencies | 0 | 0 | 12,447 | 12,430 | 12,412 | 12,391 | 12,366 |
| 01-2-123-369 | Insurance Liability | 112 | 83 | 85 | 89 | 93 | 100 | 110 |
| 123 - Denman Island Grant In Aid | | 16,185 | 16,156 | 12,875 | 12,875 | 12,875 | 12,875 | 12,875 |
| Expenses | | | | | | | | |
| | | (16,185) | (16,156) | (12,875) | (12,875) | (12,875) | (12,875) | (12,875) |
| 123 - Denman Island Grant In Aid | | (29) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (29) | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Grant in Aid 124

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 30 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | F-771-CNR-SRVA#56 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 |
| Purpose: | To provide assistance to benefit the community or any aspect of the community | | \$23,350 | \$23,350 | \$23,350 | \$23,350 | \$23,350 | \$23,350 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0225 | 0.0213 | 0.0213 | 0.0213 | 0.0213 | 0.0213 |
| Maximum Levy: | \$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$102,451 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

124 - Hornby Island Grant In Aid

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|----------------|---|
| Revenue | | | | |
| Taxation | 23,350 | 23,350 | - | |
| Prior Year Surplus | 6,568 | - | (6,568) | No prior year surplus at proposed budget |
| Total Revenue | 29,918 | 23,350 | (6,568) | |
| Expenses | | | | |
| Support Services | 433 | 628 | 195 | Increased allocation in 2026 |
| Grants to other organizations | 29,355 | 22,566 | (6,789) | 2025 amount included 2024 surplus |
| Contract and General Services | 130 | 156 | 26 | |
| Total Expense | 29,918 | 23,350 | (6,568) | |

CVRD 5 Year Operating Budget by Service

Functions: 124

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 124 - Hornby Island Grant In Aid | | | | | | | | |
| Revenues | | | | | | | | |
| 124 - Hornby Island Grant In Aid | | | | | | | | |
| 01-1-124-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-124-019 | Reqn Elect/Spec Prov Govt | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 |
| 01-1-124-150 | Surplus Prior Year | 6,568 | 6,568 | 0 | 0 | 0 | 0 | 0 |
| 124 - Hornby Island Grant In Aid | | 29,919 | 29,918 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 |
| Revenues | | | | | | | | |
| | | 29,919 | 29,918 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 |
| Expenses | | | | | | | | |
| 124 - Hornby Island Grant In Aid | | | | | | | | |
| 01-2-124-200 | Support Services | 433 | 433 | 628 | 652 | 677 | 703 | 730 |
| 01-2-124-212 | Grants Uncond Local Govt | 29,355 | 29,355 | 0 | 0 | 0 | 0 | 0 |
| 01-2-124-214 | Grants Cond Local Agencies | 0 | 0 | 22,566 | 22,536 | 22,505 | 22,472 | 22,438 |
| 01-2-124-369 | Insurance Liability | 143 | 130 | 156 | 162 | 168 | 175 | 182 |
| 124 - Hornby Island Grant In Aid | | 29,931 | 29,918 | 23,350 | 23,350 | 23,350 | 23,350 | 23,350 |
| Expenses | | | | | | | | |
| | | (29,931) | (29,918) | (23,350) | (23,350) | (23,350) | (23,350) | (23,350) |
| 124 - Hornby Island Grant In Aid | | (12) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (12) | 0 | 0 | 0 | 0 | 0 | 0 |



Feasibility Studies - Electoral Area A Baynes Sound 151

| | | | | | | | |
|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: 30-Oct-00 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: LGA - Sec 338 (c) | Defined Area | | | | | | |
| Amendments: | Part Area A Baynes Sound | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Purpose: For the undertaking of feasibility studies in relation to proposed services. | | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Participants: Defined Area A Baynes Sound | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maximum Levy: | Residential Tax Rate Estimate | 0.0106 | 0.0104 | 0.0104 | 0.0104 | 0.0104 | 0.0104 |
| 2026 Maximum: \$0 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

151 - Feasibility Studies - Area A Baynes Sound

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|------------------|---------------|--------------------|---|
| Revenue | | | | |
| Taxation | 30,000 | 30,000 | - | |
| Government Grants | 1,643,526 | - | (1,643,526) | Sewer Extension South CWF [-1.6M] |
| Prior Year Surplus | 50,289 | - | (50,289) | No prior year surplus at proposed |
| Total Revenue | 1,723,815 | 30,000 | (1,693,815) | |
| Expenses | | | | |
| Support Services | 1,086 | 792 | (294) | Decreased allocation in 2026 |
| Contract and General Services | 1,722,729 | 29,208 | (1,693,521) | Sewer Extension South professional fees [-1.6M] |
| Total Expense | 1,723,815 | 30,000 | (1,693,815) | |

CVRD 5 Year Operating Budget by Service

Functions: 151

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|---------------------------|----------------|--------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 151 - Feasibility Studies - Area A Baynes Sound | | | | | | | | |
| Revenues | | | | | | | | |
| 151 - Feasibility Studies - Area A Baynes Sound | | | | | | | | |
| 01-1-151-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-151-013 | Fed Gas Tax Funding | 0 | 1,643,526 | 0 | 0 | 0 | 0 | 0 |
| 01-1-151-019 | Reqn Elect/Spec Prov Govt | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-1-151-150 | Surplus Prior Year | 53,782 | 50,289 | 0 | 0 | 0 | 0 | 0 |
| 151 - Feasibility Studies - Area A Baynes Sound | | 83,783 | 1,723,815 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Revenues | | | | | | | | |
| | | 83,783 | 1,723,815 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Expenses | | | | | | | | |
| 151 - Feasibility Studies - Area A Baynes Sound | | | | | | | | |
| 01-2-151-200 | Support Services | 1,086 | 1,086 | 792 | 822 | 853 | 885 | 919 |
| 01-2-151-369 | Insurance Liability | 38 | 83 | 86 | 89 | 93 | 97 | 101 |
| 01-2-151-387 | Other Prof Fees | 0 | 1,722,646 | 29,122 | 29,089 | 29,054 | 29,018 | 28,980 |
| 151 - Feasibility Studies - Area A Baynes Sound | | 1,124 | 1,723,815 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Expenses | | | | | | | | |
| | | (1,124) | (1,723,815) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| 151 - Feasibility Studies - Area A Baynes Sound | | 82,659 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 82,659 | 0 | 0 | 0 | 0 | 0 | 0 |



Feasibility Studies - Electoral Area B 152

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Oct-00 | | | | | | | |
| Authority: | LGA - Sec 338 (c) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area B | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 |
| Purpose: | For the undertaking of feasibility studies in relation to proposed services. | | \$12,114 | \$12,114 | \$12,114 | \$12,114 | \$12,114 | \$12,114 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Electoral Area B | | | | | | | |
| Maximum Levy: | | Residential Tax Rate Estimate | 0.0034 | 0.0033 | 0.0033 | 0.0033 | 0.0033 | 0.0033 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

152 - Feasibility Studies - Electoral Area B

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|-----------------|---|
| Revenue | | | | |
| Taxation | 12,114 | 12,114 | - | |
| Prior Year Surplus | 55,456 | - | (55,456) | No prior year surplus at proposed |
| Total Revenue | 67,570 | 12,114 | (55,456) | |
| Expenses | | | | |
| Support Services | 1,121 | 301 | (820) | Decreased allocation in 2026 |
| Contract and General Services | 66,449 | 11,813 | (54,636) | Unallocated professional fees [-66.4K] |
| Total Expense | 67,570 | 12,114 | (55,456) | |

CVRD 5 Year Operating Budget by Service

Functions: 152

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 152 - Feasibility Studies - Electoral Area B | | | | | | | | |
| Revenues | | | | | | | | |
| 152 - Feasibility Studies - Electoral Area B | | | | | | | | |
| 01-1-152-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-152-019 | Reqn Elect/Spec Prov Govt | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 |
| 01-1-152-150 | Surplus Prior Year | 55,456 | 55,456 | 0 | 0 | 0 | 0 | 0 |
| 152 - Feasibility Studies - Electoral Area B | | 67,571 | 67,570 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 |
| Revenues | | | | | | | | |
| | | 67,571 | 67,570 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 |
| Expenses | | | | | | | | |
| 152 - Feasibility Studies - Electoral Area B | | | | | | | | |
| 01-2-152-200 | Support Services | 1,121 | 1,121 | 301 | 312 | 324 | 336 | 349 |
| 01-2-152-369 | Insurance Liability | 39 | 37 | 38 | 40 | 42 | 44 | 46 |
| 01-2-152-387 | Other Prof Fees | 0 | 66,412 | 11,775 | 11,762 | 11,748 | 11,734 | 11,719 |
| 152 - Feasibility Studies - Electoral Area B | | 1,160 | 67,570 | 12,114 | 12,114 | 12,114 | 12,114 | 12,114 |
| Expenses | | | | | | | | |
| | | (1,160) | (67,570) | (12,114) | (12,114) | (12,114) | (12,114) | (12,114) |
| 152 - Feasibility Studies - Electoral Area B | | 66,411 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 66,411 | 0 | 0 | 0 | 0 | 0 | 0 |



Feasibility Studies - Electoral Area C 153

| | | | | | | | |
|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: 30-Oct-00 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: LGA - Sec 338 (c) | Electoral Areas | | | | | | |
| Amendments: | Area C | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| Purpose: For the undertaking of feasibility studies in relation to proposed services. | | \$28,000 | \$28,000 | \$28,000 | \$28,000 | \$28,000 | \$28,000 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: Electoral Area C | | | | | | | |
| Maximum Levy: | Residential Tax Rate Estimate | 0.0064 | 0.0062 | 0.0062 | 0.0062 | 0.0062 | 0.0062 |
| 2026 Maximum: \$0 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

153 - Feasibility Studies - Electoral Area C

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|---------------------------------|----------------|---------------|-----------------|---|
| Revenue | | | | |
| Taxation | 28,000 | 28,000 | - | |
| Prior Year Surplus | 103,111 | - | (103,111) | No prior year surplus at proposed |
| Recoveries from Other Functions | 1,076 | 6,341 | 5,265 | Recovery from Mosquito management service [+5.3K] |
| Total Revenue | 132,187 | 34,341 | (97,846) | |
| Expenses | | | | |
| Support Services | 2,047 | 741 | (1,306) | Decreased allocation in 2026 |
| Contract and General Services | 130,140 | 33,600 | (96,540) | Unallocated professional fees [-96.5K] |
| Total Expense | 132,187 | 34,341 | (97,846) | |

CVRD 5 Year Operating Budget by Service

Functions: 153

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 153 - Feasibility Studies - Electoral Area C | | | | | | | | |
| Revenues | | | | | | | | |
| 153 - Feasibility Studies - Electoral Area C | | | | | | | | |
| 01-1-153-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-153-019 | Reqn Elect/Spec Prov Govt | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| 01-1-153-135 | Recoveries-Other Functions | 1,076 | 1,076 | 6,341 | 6,341 | 6,341 | 6,340 | 0 |
| 01-1-153-150 | Surplus Prior Year | 103,111 | 103,111 | 0 | 0 | 0 | 0 | 0 |
| 153 - Feasibility Studies - Electoral Area C | | 132,188 | 132,187 | 34,341 | 34,341 | 34,341 | 34,340 | 28,000 |
| Revenues | | | | | | | | |
| | | 132,188 | 132,187 | 34,341 | 34,341 | 34,341 | 34,340 | 28,000 |
| Expenses | | | | | | | | |
| 153 - Feasibility Studies - Electoral Area C | | | | | | | | |
| 01-2-153-200 | Support Services | 2,047 | 2,047 | 741 | 769 | 798 | 828 | 859 |
| 01-2-153-369 | Insurance Liability | 72 | 43 | 45 | 47 | 49 | 53 | 57 |
| 01-2-153-387 | Other Prof Fees | 0 | 130,097 | 33,555 | 33,525 | 33,494 | 33,459 | 27,084 |
| 153 - Feasibility Studies - Electoral Area C | | 2,119 | 132,187 | 34,341 | 34,341 | 34,341 | 34,340 | 28,000 |
| Expenses | | | | | | | | |
| | | (2,119) | (132,187) | (34,341) | (34,341) | (34,341) | (34,340) | (28,000) |
| 153 - Feasibility Studies - Electoral Area C | | 130,069 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 130,069 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Feasibility Studies 154

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 27 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | C-771-CNR-SRVA#53 | 3,780 | 3,780 | 3,780 | 3,780 | 3,780 | 3,780 |
| Purpose: | To provide funds to support the study of potential services. | | \$3,780 | \$3,780 | \$3,780 | \$3,780 | \$3,780 | \$3,780 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion Electoral Area A (Denman Island) | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0046 | 0.0046 | 0.0046 | 0.0046 | 0.0046 | 0.0046 |
| Maximum Levy: | None stated | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

154 - Denman Island Feasibility Studies

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|---------------------------------|---------------|---------------|--------------|--|
| Revenue | | | | |
| Taxation | 3,780 | 3,780 | - | |
| Transfers from Reserve | | 12,500 | 12,500 | Withdrawal to keep requisition flat |
| Prior Year Surplus | 15,589 | - | (15,589) | No prior year surplus at proposed |
| Recoveries from Other Functions | | 2,094 | 2,094 | Recovery from High-speed internet service [+2.1K] |
| Total Revenue | 19,369 | 18,374 | (995) | |
| Expenses | | | | |
| Support Services | 305 | 300 | (5) | Decreased allocation in 2026 |
| Contract and General Services | 19,064 | 18,074 | (990) | Animal control study [+12.5K], Bulk water review [-15.6K], Unallocated [-2.1K] |
| Total Expense | 19,369 | 18,374 | (995) | |

CVRD 5 Year Operating Budget by Service

Functions: 154

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|----------------------------|----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 154 - Denman Island Feasibility Studies | | | | | | | | |
| Revenues | | | | | | | | |
| 154 - Denman Island Feasibility Studies | | | | | | | | |
| 01-1-154-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-154-019 | Reqn Elect/Spec Prov Govt | 3,780 | 3,780 | 3,780 | 3,780 | 3,780 | 3,780 | 3,780 |
| 01-1-154-135 | Recoveries-Other Functions | 0 | 0 | 2,094 | 2,094 | 2,094 | 2,094 | 2,094 |
| 01-1-154-145 | Transfer from Reserve | 0 | 0 | 12,500 | 0 | 0 | 0 | 0 |
| 01-1-154-150 | Surplus Prior Year | 15,589 | 15,589 | 0 | 0 | 0 | 0 | 0 |
| 154 - Denman Island Feasibility Studies | | 19,370 | 19,369 | 18,374 | 5,874 | 5,874 | 5,874 | 5,874 |
| Revenues | | 19,370 | 19,369 | 18,374 | 5,874 | 5,874 | 5,874 | 5,874 |
| Expenses | | | | | | | | |
| 154 - Denman Island Feasibility Studies | | | | | | | | |
| 01-2-154-200 | Support Services | 305 | 305 | 300 | 311 | 323 | 335 | 348 |
| 01-2-154-369 | Insurance Liability | 11 | 12 | 12 | 12 | 12 | 12 | 12 |
| 01-2-154-387 | Other Prof Fees | 0 | 19,052 | 18,062 | 5,551 | 5,539 | 5,527 | 5,514 |
| 154 - Denman Island Feasibility Studies | | 316 | 19,369 | 18,374 | 5,874 | 5,874 | 5,874 | 5,874 |
| Expenses | | (316) | (19,369) | (18,374) | (5,874) | (5,874) | (5,874) | (5,874) |
| 154 - Denman Island Feasibility Studies | | 19,054 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 19,054 | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Feasibility Studies 155

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 09-Mar-1931 | | | | | | | |
| Authority: | BL 28 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | D-771-CNR-SRVA#54 | 8,145 | 8,145 | 8,145 | 8,145 | 8,145 | 8,145 |
| Purpose: | To provide funds to support the study of potential services. | | \$8,145 | \$8,145 | \$8,145 | \$8,145 | \$8,145 | \$8,145 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | None stated | Residential Tax Rate Estimate | 0.0078 | 0.0074 | 0.0074 | 0.0074 | 0.0074 | 0.0074 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

155 - Hornby Island Feasibility Studies

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|---------------------------------|---------------|---------------|----------------|---|
| Revenue | | | | |
| Taxation | 8,145 | 8,145 | - | |
| Transfers from Reserve | | 12,500 | 12,500 | Withdrawal to keep requisition flat |
| Prior Year Surplus | 17,792 | - | (17,792) | No prior year surplus at proposed |
| Recoveries from Other Functions | | 2,094 | 2,094 | Recovery from High-speed internet service [+2.1K] |
| Total Revenue | <u>25,937</u> | <u>22,739</u> | <u>(3,198)</u> | |
| Expenses | | | | |
| Support Services | 347 | 300 | (47) | Decreased allocation in 2026 |
| Contract and General Services | 25,590 | 22,439 | (3,151) | Animal control study [+12.5K], Unallocated [-15.7K] |
| Total Expense | <u>25,937</u> | <u>22,739</u> | <u>(3,198)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 155

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|----------------------------|----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 155 - Hornby Island Feasibility Studies | | | | | | | | |
| Revenues | | | | | | | | |
| 155 - Hornby Island Feasibility Studies | | | | | | | | |
| 01-1-155-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-155-019 | Reqn Elect/Spec Prov Govt | 8,145 | 8,145 | 8,145 | 8,145 | 8,145 | 8,145 | 8,145 |
| 01-1-155-135 | Recoveries-Other Functions | 0 | 0 | 2,094 | 2,094 | 2,094 | 2,094 | 2,094 |
| 01-1-155-145 | Transfer from Reserve | 0 | 0 | 12,500 | 0 | 0 | 0 | 0 |
| 01-1-155-150 | Surplus Prior Year | 17,792 | 17,792 | 0 | 0 | 0 | 0 | 0 |
| 155 - Hornby Island Feasibility Studies | | 25,938 | 25,937 | 22,739 | 10,239 | 10,239 | 10,239 | 10,239 |
| Revenues | | 25,938 | 25,937 | 22,739 | 10,239 | 10,239 | 10,239 | 10,239 |
| Expenses | | | | | | | | |
| 155 - Hornby Island Feasibility Studies | | | | | | | | |
| 01-2-155-200 | Support Services | 347 | 347 | 300 | 311 | 323 | 335 | 348 |
| 01-2-155-369 | Insurance Liability | 12 | 13 | 13 | 14 | 14 | 15 | 15 |
| 01-2-155-387 | Other Prof Fees | 0 | 25,577 | 22,426 | 9,914 | 9,902 | 9,889 | 9,876 |
| 155 - Hornby Island Feasibility Studies | | 359 | 25,937 | 22,739 | 10,239 | 10,239 | 10,239 | 10,239 |
| Expenses | | (359) | (25,937) | (22,739) | (10,239) | (10,239) | (10,239) | (10,239) |
| 155 - Hornby Island Feasibility Studies | | 25,579 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 25,579 | 0 | 0 | 0 | 0 | 0 | 0 |



Building Inspection 285

| | | | | | | | |
|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 01-Jan-69 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: LGA 297; BL 1160 (Conversion) | Defined Area | | | | | | |
| Amendments: BL 2489 | Part Area A Baynes Sound | 138,837 | 138,077 | 138,077 | 147,474 | 157,915 | 165,745 |
| Purpose: The provision of building inspection. | Electoral Areas | | | | | | |
| | Area B | 174,318 | 175,733 | 175,733 | 187,692 | 200,980 | 210,946 |
| Participants: Defined Area A Baynes Sound, Electoral Areas B, C | Area C | 215,845 | 215,190 | 215,190 | 229,834 | 246,106 | 258,309 |
| | | \$529,000 | \$529,000 | \$529,000 | \$565,000 | \$605,000 | \$635,000 |
| Maximum Levy: No stated limit. | Change from Previous year | | \$0 | \$0 | \$36,000 | \$40,000 | \$30,000 |
| 2026 Maximum: \$0 | Residential Tax Rate Estimate | 0.0491 | 0.0480 | 0.0480 | 0.0513 | 0.0549 | 0.0576 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

285 - Building Inspection

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|------------------|---|
| Revenue | | | | |
| Grants in lieu | 990 | 990 | - | |
| Taxation | 529,000 | 529,000 | - | |
| Sale of Services | 555,850 | 598,102 | 42,252 | Building permits [+50.2K], Renewals [-8.7K] |
| Other Revenue | 7,500 | 7,500 | - | |
| Transfers from Reserve | 111,561 | 93,222 | (18,339) | Withdrawals to keep taxation flat |
| Prior Year Surplus | 173,030 | - | (173,030) | No prior year surplus at proposed budget |
| Total Revenue | 1,377,931 | 1,228,814 | (149,117) | |
| Expenses | | | | |
| Support Services | 117,937 | 156,542 | 38,605 | Increased allocation in 2026 |
| Personnel Costs | 857,223 | 896,260 | 39,037 | Addition of building services coordinator |
| Materials, Supplies and Utilities | 71,165 | 53,330 | (17,835) | One-time service delivery project [-20.0K] |
| Contract and General Services | 137,514 | 116,831 | (20,683) | CityWorks costs capitalized [-30.0K], Bank Charges [+11.0K] |
| Transfer to Other Services | 482 | 451 | (31) | |
| Transfer to Reserve | 188,610 | - | (188,610) | 2025 contribution from 2024 surplus |
| Minor Capital | 5,000 | 5,400 | 400 | |
| Total Expense | 1,377,931 | 1,228,814 | (149,117) | |

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 285 - Building Inspection | | | | | | | | |
| Revenues | | | | | | | | |
| 285 - Building Inspection | | | | | | | | |
| 01-1-285-005 | Gil Fed Govt | 18 | 990 | 990 | 990 | 990 | 990 | 990 |
| 01-1-285-019 | Reqn Elect/Spec Prov Govt | 529,000 | 529,000 | 529,000 | 529,000 | 565,000 | 605,000 | 635,000 |
| 01-1-285-110 | Licences & Fines | 4,750 | 3,500 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-1-285-112 | Inspection Fees | 2,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-1-285-113 | Building Permit Fees | 748,339 | 510,000 | 560,200 | 570,604 | 611,216 | 630,000 | 650,000 |
| 01-1-285-114 | Plumbing Permit Fees | 27,478 | 20,200 | 20,402 | 20,606 | 20,812 | 21,000 | 21,500 |
| 01-1-285-115 | Other Permit Fees | 10,850 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-1-285-116 | Renewal Fees | 8,780 | 15,150 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-1-285-118 | Title Searches | 3,850 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-1-285-128 | Other Revenue | 29,979 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-1-285-135 | Recoveries-Other Functions | 72,550 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-285-145 | Transfer from Reserve | 0 | 111,561 | 93,222 | 192,871 | 171,136 | 152,700 | 154,497 |
| 01-1-285-150 | Surplus Prior Year | 173,030 | 173,030 | 0 | 0 | 0 | 0 | 0 |
| 285 - Building Inspection | | 1,611,124 | 1,377,931 | 1,228,814 | 1,339,071 | 1,394,154 | 1,434,690 | 1,486,987 |
| Revenues | | 1,611,124 | 1,377,931 | 1,228,814 | 1,339,071 | 1,394,154 | 1,434,690 | 1,486,987 |
| Expenses | | | | | | | | |
| 285 - Building Inspection | | | | | | | | |
| 01-2-285-200 | Support Services | 117,937 | 117,937 | 156,542 | 162,491 | 168,666 | 175,075 | 181,728 |
| 01-2-285-220 | Salaries & Wages | 603,594 | 633,997 | 661,593 | 726,575 | 760,937 | 789,157 | 818,438 |
| 01-2-285-225 | Benefits | 149,439 | 190,197 | 198,478 | 217,974 | 228,280 | 236,745 | 245,531 |
| 01-2-285-237 | Employer Health Tax | 11,964 | 15,848 | 16,538 | 18,164 | 19,023 | 19,726 | 20,462 |
| 01-2-285-238 | WCB | 15,952 | 17,181 | 19,651 | 21,579 | 22,601 | 23,439 | 24,309 |
| 01-2-285-246 | Bank Charges | 0 | 6,500 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 01-2-285-266 | Deliveries/Transportation | 0 | 125 | 0 | 0 | 0 | 0 | 0 |
| 01-2-285-276 | Software Licence/Mtce | 72,229 | 30,600 | 600 | 30,600 | 30,600 | 30,600 | 30,600 |
| 01-2-285-281 | Materials & Supplies | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-285-284 | Meeting Expense | 343 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-285-293 | Office Expenses | 3,940 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-285-296 | Postage | 0 | 120 | 0 | 0 | 0 | 0 | 0 |
| 01-2-285-305 | Safety Equipment | 0 | 700 | 700 | 700 | 700 | 700 | 700 |
| 01-2-285-314 | Telephone & Alarm Lines | 2,865 | 4,020 | 4,930 | 4,930 | 4,930 | 4,930 | 4,930 |

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-285-317 | Title Searches | 4,222 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-285-319 | Training/Development & Conferences | 435 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 01-2-285-320 | Travel | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-285-335 | Advertising | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-285-340 | Dues And Memberships | 2,866 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| 01-2-285-347 | Library/Publications | 358 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-285-353 | Public Relations | 80 | 11,000 | 13,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-285-369 | Insurance Liability | 31,909 | 30,168 | 31,375 | 32,630 | 33,935 | 34,953 | 36,000 |
| 01-2-285-381 | Legal Fees | 14,781 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-2-285-385 | Gis Services | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-285-387 | Other Prof Fees | 10,652 | 52,000 | 28,000 | 23,000 | 28,000 | 23,000 | 28,000 |
| 01-2-285-438 | Contract Svcs Equip/Mach | 3,361 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-285-441 | Fuel/Lubricants - Mach/Equip | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-285-444 | Rental/Leases - Mach/Equip | 1,079 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-285-447 | Repairs/Mtce Mach/Equip | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-285-458 | Fuel/Lubricants Vehicle | 2,558 | 4,100 | 4,100 | 4,100 | 0 | 0 | 0 |
| 01-2-285-461 | Insurance/Licence Vehicle | 2,526 | 2,746 | 2,856 | 2,970 | 3,088 | 3,212 | 3,340 |
| 01-2-285-464 | Repairs & Mtce Vehicle | 1,934 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-285-468 | Minor Capital | 4,519 | 5,000 | 5,400 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-285-485 | Contr To Capital Works Reserve | 188,610 | 188,610 | 0 | 0 | 0 | 0 | 0 |
| 01-2-285-495 | Transfer To Other Functions | 482 | 482 | 451 | 758 | 794 | 553 | 349 |
| 285 - Building Inspection | | 1,248,666 | 1,377,931 | 1,228,814 | 1,339,071 | 1,394,154 | 1,434,690 | 1,486,987 |
| Expenses | | (1,248,666) | (1,377,931) | (1,228,814) | (1,339,071) | (1,394,154) | (1,434,690) | (1,486,987) |
| 285 - Building Inspection | | 362,458 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 362,458 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 285 - Building Inspection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|----------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | - | 60,000 | 60,000 | - | - | - | - | - | - | - |
| Total Funding Source | | - | 60,000 | 60,000 | - | - | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 285 - Building Inspection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | - | 60,000 | 60,000 | - | - | - | - | - | - | - |
| Total Expenditure | | - | 60,000 | 60,000 | - | - | - | - | - | - | - |



Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service 291

| | | | | | | | |
|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 03-Sep-81 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: SLP | Defined Area | | | | | | |
| Amendments: BL 679, 2021, BL 2266 (conversion) | X-771-CNR-SRVA#79 | 270,000 | 270,000 | 310,000 | 325,000 | 325,000 | 335,000 |
| Purpose: To allow ticketing through the Bylaw Adjudication Ticketing System | | \$270,000 | \$270,000 | \$310,000 | \$325,000 | \$325,000 | \$335,000 |
| Participants: Defined Area A Baynes Sound, Electoral Areas B, C | Change from Previous year | | \$0 | \$40,000 | \$15,000 | \$0 | \$10,000 |
| Maximum Levy: \$.27 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0251 | 0.0245 | 0.0281 | 0.0295 | 0.0295 | 0.0304 |
| 2026 Maximum: \$2,665,118 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|---|
| Revenue | | | | |
| Taxation | 270,000 | 270,000 | - | |
| Sale of Services | 15,000 | 15,000 | - | |
| Transfers from Reserve | 8,723 | 6,158 | (2,565) | Withdrawals to keep taxation flat |
| Prior Year Surplus | 46,278 | - | (46,278) | No prior year surplus at proposed budget |
| Total Revenue | 340,001 | 291,158 | (48,843) | |
| Expenses | | | | |
| Support Services | 19,456 | 19,619 | 163 | Increased allocation in 2026 |
| Personnel Costs | 158,658 | 109,003 | (49,655) | Reallocation of Manager of IT Projects |
| Grants to other organizations | 3,200 | 3,200 | - | |
| Materials, Supplies and Utilities | 13,622 | 16,541 | 2,919 | Cityworks office expenses [+2.0K] |
| Contract and General Services | 144,707 | 142,795 | (1,912) | Legal Fees [-5.0K], Animal Control Contract [+2.2K] |
| Transfer to Reserve | 358 | - | (358) | |
| Total Expense | 340,001 | 291,158 | (48,843) | |

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service | | | | | | | | |
| Revenues | | | | | | | | |
| 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service | | | | | | | | |
| 01-1-291-005 | Gil Fed Govt | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-291-019 | Reqn Elect/Spec Prov Govt | 270,000 | 270,000 | 270,000 | 310,000 | 325,000 | 325,000 | 335,000 |
| 01-1-291-110 | Licences & Fines | 16,991 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-1-291-145 | Transfer from Reserve | 0 | 8,723 | 6,158 | 0 | 0 | 0 | 0 |
| 01-1-291-150 | Surplus Prior Year | 46,278 | 46,278 | 0 | 0 | 0 | 0 | 0 |
| 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service | | 333,277 | 340,001 | 291,158 | 325,000 | 340,000 | 340,000 | 350,000 |
| Revenues | | 333,277 | 340,001 | 291,158 | 325,000 | 340,000 | 340,000 | 350,000 |
| Expenses | | | | | | | | |
| 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service | | | | | | | | |
| 01-2-291-200 | Support Services | 19,456 | 19,456 | 19,619 | 20,365 | 21,139 | 21,942 | 22,776 |
| 01-2-291-214 | Grants Cond Local Agencies | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 01-2-291-220 | Salaries & Wages | 110,335 | 118,901 | 82,085 | 85,103 | 88,232 | 91,480 | 94,847 |
| 01-2-291-225 | Benefits | 20,969 | 33,625 | 22,498 | 23,317 | 24,170 | 25,051 | 25,966 |
| 01-2-291-237 | Employer Health Tax | 2,185 | 2,942 | 2,020 | 2,094 | 2,173 | 2,252 | 2,334 |
| 01-2-291-238 | WCB | 2,900 | 3,190 | 2,400 | 2,489 | 2,580 | 2,674 | 2,773 |
| 01-2-291-262 | Contracts - Operating | 74,089 | 112,474 | 115,011 | 116,712 | 118,899 | 121,132 | 123,487 |
| 01-2-291-276 | Software Licence/Mtce | 72,659 | 0 | 0 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-2-291-281 | Materials & Supplies | 2,921 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-291-293 | Office Expenses | 54 | 1,500 | 3,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-291-314 | Telephone & Alarm Lines | 66 | 122 | 41 | 41 | 41 | 41 | 41 |
| 01-2-291-319 | Training/Development & Conferences | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-291-320 | Travel | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-291-332 | Vendor Commission | 248 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 |
| 01-2-291-335 | Advertising | 1,514 | 4,500 | 6,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-291-340 | Dues And Memberships | 96 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-291-369 | Insurance Liability | 7,459 | 6,233 | 6,784 | 6,920 | 7,058 | 7,199 | 7,343 |
| 01-2-291-381 | Legal Fees | 3,858 | 25,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-2-291-387 | Other Prof Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|---------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-291-489 | Reserve Contr Other | 358 | 358 | 0 | 259 | 8,008 | 529 | 2,733 |
| 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service | | 322,366 | 340,001 | 291,158 | 325,000 | 340,000 | 340,000 | 350,000 |
| Expenses | | (322,366) | (340,001) | (291,158) | (325,000) | (340,000) | (340,000) | (350,000) |
| 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service | | 10,911 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 10,911 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | - | - | - | - | - | - | - | - | 80,000 | - |
| Total Funding Source | | - | - | - | - | - | - | - | - | 80,000 | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | - | - | - | - | - | - | - | - | 80,000 | - |
| Total Expenditure | | - | - | - | - | - | - | - | - | 80,000 | - |



Weed Control 296

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 26-Mar-01 | | | | | | | |
| Authority: | BL 2346 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 13,734 | 13,714 | 19,274 | 19,274 | 19,459 | 19,645 |
| Purpose: | To regulate and control noxious weeds. | Area B | 10,395 | 10,468 | 14,711 | 14,711 | 14,853 | 14,994 |
| | | Area C | 12,871 | 12,818 | 18,015 | 18,015 | 18,188 | 18,361 |
| Participants: | Electoral Areas A, B, C | | \$37,000 | \$37,000 | \$52,000 | \$52,000 | \$52,500 | \$53,000 |
| Maximum Levy: | \$0.01 per \$1,000 - 100% Assessment | Change from Previous year | | \$0 | \$15,000 | \$0 | \$500 | \$500 |
| 2026 Maximum: | \$117,059 | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0029 | 0.0029 | 0.0040 | 0.0040 | 0.0041 | 0.0041 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

296 - Weed Control

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 37,000 | 37,000 | - | |
| Transfers from Reserve | | 18,887 | 18,887 | Withdrawals to keep requisition flat |
| Prior Year Surplus | 25,461 | - | (25,461) | No prior year surplus at proposed |
| Recoveries from Other Functions | 2,500 | 2,500 | - | |
| Total Revenue | 64,961 | 58,387 | (6,574) | |
| Expenses | | | | |
| Support Services | 417 | 357 | (60) | Decreased allocation in 2026 |
| Materials, Supplies and Utilities | 2,800 | 3,400 | 600 | |
| Contract and General Services | 43,613 | 47,630 | 4,017 | Coastal ISC contract [+2.0K], HIRRA [+2.0K] |
| Transfer to Other Services | 5,000 | 7,000 | 2,000 | Transfer to Service 621 Parks [+2.0K] |
| Transfer to Reserve | 13,131 | - | (13,131) | 2025 reserve contribution from 2024 surplus |
| Total Expense | 64,961 | 58,387 | (6,574) | |

CVRD 5 Year Operating Budget by Service

Functions: 296

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|-------------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 296 - Weed Control | | | | | | | | |
| Revenues | | | | | | | | |
| 296 - Weed Control | | | | | | | | |
| 01-1-296-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-296-016 | Grant Prov Govt Conditional | 14,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-296-019 | Reqn Elect/Spec Prov Govt | 37,000 | 37,000 | 37,000 | 52,000 | 52,000 | 52,500 | 53,000 |
| 01-1-296-125 | Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-296-135 | Recoveries-Other Functions | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-1-296-145 | Transfer from Reserve | 0 | 0 | 18,887 | 2,028 | 2,173 | 2,817 | 1,465 |
| 01-1-296-150 | Surplus Prior Year | 25,461 | 25,461 | 0 | 0 | 0 | 0 | 0 |
| 296 - Weed Control | | 78,963 | 64,961 | 58,387 | 56,528 | 56,673 | 57,817 | 56,965 |
| Revenues | | | | | | | | |
| | | 78,963 | 64,961 | 58,387 | 56,528 | 56,673 | 57,817 | 56,965 |
| Expenses | | | | | | | | |
| 296 - Weed Control | | | | | | | | |
| 01-2-296-200 | Support Services | 417 | 417 | 357 | 371 | 385 | 400 | 415 |
| 01-2-296-262 | Contracts - Operating | 40,229 | 37,880 | 41,880 | 39,989 | 40,101 | 40,217 | 40,336 |
| 01-2-296-266 | Deliveries/Transportation | 89 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-296-275 | Permits/Licences | 0 | 1,500 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-296-316 | Tipping Fees | 189 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-296-335 | Advertising | 0 | 300 | 200 | 200 | 200 | 200 | 200 |
| 01-2-296-350 | Maps & Printing Supplies | 527 | 500 | 1,500 | 500 | 500 | 1,500 | 500 |
| 01-2-296-369 | Insurance Liability | 518 | 433 | 450 | 468 | 487 | 500 | 514 |
| 01-2-296-381 | Legal Fees | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-296-387 | Other Prof Fees | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-296-400 | Contracted Svcs Buildings/Land Mtce | 5,431 | 2,000 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-296-489 | Reserve Contr Other | 13,131 | 13,131 | 0 | 0 | 0 | 0 | 0 |
| 01-2-296-495 | Transfer To Other Functions | 5,000 | 5,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 296 - Weed Control | | 65,531 | 64,961 | 58,387 | 56,528 | 56,673 | 57,817 | 56,965 |
| Expenses | | | | | | | | |
| | | (65,531) | (64,961) | (58,387) | (56,528) | (56,673) | (57,817) | (56,965) |
| 296 - Weed Control | | 13,432 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 13,432 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman and Hornby Islands Bylaw Enforcement Service 299

| <p>Established: 01-Dec-71</p> <p>Authority: SLP XIX</p> <p>Amendments: BL 679, 2021 BL 2002 (Conversion), BL 2274, BL 2923</p> <p>Purpose: To allow ticketing through the Bylaw Adjudication Ticketing System</p> <p>Participants: Electoral Areas A (Denman/Hornby Islands)</p> <p>Maximum Levy: No stated limit.</p> <p>2026 Maximum: \$0</p> | <table border="0"> <thead> <tr> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">Requisition Budget</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2025 Actual</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2026 PB</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2027 FP</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2028 FP</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2029 FP</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2030 FP</th> </tr> </thead> <tbody> <tr> <td colspan="7">Defined Area</td> </tr> <tr> <td>Y-771-CNR-SRVA#80</td> <td>62,000</td> <td>57,000</td> <td>57,000</td> <td>57,000</td> <td>57,000</td> <td>57,000</td> </tr> <tr> <td></td> <td>\$62,000</td> <td>\$57,000</td> <td>\$57,000</td> <td>\$57,000</td> <td>\$57,000</td> <td>\$57,000</td> </tr> <tr> <td>Change from Previous year</td> <td></td> <td>(\$5,000)</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>Residential Tax Rate Estimate</td> <td>0.0333</td> <td>0.0297</td> <td>0.0297</td> <td>0.0297</td> <td>0.0297</td> <td>0.0297</td> </tr> <tr> <td colspan="7">(per \$1,000 of assessed value)</td> </tr> </tbody> </table> | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP | Defined Area | | | | | | | Y-771-CNR-SRVA#80 | 62,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 | | \$62,000 | \$57,000 | \$57,000 | \$57,000 | \$57,000 | \$57,000 | Change from Previous year | | (\$5,000) | \$0 | \$0 | \$0 | \$0 | Residential Tax Rate Estimate | 0.0333 | 0.0297 | 0.0297 | 0.0297 | 0.0297 | 0.0297 | (per \$1,000 of assessed value) | | | | | | |
|--|--|--------------------|-----------------|-----------------|-----------------|-----------------|---------|---------|---------------------|--|--|--|--|--|--|-------------------|--------|--------|--------|--------|--------|--------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------------------|--|------------------|------------|------------|------------|------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------------|--|--|--|--|--|--|
| Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Defined Area | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y-771-CNR-SRVA#80 | 62,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$62,000 | \$57,000 | \$57,000 | \$57,000 | \$57,000 | \$57,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Change from Previous year | | (\$5,000) | \$0 | \$0 | \$0 | \$0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Tax Rate Estimate | 0.0333 | 0.0297 | 0.0297 | 0.0297 | 0.0297 | 0.0297 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (per \$1,000 of assessed value) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

299 - Denman and Hornby Islands Bylaw Enforcement Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|-----------------|---|
| Revenue | | | | |
| Taxation | 62,000 | 57,000 | (5,000) | Decrease of 8.1% |
| Sale of Services | 60 | 60 | - | |
| Prior Year Surplus | 19,917 | - | (19,917) | No prior year surplus at proposed |
| Total Revenue | 81,977 | 57,060 | (24,917) | |
| Expenses | | | | |
| Support Services | 2,682 | 4,646 | 1,964 | Increased allocation in 2026 |
| Personnel Costs | 27,979 | 29,121 | 1,142 | Regular wage increases |
| Materials, Supplies and Utilities | 6,381 | 5,581 | (800) | Travel [-300], Advertising [-500] |
| Contract and General Services | 11,876 | 7,085 | (4,791) | Legal [-5.0K] |
| Transfer to Reserve | 33,059 | 10,627 | (22,432) | 2025 reserve contribution largely from 2024 surplus |
| Total Expense | 81,977 | 57,060 | (24,917) | |

CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 299 - Denman and Hornby Islands Bylaw Enforcement Service | | | | | | | | |
| Revenues | | | | | | | | |
| 299 - Denman and Hornby Islands Bylaw Enforcement Service | | | | | | | | |
| 01-1-299-005 | Gil Fed Govt | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-299-019 | Reqn Elect/Spec Prov Govt | 62,000 | 62,000 | 57,000 | 57,000 | 57,000 | 57,000 | 57,000 |
| 01-1-299-115 | Other Permit Fees | 470 | 60 | 60 | 60 | 60 | 60 | 60 |
| 01-1-299-150 | Surplus Prior Year | 19,917 | 19,917 | 0 | 0 | 0 | 0 | 0 |
| 299 - Denman and Hornby Islands Bylaw Enforcement Service | | 82,389 | 81,977 | 57,060 | 57,060 | 57,060 | 57,060 | 57,060 |
| Revenues | | 82,389 | 81,977 | 57,060 | 57,060 | 57,060 | 57,060 | 57,060 |
| Expenses | | | | | | | | |
| 299 - Denman and Hornby Islands Bylaw Enforcement Service | | | | | | | | |
| 01-2-299-200 | Support Services | 2,682 | 2,682 | 4,646 | 4,823 | 5,006 | 5,196 | 5,393 |
| 01-2-299-220 | Salaries & Wages | 19,172 | 21,083 | 21,902 | 22,666 | 23,454 | 24,271 | 25,116 |
| 01-2-299-225 | Benefits | 4,059 | 5,814 | 6,038 | 6,246 | 6,462 | 6,683 | 6,913 |
| 01-2-299-237 | Employer Health Tax | 380 | 519 | 539 | 559 | 578 | 598 | 619 |
| 01-2-299-238 | WCB | 478 | 563 | 642 | 663 | 687 | 710 | 735 |
| 01-2-299-276 | Software Licence/Mtce | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-299-281 | Materials & Supplies | 5 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-299-293 | Office Expenses | 18 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-299-314 | Telephone & Alarm Lines | 13 | 91 | 91 | 91 | 91 | 91 | 91 |
| 01-2-299-316 | Tipping Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-299-319 | Training/Development & Conferences | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-299-320 | Travel | 0 | 800 | 500 | 500 | 500 | 500 | 500 |
| 01-2-299-335 | Advertising | 1,719 | 1,850 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |
| 01-2-299-340 | Dues And Memberships | 32 | 40 | 40 | 40 | 40 | 40 | 40 |
| 01-2-299-369 | Insurance Liability | 0 | 876 | 1,085 | 1,107 | 1,129 | 1,152 | 1,175 |
| 01-2-299-381 | Legal Fees | 0 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-299-387 | Other Prof Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-299-489 | Reserve Contr Other | 33,059 | 33,059 | 10,627 | 9,415 | 8,163 | 6,869 | 5,528 |
| 299 - Denman and Hornby Islands Bylaw Enforcement Service | | 61,617 | 81,977 | 57,060 | 57,060 | 57,060 | 57,060 | 57,060 |
| Expenses | | (61,617) | (81,977) | (57,060) | (57,060) | (57,060) | (57,060) | (57,060) |

CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 299 - Denman and Hornby Islands Bylaw Enforcement Service | | 20,772 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 20,772 | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Garbage Disposal 360

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 26-Jun-72 | | | | | | | |
| Authority: | BL 87 | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | To undertake and carry out or cause to be carried out, the acquisition, maintenance, operation and regulation of grounds for the disposal of garbage and waste; the collection and disposal of garbage and waste; the provision of sundry services to community property. | | | | | | | |
| | | Specified Area | | | | | | |
| | | L-771-CNR-SA#9 | 400,000 | 400,000 | 405,000 | 405,000 | 410,000 | 415,000 |
| | | | \$400,000 | \$400,000 | \$405,000 | \$405,000 | \$410,000 | \$415,000 |
| | | Change from Previous year | | \$0 | \$5,000 | \$0 | \$5,000 | \$5,000 |
| | | Residential Tax Rate Estimate | 0.3851 | 0.3653 | 0.3699 | 0.3699 | 0.3744 | 0.3790 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | No stated limit. | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

360 - Hornby Island Garbage Disposal

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|----------------|----------------|------------------|--|
| Revenue | | | | |
| Taxation | 400,000 | 400,000 | - | |
| Prior Year Surplus | 156,587 | - | (156,587) | No prior year surplus at proposed |
| Total Revenue | 556,587 | 400,000 | (156,587) | |
| Expenses | | | | |
| Support Services | 7,780 | 10,747 | 2,967 | Increased allocation in 2026 |
| Grants to other organizations | 326,893 | 334,528 | 7,635 | Increase in HIRRA contract [+7.6K] |
| Contract and General Services | 2,342 | 2,396 | 54 | |
| Transfer to Other Services | 4,374 | 4,507 | 133 | |
| Transfer to Reserve | 58,698 | 47,822 | (10,876) | |
| Minor Capital | 156,500 | - | (156,500) | One-time paving [-150.0K] |
| Total Expense | 556,587 | 400,000 | (156,587) | |

CVRD 5 Year Operating Budget by Service

Functions: 360

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 360 - Hornby Island Garbage Disposal | | | | | | | | |
| Revenues | | | | | | | | |
| 360 - Hornby Island Garbage Disposal | | | | | | | | |
| 01-1-360-005 | Gil Fed Govt | 14 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-360-019 | Reqn Elect/Spec Prov Govt | 400,000 | 400,000 | 400,000 | 405,000 | 405,000 | 410,000 | 415,000 |
| 01-1-360-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-360-150 | Surplus Prior Year | 156,587 | 156,587 | 0 | 0 | 0 | 0 | 0 |
| 360 - Hornby Island Garbage Disposal | | 556,601 | 556,587 | 400,000 | 405,000 | 405,000 | 410,000 | 415,000 |
| Revenues | | 556,601 | 556,587 | 400,000 | 405,000 | 405,000 | 410,000 | 415,000 |
| Expenses | | | | | | | | |
| 360 - Hornby Island Garbage Disposal | | | | | | | | |
| 01-2-360-200 | Support Services | 7,780 | 7,780 | 10,747 | 11,155 | 11,579 | 12,019 | 12,476 |
| 01-2-360-210 | Grant Operational | 326,893 | 326,893 | 334,528 | 342,311 | 352,300 | 367,549 | 378,167 |
| 01-2-360-369 | Insurance Liability | 110 | 167 | 174 | 179 | 185 | 190 | 196 |
| 01-2-360-372 | Insurance Property | 707 | 666 | 693 | 713 | 735 | 757 | 780 |
| 01-2-360-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-360-461 | Insurance/Licence Vehicle | 509 | 509 | 529 | 550 | 572 | 595 | 619 |
| 01-2-360-468 | Minor Capital | 1,771 | 156,500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-360-485 | Contr To Capital Works Reserve | 41,648 | 41,648 | 37,172 | 31,731 | 23,903 | 12,917 | 13,171 |
| 01-2-360-489 | Reserve Contr Other | 17,050 | 17,050 | 10,650 | 12,508 | 9,834 | 10,351 | 4,199 |
| 01-2-360-495 | Transfer To Other Functions | 4,374 | 4,374 | 4,507 | 4,853 | 4,892 | 4,622 | 4,392 |
| 360 - Hornby Island Garbage Disposal | | 400,842 | 556,587 | 400,000 | 405,000 | 405,000 | 410,000 | 415,000 |
| Expenses | | (400,842) | (556,587) | (400,000) | (405,000) | (405,000) | (410,000) | (415,000) |
| 360 - Hornby Island Garbage Disposal | | 155,759 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 155,759 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Garbage Collection Specified Area 362

| | | | | | | | |
|---|--------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 01-Nov-73 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: SLP #24 (Div xxiv) | <hr/> | | | | | | |
| Amendments: BL 126 & 219 | Specified Area | | | | | | |
| Purpose: To undertake and carry out or cause to be carried out, the acquisition, maintenance, operation and regulation of grounds for the disposal of garbage and waste; the collection and disposal of garbage and waste; | R-771-CNR-SA#22 | 138,305 | 145,000 | 152,000 | 158,000 | 170,000 | 171,000 |
| | | \$138,305 | \$145,000 | \$152,000 | \$158,000 | \$170,000 | \$171,000 |
| | Change from Previous year | | \$6,695 | \$7,000 | \$6,000 | \$12,000 | \$1,000 |
| Participants: Defined portion Electoral Area A (Denman Island) | Residential Tax Rate Estimate | 0.1682 | 0.1759 | 0.1844 | 0.1916 | 0.2062 | 0.2074 |
| | | (per \$1,000 of assessed value) | | | | | |

Maximum Levy: \$.286 per \$1,000 - 100% Assessment

2026 Maximum: \$231,179

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

362 - Denman Island Garbage Collection Specified Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|---------------|---|
| Revenue | | | | |
| Taxation | 138,305 | 145,000 | 6,695 | Increase of 4.8% |
| Prior Year Surplus | 588 | - | (588) | No prior year surplus at proposed |
| Total Revenue | 138,893 | 145,000 | 6,107 | |
| Expenses | | | | |
| Support Services | 2,464 | 3,722 | 1,258 | Increased allocation in 2026 |
| Grants to other organizations | 131,500 | 138,000 | 6,500 | Contribution to DIRA [+6.5K] |
| Contract and General Services | 192 | 194 | 2 | |
| Transfer to Other Services | 2,000 | 2,000 | - | |
| Transfer to Reserve | 2,737 | 1,084 | (1,653) | |
| Total Expense | 138,893 | 145,000 | 6,107 | |

CVRD 5 Year Operating Budget by Service

Functions: 362

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 362 - Denman Island Garbage Collection Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 362 - Denman Island Garbage Collection Specified Area | | | | | | | | |
| 01-1-362-005 | Gil Fed Govt | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-362-019 | Reqn Elect/Spec Prov Govt | 138,305 | 138,305 | 145,000 | 152,000 | 158,000 | 170,000 | 171,000 |
| 01-1-362-150 | Surplus Prior Year | 588 | 588 | 0 | 0 | 0 | 0 | 0 |
| 362 - Denman Island Garbage Collection Specified Area | | 138,897 | 138,893 | 145,000 | 152,000 | 158,000 | 170,000 | 171,000 |
| Revenues | | | | | | | | |
| | | 138,897 | 138,893 | 145,000 | 152,000 | 158,000 | 170,000 | 171,000 |
| Expenses | | | | | | | | |
| 362 - Denman Island Garbage Collection Specified Area | | | | | | | | |
| 01-2-362-200 | Support Services | 2,464 | 2,464 | 3,722 | 3,863 | 4,010 | 4,162 | 4,320 |
| 01-2-362-210 | Grant Operational | 131,500 | 131,500 | 138,000 | 144,000 | 151,000 | 162,000 | 162,000 |
| 01-2-362-369 | Insurance Liability | 35 | 42 | 44 | 46 | 48 | 50 | 52 |
| 01-2-362-381 | Legal Fees | 0 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-362-489 | Reserve Contr Other | 2,737 | 2,737 | 1,084 | 1,941 | 792 | 1,638 | 2,478 |
| 01-2-362-495 | Transfer To Other Functions | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 362 - Denman Island Garbage Collection Specified Area | | 138,736 | 138,893 | 145,000 | 152,000 | 158,000 | 170,000 | 171,000 |
| Expenses | | | | | | | | |
| | | (138,736) | (138,893) | (145,000) | (152,000) | (158,000) | (170,000) | (171,000) |
| 362 - Denman Island Garbage Collection Specified Area | | | | | | | | |
| | | 161 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | 161 | 0 | 0 | 0 | 0 | 0 | 0 |



Royston Garbage Collection 366

Established: 31-Aug-10
Authority: BL 118
Amendments:

| Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--------------------|-------------|---------|---------|---------|---------|---------|
|--------------------|-------------|---------|---------|---------|---------|---------|

Local Service Area
 J-771-CNR-SRVA#61

Purpose: To undertake, operate and carry out the collection, removal and disposal of waste and noxious, offensive or unwholesome substances in the service area, including the carrying out of any other act or operation for the reduction, recycling or disposal of waste and noxious, offensive or unwholesome substances.

Change from Previous year

| | | | | | | |
|---|--|---------------|---------------|---------------|---------------|---------------|
| Residential Tax Rate Estimate (per \$1,000 of assessed value) | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
|---|--|---------------|---------------|---------------|---------------|---------------|

Participants: Defined portion of Electoral Area A (Royston)

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Maximum Levy:
2026 Maximum: \$0

Year over Year Change

Revenue and Expenses by Category

366 - Royston Garbage Collection

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|---------------|--|
| Revenue | | | | |
| Sale of Services | 261,954 | 296,164 | 34,210 | Increase of 13.1% |
| Prior Year Surplus | 482 | - | (482) | No prior year surplus at proposed |
| Recoveries from Other Functions | 54,260 | 54,260 | - | |
| Total Revenue | <u>316,696</u> | <u>350,424</u> | <u>33,728</u> | |
| Expenses | | | | |
| Support Services | 6,288 | 11,893 | 5,605 | Increased allocation in 2026 |
| Personnel Costs | 1,933 | 2,014 | 81 | |
| Materials, Supplies and Utilities | 79,075 | 102,030 | 22,955 | Tipping fees [+4.3K], Advertising [+18.6K] |
| Contract and General Services | 203,280 | 215,136 | 11,856 | Operating contract [+11.9K] |
| Transfer to Other Services | 5,914 | 6,224 | 310 | |
| Transfer to Reserve | 20,206 | 13,127 | (7,079) | |
| Total Expense | <u>316,696</u> | <u>350,424</u> | <u>33,728</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 366

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 366 - Royston Garbage Collection | | | | | | | | |
| Revenues | | | | | | | | |
| 366 - Royston Garbage Collection | | | | | | | | |
| 01-1-366-092 | User Rates | 201,162 | 261,954 | 296,164 | 385,284 | 385,284 | 407,400 | 407,400 |
| 01-1-366-131 | Recoveries - Recycling BC Incentives | 40,742 | 54,260 | 54,260 | 54,260 | 54,260 | 54,260 | 54,260 |
| 01-1-366-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-366-150 | Surplus Prior Year | 482 | 482 | 0 | 0 | 0 | 0 | 0 |
| 366 - Royston Garbage Collection | | 242,385 | 316,696 | 350,424 | 439,544 | 439,544 | 461,660 | 461,660 |
| Revenues | | 242,385 | 316,696 | 350,424 | 439,544 | 439,544 | 461,660 | 461,660 |
| Expenses | | | | | | | | |
| 366 - Royston Garbage Collection | | | | | | | | |
| 01-2-366-200 | Support Services | 6,288 | 6,288 | 11,893 | 12,529 | 12,491 | 12,878 | 13,260 |
| 01-2-366-220 | Salaries & Wages | 1,083 | 1,429 | 1,487 | 1,546 | 1,608 | 1,672 | 1,739 |
| 01-2-366-225 | Benefits | 259 | 429 | 446 | 464 | 482 | 502 | 522 |
| 01-2-366-237 | Employer Health Tax | 21 | 36 | 37 | 39 | 40 | 42 | 43 |
| 01-2-366-238 | WCB | 29 | 39 | 44 | 46 | 48 | 50 | 52 |
| 01-2-366-262 | Contracts - Operating | 174,915 | 200,685 | 212,538 | 260,321 | 270,734 | 281,566 | 292,829 |
| 01-2-366-296 | Postage | 563 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-366-316 | Tipping Fees | 65,791 | 75,175 | 79,530 | 134,025 | 138,950 | 138,950 | 138,950 |
| 01-2-366-335 | Advertising | 1,248 | 1,400 | 20,000 | 5,000 | 1,400 | 1,400 | 1,400 |
| 01-2-366-354 | Education Programs Public | 1,248 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-366-369 | Insurance Liability | 89 | 95 | 98 | 101 | 103 | 105 | 107 |
| 01-2-366-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-366-489 | Reserve Contr Other | 20,206 | 20,206 | 13,127 | 12,733 | 774 | 12,766 | 2,039 |
| 01-2-366-495 | Transfer To Other Functions | 5,914 | 5,914 | 6,224 | 7,740 | 7,914 | 6,729 | 5,719 |
| 366 - Royston Garbage Collection | | 277,653 | 316,696 | 350,424 | 439,544 | 439,544 | 461,660 | 461,660 |
| Expenses | | (277,653) | (316,696) | (350,424) | (439,544) | (439,544) | (461,660) | (461,660) |
| 366 - Royston Garbage Collection | | (35,268) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (35,268) | 0 | 0 | 0 | 0 | 0 | 0 |



Planning 500

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: 01-Feb-67 | | | | | | | |
| Authority: LGA Part 14 | | | | | | | |
| Amendments: SLP #4 (Feb 67), #9 (Sep 68), #17 (Mar 71), #6 (Apr 72) | | | | | | | |
| Purpose: Planning and land use management. | | | | | | | |
| Participants: Defined Area A Baynes Sound, Electoral Areas B, C | | | | | | | |
| | Defined Area | | | | | | |
| | Part Area A Baynes Sound | 603,640 | 691,692 | 809,149 | 900,505 | 900,505 | 952,708 |
| | Electoral Areas | | | | | | |
| | Area B | 757,906 | 880,324 | 1,029,813 | 1,146,082 | 1,146,082 | 1,212,521 |
| | Area C | 938,455 | 1,077,984 | 1,261,038 | 1,403,414 | 1,403,414 | 1,484,771 |
| | | \$2,300,000 | \$2,650,000 | \$3,100,000 | \$3,450,000 | \$3,450,000 | \$3,650,000 |
| Maximum Levy: Sum sufficient | Change from Previous year | | \$350,000 | \$450,000 | \$350,000 | \$0 | \$200,000 |
| 2026 Maximum: \$0 | | | | | | | |
| | Residential Tax Rate Estimate | 0.2137 | 0.2404 | 0.2813 | 0.3130 | 0.3130 | 0.3312 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

500 - Planning

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|------------------|--|
| Revenue | | | | |
| Grants in lieu | 7,500 | 7,500 | - | |
| Taxation | 2,300,000 | 2,650,000 | 350,000 | Increase of 15.2% |
| Sale of Services | 72,150 | 105,100 | 32,950 | Increase based on anticipated volume |
| Government Grants | 538,872 | - | (538,872) | One-time grant funding [-538.9K] |
| Transfers from Reserve | 111,231 | 296,579 | 185,348 | Withdrawals to temper requisition increase |
| Prior Year Surplus | 1,021,668 | - | (1,021,668) | No prior year surplus at proposed |
| Recoveries from Other Functions | 16,620 | 16,620 | - | |
| Total Revenue | 4,068,041 | 3,075,799 | (992,242) | |
| Expenses | | | | |
| Support Services | 316,733 | 415,758 | 99,025 | Increased allocation in 2026 |
| Personnel Costs | 2,022,791 | 2,263,594 | 240,803 | FTE increase of 0.57 |
| Grants to other organizations | 186,000 | - | (186,000) | Lake Trail multi-use path project [-186.0K] |
| Materials, Supplies and Utilities | 154,770 | 157,633 | 2,863 | |
| Contract and General Services | 1,333,352 | 226,542 | (1,106,810) | Grant-funded professional fees [-749.3K] |
| Transfer to Other Services | 371 | 172 | (199) | |
| Transfer to Reserve | 38,024 | 2,000 | (36,024) | |
| Minor Capital | 16,000 | 10,100 | (5,900) | Minor capital allowances [-5.9K] |
| Total Expense | 4,068,041 | 3,075,799 | (992,242) | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 500 - Planning | | | | | | | | |
| Revenues | | | | | | | | |
| 500 - Planning | | | | | | | | |
| 01-1-500-005 | Gil Fed Govt | 79 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-1-500-013 | Fed Gas Tax Funding | 0 | 186,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-500-016 | Grant Prov Govt Conditional | 248,022 | 352,872 | 0 | 0 | 0 | 0 | 0 |
| 01-1-500-019 | Reqn Elect/Spec Prov Govt | 2,300,000 | 2,300,000 | 2,650,000 | 3,100,000 | 3,450,000 | 3,450,000 | 3,650,000 |
| 01-1-500-025 | Sale Svcs Local Govt | 25,861 | 23,000 | 24,000 | 23,000 | 24,000 | 23,000 | 24,000 |
| 01-1-500-027 | Sale Svcs General Public | 16 | 150 | 100 | 100 | 100 | 100 | 100 |
| 01-1-500-079 | Publications & Maps | 36 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-1-500-101 | Appl Fees - Agriculture Land Commission | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 |
| 01-1-500-102 | Appl Fees - Board Of Variance | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-1-500-103 | Appl Fees - Rezoning/Comm Plan | 5,500 | 13,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-1-500-104 | Appl Fees - Subdivision | 5,125 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-1-500-109 | Appl Fees - Other | 3,900 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 |
| 01-1-500-110 | Licences & Fines | 9,325 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-500-115 | Other Permit Fees | 39,462 | 20,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 01-1-500-135 | Recoveries-Other Functions | 21,247 | 16,620 | 16,620 | 16,620 | 16,620 | 16,620 | 16,620 |
| 01-1-500-145 | Transfer from Reserve | 0 | 111,231 | 296,579 | 39,662 | 0 | 0 | 0 |
| 01-1-500-150 | Surplus Prior Year | 1,021,668 | 1,021,668 | 0 | 0 | 0 | 0 | 0 |
| 500 - Planning | | 3,682,491 | 4,068,041 | 3,075,799 | 3,267,882 | 3,579,220 | 3,578,220 | 3,779,220 |
| Revenues | | 3,682,491 | 4,068,041 | 3,075,799 | 3,267,882 | 3,579,220 | 3,578,220 | 3,779,220 |
| Expenses | | | | | | | | |
| 500 - Planning | | | | | | | | |
| 01-2-500-200 | Support Services | 187,719 | 187,719 | 262,843 | 272,831 | 283,199 | 293,961 | 305,132 |
| 01-2-500-214 | Grants Cond Local Agencies | 0 | 186,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-500-220 | Salaries & Wages | 732,967 | 768,068 | 877,180 | 918,695 | 959,185 | 993,735 | 1,029,554 |
| 01-2-500-225 | Benefits | 167,230 | 221,250 | 253,872 | 265,955 | 277,714 | 287,682 | 298,003 |
| 01-2-500-237 | Employer Health Tax | 14,536 | 19,070 | 21,791 | 22,821 | 23,830 | 24,688 | 25,577 |
| 01-2-500-238 | WCB | 19,300 | 20,668 | 25,886 | 27,113 | 28,309 | 29,327 | 30,388 |
| 01-2-500-246 | Bank Charges | 1 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-500-266 | Deliveries/Transportation | 440 | 500 | 250 | 250 | 250 | 250 | 250 |
| 01-2-500-276 | Software Licence/Mtce | 27,762 | 0 | 0 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-500-284 | Meeting Expense | 839 | 2,000 | 1,700 | 1,700 | 1,700 | 1,700 | 1,200 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-500-293 | Office Expenses | 5,630 | 6,500 | 5,500 | 1,500 | 3,500 | 1,500 | 2,000 |
| 01-2-500-296 | Postage | 33 | 500 | 250 | 250 | 250 | 250 | 250 |
| 01-2-500-314 | Telephone & Alarm Lines | 865 | 1,323 | 1,323 | 1,323 | 1,323 | 1,323 | 1,323 |
| 01-2-500-317 | Title Searches | 4,222 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-500-319 | Training/Development & Conferences | 3,676 | 9,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-2-500-320 | Travel | 5,392 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-500-335 | Advertising | 10,913 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-2-500-340 | Dues And Memberships | 1,292 | 4,162 | 4,414 | 4,414 | 4,414 | 4,414 | 4,414 |
| 01-2-500-347 | Library/Publications | 3,731 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 01-2-500-350 | Maps & Printing Supplies | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-500-353 | Public Relations | 0 | 2,800 | 2,300 | 2,300 | 300 | 300 | 300 |
| 01-2-500-369 | Insurance Liability | 4,178 | 6,859 | 8,400 | 8,568 | 8,739 | 8,914 | 9,092 |
| 01-2-500-381 | Legal Fees | 252 | 80,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-2-500-387 | Other Prof Fees | 88,572 | 358,510 | 36,500 | 31,500 | 31,500 | 21,500 | 21,500 |
| 01-2-500-438 | Contract Svcs Equip/Mach | 888 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-500-444 | Rental/Leases - Mach/Equip | 738 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 01-2-500-458 | Fuel/Lubricants Vehicle | 136 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-500-461 | Insurance/Licence Vehicle | 1,254 | 1,364 | 0 | 0 | 0 | 0 | 0 |
| 01-2-500-464 | Repairs & Mtce Vehicle | 766 | 1,000 | 700 | 700 | 700 | 700 | 700 |
| 01-2-500-468 | Minor Capital | 1,708 | 3,500 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 01-2-500-485 | Contr To Capital Works Reserve | 23,024 | 23,024 | 2,000 | 33,224 | 60,000 | 60,000 | 60,000 |
| 01-2-500-489 | Reserve Contr Other | 0 | 0 | 0 | 0 | 131,984 | 45,436 | 92,522 |
| 01-2-500-495 | Transfer To Other Functions | 51 | 51 | 46 | 77 | 81 | 56 | 36 |
| 500 - Planning | | 1,308,116 | 1,928,018 | 1,568,305 | 1,666,571 | 1,890,328 | 1,849,086 | 1,955,591 |
| 501 - Planning - Geographic Information System | | | | | | | | |
| 01-2-501-200 | Support Services | 63,273 | 63,273 | 70,875 | 73,568 | 76,364 | 79,266 | 82,278 |
| 01-2-501-220 | Salaries & Wages | 263,468 | 289,116 | 302,033 | 313,447 | 325,293 | 337,596 | 350,372 |
| 01-2-501-225 | Benefits | 64,906 | 86,737 | 90,609 | 94,034 | 97,587 | 101,280 | 105,113 |
| 01-2-501-237 | Employer Health Tax | 5,217 | 7,229 | 7,548 | 7,836 | 8,132 | 8,440 | 8,759 |
| 01-2-501-238 | WCB | 6,828 | 7,835 | 8,970 | 9,311 | 9,662 | 10,026 | 10,404 |
| 01-2-501-276 | Software Licence/Mtce | 61,766 | 69,200 | 69,200 | 72,200 | 72,200 | 72,200 | 101,000 |
| 01-2-501-293 | Office Expenses | 897 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-501-319 | Training/Development & Conferences | 828 | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-501-320 | Travel | 0 | 3,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-501-340 | Dues And Memberships | 1,132 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01-2-501-347 | Library/Publications | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-501-369 | Insurance Liability | 1,361 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-501-387 | Other Prof Fees | 829 | 2,000 | 14,000 | 2,000 | 14,000 | 2,000 | 14,000 |
| 01-2-501-468 | Minor Capital | 1,196 | 5,000 | 2,000 | 5,000 | 2,000 | 2,000 | 2,000 |
| 01-2-501-489 | Reserve Contr Other | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| 501 - Planning - Geographic Information System | | 486,701 | 557,690 | 572,035 | 584,196 | 612,038 | 619,608 | 680,726 |
| 502 - Planning - Bylaw Enforcement | | | | | | | | |
| 01-2-502-200 | Support Services | 36,967 | 36,967 | 32,826 | 34,073 | 35,368 | 36,712 | 38,107 |
| 01-2-502-220 | Salaries & Wages | 186,958 | 202,539 | 209,778 | 217,541 | 225,599 | 233,962 | 242,637 |
| 01-2-502-225 | Benefits | 36,772 | 58,205 | 60,275 | 62,496 | 64,802 | 67,199 | 69,681 |
| 01-2-502-237 | Employer Health Tax | 3,703 | 5,028 | 5,206 | 5,400 | 5,598 | 5,802 | 6,019 |
| 01-2-502-238 | WCB | 4,817 | 5,448 | 6,185 | 6,412 | 6,650 | 6,897 | 7,150 |
| 01-2-502-266 | Deliveries/Transportation | 32 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-502-276 | Software Licence/Mtce | 0 | 0 | 8,310 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-2-502-281 | Materials & Supplies | 395 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-502-284 | Meeting Expense | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-502-293 | Office Expenses | 385 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-502-296 | Postage | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-502-314 | Telephone & Alarm Lines | 706 | 535 | 636 | 648 | 661 | 674 | 687 |
| 01-2-502-319 | Training/Development & Conferences | 225 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-502-320 | Travel | 0 | 3,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-502-335 | Advertising | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-502-340 | Dues And Memberships | 192 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-502-353 | Public Relations | 50 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-502-354 | Education Programs Public | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-502-369 | Insurance Liability | 946 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-502-381 | Legal Fees | 49,284 | 50,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-2-502-386 | Survey Fees | 4,250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-502-387 | Other Prof Fees | 1,572 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-502-458 | Fuel/Lubricants Vehicle | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-502-461 | Insurance/Licence Vehicle | 1,998 | 2,108 | 2,192 | 2,280 | 2,371 | 2,466 | 2,565 |
| 01-2-502-464 | Repairs & Mtce Vehicle | 450 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-502-468 | Minor Capital | 547 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-502-495 | Transfer To Other Functions | 320 | 320 | 126 | 212 | 222 | 155 | 97 |
| 502 - Planning - Bylaw Enforcement | | 330,570 | 380,750 | 384,134 | 417,662 | 429,871 | 442,467 | 455,543 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 503 - Planning - Planning Policy | | | | | | | | |
| 01-2-503-200 | Support Services | 28,774 | 28,774 | 49,214 | 51,084 | 53,025 | 55,040 | 57,132 |
| 01-2-503-220 | Salaries & Wages | 195,372 | 245,247 | 291,033 | 330,270 | 363,555 | 376,518 | 389,959 |
| 01-2-503-225 | Benefits | 41,357 | 73,574 | 87,309 | 99,082 | 109,066 | 112,956 | 116,987 |
| 01-2-503-237 | Employer Health Tax | 3,857 | 6,131 | 7,276 | 8,257 | 9,089 | 9,413 | 9,749 |
| 01-2-503-238 | WCB | 4,767 | 6,646 | 8,643 | 9,810 | 10,798 | 11,182 | 11,583 |
| 01-2-503-276 | Software Licence/Mtce | 0 | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-503-281 | Materials & Supplies | 11,192 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-503-284 | Meeting Expense | 1,376 | 2,000 | 3,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-503-293 | Office Expenses | 368 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-503-296 | Postage | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-503-319 | Training/Development & Conferences | 1,774 | 4,500 | 5,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-503-320 | Travel | 4,167 | 4,000 | 4,750 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-503-335 | Advertising | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-503-340 | Dues And Memberships | 3,076 | 3,500 | 2,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-503-347 | Library/Publications | 0 | 250 | 0 | 250 | 250 | 250 | 250 |
| 01-2-503-353 | Public Relations | 0 | 5,000 | 5,000 | 0 | 0 | 0 | 0 |
| 01-2-503-354 | Education Programs Public | 24,489 | 35,225 | 8,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-503-369 | Insurance Liability | 1,468 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-503-381 | Legal Fees | 1,836 | 20,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-503-387 | Other Prof Fees | 193,464 | 754,036 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-2-503-400 | Contracted Svcs Buildings/Land Mtce | 0 | 5,000 | 5,000 | 5,500 | 6,000 | 6,500 | 6,500 |
| 01-2-503-403 | Buildings Repairs & Mtce | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-503-468 | Minor Capital | 4,262 | 5,000 | 3,400 | 3,000 | 3,000 | 3,000 | 3,000 |
| 503 - Planning - Planning Policy | | 521,599 | 1,201,583 | 551,325 | 599,453 | 646,983 | 667,059 | 687,360 |
| Expenses | | (2,646,987) | (4,068,041) | (3,075,799) | (3,267,882) | (3,579,220) | (3,578,220) | (3,779,220) |
| 500 - Planning | | 1,035,505 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 1,035,505 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 500 - Planning
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|----------------|--------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | 180,000 | 8,000 | 48,000 | - | - | - | - | - | - | - |
| Total Funding Source | | 180,000 | 8,000 | 48,000 | - | - | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 500 - Planning
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------------|--------------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 180,000 | 8,000 | 48,000 | - | - | - | - | - | - | - |
| Total Expenditure | | 180,000 | 8,000 | 48,000 | - | - | - | - | - | - | - |



House Numbering Area A 530

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 13-Jan-76 | | | | | | | |
| Authority: SLP #33/35 | | | | | | | |
| Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc) | | | | | | | |
| Purpose: To undertake house numbering. | | | | | | | |
| Participants: Electoral Area A | | | | | | | |
| Maximum Levy: \$.0277 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$121,657 | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area A | 952 | 952 | 952 | 952 | 952 | 952 |
| | | \$952 | \$952 | \$952 | \$952 | \$952 | \$952 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

530 - House Numbering Area A

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|-------------|-------------|------------|--|
| Revenue | | | | |
| Taxation | 952 | 952 | - | |
| Prior Year Surplus | 8 | - | (8) | No prior year surplus at proposed budget |
| Total Revenue | 960 | 952 | (8) | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 11 | 3 | (8) | |
| Transfer to Other Services | 649 | 649 | - | |
| Total Expense | 960 | 952 | (8) | |

CVRD 5 Year Operating Budget by Service

Functions: 530

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 530 - House Numbering Area A | | | | | | | | |
| Revenues | | | | | | | | |
| 530 - House Numbering Area A | | | | | | | | |
| 01-1-530-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-530-019 | Reqn Elect/Spec Prov Govt | 952 | 952 | 952 | 952 | 952 | 952 | 952 |
| 01-1-530-150 | Surplus Prior Year | 8 | 8 | 0 | 0 | 0 | 0 | 0 |
| 530 - House Numbering Area A | | 960 | 960 | 952 | 952 | 952 | 952 | 952 |
| Revenues | | | | | | | | |
| | | 960 | 960 | 952 | 952 | 952 | 952 | 952 |
| Expenses | | | | | | | | |
| 530 - House Numbering Area A | | | | | | | | |
| 01-2-530-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-530-369 | Insurance Liability | 4 | 11 | 3 | 3 | 3 | 3 | 3 |
| 01-2-530-495 | Transfer To Other Functions | 649 | 649 | 649 | 649 | 649 | 649 | 649 |
| 530 - House Numbering Area A | | 953 | 960 | 952 | 952 | 952 | 952 | 952 |
| Expenses | | | | | | | | |
| | | (953) | (960) | (952) | (952) | (952) | (952) | (952) |
| 530 - House Numbering Area A | | | | | | | | |
| | | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | 7 | 0 | 0 | 0 | 0 | 0 | 0 |



House Numbering Area B 531

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 13-Jan-76 | | | | | | | |
| Authority: SLP #33/35 | | | | | | | |
| Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc) | | | | | | | |
| Purpose: To undertake house numbering. | | | | | | | |
| Participants: Electoral Area B | | | | | | | |
| Maximum Levy: \$.0277 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$94,113 | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area B | 735 | 735 | 735 | 735 | 735 | 735 |
| | | \$735 | \$735 | \$735 | \$735 | \$735 | \$735 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

531 - House Numbering Area B

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|-------------|-------------|------------|--|
| Revenue | | | | |
| Taxation | 735 | 735 | - | |
| Prior Year Surplus | 5 | - | (5) | No prior year surplus at proposed budget |
| Total Revenue | <u>740</u> | <u>735</u> | <u>(5)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 7 | 2 | (5) | |
| Transfer to Other Services | 433 | 433 | - | |
| Total Expense | <u>740</u> | <u>735</u> | <u>(5)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 531

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 531 - House Numbering Area B | | | | | | | | |
| Revenues | | | | | | | | |
| 531 - House Numbering Area B | | | | | | | | |
| 01-1-531-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-531-019 | Reqn Elect/Spec Prov Govt | 735 | 735 | 735 | 735 | 735 | 735 | 735 |
| 01-1-531-150 | Surplus Prior Year | 5 | 5 | 0 | 0 | 0 | 0 | 0 |
| 531 - House Numbering Area B | | 740 | 740 | 735 | 735 | 735 | 735 | 735 |
| Revenues | | 740 | 740 | 735 | 735 | 735 | 735 | 735 |
| Expenses | | | | | | | | |
| 531 - House Numbering Area B | | | | | | | | |
| 01-2-531-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-531-369 | Insurance Liability | 3 | 7 | 2 | 2 | 2 | 2 | 2 |
| 01-2-531-495 | Transfer To Other Functions | 433 | 433 | 433 | 433 | 433 | 433 | 433 |
| 531 - House Numbering Area B | | 736 | 740 | 735 | 735 | 735 | 735 | 735 |
| Expenses | | (736) | (740) | (735) | (735) | (735) | (735) | (735) |
| 531 - House Numbering Area B | | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 4 | 0 | 0 | 0 | 0 | 0 | 0 |



House Numbering Area C 532

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 13-Jan-76 | | | | | | | |
| Authority: SLP #33/35 | | | | | | | |
| Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc) | | | | | | | |
| Purpose: To undertake house numbering. | | | | | | | |
| Participants: Electoral Area C | | | | | | | |
| Maximum Levy: \$.0277 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$108,483 | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area C | 841 | 841 | 841 | 841 | 841 | 841 |
| | | \$841 | \$841 | \$841 | \$841 | \$841 | \$841 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 | 0.0002 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

532 - House Numbering Area C

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|-------------|-------------|------------|--|
| Revenue | | | | |
| Taxation | 841 | 841 | - | |
| Prior Year Surplus | 7 | - | (7) | No prior year surplus at proposed budget |
| Total Revenue | 848 | 841 | (7) | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 10 | 3 | (7) | |
| Transfer to Other Services | 538 | 538 | - | |
| Total Expense | 848 | 841 | (7) | |

CVRD 5 Year Operating Budget by Service

Functions: 532

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 532 - House Numbering Area C | | | | | | | | |
| Revenues | | | | | | | | |
| 532 - House Numbering Area C | | | | | | | | |
| 01-1-532-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-532-019 | Reqn Elect/Spec Prov Govt | 841 | 841 | 841 | 841 | 841 | 841 | 841 |
| 01-1-532-150 | Surplus Prior Year | 7 | 7 | 0 | 0 | 0 | 0 | 0 |
| 532 - House Numbering Area C | | 848 | 848 | 841 | 841 | 841 | 841 | 841 |
| Revenues | | | | | | | | |
| | | 848 | 848 | 841 | 841 | 841 | 841 | 841 |
| Expenses | | | | | | | | |
| 532 - House Numbering Area C | | | | | | | | |
| 01-2-532-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-532-369 | Insurance Liability | 4 | 10 | 3 | 3 | 3 | 3 | 3 |
| 01-2-532-495 | Transfer To Other Functions | 538 | 538 | 538 | 538 | 538 | 538 | 538 |
| 532 - House Numbering Area C | | 842 | 848 | 841 | 841 | 841 | 841 | 841 |
| Expenses | | | | | | | | |
| | | (842) | (848) | (841) | (841) | (841) | (841) | (841) |
| 532 - House Numbering Area C | | | | | | | | |
| | | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | 6 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Economic Development 555

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Oct-12 | | | | | | | |
| Authority: | BL 232 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | N-771-CNR-SRVA#65 | 67,000 | 72,000 | 72,000 | 72,000 | 73,000 | 74,000 |
| Purpose: | To provide an economic development service. | | \$67,000 | \$72,000 | \$72,000 | \$72,000 | \$73,000 | \$74,000 |
| Participants: | Defined portion Electoral Area A (Denman Island) | Change from Previous year | | \$5,000 | \$0 | \$0 | \$1,000 | \$1,000 |
| Maximum Levy: | \$.278 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0815 | 0.0874 | 0.0874 | 0.0874 | 0.0886 | 0.0898 |
| 2026 Maximum: | \$224,637 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

555 - Denman Island Economic Development

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|--------------|--|
| Revenue | | | | |
| Taxation | 67,000 | 72,000 | 5,000 | Increase of 7.5% |
| Total Revenue | <u>67,000</u> | <u>72,000</u> | <u>5,000</u> | |
| Expenses | | | | |
| Support Services | 1,439 | 2,117 | 678 | Increased allocation in 2026 |
| Personnel Costs | 4,783 | 4,936 | 153 | |
| Grants to other organizations | 57,000 | 62,000 | 5,000 | Denman Works [+5.0K] |
| Materials, Supplies and Utilities | 150 | 150 | - | |
| Contract and General Services | 902 | 938 | 36 | |
| Transfer to Reserve | 2,726 | 1,859 | (867) | |
| Total Expense | <u>67,000</u> | <u>72,000</u> | <u>5,000</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 555

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 555 - Denman Island Economic Development | | | | | | | | |
| Revenues | | | | | | | | |
| 555 - Denman Island Economic Development | | | | | | | | |
| 01-1-555-005 | Gil Fed Govt | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-555-019 | Reqn Elect/Spec Prov Govt | 67,000 | 67,000 | 72,000 | 72,000 | 72,000 | 73,000 | 74,000 |
| 01-1-555-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-555-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 - Denman Island Economic Development | | 67,002 | 67,000 | 72,000 | 72,000 | 72,000 | 73,000 | 74,000 |
| Revenues | | | | | | | | |
| | | 67,002 | 67,000 | 72,000 | 72,000 | 72,000 | 73,000 | 74,000 |
| Expenses | | | | | | | | |
| 555 - Denman Island Economic Development | | | | | | | | |
| 01-2-555-200 | Support Services | 1,439 | 1,439 | 2,117 | 2,197 | 2,280 | 2,367 | 2,457 |
| 01-2-555-210 | Grant Operational | 57,000 | 57,000 | 62,000 | 62,000 | 62,000 | 62,000 | 62,000 |
| 01-2-555-220 | Salaries & Wages | 3,444 | 3,538 | 3,644 | 3,753 | 3,865 | 3,981 | 4,100 |
| 01-2-555-225 | Benefits | 655 | 1,061 | 1,093 | 1,126 | 1,160 | 1,194 | 1,230 |
| 01-2-555-237 | Employer Health Tax | 68 | 88 | 91 | 94 | 97 | 100 | 102 |
| 01-2-555-238 | WCB | 66 | 96 | 108 | 111 | 115 | 118 | 122 |
| 01-2-555-320 | Travel | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-555-335 | Advertising | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-555-369 | Insurance Liability | 266 | 902 | 938 | 976 | 1,015 | 1,056 | 1,087 |
| 01-2-555-489 | Reserve Contr Other | 2,726 | 2,726 | 1,859 | 1,593 | 1,318 | 2,034 | 2,752 |
| 555 - Denman Island Economic Development | | 65,664 | 67,000 | 72,000 | 72,000 | 72,000 | 73,000 | 74,000 |
| Expenses | | | | | | | | |
| | | (65,664) | (67,000) | (72,000) | (72,000) | (72,000) | (73,000) | (74,000) |
| 555 - Denman Island Economic Development | | 1,338 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 1,338 | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Economic Development 556

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|---------------------------------------|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 29-Mar-07 | | | | | | | |
| Authority: | BL 3005 | | | | | | | |
| Amendments: | BL 231 | | | | | | | |
| Purpose: To provide an economic development service. | | | | | | | | |
| Participants: Defined portion of Electoral Area A (Hornby Island) | | | | | | | | |
| Maximum Levy: | \$.278 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$284,813 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | M-771-CNR-SRVA#64 | 120,000 | 122,000 | 122,000 | 123,000 | 124,500 | 125,000 |
| | | | \$120,000 | \$122,000 | \$122,000 | \$123,000 | \$124,500 | \$125,000 |
| | | Change from Previous year | | \$2,000 | \$0 | \$1,000 | \$1,500 | \$500 |
| | | Residential Tax Rate Estimate | 0.1155 | 0.1114 | 0.1114 | 0.1123 | 0.1137 | 0.1142 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

556 - Hornby Island Economic Development

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|--------------|--|
| Revenue | | | | |
| Taxation | 120,000 | 122,000 | 2,000 | Increase of 1.7% |
| Total Revenue | <u>120,000</u> | <u>122,000</u> | <u>2,000</u> | |
| Expenses | | | | |
| Support Services | 2,171 | 3,072 | 901 | Increased allocation in 2026 |
| Personnel Costs | 4,783 | 4,936 | 153 | |
| Grants to other organizations | 108,000 | 105,900 | (2,100) | HICEEC Grant [+2.1K] |
| Materials, Supplies and Utilities | 100 | 100 | - | |
| Contract and General Services | 1,181 | 1,228 | 47 | |
| Transfer to Reserve | 3,765 | 6,764 | 2,999 | |
| Total Expense | <u>120,000</u> | <u>122,000</u> | <u>2,000</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 556

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 556 - Hornby Island Economic Development | | | | | | | | |
| Revenues | | | | | | | | |
| 556 - Hornby Island Economic Development | | | | | | | | |
| 01-1-556-005 | Gil Fed Govt | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-556-019 | Reqn Elect/Spec Prov Govt | 120,000 | 120,000 | 122,000 | 122,000 | 123,000 | 124,500 | 125,000 |
| 01-1-556-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 556 - Hornby Island Economic Development | | 120,004 | 120,000 | 122,000 | 122,000 | 123,000 | 124,500 | 125,000 |
| Revenues | | | | | | | | |
| | | 120,004 | 120,000 | 122,000 | 122,000 | 123,000 | 124,500 | 125,000 |
| Expenses | | | | | | | | |
| 556 - Hornby Island Economic Development | | | | | | | | |
| 01-2-556-200 | Support Services | 2,171 | 2,171 | 3,072 | 3,189 | 3,310 | 3,436 | 3,567 |
| 01-2-556-210 | Grant Operational | 108,000 | 108,000 | 105,900 | 107,000 | 110,000 | 113,500 | 113,500 |
| 01-2-556-220 | Salaries & Wages | 3,444 | 3,538 | 3,644 | 3,753 | 3,865 | 3,981 | 4,100 |
| 01-2-556-225 | Benefits | 655 | 1,061 | 1,093 | 1,126 | 1,160 | 1,194 | 1,230 |
| 01-2-556-237 | Employer Health Tax | 68 | 88 | 91 | 94 | 97 | 100 | 102 |
| 01-2-556-238 | WCB | 66 | 96 | 108 | 111 | 115 | 118 | 122 |
| 01-2-556-320 | Travel | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-556-369 | Insurance Liability | 508 | 1,181 | 1,228 | 1,277 | 1,328 | 1,381 | 1,422 |
| 01-2-556-489 | Reserve Contr Other | 3,765 | 3,765 | 6,764 | 5,350 | 3,025 | 690 | 857 |
| 556 - Hornby Island Economic Development | | 118,677 | 120,000 | 122,000 | 122,000 | 123,000 | 124,500 | 125,000 |
| Expenses | | | | | | | | |
| | | (118,677) | (120,000) | (122,000) | (122,000) | (123,000) | (124,500) | (125,000) |
| 556 - Hornby Island Economic Development | | 1,327 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 1,327 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman and Hornby Islands High Speed Internet Contribution Service 560

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|--------------------|----------------|
| Established: | 07-Dec-21 | | | | | | | |
| Authority: | BL 672 | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | To Provide for a contribution of capital funds for High-Speed Internet service on Denman and Hornby Islands, and for the use if revenue from the service to provide grants and other assistance within the service area. | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Denman/Hornby | 167,350 | 167,350 | 167,350 | 169,261 | 0 | 0 |
| | | | \$167,350 | \$167,350 | \$167,350 | \$169,261 | \$0 | \$0 |
| | | Change from Previous year | | \$0 | \$0 | \$1,911 | (\$169,261) | \$0 |
| Participants: | Defined Area A Denman/Hornby | Residential Tax Rate Estimate | 0.0899 | 0.0872 | 0.0872 | 0.0882 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | Greater of \$ 115,000 or \$0.10 per \$1,000 | | | | | | | |
| 2026 Maximum: | \$183,299 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

560 - Denman and Hornby Islands High-Speed Internet Contribution Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|---------------|---|
| Revenue | | | | |
| Taxation | 167,350 | 167,350 | - | |
| Transfers from Reserve | - | 2,023 | 2,023 | Withdrawal to keep requisition flat |
| Total Revenue | <u>167,350</u> | <u>169,373</u> | <u>2,023</u> | |
| Expenses | | | | |
| Support Services | 2,465 | 300 | (2,165) | Decreased allocation in 2026 |
| Contract and General Services | 1,100 | 1,100 | - | |
| Transfer to Other Services | | 4,188 | 4,188 | Transfer to feasibility services |
| Transfer to Reserve | 755 | 755 | - | |
| Debt Charges | 163,030 | 163,030 | - | |
| Total Expense | <u>167,350</u> | <u>169,373</u> | <u>2,023</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 560

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-----------------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 560 - Denman and Hornby Islands High-Speed Internet Contribution Service | | | | | | | | |
| Revenues | | | | | | | | |
| 560 - Denman and Hornby Islands High-Speed Internet Contribution Service | | | | | | | | |
| 01-1-560-005 | Gil Fed Govt | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-560-019 | Reqn Elect/Spec Prov Govt | 167,350 | 167,350 | 167,350 | 167,350 | 169,261 | 0 | 0 |
| 01-1-560-145 | Transfer from Reserve | 0 | 0 | 2,023 | 2,012 | 20,089 | 4,488 | 4,488 |
| 560 - Denman and Hornby Islands High-Speed Internet Contribution Service | | 167,353 | 167,350 | 169,373 | 169,362 | 189,350 | 4,488 | 4,488 |
| Revenues | | 167,353 | 167,350 | 169,373 | 169,362 | 189,350 | 4,488 | 4,488 |
| Expenses | | | | | | | | |
| 560 - Denman and Hornby Islands High-Speed Internet Contribution Service | | | | | | | | |
| 01-2-560-200 | Support Services | 2,465 | 2,465 | 300 | 300 | 300 | 300 | 300 |
| 01-2-560-369 | Insurance Liability | 0 | 600 | 600 | 600 | 600 | 0 | 0 |
| 01-2-560-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 0 | 0 |
| 01-2-560-489 | Reserve Contr Other | 755 | 755 | 755 | 744 | 732 | 0 | 0 |
| 01-2-560-495 | Transfer To Other Functions | 0 | 0 | 4,188 | 4,188 | 4,188 | 4,188 | 4,188 |
| 01-2-560-504 | Short Term Debt Paydown | 140,000 | 0 | 140,000 | 140,000 | 160,000 | 0 | 0 |
| 01-2-560-505 | Debt Charges-Principal | 0 | 140,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-560-506 | Debt Charges-Interest | 16,267 | 23,030 | 23,030 | 23,030 | 23,030 | 0 | 0 |
| 01-2-560-550 | Deficit Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 560 - Denman and Hornby Islands High-Speed Internet Contribution Service | | 159,487 | 167,350 | 169,373 | 169,362 | 189,350 | 4,488 | 4,488 |
| Expenses | | (159,487) | (167,350) | (169,373) | (169,362) | (189,350) | (4,488) | (4,488) |
| 560 - Denman and Hornby Islands High-Speed Internet Contribution Service | | 7,866 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 7,866 | 0 | 0 | 0 | 0 | 0 | 0 |



Electoral Areas Arts & Culture Grant Service 615

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 28-Jan-14 | | | | | | | |
| Authority: | BL 278 | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | To provide funding to societies and non-profit organizations that own and / or operate arts or culture facilities in the Comox Valley to assist with the protection, preservation, maintenance and promotion of said infrastructure. | | | | | | | |
| Participants: | Defined Area A Baynes Sound, Electoral Areas B, C | | | | | | | |
| Maximum Levy: | Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$246,821 | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Baynes Sound | 32,080 | 38,371 | 38,371 | 38,371 | 40,354 | 40,354 |
| | | Electoral Areas | | | | | | |
| | | Area B | 40,278 | 48,835 | 48,835 | 48,835 | 51,359 | 51,359 |
| | | Area C | 49,873 | 59,800 | 59,800 | 59,800 | 62,891 | 62,891 |
| | | | \$122,231 | \$147,006 | \$147,006 | \$147,006 | \$154,605 | \$154,605 |
| | | Change from Previous year | | \$24,775 | \$0 | \$0 | \$7,599 | \$0 |
| | | Residential Tax Rate Estimate | 0.0114 | 0.0133 | 0.0133 | 0.0133 | 0.0140 | 0.0140 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

615 - Electoral Areas Arts & Cultural Grant

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|---------------|---|
| Revenue | | | | |
| Taxation | 122,231 | 147,006 | 24,775 | Increase of 20.3% |
| Transfers from Reserve | | 17,462 | 17,462 | To support additional asks |
| Prior Year Surplus | 5,398 | - | (5,398) | No prior year surplus at proposed |
| Total Revenue | 127,629 | 164,468 | 36,839 | |
| Expenses | | | | |
| Support Services | 756 | 1,109 | 353 | Increased allocation in 2026 |
| Grants to other organizations | 119,482 | 163,130 | 43,648 | Additional requests for support |
| Contract and General Services | 220 | 229 | 9 | |
| Transfer to Reserve | 7,171 | - | (7,171) | |
| Total Expense | 127,629 | 164,468 | 36,839 | |

CVRD 5 Year Operating Budget by Service

Functions: 615

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|----------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 615 - Electoral Areas Arts & Cultural Grant | | | | | | | | |
| Revenues | | | | | | | | |
| 615 - Electoral Areas Arts & Cultural Grant | | | | | | | | |
| 01-1-615-005 | Gil Fed Govt | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-615-019 | Reqn Elect/Spec Prov Govt | 122,231 | 122,231 | 147,006 | 154,506 | 160,006 | 162,006 | 162,006 |
| 01-1-615-135 | Recoveries-Other Functions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-615-145 | Transfer from Reserve | 0 | 0 | 17,462 | 7,500 | 0 | 0 | 0 |
| 01-1-615-150 | Surplus Prior Year | 5,398 | 5,398 | 0 | 0 | 0 | 0 | 0 |
| 615 - Electoral Areas Arts & Cultural Grant | | 127,633 | 127,629 | 164,468 | 162,006 | 160,006 | 162,006 | 162,006 |
| Revenues | | 127,633 | 127,629 | 164,468 | 162,006 | 160,006 | 162,006 | 162,006 |
| Expenses | | | | | | | | |
| 615 - Electoral Areas Arts & Cultural Grant | | | | | | | | |
| 01-2-615-200 | Support Services | 756 | 756 | 1,109 | 1,151 | 1,195 | 1,240 | 1,287 |
| 01-2-615-212 | Grants Uncond Local Govt | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-615-214 | Grants Cond Local Agencies | 114,482 | 114,482 | 158,130 | 155,430 | 152,230 | 132,747 | 134,547 |
| 01-2-615-369 | Insurance Liability | 95 | 220 | 229 | 238 | 248 | 253 | 260 |
| 01-2-615-489 | Reserve Contr Other | 7,171 | 7,171 | 0 | 187 | 1,333 | 22,766 | 20,912 |
| 615 - Electoral Areas Arts & Cultural Grant | | 127,504 | 127,629 | 164,468 | 162,006 | 160,006 | 162,006 | 162,006 |
| Expenses | | (127,504) | (127,629) | (164,468) | (162,006) | (160,006) | (162,006) | (162,006) |
| 615 - Electoral Areas Arts & Cultural Grant | | 129 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 129 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Community Parks & Greenways 619

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---------------------------------------|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 15-Dec-15 | | | | | | | |
| Authority: | BL 386 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | S-771-CNR-SRVA#72 | 144,568 | 160,500 | 181,000 | 195,000 | 195,000 | 195,000 |
| Purpose: | Community parks and greenways service | | \$144,568 | \$160,500 | \$181,000 | \$195,000 | \$195,000 | \$195,000 |
| Participants: | Defined Area A Denman Island | Change from Previous year | | \$15,932 | \$20,500 | \$14,000 | \$0 | \$0 |
| Maximum Levy: | \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.1759 | 0.1948 | 0.2197 | 0.2367 | 0.2367 | 0.2367 |
| 2026 Maximum: | \$404,024 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

619 - Denman Island Community Parks & Greenways

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|--------------|--|
| Revenue | | | | |
| Taxation | 144,568 | 160,500 | 15,932 | Increase of 11.0% |
| Prior Year Surplus | 6,326 | - | (6,326) | No prior year surplus at proposed budget |
| Total Revenue | 150,894 | 160,500 | 9,606 | |
| Expenses | | | | |
| Support Services | 17,500 | 22,759 | 5,259 | Increased allocation in 2026 |
| Personnel Costs | 74,163 | 76,977 | 2,814 | Regular wage increases |
| Grants to other organizations | 10,484 | 12,414 | 1,930 | DIRA Grant [+1.9K] |
| Materials, Supplies and Utilities | 3,800 | 6,750 | 2,950 | CHP Permits [1.2K], Trail counter [+1.2K] |
| Contract and General Services | 20,499 | 19,408 | (1,091) | Design/planning consultants [-1.5K] |
| Transfer to Other Services | 1,500 | 1,500 | - | |
| Transfer to Reserve | 19,948 | 17,692 | (2,256) | |
| Minor Capital | 3,000 | 3,000 | - | |
| Total Expense | 150,894 | 160,500 | 9,606 | |

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 619 - Denman Island Community Parks & Greenways | | | | | | | | |
| Revenues | | | | | | | | |
| 619 - Denman Island Community Parks & Greenways | | | | | | | | |
| 01-1-619-005 | Gil Fed Govt | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-619-019 | Reqn Elect/Spec Prov Govt | 144,568 | 144,568 | 160,500 | 181,000 | 195,000 | 195,000 | 195,000 |
| 01-1-619-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 20,000 | 0 | 0 |
| 01-1-619-150 | Surplus Prior Year | 6,326 | 6,326 | 0 | 0 | 0 | 0 | 0 |
| 619 - Denman Island Community Parks & Greenways | | 150,898 | 150,894 | 160,500 | 181,000 | 215,000 | 195,000 | 195,000 |
| Revenues | | 150,898 | 150,894 | 160,500 | 181,000 | 215,000 | 195,000 | 195,000 |
| Expenses | | | | | | | | |
| 619 - Denman Island Community Parks & Greenways | | | | | | | | |
| 01-2-619-200 | Support Services | 17,500 | 17,500 | 22,759 | 23,753 | 24,294 | 25,155 | 26,036 |
| 01-2-619-210 | Grant Operational | 10,484 | 10,484 | 12,414 | 12,944 | 13,220 | 13,795 | 14,222 |
| 01-2-619-220 | Salaries & Wages | 22,377 | 54,851 | 56,823 | 62,236 | 67,015 | 69,544 | 72,170 |
| 01-2-619-225 | Benefits | 2,954 | 16,456 | 17,046 | 18,670 | 20,104 | 20,862 | 21,650 |
| 01-2-619-237 | Employer Health Tax | 447 | 1,370 | 1,421 | 1,556 | 1,675 | 1,739 | 1,806 |
| 01-2-619-238 | WCB | 570 | 1,486 | 1,687 | 1,848 | 1,990 | 2,065 | 2,143 |
| 01-2-619-275 | Permits/Licences | 0 | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-619-281 | Materials & Supplies | 1,436 | 1,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-619-284 | Meeting Expense | 13 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-619-293 | Office Expenses | 0 | 0 | 1,250 | 0 | 0 | 0 | 1,250 |
| 01-2-619-311 | Signs | 103 | 500 | 500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-619-320 | Travel | 394 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-619-335 | Advertising | 87 | 250 | 250 | 250 | 2,750 | 250 | 250 |
| 01-2-619-350 | Maps & Printing Supplies | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-619-353 | Public Relations | 607 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-619-369 | Insurance Liability | 910 | 695 | 1,100 | 1,122 | 1,144 | 1,167 | 1,190 |
| 01-2-619-372 | Insurance Property | 110 | 104 | 108 | 112 | 116 | 120 | 124 |
| 01-2-619-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-619-385 | Gis Services | 325 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-619-387 | Other Prof Fees | 3,765 | 3,000 | 1,500 | 5,000 | 54,000 | 3,000 | 3,000 |
| 01-2-619-400 | Contracted Svcs Buildings/Land Mtce | 10,034 | 15,100 | 15,100 | 15,450 | 16,450 | 16,450 | 16,450 |
| 01-2-619-409 | Hydro | 399 | 750 | 750 | 750 | 750 | 750 | 750 |
| 01-2-619-444 | Rental/Leases - Mach/Equip | 54 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-619-468 | Minor Capital | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-619-485 | Contr To Capital Works Reserve | 13,622 | 13,622 | 12,424 | 20,741 | 0 | 24,874 | 18,687 |
| 01-2-619-489 | Reserve Contr Other | 6,326 | 6,326 | 5,268 | 5,468 | 392 | 4,129 | 4,172 |
| 01-2-619-495 | Transfer To Other Functions | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 619 - Denman Island Community Parks & Greenways | | 94,015 | 150,894 | 160,500 | 181,000 | 215,000 | 195,000 | 195,000 |
| Expenses | | (94,015) | (150,894) | (160,500) | (181,000) | (215,000) | (195,000) | (195,000) |
| 619 - Denman Island Community Parks & Greenways | | 56,884 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 56,884 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 619 - Denman Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|---------------|----------|----------|---------------|----------|----------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | 70,000 | - | - | 65,000 | - | - | - | - | - | - |
| Total Funding Source | | 70,000 | - | - | 65,000 | - | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 619 - Denman Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|----------|----------|---------------|----------|----------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 70,000 | - | - | 65,000 | - | - | - | - | - | - |
| Total Expenditure | | 70,000 | - | - | 65,000 | - | - | - | - | - | - |



Hornby Island Community Parks & Greenways 620

| | | | | | | | |
|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 01-Dec-99 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: Order In Council 1217 BL 2253 (25-Jun-01) | Local Service Area | | | | | | |
| Amendments: BL132, BL 385 (removes Denman) | T-771-CNR-SRVA#73 | 232,000 | 320,200 | 367,000 | 379,000 | 379,000 | 402,000 |
| Purpose: For the provision and operation of community parks. | | \$232,000 | \$320,200 | \$367,000 | \$379,000 | \$379,000 | \$402,000 |
| Participants: Defined Area A Hornby Island | Change from Previous year | | \$88,200 | \$46,800 | \$12,000 | \$0 | \$23,000 |
| Maximum Levy: \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.2233 | 0.2924 | 0.3352 | 0.3461 | 0.3461 | 0.3671 |
| 2026 Maximum: \$512,254 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

620 - Hornby Island Community Parks & Greenways

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|---------------|--|
| Revenue | | | | |
| Taxation | 232,000 | 320,200 | 88,200 | Increase of 38.0% |
| Prior Year Surplus | 612 | - | (612) | No prior year surplus at proposed budget |
| Recoveries from Other Functions | | 1,200 | 1,200 | Recovery from Hornby Comfort Station Service |
| Total Revenue | <u>232,612</u> | <u>321,400</u> | <u>88,788</u> | |
| Expenses | | | | |
| Support Services | 18,857 | 23,796 | 4,939 | Increased allocation in 2026 |
| Personnel Costs | 93,494 | 97,050 | 3,556 | Regular wage increases |
| Materials, Supplies and Utilities | 5,600 | 6,550 | 950 | |
| Contract and General Services | 65,631 | 56,431 | (9,200) | One-time SRW Survey fees [-5.0K], Legal fees [-5.0K] |
| Transfer to Other Services | 4,301 | 4,301 | - | |
| Transfer to Reserve | 8,129 | 33,964 | 25,835 | |
| Debt Charges | 36,600 | 98,108 | 61,508 | Short term debt for Shingle Spit begins [+62.0K] |
| Minor Capital | - | 1,200 | 1,200 | |
| Total Expense | <u>232,612</u> | <u>321,400</u> | <u>88,788</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 620 - Hornby Island Community Parks & Greenways | | | | | | | | |
| Revenues | | | | | | | | |
| 620 - Hornby Island Community Parks & Greenways | | | | | | | | |
| 01-1-620-005 | Gil Fed Govt | 7 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-620-019 | Reqn Elect/Spec Prov Govt | 232,000 | 232,000 | 320,200 | 367,000 | 379,000 | 379,000 | 402,000 |
| 01-1-620-135 | Recoveries-Other Functions | 0 | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-1-620-150 | Surplus Prior Year | 612 | 612 | 0 | 0 | 0 | 0 | 0 |
| 620 - Hornby Island Community Parks & Greenways | | 232,618 | 232,612 | 321,400 | 368,200 | 380,200 | 380,200 | 403,200 |
| Revenues | | | | | | | | |
| | | 232,618 | 232,612 | 321,400 | 368,200 | 380,200 | 380,200 | 403,200 |
| Expenses | | | | | | | | |
| 620 - Hornby Island Community Parks & Greenways | | | | | | | | |
| 01-2-620-200 | Support Services | 18,857 | 18,857 | 23,796 | 24,826 | 25,418 | 26,324 | 27,252 |
| 01-2-620-220 | Salaries & Wages | 64,881 | 69,149 | 71,641 | 78,036 | 83,735 | 86,930 | 90,246 |
| 01-2-620-225 | Benefits | 16,182 | 20,744 | 21,491 | 23,411 | 25,122 | 26,081 | 27,074 |
| 01-2-620-237 | Employer Health Tax | 1,284 | 1,728 | 1,791 | 1,951 | 2,092 | 2,174 | 2,255 |
| 01-2-620-238 | WCB | 1,717 | 1,873 | 2,127 | 2,317 | 2,486 | 2,583 | 2,680 |
| 01-2-620-275 | Permits/Licences | 800 | 0 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-620-281 | Materials & Supplies | 3,331 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-620-284 | Meeting Expense | 113 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-620-293 | Office Expenses | 1,045 | 1,250 | 0 | 0 | 1,250 | 0 | 0 |
| 01-2-620-311 | Signs | 959 | 1,000 | 1,000 | 6,000 | 1,000 | 1,000 | 1,000 |
| 01-2-620-319 | Training/Development & Conferences | 1,100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-620-320 | Travel | 486 | 800 | 800 | 800 | 800 | 800 | 800 |
| 01-2-620-335 | Advertising | 429 | 250 | 250 | 250 | 250 | 250 | 2,750 |
| 01-2-620-350 | Maps & Printing Supplies | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-620-353 | Public Relations | 92 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-620-369 | Insurance Liability | 10 | 1,031 | 1,031 | 1,052 | 1,073 | 1,094 | 1,116 |
| 01-2-620-381 | Legal Fees | 719 | 6,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-620-385 | Gis Services | 163 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-620-386 | Survey Fees | 9,750 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-620-387 | Other Prof Fees | 0 | 3,000 | 3,000 | 3,000 | 14,000 | 3,000 | 43,000 |
| 01-2-620-400 | Contracted Svcs Buildings/Land Mtce | 43,743 | 50,000 | 50,050 | 53,350 | 53,350 | 53,350 | 53,350 |
| 01-2-620-444 | Rental/Leases - Mach/Equip | 1,103 | 0 | 750 | 750 | 750 | 750 | 750 |
| 01-2-620-468 | Minor Capital | 2,500 | 0 | 1,200 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-620-485 | Contr To Capital Works Reserve | 2,896 | 2,896 | 31,964 | 64,218 | 63,906 | 74,166 | 52,499 |
| 01-2-620-489 | Reserve Contr Other | 5,233 | 5,233 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-620-495 | Transfer To Other Functions | 4,301 | 4,301 | 4,301 | 4,301 | 4,301 | 4,301 | 4,301 |
| 01-2-620-504 | Short Term Debt Paydown | 0 | 0 | 81,756 | 81,756 | 81,756 | 81,756 | 81,756 |
| 01-2-620-505 | Debt Charges-Principal | 0 | 30,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-620-506 | Debt Charges-Interest | 0 | 6,600 | 16,352 | 13,082 | 9,811 | 6,541 | 3,271 |
| 620 - Hornby Island Community Parks & Greenways | | 181,692 | 232,612 | 321,400 | 368,200 | 380,200 | 380,200 | 403,200 |
| Expenses | | (181,692) | (232,612) | (321,400) | (368,200) | (380,200) | (380,200) | (403,200) |
| 620 - Hornby Island Community Parks & Greenways | | 50,927 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 50,927 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 620 - Hornby Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|---------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Funding Source | | | | | | | | | | | |
| 030R - Senior Govt Grants | | - | - | - | 150,000 | - | - | - | - | - | - |
| 130R - Transfer from reserve | | 10,000 | 70,000 | 100,000 | 180,000 | 10,000 | 10,000 | 60,000 | 60,000 | 10,000 | 10,000 |
| Total Funding Source | | 10,000 | 70,000 | 100,000 | 330,000 | 10,000 | 10,000 | 60,000 | 60,000 | 10,000 | 10,000 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 620 - Hornby Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 10,000 | 70,000 | 100,000 | 330,000 | 10,000 | 10,000 | 60,000 | 60,000 | 10,000 | 10,000 |
| Total Expenditure | | 10,000 | 70,000 | 100,000 | 330,000 | 10,000 | 10,000 | 60,000 | 60,000 | 10,000 | 10,000 |



Baynes Sd, Electoral Areas B & C Parks & Greenways 621

| | | | | | | | |
|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: 27-Nov-06 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 2925 | Defined Area | | | | | | |
| Amendments: | Part Area A Baynes Sound | 467,165 | 469,828 | 495,930 | 535,082 | 548,133 | 561,184 |
| Purpose: For the provision and operation of community parks. | Electoral Areas | | | | | | |
| | Area B | 586,553 | 597,956 | 631,176 | 681,005 | 697,615 | 714,225 |
| | Area C | 726,282 | 732,216 | 772,894 | 833,912 | 854,252 | 874,591 |
| Participants: Defined Area A Baynes Sound, Electoral Areas B, C | | \$1,780,000 | \$1,800,000 | \$1,900,000 | \$2,050,000 | \$2,100,000 | \$2,150,000 |
| Maximum Levy: \$.50 per \$1,000 - 100% Assessment | Change from Previous year | | \$20,000 | \$100,000 | \$150,000 | \$50,000 | \$50,000 |
| 2026 Maximum: \$4,936,420 | Residential Tax Rate Estimate | 0.1654 | 0.1633 | 0.1724 | 0.1860 | 0.1905 | 0.1951 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

621 - Baynes Sd, Area B & C Parks & Greenways

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|------------------|--|
| Revenue | | | | |
| Taxation | 1,973,458 | 1,995,187 | 21,729 | Increase of 1.1% |
| Sale of Services | 4,615 | 4,686 | 71 | |
| Government Grants | 175,000 | | (175,000) | Community Works for Union Bay playground [-175K] |
| Transfers from Reserve | 170,000 | | (170,000) | No withdrawal required at proposed |
| Prior Year Surplus | 89,292 | - | (89,292) | No prior year surplus at proposed budget |
| Recoveries from Other Functions | 31,280 | 26,287 | (4,993) | |
| Total Revenue | 2,443,645 | 2,026,160 | (417,485) | |
| Expenses | | | | |
| Support Services | 118,220 | 172,548 | 54,328 | Increased allocation in 2026 |
| Personnel Costs | 570,366 | 519,499 | (50,867) | FTE decrease of 0.60 |
| Materials, Supplies and Utilities | 123,765 | 105,765 | (18,000) | Refuse collection [-10.5K], Advertising [-5.0K] |
| Contract and General Services | 937,813 | 686,862 | (250,951) | Contribution to Union Bay Playground [-265.0K] |
| Transfer to Other Services | 725 | 725 | - | |
| Transfer to Reserve | 435,256 | 356,361 | (78,895) | |
| Debt Charges | 156,000 | 140,400 | (15,600) | |
| Minor Capital | 101,500 | 44,000 | (57,500) | Minor capital decreased with tighter workplan |
| Total Expense | 2,443,645 | 2,026,160 | (417,485) | |

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | | | | | | | |
| Revenues | | | | | | | | |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | | | | | | | |
| 01-1-621-003 | Parcel Tax | 195,187 | 193,458 | 195,187 | 195,187 | 195,187 | 195,187 | 195,187 |
| 01-1-621-005 | Gil Fed Govt | 57 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-013 | Fed Gas Tax Funding | 0 | 175,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-019 | Reqn Elect/Spec Prov Govt | 1,780,000 | 1,780,000 | 1,800,000 | 1,900,000 | 2,050,000 | 2,100,000 | 2,150,000 |
| 01-1-621-057 | Rental/Lease Buildings | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-063 | Rental Land | 4,686 | 4,615 | 4,686 | 4,735 | 4,785 | 4,836 | 4,888 |
| 01-1-621-115 | Other Permit Fees | 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-128 | Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-135 | Recoveries-Other Functions | 31,280 | 31,280 | 26,287 | 23,598 | 23,712 | 23,801 | 26,701 |
| 01-1-621-145 | Transfer from Reserve | 0 | 170,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-150 | Surplus Prior Year | 89,292 | 89,292 | 0 | 0 | 0 | 0 | 0 |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 2,100,712 | 2,443,645 | 2,026,160 | 2,123,520 | 2,273,684 | 2,323,824 | 2,376,776 |
| Revenues | | | | | | | | |
| | | 2,100,712 | 2,443,645 | 2,026,160 | 2,123,520 | 2,273,684 | 2,323,824 | 2,376,776 |
| Expenses | | | | | | | | |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | | | | | | | |
| 01-2-621-200 | Support Services | 118,220 | 118,220 | 172,548 | 181,021 | 182,552 | 188,575 | 194,630 |
| 01-2-621-220 | Salaries & Wages | 371,942 | 429,854 | 391,814 | 453,543 | 505,634 | 524,881 | 544,871 |
| 01-2-621-225 | Benefits | 87,010 | 118,444 | 106,613 | 124,697 | 139,866 | 145,164 | 150,673 |
| 01-2-621-237 | Employer Health Tax | 7,360 | 10,590 | 9,631 | 11,167 | 12,465 | 12,936 | 13,429 |
| 01-2-621-238 | WCB | 9,871 | 11,478 | 11,441 | 13,271 | 14,811 | 15,369 | 15,955 |
| 01-2-621-262 | Contracts - Operating | 2,897 | 5,581 | 5,581 | 5,581 | 5,581 | 5,000 | 5,000 |
| 01-2-621-266 | Deliveries/Transportation | 42 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-621-275 | Permits/Licences | 1,200 | 2,300 | 2,800 | 2,800 | 2,800 | 2,300 | 2,300 |
| 01-2-621-276 | Software Licence/Mtce | 972 | 1,150 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-621-278 | Water Licence Rental | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-621-281 | Materials & Supplies | 31,830 | 42,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-2-621-284 | Meeting Expense | 182 | 600 | 450 | 450 | 450 | 450 | 450 |
| 01-2-621-293 | Office Expenses | 10,479 | 7,450 | 6,750 | 750 | 3,250 | 750 | 5,750 |
| 01-2-621-296 | Postage | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-621-305 | Safety Equipment | 1,931 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-621-311 | Signs | 4,689 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

| | | | | | | | | |
|--|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-621-314 | Telephone & Alarm Lines | 4,132 | 3,315 | 3,315 | 3,315 | 3,315 | 3,315 | 3,315 |
| 01-2-621-316 | Tipping Fees | 764 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-621-317 | Title Searches | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-621-319 | Training/Development & Conferences | 4,639 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-2-621-320 | Travel | 1,225 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-621-335 | Advertising | 1,789 | 14,000 | 9,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-621-340 | Dues And Memberships | 1,352 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 01-2-621-350 | Maps & Printing Supplies | 5,055 | 3,550 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-621-353 | Public Relations | 81,210 | 83,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-621-354 | Education Programs Public | 10,876 | 11,500 | 12,500 | 12,750 | 13,005 | 13,265 | 13,530 |
| 01-2-621-369 | Insurance Liability | 16,488 | 14,399 | 17,000 | 17,340 | 17,687 | 18,041 | 18,402 |
| 01-2-621-372 | Insurance Property | 1,152 | 718 | 740 | 762 | 785 | 809 | 833 |
| 01-2-621-381 | Legal Fees | 19,608 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-2-621-385 | Gis Services | 3,378 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-621-386 | Survey Fees | 3,950 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-621-387 | Other Prof Fees | 236,131 | 375,000 | 176,000 | 48,500 | 124,500 | 61,000 | 73,500 |
| 01-2-621-400 | Contracted Svcs Buildings/Land Mtce | 350,387 | 405,415 | 432,655 | 436,960 | 456,811 | 455,313 | 468,260 |
| 01-2-621-409 | Hydro | 814 | 1,850 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 |
| 01-2-621-418 | Refuse Collection | 10,844 | 23,500 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 01-2-621-425 | Property/Parcel Taxes | 264 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-621-438 | Contract Svcs Equip/Mach | 2,154 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 |
| 01-2-621-444 | Rental/Leases - Mach/Equip | 1,836 | 6,625 | 3,625 | 3,625 | 3,625 | 3,625 | 3,625 |
| 01-2-621-447 | Repairs/Mtce Mach/Equip | 80 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-621-458 | Fuel/Lubricants Vehicle | 125 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 500 |
| 01-2-621-461 | Insurance/Licence Vehicle | 4,335 | 4,665 | 4,851 | 5,044 | 5,246 | 5,456 | 5,674 |
| 01-2-621-464 | Repairs & Mtce Vehicle | 2,941 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 1,000 |
| 01-2-621-468 | Minor Capital | 34,309 | 101,500 | 44,000 | 46,000 | 30,000 | 65,000 | 60,000 |
| 01-2-621-485 | Contr To Capital Works Reserve | 163,398 | 163,398 | 70,468 | 175,366 | 207,940 | 207,940 | 207,940 |
| 01-2-621-489 | Reserve Contr Other | 271,858 | 271,858 | 285,893 | 322,799 | 420,725 | 472,386 | 471,218 |
| 01-2-621-495 | Transfer To Other Functions | 725 | 725 | 725 | 1,219 | 1,276 | 889 | 561 |
| 01-2-621-504 | Short Term Debt Paydown | 130,000 | 0 | 130,000 | 130,000 | 0 | 0 | 0 |
| 01-2-621-505 | Debt Charges-Principal | 0 | 130,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-621-506 | Debt Charges-Interest | 10,590 | 26,000 | 10,400 | 5,200 | 0 | 0 | 0 |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 2,025,035 | 2,443,645 | 2,026,160 | 2,123,520 | 2,273,684 | 2,323,824 | 2,376,776 |
| Expenses | | (2,025,035) | (2,443,645) | (2,026,160) | (2,123,520) | (2,273,684) | (2,323,824) | (2,376,776) |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 75,677 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---------------------------|---------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | 75,677 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 621 - Baynes Sd, Area B & C Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Funding Source | | | | | | | | | | | |
| 030R - Senior Govt Grants | | 705,000 | 50,000 | - | - | - | - | 105,000 | 145,000 | - | 450,000 |
| 130R - Transfer from reserve | | 945,000 | 440,000 | 200,000 | 120,000 | 105,000 | 130,000 | 40,000 | 450,000 | 105,000 | 90,000 |
| Total Funding Source | | 1,650,000 | 490,000 | 200,000 | 120,000 | 105,000 | 130,000 | 145,000 | 595,000 | 105,000 | 540,000 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 621 - Baynes Sd, Area B & C Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 1,650,000 | 490,000 | 200,000 | 120,000 | 105,000 | 130,000 | 145,000 | 595,000 | 105,000 | 540,000 |
| Total Expenditure | | 1,650,000 | 490,000 | 200,000 | 120,000 | 105,000 | 130,000 | 145,000 | 595,000 | 105,000 | 540,000 |



Saratoga Beach Community Mosquito Management 623

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 13-Jul-21 | | | | | | | |
| Authority: | BL 638 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | 8-771-CNR-SRVA#81 | 35,000 | 35,000 | 35,000 | 35,000 | 37,000 | 37,000 |
| Purpose: | To provide mosquito management within the Saratoga Beach community | | \$35,000 | \$35,000 | \$35,000 | \$35,000 | \$37,000 | \$37,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$2,000 | \$0 |
| Participants: | Defined Area C | | | | | | | |
| Maximum Levy: | Greater of \$ 36,800 or \$0.09638 per \$1,000 | Residential Tax Rate Estimate | 0.0525 | 0.0512 | 0.0512 | 0.0512 | 0.0541 | 0.0541 |
| 2026 Maximum: | \$368,000 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

623 - Saratoga Beach Community Mosquito Management Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|----------------|---|
| Revenue | | | | |
| Taxation | 35,000 | 35,000 | - | |
| Transfers from Reserve | 8,000 | - | (8,000) | Reserve withdrawal to cover Pest Management Plan 2025 |
| Prior Year Surplus | 30 | - | (30) | |
| Total Revenue | 43,030 | 35,000 | (8,030) | |
| Expenses | | | | |
| Support Services | 534 | 630 | 96 | Increased allocation in 2026 |
| Materials, Supplies and Utilities | 750 | 750 | - | |
| Contract and General Services | 31,035 | 21,766 | (9,269) | Pest Management Plan every 5 years [-8.0K] |
| Transfer to Other Services | 3,076 | 8,341 | 5,265 | Repayment of feasibility funds to service 153 [+5.0K] |
| Transfer to Reserve | 7,635 | 3,513 | (4,122) | |
| Total Expense | 43,030 | 35,000 | (8,030) | |

CVRD 5 Year Operating Budget by Service

Functions: 623

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 623 - Saratoga Beach Community Mosquito Management Service | | | | | | | | |
| Revenues | | | | | | | | |
| 623 - Saratoga Beach Community Mosquito Management Service | | | | | | | | |
| 01-1-623-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-623-019 | Reqn Elect/Spec Prov Govt | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 37,000 | 37,000 |
| 01-1-623-145 | Transfer from Reserve | 0 | 8,000 | 0 | 0 | 0 | 0 | 4,022 |
| 01-1-623-150 | Surplus Prior Year | 30 | 30 | 0 | 0 | 0 | 0 | 0 |
| 623 - Saratoga Beach Community Mosquito Management Service | | 35,031 | 43,030 | 35,000 | 35,000 | 35,000 | 37,000 | 41,022 |
| Revenues | | 35,031 | 43,030 | 35,000 | 35,000 | 35,000 | 37,000 | 41,022 |
| Expenses | | | | | | | | |
| 623 - Saratoga Beach Community Mosquito Management Service | | | | | | | | |
| 01-2-623-200 | Support Services | 534 | 534 | 630 | 654 | 679 | 705 | 732 |
| 01-2-623-335 | Advertising | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-623-350 | Maps & Printing Supplies | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-623-369 | Insurance Liability | 176 | 256 | 266 | 277 | 288 | 293 | 299 |
| 01-2-623-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-623-387 | Other Prof Fees | 0 | 8,000 | 0 | 0 | 0 | 0 | 10,000 |
| 01-2-623-400 | Contracted Svcs Buildings/Land Mtce | 21,147 | 22,279 | 21,000 | 23,100 | 24,255 | 25,468 | 26,741 |
| 01-2-623-489 | Reserve Contr Other | 7,635 | 7,635 | 3,513 | 1,378 | 187 | 944 | 0 |
| 01-2-623-495 | Transfer To Other Functions | 3,076 | 3,076 | 8,341 | 8,341 | 8,341 | 8,340 | 2,000 |
| 623 - Saratoga Beach Community Mosquito Management Service | | 32,568 | 43,030 | 35,000 | 35,000 | 35,000 | 37,000 | 41,022 |
| Expenses | | (32,568) | (43,030) | (35,000) | (35,000) | (35,000) | (37,000) | (41,022) |
| 623 - Saratoga Beach Community Mosquito Management Service | | 2,463 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 2,463 | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Community Facilities 670

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 25-Nov-85 | | | | | | | |
| Authority: | BL 831 | | | | | | | |
| Amendments: | BL 1590 (Conversion), BL 2616, BL 197 | | | | | | | |
| Purpose: | To provide funds relating to the operations and capital infrastructure improvements of the community hall on Hornby Island. | | | | | | | |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | Greater of \$20,000 or \$0.16 per \$1,000 | | | | | | | |
| 2026 Maximum: | \$163,899 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | J-771-CNR-LSA#18 | 120,000 | 125,000 | 137,000 | 147,000 | 158,000 | 168,000 |
| | | | \$120,000 | \$125,000 | \$137,000 | \$147,000 | \$158,000 | \$168,000 |
| | | Change from Previous year | | \$5,000 | \$12,000 | \$10,000 | \$11,000 | \$10,000 |
| | | Residential Tax Rate Estimate | 0.1155 | 0.1142 | 0.1251 | 0.1343 | 0.1443 | 0.1534 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

670 - Hornby Island Community Facilities

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|----------------|----------------|-----------------|--|
| Revenue | | | | |
| Taxation | 120,000 | 125,000 | 5,000 | Increase of 4.2% |
| Transfers from Reserve | 46,771 | 31,583 | (15,188) | Transfer from reserve to keep taxes down |
| Prior Year Surplus | 49,837 | - | (49,837) | No prior year surplus at proposed |
| Total Revenue | <u>216,608</u> | <u>156,583</u> | <u>(60,025)</u> | |
| Expenses | | | | |
| Support Services | 1,436 | 2,905 | 1,469 | Increased allocation in 2026 |
| Personnel Costs | 1,957 | 1,981 | 24 | |
| Grants to other organizations | 198,805 | 149,597 | (49,208) | HIRRA capital upgrades [-39.0K] |
| Contract and General Services | 14,410 | 2,100 | (12,310) | One-time BC restart cost [-13.5K] |
| Total Expense | <u>216,608</u> | <u>156,583</u> | <u>(60,025)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 670

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 670 - Hornby Island Community Hall | | | | | | | | |
| Revenues | | | | | | | | |
| 670 - Hornby Island Community Facilities | | | | | | | | |
| 01-1-670-005 | Gil Fed Govt | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-670-019 | Reqn Elect/Spec Prov Govt | 120,000 | 120,000 | 125,000 | 137,000 | 147,000 | 158,000 | 168,000 |
| 01-1-670-128 | Other Revenue | 8,379 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-670-145 | Transfer from Reserve | 0 | 46,771 | 32,583 | 62,449 | 8,827 | 33,348 | 2,756 |
| 01-1-670-150 | Surplus Prior Year | 49,837 | 49,837 | 0 | 0 | 0 | 0 | 0 |
| 670 - Hornby Island Community Facilities | | 178,220 | 216,608 | 157,583 | 199,449 | 155,827 | 191,348 | 170,756 |
| Revenues | | 178,220 | 216,608 | 157,583 | 199,449 | 155,827 | 191,348 | 170,756 |
| Expenses | | | | | | | | |
| 670 - Hornby Island Community Facilities | | | | | | | | |
| 01-2-670-200 | Support Services | 1,436 | 1,436 | 2,905 | 3,015 | 3,130 | 3,249 | 3,372 |
| 01-2-670-210 | Grant Operational | 142,184 | 198,805 | 150,597 | 192,212 | 148,370 | 183,663 | 162,097 |
| 01-2-670-220 | Salaries & Wages | 1,392 | 1,448 | 1,462 | 1,535 | 1,581 | 1,629 | 1,678 |
| 01-2-670-225 | Benefits | 283 | 434 | 439 | 461 | 474 | 489 | 503 |
| 01-2-670-237 | Employer Health Tax | 27 | 36 | 37 | 38 | 40 | 41 | 42 |
| 01-2-670-238 | WCB | 33 | 39 | 43 | 46 | 47 | 48 | 50 |
| 01-2-670-284 | Meeting Expense | 226 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-670-369 | Insurance Liability | 829 | 910 | 2,100 | 2,142 | 2,185 | 2,229 | 2,274 |
| 01-2-670-387 | Other Prof Fees | 0 | 13,500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-670-489 | Reserve Contr Other | 0 | 0 | 0 | 0 | 0 | 0 | 740 |
| 670 - Hornby Island Community Facilities | | 146,410 | 216,608 | 157,583 | 199,449 | 155,827 | 191,348 | 170,756 |
| Expenses | | (146,410) | (216,608) | (157,583) | (199,449) | (155,827) | (191,348) | (170,756) |
| 670 - Hornby Island Community Hall | | 31,809 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 31,809 | 0 | 0 | 0 | 0 | 0 | 0 |



Baynes Sound Community Facilities 672

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|--------------------|
| Established: | 01-Jun-21 | | | | | | | |
| Authority: | BL 636, 2021 | | | | | | | |
| Amendments: | BL 824, 2024 | | | | | | | |
| | | Defined Area | | | | | | |
| | | 1-771-CNR-SRVA#82 | 80,000 | 215,000 | 215,000 | 215,000 | 215,000 | 110,000 |
| Purpose: | To provide financial assistance to eligible organizations for expenses relating to maintaining and operating community facilities | | \$80,000 | \$215,000 | \$215,000 | \$215,000 | \$215,000 | \$110,000 |
| | | Change from Previous year | | \$135,000 | \$0 | \$0 | \$0 | (\$105,000) |
| Participants: | Defined Area A Baynes Sound | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0283 | 0.0747 | 0.0747 | 0.0747 | 0.0747 | 0.0382 |
| Maximum Levy: | Greater of \$230,000 or \$0.08944 per \$1,000 | | | | | | | |
| 2026 Maximum: | \$228,866 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

672 - Baynes Sound Community Facilities Support Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|----------------|----------------|---|
| Revenue | | | | |
| Taxation | 80,000 | 215,000 | 135,000 | Requisition increase required for debt charges |
| Total Revenue | <u>80,000</u> | <u>215,000</u> | <u>135,000</u> | |
| Expenses | | | | |
| Support Services | 1,325 | 2,114 | 789 | Increased allocation in 2026 |
| Personnel Costs | 1,957 | 1,981 | 24 | |
| Grants to other organizations | 73,225 | 53,708 | (19,517) | Union Bay Community Hall [-10.4K], Fanny Bay structural assessment [-15.0K] |
| Materials, Supplies and Utilities | 150 | 150 | - | |
| Contract and General Services | 811 | 843 | 32 | |
| Transfer to Reserve | 2,532 | 19,454 | 16,922 | |
| Debt Charges | - | 136,750 | 136,750 | Debt charges for Fanny Bay Seniors Hall |
| Total Expense | <u>80,000</u> | <u>215,000</u> | <u>135,000</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 672

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|---------------------------|-----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 672 - Baynes Sound Community Facilities Support Service | | | | | | | | |
| Revenues | | | | | | | | |
| 672 - Baynes Sound Community Facilities Support Service | | | | | | | | |
| 01-1-672-005 | Gil Fed Govt | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-672-019 | Reqn Elect/Spec Prov Govt | 80,000 | 80,000 | 215,000 | 215,000 | 215,000 | 215,000 | 110,000 |
| 01-1-672-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 672 - Baynes Sound Community Facilities Support Service | | 80,002 | 80,000 | 215,000 | 215,000 | 215,000 | 215,000 | 110,000 |
| Revenues | | | | | | | | |
| | | 80,002 | 80,000 | 215,000 | 215,000 | 215,000 | 215,000 | 110,000 |
| Expenses | | | | | | | | |
| 672 - Baynes Sound Community Facilities Support Service | | | | | | | | |
| 01-2-672-200 | Support Services | 1,325 | 1,325 | 2,114 | 2,194 | 2,277 | 2,364 | 2,454 |
| 01-2-672-210 | Grant Operational | 72,377 | 73,225 | 53,708 | 55,037 | 56,422 | 56,422 | 56,422 |
| 01-2-672-220 | Salaries & Wages | 1,392 | 1,448 | 1,462 | 1,535 | 1,581 | 1,629 | 1,678 |
| 01-2-672-225 | Benefits | 283 | 434 | 439 | 461 | 474 | 489 | 503 |
| 01-2-672-237 | Employer Health Tax | 27 | 36 | 37 | 38 | 40 | 41 | 42 |
| 01-2-672-238 | WCB | 33 | 39 | 43 | 46 | 47 | 48 | 50 |
| 01-2-672-335 | Advertising | 0 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-672-369 | Insurance Liability | 725 | 811 | 843 | 877 | 912 | 948 | 982 |
| 01-2-672-372 | Insurance Property | 732 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-672-387 | Other Prof Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-672-489 | Reserve Contr Other | 2,532 | 2,532 | 19,454 | 22,312 | 24,847 | 24,659 | 43,719 |
| 01-2-672-504 | Short Term Debt Paydown | 0 | 0 | 119,750 | 119,750 | 119,750 | 119,750 | 0 |
| 01-2-672-506 | Debt Charges-Interest | 14,625 | 0 | 17,000 | 12,600 | 8,500 | 8,500 | 4,000 |
| 672 - Baynes Sound Community Facilities Support Service | | 94,052 | 80,000 | 215,000 | 215,000 | 215,000 | 215,000 | 110,000 |
| Expenses | | | | | | | | |
| | | (94,052) | (80,000) | (215,000) | (215,000) | (215,000) | (215,000) | (110,000) |
| 672 - Baynes Sound Community Facilities Support Service | | (14,049) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | (14,049) | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Community Facilities 675

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 30-Mar-92 | | | | | | | |
| Authority: | BL 1415 | | | | | | | |
| Amendments: | BL 564, 2019 / BL 2618 | | | | | | | |
| Purpose: | For providing operating funds assistance for the Denman Island community hall within the boundaries of the service area. And for the service establishment of the Denman Island Community Facilities Service | | | | | | | |
| | | Local Service Area | | | | | | |
| | | F-771-CNR-LSA#12 | 86,000 | 88,000 | 88,000 | 91,000 | 91,000 | 91,000 |
| | | | \$86,000 | \$88,000 | \$88,000 | \$91,000 | \$91,000 | \$91,000 |
| | | Change from Previous year | | \$2,000 | \$0 | \$3,000 | \$0 | \$0 |
| Participants: | Defined portion Electoral Area A (Denman Island) | Residential Tax Rate Estimate | 0.1047 | 0.1068 | 0.1068 | 0.1105 | 0.1105 | 0.1105 |
| | | (per \$1,000 of assessed value) | | | | | | |

Maximum Levy: Greater of \$75,508 or \$0.20 per \$1000

2026 Maximum: \$161,610

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

675 - Denman Island Community Facilities

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 86,000 | 88,000 | 2,000 | Increase of 2.3% |
| Transfers from Reserve | 10,000 | - | (10,000) | |
| Prior Year Surplus | 265 | - | (265) | No prior year surplus at proposed |
| Total Revenue | <u>96,265</u> | <u>88,000</u> | <u>(8,265)</u> | |
| Expenses | | | | |
| Support Services | 1,303 | 2,866 | 1,563 | Increased allocation in 2026 |
| Personnel Costs | 1,957 | 1,981 | 24 | |
| Grants to other organizations | 81,000 | 81,500 | 500 | |
| Contract and General Services | 1,106 | 1,150 | 44 | |
| Transfer to Reserve | 10,899 | 503 | (10,396) | |
| Total Expense | <u>96,265</u> | <u>88,000</u> | <u>(8,265)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 675

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 675 - Denman Island Community Facilities | | | | | | | | |
| Revenues | | | | | | | | |
| 675 - Denman Island Community Facilities | | | | | | | | |
| 01-1-675-005 | Gil Fed Govt | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-675-019 | Reqn Elect/Spec Prov Govt | 86,000 | 86,000 | 88,000 | 88,000 | 91,000 | 91,000 | 91,000 |
| 01-1-675-145 | Transfer from Reserve | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-675-150 | Surplus Prior Year | 265 | 265 | 0 | 0 | 0 | 0 | 0 |
| 675 - Denman Island Community Facilities | | 86,268 | 96,265 | 88,000 | 88,000 | 91,000 | 91,000 | 91,000 |
| Revenues | | | | | | | | |
| | | 86,268 | 96,265 | 88,000 | 88,000 | 91,000 | 91,000 | 91,000 |
| Expenses | | | | | | | | |
| 675 - Denman Island Community Facilities | | | | | | | | |
| 01-2-675-200 | Support Services | 1,303 | 1,303 | 2,866 | 2,975 | 3,088 | 3,205 | 3,327 |
| 01-2-675-210 | Grant Operational | 72,203 | 81,000 | 81,500 | 80,000 | 84,000 | 74,000 | 76,000 |
| 01-2-675-220 | Salaries & Wages | 1,392 | 1,448 | 1,462 | 1,535 | 1,581 | 1,629 | 1,678 |
| 01-2-675-225 | Benefits | 283 | 434 | 439 | 461 | 474 | 489 | 503 |
| 01-2-675-237 | Employer Health Tax | 27 | 36 | 37 | 38 | 40 | 41 | 42 |
| 01-2-675-238 | WCB | 33 | 39 | 43 | 46 | 47 | 48 | 50 |
| 01-2-675-369 | Insurance Liability | 704 | 1,106 | 1,150 | 1,196 | 1,244 | 1,294 | 1,350 |
| 01-2-675-387 | Other Prof Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-675-489 | Reserve Contr Other | 10,899 | 10,899 | 503 | 1,749 | 526 | 10,294 | 8,050 |
| 675 - Denman Island Community Facilities | | 86,844 | 96,265 | 88,000 | 88,000 | 91,000 | 91,000 | 91,000 |
| Expenses | | | | | | | | |
| | | (86,844) | (96,265) | (88,000) | (88,000) | (91,000) | (91,000) | (91,000) |
| 675 - Denman Island Community Facilities | | (576) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (576) | 0 | 0 | 0 | 0 | 0 | 0 |



Puntledge North Community Facilities 676

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 30-Jul-09 | | | | | | | |
| Authority: | BL 637, 2021, BL 47 | | | | | | | |
| Amendments: | BL 399, BL 637, 2021 | | | | | | | |
| Purpose: | To contribute towards the operation of the Black Creek community centre in Puntledge-Black Creek (Electoral Area C). | | | | | | | |
| | | Local Service Area | | | | | | |
| | | K-771-CNR-SRVA#58 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 |
| | | | \$146,000 | \$146,000 | \$146,000 | \$146,000 | \$146,000 | \$146,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area C | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0246 | 0.0240 | 0.0240 | 0.0240 | 0.0240 | 0.0240 |
| Maximum Levy: | Greater of \$144,325 or \$0.05675 per \$1,000 - 100% assessment | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$308,431 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

676 - Puntledge North Community Facilities Support Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------------|--------------------|-----------------|---|
| Revenue | | | | |
| Taxation | 146,000 | 146,000 | - | |
| Transfers from Reserve | 38,575 | - | (38,575) | Covid restart funding [-38.6K] |
| Prior Year Surplus | 13,322 | - | (13,322) | No prior year surplus at proposed |
| Total Revenue | 197,897 | 146,000 | (51,897) | |
| Expenses | | | | |
| Support Services | 1,755 | 2,459 | 704 | Increased allocation in 2026 |
| Personnel Costs | 1,957 | 1,981 | 24 | |
| Grants to other organizations | 153,413 | 114,989 | (38,424) | 2025 one-time grant for Merville Community Hall outdoor entrance [-39.0K] |
| Materials, Supplies and Utilities | 300 | 300 | - | |
| Contract and General Services | 1,153 | 2,000 | 847 | |
| Transfer to Reserve | 39,319 | 24,271 | (15,048) | |
| Total Expense | 197,897 | 146,000 | (51,897) | |

CVRD 5 Year Operating Budget by Service

Functions: 676

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 676 - Puntledge North Community Facilities Support Service | | | | | | | | |
| Revenues | | | | | | | | |
| 676 - Puntledge North Community Facilities Support Service | | | | | | | | |
| 01-1-676-005 | Gil Fed Govt | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-676-019 | Reqn Elect/Spec Prov Govt | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 |
| 01-1-676-145 | Transfer from Reserve | 0 | 38,575 | 0 | 0 | 0 | 0 | 0 |
| 01-1-676-150 | Surplus Prior Year | 13,322 | 13,322 | 0 | 0 | 0 | 0 | 0 |
| 676 - Puntledge North Community Facilities Support Service | | 159,327 | 197,897 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 |
| Revenues | | 159,327 | 197,897 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 |
| Expenses | | | | | | | | |
| 676 - Puntledge North Community Facilities Support Service | | | | | | | | |
| 01-2-676-200 | Support Services | 1,755 | 1,755 | 2,459 | 2,552 | 2,649 | 2,750 | 2,855 |
| 01-2-676-210 | Grant Operational | 138,838 | 153,413 | 114,989 | 115,145 | 115,306 | 115,471 | 115,571 |
| 01-2-676-220 | Salaries & Wages | 1,392 | 1,448 | 1,462 | 1,535 | 1,581 | 1,629 | 1,678 |
| 01-2-676-225 | Benefits | 283 | 434 | 439 | 461 | 474 | 489 | 503 |
| 01-2-676-237 | Employer Health Tax | 27 | 36 | 37 | 38 | 40 | 41 | 42 |
| 01-2-676-238 | WCB | 33 | 39 | 43 | 46 | 47 | 48 | 50 |
| 01-2-676-369 | Insurance Liability | 1,124 | 1,153 | 2,000 | 2,040 | 2,081 | 2,123 | 2,165 |
| 01-2-676-387 | Other Prof Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-676-409 | Hydro | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-676-489 | Reserve Contr Other | 39,319 | 39,319 | 24,271 | 23,883 | 23,522 | 23,149 | 22,836 |
| 676 - Puntledge North Community Facilities Support Service | | 182,771 | 197,897 | 146,000 | 146,000 | 146,000 | 146,000 | 146,000 |
| Expenses | | (182,771) | (197,897) | (146,000) | (146,000) | (146,000) | (146,000) | (146,000) |
| 676 - Puntledge North Community Facilities Support Service | | (23,444) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (23,444) | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Comfort Station Local Service Area 688

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 26-Nov-90 | | | | | | | |
| Authority: | BL 1234 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | D-771-CNR-LSA#6 | 37,000 | 43,000 | 45,000 | 45,000 | 47,000 | 48,000 |
| Purpose: | To provide community services within the boundaries of the service area. | | \$37,000 | \$43,000 | \$45,000 | \$45,000 | \$47,000 | \$48,000 |
| | | Change from Previous year | | \$6,000 | \$2,000 | \$0 | \$2,000 | \$1,000 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0356 | 0.0393 | 0.0411 | 0.0411 | 0.0429 | 0.0438 |
| 2026 Maximum: | \$102,437 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

688 - Hornby Island Comfort Station Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|-----------------|--|
| Revenue | | | | |
| Taxation | 37,000 | 43,000 | 6,000 | Increase of 16.2% |
| Government Grants | 20,000 | - | (20,000) | Community Works - Little Tribune Toilet [-20.0K] |
| Transfers from Reserve | - | 6,666 | 6,666 | Transfer from reserve to keep taxation down |
| Prior Year Surplus | 6,621 | - | (6,621) | No prior year surplus at proposed |
| Total Revenue | <u>63,621</u> | <u>49,666</u> | <u>(13,955)</u> | |
| Expenses | | | | |
| Support Services | 333 | 518 | 185 | Increased allocation in 2026 |
| Grants to other organizations | 25,650 | 30,817 | 5,167 | Grant to HIRRA [+5.2K] |
| Contract and General Services | 318 | 3,831 | 3,513 | Port-a-potty at Ford's Cove [+3.5K] |
| Transfer to Other Services | 2,500 | 4,500 | 2,000 | Transfer to Service - 620 [+1.2K], 621 [+800] |
| Transfer to Reserve | 4,820 | - | (4,820) | |
| Minor Capital | 30,000 | 10,000 | (20,000) | Little Tribune Toilet replacement [-20K] |
| Total Expense | <u>63,621</u> | <u>49,666</u> | <u>(13,955)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 688

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-----------------------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 688 - Hornby Island Comfort Station Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 688 - Hornby Island Comfort Station Local Service Area | | | | | | | | |
| 01-1-688-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-688-013 | Fed Gas Tax Funding | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-688-019 | Reqn Elect/Spec Prov Govt | 37,000 | 37,000 | 43,000 | 45,000 | 45,000 | 47,000 | 48,000 |
| 01-1-688-145 | Transfer from Reserve | 0 | 0 | 6,666 | 0 | 0 | 0 | 1,975 |
| 01-1-688-150 | Surplus Prior Year | 6,621 | 6,621 | 0 | 0 | 0 | 0 | 0 |
| 688 - Hornby Island Comfort Station Local Service Area | | 43,622 | 63,621 | 49,666 | 45,000 | 45,000 | 47,000 | 49,975 |
| Revenues | | | | | | | | |
| | | 43,622 | 63,621 | 49,666 | 45,000 | 45,000 | 47,000 | 49,975 |
| Expenses | | | | | | | | |
| 688 - Hornby Island Comfort Station Local Service Area | | | | | | | | |
| 01-2-688-200 | Support Services | 333 | 333 | 518 | 538 | 558 | 579 | 601 |
| 01-2-688-210 | Grant Operational | 25,650 | 25,650 | 30,817 | 31,340 | 32,350 | 33,398 | 34,487 |
| 01-2-688-369 | Insurance Liability | 310 | 318 | 331 | 344 | 358 | 372 | 387 |
| 01-2-688-387 | Other Prof Fees | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-688-444 | Rental/Leases - Mach/Equip | 0 | 0 | 3,500 | 0 | 0 | 0 | 0 |
| 01-2-688-468 | Minor Capital | 1,142 | 30,000 | 10,000 | 0 | 0 | 0 | 10,000 |
| 01-2-688-489 | Reserve Contr Other | 4,820 | 4,820 | 0 | 11,078 | 10,034 | 10,951 | 0 |
| 01-2-688-495 | Transfer To Other Functions | 2,500 | 2,500 | 4,500 | 1,700 | 1,700 | 1,700 | 4,500 |
| 688 - Hornby Island Comfort Station Local Service Area | | 35,255 | 63,621 | 49,666 | 45,000 | 45,000 | 47,000 | 49,975 |
| Expenses | | | | | | | | |
| | | (35,255) | (63,621) | (49,666) | (45,000) | (45,000) | (47,000) | (49,975) |
| 688 - Hornby Island Comfort Station Local Service Area | | | | | | | | |
| | | 8,367 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | 8,367 | 0 | 0 | 0 | 0 | 0 | 0 |



Area A Baynes Sound Heritage Conservation 691

| | | | | | | | |
|--|--------------------------------------|--------------------|-----------------|------------------|-----------------|-----------------|-----------------|
| Established: 27-Mar-00 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL No. 2183 | Defined Area | | | | | | |
| Amendments: BL 316 | Part Area A Baynes Sound | 3,490 | 16,822 | 10,156 | 10,156 | 10,156 | 10,156 |
| Purpose: To provide services relating to heritage conservation. | | \$3,490 | \$16,822 | \$10,156 | \$10,156 | \$10,156 | \$10,156 |
| Participants: Defined Area A Baynes Sd | Change from Previous year | | \$13,332 | (\$6,666) | \$0 | \$0 | \$0 |
| Maximum Levy: 0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0012 | 0.0058 | 0.0035 | 0.0035 | 0.0035 | 0.0035 |
| 2026 Maximum: \$639,720 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

691 - Area A Baynes Sound Heritage Conservation

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|---------------------------------|---------------|---------------|--------------|--|
| Revenue | | | | |
| Taxation | 3,490 | 16,822 | 13,332 | |
| Prior Year Surplus | 3,165 | - | (3,165) | No prior year surplus at proposed |
| Recoveries from Other Functions | 6,667 | | (6,667) | Recovery from General Admin service |
| Total Revenue | 13,322 | 16,822 | 3,500 | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 3,190 | 3,190 | - | |
| Transfer to Other Governments | 6,667 | 13,332 | 6,665 | National Indigenous Day funding [+6.7K] |
| Transfer to Reserve | 3,165 | | (3,165) | |
| Total Expense | 13,322 | 16,822 | 3,500 | |

CVRD 5 Year Operating Budget by Service

Functions: 691

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 691 - Area A Baynes Sound Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 691 - Area A Baynes Sound Heritage Conservation | | | | | | | | |
| 01-1-691-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-691-019 | Reqn Elect/Spec Prov Govt | 3,490 | 3,490 | 16,822 | 10,156 | 10,156 | 10,156 | 10,156 |
| 01-1-691-135 | Recoveries-Other Functions | 0 | 6,667 | 0 | 0 | 0 | 0 | 0 |
| 01-1-691-150 | Surplus Prior Year | 3,165 | 3,165 | 0 | 0 | 0 | 0 | 0 |
| 691 - Area A Baynes Sound Heritage Conservation | | 6,655 | 13,322 | 16,822 | 10,156 | 10,156 | 10,156 | 10,156 |
| Revenues | | | | | | | | |
| | | 6,655 | 13,322 | 16,822 | 10,156 | 10,156 | 10,156 | 10,156 |
| Expenses | | | | | | | | |
| 691 - Area A Baynes Sound Heritage Conservation | | | | | | | | |
| 01-2-691-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-691-369 | Insurance Liability | 24 | 40 | 42 | 44 | 46 | 48 | 50 |
| 01-2-691-387 | Other Prof Fees | 0 | 3,150 | 3,148 | 3,146 | 3,144 | 3,142 | 3,140 |
| 01-2-691-489 | Reserve Contr Other | 3,165 | 3,165 | 0 | 0 | 0 | 0 | 0 |
| 01-2-691-496 | Transfers to Other Governments | 6,667 | 6,667 | 13,332 | 6,666 | 6,666 | 6,666 | 6,666 |
| 691 - Area A Baynes Sound Heritage Conservation | | 10,156 | 13,322 | 16,822 | 10,156 | 10,156 | 10,156 | 10,156 |
| Expenses | | | | | | | | |
| | | (10,156) | (13,322) | (16,822) | (10,156) | (10,156) | (10,156) | (10,156) |
| 691 - Area A Baynes Sound Heritage Conservation | | (3,500) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (3,500) | 0 | 0 | 0 | 0 | 0 | 0 |



Electoral Area B Heritage Conservation 692

| | | | | | | | |
|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: 01-Jan-15 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 319 (replaces BL 2183) | Electoral Areas | | | | | | |
| Amendments: | Area B | 10,000 | 12,666 | 12,666 | 12,666 | 12,666 | 12,666 |
| Purpose: To provide services relating to heritage conservation. | | \$10,000 | \$12,666 | \$12,666 | \$12,666 | \$12,666 | \$12,666 |
| | Change from Previous year | | \$2,666 | \$0 | \$0 | \$0 | \$0 |
| Participants: Electoral Area B | Residential Tax Rate Estimate | 0.0028 | 0.0035 | 0.0035 | 0.0035 | 0.0035 | 0.0035 |
| Maximum Levy: Greater of \$100,000 or \$0.25 per \$1,000 | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: \$849,398 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

692 - Electoral Area B Heritage Conservation

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 10,000 | 12,666 | 2,666 | |
| Transfers from Reserve | 6,667 | - | (6,667) | Recovery from General Admin service |
| Prior Year Surplus | 2,368 | - | (2,368) | No prior year surplus at proposed |
| Total Revenue | <u>19,035</u> | <u>12,666</u> | <u>(6,369)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 9,044 | 5,046 | (3,998) | Unallocated professional fees [-4.0K] |
| Transfer to Other Governments | 6,667 | 6,666 | (1) | |
| Transfer to Reserve | 3,024 | 654 | (2,370) | |
| Total Expense | <u>19,035</u> | <u>12,666</u> | <u>(6,369)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 692

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 692 - Electoral Area B Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 692 - Electoral Area B Heritage Conservation | | | | | | | | |
| 01-1-692-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-692-019 | Reqn Elect/Spec Prov Govt | 10,000 | 10,000 | 12,666 | 12,666 | 12,666 | 12,666 | 12,666 |
| 01-1-692-145 | Transfer from Reserve | 0 | 6,667 | 0 | 0 | 0 | 0 | 0 |
| 01-1-692-150 | Surplus Prior Year | 2,368 | 2,368 | 0 | 0 | 0 | 0 | 0 |
| 692 - Electoral Area B Heritage Conservation | | 12,369 | 19,035 | 12,666 | 12,666 | 12,666 | 12,666 | 12,666 |
| Revenues | | 12,369 | 19,035 | 12,666 | 12,666 | 12,666 | 12,666 | 12,666 |
| Expenses | | | | | | | | |
| 692 - Electoral Area B Heritage Conservation | | | | | | | | |
| 01-2-692-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-692-369 | Insurance Liability | 47 | 44 | 46 | 48 | 50 | 52 | 54 |
| 01-2-692-387 | Other Prof Fees | 0 | 9,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-692-489 | Reserve Contr Other | 3,024 | 3,024 | 654 | 652 | 650 | 648 | 646 |
| 01-2-692-496 | Transfers to Other Governments | 6,667 | 6,667 | 6,666 | 6,666 | 6,666 | 6,666 | 6,666 |
| 692 - Electoral Area B Heritage Conservation | | 10,038 | 19,035 | 12,666 | 12,666 | 12,666 | 12,666 | 12,666 |
| Expenses | | (10,038) | (19,035) | (12,666) | (12,666) | (12,666) | (12,666) | (12,666) |
| 692 - Electoral Area B Heritage Conservation | | 2,331 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 2,331 | 0 | 0 | 0 | 0 | 0 | 0 |



Electoral Area C Heritage Conservation 693

| | | | | | | | |
|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: 01-Jan-15 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 320 (replaces BL 2183) | Electoral Areas | | | | | | |
| Amendments: | Area C | 10,000 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 |
| Purpose: To provide services relating to heritage conservation. | | \$10,000 | \$12,667 | \$12,667 | \$12,667 | \$12,667 | \$12,667 |
| Participants: Electoral Area C | Change from Previous year | | \$2,667 | \$0 | \$0 | \$0 | \$0 |
| Maximum Levy: Greater of \$100,000 or \$0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0023 | 0.0028 | 0.0028 | 0.0028 | 0.0028 | 0.0028 |
| 2026 Maximum: \$979,092 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

693 - Electoral Area C Heritage Conservation

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 10,000 | 12,667 | 2,667 | |
| Transfers from Reserve | 6,667 | - | (6,667) | Recovery from General Admin service |
| Prior Year Surplus | 4,997 | - | (4,997) | No prior year surplus at proposed |
| Total Revenue | <u>21,664</u> | <u>12,667</u> | <u>(8,997)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 9,700 | 5,023 | (4,677) | Unallocated professional fees [-4.7K] |
| Transfer to Other Governments | 6,667 | 6,667 | - | |
| Transfer to Reserve | 4,997 | 677 | (4,320) | |
| Total Expense | <u>21,664</u> | <u>12,667</u> | <u>(8,997)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 693

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 693 - Electoral Area C Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 693 - Electoral Area C Heritage Conservation | | | | | | | | |
| 01-1-693-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-693-019 | Reqn Elect/Spec Prov Govt | 10,000 | 10,000 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 |
| 01-1-693-145 | Transfer from Reserve | 0 | 6,667 | 0 | 0 | 0 | 0 | 0 |
| 01-1-693-150 | Surplus Prior Year | 4,997 | 4,997 | 0 | 0 | 0 | 0 | 0 |
| 693 - Electoral Area C Heritage Conservation | | 14,997 | 21,664 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 |
| Revenues | | | | | | | | |
| | | 14,997 | 21,664 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 |
| Expenses | | | | | | | | |
| 693 - Electoral Area C Heritage Conservation | | | | | | | | |
| 01-2-693-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-693-369 | Insurance Liability | 38 | 22 | 23 | 24 | 25 | 26 | 28 |
| 01-2-693-387 | Other Prof Fees | 0 | 9,678 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-693-489 | Reserve Contr Other | 4,997 | 4,997 | 677 | 676 | 675 | 674 | 672 |
| 01-2-693-496 | Transfers to Other Governments | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 |
| 693 - Electoral Area C Heritage Conservation | | 12,002 | 21,664 | 12,667 | 12,667 | 12,667 | 12,667 | 12,667 |
| Expenses | | | | | | | | |
| | | (12,002) | (21,664) | (12,667) | (12,667) | (12,667) | (12,667) | (12,667) |
| 693 - Electoral Area C Heritage Conservation | | 2,995 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 2,995 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Heritage Conservation 694

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 01-Jan-15 | | | | | | | |
| Authority: | BL 318 (replaces BL 2183) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | Q-771-CNR-SRVA#70 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| Purpose: | To provide services relating to heritage conservation. | | \$1,048 | \$1,048 | \$1,048 | \$1,048 | \$1,048 | \$1,048 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Denman Island) | | | | | | | |
| Maximum Levy: | Greater of \$100,000 or \$0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0013 | 0.0013 | 0.0013 | 0.0013 | 0.0013 | 0.0013 |
| 2026 Maximum: | \$202,012 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

694 - Denman Island Heritage Conservation

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------|--------------|--------------|--|
| Revenue | | | | |
| Taxation | 1,048 | 1,048 | - | |
| Prior Year Surplus | 743 | - | (743) | No prior year surplus at proposed |
| Total Revenue | <u>1,791</u> | <u>1,048</u> | <u>(743)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 748 | 748 | - | |
| Transfer to Reserve | 743 | | (743) | |
| Total Expense | <u>1,791</u> | <u>1,048</u> | <u>(743)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 694

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|---------------------------|--------------|--------------|--------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 694 - Denman Island Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 694 - Denman Island Heritage Conservation | | | | | | | | |
| 01-1-694-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-694-019 | Reqn Elect/Spec Prov Govt | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| 01-1-694-150 | Surplus Prior Year | 743 | 743 | 0 | 0 | 0 | 0 | 0 |
| 694 - Denman Island Heritage Conservation | | 1,791 | 1,791 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| Revenues | | | | | | | | |
| | | 1,791 | 1,791 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| Expenses | | | | | | | | |
| 694 - Denman Island Heritage Conservation | | | | | | | | |
| 01-2-694-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-694-369 | Insurance Liability | 12 | 9 | 9 | 9 | 9 | 9 | 9 |
| 01-2-694-387 | Other Prof Fees | 0 | 739 | 739 | 739 | 739 | 739 | 739 |
| 01-2-694-489 | Reserve Contr Other | 743 | 743 | 0 | 0 | 0 | 0 | 0 |
| 694 - Denman Island Heritage Conservation | | 1,055 | 1,791 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| Expenses | | | | | | | | |
| | | (1,055) | (1,791) | (1,048) | (1,048) | (1,048) | (1,048) | (1,048) |
| 694 - Denman Island Heritage Conservation | | 736 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 736 | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Heritage Conservation 695

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 01-Jan-15 | | | | | | | |
| Authority: | BL 317 (replaces BL 2183) | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | P-771-CNR-SRVA#69 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 |
| Purpose: | To provide services relating to heritage conservation. | | \$1,462 | \$1,462 | \$1,462 | \$1,462 | \$1,462 | \$1,462 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | Greater of \$100,000 or \$0.25 per \$1,000 | Residential Tax Rate Estimate | 0.0014 | 0.0013 | 0.0013 | 0.0013 | 0.0013 | 0.0013 |
| 2026 Maximum: | \$256,127 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

695 - Hornby Island Heritage Conservation

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|----------------|---|
| Revenue | | | | |
| Taxation | 1,462 | 1,462 | - | |
| Prior Year Surplus | 1,158 | - | (1,158) | No prior year surplus at proposed |
| Total Revenue | 2,620 | 1,462 | (1,158) | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Contract and General Services | 1,162 | 1,162 | - | |
| Transfer to Reserve | 1,158 | - | (1,158) | |
| Total Expense | 2,620 | 1,462 | (1,158) | |

CVRD 5 Year Operating Budget by Service

Functions: 695

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 695 - Hornby Island Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 695 - Hornby Island Heritage Conservation | | | | | | | | |
| 01-1-695-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-695-019 | Reqn Elect/Spec Prov Govt | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 |
| 01-1-695-150 | Surplus Prior Year | 1,158 | 1,158 | 0 | 0 | 0 | 0 | 0 |
| 695 - Hornby Island Heritage Conservation | | 2,620 | 2,620 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 |
| Revenues | | | | | | | | |
| | | 2,620 | 2,620 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 |
| Expenses | | | | | | | | |
| 695 - Hornby Island Heritage Conservation | | | | | | | | |
| 01-2-695-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-695-369 | Insurance Liability | 4 | 10 | 10 | 10 | 10 | 10 | 10 |
| 01-2-695-387 | Other Prof Fees | 0 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 | 1,152 |
| 01-2-695-489 | Reserve Contr Other | 1,158 | 1,158 | 0 | 0 | 0 | 0 | 0 |
| 695 - Hornby Island Heritage Conservation | | 1,462 | 2,620 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 |
| Expenses | | | | | | | | |
| | | (1,462) | (2,620) | (1,462) | (1,462) | (1,462) | (1,462) | (1,462) |
| 695 - Hornby Island Heritage Conservation | | 1,158 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 1,158 | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Streetlighting Specified Area 710

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 25-Jul-87 | | | | | | | |
| Authority: | BL 951 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Specified Area | | | | | | |
| | | W-771-CNR-SA#46 | 2,646 | 2,236 | 2,334 | 2,435 | 2,540 | 2,649 |
| Purpose: | To provide street lighting in and for the service area | | \$2,646 | \$2,236 | \$2,334 | \$2,435 | \$2,540 | \$2,649 |
| | | Change from Previous year | | (\$410) | \$98 | \$101 | \$105 | \$109 |
| Participants: | Defined portion of Electoral Area A | | | | | | | |
| Maximum Levy: | Sum sufficient | Residential Tax Rate Estimate | 0.2224 | 0.1898 | 0.1981 | 0.2067 | 0.2156 | 0.2249 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

710 - Denman Island Streetlighting Specified Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------|--------------|--------------|--|
| Revenue | | | | |
| Taxation | 2,646 | 2,236 | (410) | |
| Prior Year Surplus | 235 | - | (235) | |
| Total Revenue | <u>2,881</u> | <u>2,236</u> | <u>(645)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 2,205 | 1,921 | (284) | |
| Contract and General Services | 12 | 12 | - | |
| Transfer to Other Services | 4 | 3 | (1) | |
| Transfer to Reserve | 360 | - | (360) | |
| Total Expense | <u>2,881</u> | <u>2,236</u> | <u>(645)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 710

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 710 - Denman Island Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 710 - Denman Island Streetlighting Specified Area | | | | | | | | |
| 01-1-710-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-710-019 | Reqn Elect/Spec Prov Govt | 2,646 | 2,646 | 2,236 | 2,334 | 2,435 | 2,540 | 2,649 |
| 01-1-710-150 | Surplus Prior Year | 235 | 235 | 0 | 0 | 0 | 0 | 0 |
| 710 - Denman Island Streetlighting Specified Area | | 2,881 | 2,881 | 2,236 | 2,334 | 2,435 | 2,540 | 2,649 |
| Revenues | | | | | | | | |
| | | 2,881 | 2,881 | 2,236 | 2,334 | 2,435 | 2,540 | 2,649 |
| Expenses | | | | | | | | |
| 710 - Denman Island Streetlighting Specified Area | | | | | | | | |
| 01-2-710-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-710-369 | Insurance Liability | 11 | 12 | 12 | 12 | 12 | 12 | 12 |
| 01-2-710-409 | Hydro | 1,496 | 2,205 | 1,921 | 2,017 | 2,118 | 2,224 | 2,335 |
| 01-2-710-489 | Reserve Contr Other | 360 | 360 | 0 | 0 | 0 | 0 | 0 |
| 01-2-710-495 | Transfer To Other Functions | 4 | 4 | 3 | 5 | 5 | 4 | 2 |
| 710 - Denman Island Streetlighting Specified Area | | 2,171 | 2,881 | 2,236 | 2,334 | 2,435 | 2,540 | 2,649 |
| Expenses | | | | | | | | |
| | | (2,171) | (2,881) | (2,236) | (2,334) | (2,435) | (2,540) | (2,649) |
| 710 - Denman Island Streetlighting Specified Area | | 710 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 710 | 0 | 0 | 0 | 0 | 0 | 0 |



Royston Streetlighting 715

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 31-Aug-10 | | | | | | | |
| Authority: | BL 117 | | | | | | | |
| Amendments: | 147 (Rankin), 155 (KIP) | | | | | | | |
| Purpose: | To provide streetlighting at Royston. | | | | | | | |
| Participants: | Defined portion of Electoral Area A (Royston) | | | | | | | |
| Maximum Levy: | \$0.30 per \$1000 | | | | | | | |
| 2026 Maximum: | \$289,793 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | H-771-CNR-SRVA#60 | 24,312 | 20,759 | 21,889 | 23,058 | 24,271 | 25,548 |
| | | | \$24,312 | \$20,759 | \$21,889 | \$23,058 | \$24,271 | \$25,548 |
| | | Change from Previous year | | (\$3,553) | \$1,130 | \$1,169 | \$1,213 | \$1,277 |
| | | Residential Tax Rate Estimate | 0.0243 | 0.0202 | 0.0213 | 0.0224 | 0.0236 | 0.0248 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

715 - Royston Streetlighting

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 24,312 | 20,759 | (3,553) | |
| Prior Year Surplus | 3,349 | - | (3,349) | |
| Recoveries from Other Functions | 1,650 | 1,650 | - | |
| Total Revenue | 29,311 | 22,409 | (6,902) | |
| Expenses | | | | |
| Support Services | 369 | 468 | 99 | |
| Materials, Supplies and Utilities | 22,728 | 21,743 | (985) | |
| Contract and General Services | 165 | 172 | 7 | |
| Transfer to Other Services | 31 | 26 | (5) | |
| Transfer to Reserve | 6,018 | - | (6,018) | |
| Total Expense | 29,311 | 22,409 | (6,902) | |

CVRD 5 Year Operating Budget by Service

Functions: 715

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|-----------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 715 - Royston Streetlighting | | | | | | | | |
| Revenues | | | | | | | | |
| 715 - Royston Streetlighting | | | | | | | | |
| 01-1-715-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-715-019 | Reqn Elect/Spec Prov Govt | 24,312 | 24,312 | 20,759 | 21,889 | 23,058 | 24,271 | 25,548 |
| 01-1-715-133 | Recoveries - Other | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 |
| 01-1-715-150 | Surplus Prior Year | 3,349 | 3,349 | 0 | 0 | 0 | 0 | 0 |
| 715 - Royston Streetlighting | | 29,312 | 29,311 | 22,409 | 23,539 | 24,708 | 25,921 | 27,198 |
| Revenues | | 29,312 | 29,311 | 22,409 | 23,539 | 24,708 | 25,921 | 27,198 |
| Expenses | | | | | | | | |
| 715 - Royston Streetlighting | | | | | | | | |
| 01-2-715-200 | Support Services | 369 | 369 | 468 | 486 | 504 | 523 | 543 |
| 01-2-715-369 | Insurance Liability | 121 | 165 | 172 | 179 | 186 | 195 | 205 |
| 01-2-715-409 | Hydro | 16,099 | 22,728 | 21,743 | 22,830 | 23,972 | 25,171 | 26,430 |
| 01-2-715-489 | Reserve Contr Other | 6,018 | 6,018 | 0 | 0 | 0 | 0 | 0 |
| 01-2-715-495 | Transfer To Other Functions | 31 | 31 | 26 | 44 | 46 | 32 | 20 |
| 715 - Royston Streetlighting | | 22,638 | 29,311 | 22,409 | 23,539 | 24,708 | 25,921 | 27,198 |
| Expenses | | (22,638) | (29,311) | (22,409) | (23,539) | (24,708) | (25,921) | (27,198) |
| 715 - Royston Streetlighting | | 6,674 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 6,674 | 0 | 0 | 0 | 0 | 0 | 0 |



Union Bay Streetlighting Local Service Area 716

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 10-Aug-21 | | | | | | | |
| Authority: | BL 659 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | U-771-CNR-SRVA#78 | 41,274 | 36,324 | 39,229 | 40,076 | 40,909 | 43,017 |
| Purpose: | To provide streetlighting within Union Bay | | \$41,274 | \$36,324 | \$39,229 | \$40,076 | \$40,909 | \$43,017 |
| Participants: | Defined Portion Area A | Change from Previous year | | (\$4,950) | \$2,905 | \$847 | \$833 | \$2,108 |
| Maximum Levy: | Max Levy \$75,000 | Residential Tax Rate Estimate | 0.0531 | 0.0462 | 0.0499 | 0.0510 | 0.0520 | 0.0547 |
| 2026 Maximum: | \$75,000 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

716 - Union Bay Streetlighting Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 41,274 | 36,324 | (4,950) | |
| Other Revenue | - | - | - | |
| Prior Year Surplus | 3,256 | - | (3,256) | |
| Recoveries from Other Functions | 2,000 | 2,000 | - | |
| Total Revenue | 46,530 | 38,324 | (8,206) | |
| Expenses | | | | |
| Support Services | 542 | 781 | 239 | |
| Materials, Supplies and Utilities | 40,580 | 37,306 | (3,274) | |
| Contract and General Services | 178 | 185 | 7 | |
| Transfer to Other Services | 62 | 52 | (10) | |
| Transfer to Reserve | 5,168 | - | (5,168) | |
| Total Expense | 46,530 | 38,324 | (8,206) | |

CVRD 5 Year Operating Budget by Service

Functions: 716

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 716 - Union Bay Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 716 - Union Bay Streetlighting Local Service Area | | | | | | | | |
| 01-1-716-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-716-019 | Reqn Elect/Spec Prov Govt | 41,274 | 41,274 | 36,324 | 39,229 | 40,076 | 40,909 | 43,017 |
| 01-1-716-128 | Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-716-133 | Recoveries - Other | 2,005 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-1-716-150 | Surplus Prior Year | 3,256 | 3,256 | 0 | 0 | 0 | 0 | 0 |
| 716 - Union Bay Streetlighting Local Service Area | | 46,536 | 46,530 | 38,324 | 41,229 | 42,076 | 42,909 | 45,017 |
| Revenues | | | | | | | | |
| | | 46,536 | 46,530 | 38,324 | 41,229 | 42,076 | 42,909 | 45,017 |
| Expenses | | | | | | | | |
| 716 - Union Bay Streetlighting Local Service Area | | | | | | | | |
| 01-2-716-200 | Support Services | 542 | 542 | 781 | 811 | 842 | 874 | 907 |
| 01-2-716-369 | Insurance Liability | 179 | 178 | 185 | 192 | 200 | 210 | 221 |
| 01-2-716-409 | Hydro | 29,398 | 40,580 | 37,306 | 40,139 | 40,942 | 41,761 | 43,849 |
| 01-2-716-489 | Reserve Contr Other | 5,168 | 5,168 | 0 | 0 | 0 | 0 | 0 |
| 01-2-716-495 | Transfer To Other Functions | 62 | 62 | 52 | 87 | 92 | 64 | 40 |
| 716 - Union Bay Streetlighting Local Service Area | | 35,349 | 46,530 | 38,324 | 41,229 | 42,076 | 42,909 | 45,017 |
| Expenses | | | | | | | | |
| | | (35,349) | (46,530) | (38,324) | (41,229) | (42,076) | (42,909) | (45,017) |
| 716 - Union Bay Streetlighting Local Service Area | | | | | | | | |
| | | 11,187 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | 11,187 | 0 | 0 | 0 | 0 | 0 | 0 |



Comox Road Streetlighting Local Service Area 720

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 31-May-93 | | | | | | | |
| Authority: | BL 1519 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | H-771-CNR-LSA#16 | 3,923 | 3,462 | 3,622 | 3,788 | 3,958 | 4,138 |
| Purpose: | To provide streetlighting within the boundaries of the service area. | | \$3,923 | \$3,462 | \$3,622 | \$3,788 | \$3,958 | \$4,138 |
| | | Change from Previous year | | (\$461) | \$160 | \$166 | \$170 | \$180 |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.1134 | 0.0981 | 0.1027 | 0.1074 | 0.1122 | 0.1173 |
| 2026 Maximum: | \$14,377 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

720 - Comox Road Streetlighting Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------|--------------|--------------|--|
| Revenue | | | | |
| Taxation | 3,923 | 3,462 | (461) | |
| Prior Year Surplus | 375 | - | (375) | |
| Total Revenue | <u>4,298</u> | <u>3,462</u> | <u>(836)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 3,216 | 3,141 | (75) | |
| Contract and General Services | 16 | 16 | - | |
| Transfer to Other Services | 6 | 5 | (1) | |
| Transfer to Reserve | 760 | - | (760) | |
| Total Expense | <u>4,298</u> | <u>3,462</u> | <u>(836)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 720

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 720 - Comox Road Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 720 - Comox Road Streetlighting Local Service Area | | | | | | | | |
| 01-1-720-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-720-019 | Reqn Elect/Spec Prov Govt | 3,923 | 3,923 | 3,462 | 3,622 | 3,788 | 3,958 | 4,138 |
| 01-1-720-150 | Surplus Prior Year | 375 | 375 | 0 | 0 | 0 | 0 | 0 |
| 720 - Comox Road Streetlighting Local Service Area | | 4,298 | 4,298 | 3,462 | 3,622 | 3,788 | 3,958 | 4,138 |
| Revenues | | | | | | | | |
| | | 4,298 | 4,298 | 3,462 | 3,622 | 3,788 | 3,958 | 4,138 |
| Expenses | | | | | | | | |
| 720 - Comox Road Streetlighting Local Service Area | | | | | | | | |
| 01-2-720-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-720-369 | Insurance Liability | 17 | 16 | 16 | 16 | 16 | 16 | 16 |
| 01-2-720-409 | Hydro | 2,447 | 3,216 | 3,141 | 3,298 | 3,463 | 3,636 | 3,818 |
| 01-2-720-489 | Reserve Contr Other | 760 | 760 | 0 | 0 | 0 | 0 | 0 |
| 01-2-720-495 | Transfer To Other Functions | 6 | 6 | 5 | 8 | 9 | 6 | 4 |
| 720 - Comox Road Streetlighting Local Service Area | | 3,530 | 4,298 | 3,462 | 3,622 | 3,788 | 3,958 | 4,138 |
| Expenses | | | | | | | | |
| | | (3,530) | (4,298) | (3,462) | (3,622) | (3,788) | (3,958) | (4,138) |
| 720 - Comox Road Streetlighting Local Service Area | | 768 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 768 | 0 | 0 | 0 | 0 | 0 | 0 |



Gibson/Cotton Road Streetlighting Local Service Area 722

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: 29-Jan-90 | | | | | | | |
| Authority: BL 1151 | | | | | | | |
| Amendments: BL 1701 - Oct 31/94 | | | | | | | |
| | Local Service Area | | | | | | |
| | A-771-CNR-LSA#1 | 13,889 | 12,614 | 13,240 | 13,886 | 14,555 | 15,258 |
| Purpose: To provide street lighting in and for the specified area | | \$13,889 | \$12,614 | \$13,240 | \$13,886 | \$14,555 | \$15,258 |
| | Change from Previous year | | (\$1,275) | \$626 | \$646 | \$669 | \$703 |
| Participants: Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0752 | 0.0670 | 0.0703 | 0.0737 | 0.0773 | 0.0810 |
| 2026 Maximum: \$91,831 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

722 - Gibson/Cotton Road Streetlighting Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 13,889 | 12,614 | (1,275) | |
| Prior Year Surplus | 1,591 | - | (1,591) | |
| Total Revenue | 15,480 | 12,614 | (2,866) | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 12,060 | 12,250 | 190 | |
| Contract and General Services | 46 | 48 | 2 | |
| Transfer to Other Services | 19 | 16 | (3) | |
| Transfer to Reserve | 3,055 | - | (3,055) | |
| Total Expense | 15,480 | 12,614 | (2,866) | |

CVRD 5 Year Operating Budget by Service

Functions: 722

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | | | | | | | |
| 01-1-722-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-722-019 | Reqn Elect/Spec Prov Govt | 13,889 | 13,889 | 12,614 | 13,240 | 13,886 | 14,555 | 15,258 |
| 01-1-722-150 | Surplus Prior Year | 1,591 | 1,591 | 0 | 0 | 0 | 0 | 0 |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | 15,480 | 15,480 | 12,614 | 13,240 | 13,886 | 14,555 | 15,258 |
| Revenues | | 15,480 | 15,480 | 12,614 | 13,240 | 13,886 | 14,555 | 15,258 |
| Expenses | | | | | | | | |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | | | | | | | |
| 01-2-722-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-722-369 | Insurance Liability | 59 | 46 | 48 | 50 | 52 | 54 | 56 |
| 01-2-722-409 | Hydro | 9,059 | 12,060 | 12,250 | 12,863 | 13,506 | 14,181 | 14,890 |
| 01-2-722-489 | Reserve Contr Other | 3,055 | 3,055 | 0 | 0 | 0 | 0 | 0 |
| 01-2-722-495 | Transfer To Other Functions | 19 | 19 | 16 | 27 | 28 | 20 | 12 |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | 12,492 | 15,480 | 12,614 | 13,240 | 13,886 | 14,555 | 15,258 |
| Expenses | | (12,492) | (15,480) | (12,614) | (13,240) | (13,886) | (14,555) | (15,258) |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | 2,989 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 2,989 | 0 | 0 | 0 | 0 | 0 | 0 |



Little River Streetlighting Specified Area 723

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---------------------------------------|--------------------------------------|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 22-May-75 | | | | | | | |
| Authority: | SLP #29 | | | | | | | |
| Amendments: | SLP #33 Jan 13/76 | | | | | | | |
| Purpose: | To provide streetlighting. | | | | | | | |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: | \$.291 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$420,598 | | | | | | | |
| | | Specified Area | | | | | | |
| | | D-771-CNR-SA#38 | 37,127 | 32,367 | 34,002 | 35,690 | 37,436 | 39,274 |
| | | | \$37,127 | \$32,367 | \$34,002 | \$35,690 | \$37,436 | \$39,274 |
| | | Change from Previous year | | (\$4,760) | \$1,635 | \$1,688 | \$1,746 | \$1,838 |
| | | Residential Tax Rate Estimate | 0.0241 | 0.0205 | 0.0215 | 0.0226 | 0.0237 | 0.0248 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

723 - Little River Streetlighting Specified Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|----------------|--|
| Revenue | | | | |
| Taxation | 37,127 | 32,367 | (4,760) | |
| Prior Year Surplus | 4,120 | - | (4,120) | |
| Total Revenue | <u>41,247</u> | <u>32,367</u> | <u>(8,880)</u> | |
| Expenses | | | | |
| Support Services | 476 | 670 | 194 | |
| Materials, Supplies and Utilities | 35,660 | 31,475 | (4,185) | |
| Contract and General Services | 173 | 180 | 7 | |
| Transfer to Other Services | 50 | 42 | (8) | |
| Transfer to Reserve | 4,888 | - | (4,888) | |
| Total Expense | <u>41,247</u> | <u>32,367</u> | <u>(8,880)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 723

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 723 - Little River Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 723 - Little River Streetlighting Specified Area | | | | | | | | |
| 01-1-723-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-723-019 | Reqn Elect/Spec Prov Govt | 37,127 | 37,127 | 32,367 | 34,002 | 35,690 | 37,436 | 39,274 |
| 01-1-723-150 | Surplus Prior Year | 4,120 | 4,120 | 0 | 0 | 0 | 0 | 0 |
| 723 - Little River Streetlighting Specified Area | | 41,248 | 41,247 | 32,367 | 34,002 | 35,690 | 37,436 | 39,274 |
| Revenues | | | | | | | | |
| | | 41,248 | 41,247 | 32,367 | 34,002 | 35,690 | 37,436 | 39,274 |
| Expenses | | | | | | | | |
| 723 - Little River Streetlighting Specified Area | | | | | | | | |
| 01-2-723-200 | Support Services | 476 | 476 | 670 | 695 | 721 | 748 | 776 |
| 01-2-723-369 | Insurance Liability | 157 | 173 | 180 | 187 | 194 | 200 | 208 |
| 01-2-723-409 | Hydro | 24,549 | 35,660 | 31,475 | 33,049 | 34,701 | 36,436 | 38,258 |
| 01-2-723-489 | Reserve Contr Other | 4,888 | 4,888 | 0 | 0 | 0 | 0 | 0 |
| 01-2-723-495 | Transfer To Other Functions | 50 | 50 | 42 | 71 | 74 | 52 | 32 |
| 723 - Little River Streetlighting Specified Area | | 30,120 | 41,247 | 32,367 | 34,002 | 35,690 | 37,436 | 39,274 |
| Expenses | | | | | | | | |
| | | (30,120) | (41,247) | (32,367) | (34,002) | (35,690) | (37,436) | (39,274) |
| 723 - Little River Streetlighting Specified Area | | 11,128 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 11,128 | 0 | 0 | 0 | 0 | 0 | 0 |



Forest Grove Ornamental Streetlight Service 725

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 28-Oct-08 | | | | | | | |
| Authority: | BL17 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 8-771-CNR-SRVA#90 | 1,986 | 1,481 | 1,489 | 1,497 | 1,504 | 1,512 |
| Purpose: | To own, operate and maintain ornamental streetlights in the Forest Grove Estates subdivision. | | \$1,986 | \$1,481 | \$1,489 | \$1,497 | \$1,504 | \$1,512 |
| | | Change from Previous year | | (\$505) | \$8 | \$8 | \$7 | \$8 |
| Participants: | Defined portion of Electoral Area B | | | | | | | |
| | | Residential Tax Rate Estimate | 0.0352 | 0.0255 | 0.0256 | 0.0257 | 0.0259 | 0.0260 |
| Maximum Levy: | Greater of \$4000 or \$0.50 per \$1000 | | | | | | | |
| 2026 Maximum: | \$28,194 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

725 - Forest Grove Estates Streetlighting

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------|--------------|--------------|--|
| Revenue | | | | |
| Taxation | 1,986 | 1,481 | (505) | |
| Prior Year Surplus | 233 | - | (233) | |
| Total Revenue | <u>2,219</u> | <u>1,481</u> | <u>(738)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 103 | 109 | 6 | |
| Contract and General Services | 1,069 | 1,071 | 2 | |
| Transfer to Other Services | 1 | 1 | - | |
| Transfer to Reserve | 746 | - | (746) | |
| Total Expense | <u>2,219</u> | <u>1,481</u> | <u>(738)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 725

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 725 - Forest Grove Estates Streetlighting | | | | | | | | |
| Revenues | | | | | | | | |
| 725 - Forest Grove Estates Streetlighting | | | | | | | | |
| 01-1-725-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-725-019 | Reqn Elect/Spec Prov Govt | 1,986 | 1,986 | 1,481 | 1,489 | 1,497 | 1,504 | 1,512 |
| 01-1-725-150 | Surplus Prior Year | 233 | 233 | 0 | 0 | 0 | 0 | 0 |
| 725 - Forest Grove Estates Streetlighting | | 2,219 | 2,219 | 1,481 | 1,489 | 1,497 | 1,504 | 1,512 |
| Revenues | | | | | | | | |
| | | 2,219 | 2,219 | 1,481 | 1,489 | 1,497 | 1,504 | 1,512 |
| Expenses | | | | | | | | |
| 725 - Forest Grove Estates Streetlighting | | | | | | | | |
| 01-2-725-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-725-369 | Insurance Liability | 12 | 10 | 10 | 10 | 10 | 10 | 10 |
| 01-2-725-372 | Insurance Property | 62 | 59 | 61 | 63 | 65 | 67 | 69 |
| 01-2-725-409 | Hydro | 81 | 103 | 109 | 114 | 120 | 126 | 132 |
| 01-2-725-438 | Contract Svcs Equip/Mach | 766 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-725-489 | Reserve Contr Other | 746 | 746 | 0 | 0 | 0 | 0 | 0 |
| 01-2-725-495 | Transfer To Other Functions | 1 | 1 | 1 | 2 | 2 | 1 | 1 |
| 725 - Forest Grove Estates Streetlighting | | 1,969 | 2,219 | 1,481 | 1,489 | 1,497 | 1,504 | 1,512 |
| Expenses | | | | | | | | |
| | | (1,969) | (2,219) | (1,481) | (1,489) | (1,497) | (1,504) | (1,512) |
| 725 - Forest Grove Estates Streetlighting | | | | | | | | |
| | | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | 250 | 0 | 0 | 0 | 0 | 0 | 0 |



Arden Road Streetlighting Specified Area 730

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---------------------------------------|--------------------------------------|--------------------|------------------|----------------|----------------|----------------|----------------|
| Established: | 31-Dec-75 | | | | | | | |
| Authority: | SLP #31 | | | | | | | |
| Amendments: | SLP #37 May 6/76 | | | | | | | |
| Purpose: | To provide streetlighting. | | | | | | | |
| Participants: | Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: | \$.291 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$53,617 | | | | | | | |
| | | Specified Area | | | | | | |
| | | O-771-CNR-SA#17 | 8,027 | 7,008 | 7,348 | 7,700 | 8,063 | 8,445 |
| | | | \$8,027 | \$7,008 | \$7,348 | \$7,700 | \$8,063 | \$8,445 |
| | | Change from Previous year | | (\$1,019) | \$340 | \$352 | \$363 | \$382 |
| | | Residential Tax Rate Estimate | 0.0422 | 0.0355 | 0.0372 | 0.0390 | 0.0408 | 0.0427 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

730 - Arden Road Streetlighting Specified Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------|--------------|----------------|--|
| Revenue | | | | |
| Taxation | 8,027 | 7,008 | (1,019) | |
| Prior Year Surplus | 954 | - | (954) | |
| Total Revenue | <u>8,981</u> | <u>7,008</u> | <u>(1,973)</u> | |
| Expenses | | | | |
| Materials, Supplies and Utilities | 6,912 | 6,657 | (255) | |
| Contract and General Services | 41 | 42 | 1 | |
| Transfer to Other Services | 11 | 9 | (2) | |
| Transfer to Reserve | 1,717 | - | (1,717) | |
| Total Expense | <u>8,681</u> | <u>6,708</u> | <u>(1,973)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 730

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 730 - Arden Road Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 730 - Arden Road Streetlighting Specified Area | | | | | | | | |
| 01-1-730-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-730-019 | Reqn Elect/Spec Prov Govt | 8,027 | 8,027 | 7,008 | 7,348 | 7,700 | 8,063 | 8,445 |
| 01-1-730-150 | Surplus Prior Year | 954 | 954 | 0 | 0 | 0 | 0 | 0 |
| 730 - Arden Road Streetlighting Specified Area | | 8,982 | 8,981 | 7,008 | 7,348 | 7,700 | 8,063 | 8,445 |
| Revenues | | | | | | | | |
| | | 8,982 | 8,981 | 7,008 | 7,348 | 7,700 | 8,063 | 8,445 |
| Expenses | | | | | | | | |
| 730 - Arden Road Streetlighting Specified Area | | | | | | | | |
| 01-2-730-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-730-369 | Insurance Liability | 34 | 41 | 42 | 43 | 44 | 45 | 46 |
| 01-2-730-409 | Hydro | 5,185 | 6,912 | 6,657 | 6,990 | 7,340 | 7,707 | 8,092 |
| 01-2-730-489 | Reserve Contr Other | 1,717 | 1,717 | 0 | 0 | 0 | 0 | 0 |
| 01-2-730-495 | Transfer To Other Functions | 11 | 11 | 9 | 15 | 16 | 11 | 7 |
| 730 - Arden Road Streetlighting Specified Area | | 7,247 | 8,981 | 7,008 | 7,348 | 7,700 | 8,063 | 8,445 |
| Expenses | | | | | | | | |
| | | (7,247) | (8,981) | (7,008) | (7,348) | (7,700) | (8,063) | (8,445) |
| 730 - Arden Road Streetlighting Specified Area | | 1,734 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 1,734 | 0 | 0 | 0 | 0 | 0 | 0 |



Webb and Bood Roads Streetlighting Specified Area 732

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 30-Nov-81 | | | | | | | |
| Authority: SLP/BL 539 | | | | | | | |
| Amendments: BL 2166 (repeals 539) | | | | | | | |
| Purpose: To provide streetlighting. | | | | | | | |
| | Local Service Area | | | | | | |
| | 1-771-CNR-LSA#42 | 1,282 | 1,136 | 1,179 | 1,223 | 1,268 | 1,316 |
| | | \$1,282 | \$1,136 | \$1,179 | \$1,223 | \$1,268 | \$1,316 |
| Participants: Defined portion of Electoral Area C | Change from Previous year | | (\$146) | \$43 | \$44 | \$45 | \$48 |
| Maximum Levy: \$.25 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0465 | 0.0404 | 0.0419 | 0.0435 | 0.0451 | 0.0468 |
| 2026 Maximum: \$6,885 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

732 - Webb and Bood Roads Streetlighting Specified Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------|--------------|--------------|--|
| Revenue | | | | |
| Taxation | 1,282 | 1,136 | (146) | |
| Prior Year Surplus | 110 | - | (110) | |
| Total Revenue | <u>1,392</u> | <u>1,136</u> | <u>(256)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 857 | 832 | (25) | |
| Contract and General Services | 3 | 3 | - | |
| Transfer to Other Services | 1 | 1 | - | |
| Transfer to Reserve | 231 | - | (231) | |
| Total Expense | <u>1,392</u> | <u>1,136</u> | <u>(256)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 732

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | | | | | | | |
| 01-1-732-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-732-019 | Reqn Elect/Spec Prov Govt | 1,282 | 1,282 | 1,136 | 1,179 | 1,223 | 1,268 | 1,316 |
| 01-1-732-150 | Surplus Prior Year | 110 | 110 | 0 | 0 | 0 | 0 | 0 |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | 1,392 | 1,392 | 1,136 | 1,179 | 1,223 | 1,268 | 1,316 |
| Revenues | | | | | | | | |
| | | 1,392 | 1,392 | 1,136 | 1,179 | 1,223 | 1,268 | 1,316 |
| Expenses | | | | | | | | |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | | | | | | | |
| 01-2-732-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-732-369 | Insurance Liability | 6 | 3 | 3 | 3 | 3 | 3 | 3 |
| 01-2-732-409 | Hydro | 648 | 857 | 832 | 874 | 918 | 964 | 1,012 |
| 01-2-732-489 | Reserve Contr Other | 231 | 231 | 0 | 0 | 0 | 0 | 0 |
| 01-2-732-495 | Transfer To Other Functions | 1 | 1 | 1 | 2 | 2 | 1 | 1 |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | 1,186 | 1,392 | 1,136 | 1,179 | 1,223 | 1,268 | 1,316 |
| Expenses | | | | | | | | |
| | | (1,186) | (1,392) | (1,136) | (1,179) | (1,223) | (1,268) | (1,316) |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | 206 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 206 | 0 | 0 | 0 | 0 | 0 | 0 |



McLary Rd Streetlighting Local Service Area 738

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 14-Dec-95 | | | | | | | |
| Authority: | BL 1741 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | Q-771-CNR-LSA#27 | 3,269 | 2,887 | 3,018 | 3,153 | 3,294 | 3,441 |
| Purpose: | To provide streetlighting within the boundaries of the service area. | | \$3,269 | \$2,887 | \$3,018 | \$3,153 | \$3,294 | \$3,441 |
| | | Change from Previous year | | (\$382) | \$131 | \$135 | \$141 | \$147 |
| Participants: | Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: | \$.50 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0726 | 0.0629 | 0.0658 | 0.0687 | 0.0718 | 0.0750 |
| 2026 Maximum: | \$22,498 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

738 - McLary Rd Streetlighting Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------|--------------|--------------|--|
| Revenue | | | | |
| Taxation | 3,269 | 2,887 | (382) | |
| Prior Year Surplus | 437 | - | (437) | |
| Total Revenue | <u>3,706</u> | <u>2,887</u> | <u>(819)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 2,520 | 2,570 | 50 | |
| Contract and General Services | 14 | 14 | - | |
| Transfer to Other Services | 4 | 3 | (1) | |
| Transfer to Reserve | 868 | - | (868) | |
| Total Expense | <u>3,706</u> | <u>2,887</u> | <u>(819)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 738

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 738 - McLary Rd Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 738 - McLary Rd Streetlighting Local Service Area | | | | | | | | |
| 01-1-738-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-738-019 | Reqn Elect/Spec Prov Govt | 3,269 | 3,269 | 2,887 | 3,018 | 3,153 | 3,294 | 3,441 |
| 01-1-738-150 | Surplus Prior Year | 437 | 437 | 0 | 0 | 0 | 0 | 0 |
| 738 - McLary Rd Streetlighting Local Service Area | | 3,706 | 3,706 | 2,887 | 3,018 | 3,153 | 3,294 | 3,441 |
| Revenues | | | | | | | | |
| | | 3,706 | 3,706 | 2,887 | 3,018 | 3,153 | 3,294 | 3,441 |
| Expenses | | | | | | | | |
| 738 - McLary Rd Streetlighting Local Service Area | | | | | | | | |
| 01-2-738-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-738-369 | Insurance Liability | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| 01-2-738-409 | Hydro | 1,875 | 2,520 | 2,570 | 2,699 | 2,834 | 2,976 | 3,125 |
| 01-2-738-489 | Reserve Contr Other | 868 | 868 | 0 | 0 | 0 | 0 | 0 |
| 01-2-738-495 | Transfer To Other Functions | 4 | 4 | 3 | 5 | 5 | 4 | 2 |
| 738 - McLary Rd Streetlighting Local Service Area | | 3,061 | 3,706 | 2,887 | 3,018 | 3,153 | 3,294 | 3,441 |
| Expenses | | | | | | | | |
| | | (3,061) | (3,706) | (2,887) | (3,018) | (3,153) | (3,294) | (3,441) |
| 738 - McLary Rd Streetlighting Local Service Area | | 645 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 645 | 0 | 0 | 0 | 0 | 0 | 0 |



Fern Road Streetlighting Local Service Area 742

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 26-Mar-90 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 1193 | Local Service Area | | | | | | |
| Amendments: BL 2083 Sep 28/98, BL 2110 - Jan. 25/99 - extended boundaries. | B-771-CNR-LSA#4 | 3,365 | 3,129 | 3,273 | 3,421 | 3,574 | 3,735 |
| Purpose: To provide streetlighting within the boundaries of the service area. | | \$3,365 | \$3,129 | \$3,273 | \$3,421 | \$3,574 | \$3,735 |
| Participants: Defined portion of Electoral Area B | Change from Previous year | | (\$236) | \$144 | \$148 | \$153 | \$161 |
| Maximum Levy: \$.28 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0745 | 0.0655 | 0.0685 | 0.0716 | 0.0748 | 0.0782 |
| 2026 Maximum: \$12,508 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

742 - Fern Road Streetlighting Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------|--------------|--------------|--|
| Revenue | | | | |
| Taxation | 3,365 | 3,129 | (236) | |
| Prior Year Surplus | 290 | - | (290) | |
| Total Revenue | <u>3,655</u> | <u>3,129</u> | <u>(526)</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 2,760 | 2,815 | 55 | |
| Contract and General Services | 10 | 10 | - | |
| Transfer to Other Services | 5 | 4 | (1) | |
| Transfer to Reserve | 580 | - | (580) | |
| Total Expense | <u>3,655</u> | <u>3,129</u> | <u>(526)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 742

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 742 - Fern Road Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 742 - Fern Road Streetlighting Local Service Area | | | | | | | | |
| 01-1-742-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-742-019 | Reqn Elect/Spec Prov Govt | 3,365 | 3,365 | 3,129 | 3,273 | 3,421 | 3,574 | 3,735 |
| 01-1-742-150 | Surplus Prior Year | 290 | 290 | 0 | 0 | 0 | 0 | 0 |
| 742 - Fern Road Streetlighting Local Service Area | | 3,655 | 3,655 | 3,129 | 3,273 | 3,421 | 3,574 | 3,735 |
| Revenues | | | | | | | | |
| | | 3,655 | 3,655 | 3,129 | 3,273 | 3,421 | 3,574 | 3,735 |
| Expenses | | | | | | | | |
| 742 - Fern Road Streetlighting Local Service Area | | | | | | | | |
| 01-2-742-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-742-369 | Insurance Liability | 15 | 10 | 10 | 10 | 10 | 10 | 10 |
| 01-2-742-409 | Hydro | 2,096 | 2,760 | 2,815 | 2,956 | 3,104 | 3,259 | 3,422 |
| 01-2-742-489 | Reserve Contr Other | 580 | 580 | 0 | 0 | 0 | 0 | 0 |
| 01-2-742-495 | Transfer To Other Functions | 5 | 5 | 4 | 7 | 7 | 5 | 3 |
| 742 - Fern Road Streetlighting Local Service Area | | 2,996 | 3,655 | 3,129 | 3,273 | 3,421 | 3,574 | 3,735 |
| Expenses | | | | | | | | |
| | | (2,996) | (3,655) | (3,129) | (3,273) | (3,421) | (3,574) | (3,735) |
| 742 - Fern Road Streetlighting Local Service Area | | 659 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 659 | 0 | 0 | 0 | 0 | 0 | 0 |



Hastings Streetlighting Local Service Area 750

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | 12-Dec-96 | | | | | | | |
| Authority: | BL 1861 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | T-771-CNR-LSA#31 | 0 | 0 | 0 | 0 | 0 | 0 |
| Purpose: | To provide streetlighting within the boundaries of the service area. | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: | Defined portion of Electoral Area A | | | | | | | |
| Maximum Levy: | Greater of \$545 or \$.22 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | \$4,610 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

**Courtenay Flats Drainage****791**

Established: 25-Sep-89**Authority:** BL 999**Amendments:** BL 1119**Purpose:** To undertake and carry out or cause to be carried out and provide drainage works for the said specified area and to do all things necessary in connection therewith.**Participants:** Defined portion of Electoral Area B**Maximum Levy:** Sum sufficient**2026 Maximum:** \$0

Year over Year Change

Revenue and Expenses by Category

791 - Courtenay Flats Drainage

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|--------------|----------------|--|
| Revenue | | | | |
| Taxation | 7,329 | 7,329 | - | |
| Prior Year Surplus | 5,839 | - | (5,839) | No prior year surplus at proposed |
| Total Revenue | 13,168 | 7,329 | (5,839) | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Materials, Supplies and Utilities | 280 | 280 | - | |
| Contract and General Services | 4,783 | 5,100 | 317 | |
| Transfer to Other Services | 1,000 | 1,000 | - | |
| Transfer to Reserve | 6,805 | 649 | (6,156) | |
| Total Expense | 13,168 | 7,329 | (5,839) | |

CVRD 5 Year Operating Budget by Service

Functions: 791

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---------------------------------------|--------------------------------|-----------------|-----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 791 - Courtenay Flats Drainage | | | | | | | | |
| Revenues | | | | | | | | |
| 791 - Courtenay Flats Drainage | | | | | | | | |
| 01-1-791-003 | Parcel Tax | 7,329 | 7,329 | 7,329 | 7,329 | 7,329 | 7,329 | 7,329 |
| 01-1-791-150 | Surplus Prior Year | 5,839 | 5,839 | 0 | 0 | 0 | 0 | 0 |
| 791 - Courtenay Flats Drainage | | 13,168 | 13,168 | 7,329 | 7,329 | 7,329 | 7,329 | 7,329 |
| Revenues | | 13,168 | 13,168 | 7,329 | 7,329 | 7,329 | 7,329 | 7,329 |
| Expenses | | | | | | | | |
| 791 - Courtenay Flats Drainage | | | | | | | | |
| 01-2-791-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-791-275 | Permits/Licences | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-791-335 | Advertising | 0 | 80 | 80 | 80 | 80 | 80 | 80 |
| 01-2-791-369 | Insurance Liability | 1,994 | 1,783 | 2,100 | 2,142 | 2,185 | 2,229 | 2,274 |
| 01-2-791-438 | Contract Svcs Equip/Mach | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-791-485 | Contr To Capital Works Reserve | 6,805 | 6,805 | 649 | 607 | 564 | 520 | 475 |
| 01-2-791-495 | Transfer To Other Functions | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 791 - Courtenay Flats Drainage | | 10,099 | 13,168 | 7,329 | 7,329 | 7,329 | 7,329 | 7,329 |
| Expenses | | (10,099) | (13,168) | (7,329) | (7,329) | (7,329) | (7,329) | (7,329) |
| 791 - Courtenay Flats Drainage | | 3,069 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 3,069 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 791 - Courtenay Flats Drainage
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|------|------|---------------|------|------|------|------|------|------|------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | - | - | 52,000 | - | - | - | - | - | - | - |
| Total Funding Source | | - | - | 52,000 | - | - | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 791 - Courtenay Flats Drainage
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------|----------|---------------|----------|----------|----------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | - | - | 52,000 | - | - | - | - | - | - | - |
| Total Expenditure | | - | - | 52,000 | - | - | - | - | - | - | - |

2026-2030
Financial Planning
Core Services
Regional Emergency Services





Victim Services Program/Crime Stoppers Grant Contribution Service 200

| <p>Established: 28-Apr-89</p> <p>Authority: LGA Sec 332 (1),SLP #70</p> <p>Amendments: BL 2250 (Conversion); BL 2895, BL 325</p> <p>Purpose: To provide a victims assistance program and contribute funds to the Comox Valley Crime Stoppers</p> <p>Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B,C</p> <p>Maximum Levy: Greater of \$50,000 or \$0.02 per \$1000 - 100% Assessment</p> <p>2026 Maximum: \$572,118</p> | <table border="0"> <thead> <tr> <th style="text-align: left;">Requisition Budget</th> <th style="text-align: right;">2025 Actual</th> <th style="text-align: right;">2026 PB</th> <th style="text-align: right;">2027 FP</th> <th style="text-align: right;">2028 FP</th> <th style="text-align: right;">2029 FP</th> <th style="text-align: right;">2030 FP</th> </tr> </thead> <tbody> <tr> <td colspan="7">Electoral Areas</td> </tr> <tr> <td>Area A</td> <td style="text-align: right;">17,511</td> <td style="text-align: right;">17,573</td> <td style="text-align: right;">17,626</td> <td style="text-align: right;">17,627</td> <td style="text-align: right;">17,628</td> <td style="text-align: right;">17,629</td> </tr> <tr> <td>Area B</td> <td style="text-align: right;">13,253</td> <td style="text-align: right;">13,413</td> <td style="text-align: right;">13,454</td> <td style="text-align: right;">13,454</td> <td style="text-align: right;">13,455</td> <td style="text-align: right;">13,456</td> </tr> <tr> <td>Area C</td> <td style="text-align: right;">16,411</td> <td style="text-align: right;">16,425</td> <td style="text-align: right;">16,474</td> <td style="text-align: right;">16,475</td> <td style="text-align: right;">16,476</td> <td style="text-align: right;">16,477</td> </tr> <tr> <td colspan="7">Municipal Members</td> </tr> <tr> <td>Comox</td> <td style="text-align: right;">20,713</td> <td style="text-align: right;">20,555</td> <td style="text-align: right;">20,617</td> <td style="text-align: right;">20,618</td> <td style="text-align: right;">20,619</td> <td style="text-align: right;">20,620</td> </tr> <tr> <td>Courtenay</td> <td style="text-align: right;">43,920</td> <td style="text-align: right;">43,888</td> <td style="text-align: right;">44,020</td> <td style="text-align: right;">44,022</td> <td style="text-align: right;">44,025</td> <td style="text-align: right;">44,027</td> </tr> <tr> <td>Cumberland</td> <td style="text-align: right;">6,477</td> <td style="text-align: right;">6,430</td> <td style="text-align: right;">6,450</td> <td style="text-align: right;">6,450</td> <td style="text-align: right;">6,450</td> <td style="text-align: right;">6,451</td> </tr> <tr> <td></td> <td style="text-align: right;">\$118,285</td> <td style="text-align: right;">\$118,285</td> <td style="text-align: right;">\$118,640</td> <td style="text-align: right;">\$118,646</td> <td style="text-align: right;">\$118,652</td> <td style="text-align: right;">\$118,659</td> </tr> <tr> <td>Change from Previous year</td> <td></td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$355</td> <td style="text-align: right;">\$6</td> <td style="text-align: right;">\$6</td> <td style="text-align: right;">\$7</td> </tr> <tr> <td>Residential Tax Rate Estimate (per \$1,000 of assessed value)</td> <td style="text-align: right;">0.0037</td> <td style="text-align: right;">0.0037</td> <td style="text-align: right;">0.0037</td> <td style="text-align: right;">0.0037</td> <td style="text-align: right;">0.0037</td> <td style="text-align: right;">0.0037</td> </tr> </tbody> </table> | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP | Electoral Areas | | | | | | | Area A | 17,511 | 17,573 | 17,626 | 17,627 | 17,628 | 17,629 | Area B | 13,253 | 13,413 | 13,454 | 13,454 | 13,455 | 13,456 | Area C | 16,411 | 16,425 | 16,474 | 16,475 | 16,476 | 16,477 | Municipal Members | | | | | | | Comox | 20,713 | 20,555 | 20,617 | 20,618 | 20,619 | 20,620 | Courtenay | 43,920 | 43,888 | 44,020 | 44,022 | 44,025 | 44,027 | Cumberland | 6,477 | 6,430 | 6,450 | 6,450 | 6,450 | 6,451 | | \$118,285 | \$118,285 | \$118,640 | \$118,646 | \$118,652 | \$118,659 | Change from Previous year | | \$0 | \$355 | \$6 | \$6 | \$7 | Residential Tax Rate Estimate (per \$1,000 of assessed value) | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 |
|--|---|---------------------------|--------------------|------------------|------------------|------------------|----------------|----------------|------------------------|--|--|--|--|--|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------|--|--|--|--|--|--|-------|--------|--------|--------|--------|--------|--------|-----------|--------|--------|--------|--------|--------|--------|------------|-------|-------|-------|-------|-------|-------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------------|--|------------|--------------|------------|------------|------------|---|---------------|---------------|---------------|---------------|---------------|---------------|
| Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electoral Areas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area A | 17,511 | 17,573 | 17,626 | 17,627 | 17,628 | 17,629 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area B | 13,253 | 13,413 | 13,454 | 13,454 | 13,455 | 13,456 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area C | 16,411 | 16,425 | 16,474 | 16,475 | 16,476 | 16,477 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Municipal Members | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comox | 20,713 | 20,555 | 20,617 | 20,618 | 20,619 | 20,620 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Courtenay | 43,920 | 43,888 | 44,020 | 44,022 | 44,025 | 44,027 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cumberland | 6,477 | 6,430 | 6,450 | 6,450 | 6,450 | 6,451 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$118,285 | \$118,285 | \$118,640 | \$118,646 | \$118,652 | \$118,659 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Change from Previous year | | \$0 | \$355 | \$6 | \$6 | \$7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Tax Rate Estimate (per \$1,000 of assessed value) | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

200 - Victim Services Program

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|-----------------|---|
| Revenue | | | | |
| Taxation | 118,285 | 118,285 | - | |
| Prior Year Surplus | 16,793 | 352 | (16,441) | No prior year surplus at proposed budget |
| Total Revenue | 135,078 | 118,637 | (16,441) | |
| Expenses | | | | |
| Support Services | 792 | 1,073 | 281 | Support services increased |
| Grants to other organizations | 117,000 | 117,000 | - | |
| Contract and General Services | 17,286 | 564 | (16,722) | Unallocated professional fees [-16.7K] |
| Total Expense | 135,078 | 118,637 | (16,441) | |

CVRD 5 Year Operating Budget by Service

Functions: 200

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------------|---------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 200 - Victim Services Program | | | | | | | | |
| Revenues | | | | | | | | |
| 200 - Victim Services Program | | | | | | | | |
| 01-1-200-005 | Gil Fed Govt | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-200-019 | Reqn Elect/Spec Prov Govt | 47,181 | 47,177 | 47,411 | 47,554 | 47,556 | 47,558 | 47,561 |
| 01-1-200-020 | Reqn Municipal | 71,104 | 71,108 | 70,874 | 71,086 | 71,090 | 71,094 | 71,098 |
| 01-1-200-150 | Surplus Prior Year | 16,793 | 16,793 | 352 | 0 | 0 | 0 | 0 |
| 200 - Victim Services Program | | 135,079 | 135,078 | 118,637 | 118,640 | 118,646 | 118,652 | 118,659 |
| Revenues | | 135,079 | 135,078 | 118,637 | 118,640 | 118,646 | 118,652 | 118,659 |
| Expenses | | | | | | | | |
| 200 - Victim Services Program | | | | | | | | |
| 01-2-200-200 | Support Services | 792 | 792 | 1,073 | 1,114 | 1,156 | 1,200 | 1,246 |
| 01-2-200-210 | Grant Operational | 117,000 | 117,000 | 117,000 | 117,000 | 117,000 | 117,000 | 117,000 |
| 01-2-200-369 | Insurance Liability | 261 | 227 | 236 | 245 | 255 | 265 | 276 |
| 01-2-200-381 | Legal Fees | 719 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-200-387 | Other Prof Fees | 0 | 17,059 | 328 | 281 | 235 | 187 | 137 |
| 200 - Victim Services Program | | 118,772 | 135,078 | 118,637 | 118,640 | 118,646 | 118,652 | 118,659 |
| Expenses | | (118,772) | (135,078) | (118,637) | (118,640) | (118,646) | (118,652) | (118,659) |
| 200 - Victim Services Program | | 16,307 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 16,307 | 0 | 0 | 0 | 0 | 0 | 0 |



Comox Valley Community Justice Service 205

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 28-Aug-00 | | | | | | | |
| Authority: | BL 2262 | | | | | | | |
| Amendments: | BL576, 2019 - BL34 | | | | | | | |
| Purpose: | To providing a contribution towards the operation of a Comox Valley community justice centre. | | | | | | | |
| Participants: | Courtenay, Comox, Cumberland, Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | Greater of \$62,500 or \$.00377 per \$1,000 | | | | | | | |
| 2026 Maximum: | \$107,966 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 13,927 | 15,302 | 16,768 | 18,380 | 18,380 | 18,381 |
| | | Area B | 10,541 | 11,680 | 12,798 | 14,029 | 14,029 | 14,030 |
| | | Area C | 13,052 | 14,302 | 15,672 | 17,179 | 17,179 | 17,180 |
| | | Municipal Members | | | | | | |
| | | Comox | 16,588 | 18,031 | 19,758 | 21,657 | 21,658 | 21,659 |
| | | Courtenay | 35,130 | 38,472 | 42,157 | 46,209 | 46,211 | 46,213 |
| | | Cumberland | 5,188 | 5,642 | 6,182 | 6,777 | 6,777 | 6,777 |
| | | | \$94,425 | \$103,430 | \$113,335 | \$124,230 | \$124,235 | \$124,240 |
| | | Change from Previous year | | \$9,005 | \$9,905 | \$10,895 | \$5 | \$5 |
| | | Residential Tax Rate Estimate | 0.0030 | 0.0032 | 0.0035 | 0.0038 | 0.0038 | 0.0038 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

205 - CV Community Justice

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|----------------|--------------|--|
| Revenue | | | | |
| Taxation | 94,425 | 103,430 | 9,005 | Increase of 9.5% |
| Prior Year Surplus | 1,121 | - | (1,121) | No prior year surplus at proposed budget |
| Total Revenue | 95,546 | 103,430 | 7,884 | |
| Expenses | | | | |
| Support Services | 534 | 858 | 324 | Support services increased |
| Grants to other organizations | 90,000 | 99,000 | 9,000 | Contract with Community Justice Centre [+9.0K] |
| Contract and General Services | 126 | 131 | 5 | |
| Transfer to Reserve | 4,886 | 3,441 | (1,445) | |
| Total Expense | 95,546 | 103,430 | 7,884 | |

CVRD 5 Year Operating Budget by Service

Functions: 205

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-----------------------------------|---------------------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 205 - CV Community Justice | | | | | | | | |
| Revenues | | | | | | | | |
| 205 - CV Community Justice | | | | | | | | |
| 01-1-205-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-205-019 | Reqn Elect/Spec Prov Govt | 37,523 | 37,519 | 41,285 | 45,238 | 49,587 | 49,589 | 49,591 |
| 01-1-205-020 | Reqn Municipal | 56,902 | 56,906 | 62,145 | 68,097 | 74,643 | 74,646 | 74,649 |
| 01-1-205-150 | Surplus Prior Year | 1,121 | 1,121 | 0 | 0 | 0 | 0 | 0 |
| 205 - CV Community Justice | | 95,547 | 95,546 | 103,430 | 113,335 | 124,230 | 124,235 | 124,240 |
| Revenues | | 95,547 | 95,546 | 103,430 | 113,335 | 124,230 | 124,235 | 124,240 |
| Expenses | | | | | | | | |
| 205 - CV Community Justice | | | | | | | | |
| 01-2-205-200 | Support Services | 534 | 534 | 858 | 891 | 925 | 960 | 996 |
| 01-2-205-210 | Grant Operational | 90,000 | 90,000 | 99,000 | 108,900 | 119,790 | 119,790 | 119,790 |
| 01-2-205-369 | Insurance Liability | 176 | 126 | 131 | 136 | 141 | 146 | 151 |
| 01-2-205-381 | Legal Fees | 719 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-205-489 | Reserve Contr Other | 4,886 | 4,886 | 3,441 | 3,408 | 3,374 | 3,339 | 3,303 |
| 205 - CV Community Justice | | 96,315 | 95,546 | 103,430 | 113,335 | 124,230 | 124,235 | 124,240 |
| Expenses | | (96,315) | (95,546) | (103,430) | (113,335) | (124,230) | (124,235) | (124,240) |
| 205 - CV Community Justice | | (768) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (768) | 0 | 0 | 0 | 0 | 0 | 0 |



Rural Cumberland Fire Protection Service 210

| | | | | | | | |
|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 13-Dec-11 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL192 | Local Service Area | | | | | | |
| Amendments: BL 202, 425 | O-771-CNR-SRVA#63 | 260,305 | 260,305 | 260,305 | 275,000 | 295,000 | 302,000 |
| Purpose: To provide fire protection and the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto. | | \$260,305 | \$260,305 | \$260,305 | \$275,000 | \$295,000 | \$302,000 |
| | Change from Previous year | | \$0 | \$0 | \$14,695 | \$20,000 | \$7,000 |
| Participants: Defined portion of Electoral Areas A, C | Residential Tax Rate Estimate | 0.6968 | 0.6553 | 0.6553 | 0.6923 | 0.7426 | 0.7602 |
| Maximum Levy: annually greater of \$171,875 or \$1.23 per \$1,000 applied to the net taxable value of land and improvements for regional hospital district purposes | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: \$447,427 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

210 - Rural Cumberland Fire Protection

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|----------------|--|
| Revenue | | | | |
| Taxation | 260,305 | 260,305 | - | |
| Prior Year Surplus | 3,928 | - | (3,928) | No prior year surplus at proposed budget |
| Total Revenue | 264,233 | 260,305 | (3,928) | |
| Expenses | | | | |
| Support Services | 2,544 | 3,100 | 556 | Support services increased |
| Personnel Costs | 5,988 | 6,274 | 286 | Regular wage increases |
| Grants to other organizations | 236,810 | 245,885 | 9,075 | Village of Cumberland contract [+9.1K] |
| Materials, Supplies and Utilities | 103 | 103 | - | |
| Contract and General Services | 439 | 785 | 346 | |
| Transfer to Reserve | 18,349 | 4,158 | (14,191) | |
| Total Expense | 264,233 | 260,305 | (3,928) | |

CVRD 5 Year Operating Budget by Service

Functions: 210

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 210 - Rural Cumberland Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 210 - Rural Cumberland Fire Protection | | | | | | | | |
| 01-1-210-005 | Gil Fed Govt | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-210-019 | Reqn Elect/Spec Prov Govt | 260,305 | 260,305 | 260,305 | 260,305 | 275,000 | 295,000 | 302,000 |
| 01-1-210-145 | Transfer from Reserve | 0 | 0 | 0 | 15,718 | 21,774 | 4,303 | 0 |
| 01-1-210-150 | Surplus Prior Year | 3,928 | 3,928 | 0 | 0 | 0 | 0 | 0 |
| 210 - Rural Cumberland Fire Protection | | 264,242 | 264,233 | 260,305 | 276,023 | 296,774 | 299,303 | 302,000 |
| Revenues | | 264,242 | 264,233 | 260,305 | 276,023 | 296,774 | 299,303 | 302,000 |
| Expenses | | | | | | | | |
| 210 - Rural Cumberland Fire Protection | | | | | | | | |
| 01-2-210-200 | Support Services | 2,544 | 2,544 | 3,100 | 3,218 | 3,340 | 3,467 | 3,599 |
| 01-2-210-216 | Municipal Contract | 237,382 | 236,810 | 245,885 | 262,750 | 281,050 | 283,000 | 283,000 |
| 01-2-210-220 | Salaries & Wages | 4,250 | 4,465 | 4,669 | 6,798 | 8,508 | 8,834 | 9,172 |
| 01-2-210-225 | Benefits | 1,176 | 1,290 | 1,349 | 1,987 | 2,498 | 2,594 | 2,694 |
| 01-2-210-237 | Employer Health Tax | 84 | 112 | 117 | 170 | 213 | 221 | 229 |
| 01-2-210-238 | WCB | 115 | 121 | 139 | 202 | 253 | 262 | 273 |
| 01-2-210-293 | Office Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-210-314 | Telephone & Alarm Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-210-319 | Training/Development & Conferences | 19 | 40 | 40 | 40 | 40 | 40 | 40 |
| 01-2-210-320 | Travel | 30 | 63 | 63 | 63 | 63 | 45 | 45 |
| 01-2-210-335 | Advertising | 210 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-210-340 | Dues And Memberships | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-210-353 | Public Relations | 0 | 25 | 25 | 25 | 25 | 25 | 25 |
| 01-2-210-369 | Insurance Liability | 503 | 314 | 510 | 520 | 534 | 565 | 576 |
| 01-2-210-385 | Gis Services | 0 | 100 | 250 | 250 | 250 | 250 | 250 |
| 01-2-210-489 | Reserve Contr Other | 18,349 | 18,349 | 4,158 | 0 | 0 | 0 | 2,097 |
| 210 - Rural Cumberland Fire Protection | | 264,663 | 264,233 | 260,305 | 276,023 | 296,774 | 299,303 | 302,000 |
| Expenses | | (264,663) | (264,233) | (260,305) | (276,023) | (296,774) | (299,303) | (302,000) |
| 210 - Rural Cumberland Fire Protection | | (421) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (421) | 0 | 0 | 0 | 0 | 0 | 0 |



Denman Island Fire Protection Local Service Area 215

| | | | | | | | |
|--|--------------------------------------|--------------------|------------------|------------------|--------------------|--------------------|--------------------|
| Established: 24-Aug-74 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 143 | Local Service Area | | | | | | |
| Amendments: BL 2045 (converted to LSA), BL 2272 (amend to Area K) | Z-771-CNR-LSA#40 | 521,141 | 560,000 | 995,000 | 1,015,000 | 1,025,000 | 1,025,000 |
| Purpose: The provision of fire prevention, fire suppression and assistance response | | \$521,141 | \$560,000 | \$995,000 | \$1,015,000 | \$1,025,000 | \$1,025,000 |
| Participants: Defined portion of Electoral Area A (Denman Island) | Change from Previous year | | \$38,859 | \$435,000 | \$20,000 | \$10,000 | \$0 |
| Maximum Levy: Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment | Residential Tax Rate Estimate | 0.6342 | 0.6796 | 1.2075 | 1.2318 | 1.2439 | 1.2439 |
| 2026 Maximum: \$1,010,059 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

215 - Denman Island Fire Protection Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|--|
| Revenue | | | | |
| Taxation | 521,141 | 560,000 | 38,859 | Increase of 7.5% |
| Sale of Services | 10,164 | 10,164 | - | |
| Government Grants | 60,000 | - | (60,000) | 2025 UBCM Grants [-60.0K] |
| Transfers from Reserve | 2,478 | - | (2,478) | |
| Prior Year Surplus | 10,006 | - | (10,006) | No prior year surplus at proposed budget |
| Total Revenue | 603,789 | 570,164 | (33,625) | |
| Expenses | | | | |
| Support Services | 16,588 | 22,744 | 6,156 | Support services increased |
| Personnel Costs | 142,564 | 169,879 | 27,315 | Regular wage increases |
| Grants to other organizations | 160,800 | 202,200 | 41,400 | Operational service contract [+41.0K] |
| Materials, Supplies and Utilities | 49,003 | 15,802 | (33,201) | First Due Software licensing [+6.2K], 2025 one-time grant-funded protection gear [-30.0K], one-time grant-funded training [-10.0K] |
| Contract and General Services | 14,910 | 11,949 | (2,961) | Hall condition assessment [-2.7K] |
| Transfer to Other Services | 620 | 593 | (27) | |
| Transfer to Reserve | 66,039 | 17,397 | (48,642) | |
| Debt Charges | 133,265 | 127,600 | (5,665) | |
| Minor Capital | 20,000 | 2,000 | (18,000) | One-time grant-funded minor capital [-20.0K] |
| Total Expense | 603,789 | 570,164 | (33,625) | |

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-----------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 215 - Denman Island Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 215 - Denman Island Fire Protection Local Service Area | | | | | | | | |
| 01-1-215-005 | Gil Fed Govt | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-215-016 | Grant Prov Govt Conditional | 30,000 | 60,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-215-019 | Reqn Elect/Spec Prov Govt | 521,141 | 521,141 | 560,000 | 995,000 | 1,015,000 | 1,025,000 | 1,025,000 |
| 01-1-215-057 | Rental/Lease Buildings | 10,164 | 10,164 | 10,164 | 10,164 | 10,164 | 10,164 | 10,164 |
| 01-1-215-125 | Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-215-145 | Transfer from Reserve | 0 | 2,478 | 0 | 25,754 | 17,714 | 10,530 | 0 |
| 01-1-215-150 | Surplus Prior Year | 10,006 | 10,006 | 0 | 0 | 0 | 0 | 0 |
| 215 - Denman Island Fire Protection Local Service Area | | 571,327 | 603,789 | 570,164 | 1,030,918 | 1,042,878 | 1,045,694 | 1,035,164 |
| Revenues | | | | | | | | |
| | | 571,327 | 603,789 | 570,164 | 1,030,918 | 1,042,878 | 1,045,694 | 1,035,164 |
| Expenses | | | | | | | | |
| 215 - Denman Island Fire Protection Local Service Area | | | | | | | | |
| 01-2-215-200 | Support Services | 16,588 | 16,588 | 22,744 | 23,608 | 24,505 | 25,436 | 26,403 |
| 01-2-215-210 | Grant Operational | 160,800 | 160,800 | 202,200 | 225,300 | 229,700 | 234,100 | 240,400 |
| 01-2-215-220 | Salaries & Wages | 97,753 | 101,448 | 122,991 | 138,152 | 143,800 | 148,184 | 152,701 |
| 01-2-215-225 | Benefits | 26,294 | 33,912 | 38,240 | 41,237 | 42,829 | 44,037 | 42,983 |
| 01-2-215-237 | Employer Health Tax | 1,924 | 2,536 | 3,075 | 3,454 | 3,596 | 3,705 | 3,817 |
| 01-2-215-238 | WCB | 4,933 | 4,668 | 5,573 | 6,023 | 6,192 | 6,321 | 4,535 |
| 01-2-215-275 | Permits/Licences | 0 | 700 | 700 | 700 | 700 | 700 | 700 |
| 01-2-215-276 | Software Licence/Mtce | 550 | 0 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| 01-2-215-284 | Meeting Expense | 73 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-215-293 | Office Expenses | 0 | 100 | 0 | 0 | 0 | 0 | 0 |
| 01-2-215-306 | Protective Gear/Equipment | 9,990 | 35,678 | 6,400 | 3,200 | 6,400 | 3,500 | 3,215 |
| 01-2-215-314 | Telephone & Alarm Lines | 700 | 25 | 0 | 0 | 0 | 0 | 0 |
| 01-2-215-319 | Training/Development & Confernces | 7,228 | 11,235 | 1,235 | 1,235 | 1,235 | 1,235 | 1,535 |
| 01-2-215-320 | Travel | 447 | 625 | 625 | 625 | 625 | 625 | 625 |
| 01-2-215-335 | Advertising | 171 | 390 | 390 | 390 | 390 | 390 | 390 |
| 01-2-215-353 | Public Relations | 0 | 130 | 130 | 130 | 130 | 130 | 130 |
| 01-2-215-369 | Insurance Liability | 3,468 | 2,732 | 2,841 | 2,955 | 3,073 | 2,300 | 2,300 |
| 01-2-215-372 | Insurance Property | 1,815 | 1,720 | 1,789 | 1,850 | 1,900 | 1,975 | 2,050 |
| 01-2-215-385 | Gis Services | 0 | 100 | 0 | 0 | 0 | 0 | 0 |
| 01-2-215-387 | Other Prof Fees | 2,845 | 3,795 | 500 | 250 | 250 | 250 | 250 |

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-215-403 | Buildings Repairs & Mtce | 1,215 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-215-412 | Janitorial/Cleaning Supplies | 0 | 50 | 52 | 54 | 56 | 58 | 60 |
| 01-2-215-461 | Insurance/Licence Vehicle | 6,213 | 6,433 | 6,689 | 6,959 | 7,237 | 7,525 | 7,827 |
| 01-2-215-468 | Minor Capital | 6,099 | 20,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-215-480 | Transfer to Capital | 14,615 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-215-485 | Contr To Capital Works Reserve | 23,834 | 23,834 | 17,397 | 23,608 | 23,425 | 23,104 | 79,794 |
| 01-2-215-489 | Reserve Contr Other | 42,205 | 42,205 | 0 | 0 | 0 | 0 | 20,000 |
| 01-2-215-495 | Transfer To Other Functions | 620 | 620 | 593 | 997 | 1,044 | 728 | 458 |
| 01-2-215-504 | Short Term Debt Paydown | 110,000 | 0 | 110,000 | 110,000 | 110,000 | 110,000 | 0 |
| 01-2-215-505 | Debt Charges-Principal | 0 | 110,000 | 0 | 181,176 | 181,176 | 181,176 | 181,176 |
| 01-2-215-506 | Debt Charges-Interest | 14,911 | 23,265 | 17,600 | 250,615 | 246,215 | 241,815 | 255,415 |
| 215 - Denman Island Fire Protection Local Service Area | | 555,291 | 603,789 | 570,164 | 1,030,918 | 1,042,878 | 1,045,694 | 1,035,164 |
| Expenses | | (555,291) | (603,789) | (570,164) | (1,030,918) | (1,042,878) | (1,045,694) | (1,035,164) |
| 215 - Denman Island Fire Protection | | 16,036 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 16,036 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 215 - Denman Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|----------------|------------------|----------|----------------|----------------|----------|----------|----------|----------------|----------|
| Funding Source | | | | | | | | | | | |
| 030R - Senior Govt Grants | | 500,000 | 427,271 | - | - | - | - | - | - | - | - |
| 100R - Short Term Debt Proceeds | | - | - | - | - | 450,000 | - | - | - | 450,000 | - |
| 120R - Long term debt proceeds | | - | 5,072,729 | - | - | - | - | - | - | - | - |
| 130R - Transfer from reserve | | - | 500,000 | - | 110,000 | - | - | - | - | - | - |
| Total Funding Source | | 500,000 | 6,000,000 | - | 110,000 | 450,000 | - | - | - | 450,000 | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 215 - Denman Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------------|------------------|----------|----------------|----------------|----------|----------|----------|----------------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 500,000 | 6,000,000 | - | 110,000 | 450,000 | - | - | - | 450,000 | - |
| Total Expenditure | | 500,000 | 6,000,000 | - | 110,000 | 450,000 | - | - | - | 450,000 | - |



Hornby Island Fire Protection Local Service Area 220

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 10-Aug-70 | | | | | | | |
| Authority: | BL 40 | | | | | | | |
| Amendments: | BL 2011 (converted to LSA), BL 2273 (amend to Area K), BL 322 (max reqn) | | | | | | | |
| Purpose: | The provision of fire prevention, fire suppression and assistance response | | | | | | | |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | | | | | | | |
| Maximum Levy: | The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$1,280,522 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | X-771-CNR-LSA#37 | 705,900 | 755,000 | 785,000 | 815,000 | 835,000 | 845,000 |
| | | | \$705,900 | \$755,000 | \$785,000 | \$815,000 | \$835,000 | \$845,000 |
| | | Change from Previous year | | \$49,100 | \$30,000 | \$30,000 | \$20,000 | \$10,000 |
| | | Residential Tax Rate Estimate | 0.6796 | 0.6895 | 0.7169 | 0.7443 | 0.7626 | 0.7717 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

220 - Hornby Island Fire Protection Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|--|
| Revenue | | | | |
| Taxation | 705,900 | 755,000 | 49,100 | Increase of 7.0% |
| Government Grants | 44,000 | - | (44,000) | 2025 UBCM Grants [-44.0K] |
| Transfers from Reserve | 2,374 | - | (2,374) | |
| Prior Year Surplus | 14,862 | - | (14,862) | No prior year surplus at proposed budget |
| Total Revenue | 767,136 | 755,000 | (12,136) | |
| Expenses | | | | |
| Support Services | 21,438 | 24,813 | 3,375 | Support services increased |
| Personnel Costs | 170,854 | 181,882 | 11,028 | Regular wage increases |
| Grants to other organizations | 251,668 | 271,174 | 19,506 | HIRRA service contract increase [+19.5K] |
| Materials, Supplies and Utilities | 55,429 | 25,171 | (30,258) | Software licensing [+6.2K], 2025 one-time grant funded protective gear [-34.0K] and mob-cad equipment [-10.0K] |
| Contract and General Services | 17,172 | 13,476 | (3,696) | 2025 one-time Fire Hall condition assessment [-3.6K] |
| Transfer to Other Services | 1,446 | 1,410 | (36) | |
| Transfer to Reserve | 121,653 | 103,555 | (18,098) | |
| Debt Charges | 114,976 | 129,519 | 14,543 | Debt increase [+14.5K] firetruck purchase |
| Minor Capital | 12,500 | 4,000 | (8,500) | One-time grant funded expense [-10.0K] |
| Total Expense | 767,136 | 755,000 | (12,136) | |

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 220 - Hornby Island Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 220 - Hornby Island Fire Protection Local Service Area | | | | | | | | |
| 01-1-220-005 | Gil Fed Govt | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-220-016 | Grant Prov Govt Conditional | 22,000 | 44,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-220-019 | Reqn Elect/Spec Prov Govt | 705,900 | 705,900 | 755,000 | 785,000 | 815,000 | 835,000 | 845,000 |
| 01-1-220-128 | Other Revenue | 1,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-220-145 | Transfer from Reserve | 0 | 2,374 | 0 | 0 | 0 | 0 | 0 |
| 01-1-220-150 | Surplus Prior Year | 14,862 | 14,862 | 0 | 0 | 0 | 0 | 0 |
| 220 - Hornby Island Fire Protection Local Service Area | | 743,985 | 767,136 | 755,000 | 785,000 | 815,000 | 835,000 | 845,000 |
| Revenues | | | | | | | | |
| | | 743,985 | 767,136 | 755,000 | 785,000 | 815,000 | 835,000 | 845,000 |
| Expenses | | | | | | | | |
| 220 - Hornby Island Fire Protection Local Service Area | | | | | | | | |
| 01-2-220-200 | Support Services | 21,438 | 21,438 | 24,813 | 25,756 | 26,735 | 27,751 | 28,806 |
| 01-2-220-210 | Grant Operational | 251,668 | 251,668 | 271,174 | 266,459 | 276,124 | 280,888 | 285,752 |
| 01-2-220-220 | Salaries & Wages | 124,265 | 125,476 | 133,357 | 139,456 | 145,143 | 149,566 | 154,126 |
| 01-2-220-225 | Benefits | 32,409 | 36,600 | 38,989 | 40,773 | 42,427 | 43,728 | 43,085 |
| 01-2-220-237 | Employer Health Tax | 2,461 | 3,138 | 3,335 | 3,486 | 3,629 | 3,739 | 3,854 |
| 01-2-220-238 | WCB | 5,467 | 5,640 | 6,201 | 6,383 | 6,553 | 6,683 | 4,577 |
| 01-2-220-275 | Permits/Licences | 0 | 650 | 650 | 650 | 700 | 700 | 750 |
| 01-2-220-276 | Software Licence/Mtce | 0 | 0 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| 01-2-220-284 | Meeting Expense | 183 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-220-293 | Office Expenses | 0 | 50 | 0 | 0 | 0 | 0 | 0 |
| 01-2-220-306 | Protective Gear/Equipment | 4,568 | 43,324 | 16,006 | 10,769 | 16,438 | 16,849 | 17,270 |
| 01-2-220-314 | Telephone & Alarm Lines | 0 | 50 | 0 | 0 | 0 | 0 | 0 |
| 01-2-220-319 | Training/Development & Conferences | 98 | 9,890 | 1,190 | 1,200 | 1,210 | 1,215 | 1,820 |
| 01-2-220-320 | Travel | 931 | 825 | 875 | 880 | 905 | 911 | 930 |
| 01-2-220-335 | Advertising | 100 | 390 | 0 | 0 | 0 | 0 | 0 |
| 01-2-220-353 | Public Relations | 0 | 230 | 230 | 230 | 230 | 230 | 230 |
| 01-2-220-369 | Insurance Liability | 4,432 | 3,100 | 3,224 | 3,353 | 3,487 | 3,550 | 3,656 |
| 01-2-220-372 | Insurance Property | 4,393 | 4,050 | 4,150 | 4,250 | 4,374 | 4,700 | 4,841 |
| 01-2-220-385 | Gis Services | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-220-387 | Other Prof Fees | 3,623 | 4,623 | 500 | 250 | 250 | 250 | 250 |
| 01-2-220-412 | Janitorial/Cleaning Supplies | 0 | 50 | 50 | 50 | 50 | 50 | 50 |

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-220-461 | Insurance/Licence Vehicle | 6,000 | 5,069 | 5,272 | 5,483 | 5,702 | 5,931 | 6,168 |
| 01-2-220-468 | Minor Capital | 0 | 12,500 | 4,000 | 2,500 | 2,500 | 4,000 | 2,500 |
| 01-2-220-485 | Contr To Capital Works Reserve | 116,653 | 116,653 | 93,555 | 126,371 | 122,419 | 21,775 | 13,361 |
| 01-2-220-489 | Reserve Contr Other | 5,000 | 5,000 | 10,000 | 10,000 | 10,000 | 0 | 0 |
| 01-2-220-495 | Transfer To Other Functions | 1,446 | 1,446 | 1,410 | 2,371 | 2,482 | 1,730 | 1,090 |
| 01-2-220-504 | Short Term Debt Paydown | 0 | 35,000 | 42,207 | 42,207 | 42,207 | 152,207 | 152,207 |
| 01-2-220-505 | Debt Charges-Principal | 51,550 | 51,550 | 41,620 | 41,620 | 41,620 | 41,620 | 50,000 |
| 01-2-220-506 | Debt Charges-Interest | 31,438 | 28,426 | 45,692 | 44,003 | 53,315 | 60,427 | 63,177 |
| 220 - Hornby Island Fire Protection Local Service Area | | 668,123 | 767,136 | 755,000 | 785,000 | 815,000 | 835,000 | 845,000 |
| Expenses | | (668,123) | (767,136) | (755,000) | (785,000) | (815,000) | (835,000) | (845,000) |
| 220 - Hornby Island Fire Protection | | 75,861 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 75,861 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 220 - Hornby Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|----------------|---------------|----------------|----------------|----------|--------------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 030R - Senior Govt Grants | | - | - | 200,000 | - | - | - | - | - | - | - |
| 100R - Short Term Debt Proceeds | | - | - | 350,000 | - | - | - | - | - | - | - |
| 130R - Transfer from reserve | | 200,000 | 50,000 | 300,000 | 200,000 | - | 8,000 | - | - | - | - |
| Total Funding Source | | 200,000 | 50,000 | 850,000 | 200,000 | - | 8,000 | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 220 - Hornby Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------------|---------------|----------------|----------------|----------|--------------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 200,000 | 50,000 | 850,000 | 200,000 | - | 8,000 | - | - | - | - |
| Total Expenditure | | 200,000 | 50,000 | 850,000 | 200,000 | - | 8,000 | - | - | - | - |



Fanny Bay Fire Protection Local Service Area 225

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 24-Mar-80 | | | | | | | |
| Authority: | BL 416 | | | | | | | |
| Amendments: | BL 1992 (Conversion), BL 2962 , BL 267, BL 2101, BL 267 | | | | | | | |
| Purpose: | The provision of fire prevention, fire suppression and participation in the first responder program in support of the British Columbia Ambulance service. | | | | | | | |
| | | Local Service Area | | | | | | |
| | | P-771-CNR-LSA#35 | 260,000 | 320,000 | 355,000 | 370,000 | 390,000 | 390,000 |
| | | | \$260,000 | \$320,000 | \$355,000 | \$370,000 | \$390,000 | \$390,000 |
| | | Change from Previous year | | \$60,000 | \$35,000 | \$15,000 | \$20,000 | \$0 |
| Participants: | Defined portion of Electoral Area A | Residential Tax Rate Estimate | 0.7771 | 0.9260 | 1.0272 | 1.0706 | 1.1285 | 1.1285 |
| | | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | Greater of \$74,935 or \$1.50 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$451,848 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

225 - Fanny Bay Fire Protection Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|---------------|--|
| Revenue | | | | |
| Taxation | 260,000 | 320,000 | 60,000 | Increase of 23.1% |
| Government Grants | 43,200 | - | (43,200) | 2025 UBCM grants [-43.2K] |
| Total Revenue | 303,200 | 320,000 | 16,800 | |
| Expenses | | | | |
| Support Services | 7,597 | 8,933 | 1,336 | Support services increased |
| Personnel Costs | 55,315 | 58,982 | 3,667 | Regular wage increases |
| Materials, Supplies and Utilities | 43,857 | 26,480 | (17,377) | First Due Software licensing [+6.0K], 2025 one-time firehall condition assessment [-3.0K], 2025 one-time grant funded protective gear [-23.2K] |
| Contract and General Services | 9,556 | 5,654 | (3,902) | Hall condition assessment [-2.8K] |
| Transfer to Other Services | 106,071 | 111,199 | 5,128 | Transfer to Union Bay Fire |
| Transfer to Reserve | 46,404 | 24,512 | (21,892) | |
| Debt Charges | 8,800 | 79,840 | 71,040 | New debt tender [+71K] |
| Minor Capital | 25,600 | 4,400 | (21,200) | 2025 one-time grant funded minor capital [-20.0K] |
| Total Expense | 303,200 | 320,000 | 16,800 | |

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 225 - Fanny Bay Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 225 - Fanny Bay Fire Protection Local Service Area | | | | | | | | |
| 01-1-225-005 | Gil Fed Govt | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-225-016 | Grant Prov Govt Conditional | 21,600 | 43,200 | 0 | 0 | 0 | 0 | 0 |
| 01-1-225-019 | Reqn Elect/Spec Prov Govt | 260,000 | 260,000 | 320,000 | 355,000 | 370,000 | 390,000 | 390,000 |
| 01-1-225-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-225-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 - Fanny Bay Fire Protection Local Service Area | | 281,608 | 303,200 | 320,000 | 355,000 | 370,000 | 390,000 | 390,000 |
| Revenues | | | | | | | | |
| | | 281,608 | 303,200 | 320,000 | 355,000 | 370,000 | 390,000 | 390,000 |
| Expenses | | | | | | | | |
| 225 - Fanny Bay Fire Protection Local Service Area | | | | | | | | |
| 01-2-225-200 | Support Services | 7,597 | 7,597 | 8,933 | 9,272 | 9,624 | 9,990 | 10,370 |
| 01-2-225-220 | Salaries & Wages | 37,796 | 38,273 | 40,517 | 43,831 | 46,650 | 48,120 | 49,635 |
| 01-2-225-225 | Benefits | 10,493 | 14,050 | 15,251 | 16,259 | 17,115 | 17,566 | 15,285 |
| 01-2-225-237 | Employer Health Tax | 751 | 958 | 1,013 | 1,095 | 1,167 | 1,203 | 1,240 |
| 01-2-225-238 | WCB | 2,333 | 2,034 | 2,201 | 2,300 | 2,385 | 2,427 | 1,474 |
| 01-2-225-275 | Permits/Licences | 0 | 550 | 560 | 570 | 580 | 590 | 700 |
| 01-2-225-276 | Software Licence/Mtce | 0 | 0 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-225-284 | Meeting Expense | 34 | 100 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-293 | Office Expenses | 0 | 100 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-306 | Protective Gear/Equipment | 21,888 | 35,200 | 12,000 | 12,500 | 12,500 | 13,000 | 13,000 |
| 01-2-225-314 | Telephone & Alarm Lines | 3,220 | 3,042 | 3,055 | 3,070 | 3,085 | 3,100 | 1,830 |
| 01-2-225-319 | Training/Development & Conferences | 167 | 750 | 750 | 750 | 750 | 750 | 1,190 |
| 01-2-225-320 | Travel | 179 | 425 | 425 | 425 | 425 | 450 | 450 |
| 01-2-225-335 | Advertising | 71 | 390 | 390 | 400 | 400 | 400 | 400 |
| 01-2-225-353 | Public Relations | 0 | 130 | 130 | 130 | 140 | 140 | 140 |
| 01-2-225-369 | Insurance Liability | 1,346 | 1,345 | 1,399 | 1,455 | 1,513 | 1,250 | 1,300 |
| 01-2-225-372 | Insurance Property | 615 | 582 | 605 | 629 | 654 | 670 | 690 |
| 01-2-225-381 | Legal Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-385 | Gis Services | 130 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-387 | Other Prof Fees | 4,365 | 3,595 | 400 | 250 | 250 | 250 | 250 |
| 01-2-225-400 | Contracted Svcs Buildings/Land Mtce | 0 | 1,000 | 100 | 100 | 100 | 100 | 100 |
| 01-2-225-409 | Hydro | 1,940 | 3,300 | 3,300 | 3,400 | 3,400 | 3,450 | 3,500 |

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-225-461 | Insurance/Licence Vehicle | 2,904 | 2,904 | 3,020 | 3,141 | 3,266 | 3,397 | 3,532 |
| 01-2-225-468 | Minor Capital | 6,047 | 25,600 | 4,400 | 4,600 | 4,600 | 8,000 | 5,000 |
| 01-2-225-480 | Transfer to Capital | 22,902 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-485 | Contr To Capital Works Reserve | 36,404 | 36,404 | 19,512 | 49,252 | 60,473 | 49,859 | 54,674 |
| 01-2-225-489 | Reserve Contr Other | 10,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-225-495 | Transfer To Other Functions | 106,071 | 106,071 | 111,199 | 114,251 | 117,123 | 119,508 | 122,320 |
| 01-2-225-504 | Short Term Debt Paydown | 0 | 0 | 64,000 | 64,000 | 64,000 | 84,000 | 84,000 |
| 01-2-225-505 | Debt Charges-Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-506 | Debt Charges-Interest | 0 | 8,800 | 15,840 | 12,320 | 8,800 | 10,780 | 7,920 |
| 225 - Fanny Bay Fire Protection Local Service Area | | 277,253 | 303,200 | 320,000 | 355,000 | 370,000 | 390,000 | 390,000 |
| Expenses | | (277,253) | (303,200) | (320,000) | (355,000) | (370,000) | (390,000) | (390,000) |
| 225 - Fanny Bay Fire Protection | | 4,354 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 4,354 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 225 - Fanny Bay Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|----------|---------------|---------------|----------------|---------------|----------|----------------|---------------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 100R - Short Term Debt Proceeds | | - | - | - | 100,000 | - | - | 850,000 | - | - | - |
| 130R - Transfer from reserve | | - | 63,600 | 10,000 | 160,000 | 10,000 | - | - | 15,000 | - | - |
| Total Funding Source | | - | 63,600 | 10,000 | 260,000 | 10,000 | - | 850,000 | 15,000 | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 225 - Fanny Bay Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------|---------------|---------------|----------------|---------------|----------|----------------|---------------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | - | 63,600 | 10,000 | 260,000 | 10,000 | - | 850,000 | 15,000 | - | - |
| Total Expenditure | | - | 63,600 | 10,000 | 260,000 | 10,000 | - | 850,000 | 15,000 | - | - |



Union Bay Fire Protection Local Service Area 226

| | | | | | | | |
|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 10-Aug-21 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 658 | Defined Area | | | | | | |
| Amendments: BL 856, 2024 | V-771-CNR-SRVA#83 | 744,069 | 744,069 | 765,000 | 770,000 | 770,000 | 770,000 |
| Purpose: To provide fire protection within the Union Bay Service Area | | \$744,069 | \$744,069 | \$765,000 | \$770,000 | \$770,000 | \$770,000 |
| Participants: Defined portion of Area A | Change from Previous year | | \$0 | \$20,931 | \$5,000 | \$0 | \$0 |
| Maximum Levy: Max Levy \$950,000 or \$1.27306 per \$1,000 of Assessed Value | Residential Tax Rate Estimate | 0.9578 | 0.9466 | 0.9732 | 0.9796 | 0.9796 | 0.9796 |
| 2026 Maximum: \$950,000 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

226 - Union Bay Fire Protection Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|---|
| Revenue | | | | |
| Taxation | 744,069 | 744,069 | - | |
| Government Grants | 60,000 | - | (60,000) | 2025 UBCM grants [-60.0K] |
| Prior Year Surplus | 21,200 | - | (21,200) | No prior year surplus at proposed budget |
| Recoveries from Other Functions | 105,756 | 110,785 | 5,029 | Transfer from Fanny Bay Fire |
| Total Revenue | 931,025 | 854,854 | (76,171) | |
| Expenses | | | | |
| Support Services | 26,800 | 40,766 | 13,966 | Support services increased |
| Personnel Costs | 136,893 | 145,041 | 8,148 | Regular wage increases |
| Grants to other organizations | 370,229 | 365,882 | (4,347) | To Union Bay Volunteer Firefighters Association |
| Materials, Supplies and Utilities | 53,640 | 19,840 | (33,800) | 2025 one-time grant funded protective gear [-40.0K], First due software licensing [+6.2K] |
| Contract and General Services | 13,350 | 15,278 | 1,928 | Insurance [+2.0K] |
| Transfer to Other Services | 1,676 | 1,668 | (8) | |
| Transfer to Reserve | 244,944 | 151,779 | (93,165) | |
| Debt Charges | 53,393 | 110,200 | 56,807 | Debt charges for new firehall [+56.0K] |
| Minor Capital | 30,100 | 4,400 | (25,700) | 2025 one-time grant funded minor capital [-20.0K], Thermal camera [-4.5K] |
| Total Expense | 931,025 | 854,854 | (76,171) | |

CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 226 - Union Bay Fire Protection Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 226 - Union Bay Fire Protection Local Service Area | | | | | | | | |
| 01-1-226-005 | Gil Fed Govt | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-226-016 | Grant Prov Govt Conditional | 30,000 | 60,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-226-019 | Reqn Elect/Spec Prov Govt | 744,069 | 744,069 | 744,069 | 765,000 | 770,000 | 770,000 | 770,000 |
| 01-1-226-135 | Recoveries-Other Functions | 105,756 | 105,756 | 110,785 | 113,555 | 116,394 | 119,000 | 122,000 |
| 01-1-226-150 | Surplus Prior Year | 21,200 | 21,200 | 0 | 0 | 0 | 0 | 0 |
| 226 - Union Bay Fire Protection Local Service Area | | 901,046 | 931,025 | 854,854 | 878,555 | 886,394 | 889,000 | 892,000 |
| Revenues | | | | | | | | |
| | | 901,046 | 931,025 | 854,854 | 878,555 | 886,394 | 889,000 | 892,000 |
| Expenses | | | | | | | | |
| 226 - Union Bay Fire Protection Local Service Area | | | | | | | | |
| 01-2-226-200 | Support Services | 26,800 | 26,800 | 40,766 | 42,315 | 43,923 | 45,592 | 47,324 |
| 01-2-226-210 | Grant Operational | 370,229 | 370,229 | 365,882 | 388,972 | 398,696 | 408,663 | 418,880 |
| 01-2-226-220 | Salaries & Wages | 100,037 | 101,109 | 107,089 | 114,381 | 120,827 | 124,592 | 128,472 |
| 01-2-226-225 | Benefits | 27,394 | 28,224 | 29,803 | 31,875 | 33,696 | 34,700 | 34,293 |
| 01-2-226-237 | Employer Health Tax | 1,987 | 2,525 | 2,674 | 2,863 | 3,019 | 3,116 | 3,213 |
| 01-2-226-238 | WCB | 5,080 | 5,035 | 5,475 | 5,689 | 5,880 | 5,995 | 3,813 |
| 01-2-226-276 | Software Licence/Mtce | 0 | 0 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| 01-2-226-284 | Meeting Expense | 64 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-226-306 | Protective Gear/Equipment | 2,521 | 52,000 | 12,000 | 12,500 | 12,500 | 13,000 | 13,500 |
| 01-2-226-314 | Telephone & Alarm Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-226-319 | Training/Development & Conferences | 113 | 1,220 | 1,220 | 1,220 | 1,220 | 1,220 | 1,820 |
| 01-2-226-320 | Travel | 181 | 270 | 270 | 270 | 270 | 270 | 270 |
| 01-2-226-335 | Advertising | 565 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-226-353 | Public Relations | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-226-369 | Insurance Liability | 6,342 | 3,500 | 5,450 | 5,559 | 5,670 | 5,783 | 5,899 |
| 01-2-226-372 | Insurance Property | 3,921 | 4,200 | 4,300 | 4,500 | 4,600 | 4,700 | 3,000 |
| 01-2-226-381 | Legal Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-226-385 | Gis Services | 260 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-226-387 | Other Prof Fees | 46 | 800 | 500 | 250 | 250 | 250 | 250 |
| 01-2-226-412 | Janitorial/Cleaning Supplies | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-226-461 | Insurance/Licence Vehicle | 4,340 | 4,450 | 4,628 | 4,814 | 5,006 | 5,206 | 5,413 |
| 01-2-226-468 | Minor Capital | 10,854 | 30,100 | 4,400 | 4,400 | 9,400 | 7,400 | 4,400 |

CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-226-480 | Transfer to Capital | 22,902 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-226-485 | Contr To Capital Works Reserve | 195,566 | 195,566 | 106,853 | 94,361 | 71,241 | 93,179 | 88,984 |
| 01-2-226-489 | Reserve Contr Other | 49,378 | 49,378 | 44,926 | 44,831 | 50,310 | 16,338 | 14,229 |
| 01-2-226-495 | Transfer To Other Functions | 1,676 | 1,676 | 1,668 | 2,805 | 2,936 | 2,046 | 1,290 |
| 01-2-226-505 | Debt Charges-Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-226-506 | Debt Charges-Interest | 0 | 53,393 | 110,200 | 110,200 | 110,200 | 110,200 | 110,200 |
| 226 - Union Bay Fire Protection Local Service Area | | 830,257 | 931,025 | 854,854 | 878,555 | 886,394 | 889,000 | 892,000 |
| Expenses | | (830,257) | (931,025) | (854,854) | (878,555) | (886,394) | (889,000) | (892,000) |
| 226 - Union Bay Fire Protection Local Service Area | | 70,788 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 70,788 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 226 - Union Bay Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|----------------|----------------|---------------|----------------|----------|----------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | 952,600 | 630,000 | 60,000 | 160,000 | - | - | - | - | - | - |
| Total Funding Source | | 952,600 | 630,000 | 60,000 | 160,000 | - | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 226 - Union Bay Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------------|----------------|---------------|----------------|----------|----------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 952,600 | 630,000 | 60,000 | 160,000 | - | - | - | - | - | - |
| Total Expenditure | | 952,600 | 630,000 | 60,000 | 160,000 | - | - | - | - | - | - |



Bates/Huband Road Fire Protection Local Service Area 228

| | | | | | | | |
|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: 27-Oct-97 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 1965 | <hr/> | | | | | | |
| Amendments: | Local Service Area | | | | | | |
| | U-771-CNR-LSA#33 | 67,000 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| Purpose: The provision of fire prevention, suppression and assistance in the case of emergency | | \$67,000 | \$67,500 | \$67,500 | \$67,500 | \$67,500 | \$67,500 |
| | Change from Previous year | | \$500 | \$0 | \$0 | \$0 | \$0 |
| Participants: Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: \$.85 per \$1,000 - 100% Assessment or \$14,788 | Residential Tax Rate Estimate | 0.4246 | 0.4110 | 0.4110 | 0.4110 | 0.4110 | 0.4110 |
| 2026 Maximum: \$132,469 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

228 - Bates/Huband Road Fire Protection Local Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|---------------|-----------------|--|
| Revenue | | | | |
| Taxation | 67,000 | 67,500 | 500 | Increase of 0.7% |
| Prior Year Surplus | 38,885 | - | (38,885) | No prior year surplus at proposed budget |
| Total Revenue | <u>105,885</u> | <u>67,500</u> | <u>(38,385)</u> | |
| Expenses | | | | |
| Support Services | 1,630 | 1,721 | 91 | Support services increased |
| Personnel Costs | 5,988 | 6,274 | 286 | Regular wage increases |
| Grants to other organizations | 50,902 | 50,902 | - | |
| Materials, Supplies and Utilities | 103 | 175 | 72 | |
| Contract and General Services | 102 | 890 | 788 | Insurance [+763] |
| Transfer to Reserve | 47,160 | 7,538 | (39,622) | |
| Total Expense | <u>105,885</u> | <u>67,500</u> | <u>(38,385)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 228

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|-----------------|----------------|---------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 228 - Bates/Huband Road Fire Protection Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 228 - Bates/Huband Road Fire Protection Local Service | | | | | | | | |
| 01-1-228-005 | Gil Fed Govt | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-228-019 | Reqn Elect/Spec Prov Govt | 67,000 | 67,000 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| 01-1-228-150 | Surplus Prior Year | 38,885 | 38,885 | 0 | 0 | 0 | 0 | 0 |
| 228 - Bates/Huband Road Fire Protection Local Service | | 105,887 | 105,885 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| Revenues | | | | | | | | |
| | | 105,887 | 105,885 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| Expenses | | | | | | | | |
| 228 - Bates/Huband Road Fire Protection Local Service | | | | | | | | |
| 01-2-228-200 | Support Services | 1,630 | 1,630 | 1,721 | 1,786 | 1,854 | 1,924 | 1,997 |
| 01-2-228-216 | Municipal Contract | 101,804 | 50,902 | 50,902 | 50,902 | 50,902 | 50,902 | 50,902 |
| 01-2-228-220 | Salaries & Wages | 4,250 | 4,465 | 4,669 | 6,798 | 8,508 | 8,834 | 9,172 |
| 01-2-228-225 | Benefits | 1,205 | 1,290 | 1,349 | 1,987 | 2,498 | 2,594 | 2,694 |
| 01-2-228-237 | Employer Health Tax | 84 | 112 | 117 | 170 | 213 | 221 | 229 |
| 01-2-228-238 | WCB | 115 | 121 | 139 | 202 | 253 | 262 | 273 |
| 01-2-228-293 | Office Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-228-314 | Telephone & Alarm Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-228-319 | Training/Development & Conferences | 19 | 40 | 75 | 75 | 75 | 75 | 75 |
| 01-2-228-320 | Travel | 30 | 63 | 100 | 100 | 100 | 100 | 100 |
| 01-2-228-335 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-228-340 | Dues And Memberships | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-228-353 | Public Relations | 0 | 25 | 50 | 50 | 50 | 50 | 50 |
| 01-2-228-369 | Insurance Liability | 130 | 77 | 840 | 857 | 874 | 891 | 909 |
| 01-2-228-381 | Legal Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-228-385 | Gis Services | 81 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-228-489 | Reserve Contr Other | 47,160 | 47,160 | 7,538 | 4,573 | 2,173 | 1,647 | 1,099 |
| 228 - Bates/Huband Road Fire Protection Local Service | | 156,509 | 105,885 | 67,500 | 67,500 | 67,500 | 67,500 | 67,500 |
| Expenses | | | | | | | | |
| | | (156,509) | (105,885) | (67,500) | (67,500) | (67,500) | (67,500) | (67,500) |
| 228 - Bates/Huband Road Fire Protection Local Service Area | | (50,622) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (50,622) | 0 | 0 | 0 | 0 | 0 | 0 |



Black Creek/Oyster Bay Fire Protection LSA 230

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 02-Dec-75 | | | | | | | |
| Authority: | BL 176 | | | | | | | |
| Amendments: | BL 1964 (Conversion), BL 2759, BL 74, BL 260, BL 288, BL 382 | | | | | | | |
| Purpose: | The provision of fire prevention, fire suppression and assistance response | | | | | | | |
| | | Local Service Area | | | | | | |
| | | V-771-CNR-LSA#34 | 708,453 | 702,273 | 702,273 | 702,273 | 702,273 | 702,273 |
| | | V-772-CRR-LSA#34 | 258,142 | 264,322 | 264,322 | 264,322 | 264,322 | 264,322 |
| | | | \$966,595 | \$966,595 | \$966,595 | \$966,595 | \$966,595 | \$966,595 |
| Participants: | Defined portion of Electoral Area C and SRD Area D | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Maximum Levy: | Greater of \$301,629.00 or \$1.00 per \$1000 - 100% Assessment. | Residential Tax Rate Estimate | 0.4916 | 0.4718 | 0.4718 | 0.4718 | 0.4718 | 0.4718 |
| 2026 Maximum: | \$1,900,322 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

230 - Black Creek/Oyster Bay Fire Protection

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|-----------------|--|
| Revenue | | | | |
| Taxation | 966,595 | 966,595 | - | |
| Government Grants | 40,000 | - | (40,000) | 2025 UBCM Grant [-40.0K] |
| Prior Year Surplus | 34,112 | - | (34,112) | No prior year surplus at proposed budget |
| Recoveries from Other Functions | 243,655 | 274,288 | 30,633 | Mount Washington only expenses [+13.0K] |
| Total Revenue | 1,284,362 | 1,240,883 | (43,479) | |
| Expenses | | | | |
| Support Services | 42,579 | 52,234 | 9,655 | Support services increased |
| Personnel Costs | 241,444 | 252,768 | 11,324 | Regular wage increases |
| Grants to other organizations | 475,225 | 524,825 | 49,600 | Operational grant increase [+50.0K] |
| Materials, Supplies and Utilities | 67,315 | 35,215 | (32,100) | Software licensing [+6.0K], 2025 one-time grant funded protective gear [-33.0K], 2025 one-time grant funded training [-7.0K] |
| Contract and General Services | 23,095 | 20,515 | (2,580) | Building condition assessment [-3.6K], Insurance [-1.1K] |
| Transfer to Other Services | 4,618 | 4,219 | (399) | |
| Transfer to Reserve | 193,610 | 293,541 | 99,931 | |
| Debt Charges | 226,726 | 52,566 | (174,160) | Long term debt retired [-116.0K], Savings on expected short term debt for engine [-69.0K] |
| Minor Capital | 9,750 | 5,000 | (4,750) | Radios [-5.0K] |
| Total Expense | 1,284,362 | 1,240,883 | (43,479) | |

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | | | | | | | |
| Revenues | | | | | | | | |
| 230 - Black Creek/Oyster Bay Fire Protection | | | | | | | | |
| 01-1-230-005 | Gil Fed Govt | 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-230-015 | Grant Prov Govt Uncond | 6,884 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-230-016 | Grant Prov Govt Conditional | 20,000 | 40,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-230-019 | Reqn Elect/Spec Prov Govt | 966,595 | 966,595 | 966,595 | 966,595 | 966,595 | 966,595 | 966,595 |
| 01-1-230-128 | Other Revenue | 54,465 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-230-135 | Recoveries-Other Functions | 243,655 | 243,655 | 274,288 | 284,812 | 286,137 | 294,043 | 299,859 |
| 01-1-230-150 | Surplus Prior Year | 34,112 | 34,112 | 0 | 0 | 0 | 0 | 0 |
| 230 - Black Creek/Oyster Bay Fire Protection | | 1,325,742 | 1,284,362 | 1,240,883 | 1,251,407 | 1,252,732 | 1,260,638 | 1,266,454 |
| Revenues | | | | | | | | |
| | | 1,325,742 | 1,284,362 | 1,240,883 | 1,251,407 | 1,252,732 | 1,260,638 | 1,266,454 |
| Expenses | | | | | | | | |
| 230 - Black Creek/Oyster Bay Fire Protection | | | | | | | | |
| 01-2-230-200 | Support Services | 42,579 | 42,579 | 52,234 | 54,219 | 56,279 | 58,418 | 60,638 |
| 01-2-230-210 | Grant Operational | 475,225 | 475,225 | 524,825 | 545,777 | 547,621 | 563,106 | 574,234 |
| 01-2-230-220 | Salaries & Wages | 170,430 | 174,508 | 182,732 | 194,468 | 204,208 | 210,472 | 216,928 |
| 01-2-230-221 | Directors Remuneration | 1,185 | 1,648 | 1,648 | 1,648 | 1,648 | 1,648 | 1,648 |
| 01-2-230-225 | Benefits | 39,869 | 53,357 | 55,553 | 59,316 | 62,251 | 63,927 | 63,303 |
| 01-2-230-237 | Employer Health Tax | 3,240 | 4,361 | 4,570 | 4,861 | 5,104 | 5,262 | 5,424 |
| 01-2-230-238 | WCB | 9,702 | 7,570 | 8,265 | 8,616 | 8,902 | 9,091 | 6,442 |
| 01-2-230-275 | Permits/Licences | 0 | 250 | 0 | 0 | 0 | 0 | 0 |
| 01-2-230-276 | Software Licence/Mtce | 0 | 0 | 6,200 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-230-284 | Meeting Expense | 379 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-230-293 | Office Expenses | 118 | 50 | 50 | 50 | 50 | 50 | 200 |
| 01-2-230-306 | Protective Gear/Equipment | 34,476 | 58,000 | 27,000 | 27,500 | 28,000 | 28,500 | 28,500 |
| 01-2-230-314 | Telephone & Alarm Lines | 177 | 50 | 0 | 0 | 0 | 0 | 0 |
| 01-2-230-319 | Training/Development & Conferences | 8,640 | 7,790 | 790 | 790 | 790 | 790 | 2,790 |
| 01-2-230-320 | Travel | 350 | 675 | 675 | 675 | 675 | 675 | 535 |
| 01-2-230-335 | Advertising | 13 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-230-353 | Public Relations | 95 | 200 | 200 | 200 | 250 | 250 | 250 |
| 01-2-230-369 | Insurance Liability | 6 | 5,370 | 6,450 | 6,579 | 6,711 | 6,845 | 6,982 |
| 01-2-230-372 | Insurance Property | 4,704 | 4,374 | 4,505 | 4,640 | 4,900 | 4,900 | 4,900 |
| 01-2-230-381 | Legal Fees | 5,317 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-230-385 | Gis Services | 406 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-230-387 | Other Prof Fees | 5,623 | 4,623 | 500 | 250 | 350 | 450 | 500 |
| 01-2-230-412 | Janitorial/Cleaning Supplies | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-230-461 | Insurance/Licence Vehicle | 9,017 | 8,278 | 8,610 | 8,955 | 9,314 | 9,686 | 10,074 |
| 01-2-230-468 | Minor Capital | 4,295 | 9,750 | 5,000 | 14,000 | 10,250 | 11,000 | 8,000 |
| 01-2-230-480 | Transfer to Capital | 7,334 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-230-485 | Contr To Capital Works Reserve | 156,610 | 156,610 | 256,541 | 217,066 | 205,021 | 188,941 | 228,094 |
| 01-2-230-489 | Reserve Contr Other | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 | 37,000 |
| 01-2-230-495 | Transfer To Other Functions | 4,618 | 4,618 | 4,219 | 7,096 | 7,425 | 5,176 | 3,262 |
| 01-2-230-504 | Short Term Debt Paydown | 90,000 | 0 | 45,901 | 45,901 | 45,901 | 45,901 | 0 |
| 01-2-230-505 | Debt Charges-Principal | 53,686 | 143,686 | 0 | 0 | 0 | 0 | 0 |
| 01-2-230-506 | Debt Charges-Interest | 69,394 | 83,040 | 6,665 | 5,050 | 3,332 | 1,800 | 0 |
| 230 - Black Creek/Oyster Bay Fire Protection | | 1,234,488 | 1,284,362 | 1,240,883 | 1,251,407 | 1,252,732 | 1,260,638 | 1,266,454 |
| Expenses | | (1,234,488) | (1,284,362) | (1,240,883) | (1,251,407) | (1,252,732) | (1,260,638) | (1,266,454) |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | 91,255 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 91,255 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 230 - Black Creek/Oyster Bay Fire Protection LSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|---------------|----------|----------------|---------------|---------------|----------|------------------|----------|----------------|------------------|
| Funding Source | | | | | | | | | | | |
| 090R - Other Revenue/Recoveries | | 15,000 | - | - | - | - | - | - | - | - | - |
| 100R - Short Term Debt Proceeds | | - | - | - | - | - | - | 600,000 | - | - | 800,000 |
| 130R - Transfer from reserve | | 75,000 | - | 175,000 | 10,000 | 30,000 | - | 430,000 | - | 100,000 | 400,000 |
| Total Funding Source | | 90,000 | - | 175,000 | 10,000 | 30,000 | - | 1,030,000 | - | 100,000 | 1,200,000 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 230 - Black Creek/Oyster Bay Fire Protection LSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|----------|----------------|---------------|---------------|----------|------------------|----------|----------------|------------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 90,000 | - | 175,000 | 10,000 | 30,000 | - | 1,030,000 | - | 100,000 | 1,200,000 |
| Total Expenditure | | 90,000 | - | 175,000 | 10,000 | 30,000 | - | 1,030,000 | - | 100,000 | 1,200,000 |



Greater Merville Fire Protection Service Area 237

| | | | | | | | |
|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 29-Aug-17 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 515 - update BL 484 | | | | | | | |
| Amendments: BL 501 & 515 | Local Service Area | | | | | | |
| | 4-771-CNR-SRVA#75 | 580,000 | 597,400 | 615,322 | 633,782 | 652,795 | 672,379 |
| Purpose: The provision of fire prevention, fire suppression and assistance response | | \$580,000 | \$597,400 | \$615,322 | \$633,782 | \$652,795 | \$672,379 |
| | Change from Previous year | | \$17,400 | \$17,922 | \$18,460 | \$19,013 | \$19,584 |
| Participants: Defined portion | | | | | | | |
| Maximum Levy: Greater of \$446,106 or \$0.6228 per \$1,000 | Residential Tax Rate Estimate | 0.4064 | 0.4073 | 0.4195 | 0.4321 | 0.4451 | 0.4584 |
| 2026 Maximum: \$867,338 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

237 - Greater Merville Fire Protection Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|---|
| Revenue | | | | |
| Taxation | 580,000 | 597,400 | 17,400 | Increase of 3.0% |
| Government Grants | 50,000 | - | (50,000) | 2025 CEPF grants [-50.0K] |
| Total Revenue | 630,000 | 597,400 | (32,600) | |
| Expenses | | | | |
| Support Services | 12,612 | 14,048 | 1,436 | Support services increased |
| Personnel Costs | 90,518 | 94,446 | 3,928 | Regular wage increases |
| Materials, Supplies and Utilities | 75,914 | 54,050 | (21,864) | First Due records management software [+6K], 2025 one-time grant for training [-6.0K] and grant funded turn out gear [-20.0K] |
| Contract and General Services | 8,711 | 5,896 | (2,815) | |
| Transfer to Other Services | 179,637 | 194,305 | 14,668 | Transfer to Black Creek/Oyster Bay for portion of operational costs [+\$14.6K] |
| Transfer to Reserve | 89,604 | 91,155 | 1,551 | |
| Debt Charges | 155,004 | 135,000 | (20,004) | Decreased interest rates on interim debt for fire hall [-20.0K] |
| Minor Capital | 18,000 | 8,500 | (9,500) | 2025 One-time grant funded next gen equipment [-10.0K] |
| Total Expense | 630,000 | 597,400 | (32,600) | |

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 237 - Greater Merville Fire Protection Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 237 - Greater Merville Fire Protection Local Service Area | | | | | | | | |
| 01-1-237-005 | Gil Fed Govt | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-237-016 | Grant Prov Govt Conditional | 25,000 | 50,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-237-019 | Reqn Elect/Spec Prov Govt | 580,000 | 580,000 | 597,400 | 615,322 | 633,782 | 652,795 | 672,379 |
| 01-1-237-145 | Transfer from Reserve | 0 | 0 | 0 | 24,529 | 11,266 | 0 | 0 |
| 237 - Greater Merville Fire Protection Local Service Area | | 605,020 | 630,000 | 597,400 | 639,851 | 645,048 | 652,795 | 672,379 |
| Revenues | | | | | | | | |
| | | 605,020 | 630,000 | 597,400 | 639,851 | 645,048 | 652,795 | 672,379 |
| Expenses | | | | | | | | |
| 237 - Greater Merville Fire Protection Local Service Area | | | | | | | | |
| 01-2-237-200 | Support Services | 12,612 | 12,612 | 14,048 | 14,582 | 15,136 | 15,711 | 16,308 |
| 01-2-237-220 | Salaries & Wages | 62,689 | 64,293 | 67,133 | 73,722 | 79,199 | 81,712 | 84,310 |
| 01-2-237-225 | Benefits | 15,605 | 21,381 | 22,147 | 24,041 | 25,608 | 23,694 | 22,892 |
| 01-2-237-237 | Employer Health Tax | 1,197 | 1,607 | 1,679 | 1,844 | 1,979 | 2,043 | 2,108 |
| 01-2-237-238 | WCB | 4,610 | 3,237 | 3,487 | 3,683 | 3,847 | 3,920 | 2,504 |
| 01-2-237-275 | Permits/Licences | 0 | 0 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| 01-2-237-276 | Software Licence/Mtce | 1,350 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-293 | Office Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-306 | Protective Gear/Equipment | 27,542 | 48,000 | 14,500 | 15,000 | 15,500 | 16,000 | 14,500 |
| 01-2-237-314 | Telephone & Alarm Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-319 | Training/Development & Conferences | 9,526 | 6,645 | 645 | 645 | 645 | 645 | 645 |
| 01-2-237-320 | Travel | 121 | 425 | 425 | 425 | 425 | 355 | 180 |
| 01-2-237-335 | Advertising | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-237-353 | Public Relations | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-237-369 | Insurance Liability | 2,163 | 1,154 | 1,400 | 1,428 | 1,457 | 1,486 | 1,516 |
| 01-2-237-372 | Insurance Property | 3,421 | 70 | 72 | 74 | 82 | 85 | 90 |
| 01-2-237-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-237-385 | Gis Services | 49 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-387 | Other Prof Fees | 2,795 | 3,595 | 400 | 250 | 250 | 250 | 250 |
| 01-2-237-424 | Rental/Lease - Land | 25,364 | 20,544 | 31,980 | 32,106 | 33,555 | 33,686 | 33,820 |
| 01-2-237-438 | Contract Svcs Equip/Mach | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-461 | Insurance/Licence Vehicle | 3,292 | 3,292 | 3,424 | 3,560 | 3,702 | 3,851 | 4,005 |
| 01-2-237-468 | Minor Capital | 2,167 | 18,000 | 8,500 | 3,250 | 8,750 | 10,750 | 14,800 |

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-237-480 | Transfer to Capital | 12,702 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-485 | Contr To Capital Works Reserve | 44,604 | 44,604 | 63,412 | 21,755 | 13,734 | 12,484 | 30,126 |
| 01-2-237-489 | Reserve Contr Other | 45,000 | 45,000 | 27,743 | 10,000 | 10,000 | 12,546 | 10,000 |
| 01-2-237-495 | Transfer To Other Functions | 179,637 | 179,637 | 194,305 | 203,165 | 203,658 | 208,856 | 212,404 |
| 01-2-237-504 | Short Term Debt Paydown | 101,083 | 0 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 01-2-237-505 | Debt Charges-Principal | 0 | 81,083 | 0 | 69,402 | 69,402 | 69,402 | 69,402 |
| 01-2-237-506 | Debt Charges-Interest | 45,092 | 73,921 | 55,000 | 73,819 | 71,019 | 68,219 | 65,419 |
| 237 - Greater Merville Fire Protection Local Service Area | | 602,621 | 630,000 | 597,400 | 639,851 | 645,048 | 652,795 | 672,379 |
| Expenses | | (602,621) | (630,000) | (597,400) | (639,851) | (645,048) | (652,795) | (672,379) |
| 237 - Greater Merville Fire Protection Local Service Area | | 2,399 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 2,399 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 237 - Greater Merville Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|----------|----------------|----------|--------------|----------|----------|----------------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 100R - Short Term Debt Proceeds | | - | 400,000 | - | - | - | - | 45,000 | - | - | - |
| 130R - Transfer from reserve | | - | 350,000 | - | 5,000 | - | - | 130,000 | - | - | - |
| Total Funding Source | | - | 750,000 | - | 5,000 | - | - | 175,000 | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 237 - Greater Merville Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------|----------------|----------|--------------|----------|----------|----------------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | - | 750,000 | - | 5,000 | - | - | 175,000 | - | - | - |
| Total Expenditure | | - | 750,000 | - | 5,000 | - | - | 175,000 | - | - | - |



Mt Washington Resort Community Fire Protection 240

| | | | | | | | |
|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 20-Sep-16 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 433 | Local Service Area | | | | | | |
| Amendments: | 3-771-CNR-SRVA#74 | 250,440 | 250,440 | 250,440 | 250,440 | 250,440 | 250,440 |
| Purpose: To provide fire protection to the Mount Washington resort community | | \$250,440 | \$250,440 | \$250,440 | \$250,440 | \$250,440 | \$250,440 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| Participants: Defined portion of Electoral Area C | | | | | | | |
| Maximum Levy: Greater of \$150,000 or \$1.15 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.6355 | 0.6539 | 0.6539 | 0.6539 | 0.6539 | 0.6539 |
| 2026 Maximum: \$426,075 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

240 - Mt Washington Resort Community Fire Protection

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|---|
| Revenue | | | | |
| Taxation | 250,440 | 250,440 | - | |
| Other Revenue | 60,000 | 64,720 | 4,720 | Rental revenue |
| Government Grants | 30,000 | - | (30,000) | 2025 CEPF grants [-30.0K] |
| Prior Year Surplus | 32,562 | - | (32,562) | No prior year surplus at proposed budget |
| Total Revenue | 373,002 | 315,160 | (57,842) | |
| Expenses | | | | |
| Support Services | 8,239 | 10,196 | 1,957 | Support services increased |
| Personnel Costs | 46,484 | 48,345 | 1,861 | Regular wage increases |
| Materials, Supplies and Utilities | 35,335 | 24,535 | (10,800) | First Due records management software [+6.2K], 2025 one-time grant for protective gear [-16.3K] |
| Contract and General Services | 5,247 | 7,560 | 2,313 | Insurance [+3.5K], Legal fees [-1.0K] |
| Transfer to Other Services | 65,173 | 81,249 | 16,076 | Apportionment to BCOB Fire |
| Transfer to Reserve | 183,134 | 104,364 | (78,770) | |
| Debt Charges | 5,890 | 31,411 | 25,521 | Increase in debt for fire building [31.4K] |
| Minor Capital | 23,500 | 7,500 | (16,000) | Grant-funded expenses [-10.0K], Hose [-6.5K] |
| Total Expense | 373,002 | 315,160 | (57,842) | |

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 240 - Mt Washington Resort Community Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 240 - Mt Washington Resort Community Fire Protection | | | | | | | | |
| 01-1-240-005 | Gil Fed Govt | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-240-016 | Grant Prov Govt Conditional | 15,000 | 30,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-240-019 | Reqn Elect/Spec Prov Govt | 250,440 | 250,440 | 250,440 | 250,440 | 250,440 | 250,440 | 250,440 |
| 01-1-240-128 | Other Revenue | 51,036 | 60,000 | 64,720 | 66,909 | 69,185 | 71,552 | 74,014 |
| 01-1-240-150 | Surplus Prior Year | 32,562 | 32,562 | 0 | 0 | 0 | 0 | 0 |
| 240 - Mt Washington Resort Community Fire Protection | | 349,047 | 373,002 | 315,160 | 317,349 | 319,625 | 321,992 | 324,454 |
| Revenues | | 349,047 | 373,002 | 315,160 | 317,349 | 319,625 | 321,992 | 324,454 |
| Expenses | | | | | | | | |
| 240 - Mt Washington Resort Community Fire Protection | | | | | | | | |
| 01-2-240-200 | Support Services | 8,239 | 8,239 | 10,196 | 10,583 | 10,985 | 11,402 | 11,835 |
| 01-2-240-220 | Salaries & Wages | 33,458 | 34,209 | 35,546 | 40,706 | 45,000 | 46,489 | 48,031 |
| 01-2-240-225 | Benefits | 9,467 | 9,845 | 10,207 | 11,715 | 12,965 | 13,375 | 13,107 |
| 01-2-240-237 | Employer Health Tax | 652 | 855 | 889 | 1,018 | 1,124 | 1,163 | 1,200 |
| 01-2-240-238 | WCB | 1,870 | 1,575 | 1,703 | 1,855 | 1,985 | 2,028 | 1,427 |
| 01-2-240-276 | Software Licence/Mtce | 0 | 0 | 6,200 | 6,200 | 6,200 | 6,200 | 6,200 |
| 01-2-240-284 | Meeting Expense | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-240-293 | Office Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-240-306 | Protective Gear/Equipment | 24,724 | 30,800 | 14,500 | 15,000 | 15,500 | 16,000 | 10,500 |
| 01-2-240-314 | Telephone & Alarm Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-240-319 | Training/Development & Conferences | 7,933 | 3,860 | 660 | 660 | 660 | 660 | 660 |
| 01-2-240-320 | Travel | 133 | 275 | 275 | 275 | 275 | 275 | 198 |
| 01-2-240-335 | Advertising | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-240-353 | Public Relations | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-240-369 | Insurance Liability | 1,553 | 1,350 | 1,404 | 1,460 | 1,518 | 1,000 | 1,025 |
| 01-2-240-372 | Insurance Property | 2,618 | 55 | 3,557 | 3,662 | 3,778 | 3,889 | 4,015 |
| 01-2-240-381 | Legal Fees | 4,041 | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-240-385 | Gis Services | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-240-387 | Other Prof Fees | 0 | 800 | 500 | 250 | 250 | 250 | 250 |
| 01-2-240-403 | Buildings Repairs & Mtce | 2,901 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-240-412 | Janitorial/Cleaning Supplies | 0 | 0 | 2,500 | 2,600 | 2,704 | 2,812 | 2,924 |
| 01-2-240-461 | Insurance/Licence Vehicle | 1,125 | 1,442 | 1,499 | 1,559 | 1,621 | 1,685 | 1,753 |

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-240-468 | Minor Capital | 1,637 | 23,500 | 7,500 | 2,500 | 2,500 | 18,500 | 6,800 |
| 01-2-240-480 | Transfer to Capital | 21,516 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-240-485 | Contr To Capital Works Reserve | 146,936 | 146,936 | 97,364 | 93,978 | 88,159 | 69,684 | 20,106 |
| 01-2-240-489 | Reserve Contr Other | 36,198 | 36,198 | 7,000 | 7,140 | 7,283 | 7,429 | 7,578 |
| 01-2-240-495 | Transfer To Other Functions | 65,173 | 65,173 | 81,249 | 83,777 | 84,707 | 86,740 | 88,434 |
| 01-2-240-504 | Short Term Debt Paydown | 0 | 0 | 0 | 0 | 0 | 0 | 55,000 |
| 01-2-240-506 | Debt Charges-Interest | 0 | 5,890 | 31,411 | 31,411 | 31,411 | 31,411 | 42,411 |
| 240 - Mt Washington Resort Community Fire Protection | | 370,175 | 373,002 | 315,160 | 317,349 | 319,625 | 321,992 | 324,454 |
| Expenses | | (370,175) | (373,002) | (315,160) | (317,349) | (319,625) | (321,992) | (324,454) |
| 240 - Mt Washington Resort Community Fire Protection | | (21,128) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (21,128) | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 240 - Mt Washington Resort Community Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|---------------|---------------|---------------|---------------|----------------|----------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 100R - Short Term Debt Proceeds | | - | - | - | - | 275,000 | - | - | - | - | - |
| 130R - Transfer from reserve | | 30,000 | 20,000 | 27,000 | 45,000 | 295,000 | - | - | - | - | - |
| Total Funding Source | | 30,000 | 20,000 | 27,000 | 45,000 | 570,000 | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 240 - Mt Washington Resort Community Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|---------------|---------------|---------------|----------------|----------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 30,000 | 20,000 | 27,000 | 45,000 | 570,000 | - | - | - | - | - |
| Total Expenditure | | 30,000 | 20,000 | 27,000 | 45,000 | 570,000 | - | - | - | - | - |



Comox Valley Search and Rescue 265

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| Established: | 21-Oct-82 | | | | | | | |
| Authority: | SLP, Conversion BL 2985 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 56,443 | 57,848 | 58,440 | 31,069 | 31,069 | 31,069 |
| Purpose: | To make grants-in-aid for the search and rescue coordination and assist in the acquisition of equipment required to carry out search and rescue work within the participating areas. | Area B | 42,719 | 44,154 | 44,606 | 23,714 | 23,714 | 23,714 |
| | | Area C | 52,895 | 54,068 | 54,621 | 29,039 | 29,039 | 29,039 |
| | | Municipal Members | | | | | | |
| | | Comox | 67,227 | 68,163 | 68,861 | 36,609 | 36,609 | 36,609 |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B, C | Courtenay | 142,374 | 145,438 | 146,926 | 78,113 | 78,113 | 78,113 |
| | | Cumberland | 21,026 | 21,328 | 21,547 | 11,455 | 11,455 | 11,455 |
| Maximum Levy: | \$.03 per \$1,000 - 100% Assessment | | \$382,685 | \$391,000 | \$395,000 | \$210,000 | \$210,000 | \$210,000 |
| 2026 Maximum: | \$859,145 | | | | | | | |
| | | Change from Previous year | | \$8,315 | \$4,000 | (\$185,000) | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0120 | 0.0121 | 0.0122 | 0.0065 | 0.0065 | 0.0065 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

265 - Search and Rescue - Comox Valley

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|----------------|----------------|------------------|--|
| Revenue | | | | |
| Taxation | 382,685 | 391,000 | 8,315 | Increase of 2.2% |
| Transfers from Reserve | 400,000 | | (400,000) | To support CVGSAR new facility |
| Prior Year Surplus | 6,283 | - | (6,283) | No prior year surplus at proposed budget |
| Total Revenue | 788,968 | 391,000 | (397,968) | |
| Expenses | | | | |
| Support Services | 1,666 | 3,480 | 1,814 | Support services increased |
| Grants to other organizations | 579,680 | 185,170 | (394,510) | Transfer for new facility [-400.0K] |
| Contract and General Services | 480 | 499 | 19 | |
| Transfer to Reserve | 207,142 | 201,851 | (5,291) | |
| Total Expense | 788,968 | 391,000 | (397,968) | |

CVRD 5 Year Operating Budget by Service

Functions: 265

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 265 - Search and Rescue - Comox Valley | | | | | | | | |
| Revenues | | | | | | | | |
| 265 - Search and Rescue - Comox Valley | | | | | | | | |
| 01-1-265-005 | Gil Fed Govt | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-265-019 | Reqn Elect/Spec Prov Govt | 152,070 | 152,057 | 156,070 | 158,465 | 85,819 | 85,819 | 87,814 |
| 01-1-265-020 | Reqn Municipal | 230,615 | 230,628 | 234,930 | 238,535 | 129,181 | 129,181 | 132,186 |
| 01-1-265-145 | Transfer from Reserve | 0 | 400,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-265-150 | Surplus Prior Year | 6,283 | 6,283 | 0 | 0 | 0 | 0 | 0 |
| 265 - Search and Rescue - Comox Valley | | 388,972 | 788,968 | 391,000 | 397,000 | 215,000 | 215,000 | 220,000 |
| Revenues | | 388,972 | 788,968 | 391,000 | 397,000 | 215,000 | 215,000 | 220,000 |
| Expenses | | | | | | | | |
| 265 - Search and Rescue - Comox Valley | | | | | | | | |
| 01-2-265-200 | Support Services | 1,666 | 1,666 | 3,480 | 3,612 | 3,749 | 3,891 | 4,039 |
| 01-2-265-212 | Grants Uncond Local Govt | 160,780 | 179,680 | 135,170 | 139,208 | 142,685 | 147,184 | 151,416 |
| 01-2-265-214 | Grants Cond Local Agencies | 0 | 400,000 | 50,000 | 51,500 | 53,045 | 54,636 | 56,275 |
| 01-2-265-369 | Insurance Liability | 549 | 480 | 499 | 519 | 540 | 560 | 582 |
| 01-2-265-489 | Reserve Contr Other | 207,142 | 207,142 | 201,851 | 202,161 | 14,981 | 8,729 | 7,688 |
| 01-2-265-496 | Transfers to Other Governments | 400,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 - Search and Rescue - Comox Valley | | 770,137 | 788,968 | 391,000 | 397,000 | 215,000 | 215,000 | 220,000 |
| Expenses | | (770,137) | (788,968) | (391,000) | (397,000) | (215,000) | (215,000) | (220,000) |
| 265 - Search and Rescue - Comox Valley | | (381,165) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (381,165) | 0 | 0 | 0 | 0 | 0 | 0 |



Comox Valley Emergency Management 270

| Established: | 28-Oct-91 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Authority: | BL 1341 - update BL766, 2024 | | | | | | | |
| Amendments: | BL 766 - Amend Participants - Adding City of Courtenay, Town of Comox, Village of Cumberland /BL 1583, 2257 (add Area K and rename function) | Electoral Areas | | | | | | |
| | | Area A | 115,349 | 128,404 | 149,156 | 151,356 | 164,220 | 166,013 |
| | | Area B | 87,302 | 98,008 | 113,848 | 115,527 | 125,346 | 126,715 |
| | | Area C | 108,099 | 120,014 | 139,410 | 141,467 | 153,491 | 155,166 |
| Purpose: | To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act | Municipal Members | | | | | | |
| | | Comox | 137,388 | 151,301 | 175,754 | 178,346 | 193,504 | 195,617 |
| | | Courtenay | 290,962 | 322,827 | 375,001 | 380,533 | 412,875 | 417,383 |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B, C | Cumberland | 42,970 | 47,343 | 54,994 | 55,805 | 60,548 | 61,209 |
| Maximum Levy: | Greater of \$281,809 or \$0.03750 per \$1,000 | | \$782,070 | \$867,897 | \$1,008,163 | \$1,023,035 | \$1,109,985 | \$1,122,103 |
| 2026 Maximum: | \$1,073,931 | Change from Previous year | | \$85,827 | \$140,266 | \$14,872 | \$86,950 | \$12,118 |
| | | Residential Tax Rate Estimate | 0.0246 | 0.0268 | 0.0311 | 0.0316 | 0.0342 | 0.0346 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

270 - Comox Valley Emergency Management

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|----------------|------------------|--|
| Revenue | | | | |
| Taxation | 782,070 | 867,897 | 85,827 | Increase of 11.0% |
| Government Grants | 969,097 | 17,500 | (951,597) | UBCM Grants |
| Transfers from Reserve | 56,054 | | (56,054) | To support Covid restart costs |
| Recoveries from Other Functions | 7,589 | 8,082 | 493 | |
| Total Revenue | 1,814,810 | 893,479 | (921,331) | |
| Expenses | | | | |
| Support Services | 84,094 | 136,296 | 52,202 | Support services increased |
| Personnel Costs | 527,730 | 527,041 | (689) | |
| Grants to other organizations | 4,000 | 7,500 | 3,500 | Grant to DIRA [+3.5K] |
| Materials, Supplies and Utilities | 709,884 | 143,865 | (566,019) | Materials [-268.7K], Training [-309.3K] |
| Contract and General Services | 317,024 | 47,044 | (269,980) | Professional fees [274.4K] |
| Transfer to Other Services | 3,023 | 12,079 | 9,056 | Transfer for Communications [+10.0K] |
| Transfer to Other Governments | 35,500 | - | (35,500) | Grant funded one-time transfer [-35.5K] |
| Transfer to Reserve | 27,285 | 17,654 | (9,631) | |
| Minor Capital | 106,270 | 2,000 | (104,270) | Grant-funded one time costs [-104.3K] |
| Total Expense | 1,814,810 | 893,479 | (921,331) | |

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 270 - Comox Valley Emergency Management | | | | | | | | |
| Revenues | | | | | | | | |
| 270 - Comox Valley Emergency Management | | | | | | | | |
| 01-1-270-005 | Gil Fed Govt | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-270-016 | Grant Prov Govt Conditional | 1,538,278 | 969,097 | 17,500 | 0 | 0 | 0 | 0 |
| 01-1-270-019 | Reqn Elect/Spec Prov Govt | 310,750 | 310,751 | 346,426 | 402,414 | 408,350 | 443,057 | 447,894 |
| 01-1-270-020 | Reqn Municipal | 471,320 | 471,319 | 521,471 | 605,749 | 614,685 | 666,928 | 674,209 |
| 01-1-270-133 | Recoveries - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-270-135 | Recoveries-Other Functions | 7,589 | 7,589 | 8,082 | 8,082 | 8,082 | 8,082 | 8,082 |
| 01-1-270-145 | Transfer from Reserve | 0 | 56,054 | 0 | 0 | 0 | 0 | 0 |
| 270 - Comox Valley Emergency Management | | 2,327,945 | 1,814,810 | 893,479 | 1,016,245 | 1,031,117 | 1,118,067 | 1,130,185 |
| Revenues | | 2,327,945 | 1,814,810 | 893,479 | 1,016,245 | 1,031,117 | 1,118,067 | 1,130,185 |
| Expenses | | | | | | | | |
| 270 - Comox Valley Emergency Management | | | | | | | | |
| 01-2-270-200 | Support Services | 84,094 | 84,094 | 136,296 | 141,475 | 146,851 | 152,431 | 158,223 |
| 01-2-270-210 | Grant Operational | 3,500 | 4,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-270-220 | Salaries & Wages | 363,152 | 390,306 | 392,150 | 447,168 | 463,538 | 478,455 | 493,893 |
| 01-2-270-225 | Benefits | 80,130 | 117,091 | 113,665 | 130,171 | 135,082 | 139,556 | 144,188 |
| 01-2-270-228 | Honorarium | 0 | 0 | 500 | 500 | 500 | 500 | 500 |
| 01-2-270-237 | Employer Health Tax | 7,148 | 9,757 | 9,474 | 10,846 | 11,257 | 11,630 | 12,015 |
| 01-2-270-238 | WCB | 9,665 | 10,576 | 11,252 | 12,887 | 13,372 | 13,816 | 14,275 |
| 01-2-270-266 | Deliveries/Transportation | 63 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-270-275 | Permits/Licences | 259 | 3,250 | 3,150 | 3,650 | 3,650 | 3,650 | 3,650 |
| 01-2-270-276 | Software Licence/Mtce | 11,252 | 9,500 | 19,800 | 17,800 | 17,800 | 17,800 | 17,800 |
| 01-2-270-281 | Materials & Supplies | 58,225 | 269,838 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 01-2-270-284 | Meeting Expense | 3,559 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-270-293 | Office Expenses | 1,447 | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-270-296 | Postage | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-270-314 | Telephone & Alarm Lines | 8,713 | 5,900 | 2,325 | 2,330 | 2,335 | 2,336 | 2,340 |
| 01-2-270-319 | Training/Development & Conferences | 239,505 | 377,327 | 76,000 | 83,000 | 76,000 | 76,000 | 76,000 |
| 01-2-270-320 | Travel | 14,465 | 13,629 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-270-335 | Advertising | 4,716 | 6,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-270-340 | Dues And Memberships | 378 | 250 | 800 | 800 | 800 | 800 | 800 |
| 01-2-270-353 | Public Relations | 20,605 | 10,784 | 3,500 | 6,000 | 3,500 | 6,000 | 3,500 |

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-270-354 | Education Programs Public | 11,790 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-270-369 | Insurance Liability | 2,308 | 1,560 | 1,820 | 1,880 | 1,920 | 1,960 | 1,990 |
| 01-2-270-372 | Insurance Property | 146 | 127 | 200 | 230 | 230 | 250 | 280 |
| 01-2-270-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-270-385 | Gis Services | 1,172 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-270-387 | Other Prof Fees | 365,562 | 296,403 | 27,000 | 29,000 | 30,000 | 147,000 | 40,000 |
| 01-2-270-400 | Contracted Svcs Buildings/Land Mtce | 17,494 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-270-406 | Heating | 43 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-270-421 | Rental/Lease Buildings | 20,401 | 22,040 | 22,040 | 22,040 | 0 | 0 | 0 |
| 01-2-270-438 | Contract Svcs Equip/Mach | 13,346 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-270-444 | Rental/Leases - Mach/Equip | (1,300) | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-270-447 | Repairs/Mtce Mach/Equip | 1,017 | 3,850 | 4,650 | 4,650 | 4,650 | 4,650 | 4,650 |
| 01-2-270-458 | Fuel/Lubricants Vehicle | 392 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-270-461 | Insurance/Licence Vehicle | 1,740 | 1,850 | 2,424 | 2,501 | 2,581 | 2,664 | 2,750 |
| 01-2-270-464 | Repairs & Mtce Vehicle | 16 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-270-468 | Minor Capital | 6,462 | 106,270 | 2,000 | 2,000 | 7,000 | 2,000 | 2,000 |
| 01-2-270-489 | Reserve Contr Other | 27,285 | 27,285 | 17,654 | 50,484 | 63,212 | 9,772 | 104,570 |
| 01-2-270-495 | Transfer To Other Functions | 3,023 | 3,023 | 12,079 | 12,133 | 12,139 | 12,097 | 12,061 |
| 01-2-270-496 | Transfers to Other Governments | 140,794 | 35,500 | 0 | 0 | 0 | 0 | 0 |
| 270 - Comox Valley Emergency Management | | 1,522,567 | 1,814,810 | 893,479 | 1,016,245 | 1,031,117 | 1,118,067 | 1,130,185 |
| Expenses | | (1,522,567) | (1,814,810) | (893,479) | (1,016,245) | (1,031,117) | (1,118,067) | (1,130,185) |
| 270 - Comox Valley Emergency Management | | 805,379 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 805,379 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 270 - Comox Valley Emergency Management
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | 30,000 | - | - | - | - | - | - | - | - | - |
| Total Funding Source | | 30,000 | - | - | - | - | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 270 - Comox Valley Emergency Management
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|------|------|------|------|------|------|------|------|------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 30,000 | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 30,000 | - | - | - | - | - | - | - | - | - |

2026 - 2030
Financial Planning
Core Services
Finance & Administration





Member Municipality Administration 100

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 26-Feb-01 | | | | | | | |
| Authority: | Local Govt Act Sec 338; Board Policy Feb 26/01. | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | Municipal legislative administration | | | | | | | |
| Participants: | Courtenay, Comox, Cumberland | | | | | | | |
| Maximum Levy: | No stated limit. | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |
| | | Municipal Members | | | | | | |
| | | Comox | 186,417 | 185,613 | 192,864 | 198,664 | 200,114 | 204,465 |
| | | Courtenay | 395,291 | 396,320 | 411,801 | 424,186 | 427,282 | 436,571 |
| | | Cumberland | 58,292 | 58,067 | 60,335 | 62,150 | 62,603 | 63,964 |
| | | | \$640,000 | \$640,000 | \$665,000 | \$685,000 | \$690,000 | \$705,000 |
| | | Change from Previous year | | \$0 | \$25,000 | \$20,000 | \$5,000 | \$15,000 |
| | | Residential Tax Rate Estimate | 0.0336 | 0.0331 | 0.0344 | 0.0354 | 0.0357 | 0.0364 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

100 - Member Municipality Administration

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|--|
| Revenue | | | | |
| Grants in lieu | 15,000 | 15,000 | - | |
| Taxation | 640,000 | 640,000 | - | |
| Transfers from Reserve | 16,085 | 5,736 | (10,349) | Withdrawals to keep taxation flat |
| Prior Year Surplus | 65,159 | - | (65,159) | No prior year surplus at proposed budget |
| Total Revenue | 736,244 | 660,736 | (75,508) | |
| Expenses | | | | |
| Support Services | 113,439 | 84,702 | (28,737) | Decreased allocation in 2026 |
| Personnel Costs | 540,966 | 548,008 | 7,042 | Regular wage increases |
| Materials, Supplies and Utilities | 10,831 | 12,865 | 2,034 | Travel [+4.0K] |
| Contract and General Services | 15,849 | 15,161 | (688) | |
| Transfer to Reserve | 55,159 | - | (55,159) | 2025 contribution from 2024 surplus |
| Total Expense | 736,244 | 660,736 | (75,508) | |

CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 100 - Member Municipality Administration | | | | | | | | |
| Revenues | | | | | | | | |
| 100 - Member Municipality Administration | | | | | | | | |
| 01-1-100-009 | Gil Local Govt | 0 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-1-100-020 | Reqn Municipal | 640,000 | 640,000 | 640,000 | 665,000 | 685,000 | 690,000 | 705,000 |
| 01-1-100-145 | Transfer from Reserve | 0 | 16,085 | 5,736 | 14,546 | 11,650 | 25,937 | 23,846 |
| 01-1-100-150 | Surplus Prior Year | 65,159 | 65,159 | 0 | 0 | 0 | 0 | 0 |
| 100 - Member Municipality Administration | | 705,159 | 736,244 | 660,736 | 694,546 | 711,650 | 730,937 | 743,846 |
| Revenues | | 705,159 | 736,244 | 660,736 | 694,546 | 711,650 | 730,937 | 743,846 |
| Expenses | | | | | | | | |
| 100 - Member Municipality Administration | | | | | | | | |
| 01-2-100-200 | Support Services | 113,439 | 113,439 | 84,702 | 87,920 | 91,261 | 94,729 | 98,328 |
| 01-2-100-220 | Salaries & Wages | 223,399 | 231,910 | 233,623 | 253,982 | 262,583 | 270,749 | 279,176 |
| 01-2-100-221 | Directors Remuneration | 180,107 | 215,398 | 219,521 | 223,821 | 228,250 | 232,823 | 237,521 |
| 01-2-100-225 | Benefits | 50,678 | 76,574 | 77,086 | 83,196 | 85,775 | 88,225 | 83,754 |
| 01-2-100-228 | Honorarium | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-100-237 | Employer Health Tax | 7,932 | 5,798 | 5,840 | 6,350 | 6,565 | 6,769 | 6,980 |
| 01-2-100-238 | WCB | 4,958 | 6,286 | 6,938 | 7,541 | 7,799 | 8,040 | 8,293 |
| 01-2-100-261 | Conferences/Seminars Board | 1,354 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-100-266 | Deliveries/Transportation | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-100-284 | Meeting Expense | 8,764 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-100-293 | Office Expenses | 1,277 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-100-314 | Telephone & Alarm Lines | 1,219 | 1,431 | 1,465 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-100-319 | Training/Development & Conferences | 410 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-100-320 | Travel | 5,182 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-100-335 | Advertising | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-100-340 | Dues And Memberships | 323 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-100-353 | Public Relations | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-100-369 | Insurance Liability | 650 | 349 | 511 | 531 | 552 | 574 | 597 |
| 01-2-100-381 | Legal Fees | 3,200 | 5,000 | 5,150 | 5,305 | 5,464 | 5,628 | 5,797 |
| 01-2-100-387 | Other Prof Fees | 9,000 | 10,000 | 9,000 | 7,500 | 5,001 | 5,000 | 5,000 |
| 01-2-100-489 | Reserve Contr Other | 55,159 | 55,159 | 0 | 0 | 0 | 0 | 0 |
| 100 - Member Municipality Administration | | 667,049 | 736,244 | 660,736 | 694,546 | 711,650 | 730,937 | 743,846 |
| Expenses | | (667,049) | (736,244) | (660,736) | (694,546) | (711,650) | (730,937) | (743,846) |

CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|---------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 100 - Member Municipality Administration | | 38,110 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 38,110 | 0 | 0 | 0 | 0 | 0 | 0 |



Administration and General Government

110

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 21-Apr-66 | | | | | | | |
| Authority: | LGA Sec 338 (a) /SLP | | | | | | | |
| Amendments: | | | | | | | | |
| Purpose: | General administration | | | | | | | |
| Participants: | Courtenay, Comox, Cumberland, Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | No stated limit. | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 25,811 | 25,891 | 25,891 | 25,891 | 25,891 | 25,891 |
| | | Area B | 19,535 | 19,762 | 19,762 | 19,762 | 19,762 | 19,762 |
| | | Area C | 24,189 | 24,199 | 24,199 | 24,199 | 24,199 | 24,199 |
| | | Municipal Members | | | | | | |
| | | Comox | 30,743 | 30,508 | 30,508 | 30,508 | 30,508 | 30,508 |
| | | Courtenay | 65,107 | 65,094 | 65,094 | 65,094 | 65,094 | 65,094 |
| | | Cumberland | 9,615 | 9,546 | 9,546 | 9,546 | 9,546 | 9,546 |
| | | | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 | \$175,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0055 | 0.0054 | 0.0054 | 0.0054 | 0.0054 | 0.0054 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

110 - Administration and General Government

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|-------------------|------------------|------------------|--|
| Revenue | | | | |
| Grants in lieu | 57,200 | 57,200 | - | |
| Taxation | 175,000 | 175,000 | - | |
| Other Revenue | 2,000 | 2,000 | - | |
| Government Grants | 740,950 | 160,000 | (580,950) | Island Corridor Grant [-575K] |
| Transfers from Reserve | 291,550 | - | (291,550) | No reserve withdrawals in 2026 |
| Prior Year Surplus | 1,008,129 | 400,000 | (608,129) | Small portion of projected surplus brought into proposed |
| Recoveries from Other Functions | 7,353,600 | 8,138,869 | 785,269 | Increase in support services recovered |
| Investment Income | 800,000 | 800,000 | - | |
| Total Revenue | 10,428,429 | 9,733,069 | (695,360) | |
| Expenses | | | | |
| Personnel Costs | 5,264,431 | 5,837,183 | 572,752 | Increase in FTE |
| Grants to other organizations | 90,000 | 92,668 | 2,668 | Social Planning [+2.7K] |
| Materials, Supplies and Utilities | 1,700,328 | 1,478,280 | (222,048) | Internal Carbon Initiatives [-190.0K] |
| Contract and General Services | 1,914,471 | 1,068,773 | (845,698) | Corridor Grant [-525.0K], IT Strategy Study [-120.0K] |
| Transfer to Other Services | 8,872 | 8,871 | (1) | |
| Transfer to Reserve | 941,102 | 729,213 | (211,889) | Reserve transfers reduced at proposed |
| Debt Charges | 419,188 | 444,681 | 25,493 | Debt interest increased |
| Minor Capital | 90,037 | 73,400 | (16,637) | Renovations [-38.0K], Laptops and Monitors increased |
| Total Expense | 10,428,429 | 9,733,069 | (695,360) | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 110 - Administration and General Government | | | | | | | | |
| Revenues | | | | | | | | |
| 110 - Administration and General Government | | | | | | | | |
| 01-1-110-005 | Gil Fed Govt | 2 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-1-110-008 | Gil Prov Govt Agencies | 68,122 | 52,000 | 52,000 | 53,000 | 45,000 | 45,000 | 45,000 |
| 01-1-110-009 | Gil Local Govt | 0 | 5,000 | 5,000 | 5,000 | 2,000 | 2,000 | 2,000 |
| 01-1-110-015 | Grant Prov Govt Uncond | 190,979 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 01-1-110-016 | Grant Prov Govt Conditional | 4,562,356 | 580,950 | 0 | 0 | 0 | 0 | 0 |
| 01-1-110-019 | Reqn Elect/Spec Prov Govt | 69,544 | 69,535 | 69,852 | 69,852 | 69,852 | 69,852 | 69,852 |
| 01-1-110-020 | Reqn Municipal | 105,456 | 105,465 | 105,148 | 105,148 | 105,148 | 105,148 | 105,148 |
| 01-1-110-057 | Rental/Lease Buildings | 4,800 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-110-120 | Interest On Investments | (273,622) | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| 01-1-110-128 | Other Revenue | 2,524 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-1-110-133 | Recoveries - Other | 432,295 | 435,888 | 437,040 | 438,226 | 439,448 | 440,706 | 442,002 |
| 01-1-110-135 | Recoveries-Other Functions | 5,638,372 | 6,250,970 | 7,310,532 | 8,424,740 | 8,363,503 | 8,521,194 | 8,828,003 |
| 01-1-110-145 | Transfer from Reserve | 0 | 291,550 | 0 | 0 | 0 | 0 | 0 |
| 01-1-110-150 | Surplus Prior Year | 917,856 | 1,008,129 | 400,000 | 0 | 0 | 0 | 0 |
| 110 - Administration and General Government | | 11,718,684 | 9,761,687 | 9,341,772 | 10,058,166 | 9,987,151 | 10,146,100 | 10,454,205 |
| 114 - Project Management Office | | | | | | | | |
| 01-1-114-135 | Recoveries-Other Functions | 0 | 666,742 | 391,297 | 395,892 | 408,257 | 421,067 | 434,240 |
| 114 - Project Management Office | | 0 | 666,742 | 391,297 | 395,892 | 408,257 | 421,067 | 434,240 |
| 115 - Administration - Human Resources | | | | | | | | |
| 01-1-115-133 | Recoveries - Other | 419,932 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 - Administration - Human Resources | | 419,932 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | | 12,138,616 | 10,428,429 | 9,733,069 | 10,454,058 | 10,395,408 | 10,567,167 | 10,888,445 |
| Expenses | | | | | | | | |
| 111 - Administration - Management Services | | | | | | | | |
| 01-2-111-214 | Grants Cond Local Agencies | 104,475 | 90,000 | 92,668 | 78,121 | 79,165 | 80,010 | 80,010 |
| 01-2-111-220 | Salaries & Wages | 27,238 | 28,391 | 45,961 | 60,034 | 62,135 | 64,313 | 66,567 |
| 01-2-111-225 | Benefits | 5,650 | 8,517 | 13,788 | 18,010 | 18,641 | 19,294 | 19,970 |
| 01-2-111-228 | Honorarium | 13,113 | 0 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 01-2-111-237 | Employer Health Tax | 537 | 710 | 1,150 | 1,501 | 1,554 | 1,608 | 1,664 |
| 01-2-111-238 | WCB | 659 | 769 | 1,365 | 1,783 | 1,846 | 1,910 | 1,977 |
| 01-2-111-243 | Administrative Services | 675 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| 01-2-111-246 | Bank Charges | 65,811 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-111-276 | Software Licence/Mtce | 428 | 0 | 380 | 380 | 380 | 380 | 380 |
| 01-2-111-284 | Meeting Expense | 7,109 | 22,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-2-111-293 | Office Expenses | 1,299 | 2,000 | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-111-314 | Telephone & Alarm Lines | 532 | 1,316 | 1,351 | 1,387 | 1,424 | 1,445 | 1,445 |
| 01-2-111-319 | Training/Development & Conferences | 3,667 | 19,500 | 19,500 | 19,500 | 19,500 | 19,500 | 19,500 |
| 01-2-111-320 | Travel | 6,498 | 12,200 | 15,000 | 15,000 | 16,500 | 16,500 | 16,500 |
| 01-2-111-335 | Advertising | 523 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-111-340 | Dues And Memberships | 4,418 | 1,200 | 1,200 | 1,200 | 1,200 | 1,000 | 1,000 |
| 01-2-111-347 | Library/Publications | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-111-353 | Public Relations | 30,997 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 01-2-111-369 | Insurance Liability | 3,799 | 7,235 | 8,797 | 9,149 | 9,515 | 9,896 | 10,292 |
| 01-2-111-372 | Insurance Property | 18,158 | 9,307 | 9,586 | 9,874 | 10,170 | 10,900 | 11,000 |
| 01-2-111-381 | Legal Fees | 17,903 | 15,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 01-2-111-385 | Gis Services | 1,901 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-111-387 | Other Prof Fees | 369,896 | 843,792 | 139,750 | 136,750 | 139,750 | 136,750 | 139,750 |
| 01-2-111-410 | Carbon Offset | 165,044 | 190,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-111-424 | Rental/Lease - Land | 26,674 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| 01-2-111-458 | Fuel/Lubricants Vehicle | 409 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-111-461 | Insurance/Licence Vehicle | 5,521 | 5,961 | 6,201 | 6,451 | 6,712 | 6,983 | 7,265 |
| 01-2-111-464 | Repairs & Mtce Vehicle | 630 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-111-468 | Minor Capital | 613 | 2,500 | 9,700 | 2,500 | 6,900 | 2,500 | 2,500 |
| 01-2-111-489 | Reserve Contr Other | 0 | 0 | 91,049 | 91,883 | 91,883 | 89,383 | 0 |
| 01-2-111-495 | Transfer To Other Functions | 0 | 6,667 | 6,666 | 0 | 0 | 0 | 0 |
| 111 - Administration - Management Services | | 884,175 | 1,314,265 | 562,312 | 551,223 | 564,975 | 560,072 | 477,520 |
| 112 - Administration - Legislative Services | | | | | | | | |
| 01-2-112-220 | Salaries & Wages | 343,404 | 343,978 | 358,865 | 373,464 | 387,836 | 402,768 | 418,279 |
| 01-2-112-225 | Benefits | 94,764 | 98,414 | 102,691 | 106,869 | 110,976 | 115,239 | 119,667 |
| 01-2-112-237 | Employer Health Tax | 6,810 | 8,534 | 8,904 | 9,266 | 9,623 | 9,996 | 10,381 |
| 01-2-112-238 | WCB | 9,343 | 9,250 | 10,577 | 11,009 | 11,433 | 11,873 | 12,331 |
| 01-2-112-251 | Cash Overage/Shortage | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-112-266 | Deliveries/Transportation | 1,116 | 3,500 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-112-276 | Software Licence/Mtce | 0 | 0 | 31,000 | 24,960 | 25,958 | 27,000 | 28,079 |
| 01-2-112-284 | Meeting Expense | 674 | 850 | 650 | 650 | 650 | 650 | 650 |
| 01-2-112-293 | Office Expenses | 26,750 | 22,000 | 26,400 | 27,192 | 28,008 | 28,848 | 29,713 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01-2-112-296 | Postage | 36,010 | 32,862 | 17,644 | 17,996 | 18,354 | 18,723 | 19,100 |
| 01-2-112-314 | Telephone & Alarm Lines | 33,684 | 51,813 | 44,862 | 45,401 | 45,951 | 46,876 | 47,455 |
| 01-2-112-319 | Training/Development & Conferences | 8,935 | 7,500 | 5,000 | 5,150 | 5,304 | 5,464 | 5,628 |
| 01-2-112-320 | Travel | 3,608 | 4,500 | 3,750 | 3,863 | 3,979 | 4,099 | 4,222 |
| 01-2-112-335 | Advertising | 1,772 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-112-340 | Dues And Memberships | 1,948 | 2,641 | 2,688 | 2,736 | 2,785 | 2,835 | 2,886 |
| 01-2-112-347 | Library/Publications | 1,732 | 1,877 | 1,905 | 1,933 | 1,962 | 2,000 | 2,030 |
| 01-2-112-353 | Public Relations | 106 | 1,000 | 500 | 500 | 500 | 500 | 500 |
| 01-2-112-369 | Insurance Liability | 529 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-112-381 | Legal Fees | 144 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 01-2-112-385 | Gis Services | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-112-387 | Other Prof Fees | 1,060 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-112-438 | Contract Svcs Equip/Mach | 4,812 | 5,193 | 5,267 | 5,342 | 5,356 | 5,420 | 5,498 |
| 01-2-112-444 | Rental/Leases - Mach/Equip | 11,696 | 14,600 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-2-112-447 | Repairs/Mtce Mach/Equip | 0 | 500 | 500 | 0 | 0 | 0 | 0 |
| 01-2-112-458 | Fuel/Lubricants Vehicle | 1,193 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-112-468 | Minor Capital | 8,505 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,670 |
| 112 - Administration - Legislative Services | | 598,604 | 644,262 | 672,953 | 687,581 | 709,925 | 733,541 | 757,839 |
| 113 - Administration - Financial Services | | | | | | | | |
| 01-2-113-220 | Salaries & Wages | 1,383,731 | 1,467,877 | 1,624,542 | 1,771,671 | 1,897,672 | 1,963,456 | 2,143,854 |
| 01-2-113-225 | Benefits | 305,095 | 435,130 | 481,798 | 525,905 | 563,672 | 583,374 | 637,218 |
| 01-2-113-237 | Employer Health Tax | 27,206 | 36,320 | 40,213 | 43,894 | 47,044 | 48,686 | 53,197 |
| 01-2-113-238 | WCB | 35,454 | 39,371 | 47,773 | 52,143 | 55,887 | 57,840 | 63,197 |
| 01-2-113-246 | Bank Charges | 76,648 | 53,040 | 60,485 | 63,135 | 65,990 | 67,140 | 67,822 |
| 01-2-113-251 | Cash Overage/Shortage | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-113-266 | Deliveries/Transportation | 124 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-113-276 | Software Licence/Mtce | 93,292 | 166,055 | 102,963 | 108,637 | 116,702 | 109,141 | 112,394 |
| 01-2-113-284 | Meeting Expense | 1,538 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-113-293 | Office Expenses | 8,064 | 8,670 | 8,843 | 9,020 | 9,200 | 9,200 | 9,200 |
| 01-2-113-314 | Telephone & Alarm Lines | 1,196 | 1,600 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 01-2-113-319 | Training/Development & Conferences | 17,512 | 30,000 | 34,000 | 34,000 | 34,000 | 34,000 | 34,000 |
| 01-2-113-320 | Travel | 14,013 | 18,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 |
| 01-2-113-335 | Advertising | 4,578 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-113-340 | Dues And Memberships | 14,351 | 15,340 | 21,080 | 21,080 | 21,080 | 21,080 | 21,080 |
| 01-2-113-347 | Library/Publications | 81 | 250 | 500 | 500 | 250 | 250 | 250 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-113-353 | Public Relations | 1,135 | 4,500 | 6,000 | 500 | 500 | 500 | 500 |
| 01-2-113-360 | Accounting & Audit Fees | 35,000 | 41,450 | 43,697 | 46,079 | 48,604 | 50,500 | 50,500 |
| 01-2-113-369 | Insurance Liability | 1,889 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-113-381 | Legal Fees | 4,090 | 1,000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-113-385 | Gis Services | 1,040 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-113-387 | Other Prof Fees | 51,920 | 128,900 | 145,150 | 154,000 | 64,000 | 39,000 | 14,000 |
| 01-2-113-438 | Contract Svcs Equip/Mach | 1,756 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-113-444 | Rental/Leases - Mach/Equip | 1,408 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-113-468 | Minor Capital | 26,870 | 10,000 | 13,500 | 8,250 | 11,750 | 6,500 | 7,000 |
| 01-2-113-489 | Reserve Contr Other | 0 | 0 | 96,211 | 96,211 | 0 | 0 | 0 |
| 113 - Administration - Financial Services | | 2,107,993 | 2,462,203 | 2,766,655 | 2,974,925 | 2,976,251 | 3,030,567 | 3,254,112 |
| 114 - Project Management Office | | | | | | | | |
| 01-2-114-220 | Salaries & Wages | 384,844 | 460,680 | 273,210 | 281,407 | 289,848 | 298,544 | 307,500 |
| 01-2-114-225 | Benefits | 74,874 | 92,978 | 81,963 | 84,422 | 86,954 | 89,563 | 92,250 |
| 01-2-114-237 | Employer Health Tax | 7,639 | 10,842 | 6,830 | 7,035 | 7,247 | 7,463 | 7,688 |
| 01-2-114-238 | WCB | 9,929 | 11,752 | 8,114 | 8,358 | 8,608 | 8,867 | 9,132 |
| 01-2-114-276 | Software Licence/Mtce | 1,398 | 1,800 | 1,580 | 1,660 | 1,750 | 1,840 | 1,940 |
| 01-2-114-281 | Materials & Supplies | 0 | 530 | 100 | 110 | 120 | 130 | 140 |
| 01-2-114-284 | Meeting Expense | 332 | 500 | 100 | 110 | 120 | 130 | 140 |
| 01-2-114-293 | Office Expenses | 175 | 630 | 400 | 420 | 450 | 480 | 510 |
| 01-2-114-305 | Safety Equipment | 0 | 1,230 | 400 | 420 | 450 | 480 | 510 |
| 01-2-114-314 | Telephone & Alarm Lines | 532 | 600 | 1,000 | 1,050 | 1,110 | 1,170 | 1,230 |
| 01-2-114-319 | Training/Development & Conferences | 1,742 | 17,900 | 15,000 | 8,000 | 8,400 | 8,900 | 9,400 |
| 01-2-114-320 | Travel | 1,189 | 200 | 300 | 400 | 500 | 600 | 700 |
| 01-2-114-340 | Dues And Memberships | 1,316 | 2,100 | 2,300 | 2,500 | 2,700 | 2,900 | 3,100 |
| 01-2-114-468 | Minor Capital | 2,334 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-114-480 | Transfer to Capital | 0 | 65,000 | 0 | 0 | 0 | 0 | 0 |
| 114 - Project Management Office | | 486,302 | 666,742 | 391,297 | 395,892 | 408,257 | 421,067 | 434,240 |
| 115 - Administration - Human Resources | | | | | | | | |
| 01-2-115-220 | Salaries & Wages | 535,816 | 559,396 | 675,403 | 825,098 | 850,541 | 876,361 | 902,530 |
| 01-2-115-225 | Benefits | 135,012 | 164,026 | 195,121 | 239,805 | 247,211 | 254,721 | 262,326 |
| 01-2-115-237 | Employer Health Tax | 10,592 | 13,985 | 16,885 | 20,628 | 21,263 | 21,909 | 22,562 |
| 01-2-115-238 | WCB | 14,020 | 15,159 | 20,059 | 24,506 | 25,262 | 26,029 | 26,805 |
| 01-2-115-269 | First Aid Supplies | 1,165 | 0 | 750 | 680 | 750 | 680 | 750 |
| 01-2-115-276 | Software Licence/Mtce | 13,333 | 30,550 | 31,060 | 23,123 | 13,989 | 14,689 | 15,500 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-115-281 | Materials & Supplies | 690 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-115-284 | Meeting Expense | 2,355 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| 01-2-115-293 | Office Expenses | 9,971 | 6,390 | 7,090 | 1,140 | 1,140 | 1,140 | 1,140 |
| 01-2-115-305 | Safety Equipment | 432 | 11,036 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-115-314 | Telephone & Alarm Lines | 1,947 | 1,525 | 3,075 | 3,075 | 3,075 | 3,075 | 3,075 |
| 01-2-115-319 | Training/Development & Conferences | 4,971 | 17,599 | 20,335 | 21,160 | 22,533 | 21,160 | 22,533 |
| 01-2-115-320 | Travel | 2,580 | 3,000 | 3,350 | 2,750 | 3,350 | 2,750 | 3,350 |
| 01-2-115-335 | Advertising | 4,995 | 9,000 | 10,602 | 9,364 | 11,139 | 9,928 | 11,732 |
| 01-2-115-340 | Dues And Memberships | 4,389 | 5,445 | 6,495 | 6,495 | 6,495 | 6,495 | 6,495 |
| 01-2-115-347 | Library/Publications | 7,716 | 11,375 | 6,550 | 6,550 | 6,550 | 6,550 | 6,550 |
| 01-2-115-353 | Public Relations | 2,591 | 4,650 | 7,950 | 7,750 | 5,950 | 5,950 | 5,850 |
| 01-2-115-369 | Insurance Liability | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-115-381 | Legal Fees | 21,653 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-2-115-387 | Other Prof Fees | 115,988 | 198,300 | 154,625 | 102,704 | 94,186 | 132,374 | 114,464 |
| 01-2-115-468 | Minor Capital | 4,361 | 4,000 | 6,000 | 9,000 | 3,000 | 3,000 | 0 |
| 01-2-115-489 | Reserve Contr Other | 419,932 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-115-495 | Transfer To Other Functions | 2,205 | 2,205 | 2,205 | 2,205 | 2,205 | 2,205 | 2,205 |
| 115 - Administration - Human Resources | | 1,316,714 | 1,084,391 | 1,195,805 | 1,334,283 | 1,346,889 | 1,417,266 | 1,436,117 |
| 116 - Administration - Information Services | | | | | | | | |
| 01-2-116-220 | Salaries & Wages | 499,301 | 559,962 | 809,080 | 898,807 | 853,941 | 883,547 | 914,199 |
| 01-2-116-225 | Benefits | 108,894 | 167,987 | 214,345 | 241,260 | 256,183 | 265,063 | 274,261 |
| 01-2-116-237 | Employer Health Tax | 9,861 | 13,998 | 17,862 | 20,107 | 21,347 | 22,088 | 22,855 |
| 01-2-116-238 | WCB | 13,170 | 15,175 | 21,220 | 23,883 | 25,360 | 26,243 | 27,150 |
| 01-2-116-266 | Deliveries/Transportation | 372 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-116-276 | Software Licence/Mtce | 302,314 | 448,692 | 461,142 | 502,300 | 486,800 | 480,100 | 545,900 |
| 01-2-116-293 | Office Expenses | 17,654 | 43,500 | 53,000 | 44,000 | 46,500 | 49,000 | 51,500 |
| 01-2-116-314 | Telephone & Alarm Lines | 37,044 | 51,625 | 41,825 | 41,825 | 41,825 | 52,625 | 40,825 |
| 01-2-116-319 | Training/Development & Conferences | 16,906 | 26,000 | 26,000 | 34,000 | 34,000 | 34,000 | 34,000 |
| 01-2-116-320 | Travel | 2,325 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-116-340 | Dues And Memberships | 1,295 | 400 | 500 | 500 | 500 | 500 | 500 |
| 01-2-116-347 | Library/Publications | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-116-353 | Public Relations | 259 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-116-369 | Insurance Liability | 1,290 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-116-387 | Other Prof Fees | 85,460 | 305,833 | 154,000 | 90,500 | 55,500 | 36,000 | 36,000 |
| 01-2-116-444 | Rental/Leases - Mach/Equip | 458 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-116-447 | Repairs/Mtce Mach/Equip | 6,565 | 15,000 | 18,000 | 18,000 | 18,000 | 18,000 | 20,000 |
| 01-2-116-468 | Minor Capital | 15,500 | 22,500 | 31,200 | 27,500 | 20,500 | 24,000 | 23,500 |
| 116 - Administration - Information Services | | 1,118,669 | 1,680,872 | 1,858,374 | 1,952,882 | 1,870,656 | 1,901,366 | 2,000,890 |
| 117 - Administration - Communications | | | | | | | | |
| 01-2-117-220 | Salaries & Wages | 0 | 0 | 356,939 | 370,019 | 383,586 | 397,661 | 412,262 |
| 01-2-117-225 | Benefits | 0 | 0 | 107,082 | 111,006 | 115,075 | 119,298 | 123,678 |
| 01-2-117-237 | Employer Health Tax | 0 | 0 | 8,922 | 9,250 | 9,589 | 9,942 | 10,306 |
| 01-2-117-238 | WCB | 0 | 0 | 10,600 | 10,990 | 11,392 | 11,810 | 12,245 |
| 01-2-117-276 | Software Licence/Mtce | 0 | 0 | 70,000 | 72,000 | 74,000 | 76,000 | 78,000 |
| 01-2-117-284 | Meeting Expense | 0 | 0 | 800 | 800 | 800 | 800 | 800 |
| 01-2-117-293 | Office Expenses | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-117-314 | Telephone & Alarm Lines | 0 | 0 | 700 | 700 | 700 | 700 | 700 |
| 01-2-117-319 | Training/Development & Conferences | 0 | 0 | 10,300 | 10,400 | 10,500 | 10,500 | 10,500 |
| 01-2-117-320 | Travel | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-117-335 | Advertising | 0 | 0 | 62,000 | 64,000 | 64,000 | 66,000 | 66,000 |
| 01-2-117-340 | Dues And Memberships | 0 | 0 | 1,275 | 1,300 | 1,300 | 1,300 | 1,300 |
| 01-2-117-347 | Library/Publications | 0 | 0 | 500 | 500 | 500 | 500 | 500 |
| 01-2-117-387 | Other Prof Fees | 0 | 0 | 90,500 | 48,500 | 50,500 | 52,500 | 52,500 |
| 01-2-117-468 | Minor Capital | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 117 - Administration - Communications | | 0 | 0 | 731,618 | 711,465 | 733,942 | 759,011 | 780,791 |
| 117 - Administration - Communications | | | | | | | | |
| 01-2-117-220 | Salaries & Wages | 297,975 | 334,575 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-225 | Benefits | 66,319 | 100,373 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-237 | Employer Health Tax | 5,915 | 8,365 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-238 | WCB | 8,119 | 9,068 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-276 | Software Licence/Mtce | 41,602 | 66,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-284 | Meeting Expense | 355 | 800 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-293 | Office Expenses | 469 | 8,500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-314 | Telephone & Alarm Lines | 532 | 525 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-319 | Training/Development & Conferences | 2,663 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-320 | Travel | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-335 | Advertising | 52,295 | 70,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-340 | Dues And Memberships | 187 | 1,250 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-347 | Library/Publications | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-369 | Insurance Liability | 573 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-117-387 | Other Prof Fees | 6,728 | 42,500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-117-468 | Minor Capital | 547 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 117 - Administration - Communications | | 484,280 | 659,456 | 0 | 0 | 0 | 0 | 0 |
| 118 - Administration - Fiscal Services and Capital | | | | | | | | |
| 01-2-118-485 | Contr To Capital Works Reserve | 434,911 | 253,500 | 205,500 | 290,500 | 275,500 | 210,500 | 210,500 |
| 01-2-118-489 | Reserve Contr Other | 4,532,383 | 473,413 | 187,314 | 309,756 | 324,105 | 324,105 | 323,140 |
| 118 - Administration - Fiscal Services and Capital | | 4,967,294 | 726,913 | 392,814 | 600,256 | 599,605 | 534,605 | 533,640 |
| 119 - Administration - Corporate Office | | | | | | | | |
| 01-2-119-220 | Salaries & Wages | 176,081 | 184,046 | 190,388 | 197,355 | 217,590 | 234,378 | 242,153 |
| 01-2-119-225 | Benefits | 44,659 | 55,214 | 57,117 | 59,206 | 65,278 | 70,314 | 72,646 |
| 01-2-119-237 | Employer Health Tax | 3,489 | 4,601 | 4,760 | 4,934 | 5,438 | 5,860 | 6,053 |
| 01-2-119-238 | WCB | 4,754 | 4,988 | 5,656 | 5,861 | 6,462 | 6,962 | 7,192 |
| 01-2-119-266 | Deliveries/Transportation | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-275 | Permits/Licences | 877 | 700 | 900 | 900 | 900 | 900 | 900 |
| 01-2-119-293 | Office Expenses | 35 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-305 | Safety Equipment | 1,230 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-306 | Protective Gear/Equipment | 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-314 | Telephone & Alarm Lines | 1,626 | 4,000 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 01-2-119-319 | Training/Development & Conferences | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-119-369 | Insurance Liability | 909 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-372 | Insurance Property | 14,561 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 0 |
| 01-2-119-381 | Legal Fees | 1,541 | 0 | 2,000 | 0 | 0 | 0 | 0 |
| 01-2-119-387 | Other Prof Fees | 0 | 20,000 | 15,000 | 90,000 | 0 | 0 | 10,000 |
| 01-2-119-400 | Contracted Svcs Buildings/Land Mtce | 116,260 | 146,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 01-2-119-403 | Buildings Repairs & Mtce | 8,384 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-119-406 | Heating | 7,914 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-2-119-409 | Hydro | 39,900 | 49,862 | 50,000 | 51,875 | 53,820 | 55,838 | 57,932 |
| 01-2-119-412 | Janitorial/Cleaning Supplies | 10,233 | 10,500 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-119-415 | Landscaping/Grounds Mtce | 19,861 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-2-119-418 | Refuse Collection | 6,424 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-119-421 | Rental/Lease Buildings | 2,277 | 4,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-119-427 | Sewage Disposal | 10,100 | 9,500 | 10,100 | 10,100 | 10,100 | 10,100 | 10,100 |
| 01-2-119-430 | Water | 2,131 | 4,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-119-438 | Contract Svcs Equip/Mach | 5,121 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-119-468 | Minor Capital | 5,702 | 40,537 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| 01-2-119-485 | Contr To Capital Works Reserve | 149,189 | 149,189 | 149,139 | 149,139 | 149,139 | 149,139 | 149,139 |
| 01-2-119-505 | Debt Charges-Principal | 256,008 | 256,008 | 196,221 | 196,221 | 196,221 | 196,221 | 196,221 |
| 01-2-119-506 | Debt Charges-Interest | 205,820 | 163,180 | 248,460 | 248,460 | 248,460 | 248,460 | 248,460 |
| 119 - Administration - Corporate Office | | 1,095,312 | 1,189,325 | 1,161,241 | 1,245,551 | 1,184,908 | 1,209,672 | 1,213,296 |
| Expenses | | (13,059,342) | (10,428,429) | (9,733,069) | (10,454,058) | (10,395,408) | (10,567,167) | (10,888,445) |
| 110 - Administration and General Government | | (920,726) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (920,726) | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 110 - Administration and General Government
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|----------------|------------------|----------------|----------------|----------------|---------------|---------------|----------|---------------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | 328,000 | 590,000 | 388,000 | 236,000 | 218,000 | 40,000 | 40,000 | - | 60,000 | - |
| 140R - Transfers other | | 403,252 | 438,852 | 11,252 | 111,252 | - | - | - | - | - | - |
| Total Funding Source | | 731,252 | 1,028,852 | 399,252 | 347,252 | 218,000 | 40,000 | 40,000 | - | 60,000 | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 110 - Administration and General Government
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------------|------------------|----------------|----------------|----------------|---------------|---------------|----------|---------------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 731,252 | 1,028,852 | 399,252 | 347,252 | 218,000 | 40,000 | 40,000 | - | 60,000 | - |
| Total Expenditure | | 731,252 | 1,028,852 | 399,252 | 347,252 | 218,000 | 40,000 | 40,000 | - | 60,000 | - |



Electoral Areas Expenditure & Election Services 130

| <p>Established: 01-Aug-65</p> <p>Authority: LGA Sec 338; Board Policy Feb 26/01.</p> <p>Amendments:</p> <p>Purpose: Electoral area administration & election services</p> <p>Participants: Electoral Areas A, B, C</p> <p>Maximum Levy: No stated limit.</p> <p>2026 Maximum: \$0</p> | <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Requisition Budget</th> <th style="text-align: right; border-bottom: 1px solid black;">2025 Actual</th> <th style="text-align: right; border-bottom: 1px solid black;">2026 PB</th> <th style="text-align: right; border-bottom: 1px solid black;">2027 FP</th> <th style="text-align: right; border-bottom: 1px solid black;">2028 FP</th> <th style="text-align: right; border-bottom: 1px solid black;">2029 FP</th> <th style="text-align: right; border-bottom: 1px solid black;">2030 FP</th> </tr> </thead> <tbody> <tr> <td colspan="7">Electoral Areas</td> </tr> <tr> <td>Area A</td> <td style="text-align: right;">441,724</td> <td style="text-align: right;">467,022</td> <td style="text-align: right;">492,968</td> <td style="text-align: right;">504,087</td> <td style="text-align: right;">513,354</td> <td style="text-align: right;">520,767</td> </tr> <tr> <td>Area B</td> <td style="text-align: right;">334,317</td> <td style="text-align: right;">356,470</td> <td style="text-align: right;">376,273</td> <td style="text-align: right;">384,761</td> <td style="text-align: right;">391,834</td> <td style="text-align: right;">397,492</td> </tr> <tr> <td>Area C</td> <td style="text-align: right;">413,959</td> <td style="text-align: right;">436,508</td> <td style="text-align: right;">460,759</td> <td style="text-align: right;">471,152</td> <td style="text-align: right;">479,813</td> <td style="text-align: right;">486,741</td> </tr> <tr> <td></td> <td style="text-align: right;">\$1,190,000</td> <td style="text-align: right;">\$1,260,000</td> <td style="text-align: right;">\$1,330,000</td> <td style="text-align: right;">\$1,360,000</td> <td style="text-align: right;">\$1,385,000</td> <td style="text-align: right;">\$1,405,000</td> </tr> <tr> <td>Change from Previous year</td> <td></td> <td style="text-align: right;">\$70,000</td> <td style="text-align: right;">\$70,000</td> <td style="text-align: right;">\$30,000</td> <td style="text-align: right;">\$25,000</td> <td style="text-align: right;">\$20,000</td> </tr> <tr> <td>Residential Tax Rate Estimate</td> <td style="text-align: right;">0.0943</td> <td style="text-align: right;">0.0974</td> <td style="text-align: right;">0.1028</td> <td style="text-align: right;">0.1051</td> <td style="text-align: right;">0.1070</td> <td style="text-align: right;">0.1086</td> </tr> <tr> <td colspan="7">(per \$1,000 of assessed value)</td> </tr> </tbody> </table> | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP | Electoral Areas | | | | | | | Area A | 441,724 | 467,022 | 492,968 | 504,087 | 513,354 | 520,767 | Area B | 334,317 | 356,470 | 376,273 | 384,761 | 391,834 | 397,492 | Area C | 413,959 | 436,508 | 460,759 | 471,152 | 479,813 | 486,741 | | \$1,190,000 | \$1,260,000 | \$1,330,000 | \$1,360,000 | \$1,385,000 | \$1,405,000 | Change from Previous year | | \$70,000 | \$70,000 | \$30,000 | \$25,000 | \$20,000 | Residential Tax Rate Estimate | 0.0943 | 0.0974 | 0.1028 | 0.1051 | 0.1070 | 0.1086 | (per \$1,000 of assessed value) | | | | | | |
|--|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------|---------|------------------------|--|--|--|--|--|--|--------|---------|---------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|---------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|--|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------------|--|--|--|--|--|--|
| Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Electoral Areas | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area A | 441,724 | 467,022 | 492,968 | 504,087 | 513,354 | 520,767 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area B | 334,317 | 356,470 | 376,273 | 384,761 | 391,834 | 397,492 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Area C | 413,959 | 436,508 | 460,759 | 471,152 | 479,813 | 486,741 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | \$1,190,000 | \$1,260,000 | \$1,330,000 | \$1,360,000 | \$1,385,000 | \$1,405,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Change from Previous year | | \$70,000 | \$70,000 | \$30,000 | \$25,000 | \$20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Tax Rate Estimate | 0.0943 | 0.0974 | 0.1028 | 0.1051 | 0.1070 | 0.1086 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (per \$1,000 of assessed value) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

130 - Electoral Areas Administration

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|--------------------|--------------------|-----------------|---|
| Revenue | | | | |
| Grants in lieu | 4,000 | 4,000 | - | |
| Taxation | 1,190,000 | 1,260,000 | 70,000 | Increase of 5.9% |
| Transfers from Reserve | - | 52,009 | 52,009 | Reserve drawn down in election years |
| Prior Year Surplus | 145,626 | - | (145,626) | No prior year surplus at proposed budget |
| Total Revenue | 1,339,626 | 1,316,009 | (23,617) | |
| Expenses | | | | |
| Support Services | 112,759 | 118,881 | 6,122 | Increased allocation in 2026 |
| Personnel Costs | 974,605 | 998,764 | 24,159 | Regular wage increases |
| Materials, Supplies and Utilities | 74,554 | 108,373 | 33,819 | Advertising [+24.5K], Office expenses [+4.8K] |
| Contract and General Services | 68,641 | 89,991 | 21,350 | Professional fees [+25.0K] |
| Transfer to Reserve | 109,067 | - | (109,067) | 2025 contribution from 2024 surplus |
| Total Expense | 1,339,626 | 1,316,009 | (23,617) | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 130 - Electoral Areas Expenditure & Election Services | | | | | | | | |
| Revenues | | | | | | | | |
| 130 - Electoral Areas Administration | | | | | | | | |
| 01-1-130-005 | Gil Fed Govt | 41 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-1-130-019 | Reqn Elect/Spec Prov Govt | 1,190,000 | 1,190,000 | 1,260,000 | 1,330,000 | 1,360,000 | 1,385,000 | 1,405,000 |
| 01-1-130-145 | Transfer from Reserve | 0 | 0 | 52,009 | 0 | 0 | 0 | 36,915 |
| 01-1-130-150 | Surplus Prior Year | 145,626 | 145,626 | 0 | 0 | 0 | 0 | 0 |
| 130 - Electoral Areas Administration | | 1,335,666 | 1,339,626 | 1,316,009 | 1,334,000 | 1,364,000 | 1,389,000 | 1,445,915 |
| Revenues | | | | | | | | |
| | | 1,335,666 | 1,339,626 | 1,316,009 | 1,334,000 | 1,364,000 | 1,389,000 | 1,445,915 |
| Expenses | | | | | | | | |
| 130 - Electoral Areas Administration | | | | | | | | |
| 01-2-130-200 | Support Services | 109,936 | 109,936 | 116,912 | 121,354 | 125,965 | 130,752 | 135,720 |
| 01-2-130-220 | Salaries & Wages | 518,625 | 532,366 | 537,195 | 567,724 | 586,438 | 604,322 | 622,762 |
| 01-2-130-221 | Directors Remuneration | 173,873 | 194,978 | 198,601 | 203,021 | 207,574 | 212,275 | 217,116 |
| 01-2-130-225 | Benefits | 114,943 | 165,708 | 167,162 | 176,319 | 181,933 | 187,293 | 186,830 |
| 01-2-130-228 | Honorarium | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-130-237 | Employer Health Tax | 13,660 | 13,308 | 13,430 | 14,192 | 14,660 | 15,108 | 15,568 |
| 01-2-130-238 | WCB | 11,172 | 14,424 | 15,954 | 16,865 | 17,418 | 17,947 | 18,497 |
| 01-2-130-261 | Conferences/Seminars Board | 9,323 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-130-263 | Constituency Expenses | 4,767 | 4,500 | 4,500 | 9,000 | 4,500 | 4,500 | 4,500 |
| 01-2-130-284 | Meeting Expense | 14,063 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-2-130-293 | Office Expenses | 257 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-130-314 | Telephone & Alarm Lines | 2,997 | 2,815 | 2,835 | 2,856 | 2,877 | 2,898 | 2,920 |
| 01-2-130-319 | Training/Development & Conferences | 2,287 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-130-320 | Travel | 17,633 | 21,000 | 17,500 | 17,500 | 17,500 | 17,500 | 17,500 |
| 01-2-130-335 | Advertising | 586 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-130-340 | Dues And Memberships | 23,426 | 25,194 | 25,697 | 26,212 | 26,736 | 27,271 | 27,817 |
| 01-2-130-353 | Public Relations | 43,183 | 51,741 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| 01-2-130-369 | Insurance Liability | 1,054 | 862 | 942 | 980 | 1,019 | 1,060 | 1,102 |
| 01-2-130-381 | Legal Fees | 3,382 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-130-387 | Other Prof Fees | 0 | 10,000 | 9,000 | 10,000 | 5,000 | 5,000 | 5,000 |
| 01-2-130-489 | Reserve Contr Other | 109,067 | 109,067 | 0 | 32,248 | 34,917 | 23,828 | 0 |
| 130 - Electoral Areas Administration | | 1,174,233 | 1,282,899 | 1,184,728 | 1,273,271 | 1,301,537 | 1,324,754 | 1,330,332 |
| 131 - Electoral Areas Elections | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-131-200 | Support Services | 2,823 | 2,823 | 1,969 | 2,044 | 2,122 | 2,203 | 2,287 |
| 01-2-131-220 | Salaries & Wages | 36,093 | 36,107 | 47,958 | 39,489 | 40,674 | 41,894 | 43,151 |
| 01-2-131-225 | Benefits | 8,542 | 10,832 | 11,388 | 11,847 | 12,203 | 12,569 | 12,946 |
| 01-2-131-237 | Employer Health Tax | 715 | 903 | 949 | 987 | 1,017 | 1,047 | 1,078 |
| 01-2-131-238 | WCB | 978 | 979 | 1,127 | 1,173 | 1,208 | 1,244 | 1,281 |
| 01-2-131-281 | Materials & Supplies | 0 | 250 | 2,000 | 250 | 250 | 250 | 250 |
| 01-2-131-293 | Office Expenses | 0 | 250 | 5,000 | 250 | 250 | 250 | 250 |
| 01-2-131-319 | Training/Development & Conferences | 0 | 500 | 2,000 | 500 | 500 | 500 | 500 |
| 01-2-131-320 | Travel | 0 | 250 | 1,500 | 250 | 250 | 250 | 250 |
| 01-2-131-335 | Advertising | 0 | 500 | 25,000 | 500 | 500 | 500 | 25,000 |
| 01-2-131-369 | Insurance Liability | 45 | 38 | 49 | 51 | 53 | 55 | 57 |
| 01-2-131-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-131-385 | Gis Services | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 |
| 01-2-131-387 | Other Prof Fees | 0 | 0 | 25,000 | 0 | 0 | 0 | 25,000 |
| 01-2-131-421 | Rental/Lease Buildings | 3,177 | 2,295 | 5,341 | 2,388 | 2,436 | 2,484 | 2,533 |
| 131 - Electoral Areas Elections | | 52,372 | 56,727 | 131,281 | 60,729 | 62,463 | 64,246 | 115,583 |
| Expenses | | (1,226,605) | (1,339,626) | (1,316,009) | (1,334,000) | (1,364,000) | (1,389,000) | (1,445,915) |
| 130 - Electoral Areas Expenditure & Election Services | | 109,061 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 109,061 | 0 | 0 | 0 | 0 | 0 | 0 |



Feasibility Studies Regional 150

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: 11-Aug-69 | | | | | | | |
| Authority: LGA - Sec 338 (c) /SLP see Admin Reserve Fund BL No. 27 | | | | | | | |
| Amendments: | | | | | | | |
| Purpose: For the undertaking of feasibility studies in relation to proposed services. | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area A | 2,221 | 2,228 | 2,228 | 2,228 | 2,228 | 2,228 |
| | Area B | 1,681 | 1,701 | 1,701 | 1,701 | 1,701 | 1,701 |
| | Area C | 2,081 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 |
| | Municipal Members | | | | | | |
| Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, C | Comox | 2,627 | 2,607 | 2,607 | 2,607 | 2,607 | 2,607 |
| | Courtenay | 5,570 | 5,566 | 5,566 | 5,566 | 5,566 | 5,566 |
| | Cumberland | 821 | 815 | 815 | 815 | 815 | 815 |
| Maximum Levy: | | | | | | | |
| 2026 Maximum: \$0 | | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 | 0.0005 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

150 - Feasibility Studies - Regional

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|---------------------------------|----------------|---------------|-----------------|--|
| Revenue | | | | |
| Taxation | 15,000 | 15,000 | - | |
| Prior Year Surplus | 89,573 | 59,444 | (30,129) | |
| Recoveries from Other Functions | 11,250 | 6,326 | (4,924) | Transfer to Regional Parks decreased |
| Total Revenue | <u>115,823</u> | <u>80,770</u> | <u>(35,053)</u> | |
| Expenses | | | | |
| Support Services | 1,741 | 672 | (1,069) | Decreased allocation in 2026 |
| Contract and General Services | 114,082 | 80,098 | (33,984) | Unallocated professional fees decreased |
| Total Expense | <u>115,823</u> | <u>80,770</u> | <u>(35,053)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 150

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|----------------------------|----------------|------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 150 - Feasibility Studies - Regional | | | | | | | | |
| Revenues | | | | | | | | |
| 150 - Feasibility Studies - Regional | | | | | | | | |
| 01-1-150-005 | Gil Fed Govt | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-150-019 | Reqn Elect/Spec Prov Govt | 5,983 | 5,983 | 6,012 | 6,012 | 6,012 | 6,012 | 6,012 |
| 01-1-150-020 | Reqn Municipal | 9,017 | 9,017 | 8,988 | 8,988 | 8,988 | 8,988 | 8,988 |
| 01-1-150-135 | Recoveries-Other Functions | 11,250 | 11,250 | 6,326 | 0 | 0 | 0 | 0 |
| 01-1-150-150 | Surplus Prior Year | 89,573 | 89,573 | 59,444 | 0 | 0 | 0 | 0 |
| 150 - Feasibility Studies - Regional | | 115,824 | 115,823 | 80,770 | 15,000 | 15,000 | 15,000 | 15,000 |
| Revenues | | 115,824 | 115,823 | 80,770 | 15,000 | 15,000 | 15,000 | 15,000 |
| Expenses | | | | | | | | |
| 150 - Feasibility Studies - Regional | | | | | | | | |
| 01-2-150-200 | Support Services | 1,741 | 1,741 | 672 | 698 | 725 | 753 | 782 |
| 01-2-150-369 | Insurance Liability | 61 | 94 | 98 | 102 | 106 | 110 | 114 |
| 01-2-150-387 | Other Prof Fees | 0 | 113,988 | 80,000 | 14,200 | 14,169 | 14,137 | 14,104 |
| 150 - Feasibility Studies - Regional | | 1,802 | 115,823 | 80,770 | 15,000 | 15,000 | 15,000 | 15,000 |
| Expenses | | (1,802) | (115,823) | (80,770) | (15,000) | (15,000) | (15,000) | (15,000) |
| 150 - Feasibility Studies - Regional | | 114,022 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 114,022 | 0 | 0 | 0 | 0 | 0 | 0 |

Established:**Authority:** LGA/Municipal Finance Authority Act**Amendments:**

Purpose: Debt – In 1971, the provincial government created the Municipal Finance Authority (MFA) as the central borrowing agency for municipalities and regional districts. By law, all local governments, with the exception of the City of Vancouver, are required to borrow funds for capital projects through the MFA. Regional districts function as a critical part of the MFA system. All capital borrowing requests from member municipalities and from the regional district corporation itself must be coordinated and processed by the regional district before being forwarded to the MFA.

Participants: Comox, Courtenay, Cumberland**Maximum Levy:** n/a**2026 Maximum:** \$0

Year over Year Change

Revenue and Expenses by Category

190 - Member Municipality Debt

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|----------------------|------------------|------------------|---------|--|
| Revenues | | | | |
| Other Revenue | 1,770,937 | 2,292,567 | | increase in Municipal Debt in 2026 |
| Total Revenue | <u>1,770,937</u> | <u>2,292,567</u> | 521,630 | |
| Expenses | | | | |
| Debt Charges | 1,770,937 | 2,292,567 | 521,630 | Increase in Municipal Debt in 2026 |
| Total Expense | <u>1,770,937</u> | <u>2,292,567</u> | 521,630 | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---------------------------------------|----------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 190 - Member Municipality Debt | | | | | | | | |
| Revenues | | | | | | | | |
| 191 - Member Municipality Debt | | | | | | | | |
| 01-1-191-021 | Cond Transfers - Local Govt Debt | 1,334,143 | 1,305,841 | 1,657,971 | 1,518,660 | 1,014,191 | 976,566 | 847,736 |
| 191 - Member Municipality Debt | | 1,334,143 | 1,305,841 | 1,657,971 | 1,518,660 | 1,014,191 | 976,566 | 847,736 |
| 193 - Member Municipality Debt | | | | | | | | |
| 01-1-193-021 | Cond Transfers - Local Govt Debt | 0 | 0 | 151,735 | 147,552 | 143,369 | 139,186 | 135,003 |
| 193 - Member Municipality Debt | | 0 | 0 | 151,735 | 147,552 | 143,369 | 139,186 | 135,003 |
| 194 - Member Municipality Debt | | | | | | | | |
| 01-1-194-021 | Cond Transfers - Local Govt Debt | 465,096 | 465,096 | 482,861 | 482,861 | 482,861 | 482,861 | 482,861 |
| 194 - Member Municipality Debt | | 465,096 | 465,096 | 482,861 | 482,861 | 482,861 | 482,861 | 482,861 |
| Revenues | | 1,799,239 | 1,770,937 | 2,292,567 | 2,149,073 | 1,640,421 | 1,598,613 | 1,465,600 |
| Expenses | | | | | | | | |
| 190 - Member Municipality Debt | | | | | | | | |
| 01-2-190-505 | Debt Charges-Principal | 1,154,186 | 1,154,967 | 1,326,978 | 1,222,421 | 913,216 | 913,216 | 862,461 |
| 01-2-190-506 | Debt Charges-Interest | 645,053 | 615,970 | 965,589 | 926,652 | 727,205 | 685,397 | 603,139 |
| 190 - Member Municipality Debt | | 1,799,239 | 1,770,937 | 2,292,567 | 2,149,073 | 1,640,421 | 1,598,613 | 1,465,600 |
| Expenses | | (1,799,239) | (1,770,937) | (2,292,567) | (2,149,073) | (1,640,421) | (1,598,613) | (1,465,600) |
| 190 - Member Municipality Debt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



911 Answering Service 275

| | | | | | | | |
|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: 29-Nov-93 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 1579 | Local Service Area | | | | | | |
| Amendments: | 9-771-CNR-SRVA#55 | 413,205 | 428,724 | 445,314 | 463,082 | 481,560 | 500,776 |
| Purpose: To provide enhanced 9-1-1 emergency telephone service. | Municipal Members | | | | | | |
| | Comox | 181,444 | 185,897 | 193,091 | 200,795 | 208,807 | 217,139 |
| | Courtenay | 384,747 | 396,926 | 412,286 | 428,737 | 445,844 | 463,634 |
| Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, C | Cumberland | 56,737 | 58,156 | 60,406 | 62,817 | 65,323 | 67,930 |
| | | \$1,036,133 | \$1,069,703 | \$1,111,096 | \$1,155,431 | \$1,201,534 | \$1,249,479 |
| Maximum Levy: \$.35 per \$1,000 - 100% Assessment | Change from Previous year | | \$33,570 | \$41,393 | \$44,335 | \$46,103 | \$47,945 |
| 2026 Maximum: \$10,011,446 | | | | | | | |
| | Residential Tax Rate Estimate | 0.0327 | 0.0331 | 0.0344 | 0.0358 | 0.0372 | 0.0387 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

275 - 911 Answering Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|---------------|---|
| Revenue | | | | |
| Taxation | 1,036,133 | 1,069,703 | 33,570 | Increase of 3.2% |
| Total Revenue | 1,036,133 | 1,069,703 | 33,570 | |
| Expenses | | | | |
| Support Services | 10,462 | 14,937 | 4,475 | Increased allocation in 2026 |
| Grants to other organizations | 1,022,343 | 1,051,193 | 28,850 | Regular increase to support NI911 Corp |
| Contract and General Services | 368 | 379 | 11 | |
| Transfer to Reserve | 2,960 | 3,194 | 234 | |
| Total Expense | 1,036,133 | 1,069,703 | 33,570 | |

CVRD 5 Year Operating Budget by Service

Functions: 275

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|------------------------------------|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 275 - 911 Answering Service | | | | | | | | |
| Revenues | | | | | | | | |
| 275 - 911 Answering Service | | | | | | | | |
| 01-1-275-005 | Gil Fed Govt | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-275-016 | Grant Prov Govt Conditional | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-275-019 | Reqn Elect/Spec Prov Govt | 413,254 | 413,219 | 428,724 | 445,314 | 463,082 | 481,560 | 500,776 |
| 01-1-275-020 | Reqn Municipal | 622,879 | 622,914 | 640,979 | 665,782 | 692,349 | 719,974 | 748,703 |
| 01-1-275-150 | Surplus Prior Year | 77,724 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 - 911 Answering Service | | 1,113,871 | 1,036,133 | 1,069,703 | 1,111,096 | 1,155,431 | 1,201,534 | 1,249,479 |
| Revenues | | | | | | | | |
| | | 1,113,871 | 1,036,133 | 1,069,703 | 1,111,096 | 1,155,431 | 1,201,534 | 1,249,479 |
| Expenses | | | | | | | | |
| 275 - 911 Answering Service | | | | | | | | |
| 01-2-275-200 | Support Services | 10,462 | 10,462 | 14,937 | 15,505 | 16,094 | 16,706 | 17,341 |
| 01-2-275-210 | Grant Operational | 1,001,862 | 1,022,343 | 1,051,193 | 1,093,241 | 1,136,971 | 1,182,450 | 1,229,748 |
| 01-2-275-369 | Insurance Liability | 430 | 368 | 379 | 390 | 406 | 418 | 430 |
| 01-2-275-489 | Reserve Contr Other | 2,960 | 2,960 | 3,194 | 1,960 | 1,960 | 1,960 | 1,960 |
| 275 - 911 Answering Service | | 1,015,714 | 1,036,133 | 1,069,703 | 1,111,096 | 1,155,431 | 1,201,534 | 1,249,479 |
| Expenses | | | | | | | | |
| | | (1,015,714) | (1,036,133) | (1,069,703) | (1,111,096) | (1,155,431) | (1,201,534) | (1,249,479) |
| 275 - 911 Answering Service | | 98,157 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 98,157 | 0 | 0 | 0 | 0 | 0 | 0 |



Cemetery 400

| Established: | 21-Sep-79 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---------------|---|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Authority: | SLP #53 | Electoral Areas | | | | | | |
| Amendments: | | Area B | 30,861 | 32,807 | 36,419 | 42,974 | 45,295 | 47,379 |
| Purpose: | Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities. | Municipal Members | | | | | | |
| | | Comox | 48,229 | 50,274 | 55,809 | 65,855 | 69,411 | 72,605 |
| | | Courtenay | 102,268 | 107,344 | 119,163 | 140,612 | 148,207 | 155,025 |
| Participants: | Courtenay, Comox, Electoral Area B | | \$181,358 | \$190,425 | \$211,391 | \$249,441 | \$262,913 | \$275,009 |
| Maximum Levy: | \$.031 per \$1,000 - 100% Assessment | Change from Previous year | | \$9,067 | \$20,966 | \$38,050 | \$13,472 | \$12,096 |
| 2026 Maximum: | \$582,130 | Residential Tax Rate Estimate | 0.0087 | 0.0090 | 0.0099 | 0.0117 | 0.0124 | 0.0129 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

400 - Cemetery

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|----------------|----------------|--------------|--|
| Revenue | | | | |
| Taxation | 181,358 | 190,425 | 9,067 | Increase of 5.0% |
| Transfers from Reserve | - | 11,636 | 11,636 | To support capital needs |
| Prior Year Surplus | 18,451 | - | (18,451) | No prior year surplus at proposed budget |
| Total Revenue | <u>199,809</u> | <u>202,061</u> | <u>2,252</u> | |
| Expenses | | | | |
| Support Services | 961 | 1,648 | 687 | Increased allocation in 2026 |
| Grants to other organizations | 180,000 | 200,000 | 20,000 | City of Courtenay Submission [+20.0K] |
| Contract and General Services | 397 | 413 | 16 | |
| Transfer to Reserve | 18,451 | - | (18,451) | Reserve contribution from 2024 surplus |
| Total Expense | <u>199,809</u> | <u>202,061</u> | <u>2,252</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 400

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|--------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 400 - Cemetery | | | | | | | | |
| Revenues | | | | | | | | |
| 400 - Cemetery | | | | | | | | |
| 01-1-400-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-400-019 | Reqn Elect/Spec Prov Govt | 30,871 | 30,876 | 32,807 | 36,419 | 42,974 | 45,295 | 47,379 |
| 01-1-400-020 | Reqn Municipal | 150,487 | 150,482 | 157,618 | 174,972 | 206,467 | 217,618 | 227,630 |
| 01-1-400-145 | Transfer from Reserve | 0 | 0 | 11,636 | 60,750 | 0 | 9,395 | 0 |
| 01-1-400-150 | Surplus Prior Year | 18,451 | 18,451 | 0 | 0 | 0 | 0 | 0 |
| 400 - Cemetery | | 199,810 | 199,809 | 202,061 | 272,141 | 249,441 | 272,308 | 275,009 |
| Revenues | | | | | | | | |
| | | 199,810 | 199,809 | 202,061 | 272,141 | 249,441 | 272,308 | 275,009 |
| Expenses | | | | | | | | |
| 400 - Cemetery | | | | | | | | |
| 01-2-400-200 | Support Services | 961 | 961 | 1,648 | 1,711 | 1,776 | 1,843 | 1,913 |
| 01-2-400-210 | Grant Operational | 0 | 180,000 | 200,000 | 270,000 | 235,000 | 270,000 | 215,000 |
| 01-2-400-369 | Insurance Liability | 317 | 397 | 413 | 430 | 447 | 465 | 483 |
| 01-2-400-485 | Contr To Capital Works Reserve | 18,451 | 18,451 | 0 | 0 | 12,218 | 0 | 57,613 |
| 400 - Cemetery | | 19,729 | 199,809 | 202,061 | 272,141 | 249,441 | 272,308 | 275,009 |
| Expenses | | | | | | | | |
| | | (19,729) | (199,809) | (202,061) | (272,141) | (249,441) | (272,308) | (275,009) |
| 400 - Cemetery | | 180,081 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | | | | | | | |
| | | 180,081 | 0 | 0 | 0 | 0 | 0 | 0 |



Vancouver Island Regional Library 630

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Established: | 17-Jun-95 | | | | | | | |
| Authority: | BL 1705 | | | | | | | |
| Amendments: | BL 2364 | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 2-771-CNR-LSA#43 | 1,937,102 | 2,035,846 | 2,137,419 | 2,244,063 | 2,356,030 | 2,473,587 |
| Purpose: | Participation in the Vancouver Island Regional Library District. | | \$1,937,102 | \$2,035,846 | \$2,137,419 | \$2,244,063 | \$2,356,030 | \$2,473,587 |
| | | Change from Previous year | | \$98,744 | \$101,573 | \$106,644 | \$111,967 | \$117,557 |
| Participants: | Electoral Areas A,B,C | | | | | | | |
| Maximum Levy: | No stated limit. | Residential Tax Rate Estimate | 0.1535 | 0.1573 | 0.1652 | 0.1734 | 0.1821 | 0.1912 |
| 2026 Maximum: | \$0 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

630 - Vancouver Island Regional Library

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|--------------------|--------------------|---------------|---|
| Revenue | | | | |
| Taxation | 1,937,102 | 2,035,846 | 98,744 | Increase of 5.1% |
| Prior Year Surplus | 11,141 | - | (11,141) | No prior year surplus at proposed budget |
| Total Revenue | 1,948,243 | 2,035,846 | 87,603 | |
| Expenses | | | | |
| Support Services | 11,872 | 17,584 | 5,712 | Increased allocation in 2026 |
| Grants to other organizations | 1,935,608 | 2,017,468 | 81,860 | Payment to VIRL [+81.9K] |
| Contract and General Services | 763 | 794 | 31 | |
| Total Expense | 1,948,243 | 2,035,846 | 87,603 | |

CVRD 5 Year Operating Budget by Service

Functions: 630

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|---------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 630 - Vancouver Island Regional Library | | | | | | | | |
| Revenues | | | | | | | | |
| 630 - Vancouver Island Regional Library | | | | | | | | |
| 01-1-630-005 | Gil Fed Govt | 64 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-630-019 | Reqn Elect/Spec Prov Govt | 1,937,102 | 1,937,102 | 2,035,846 | 2,137,419 | 2,244,063 | 2,356,030 | 2,473,587 |
| 01-1-630-150 | Surplus Prior Year | 11,141 | 11,141 | 0 | 0 | 0 | 0 | 0 |
| 630 - Vancouver Island Regional Library | | 1,948,307 | 1,948,243 | 2,035,846 | 2,137,419 | 2,244,063 | 2,356,030 | 2,473,587 |
| Revenues | | | | | | | | |
| | | 1,948,307 | 1,948,243 | 2,035,846 | 2,137,419 | 2,244,063 | 2,356,030 | 2,473,587 |
| Expenses | | | | | | | | |
| 630 - Vancouver Island Regional Library | | | | | | | | |
| 01-2-630-200 | Support Services | 11,872 | 11,872 | 17,584 | 18,252 | 18,946 | 19,666 | 20,413 |
| 01-2-630-210 | Grant Operational | 1,935,608 | 1,935,608 | 2,017,468 | 2,118,341 | 2,224,258 | 2,335,471 | 2,452,245 |
| 01-2-630-369 | Insurance Liability | 802 | 763 | 794 | 826 | 859 | 893 | 929 |
| 630 - Vancouver Island Regional Library | | 1,948,282 | 1,948,243 | 2,035,846 | 2,137,419 | 2,244,063 | 2,356,030 | 2,473,587 |
| Expenses | | | | | | | | |
| | | (1,948,282) | (1,948,243) | (2,035,846) | (2,137,419) | (2,244,063) | (2,356,030) | (2,473,587) |
| 630 - Vancouver Island Regional Library | | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 25 | 0 | 0 | 0 | 0 | 0 | 0 |

2026-2030
Financial Planning
Core Services
Recreation





Recreation Grant 600

| Established: | 09-Jul-68 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---------------|---|--------------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|
| Authority: | SLP #8 (Div XII) | Electoral Areas | | | | | | |
| Amendments: | BL 2386 (Conversion), BL 2741, BL 3009 | Area A | 113,484 | 87,763 | 87,763 | 87,763 | 87,763 | 87,763 |
| Purpose: | To provide contributions to the cost of recreation programs provided by public authorities and non-profit organizations and to provide a contribution towards the Courtenay outdoor pool. | Area B | 85,890 | 66,988 | 66,988 | 66,988 | 66,988 | 66,988 |
| | | Area C | 106,351 | 82,029 | 82,029 | 82,029 | 82,029 | 82,029 |
| | | Municipal Members | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B, C | Comox | 134,229 | 102,655 | 102,655 | 102,655 | 102,655 | 102,655 |
| | | Courtenay | 284,629 | 219,187 | 219,187 | 219,187 | 219,187 | 219,187 |
| | | Cumberland | 41,973 | 32,114 | 32,114 | 32,114 | 32,114 | 32,114 |
| Maximum Levy: | \$.05 per \$1,000 - 100% Assessment | | \$766,556 | \$590,737 | \$590,737 | \$590,737 | \$590,737 | \$590,737 |
| 2026 Maximum: | \$1,430,295 | | | | | | | |
| | | Change from Previous year | | (\$175,819) | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0242 | 0.0183 | 0.0183 | 0.0183 | 0.0183 | 0.0183 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

600 - Recreation Grant

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|----------------|----------------|------------------|--|
| Revenue | | | | |
| Grants in lieu | 5,200 | 5,200 | - | |
| Taxation | 766,556 | 590,737 | (175,819) | Decrease of 22.9% |
| Government Grants | 16,159 | - | (16,159) | Grant funded condition assessments in 2025 |
| Prior Year Surplus | 181,040 | - | (181,040) | No prior year surplus at proposed budget |
| Total Revenue | 968,955 | 595,937 | (373,018) | |
| Expenses | | | | |
| Support Services | 12,074 | 14,896 | 2,822 | Support services increased |
| Personnel Costs | 4,783 | 4,936 | 153 | Regular wage increases |
| Grants to other organizations | 920,601 | 556,400 | (364,201) | Capital contribution to outdoor pool [-350.0K] |
| Contract and General Services | 17,964 | 1,857 | (16,107) | Condition assessments [-16.1K] |
| Transfer to Reserve | 13,533 | 17,848 | 4,315 | |
| Total Expense | 968,955 | 595,937 | (373,018) | |

CVRD 5 Year Operating Budget by Service

Functions: 600

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |
| Revenues | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |
| 01-1-600-005 | Gil Fed Govt | 10 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-1-600-009 | Gil Local Govt | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-600-016 | Grant Prov Govt Conditional | 5,894 | 16,159 | 0 | 0 | 0 | 0 | 0 |
| 01-1-600-019 | Reqn Elect/Spec Prov Govt | 305,760 | 305,735 | 236,781 | 236,781 | 236,781 | 236,781 | 236,781 |
| 01-1-600-020 | Reqn Municipal | 460,796 | 460,821 | 353,956 | 353,956 | 353,956 | 353,956 | 353,956 |
| 01-1-600-150 | Surplus Prior Year | 181,040 | 181,040 | 0 | 0 | 0 | 0 | 0 |
| 600 - Recreation Grant | | 953,499 | 968,955 | 595,937 | 595,937 | 595,937 | 595,937 | 595,937 |
| Revenues | | 953,499 | 968,955 | 595,937 | 595,937 | 595,937 | 595,937 | 595,937 |
| Expenses | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |
| 01-2-600-200 | Support Services | 12,074 | 12,074 | 14,896 | 15,462 | 16,050 | 16,660 | 17,293 |
| 01-2-600-212 | Grants Uncond Local Govt | 0 | 0 | 90,600 | 90,600 | 90,600 | 90,600 | 90,600 |
| 01-2-600-214 | Grants Cond Local Agencies | 403,706 | 920,601 | 465,800 | 422,400 | 437,300 | 451,500 | 462,600 |
| 01-2-600-220 | Salaries & Wages | 3,444 | 3,538 | 3,644 | 3,753 | 3,865 | 3,981 | 4,100 |
| 01-2-600-225 | Benefits | 655 | 1,061 | 1,093 | 1,126 | 1,160 | 1,194 | 1,230 |
| 01-2-600-237 | Employer Health Tax | 68 | 88 | 91 | 94 | 97 | 100 | 102 |
| 01-2-600-238 | WCB | 66 | 96 | 108 | 111 | 115 | 118 | 122 |
| 01-2-600-369 | Insurance Liability | 1,443 | 1,305 | 1,357 | 1,411 | 1,467 | 1,500 | 639 |
| 01-2-600-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-600-387 | Other Prof Fees | 11,479 | 16,159 | 0 | 0 | 0 | 0 | 0 |
| 01-2-600-489 | Reserve Contr Other | 13,533 | 13,533 | 17,848 | 60,480 | 44,783 | 29,784 | 18,751 |
| 600 - Recreation Grant | | 446,468 | 968,955 | 595,937 | 595,937 | 595,937 | 595,937 | 595,937 |
| Expenses | | (446,468) | (968,955) | (595,937) | (595,937) | (595,937) | (595,937) | (595,937) |
| 600 - Recreation Grant | | 507,031 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 507,031 | 0 | 0 | 0 | 0 | 0 | 0 |



Comox Valley Track and Fields Service 601

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| Established: | 30-May-80 | | | | | | | |
| Authority: | SLP 56 | | | | | | | |
| Amendments: | BL 2353 (Conversion & Amendment), BL 2740 BL 2740 (Amendment - adds apportionment of costs) | | | | | | | |
| Purpose: | To provide funding for the maintenance and capital costs of the all-weather sports track and sports playing fields in the City of Courtenay, the Town of Comox and Electoral Areas A, B and C. | | | | | | | |
| Participants: | Comox, Courtenay, Defined Area A Baynes Sound, Electoral Areas B and C | | | | | | | |
| Maximum Levy: | \$.04 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$1,010,146 | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Baynes Sound | 99,263 | 73,397 | 73,397 | 73,397 | 73,397 | 73,397 |
| | | Electoral Areas | | | | | | |
| | | Area B | 124,631 | 93,414 | 93,414 | 93,414 | 93,414 | 93,414 |
| | | Area C | 154,321 | 114,388 | 114,388 | 114,388 | 114,388 | 114,388 |
| | | Municipal Members | | | | | | |
| | | Comox | 194,774 | 143,149 | 143,149 | 143,149 | 143,149 | 143,149 |
| | | Courtenay | 413,012 | 305,652 | 305,652 | 305,652 | 305,652 | 305,652 |
| | | | \$986,000 | \$730,000 | \$730,000 | \$730,000 | \$730,000 | \$730,000 |
| | | Change from Previous year | | (\$256,000) | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0351 | 0.0255 | 0.0255 | 0.0255 | 0.0255 | 0.0255 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

601 - Comox Valley Track and Fields Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|----------------|------------------|--|
| Revenue | | | | |
| Grants in lieu | 5,345 | 5,345 | - | |
| Taxation | 986,000 | 730,000 | (256,000) | Decrease of 26.0% |
| Other Revenue | 4,500 | 4,500 | - | |
| Transfers from Reserve | - | 15,000 | 15,000 | To cover one-time grand opening event |
| Prior Year Surplus | 152,820 | - | (152,820) | No prior year surplus at proposed budget |
| Total Revenue | 1,148,665 | 754,845 | (393,820) | |
| Expenses | | | | |
| Support Services | 14,426 | 4,561 | (9,865) | Support services decreased |
| Personnel Costs | 4,783 | 4,936 | 153 | Regular wage increases |
| Grants to other organizations | 35,781 | 40,953 | 5,172 | SD71 field maintenance [+5.0K] |
| Materials, Supplies and Utilities | 45,556 | 52,713 | 7,157 | Hydro [+7.0K] |
| Contract and General Services | 56,767 | 26,706 | (30,061) | Turf field design [-52.0K], Grand opening event [+15.0K] |
| Transfer to Reserve | 991,352 | 504,976 | (486,376) | |
| Debt Charges | - | 120,000 | 120,000 | Debt interest [+120.0K] |
| Total Expense | 1,148,665 | 754,845 | (393,820) | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|------------------|------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 601 - Comox Valley Track & Fields | | | | | | | | |
| Revenues | | | | | | | | |
| 601 - Comox Valley Track and Fields Service | | | | | | | | |
| 01-1-601-005 | Gil Fed Govt | 13 | 345 | 345 | 345 | 345 | 345 | 345 |
| 01-1-601-009 | Gil Local Govt | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-601-019 | Reqn Elect/Spec Prov Govt | 378,303 | 378,229 | 281,199 | 281,199 | 281,199 | 281,199 | 281,199 |
| 01-1-601-020 | Reqn Municipal | 607,697 | 607,771 | 448,801 | 448,801 | 448,801 | 448,801 | 448,801 |
| 01-1-601-128 | Other Revenue | 0 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-1-601-145 | Transfer from Reserve | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 |
| 01-1-601-150 | Surplus Prior Year | 152,820 | 152,820 | 0 | 0 | 0 | 0 | 0 |
| 601 - Comox Valley Track and Fields Service | | 1,138,833 | 1,148,665 | 754,845 | 739,845 | 739,845 | 739,845 | 739,845 |
| Revenues | | | | | | | | |
| | | 1,138,833 | 1,148,665 | 754,845 | 739,845 | 739,845 | 739,845 | 739,845 |
| Expenses | | | | | | | | |
| 601 - Comox Valley Track and Fields Service | | | | | | | | |
| 01-2-601-335 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-601-387 | Other Prof Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 601 - Comox Valley Track and Fields Service | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 602 - Sports Track | | | | | | | | |
| 01-2-602-200 | Support Services | 331 | 331 | 486 | 513 | 511 | 526 | 542 |
| 01-2-602-266 | Deliveries/Transportation | 27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-602-369 | Insurance Liability | 42 | 49 | 51 | 53 | 55 | 58 | 60 |
| 01-2-602-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-602-485 | Contr To Capital Works Reserve | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 602 - Sports Track | | 25,400 | 25,880 | 26,037 | 26,066 | 26,066 | 26,084 | 26,102 |
| 603 - Playing Fields | | | | | | | | |
| 01-2-603-200 | Support Services | 14,095 | 14,095 | 4,075 | 4,325 | 4,225 | 4,341 | 4,451 |
| 01-2-603-214 | Grants Cond Local Agencies | 10,886 | 35,781 | 40,953 | 41,259 | 41,259 | 42,740 | 42,925 |
| 01-2-603-220 | Salaries & Wages | 3,298 | 3,538 | 3,644 | 3,753 | 3,865 | 3,981 | 4,100 |
| 01-2-603-225 | Benefits | 655 | 1,061 | 1,093 | 1,126 | 1,160 | 1,194 | 1,230 |
| 01-2-603-237 | Employer Health Tax | 68 | 88 | 91 | 94 | 97 | 100 | 102 |
| 01-2-603-238 | WCB | 66 | 96 | 108 | 111 | 115 | 118 | 122 |
| 01-2-603-284 | Meeting Expense | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-603-335 | Advertising | 552 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-603-353 | Public Relations | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|------------------|--------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-603-369 | Insurance Liability | 1,698 | 700 | 1,155 | 1,155 | 1,155 | 1,155 | 1,155 |
| 01-2-603-387 | Other Prof Fees | 51,619 | 52,018 | 0 | 0 | 0 | 0 | 0 |
| 01-2-603-403 | Buildings Repairs & Mtce | 10,073 | 3,500 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-603-409 | Hydro | 1,894 | 12,228 | 19,052 | 19,528 | 20,210 | 20,918 | 21,336 |
| 01-2-603-430 | Water | 16,101 | 32,328 | 32,661 | 33,000 | 33,719 | 34,076 | 34,640 |
| 01-2-603-480 | Transfer to Capital | 0 | 790,896 | 0 | 0 | 0 | 0 | 0 |
| 01-2-603-485 | Contr To Capital Works Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-603-489 | Reserve Contr Other | 175,456 | 175,456 | 479,976 | 478,428 | 476,974 | 474,138 | 472,682 |
| 01-2-603-505 | Debt Charges-Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-603-506 | Debt Charges-Interest | 0 | 0 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 |
| 603 - Playing Fields | | 286,462 | 1,122,785 | 728,808 | 713,779 | 713,779 | 713,761 | 713,743 |
| Expenses | | (311,861) | (1,148,665) | (754,845) | (739,845) | (739,845) | (739,845) | (739,845) |
| 601 - Comox Valley Track & Fields | | 826,972 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 826,972 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 601 - Comox Valley Track & Fields
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|------|------|------|------------------|------|------------------|------|------|------|------|
| Funding Source | | | | | | | | | | | |
| 090R - Other Revenue/Recoveries | | - | - | - | 625,000 | - | - | - | - | - | - |
| 120R - Long term debt proceeds | | - | - | - | - | - | 3,000,000 | - | - | - | - |
| 130R - Transfer from reserve | | - | - | - | 625,000 | - | - | - | - | - | - |
| Total Funding Source | | - | - | - | 1,250,000 | - | 3,000,000 | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 601 - Comox Valley Track & Fields
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|------|------|------|------------------|------|------------------|------|------|------|------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | - | - | - | 1,250,000 | - | - | - | - | - | - |
| 090 - Debt charges | | - | - | - | - | - | 3,000,000 | - | - | - | - |
| Total Expenditure | | - | - | - | 1,250,000 | - | 3,000,000 | - | - | - | - |



Denman Island Recreation 605

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2624 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 5-771-CNR-SRVA#46 | 18,032 | 23,033 | 24,034 | 25,035 | 26,036 | 27,037 |
| Purpose: | To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs. | | \$18,032 | \$23,033 | \$24,034 | \$25,035 | \$26,036 | \$27,037 |
| | | Change from Previous year | | \$5,001 | \$1,001 | \$1,001 | \$1,001 | \$1,001 |
| | | Residential Tax Rate Estimate | 0.0219 | 0.0280 | 0.0292 | 0.0304 | 0.0316 | 0.0328 |
| Participants: | Defined portion of Electoral Area A (Denman Island) | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Maximum Levy: \$.05 per \$1,000 - 100% Assessment

2026 Maximum: \$40,402

Year over Year Change

Revenue and Expenses by Category

605 - Denman Island Recreation

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|--------------|--|
| Revenue | | | | |
| Taxation | 18,032 | 23,033 | 5,001 | Increase of 27.7% |
| Prior Year Surplus | 109 | - | (109) | No prior year surplus at proposed budget |
| Total Revenue | <u>18,141</u> | <u>23,033</u> | <u>4,892</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | - | |
| Grants to other organizations | 17,809 | 22,700 | 4,891 | Contribution to DIRA [+4.9K] |
| Contract and General Services | 32 | 33 | 1 | |
| Total Expense | <u>18,141</u> | <u>23,033</u> | <u>4,892</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 605

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---------------------------------------|----------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| Revenues | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| 01-1-605-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-605-019 | Reqn Elect/Spec Prov Govt | 18,032 | 18,032 | 23,033 | 24,034 | 25,035 | 26,036 | 27,037 |
| 01-1-605-150 | Surplus Prior Year | 109 | 109 | 0 | 0 | 0 | 0 | 0 |
| 605 - Denman Island Recreation | | 18,142 | 18,141 | 23,033 | 24,034 | 25,035 | 26,036 | 27,037 |
| Revenues | | 18,142 | 18,141 | 23,033 | 24,034 | 25,035 | 26,036 | 27,037 |
| Expenses | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| 01-2-605-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-605-214 | Grants Cond Local Agencies | 17,700 | 17,809 | 22,700 | 23,700 | 24,700 | 25,700 | 26,700 |
| 01-2-605-369 | Insurance Liability | 14 | 32 | 33 | 34 | 35 | 36 | 37 |
| 605 - Denman Island Recreation | | 18,014 | 18,141 | 23,033 | 24,034 | 25,035 | 26,036 | 27,037 |
| Expenses | | (18,014) | (18,141) | (23,033) | (24,034) | (25,035) | (26,036) | (27,037) |
| 605 - Denman Island Recreation | | 128 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 128 | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby Island Recreation 606

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2625 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 6-771-CNR-SRVA#47 | 39,500 | 40,500 | 41,500 | 42,500 | 43,500 | 44,500 |
| Purpose: | To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs. | | \$39,500 | \$40,500 | \$41,500 | \$42,500 | \$43,500 | \$44,500 |
| | | Change from Previous year | | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| | | Residential Tax Rate Estimate | 0.0380 | 0.0370 | 0.0379 | 0.0388 | 0.0397 | 0.0406 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Maximum Levy: \$.05 per \$1,000 - 100% Assessment

2026 Maximum: \$51,218

Year over Year Change

Revenue and Expenses by Category

606 - Hornby Island Recreation

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|------------|--|
| Revenue | | | | |
| Taxation | 39,500 | 40,500 | 1,000 | Increase of 3.0% |
| Prior Year Surplus | 103 | - | (103) | No prior year surplus at proposed budget |
| Total Revenue | <u>39,603</u> | <u>40,500</u> | <u>897</u> | |
| Expenses | | | | |
| Support Services | 300 | 358 | 58 | Support services increased |
| Grants to other organizations | 38,254 | 38,600 | 346 | Contribution to HIRRA [+346] |
| Contract and General Services | 70 | 73 | 3 | |
| Transfer to Reserve | 979 | 1,469 | 490 | |
| Total Expense | <u>39,603</u> | <u>40,500</u> | <u>897</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 606

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---------------------------------------|----------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| Revenues | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| 01-1-606-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-606-019 | Reqn Elect/Spec Prov Govt | 39,500 | 39,500 | 40,500 | 41,500 | 42,500 | 43,500 | 44,500 |
| 01-1-606-150 | Surplus Prior Year | 103 | 103 | 0 | 0 | 0 | 0 | 0 |
| 606 - Hornby Island Recreation | | 39,604 | 39,603 | 40,500 | 41,500 | 42,500 | 43,500 | 44,500 |
| Revenues | | 39,604 | 39,603 | 40,500 | 41,500 | 42,500 | 43,500 | 44,500 |
| Expenses | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| 01-2-606-200 | Support Services | 300 | 300 | 358 | 372 | 386 | 401 | 416 |
| 01-2-606-214 | Grants Cond Local Agencies | 38,254 | 38,254 | 38,600 | 39,747 | 40,928 | 42,144 | 43,396 |
| 01-2-606-369 | Insurance Liability | 24 | 70 | 73 | 74 | 75 | 77 | 79 |
| 01-2-606-489 | Reserve Contr Other | 979 | 979 | 1,469 | 1,307 | 1,111 | 878 | 609 |
| 606 - Hornby Island Recreation | | 39,557 | 39,603 | 40,500 | 41,500 | 42,500 | 43,500 | 44,500 |
| Expenses | | (39,557) | (39,603) | (40,500) | (41,500) | (42,500) | (43,500) | (44,500) |
| 606 - Hornby Island Recreation | | 47 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 47 | 0 | 0 | 0 | 0 | 0 | 0 |



Hornby-Denman Rec Complexes Contribution Service 607

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2623 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Denman/Hornby | 33,231 | 33,646 | 33,670 | 33,695 | 33,721 | 33,747 |
| Purpose: | To provide a contribution to the cost of the Comox Valley Recreation Complexes service. | | \$33,231 | \$33,646 | \$33,670 | \$33,695 | \$33,721 | \$33,747 |
| | | Change from Previous year | | \$415 | \$24 | \$25 | \$26 | \$26 |
| Participants: | Defined Area A Denman/Hornby | | | | | | | |
| Maximum Levy: | Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0179 | 0.0175 | 0.0175 | 0.0176 | 0.0176 | 0.0176 |
| 2026 Maximum: | \$183,299 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

607 - Part Area A Hornby/Denman Recreation Complexes Contribution

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|------------|---|
| Revenue | | | | |
| Taxation | 33,231 | 33,646 | 415 | Increase of 1.2% |
| Prior Year Surplus | 115 | - | (115) | No prior year surplus at proposed budget |
| Total Revenue | <u>33,346</u> | <u>33,646</u> | <u>300</u> | |
| Expenses | | | | |
| Support Services | 427 | 599 | 172 | Support services increased |
| Contract and General Services | 32 | 33 | 1 | |
| Transfer to Other Services | 32,887 | 33,014 | 127 | Contribution to Recreation Facilities service |
| Total Expense | <u>33,346</u> | <u>33,646</u> | <u>300</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 607

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | | | | | | | |
| Revenues | | | | | | | | |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | | | | | | | |
| 01-1-607-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-607-019 | Reqn Elect/Spec Prov Govt | 33,231 | 33,231 | 33,646 | 33,670 | 33,695 | 33,721 | 33,747 |
| 01-1-607-150 | Surplus Prior Year | 115 | 115 | 0 | 0 | 0 | 0 | 0 |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | 33,347 | 33,346 | 33,646 | 33,670 | 33,695 | 33,721 | 33,747 |
| Revenues | | 33,347 | 33,346 | 33,646 | 33,670 | 33,695 | 33,721 | 33,747 |
| Expenses | | | | | | | | |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | | | | | | | |
| 01-2-607-200 | Support Services | 427 | 427 | 599 | 622 | 646 | 671 | 696 |
| 01-2-607-369 | Insurance Liability | 54 | 32 | 33 | 34 | 35 | 36 | 37 |
| 01-2-607-495 | Transfer To Other Functions | 32,887 | 32,887 | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | 33,368 | 33,346 | 33,646 | 33,670 | 33,695 | 33,721 | 33,747 |
| Expenses | | (33,368) | (33,346) | (33,646) | (33,670) | (33,695) | (33,721) | (33,747) |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | (21) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (21) | 0 | 0 | 0 | 0 | 0 | 0 |



Comox Valley Recreation Complexes 645

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|---|--------------------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| Established: 29-Apr-02 | | | | | | | |
| Authority: BL 2410 | | | | | | | |
| Amendments: BL 2622, 2823 | | | | | | | |
| Purpose: The purpose of constructing, equipping, enlarging, operating and maintaining ice arena-swimming pool complexes and to contribute towards the costs of existing community use facilities structures in the service area. | | | | | | | |
| Participants: Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C | | | | | | | |
| Maximum Levy: \$1.05 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$28,145,358 | | | | | | | |
| | Defined Area | | | | | | |
| | Part Area A Baynes Sound | 703,583 | 785,200 | 877,461 | 980,562 | 1,095,778 | 1,224,532 |
| | Electoral Areas | | | | | | |
| | Area B | 883,390 | 999,332 | 1,116,754 | 1,247,972 | 1,394,609 | 1,558,475 |
| | Area C | 1,093,833 | 1,223,714 | 1,367,500 | 1,528,181 | 1,707,743 | 1,908,403 |
| | Municipal Members | | | | | | |
| | Comox | 1,390,202 | 1,542,728 | 1,723,999 | 1,926,568 | 2,152,940 | 2,405,911 |
| | Courtenay | 2,944,185 | 3,291,678 | 3,678,450 | 4,110,668 | 4,593,671 | 5,133,428 |
| | Cumberland | 434,807 | 482,724 | 539,444 | 602,828 | 673,661 | 752,816 |
| | | \$7,450,000 | \$8,325,375 | \$9,303,607 | \$10,396,780 | \$11,618,402 | \$12,983,565 |
| | Change from Previous year | | \$875,375 | \$978,232 | \$1,093,173 | \$1,221,622 | \$1,365,163 |
| | Residential Tax Rate Estimate | 0.2491 | 0.2729 | 0.3050 | 0.3408 | 0.3809 | 0.4256 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

645 - Comox Valley Recreation Complexes

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|-------------------|-------------------|------------------|--|
| Revenue | | | | |
| Grants in lieu | 138,500 | 138,500 | - | |
| Taxation | 7,450,000 | 8,325,375 | 875,375 | Increase of 11.8% |
| Sale of Services | 2,442,000 | 2,551,635 | 109,635 | Increase of 4.5% |
| Other Revenue | 22,000 | 14,000 | (8,000) | |
| Transfers from Reserve | - | 533,233 | 533,233 | Transfers from reserves to cover one-time and every 5 year costs [+533K] |
| Recoveries from Other Functions | 38,014 | 38,014 | - | |
| Total Revenue | 10,090,514 | 11,600,757 | 1,510,243 | |
| Expenses | | | | |
| Support Services | 630,214 | 850,468 | 220,254 | Support services increased |
| Personnel Costs | 5,730,998 | 6,262,795 | 531,797 | Increase of 0.78 FTE, regular wage increases |
| Materials, Supplies and Utilities | 1,431,308 | 1,581,157 | 149,849 | Heating & hydro [+130K] |
| Contract and General Services | 969,231 | 1,102,309 | 133,078 | One-time referendum [+70K], insurance [16.2K], other studies and assessments [+30K], contract equipment & machinery [+10K] |
| Transfer to Other Services | 116,742 | 114,670 | (2,072) | |
| Transfer to Reserve | 1,016,844 | 1,432,816 | 415,972 | |
| Debt Charges | 141,177 | 198,542 | 57,365 | Interim debt expense for asset life cycling costs [+57K] |
| Minor Capital | 54,000 | 58,000 | 4,000 | |
| Total Expense | 10,090,514 | 11,600,757 | 1,510,243 | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| Revenues | | | | | | | | |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| 01-1-645-005 | Gil Fed Govt | 87 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 01-1-645-009 | Gil Local Govt | 0 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| 01-1-645-019 | Reqn Elect/Spec Prov Govt | 2,681,010 | 2,680,915 | 3,008,245 | 3,361,714 | 3,756,716 | 4,198,130 | 4,691,410 |
| 01-1-645-020 | Reqn Municipal | 4,768,990 | 4,769,085 | 5,317,130 | 5,941,893 | 6,640,064 | 7,420,272 | 8,292,155 |
| 01-1-645-030 | Public Skating | 68,568 | 74,000 | 63,835 | 65,452 | 68,070 | 70,793 | 73,625 |
| 01-1-645-033 | Public Swimming | 446,354 | 430,000 | 395,233 | 431,548 | 448,810 | 466,762 | 485,432 |
| 01-1-645-041 | Instructional Programs | 52,989 | 66,000 | 67,938 | 69,659 | 72,445 | 75,343 | 78,357 |
| 01-1-645-042 | Arena & Wellness Programs | 71,885 | 40,000 | 67,756 | 74,733 | 77,722 | 80,831 | 84,064 |
| 01-1-645-043 | Ice Programs Over 14 | 168,840 | 140,000 | 188,005 | 192,769 | 200,480 | 208,499 | 216,839 |
| 01-1-645-044 | Ice Programs 14 & Under | 111,574 | 65,000 | 100,236 | 102,776 | 106,887 | 111,162 | 115,608 |
| 01-1-645-046 | Swim Lessons Over 14 | 70,298 | 50,000 | 60,516 | 62,049 | 64,531 | 67,112 | 69,796 |
| 01-1-645-049 | Swim Lessons 14 & Under | 391,562 | 410,000 | 356,884 | 402,748 | 418,858 | 435,612 | 453,036 |
| 01-1-645-054 | Memberships | 502,037 | 475,000 | 469,715 | 497,398 | 517,294 | 537,986 | 559,505 |
| 01-1-645-055 | Arena Rental | 539,352 | 400,000 | 447,391 | 458,729 | 477,078 | 496,161 | 516,007 |
| 01-1-645-056 | Dry Floor Arena Rental | 18,727 | 18,000 | 19,214 | 19,701 | 20,489 | 21,309 | 22,161 |
| 01-1-645-057 | Rental/Lease Buildings | 54,935 | 41,000 | 48,145 | 50,417 | 52,434 | 54,531 | 56,712 |
| 01-1-645-058 | Lockers | 45,944 | 40,000 | 39,409 | 41,460 | 43,118 | 44,843 | 46,637 |
| 01-1-645-061 | Rental Pool | 153,146 | 140,000 | 153,866 | 159,616 | 165,601 | 171,825 | 178,298 |
| 01-1-645-064 | Rental Skates | 28,668 | 21,000 | 21,173 | 21,709 | 22,577 | 23,480 | 24,419 |
| 01-1-645-073 | Vending | 16,497 | 16,000 | 16,122 | 16,530 | 17,191 | 17,879 | 18,594 |
| 01-1-645-075 | Advertising | 37,162 | 15,000 | 35,154 | 36,045 | 37,487 | 38,986 | 40,545 |
| 01-1-645-080 | Retail Sales | 1,111 | 1,000 | 1,043 | 1,070 | 1,113 | 1,158 | 1,204 |
| 01-1-645-125 | Donations | 4,400 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 40,000 |
| 01-1-645-128 | Other Revenue | 5,423 | 18,000 | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| 01-1-645-133 | Recoveries - Other | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-645-135 | Recoveries-Other Functions | 32,887 | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 |
| 01-1-645-145 | Transfer from Reserve | 0 | 0 | 533,233 | 5,000 | 0 | 20,000 | 0 |
| 01-1-645-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 645 - Comox Valley Recreation Complexes | | 10,274,944 | 10,090,514 | 11,600,757 | 12,203,730 | 13,399,883 | 14,753,800 | 16,251,742 |
| Revenues | | 10,274,944 | 10,090,514 | 11,600,757 | 12,203,730 | 13,399,883 | 14,753,800 | 16,251,742 |
| Expenses | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| 01-2-645-200 | Support Services | 630,214 | 630,214 | 850,468 | 888,733 | 905,903 | 937,493 | 969,669 |
| 01-2-645-202 | Referendum/Election | 0 | 0 | 70,000 | 0 | 0 | 0 | 0 |
| 01-2-645-220 | Salaries & Wages | 993,343 | 1,012,191 | 1,101,140 | 1,199,810 | 1,263,358 | 1,311,288 | 1,351,140 |
| 01-2-645-221 | Directors Remuneration | 14,520 | 15,452 | 15,452 | 15,452 | 15,452 | 15,452 | 15,452 |
| 01-2-645-225 | Benefits | 216,686 | 303,664 | 330,345 | 359,940 | 379,005 | 393,391 | 405,339 |
| 01-2-645-237 | Employer Health Tax | 19,913 | 25,312 | 27,524 | 29,994 | 31,579 | 32,772 | 33,780 |
| 01-2-645-238 | WCB | 25,392 | 27,432 | 32,710 | 35,639 | 37,520 | 38,951 | 40,124 |
| 01-2-645-251 | Cash Overage/Shortage | (265) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-254 | Chemicals | 6,918 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-257 | Clothing/Laundrying | 13,276 | 25,000 | 18,000 | 25,000 | 28,000 | 25,000 | 25,000 |
| 01-2-645-266 | Deliveries/Transportation | 5,766 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 |
| 01-2-645-272 | Instructional Programs | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-275 | Permits/Licences | 13,616 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-2-645-276 | Software Licence/Mtce | 47,283 | 140,756 | 99,150 | 55,900 | 55,900 | 55,900 | 55,900 |
| 01-2-645-281 | Materials & Supplies | 3,574 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-284 | Meeting Expense | 2,885 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-645-293 | Office Expenses | 6,381 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-305 | Safety Equipment | 630 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-311 | Signs | 522 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-645-314 | Telephone & Alarm Lines | 25,032 | 29,131 | 56,092 | 56,569 | 57,111 | 57,681 | 57,276 |
| 01-2-645-319 | Training/Development & Conferences | 40,841 | 40,000 | 42,500 | 42,500 | 42,500 | 42,500 | 42,500 |
| 01-2-645-320 | Travel | 9,761 | 9,000 | 12,100 | 12,100 | 12,100 | 12,100 | 12,100 |
| 01-2-645-335 | Advertising | 36,411 | 26,350 | 37,850 | 37,850 | 30,350 | 30,350 | 37,850 |
| 01-2-645-340 | Dues And Memberships | 11,613 | 4,000 | 5,100 | 5,100 | 5,100 | 5,100 | 5,100 |
| 01-2-645-353 | Public Relations | 1,718 | 22,000 | 25,000 | 10,000 | 5,000 | 5,000 | 5,000 |
| 01-2-645-369 | Insurance Liability | 15,637 | 29,175 | 36,000 | 37,440 | 38,938 | 40,496 | 42,116 |
| 01-2-645-372 | Insurance Property | 71,529 | 63,654 | 73,000 | 75,920 | 78,957 | 82,115 | 85,400 |
| 01-2-645-381 | Legal Fees | 11,405 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-645-387 | Other Prof Fees | 234,229 | 457,939 | 484,547 | 17,000 | 17,000 | 37,000 | 17,000 |
| 01-2-645-400 | Contracted Svcs Buildings/Land Mtce | 5,295 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-2-645-403 | Buildings Repairs & Mtce | 88 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-412 | Janitorial/Cleaning Supplies | 107 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-425 | Property/Parcel Taxes | 731 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-438 | Contract Svcs Equip/Mach | 17,907 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-645-444 | Rental/Leases - Mach/Equip | 4,646 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-645-461 | Insurance/Licence Vehicle | 4,307 | 3,667 | 3,814 | 3,967 | 4,125 | 4,290 | 4,461 |
| 01-2-645-468 | Minor Capital | 14,428 | 14,000 | 32,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-2-645-485 | Contr To Capital Works Reserve | 965,302 | 965,302 | 1,342,816 | 1,539,478 | 1,155,266 | 1,191,334 | 1,394,211 |
| 01-2-645-489 | Reserve Contr Other | 51,542 | 51,542 | 90,000 | 191,800 | 193,636 | 195,509 | 197,419 |
| 01-2-645-495 | Transfer To Other Functions | 111,047 | 111,047 | 114,096 | 190,052 | 198,756 | 139,373 | 88,820 |
| 01-2-645-505 | Debt Charges-Principal | 91,902 | 91,902 | 81,731 | 264,141 | 765,719 | 1,064,083 | 1,369,619 |
| 01-2-645-506 | Debt Charges-Interest | 25,258 | 49,275 | 116,811 | 362,895 | 1,164,590 | 1,906,910 | 2,667,074 |
| 645 - Comox Valley Recreation Complexes | | 3,751,388 | 4,197,205 | 5,147,946 | 5,520,980 | 6,549,565 | 7,687,788 | 8,986,050 |
| 646 - CVRC Administration | | | | | | | | |
| 01-2-646-220 | Salaries & Wages | 538,421 | 541,444 | 576,398 | 632,934 | 682,690 | 708,298 | 734,940 |
| 01-2-646-225 | Benefits | 125,643 | 130,533 | 137,647 | 153,203 | 166,751 | 173,269 | 180,045 |
| 01-2-646-237 | Employer Health Tax | 10,955 | 13,200 | 14,038 | 15,438 | 16,672 | 17,301 | 17,955 |
| 01-2-646-238 | WCB | 15,099 | 14,308 | 16,673 | 18,342 | 19,807 | 20,552 | 21,331 |
| 01-2-646-245 | Uncollectible Accounts | 7,329 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-646-246 | Bank Charges | 62,396 | 48,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 01-2-646-251 | Cash Overage/Shortage | (386) | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-646-281 | Materials & Supplies | 36 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-646-284 | Meeting Expense | 130 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-646-293 | Office Expenses | 15,028 | 17,900 | 19,900 | 19,900 | 19,900 | 19,900 | 19,900 |
| 01-2-646-296 | Postage | 21 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-646-330 | Merchandise For Resale | 369 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-646-369 | Insurance Liability | 2,373 | 0 | 0 | 0 | 0 | 0 | 0 |
| 646 - CVRC Administration | | 777,414 | 766,935 | 826,206 | 901,367 | 967,370 | 1,000,870 | 1,035,721 |
| 647 - CVRC Aquatics | | | | | | | | |
| 01-2-647-220 | Salaries & Wages | 1,664,060 | 1,468,385 | 1,602,439 | 1,659,881 | 1,719,618 | 1,781,755 | 1,846,374 |
| 01-2-647-225 | Benefits | 269,609 | 332,450 | 355,946 | 369,458 | 383,520 | 398,138 | 413,343 |
| 01-2-647-230 | Allowances | 251 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-237 | Employer Health Tax | 33,618 | 35,523 | 38,682 | 40,075 | 41,529 | 43,042 | 44,612 |
| 01-2-647-238 | WCB | 46,484 | 38,510 | 45,954 | 47,615 | 49,340 | 51,131 | 52,994 |
| 01-2-647-257 | Clothing/Laundrying | 1,445 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-269 | First Aid Supplies | 7,390 | 15,300 | 8,500 | 9,605 | 10,854 | 30,000 | 13,859 |
| 01-2-647-272 | Instructional Programs | 33,269 | 37,000 | 40,000 | 42,000 | 42,000 | 43,000 | 44,000 |
| 01-2-647-281 | Materials & Supplies | 26,653 | 36,000 | 31,000 | 32,000 | 33,000 | 34,000 | 35,000 |
| 01-2-647-305 | Safety Equipment | 135 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-647-314 | Telephone & Alarm Lines | 0 | 0 | 715 | 729 | 744 | 759 | 774 |
| 01-2-647-319 | Training/Development & Conferences | 208 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-335 | Advertising | 857 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-353 | Public Relations | 879 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-647-369 | Insurance Liability | 6,039 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-387 | Other Prof Fees | 100 | 5,000 | 11,500 | 11,500 | 5,000 | 5,000 | 5,000 |
| 01-2-647-468 | Minor Capital | 0 | 0 | 6,000 | 2,000 | 6,000 | 2,000 | 6,000 |
| 647 - CVRC Aquatics | | 2,090,997 | 1,973,168 | 2,145,736 | 2,219,863 | 2,296,605 | 2,393,825 | 2,466,956 |
| 648 - CVRC Operations | | | | | | | | |
| 01-2-648-220 | Salaries & Wages | 1,157,285 | 1,220,643 | 1,365,280 | 1,414,002 | 1,464,681 | 1,517,390 | 1,572,204 |
| 01-2-648-225 | Benefits | 270,857 | 301,932 | 327,180 | 339,501 | 352,314 | 365,645 | 379,501 |
| 01-2-648-237 | Employer Health Tax | 23,501 | 29,855 | 33,263 | 34,456 | 35,701 | 36,994 | 38,334 |
| 01-2-648-238 | WCB | 32,333 | 32,362 | 39,519 | 40,933 | 42,412 | 43,946 | 45,544 |
| 01-2-648-254 | Chemicals | 121,751 | 122,000 | 122,000 | 122,000 | 122,000 | 122,000 | 122,000 |
| 01-2-648-266 | Deliveries/Transportation | 952 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-281 | Materials & Supplies | 25,424 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 01-2-648-284 | Meeting Expense | 364 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-305 | Safety Equipment | 10,083 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-648-314 | Telephone & Alarm Lines | 177 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-316 | Tipping Fees | 86 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-319 | Training/Development & Conferences | 64 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-353 | Public Relations | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-369 | Insurance Liability | 8,887 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-400 | Contracted Svcs Buildings/Land Mtce | 88,945 | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 |
| 01-2-648-403 | Buildings Repairs & Mtce | 134,397 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 01-2-648-406 | Heating | 253,108 | 200,000 | 310,000 | 310,000 | 250,000 | 250,000 | 250,000 |
| 01-2-648-409 | Hydro | 305,591 | 275,000 | 295,000 | 300,900 | 306,918 | 313,056 | 319,317 |
| 01-2-648-412 | Janitorial/Cleaning Supplies | 109,246 | 78,500 | 98,000 | 99,960 | 101,959 | 103,998 | 106,078 |
| 01-2-648-415 | Landscaping/Grounds Mtce | 26,066 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| 01-2-648-418 | Refuse Collection | 23,947 | 15,300 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 01-2-648-427 | Sewage Disposal | 76,620 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 | 78,500 |
| 01-2-648-430 | Water | 65,675 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 01-2-648-438 | Contract Svcs Equip/Mach | 106,516 | 65,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 01-2-648-441 | Fuel/Lubricants - Mach/Equip | 8,286 | 7,300 | 7,300 | 7,300 | 7,300 | 7,300 | 7,300 |
| 01-2-648-444 | Rental/Leases - Mach/Equip | 16,608 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 01-2-648-447 | Repairs/Mtce Mach/Equip | 91,677 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| 01-2-648-458 | Fuel/Lubricants Vehicle | 2,876 | 3,200 | 3,200 | 3,264 | 3,329 | 3,396 | 3,464 |
| 01-2-648-461 | Insurance/Licence Vehicle | 996 | 996 | 1,036 | 1,077 | 1,120 | 1,165 | 1,212 |
| 01-2-648-464 | Repairs & Mtce Vehicle | 3,107 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-648-468 | Minor Capital | 47,272 | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-2-648-495 | Transfer To Other Functions | 5,695 | 5,695 | 574 | 965 | 1,010 | 704 | 444 |
| 648 - CVRC Operations | | 3,018,493 | 2,867,283 | 3,184,852 | 3,256,858 | 3,271,244 | 3,348,094 | 3,427,898 |
| 649 - CVRC Arena / Wellness Programs | | | | | | | | |
| 01-2-649-220 | Salaries & Wages | 193,503 | 159,105 | 171,538 | 177,432 | 183,561 | 189,937 | 196,565 |
| 01-2-649-225 | Benefits | 19,113 | 21,071 | 22,442 | 23,271 | 24,133 | 25,030 | 25,962 |
| 01-2-649-237 | Employer Health Tax | 3,969 | 3,659 | 3,942 | 4,078 | 4,219 | 4,367 | 4,520 |
| 01-2-649-238 | WCB | 5,499 | 3,967 | 4,683 | 4,845 | 5,013 | 5,189 | 5,370 |
| 01-2-649-272 | Instructional Programs | 43,010 | 51,721 | 56,200 | 57,200 | 59,700 | 59,700 | 61,700 |
| 01-2-649-281 | Materials & Supplies | 21,092 | 15,800 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-649-369 | Insurance Liability | 890 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-649-387 | Other Prof Fees | 11,200 | 30,600 | 31,212 | 31,836 | 32,473 | 33,000 | 35,000 |
| 649 - CVRC Arena / Wellness Programs | | 298,276 | 285,923 | 296,017 | 304,662 | 315,099 | 323,223 | 335,117 |
| Expenses | | (9,936,569) | (10,090,514) | (11,600,757) | (12,203,730) | (13,399,883) | (14,753,800) | (16,251,742) |
| 645 - Comox Valley Recreation Complexes | | 338,375 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 338,375 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 645 - Comox Valley Recreation Complexes
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------|------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| Funding Source | | | | | | | | | | | |
| 120R - Long term debt proceeds | | 2,158,507 | 5,330,770 | 17,164,044 | 15,529,704 | 15,903,015 | 5,447,965 | 10,034,520 | 9,096,520 | 11,263,344 | 2,000,000 |
| 130R - Transfer from reserve | | 1,961,000 | 683,000 | 1,179,775 | 874,558 | 79,418 | 144,385 | 2,137,900 | 794,560 | 80,000 | 1,176,146 |
| Total Funding Source | | 4,119,507 | 6,013,770 | 18,343,819 | 16,404,262 | 15,982,433 | 5,592,350 | 12,172,420 | 9,891,080 | 11,343,344 | 3,176,146 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 645 - Comox Valley Recreation Complexes
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|------------------|------------------|-------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|------------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 4,119,507 | 6,013,770 | 18,343,819 | 16,404,262 | 15,982,433 | 5,592,350 | 12,172,420 | 9,891,080 | 11,343,344 | 3,176,146 |
| Total Expenditure | | 4,119,507 | 6,013,770 | 18,343,819 | 16,404,262 | 15,982,433 | 5,592,350 | 12,172,420 | 9,891,080 | 11,343,344 | 3,176,146 |



Comox Valley Exhibition Grounds 660

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 19-Feb-71 | | | | | | | |
| Authority: | SLP #16 | | | | | | | |
| Amendments: | SLP #20/BL 45, 60, Conversion BL136, BL419 | | | | | | | |
| Purpose: | To provide for the powers of acquiring, constructing, equipping, operating and maintaining exhibition and recreation services for the Comox Valley. | | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B and C | | | | | | | |
| Maximum Levy: | \$0.0398 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$1,139,799 | | | | | | | |
| | | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 86,430 | 86,698 | 86,698 | 86,698 | 86,698 | 86,698 |
| | | Area B | 65,415 | 66,175 | 66,175 | 66,175 | 66,175 | 66,175 |
| | | Area C | 80,998 | 81,033 | 81,033 | 81,033 | 81,033 | 81,033 |
| | | Municipal Members | | | | | | |
| | | Comox | 102,944 | 102,158 | 102,158 | 102,158 | 102,158 | 102,158 |
| | | Courtenay | 218,016 | 217,971 | 217,971 | 217,971 | 217,971 | 217,971 |
| | | Cumberland | 32,197 | 31,965 | 31,965 | 31,965 | 31,965 | 31,965 |
| | | | \$586,000 | \$586,000 | \$586,000 | \$586,000 | \$586,000 | \$586,000 |
| | | Change from Previous year | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0184 | 0.0181 | 0.0181 | 0.0181 | 0.0181 | 0.0181 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

660 - Comox Valley Exhibition Grounds

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|------------------|--|
| Revenue | | | | |
| Grants in lieu | 3,724 | 6,854 | 3,130 | |
| Taxation | 586,000 | 586,000 | - | |
| Sale of Services | 146,000 | 146,000 | - | |
| Other Revenue | 3,500 | 3,500 | - | |
| Transfers from Reserve | | 6,483 | 6,483 | |
| Prior Year Surplus | 121,150 | - | (121,150) | No surplus at proposed |
| Total Revenue | 860,374 | 748,837 | (111,537) | |
| Expenses | | | | |
| Support Services | 27,683 | 36,033 | 8,350 | Support services increased |
| Personnel Costs | 179,940 | 188,448 | 8,508 | Regular wage increases |
| Materials, Supplies and Utilities | 111,250 | 118,250 | 7,000 | Trail maintenance [+7.0K] |
| Contract and General Services | 292,473 | 179,769 | (112,704) | 2025 one-time Agriplex business case [-18.0K] and facility condition assessment [-103.0K] |
| Transfer to Other Services | 8,307 | 4,539 | (3,768) | |
| Transfer to Reserve | 235,721 | 216,798 | (18,923) | |
| Minor Capital | 5,000 | 5,000 | - | |
| Total Expense | 860,374 | 748,837 | (111,537) | |

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| Revenues | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| 01-1-660-005 | Gil Fed Govt | 7 | 854 | 854 | 854 | 854 | 854 | 854 |
| 01-1-660-009 | Gil Local Govt | 0 | 2,870 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-1-660-016 | Grant Prov Govt Conditional | 10,265 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-660-019 | Reqn Elect/Spec Prov Govt | 232,869 | 232,843 | 233,905 | 233,905 | 233,905 | 233,905 | 233,905 |
| 01-1-660-020 | Reqn Municipal | 353,131 | 353,157 | 352,095 | 352,095 | 352,095 | 352,095 | 352,095 |
| 01-1-660-057 | Rental/Lease Buildings | 13,188 | 11,000 | 11,000 | 11,500 | 11,500 | 12,000 | 12,000 |
| 01-1-660-060 | Rentals Outbuildings | 72,723 | 55,000 | 55,000 | 55,000 | 56,000 | 56,000 | 56,000 |
| 01-1-660-063 | Rental Land | 61,934 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 01-1-660-128 | Other Revenue | 1,657 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-1-660-145 | Transfer from Reserve | 0 | 0 | 6,483 | 4,000 | 2,500 | 0 | 4,000 |
| 01-1-660-150 | Surplus Prior Year | 172,772 | 121,150 | 0 | 0 | 0 | 0 | 0 |
| 660 - Comox Valley Exhibition Grounds | | 918,547 | 860,374 | 748,837 | 746,854 | 746,354 | 744,354 | 748,354 |
| Revenues | | | | | | | | |
| | | 918,547 | 860,374 | 748,837 | 746,854 | 746,354 | 744,354 | 748,354 |
| Expenses | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| 01-2-660-200 | Support Services | 27,683 | 27,683 | 36,033 | 37,859 | 38,022 | 39,249 | 40,476 |
| 01-2-660-220 | Salaries & Wages | 131,103 | 133,083 | 139,108 | 145,074 | 150,463 | 154,991 | 159,657 |
| 01-2-660-225 | Benefits | 28,232 | 39,925 | 41,731 | 43,522 | 45,140 | 46,498 | 47,898 |
| 01-2-660-237 | Employer Health Tax | 2,591 | 3,327 | 3,477 | 3,627 | 3,762 | 3,875 | 3,992 |
| 01-2-660-238 | WCB | 3,463 | 3,605 | 4,132 | 4,309 | 4,468 | 4,605 | 4,742 |
| 01-2-660-275 | Permits/Licences | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-660-281 | Materials & Supplies | 1,044 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-660-353 | Public Relations | 50 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-369 | Insurance Liability | 4,981 | 2,556 | 3,200 | 3,328 | 3,461 | 3,599 | 3,743 |
| 01-2-660-372 | Insurance Property | 3,200 | 2,664 | 3,400 | 3,536 | 3,677 | 3,824 | 3,977 |
| 01-2-660-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-660-385 | Gis Services | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-660-387 | Other Prof Fees | 2,082 | 121,150 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-400 | Contracted Svcs Buildings/Land Mtce | 93,078 | 135,000 | 142,000 | 141,000 | 141,000 | 141,000 | 146,000 |
| 01-2-660-403 | Buildings Repairs & Mtce | 13,721 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-2-660-409 | Hydro | 27,467 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-660-412 | Janitorial/Cleaning Supplies | 9,844 | 950 | 950 | 950 | 950 | 950 | 950 |
| 01-2-660-415 | Landscaping/Grounds Mtce | 37,092 | 42,000 | 49,000 | 53,000 | 52,500 | 49,000 | 49,000 |
| 01-2-660-418 | Refuse Collection | 6,039 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,500 |
| 01-2-660-427 | Sewage Disposal | 2,155 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 2,000 |
| 01-2-660-430 | Water | 3,720 | 20,000 | 20,000 | 20,400 | 20,808 | 21,224 | 21,648 |
| 01-2-660-438 | Contract Svcs Equip/Mach | 1,412 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-660-441 | Fuel/Lubricants - Mach/Equip | 1,972 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-660-444 | Rental/Leases - Mach/Equip | 2,477 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-660-447 | Repairs/Mtce Mach/Equip | 1,380 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-660-458 | Fuel/Lubricants Vehicle | 1,289 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 01-2-660-461 | Insurance/Licence Vehicle | 1,618 | 1,653 | 1,719 | 1,788 | 1,860 | 1,934 | 2,012 |
| 01-2-660-464 | Repairs & Mtce Vehicle | 1,822 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-468 | Minor Capital | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-660-485 | Contr To Capital Works Reserve | 0 | 223,251 | 211,298 | 192,467 | 183,783 | 179,450 | 171,347 |
| 01-2-660-489 | Reserve Contr Other | 235,721 | 12,470 | 5,500 | 5,610 | 5,722 | 5,836 | 5,953 |
| 01-2-660-495 | Transfer To Other Functions | 8,307 | 8,307 | 4,539 | 7,634 | 7,988 | 5,569 | 3,509 |
| 660 - Comox Valley Exhibition Grounds | | 653,542 | 860,374 | 748,837 | 746,854 | 746,354 | 744,354 | 748,354 |
| Expenses | | (653,542) | (860,374) | (748,837) | (746,854) | (746,354) | (744,354) | (748,354) |
| 660 - Comox Valley Exhibition Grounds | | 265,005 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 265,005 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 660 - Comox Valley Exhibition Grounds
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|------------------------------|------|----------------|----------------|----------------|---------------|----------|----------------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | 134,000 | 190,000 | 178,000 | 60,000 | - | 199,000 | - | - | - | - |
| Total Funding Source | | 134,000 | 190,000 | 178,000 | 60,000 | - | 199,000 | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 660 - Comox Valley Exhibition Grounds
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------------|----------------|----------------|---------------|----------|----------------|----------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 134,000 | 190,000 | 178,000 | 60,000 | - | 199,000 | - | - | - | - |
| Total Expenditure | | 134,000 | 190,000 | 178,000 | 60,000 | - | 199,000 | - | - | - | - |

2026-2030
Financial Planning
Core Services
Regional Sustainability





Comox Valley Housing 450

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: 25-Aug-09 | | | | | | | |
| Authority: BL 52 | | | | | | | |
| Amendments: Bylaw 850, 2024 | | | | | | | |
| | Electoral Areas | | | | | | |
| | Area A | 95,551 | 95,551 | 95,551 | 95,551 | 95,551 | 95,551 |
| Purpose: For emergency shelter and supportive housing land acquisition. | Area B | 99,581 | 99,581 | 99,581 | 99,581 | 99,581 | 99,581 |
| | Area C | 115,301 | 115,301 | 115,301 | 115,301 | 115,301 | 115,301 |
| | Municipal Members | | | | | | |
| Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, C | Comox | 188,734 | 188,733 | 188,733 | 188,733 | 188,733 | 188,733 |
| | Courtenay | 333,771 | 333,770 | 333,770 | 333,770 | 333,770 | 333,770 |
| Maximum Levy: Greater of \$1,500,000 or \$0.05592 per \$1,000 - 100% Assessment | Cumberland | 47,062 | 47,062 | 47,062 | 47,062 | 47,062 | 47,062 |
| 2026 Maximum: \$1,601,446 | | \$880,000 | \$879,999 | \$879,999 | \$879,999 | \$879,999 | \$879,999 |
| | Change from Previous year | | (\$1) | \$0 | \$0 | \$0 | \$0 |
| | Residential Tax Rate Estimate | 0.0273 | 0.0268 | 0.0268 | 0.0268 | 0.0268 | 0.0268 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

450 - Comox Valley Housing

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|------------------|----------------|------------------|--|
| Revenue | | | | |
| Taxation | 880,000 | 880,000 | - | |
| Transfers from Reserve | 100,000 | | (100,000) | One-time reserve transfer in 2025 |
| Prior Year Surplus | 25,230 | - | (25,230) | No prior year surplus at proposed |
| Total Revenue | <u>1,005,230</u> | <u>880,000</u> | <u>(125,230)</u> | |
| Expenses | | | | |
| Support Services | 4,634 | 7,995 | 3,361 | Increased allocation in 2026 |
| Grants to other organizations | | 100,000 | 100,000 | Initial grant to housing authority [+100.0K] |
| Contract and General Services | 120,137 | 80,142 | (39,995) | Legal fees [+30.0K], Interim contractor [-70.0K] |
| Transfer to Reserve | 880,459 | 691,863 | (188,596) | |
| Total Expense | <u>1,005,230</u> | <u>880,000</u> | <u>(125,230)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 450

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|------------------|--------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 450 - Emergency Shelter Land Acquisition | | | | | | | | |
| Revenues | | | | | | | | |
| 450 - Comox Valley Housing | | | | | | | | |
| 01-1-450-005 | Gil Fed Govt | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-450-019 | Reqn Elect/Spec Prov Govt | 310,433 | 310,433 | 310,433 | 310,433 | 310,433 | 310,433 | 310,433 |
| 01-1-450-020 | Reqn Municipal | 569,567 | 569,567 | 569,567 | 569,567 | 569,567 | 569,567 | 569,567 |
| 01-1-450-145 | Transfer from Reserve | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-450-150 | Surplus Prior Year | 25,230 | 25,230 | 0 | 0 | 0 | 0 | 0 |
| 450 - Comox Valley Housing | | 905,239 | 1,005,230 | 880,000 | 880,000 | 880,000 | 880,000 | 880,000 |
| Revenues | | 905,239 | 1,005,230 | 880,000 | 880,000 | 880,000 | 880,000 | 880,000 |
| Expenses | | | | | | | | |
| 450 - Comox Valley Housing | | | | | | | | |
| 01-2-450-200 | Support Services | 4,634 | 4,634 | 7,995 | 8,299 | 8,614 | 8,941 | 9,281 |
| 01-2-450-210 | Grant Operational | 0 | 0 | 100,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 01-2-450-284 | Meeting Expense | 534 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-450-335 | Advertising | 552 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-450-369 | Insurance Liability | 1,527 | 137 | 142 | 148 | 154 | 159 | 165 |
| 01-2-450-381 | Legal Fees | 8,824 | 0 | 30,000 | 0 | 0 | 0 | 0 |
| 01-2-450-387 | Other Prof Fees | 71,441 | 120,000 | 50,000 | 0 | 0 | 0 | 0 |
| 01-2-450-489 | Reserve Contr Other | 880,459 | 880,459 | 691,863 | 621,553 | 621,232 | 620,900 | 620,554 |
| 450 - Comox Valley Housing | | 967,970 | 1,005,230 | 880,000 | 880,000 | 880,000 | 880,000 | 880,000 |
| Expenses | | (967,970) | (1,005,230) | (880,000) | (880,000) | (880,000) | (880,000) | (880,000) |
| 450 - Emergency Shelter Land Acquisition | | (62,731) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (62,731) | 0 | 0 | 0 | 0 | 0 | 0 |

Year over Year Change

Revenue and Expenses by Category

451 - Homelessness Supports

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|------------------|--|
| Revenue | | | | |
| Taxation | 521,000 | 521,000 | - | |
| Prior Year Surplus | 452,369 | - | (452,369) | No prior year surplus at proposed |
| Total Revenue | 973,369 | 521,000 | (452,369) | |
| Expenses | | | | |
| Support Services | 4,559 | 5,509 | 950 | Increased allocation in 2026 |
| Personnel Costs | | 29,403 | 29,403 | Additional 0.25 FTE allocation |
| Grants to other organizations | 752,369 | 286,788 | (465,581) | Grant to City of Courtenay [-376.0K] |
| Materials, Supplies and Utilities | 200 | 10,000 | 9,800 | Meetings & Honoraria for HSS Planning [+10.0K] |
| Contract and General Services | 200,986 | 178,014 | (22,972) | Professional Fees [-23.0K] |
| Transfer to Other Services | 2,000 | 2,000 | - | |
| Transfer to Reserve | 13,255 | 9,286 | (3,969) | |
| Total Expense | 973,369 | 521,000 | (452,369) | |

CVRD 5 Year Operating Budget by Service

Functions: 451

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|------------------------------------|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 451 - Homelessness Supports | | | | | | | | |
| Revenues | | | | | | | | |
| 451 - Homelessness Supports | | | | | | | | |
| 01-1-451-005 | Gil Fed Govt | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-451-019 | Reqn Elect/Spec Prov Govt | 230,514 | 230,474 | 231,074 | 231,074 | 231,074 | 231,074 | 231,074 |
| 01-1-451-020 | Reqn Municipal | 290,486 | 290,526 | 289,926 | 289,926 | 289,926 | 289,926 | 289,926 |
| 01-1-451-150 | Surplus Prior Year | 452,369 | 452,369 | 0 | 0 | 0 | 0 | 0 |
| 451 - Homelessness Supports | | 973,375 | 973,369 | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 |
| Revenues | | 973,375 | 973,369 | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 |
| Expenses | | | | | | | | |
| 451 - Homelessness Supports | | | | | | | | |
| 01-2-451-200 | Support Services | 4,559 | 4,559 | 5,509 | 5,718 | 5,935 | 6,161 | 6,395 |
| 01-2-451-214 | Grants Cond Local Agencies | 297,724 | 752,369 | 286,788 | 300,000 | 300,000 | 300,000 | 300,000 |
| 01-2-451-220 | Salaries & Wages | 0 | 0 | 21,704 | 22,572 | 23,475 | 24,413 | 25,390 |
| 01-2-451-225 | Benefits | 0 | 0 | 6,511 | 6,771 | 7,042 | 7,324 | 7,617 |
| 01-2-451-237 | Employer Health Tax | 0 | 0 | 543 | 564 | 587 | 610 | 635 |
| 01-2-451-238 | WCB | 0 | 0 | 645 | 670 | 697 | 725 | 754 |
| 01-2-451-284 | Meeting Expense | 2,224 | 200 | 10,000 | 0 | 0 | 0 | 0 |
| 01-2-451-335 | Advertising | 552 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-451-369 | Insurance Liability | 1,503 | 990 | 1,030 | 1,071 | 1,114 | 1,147 | 1,181 |
| 01-2-451-387 | Other Prof Fees | 48,361 | 199,996 | 176,984 | 0 | 0 | 0 | 0 |
| 01-2-451-489 | Reserve Contr Other | 13,255 | 13,255 | 9,286 | 181,634 | 180,150 | 178,620 | 177,028 |
| 01-2-451-495 | Transfer To Other Functions | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 451 - Homelessness Supports | | 370,178 | 973,369 | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 |
| Expenses | | (370,178) | (973,369) | (521,000) | (521,000) | (521,000) | (521,000) | (521,000) |
| 451 - Homelessness Supports | | 603,197 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 603,197 | 0 | 0 | 0 | 0 | 0 | 0 |

Year over Year Change

Revenue and Expenses by Category

512 - Regional Growth Strategy

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|----------------|------------------|---|
| Revenue | | | | |
| Taxation | 610,000 | 650,000 | 40,000 | Increase of 6.6% |
| Government Grants | 19,913 | - | (19,913) | Woodstove exchange program [-19.9K] |
| Transfers from Reserve | 134,131 | 176,138 | 42,007 | Withdrawals to temper requisition increase |
| Prior Year Surplus | 373,493 | - | (373,493) | No prior year surplus at proposed |
| Recoveries from Other Functions | 2,000 | 2,000 | - | |
| Total Revenue | <u>1,139,537</u> | <u>828,138</u> | <u>(311,399)</u> | |
| Expenses | | | | |
| Support Services | 44,525 | 54,364 | 9,839 | Increased allocation in 2026 |
| Personnel Costs | 560,536 | 575,602 | 15,066 | Regular wage increases |
| Materials, Supplies and Utilities | 17,000 | 24,500 | 7,500 | Meeting expenses [+6.0K] |
| Contract and General Services | 382,119 | 170,672 | (211,447) | Prof. fees for Mode Shift, RGS Housing[-185.9K] |
| Transfer to Reserve | 132,357 | - | (132,357) | |
| Minor Capital | 3,000 | 3,000 | - | |
| Total Expense | <u>1,139,537</u> | <u>828,138</u> | <u>(311,399)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---------------------------------------|------------------------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 512 - Regional Growth Strategy | | | | | | | | |
| Revenues | | | | | | | | |
| 512 - Regional Growth Strategy | | | | | | | | |
| 01-1-512-005 | Gil Fed Govt | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-512-016 | Grant Prov Govt Conditional | 0 | 19,913 | 0 | 0 | 0 | 0 | 0 |
| 01-1-512-019 | Reqn Elect/Spec Prov Govt | 219,520 | 219,511 | 234,867 | 293,404 | 303,521 | 314,361 | 323,394 |
| 01-1-512-020 | Reqn Municipal | 390,480 | 390,489 | 415,133 | 518,596 | 536,479 | 555,639 | 571,606 |
| 01-1-512-135 | Recoveries-Other Functions | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-1-512-145 | Transfer from Reserve | 0 | 134,131 | 176,138 | 0 | 0 | 0 | 0 |
| 01-1-512-150 | Surplus Prior Year | 373,493 | 373,493 | 0 | 0 | 0 | 0 | 0 |
| 512 - Regional Growth Strategy | | 985,501 | 1,139,537 | 828,138 | 814,000 | 842,000 | 872,000 | 897,000 |
| Revenues | | | | | | | | |
| | | 985,501 | 1,139,537 | 828,138 | 814,000 | 842,000 | 872,000 | 897,000 |
| Expenses | | | | | | | | |
| 512 - Regional Growth Strategy | | | | | | | | |
| 01-2-512-200 | Support Services | 44,525 | 44,525 | 54,364 | 56,430 | 58,574 | 60,800 | 63,110 |
| 01-2-512-220 | Salaries & Wages | 397,779 | 414,565 | 424,893 | 469,528 | 508,420 | 527,210 | 546,702 |
| 01-2-512-225 | Benefits | 95,935 | 124,371 | 127,467 | 140,857 | 152,525 | 158,161 | 164,010 |
| 01-2-512-237 | Employer Health Tax | 7,942 | 10,365 | 10,621 | 11,737 | 12,709 | 13,180 | 13,668 |
| 01-2-512-238 | WCB | 10,792 | 11,235 | 12,621 | 13,948 | 15,100 | 15,657 | 16,237 |
| 01-2-512-284 | Meeting Expense | 175 | 2,000 | 8,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-512-293 | Office Expenses | 446 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-512-314 | Telephone & Alarm Lines | 177 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-512-319 | Training/Development & Conferences | 2,384 | 6,000 | 7,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-512-320 | Travel | 1,391 | 4,000 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-512-335 | Advertising | 0 | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-512-340 | Dues And Memberships | 650 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-512-353 | Public Relations | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-512-354 | Education Programs Public | 0 | 20,637 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-512-369 | Insurance Liability | 2,019 | 2,569 | 2,672 | 2,779 | 2,890 | 2,977 | 3,066 |
| 01-2-512-381 | Legal Fees | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-512-385 | Gis Services | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-512-387 | Other Prof Fees | 67,262 | 340,913 | 155,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 01-2-512-468 | Minor Capital | 2,502 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-512-489 | Reserve Contr Other | 132,357 | 132,357 | 0 | 45,221 | 18,282 | 20,515 | 16,707 |

CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---------------------------------------|---------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 512 - Regional Growth Strategy | | 766,337 | 1,139,537 | 828,138 | 814,000 | 842,000 | 872,000 | 897,000 |
| Expenses | | (766,337) | (1,139,537) | (828,138) | (814,000) | (842,000) | (872,000) | (897,000) |
| 512 - Regional Growth Strategy | | 219,164 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 219,164 | 0 | 0 | 0 | 0 | 0 | 0 |



Comox Valley Tourism Service 550

| | | | | | | | |
|---|--------------------------------------|--------------------|------------------|-------------------|------------------|------------------|------------------|
| Established: 30-Jun-76 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: SLP #38, | Defined Area | | | | | | |
| Amendments: Bylaw 725, 2022, Bylaw 702, 2022SLP #48/#57/BLs 731/1001/2395/3004 | Part Area A Baynes Sound | 31,265 | 31,188 | 22,241 | 22,241 | 22,241 | 22,241 |
| Purpose: to provide for the promotion and marketing of the Comox Valley for the purpose of tourism and destination marketing and visitor information services, including through the formation of partnerships with community organizations and service providers. | Electoral Areas | | | | | | |
| | Area B | 39,255 | 39,693 | 28,306 | 28,306 | 28,306 | 28,306 |
| | Area C | 48,606 | 48,606 | 34,662 | 34,662 | 34,662 | 34,662 |
| | Municipal Members | | | | | | |
| | Courtenay | 130,085 | 129,878 | 92,618 | 92,618 | 92,618 | 92,618 |
| Participants: Cumberland, Courtenay, Defined portion of Area A Baynes Sound, Electoral Areas B, C | Cumberland | 19,183 | 19,029 | 13,570 | 13,570 | 13,570 | 13,570 |
| | | \$268,394 | \$268,394 | \$191,396 | \$191,396 | \$191,396 | \$191,396 |
| Maximum Levy: \$.278 per \$1,000 - 100% Assessment | Change from Previous year | | \$0 | (\$76,998) | \$0 | \$0 | \$0 |
| 2026 Maximum: \$5,985,116 | Residential Tax Rate Estimate | 0.0111 | 0.0108 | 0.0077 | 0.0077 | 0.0077 | 0.0077 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

550 - Comox Valley Tourism Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|-----------------|--|
| Revenue | | | | |
| Grants in lieu | 31,000 | 31,000 | - | |
| Taxation | 268,394 | 268,394 | - | |
| Sale of Services | 64,320 | 61,320 | (3,000) | One-time revenue projection [-3.0K] |
| Government Grants | 14,950 | - | (14,950) | Destination BC Grant |
| Prior Year Surplus | 32,529 | - | (32,529) | No prior year surplus at proposed |
| Total Revenue | 411,193 | 360,714 | (50,479) | |
| Expenses | | | | |
| Support Services | 31,282 | 31,044 | (238) | Decreased allocation in 2026 |
| Personnel Costs | 40,272 | 42,854 | 2,582 | Regular wage increases |
| Grants to other organizations | 44,884 | 20,000 | (24,884) | Destination BC Grant [-24.9K] |
| Materials, Supplies and Utilities | 68,070 | 76,950 | 8,880 | Software for security cameras [+6.5K] |
| Contract and General Services | 108,085 | 73,050 | (35,035) | Strategic Plan [-25.0K], Legal fees [-10.0K] |
| Transfer to Other Services | 993 | 168 | (825) | |
| Transfer to Reserve | 38,438 | 39,223 | 785 | |
| Debt Charges | 74,169 | 72,425 | (1,744) | |
| Minor Capital | 5,000 | 5,000 | - | |
| Total Expense | 411,193 | 360,714 | (50,479) | |

CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 550 - Comox Valley Tourism Service | | | | | | | | |
| Revenues | | | | | | | | |
| 550 - Comox Valley Tourism Service | | | | | | | | |
| 01-1-550-005 | Gil Fed Govt | 4 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-1-550-009 | Gil Local Govt | 0 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-1-550-016 | Grant Prov Govt Conditional | 140,950 | 14,950 | 0 | 0 | 0 | 0 | 0 |
| 01-1-550-019 | Reqn Elect/Spec Prov Govt | 119,143 | 119,124 | 119,487 | 85,208 | 85,208 | 85,208 | 85,208 |
| 01-1-550-020 | Reqn Municipal | 149,251 | 149,270 | 148,907 | 106,188 | 106,188 | 106,188 | 106,188 |
| 01-1-550-025 | Sale Svcs Local Govt | 61,426 | 61,320 | 61,320 | 61,320 | 61,320 | 61,320 | 61,320 |
| 01-1-550-057 | Rental/Lease Buildings | 114 | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-550-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-550-150 | Surplus Prior Year | 32,529 | 32,529 | 0 | 0 | 0 | 0 | 0 |
| 550 - Comox Valley Tourism Service | | 503,418 | 411,193 | 360,714 | 283,716 | 283,716 | 283,716 | 283,716 |
| Revenues | | | | | | | | |
| | | 503,418 | 411,193 | 360,714 | 283,716 | 283,716 | 283,716 | 283,716 |
| Expenses | | | | | | | | |
| 550 - Comox Valley Tourism Service | | | | | | | | |
| 01-2-550-200 | Support Services | 31,282 | 31,282 | 31,044 | 32,224 | 33,449 | 34,720 | 36,039 |
| 01-2-550-210 | Grant Operational | 149,106 | 24,884 | 0 | 0 | 0 | 0 | 0 |
| 01-2-550-212 | Grants Uncond Local Govt | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-2-550-220 | Salaries & Wages | 29,558 | 29,786 | 31,634 | 32,578 | 33,551 | 34,550 | 35,580 |
| 01-2-550-225 | Benefits | 6,625 | 8,934 | 9,492 | 9,775 | 10,064 | 10,365 | 10,675 |
| 01-2-550-237 | Employer Health Tax | 585 | 744 | 790 | 816 | 838 | 863 | 888 |
| 01-2-550-238 | WCB | 801 | 808 | 938 | 966 | 998 | 1,027 | 1,056 |
| 01-2-550-276 | Software Licence/Mtce | 0 | 0 | 6,472 | 0 | 0 | 0 | 0 |
| 01-2-550-281 | Materials & Supplies | 0 | 0 | 200 | 200 | 200 | 200 | 200 |
| 01-2-550-284 | Meeting Expense | 27 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-550-293 | Office Expenses | 110 | 500 | 250 | 250 | 250 | 250 | 250 |
| 01-2-550-314 | Telephone & Alarm Lines | 2,879 | 2,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-550-319 | Training/Development & Conferences | 630 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-550-320 | Travel | 107 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-550-335 | Advertising | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-550-369 | Insurance Liability | 1,520 | 1,385 | 1,550 | 1,580 | 1,610 | 1,642 | 1,675 |
| 01-2-550-372 | Insurance Property | 5,484 | 5,200 | 5,500 | 5,610 | 5,722 | 5,836 | 5,952 |
| 01-2-550-381 | Legal Fees | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-550-387 | Other Prof Fees | 53,530 | 75,000 | 50,000 | 0 | 0 | 0 | 0 |
| 01-2-550-400 | Contracted Svcs Buildings/Land Mtce | 68 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-550-403 | Buildings Repairs & Mtce | 5,567 | 16,500 | 16,000 | 16,500 | 17,000 | 17,500 | 18,000 |
| 01-2-550-406 | Heating | 639 | 2,000 | 1,100 | 1,125 | 1,150 | 1,175 | 2,000 |
| 01-2-550-409 | Hydro | 6,857 | 12,000 | 11,000 | 11,200 | 11,425 | 11,650 | 11,830 |
| 01-2-550-412 | Janitorial/Cleaning Supplies | 7,020 | 11,220 | 11,444 | 11,672 | 11,905 | 12,110 | 12,350 |
| 01-2-550-415 | Landscaping/Grounds Mtce | 9,119 | 24,250 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 |
| 01-2-550-418 | Refuse Collection | 1,306 | 2,850 | 2,000 | 2,100 | 2,205 | 2,315 | 2,431 |
| 01-2-550-425 | Property/Parcel Taxes | 470 | 450 | 484 | 500 | 515 | 530 | 546 |
| 01-2-550-427 | Sewage Disposal | 19,335 | 8,100 | 12,000 | 12,240 | 12,485 | 12,734 | 13,000 |
| 01-2-550-430 | Water | 1,008 | 1,200 | 1,500 | 1,545 | 1,591 | 1,639 | 1,688 |
| 01-2-550-468 | Minor Capital | 0 | 5,000 | 5,000 | 0 | 0 | 0 | 0 |
| 01-2-550-485 | Contr To Capital Works Reserve | 37,076 | 37,076 | 33,598 | 86,427 | 82,337 | 78,279 | 73,301 |
| 01-2-550-489 | Reserve Contr Other | 1,362 | 1,362 | 5,625 | 5,625 | 5,625 | 5,625 | 5,625 |
| 01-2-550-495 | Transfer To Other Functions | 993 | 993 | 168 | 283 | 296 | 206 | 130 |
| 01-2-550-504 | Short Term Debt Paydown | 73,000 | 0 | 69,425 | 0 | 0 | 0 | 0 |
| 01-2-550-505 | Debt Charges-Principal | 0 | 73,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-550-506 | Debt Charges-Interest | 3,609 | 1,169 | 3,000 | 0 | 0 | 0 | 0 |
| 550 - Comox Valley Tourism Service | | 469,673 | 411,193 | 360,714 | 283,716 | 283,716 | 283,716 | 283,716 |
| Expenses | | (469,673) | (411,193) | (360,714) | (283,716) | (283,716) | (283,716) | (283,716) |
| 550 - Comox Valley Tourism Service | | 33,745 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 33,745 | 0 | 0 | 0 | 0 | 0 | 0 |



Regional Parks and Trail Service 625

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 01-Jan-71 | | | | | | | |
| Authority: | SLP - BL 719, 2022 | | | | | | | |
| Amendments: | BL719, 2022 | | | | | | | |
| Purpose: | The protection and preservation of regionally-significant natural areas while providing opportunities for public access and enjoyment; the development of a network of regional greenways and trails; and carrying out any function that is ancillary or incidental to the foregoing activities including the planning, acquisition, development, operation and regulation of such lands and facilities. | | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B and C | | | | | | | |
| Maximum Levy: | No stated limit | | | | | | | |
| 2026 Maximum: | \$0 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 64,843 | 65,072 | 66,260 | 67,598 | 68,935 | 70,272 |
| | | Area B | 49,076 | 49,668 | 50,575 | 51,596 | 52,617 | 53,637 |
| | | Area C | 60,767 | 60,820 | 61,931 | 63,181 | 64,431 | 65,680 |
| | | Municipal Members | | | | | | |
| | | Comox | 76,697 | 76,113 | 77,503 | 79,067 | 80,631 | 82,195 |
| | | Courtenay | 162,633 | 162,516 | 165,484 | 168,823 | 172,163 | 175,502 |
| | | Cumberland | 23,983 | 23,811 | 24,246 | 24,735 | 25,224 | 25,714 |
| | | | \$438,000 | \$438,000 | \$446,000 | \$455,000 | \$464,000 | \$473,000 |
| | | Change from Previous year | | \$0 | \$8,000 | \$9,000 | \$9,000 | \$9,000 |
| | | Residential Tax Rate Estimate | 0.0138 | 0.0136 | 0.0138 | 0.0141 | 0.0144 | 0.0146 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

625 - Regional Parks and Trails Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|----------|---|
| Revenue | | | | |
| Taxation | 438,000 | 438,000 | - | |
| Total Revenue | <u>438,000</u> | <u>438,000</u> | <u>0</u> | |
| Expenses | | | | |
| Support Services | 31,552 | 40,603 | 9,051 | Increased allocation in 2026 |
| Personnel Costs | 110,227 | 65,357 | (44,870) | FTE reduction of 0.25 |
| Materials, Supplies and Utilities | 10,090 | 6,450 | (3,640) | Office supplies [-2.5K], LAS Printing [-1.2K] |
| Contract and General Services | 97,801 | 74,100 | (23,701) | Land acquisition strategy [-30K] |
| Transfer to Other Services | 11,250 | 6,326 | (4,924) | Reimbursement to Feasibility Service [-4.9K] |
| Transfer to Reserve | 177,080 | 245,164 | 68,084 | |
| Total Expense | <u>438,000</u> | <u>438,000</u> | <u>0</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 625

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 625 - Regional Parks and Trails Service | | | | | | | | |
| Revenues | | | | | | | | |
| 625 - Regional Parks and Trails Service | | | | | | | | |
| 01-1-625-005 | Gil Fed Govt | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-625-019 | Reqn Elect/Spec Prov Govt | 174,709 | 174,693 | 175,560 | 178,767 | 182,374 | 185,982 | 189,589 |
| 01-1-625-020 | Reqn Municipal | 263,291 | 263,307 | 262,440 | 267,233 | 272,626 | 278,018 | 283,411 |
| 01-1-625-150 | Surplus Prior Year | 156,703 | 0 | 0 | 0 | 0 | 0 | 0 |
| 625 - Regional Parks and Trails Service | | 594,710 | 438,000 | 438,000 | 446,000 | 455,000 | 464,000 | 473,000 |
| Revenues | | 594,710 | 438,000 | 438,000 | 446,000 | 455,000 | 464,000 | 473,000 |
| Expenses | | | | | | | | |
| 625 - Regional Parks and Trails Service | | | | | | | | |
| 01-2-625-200 | Support Services | 31,552 | 31,552 | 40,603 | 42,387 | 43,323 | 44,854 | 46,418 |
| 01-2-625-220 | Salaries & Wages | 65,325 | 66,762 | 33,169 | 131,060 | 179,910 | 186,588 | 193,515 |
| 01-2-625-221 | Directors Remuneration | 7,255 | 7,575 | 7,575 | 7,575 | 7,575 | 7,575 | 7,575 |
| 01-2-625-225 | Benefits | 15,266 | 30,579 | 20,817 | 39,318 | 53,972 | 55,977 | 58,054 |
| 01-2-625-237 | Employer Health Tax | 1,434 | 2,548 | 1,735 | 3,277 | 4,497 | 4,665 | 4,838 |
| 01-2-625-238 | WCB | 1,651 | 2,763 | 2,061 | 3,893 | 5,344 | 5,540 | 5,748 |
| 01-2-625-276 | Software Licence/Mtce | 0 | 650 | 500 | 500 | 500 | 500 | 500 |
| 01-2-625-281 | Materials & Supplies | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-625-284 | Meeting Expense | 123 | 1,000 | 600 | 600 | 600 | 600 | 600 |
| 01-2-625-293 | Office Expenses | 0 | 2,600 | 100 | 5,575 | 2,600 | 100 | 2,600 |
| 01-2-625-311 | Signs | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-625-314 | Telephone & Alarm Lines | 0 | 840 | 0 | 840 | 840 | 840 | 840 |
| 01-2-625-335 | Advertising | 0 | 3,000 | 3,000 | 500 | 500 | 500 | 500 |
| 01-2-625-340 | Dues And Memberships | 0 | 0 | 500 | 500 | 500 | 500 | 500 |
| 01-2-625-350 | Maps & Printing Supplies | 0 | 2,000 | 750 | 0 | 0 | 0 | 0 |
| 01-2-625-353 | Public Relations | 55 | 500 | 1,000 | 500 | 500 | 500 | 500 |
| 01-2-625-369 | Insurance Liability | 2,535 | 1,301 | 2,100 | 2,142 | 2,185 | 2,229 | 2,274 |
| 01-2-625-381 | Legal Fees | 0 | 0 | 5,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-625-385 | Gis Services | 305 | 1,000 | 1,000 | 500 | 500 | 500 | 500 |
| 01-2-625-387 | Other Prof Fees | 20,015 | 95,000 | 65,000 | 75,000 | 57,000 | 35,000 | 35,000 |
| 01-2-625-400 | Contracted Svcs Buildings/Land Mtce | 0 | 0 | 0 | 20,000 | 30,000 | 40,000 | 50,000 |
| 01-2-625-485 | Contr To Capital Works Reserve | 125,666 | 125,666 | 220,176 | 71,640 | 18,808 | 38,649 | 37,038 |
| 01-2-625-489 | Reserve Contr Other | 51,414 | 51,414 | 24,988 | 24,193 | 29,846 | 22,883 | 10,000 |

CVRD 5 Year Operating Budget by Service

Functions: 625

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-625-495 | Transfer To Other Functions | 11,250 | 11,250 | 6,326 | 0 | 0 | 0 | 0 |
| 625 - Regional Parks and Trails Service | | 333,845 | 438,000 | 438,000 | 446,000 | 455,000 | 464,000 | 473,000 |
| Expenses | | (333,845) | (438,000) | (438,000) | (446,000) | (455,000) | (464,000) | (473,000) |
| 625 - Regional Parks and Trails Service | | 260,864 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 260,864 | 0 | 0 | 0 | 0 | 0 | 0 |

2026-2030
Financial Planning
Core Services
Sewage Treatment





Jackson Drive Sewer 330

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 29-Mar-82 | | | | | | | |
| Authority: BL 508 | | | | | | | |
| Amendments: BL 2118, BL 2600 (Conv) | | | | | | | |
| Purpose: To provide sewage collection and disposal for the area. | | | | | | | |
| Participants: Defined portion of Electoral Area B | | | | | | | |
| Maximum Levy: Greater of \$11,500 or \$2.87 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: \$11,500 | | | | | | | |
| | Local Service Area | | | | | | |
| | 4-771-CNR-SRVA#45 | | | | | | |
| | Change from Previous year | | | | | | |
| | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

330 - Jackson Drive Sewer

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|-------------|-------------|--------|--|
| Revenue | | | | |
| Taxation | 19,952 | 21,348 | 1,396 | Increase of 7.0% |
| Total Revenue | 19,952 | 21,348 | 1,396 | |
| Expenses | | | | |
| Support Services | 763 | 1,164 | 401 | Increased allocation in 2026 |
| Personnel Costs | 10,164 | 11,006 | 842 | Regular wage increases |
| Materials, Supplies and Utilities | 4,512 | 5,680 | 1,168 | Materials [+1.0K] |
| Contract and General Services | 3,512 | 3,020 | (492) | Contracts for equipment [-900], Telephone [+300] |
| Transfer to Other Services | 375 | 368 | (7) | |
| Transfer to Reserve | 626 | 110 | (516) | |
| Total Expense | 19,952 | 21,348 | 1,396 | |

CVRD 5 Year Operating Budget by Service

Functions: 330

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|----------------------------------|-------------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 03 - Sewer Revenue Fund | | | | | | | | |
| 330 - Jackson Drive Sewer | | | | | | | | |
| Revenues | | | | | | | | |
| 330 - Jackson Drive Sewer | | | | | | | | |
| 03-1-330-003 | Parcel Tax | 19,952 | 19,952 | 21,348 | 22,841 | 24,440 | 26,151 | 27,982 |
| 03-1-330-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 - Jackson Drive Sewer | | 19,952 | 19,952 | 21,348 | 22,841 | 24,440 | 26,151 | 27,982 |
| Revenues | | 19,952 | 19,952 | 21,348 | 22,841 | 24,440 | 26,151 | 27,982 |
| Expenses | | | | | | | | |
| 330 - Jackson Drive Sewer | | | | | | | | |
| 03-2-330-200 | Support Services | 763 | 763 | 1,164 | 1,217 | 1,238 | 1,281 | 1,324 |
| 03-2-330-220 | Salaries & Wages | 6,058 | 7,518 | 8,124 | 8,430 | 8,750 | 9,082 | 9,426 |
| 03-2-330-225 | Benefits | 1,379 | 2,255 | 2,438 | 2,529 | 2,625 | 2,725 | 2,829 |
| 03-2-330-237 | Employer Health Tax | 119 | 188 | 203 | 210 | 219 | 227 | 236 |
| 03-2-330-238 | WCB | 163 | 203 | 241 | 250 | 260 | 270 | 280 |
| 03-2-330-281 | Materials & Supplies | 54 | 0 | 1,000 | 1,040 | 1,082 | 1,125 | 1,170 |
| 03-2-330-314 | Telephone & Alarm Lines | 1,669 | 2,132 | 2,400 | 2,400 | 2,400 | 2,500 | 2,600 |
| 03-2-330-335 | Advertising | 0 | 80 | 80 | 80 | 80 | 80 | 80 |
| 03-2-330-369 | Insurance Liability | 16 | 12 | 20 | 22 | 24 | 26 | 28 |
| 03-2-330-378 | Lab Analysis | 0 | 0 | 300 | 300 | 300 | 300 | 300 |
| 03-2-330-400 | Contracted Svcs Buildings/Land Mtce | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 |
| 03-2-330-409 | Hydro | 1,204 | 2,300 | 2,200 | 2,175 | 2,380 | 2,475 | 2,574 |
| 03-2-330-438 | Contract Svcs Equip/Mach | 1,650 | 2,500 | 1,600 | 1,664 | 1,731 | 1,800 | 4,372 |
| 03-2-330-447 | Repairs/Mtce Mach/Equip | 1,195 | 1,000 | 1,100 | 1,144 | 1,190 | 1,237 | 1,287 |
| 03-2-330-485 | Contr To Capital Works Reserve | 626 | 626 | 110 | 0 | 779 | 1,651 | 112 |
| 03-2-330-495 | Transfer To Other Functions | 375 | 375 | 368 | 380 | 382 | 372 | 364 |
| 03-2-330-550 | Deficit Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 330 - Jackson Drive Sewer | | 15,271 | 19,952 | 21,348 | 22,841 | 24,440 | 26,151 | 27,982 |
| Expenses | | (15,271) | (19,952) | (21,348) | (22,841) | (24,440) | (26,151) | (27,982) |
| 330 - Jackson Drive Sewer | | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03 - Sewer Revenue Fund | | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 330 - Jackson Drive Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|-----------------------------|------|---------------|---------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 030R - Senior Govt Grants | | 90,194 | 50,595 | - | - | - | - | - | - | - | - |
| Total Funding Source | | 90,194 | 50,595 | - | - | - | - | - | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 330 - Jackson Drive Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|---------------|------|------|------|------|------|------|------|------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 90,194 | 50,595 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 90,194 | 50,595 | - | - | - | - | - | - | - | - |



King Coho Sewer 331

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: | | | | | | | | |
| Authority: | BL 495 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | King Coho Sewer | | | | | | |
| Purpose: | To provide sewage collection and disposal for the area. | | | | | | | |
| | | Change from Previous year | | | | | | |
| Participants: | Defined portion | | | | | | | |
| Maximum Levy: | \$9.2655 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$205,000 | | | | | | | |
| | | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

331 - King Coho Sewer

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|---------------|-----------------|--|
| Revenue | | | | |
| Taxation | 87,081 | 92,292 | 5,211 | Increase of 6.0% |
| Transfers from Reserve | 14,000 | 1,900 | (12,100) | Reserve withdrawal to temper taxation increase |
| Prior Year Surplus | 21,597 | - | (21,597) | No prior year surplus at proposed |
| Total Revenue | 122,678 | 94,192 | (28,486) | |
| Expenses | | | | |
| Support Services | 13,082 | 13,910 | 828 | Allocation increase in 2026 |
| Personnel Costs | 17,127 | 22,746 | 5,619 | Increase of 0.03 FTE |
| Materials, Supplies and Utilities | 8,820 | 13,027 | 4,207 | Chemicals [+1.6K], Controls software [+1.9K] |
| Contract and General Services | 26,342 | 14,893 | (11,449) | Outfall inspection [-11.8K] |
| Transfer to Other Services | 376 | 371 | (5) | |
| Transfer to Reserve | 35,371 | 20,685 | (14,686) | |
| Debt Charges | 7,560 | 7,560 | - | |
| Minor Capital | 14,000 | 1,000 | (13,000) | One-time cost of communication upgrades [-13.0K] |
| Total Expense | 122,678 | 94,192 | (28,486) | |

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------|--------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|
| 03 - Sewer Revenue Fund | | | | | | | | |
| 331 - King Coho Sewer | | | | | | | | |
| Revenues | | | | | | | | |
| 331 - King Coho Sewer | | | | | | | | |
| 03-1-331-003 | Parcel Tax | 87,098 | 87,081 | 92,292 | 95,061 | 97,913 | 101,830 | 105,394 |
| 03-1-331-013 | Fed Gas Tax Funding | 0 | 0 | 0 | 11,301 | 0 | 0 | 0 |
| 03-1-331-145 | Transfer from Reserve | 0 | 14,000 | 1,900 | 23,699 | 0 | 0 | 25,000 |
| 03-1-331-150 | Surplus Prior Year | 21,597 | 21,597 | 0 | 0 | 0 | 0 | 0 |
| 331 - King Coho Sewer | | 108,695 | 122,678 | 94,192 | 130,061 | 97,913 | 101,830 | 130,394 |
| Revenues | | | | | | | | |
| | | 108,695 | 122,678 | 94,192 | 130,061 | 97,913 | 101,830 | 130,394 |
| Expenses | | | | | | | | |
| 331 - King Coho Sewer | | | | | | | | |
| 03-2-331-200 | Support Services | 13,082 | 13,082 | 13,910 | 14,502 | 14,875 | 15,410 | 15,958 |
| 03-2-331-220 | Salaries & Wages | 13,145 | 12,667 | 16,790 | 17,416 | 18,067 | 18,745 | 19,450 |
| 03-2-331-225 | Benefits | 2,978 | 3,801 | 5,037 | 5,225 | 5,420 | 5,624 | 5,835 |
| 03-2-331-237 | Employer Health Tax | 258 | 316 | 420 | 435 | 452 | 468 | 486 |
| 03-2-331-238 | WCB | 355 | 343 | 499 | 517 | 536 | 557 | 578 |
| 03-2-331-254 | Chemicals | 0 | 0 | 1,600 | 1,664 | 1,731 | 1,800 | 1,872 |
| 03-2-331-275 | Permits/Licences | 315 | 350 | 350 | 350 | 350 | 350 | 350 |
| 03-2-331-276 | Software Licence/Mtce | 0 | 100 | 1,900 | 0 | 0 | 0 | 0 |
| 03-2-331-281 | Materials & Supplies | 2,963 | 2,500 | 3,000 | 3,120 | 3,245 | 3,375 | 3,510 |
| 03-2-331-296 | Postage | 0 | 85 | 90 | 94 | 97 | 101 | 105 |
| 03-2-331-314 | Telephone & Alarm Lines | 2,062 | 2,000 | 2,100 | 2,184 | 2,271 | 2,362 | 2,457 |
| 03-2-331-335 | Advertising | 0 | 85 | 87 | 90 | 94 | 98 | 102 |
| 03-2-331-369 | Insurance Liability | 85 | 57 | 160 | 165 | 170 | 175 | 180 |
| 03-2-331-372 | Insurance Property | 745 | 712 | 733 | 755 | 760 | 765 | 770 |
| 03-2-331-378 | Lab Analysis | 5,959 | 6,760 | 6,800 | 7,072 | 7,355 | 7,649 | 7,955 |
| 03-2-331-387 | Other Prof Fees | 0 | 0 | 0 | 35,000 | 0 | 0 | 0 |
| 03-2-331-409 | Hydro | 2,103 | 3,000 | 3,120 | 3,245 | 3,375 | 3,510 | 3,650 |
| 03-2-331-430 | Water | 644 | 700 | 780 | 811 | 844 | 877 | 912 |
| 03-2-331-438 | Contract Svcs Equip/Mach | 1,815 | 15,753 | 4,000 | 4,160 | 4,326 | 4,499 | 29,676 |
| 03-2-331-447 | Repairs/Mtce Mach/Equip | 804 | 3,060 | 3,200 | 3,328 | 3,461 | 3,600 | 3,744 |
| 03-2-331-468 | Minor Capital | 0 | 14,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 03-2-331-485 | Contr To Capital Works Reserve | 31,371 | 31,371 | 10,935 | 9,967 | 23,503 | 24,731 | 25,504 |
| 03-2-331-489 | Reserve Contr Other | 4,000 | 4,000 | 9,750 | 18,576 | 5,594 | 5,758 | 5,934 |

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------|-----------------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|------------------|
| 03-2-331-495 | Transfer To Other Functions | 376 | 376 | 371 | 385 | 387 | 376 | 366 |
| 03-2-331-504 | Short Term Debt Paydown | 6,750 | 0 | 6,750 | 0 | 0 | 0 | 0 |
| 03-2-331-505 | Debt Charges-Principal | 0 | 6,750 | 0 | 0 | 0 | 0 | 0 |
| 03-2-331-506 | Debt Charges-Interest | 344 | 810 | 810 | 0 | 0 | 0 | 0 |
| 331 - King Coho Sewer | | 90,154 | 122,678 | 94,192 | 130,061 | 97,913 | 101,830 | 130,394 |
| Expenses | | (90,154) | (122,678) | (94,192) | (130,061) | (97,913) | (101,830) | (130,394) |
| 331 - King Coho Sewer | | 18,541 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03 - Sewer Revenue Fund | | 18,541 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 331 - King Coho Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|----------|----------|---------------|----------|----------|----------|----------|----------------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 100R - Short Term Debt Proceeds | | - | - | - | - | - | - | - | 350,000 | - | - |
| 130R - Transfer from reserve | | - | - | 81,710 | - | - | - | - | 120,046 | - | - |
| Total Funding Source | | - | - | 81,710 | - | - | - | - | 470,046 | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 331 - King Coho Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------|----------|---------------|----------|----------|----------|----------|----------------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | - | - | 81,710 | - | - | - | - | 470,046 | - | - |
| Total Expenditure | | - | - | 81,710 | - | - | - | - | 470,046 | - | - |



Comox Valley Sewerage Service 335

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Established: | 11-Jan-79 | | | | | | | |
| Authority: | SLP #51, BL 2541 (Conversion) | | | | | | | |
| Amendments: | SLP #60, | | | | | | | |
| Purpose: | To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities. | | | | | | | |
| Participants: | Courtenay, Comox | | | | | | | |
| Maximum Levy: | \$3.00 per \$1,000 - 100% Assessment | | | | | | | |
| 2026 Maximum: | \$46,142,413 | | | | | | | |
| | | Municipal Members | | | | | | |
| | | Comox | 2,906,050 | 3,059,000 | 3,579,030 | 3,976,700 | 4,190,830 | 4,435,550 |
| | | Courtenay | 6,593,950 | 6,941,000 | 8,120,970 | 9,023,300 | 9,509,170 | 10,064,450 |
| | | | \$9,500,000 | 10,000,000 | 11,700,000 | 13,000,000 | 13,700,000 | 14,500,000 |
| | | Change from Previous year | | \$500,000 | 1,700,000 | 1,300,000 | \$700,000 | \$800,000 |
| | | Residential Tax Rate Estimate | 0.5426 | 0.5623 | 0.6579 | 0.7310 | 0.7703 | 0.8153 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

335 - Comox Valley Sewerage Service

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|-------------------|-------------------|------------------|---|
| Revenue | | | | |
| Taxation | 9,500,000 | 10,000,000 | 500,000 | Increase of 5.3% |
| Sale of Services | 1,417,576 | 1,796,500 | 378,924 | Increase to DND revenue |
| Prior Year Surplus | 1,292,631 | - | (1,292,631) | No prior year surplus at proposed |
| Recoveries from Other Functions | 700 | 700 | - | |
| Total Revenue | <u>12,210,907</u> | <u>11,797,200</u> | <u>(413,707)</u> | |
| Expenses | | | | |
| Support Services | 737,493 | 1,016,428 | 278,935 | Increased allocation |
| Personnel Costs | 2,284,918 | 2,666,619 | 381,701 | Increased FTE for service |
| Materials, Supplies and Utilities | 1,252,533 | 1,444,351 | 191,818 | Hydro [81.5K], Chemicals [+16.5K], Screening disp. [+15.8K] |
| Contract and General Services | 1,862,838 | 1,226,852 | (635,986) | Outfall condition assess. [-375K], LWMP consult. [-450K] |
| Transfer to Other Services | 65,810 | 67,034 | 1,224 | |
| Transfer to Other Governments | 20,000 | - | (20,000) | One-time cost for k'omoks resources [-20.0K] |
| Transfer to Reserve | 2,823,458 | 3,165,002 | 341,544 | |
| Debt Charges | 2,937,857 | 1,823,414 | (1,114,443) | Short-term debt rate increase, debt issue retired |
| Minor Capital | 226,000 | 387,500 | 161,500 | OCU 800 media [+60.0K], Recirc. pump [+40.0K] |
| Total Expense | <u>12,210,907</u> | <u>11,797,200</u> | <u>(413,707)</u> | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 03 - Sewer Revenue Fund | | | | | | | | |
| 335 - Comox Valley Sewerage Service | | | | | | | | |
| Revenues | | | | | | | | |
| 335 - Comox Valley Sewerage Service | | | | | | | | |
| 03-1-335-020 | Reqn Municipal | 9,500,000 | 9,500,000 | 10,000,000 | 11,700,000 | 13,000,000 | 13,700,000 | 14,500,000 |
| 03-1-335-090 | DND Operating Contribution | 708,200 | 591,096 | 710,200 | 731,506 | 753,451 | 776,055 | 799,336 |
| 03-1-335-091 | Septage Disposal | 928,886 | 661,500 | 900,000 | 922,500 | 945,563 | 969,202 | 993,432 |
| 03-1-335-092 | User Rates | 91,438 | 74,980 | 96,300 | 104,500 | 123,800 | 123,800 | 138,200 |
| 03-1-335-093 | Compost Sales | 80,098 | 90,000 | 90,000 | 90,000 | 90,000 | 50,000 | 50,000 |
| 03-1-335-128 | Other Revenue | 124,018 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-1-335-132 | Recoveries - Scrap | 106 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-1-335-135 | Recoveries-Other Functions | 700 | 700 | 700 | 700 | 700 | 700 | 700 |
| 03-1-335-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-1-335-150 | Surplus Prior Year | 1,790,874 | 1,292,631 | 0 | 0 | 0 | 0 | 0 |
| 335 - Comox Valley Sewerage Service | | 13,224,320 | 12,210,907 | 11,797,200 | 13,549,206 | 14,913,514 | 15,619,757 | 16,481,668 |
| Revenues | | | | | | | | |
| | | 13,224,320 | 12,210,907 | 11,797,200 | 13,549,206 | 14,913,514 | 15,619,757 | 16,481,668 |
| Expenses | | | | | | | | |
| 336 - Comox Valley Sewerage Service | | | | | | | | |
| 03-2-336-200 | Support Services | 737,493 | 737,493 | 1,016,428 | 1,060,083 | 1,086,322 | 1,125,205 | 1,165,046 |
| 03-2-336-220 | Salaries & Wages | 1,448,282 | 1,498,952 | 1,771,280 | 1,907,068 | 1,997,534 | 2,079,381 | 2,154,751 |
| 03-2-336-221 | Directors Remuneration | 7,050 | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 |
| 03-2-336-225 | Benefits | 308,726 | 440,443 | 521,768 | 562,119 | 588,863 | 612,999 | 635,178 |
| 03-2-336-228 | Honorarium | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-2-336-237 | Employer Health Tax | 29,067 | 37,336 | 44,141 | 47,529 | 49,784 | 51,823 | 53,705 |
| 03-2-336-238 | WCB | 39,010 | 40,475 | 52,435 | 56,461 | 59,144 | 61,562 | 63,793 |
| 03-2-336-246 | Bank Charges | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 03-2-336-254 | Chemicals | 286,049 | 301,708 | 309,252 | 316,984 | 329,909 | 488,031 | 346,358 |
| 03-2-336-257 | Clothing/Laundrying | 6,162 | 5,000 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 |
| 03-2-336-266 | Deliveries/Transportation | 15,525 | 7,746 | 7,940 | 8,138 | 8,341 | 8,550 | 8,764 |
| 03-2-336-275 | Permits/Licences | 15,067 | 19,990 | 20,490 | 38,678 | 39,645 | 40,636 | 41,652 |
| 03-2-336-276 | Software Licence/Mtce | 65,601 | 59,733 | 65,227 | 62,758 | 64,327 | 65,935 | 67,584 |
| 03-2-336-281 | Materials & Supplies | 56,091 | 32,800 | 50,000 | 41,000 | 42,025 | 43,076 | 44,153 |
| 03-2-336-284 | Meeting Expense | 1,288 | 10,750 | 11,000 | 11,256 | 750 | 750 | 750 |
| 03-2-336-290 | Miscellaneous | 59 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-2-336-293 | Office Expenses | 12,789 | 8,919 | 15,000 | 9,371 | 9,605 | 9,845 | 10,091 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------|-------------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 03-2-336-305 | Safety Equipment | 19,004 | 13,300 | 19,500 | 15,000 | 10,553 | 10,817 | 16,087 |
| 03-2-336-308 | Screening Disposal | 25,682 | 14,656 | 30,500 | 26,138 | 31,791 | 27,461 | 40,148 |
| 03-2-336-314 | Telephone & Alarm Lines | 14,686 | 17,589 | 20,091 | 19,756 | 20,229 | 20,718 | 21,219 |
| 03-2-336-319 | Training/Development & Conferences | 30,952 | 17,839 | 30,036 | 20,494 | 20,963 | 31,443 | 21,935 |
| 03-2-336-320 | Travel | 3,770 | 12,264 | 14,041 | 14,355 | 14,677 | 15,007 | 15,345 |
| 03-2-336-335 | Advertising | 1,671 | 9,500 | 3,250 | 3,331 | 3,414 | 3,499 | 3,586 |
| 03-2-336-340 | Dues And Memberships | 5,288 | 4,800 | 6,020 | 6,143 | 6,269 | 6,398 | 6,530 |
| 03-2-336-347 | Library/Publications | 95 | 316 | 324 | 332 | 340 | 349 | 358 |
| 03-2-336-353 | Public Relations | 1,975 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 03-2-336-354 | Education Programs Public | 0 | 0 | 0 | 10,000 | 10,000 | 10,000 | 3,000 |
| 03-2-336-366 | Engineering Fees | 195,237 | 90,000 | 150,000 | 100,000 | 175,000 | 95,000 | 95,000 |
| 03-2-336-369 | Insurance Liability | 5,932 | 10,231 | 12,300 | 12,500 | 12,700 | 12,900 | 13,100 |
| 03-2-336-372 | Insurance Property | 85,578 | 81,102 | 83,535 | 86,041 | 90,343 | 94,860 | 99,603 |
| 03-2-336-378 | Lab Analysis | 10,123 | 20,603 | 21,118 | 21,646 | 22,187 | 22,741 | 23,309 |
| 03-2-336-381 | Legal Fees | 1,410 | 60,000 | 10,250 | 10,506 | 10,769 | 11,038 | 11,314 |
| 03-2-336-385 | Gis Services | 563 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 03-2-336-387 | Other Prof Fees | 914,726 | 1,083,000 | 268,325 | 68,658 | 53,999 | 46,656 | 47,323 |
| 03-2-336-400 | Contracted Svcs Buildings/Land Mtce | 33,720 | 20,500 | 27,013 | 21,538 | 22,076 | 22,628 | 23,194 |
| 03-2-336-403 | Buildings Repairs & Mtce | 49,827 | 5,575 | 66,000 | 6,150 | 6,304 | 6,462 | 6,624 |
| 03-2-336-406 | Heating | 22,828 | 31,519 | 32,307 | 33,115 | 33,943 | 34,792 | 35,662 |
| 03-2-336-409 | Hydro | 230,964 | 300,000 | 272,633 | 280,813 | 289,237 | 297,914 | 345,851 |
| 03-2-336-412 | Janitorial/Cleaning Supplies | 3,661 | 2,787 | 2,857 | 2,928 | 3,001 | 3,076 | 3,153 |
| 03-2-336-415 | Landscaping/Grounds Mtce | 5,493 | 4,203 | 9,308 | 9,416 | 9,526 | 9,639 | 9,755 |
| 03-2-336-430 | Water | 32,092 | 52,589 | 59,000 | 60,475 | 61,987 | 63,537 | 65,125 |
| 03-2-336-438 | Contract Svcs Equip/Mach | 85,807 | 66,044 | 87,695 | 69,387 | 71,122 | 72,900 | 74,723 |
| 03-2-336-441 | Fuel/Lubricants - Mach/Equip | 10,390 | 9,109 | 13,337 | 9,570 | 13,809 | 10,054 | 14,305 |
| 03-2-336-444 | Rental/Leases - Mach/Equip | 9,416 | 3,280 | 4,000 | 4,100 | 4,203 | 4,308 | 4,416 |
| 03-2-336-447 | Repairs/Mtce Mach/Equip | 200,184 | 92,250 | 140,000 | 117,300 | 119,646 | 137,655 | 140,486 |
| 03-2-336-458 | Fuel/Lubricants Vehicle | 15,400 | 16,810 | 17,230 | 17,661 | 18,103 | 18,556 | 19,020 |
| 03-2-336-461 | Insurance/Licence Vehicle | 12,833 | 10,776 | 11,208 | 11,658 | 12,124 | 12,610 | 13,114 |
| 03-2-336-464 | Repairs & Mtce Vehicle | 24,485 | 4,526 | 9,639 | 8,255 | 6,874 | 6,996 | 7,121 |
| 03-2-336-468 | Minor Capital | 117,320 | 182,000 | 290,500 | 205,000 | 137,000 | 20,000 | 0 |
| 03-2-336-485 | Contr To Capital Works Reserve | 2,623,458 | 2,623,458 | 3,101,026 | 4,368,074 | 1,701,506 | 1,179,024 | 2,195,921 |
| 03-2-336-489 | Reserve Contr Other | 200,000 | 200,000 | 63,976 | 40,153 | 177,750 | 187,616 | 8,124 |
| 03-2-336-495 | Transfer To Other Functions | 20,358 | 20,358 | 20,697 | 34,808 | 36,425 | 25,393 | 16,001 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 03-2-336-496 | Transfers to Other Governments | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 03-2-336-505 | Debt Charges-Principal | 240,726 | 217,149 | 118,480 | 109,883 | 1,460,243 | 1,460,243 | 1,460,243 |
| 03-2-336-506 | Debt Charges-Interest | 919,619 | 2,720,708 | 1,704,934 | 2,424,267 | 4,796,913 | 5,819,913 | 5,819,913 |
| 336 - Comox Valley Sewerage Service | | 9,203,529 | 11,255,586 | 10,626,616 | 12,391,549 | 13,762,059 | 14,410,915 | 15,293,490 |
| 337 - Comox Valley Sewerage Service - Composting | | | | | | | | |
| 03-2-337-220 | Salaries & Wages | 168,790 | 183,276 | 188,632 | 179,068 | 186,219 | 193,655 | 201,388 |
| 03-2-337-225 | Benefits | 42,620 | 50,169 | 52,792 | 53,721 | 55,866 | 58,096 | 60,417 |
| 03-2-337-237 | Employer Health Tax | 3,355 | 4,511 | 4,659 | 4,477 | 4,655 | 4,842 | 5,034 |
| 03-2-337-238 | WCB | 4,607 | 4,889 | 5,535 | 5,318 | 5,531 | 5,752 | 5,981 |
| 03-2-337-257 | Clothing/Laundry | 979 | 1,093 | 1,120 | 1,148 | 1,177 | 1,206 | 1,236 |
| 03-2-337-266 | Deliveries/Transportation | 2,167 | 1,629 | 1,670 | 1,711 | 1,754 | 1,798 | 1,843 |
| 03-2-337-275 | Permits/Licences | 0 | 222 | 228 | 234 | 240 | 246 | 252 |
| 03-2-337-281 | Materials & Supplies | 7,389 | 7,638 | 7,829 | 8,025 | 8,226 | 8,432 | 8,643 |
| 03-2-337-293 | Office Expenses | 970 | 1,673 | 2,715 | 1,758 | 1,802 | 1,847 | 1,893 |
| 03-2-337-305 | Safety Equipment | 1,744 | 3,300 | 3,383 | 3,468 | 3,555 | 3,644 | 3,735 |
| 03-2-337-314 | Telephone & Alarm Lines | 1,497 | 2,221 | 2,276 | 2,333 | 2,391 | 2,450 | 2,512 |
| 03-2-337-319 | Training/Development & Conferences | 0 | 2,230 | 2,286 | 2,343 | 2,402 | 2,462 | 2,524 |
| 03-2-337-320 | Travel | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 03-2-337-323 | Wood Chips | 50,028 | 20,500 | 25,000 | 25,625 | 26,266 | 26,923 | 27,596 |
| 03-2-337-335 | Advertising | 0 | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 03-2-337-340 | Dues And Memberships | 0 | 820 | 841 | 862 | 884 | 906 | 929 |
| 03-2-337-369 | Insurance Liability | 2,966 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-2-337-372 | Insurance Property | 25,194 | 13,060 | 13,452 | 14,125 | 14,831 | 15,572 | 16,351 |
| 03-2-337-378 | Lab Analysis | 10,278 | 7,700 | 10,393 | 10,653 | 10,919 | 11,192 | 11,471 |
| 03-2-337-387 | Other Prof Fees | 248 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-2-337-400 | Contracted Svcs Buildings/Land Mtce | 20,089 | 12,443 | 40,254 | 13,073 | 13,400 | 13,735 | 14,078 |
| 03-2-337-403 | Buildings Repairs & Mtce | 3,026 | 4,728 | 4,846 | 4,967 | 5,091 | 5,218 | 5,348 |
| 03-2-337-409 | Hydro | 35,380 | 35,875 | 40,000 | 41,400 | 42,849 | 44,349 | 45,901 |
| 03-2-337-412 | Janitorial/Cleaning Supplies | 113 | 284 | 291 | 298 | 305 | 313 | 321 |
| 03-2-337-415 | Landscaping/Grounds Mtce | 0 | 1,500 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 |
| 03-2-337-430 | Water | 649 | 1,181 | 1,210 | 1,240 | 1,271 | 1,303 | 1,336 |
| 03-2-337-438 | Contract Svcs Equip/Mach | 48,369 | 53,476 | 59,438 | 40,424 | 41,435 | 42,471 | 43,533 |
| 03-2-337-441 | Fuel/Lubricants - Mach/Equip | 61,831 | 52,531 | 57,000 | 58,425 | 59,886 | 61,383 | 62,918 |
| 03-2-337-444 | Rental/Leases - Mach/Equip | 1,713 | 1,230 | 1,261 | 1,293 | 1,325 | 1,358 | 1,392 |
| 03-2-337-447 | Repairs/Mtce Mach/Equip | 63,086 | 50,000 | 68,670 | 34,145 | 36,383 | 43,143 | 43,922 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 03-2-337-461 | Insurance/Licence Vehicle | 3,503 | 3,503 | 3,643 | 3,789 | 3,941 | 4,099 | 4,262 |
| 03-2-337-468 | Minor Capital | 1,297 | 22,000 | 47,000 | 32,000 | 39,000 | 5,000 | 15,000 |
| 03-2-337-495 | Transfer To Other Functions | 44,723 | 44,723 | 45,684 | 52,968 | 53,803 | 48,108 | 43,260 |
| 337 - Comox Valley Sewerage Service - Composting | | 606,612 | 593,405 | 695,646 | 602,467 | 629,022 | 613,158 | 636,772 |
| 338 - Comox Valley Sewerage Service - Pump Stations | | | | | | | | |
| 03-2-338-220 | Salaries & Wages | 9,946 | 12,179 | 12,532 | 12,970 | 13,426 | 13,901 | 14,394 |
| 03-2-338-225 | Benefits | 2,188 | 3,654 | 3,760 | 3,891 | 4,028 | 4,170 | 4,318 |
| 03-2-338-237 | Employer Health Tax | 197 | 304 | 313 | 324 | 336 | 348 | 360 |
| 03-2-338-238 | WCB | 270 | 330 | 372 | 385 | 399 | 413 | 428 |
| 03-2-338-254 | Chemicals | 91,241 | 81,000 | 90,000 | 107,250 | 94,556 | 111,920 | 99,343 |
| 03-2-338-266 | Deliveries/Transportation | 0 | 200 | 250 | 250 | 250 | 250 | 250 |
| 03-2-338-275 | Permits/Licences | 559 | 1,087 | 6,714 | 1,142 | 1,170 | 1,200 | 1,230 |
| 03-2-338-281 | Materials & Supplies | 2,899 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |
| 03-2-338-314 | Telephone & Alarm Lines | 9,779 | 14,277 | 14,634 | 15,000 | 15,373 | 15,756 | 16,154 |
| 03-2-338-369 | Insurance Liability | 2,967 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-2-338-400 | Contracted Svcs Buildings/Land Mtce | 1,704 | 6,304 | 6,462 | 6,624 | 6,790 | 6,960 | 7,134 |
| 03-2-338-403 | Buildings Repairs & Mtce | 269 | 3,152 | 7,231 | 5,312 | 3,395 | 3,480 | 3,567 |
| 03-2-338-409 | Hydro | 59,331 | 70,000 | 174,819 | 268,753 | 276,816 | 285,120 | 293,674 |
| 03-2-338-415 | Landscaping/Grounds Mtce | 10,132 | 2,500 | 2,500 | 2,563 | 2,627 | 2,693 | 2,760 |
| 03-2-338-430 | Water | 1,654 | 1,990 | 2,040 | 2,091 | 2,143 | 2,197 | 2,252 |
| 03-2-338-438 | Contract Svcs Equip/Mach | 66,198 | 110,172 | 51,426 | 52,712 | 54,030 | 82,381 | 56,766 |
| 03-2-338-441 | Fuel/Lubricants - Mach/Equip | 906 | 2,627 | 2,693 | 2,760 | 2,829 | 2,900 | 2,973 |
| 03-2-338-444 | Rental/Leases - Mach/Equip | 10,298 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-2-338-447 | Repairs/Mtce Mach/Equip | 37,612 | 27,873 | 46,963 | 40,450 | 41,461 | 42,498 | 43,560 |
| 03-2-338-468 | Minor Capital | 17,084 | 22,000 | 50,000 | 30,000 | 0 | 17,000 | 0 |
| 03-2-338-495 | Transfer To Other Functions | 729 | 729 | 653 | 1,098 | 1,149 | 801 | 505 |
| 338 - Comox Valley Sewerage Service - Pump Stations | | 325,963 | 361,916 | 474,938 | 555,190 | 522,433 | 595,684 | 551,406 |
| Expenses | | (10,136,104) | (12,210,907) | (11,797,200) | (13,549,206) | (14,913,514) | (15,619,757) | (16,481,668) |
| 335 - Comox Valley Sewerage Service | | 3,088,216 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03 - Sewer Revenue Fund | | 3,088,216 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 335 - Comox Valley Sewerage Service
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|--------------------|----------------|----------------|----------------|
| Funding Source | | | | | | | | | | | |
| 090R - Other Revenue/Recoveries | | 2,750,000 | 6,000,000 | 1,000,000 | - | - | - | 7,299,917 | - | - | - |
| 100R - Short Term Debt Proceeds | | - | 500,000 | - | - | - | - | - | - | - | - |
| 120R - Long term debt proceeds | | - | 69,833,500 | 56,000,000 | 31,000,000 | - | - | 83,535,437 | - | - | - |
| 130R - Transfer from reserve | | 8,745,036 | 5,631,000 | 2,312,691 | 3,400,000 | 430,000 | 465,000 | 18,405,000 | 745,000 | 675,000 | 840,000 |
| Total Funding Source | | 11,495,036 | 81,964,500 | 59,312,691 | 34,400,000 | 430,000 | 465,000 | 109,240,354 | 745,000 | 675,000 | 840,000 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 335 - Comox Valley Sewerage Service
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|--------------------|----------------|----------------|----------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 11,495,036 | 33,131,000 | 59,312,691 | 34,400,000 | 430,000 | 465,000 | 405,000 | 745,000 | 675,000 | 840,000 |
| 090 - Debt charges | | - | 48,833,500 | - | - | - | - | 108,835,354 | - | - | - |
| Total Expenditure | | 11,495,036 | 81,964,500 | 59,312,691 | 34,400,000 | 430,000 | 465,000 | 109,240,354 | 745,000 | 675,000 | 840,000 |



Liquid Waste Management 340

| | | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 25-Mar-02 | | | | | | | |
| Authority: | BL 2422 | | | | | | | |
| Amendments: | BL 251 (max levy) | | | | | | | |
| Purpose: | To provide co-ordination, research and analytical services in relation to liquid waste management requirements and options relating to the development of the Regional District | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 157,941 | 179,562 | 185,814 | 212,755 | 227,951 | 235,364 |
| | | Area B | 119,537 | 137,056 | 141,828 | 162,392 | 173,991 | 179,649 |
| | | Area C | 148,014 | 167,830 | 173,673 | 198,854 | 213,058 | 219,986 |
| | | | \$425,492 | \$484,448 | \$501,315 | \$574,000 | \$615,000 | \$635,000 |
| Participants: | Electoral Areas A, B, C | Change from Previous year | | \$58,956 | \$16,867 | \$72,685 | \$41,000 | \$20,000 |
| Maximum Levy: | \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0337 | 0.0374 | 0.0387 | 0.0444 | 0.0475 | 0.0491 |
| 2026 Maximum: | \$1,170,591 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

340 - Liquid Waste Management

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|--------------------|--|
| Revenue | | | | |
| Taxation | 425,492 | 484,448 | 58,956 | Increase of 13.9% |
| Government Grants | 2,450,000 | 656,806 | (1,793,194) | South Sewer Grant [-1.5M], Community Works [-325.0K] |
| Transfers from Reserve | 88,538 | 100,000 | 11,462 | Withdrawals to temper requisition increase |
| Prior Year Surplus | 64,806 | - | (64,806) | No prior year surplus at proposed |
| Recoveries from Other Functions | 1,000 | 1,000 | - | |
| Total Revenue | 3,029,836 | 1,242,254 | (1,787,582) | |
| Expenses | | | | |
| Support Services | 36,976 | 58,434 | 21,458 | Increased allocation in 2026 |
| Personnel Costs | 366,934 | 384,555 | 17,621 | Regular wage increases |
| Materials, Supplies and Utilities | 14,120 | 13,620 | (500) | |
| Contract and General Services | 2,516,700 | 764,645 | (1,752,055) | Design fees [-1.5M] rebudgeted to future years |
| Transfer to Other Governments | 20,000 | 20,000 | - | |
| Transfer to Reserve | 74,106 | - | (74,106) | 2025 reserve contribution mainly from 2024 surplus |
| Minor Capital | 1,000 | 1,000 | - | |
| Total Expense | 3,029,836 | 1,242,254 | (1,787,582) | |

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------------|------------------------------------|----------------|------------------|------------------|------------------|------------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 340 - Liquid Waste Management | | | | | | | | |
| Revenues | | | | | | | | |
| 340 - Liquid Waste Management | | | | | | | | |
| 01-1-340-005 | Gil Fed Govt | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-340-013 | Fed Gas Tax Funding | 0 | 450,000 | 156,806 | 50,000 | 0 | 0 | 0 |
| 01-1-340-016 | Grant Prov Govt Conditional | 0 | 2,000,000 | 500,000 | 2,000,000 | 2,000,000 | 0 | 0 |
| 01-1-340-019 | Reqn Elect/Spec Prov Govt | 425,492 | 425,492 | 484,448 | 501,315 | 574,000 | 615,000 | 635,000 |
| 01-1-340-135 | Recoveries-Other Functions | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-1-340-145 | Transfer from Reserve | 0 | 88,538 | 100,000 | 100,000 | 50,000 | 0 | 0 |
| 01-1-340-150 | Surplus Prior Year | 64,806 | 64,806 | 0 | 0 | 0 | 0 | 0 |
| 01-1-340-151 | Funds Allocated from Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 - Liquid Waste Management | | 491,313 | 3,029,836 | 1,242,254 | 2,652,315 | 2,625,000 | 616,000 | 636,000 |
| Revenues | | 491,313 | 3,029,836 | 1,242,254 | 2,652,315 | 2,625,000 | 616,000 | 636,000 |
| Expenses | | | | | | | | |
| 340 - Liquid Waste Management | | | | | | | | |
| 01-2-340-200 | Support Services | 36,976 | 36,976 | 58,434 | 62,128 | 60,377 | 61,968 | 63,469 |
| 01-2-340-220 | Salaries & Wages | 203,150 | 275,121 | 284,188 | 293,970 | 304,098 | 314,583 | 325,435 |
| 01-2-340-225 | Benefits | 44,429 | 77,480 | 84,823 | 87,738 | 90,760 | 93,887 | 97,121 |
| 01-2-340-237 | Employer Health Tax | 4,018 | 6,878 | 7,104 | 7,349 | 7,601 | 7,864 | 8,137 |
| 01-2-340-238 | WCB | 5,186 | 7,455 | 8,440 | 8,731 | 9,031 | 9,344 | 9,662 |
| 01-2-340-266 | Deliveries/Transportation | 0 | 120 | 120 | 120 | 120 | 120 | 120 |
| 01-2-340-276 | Software Licence/Mtce | 428 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 01-2-340-284 | Meeting Expense | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-340-293 | Office Expenses | 148 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-340-296 | Postage | 0 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 01-2-340-299 | Program Supplies | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-340-314 | Telephone & Alarm Lines | 177 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-340-319 | Training/Development & Conferences | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-340-320 | Travel | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-340-335 | Advertising | 1,263 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-340-340 | Dues And Memberships | 1,000 | 800 | 800 | 800 | 800 | 800 | 800 |
| 01-2-340-353 | Public Relations | 0 | 400 | 400 | 400 | 400 | 400 | 400 |
| 01-2-340-354 | Education Programs Public | 0 | 1,500 | 37,500 | 37,500 | 37,500 | 1,500 | 1,500 |
| 01-2-340-369 | Insurance Liability | 922 | 1,300 | 1,339 | 1,379 | 1,421 | 1,463 | 1,507 |

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------------|--------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|
| 01-2-340-381 | Legal Fees | 9,039 | 55,000 | 60,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-340-385 | Gis Services | 1,820 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-340-387 | Other Prof Fees | 34,606 | 2,455,000 | 661,906 | 2,105,000 | 2,055,000 | 5,000 | 5,000 |
| 01-2-340-468 | Minor Capital | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-340-489 | Reserve Contr Other | 74,106 | 74,106 | 0 | 0 | 10,692 | 71,871 | 75,649 |
| 01-2-340-496 | Transfers to Other Governments | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 340 - Liquid Waste Management | | 417,267 | 3,029,836 | 1,242,254 | 2,652,315 | 2,625,000 | 616,000 | 636,000 |
| Expenses | | (417,267) | (3,029,836) | (1,242,254) | (2,652,315) | (2,625,000) | (616,000) | (636,000) |
| 340 - Liquid Waste Management | | 74,046 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 74,046 | 0 | 0 | 0 | 0 | 0 | 0 |

2026-2030 Financial Planning Core Services Transportation





Transit - Comox Valley 780

| Established: | 29-Oct-90 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Authority: | BL #1225 | Electoral Areas | | | | | | |
| Amendments: | BL #1257, BL 2327, BL 2897, BL 360 | Area A | 562,990 | 615,887 | 840,023 | 878,675 | 919,045 | 961,535 |
| Purpose: | To provide transit service for the service area. | Area B | 426,097 | 470,095 | 641,174 | 670,677 | 701,491 | 733,922 |
| Participants: | Courtenay, Comox, Cumberland, Electoral Areas A, B, Defined portion of Electoral Area C, | Local Service Area | | | | | | |
| | | C-771-CNR-LSA#5 | 362,485 | 399,715 | 545,180 | 570,266 | 596,466 | 624,043 |
| | | Municipal Members | | | | | | |
| Maximum Levy: | \$.25 per \$1,000 - 100% Assessment | Comox | 665,907 | 720,386 | 982,552 | 1,027,763 | 1,074,982 | 1,124,682 |
| 2026 Maximum: | \$6,899,290 | Courtenay | 1,412,036 | 1,538,164 | 2,097,937 | 2,194,471 | 2,295,294 | 2,401,412 |
| | | Cumberland | 208,228 | 225,365 | 307,380 | 321,524 | 336,296 | 351,844 |
| | | | \$3,637,743 | \$3,969,612 | \$5,414,245 | \$5,663,375 | \$5,923,575 | \$6,197,438 |
| | | Change from Previous year | | \$331,869 | \$1,444,633 | \$249,130 | \$260,200 | \$273,863 |
| | | Residential Tax Rate Estimate | 0.1201 | 0.1284 | 0.1751 | 0.1832 | 0.1916 | 0.2004 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

780 - Transit - Comox Valley

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|----------------|--|
| Revenue | | | | |
| Grants in lieu | 43,500 | 43,500 | - | |
| Taxation | 3,637,743 | 3,969,612 | 331,869 | Increase of 9.1% |
| Sale of Services | 870,095 | 969,400 | 99,305 | UMO Revenue [+106.3K] |
| Other Revenue | 260,103 | 299,233 | 39,130 | Increased fare due to expansion [+36.8K] |
| Transfers from Reserve | - | 233,518 | 233,518 | Withdrawal to temper requisition increase |
| Prior Year Surplus | 541,881 | - | (541,881) | No prior year surplus at proposed |
| Recoveries from Other Functions | 42,000 | 41,509 | (491) | |
| Total Revenue | 5,395,322 | 5,556,772 | 161,450 | |
| Expenses | | | | |
| Support Services | 147,587 | 189,707 | 42,120 | Increases allocation |
| Personnel Costs | 147,946 | 152,862 | 4,916 | Regular wage increases |
| Materials, Supplies and Utilities | 75,841 | 75,431 | (410) | |
| Contract and General Services | 4,687,208 | 5,138,772 | 451,564 | BCT Contract [+441.0K] |
| Transfer to Reserve | 330,740 | - | (330,740) | |
| Minor Capital | 6,000 | - | (6,000) | |
| Total Expense | 5,395,322 | 5,556,772 | 161,450 | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 780 - Transit - Comox Valley | | | | | | | | |
| Revenues | | | | | | | | |
| 780 - Transit - Comox Valley | | | | | | | | |
| 01-1-780-005 | Gil Fed Govt | 47 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-1-780-009 | Gil Local Govt | 0 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-1-780-016 | Grant Prov Govt Conditional | (82,107) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-780-019 | Reqn Elect/Spec Prov Govt | 1,351,863 | 1,351,641 | 1,485,697 | 2,026,377 | 2,119,618 | 2,217,002 | 2,319,501 |
| 01-1-780-020 | Reqn Municipal | 2,285,880 | 2,286,102 | 2,483,915 | 3,387,868 | 3,543,757 | 3,706,573 | 3,877,937 |
| 01-1-780-076 | Bus Fares | 271,960 | 300,000 | 307,000 | 313,140 | 319,403 | 325,791 | 332,307 |
| 01-1-780-078 | Passes | 14,385 | 40,000 | 15,400 | 15,708 | 16,022 | 16,342 | 16,669 |
| 01-1-780-082 | Ticket Sales | 24,714 | 40,000 | 31,000 | 31,620 | 32,252 | 32,897 | 33,555 |
| 01-1-780-085 | UMO Pass Sales | 358,555 | 403,695 | 417,000 | 425,340 | 433,847 | 442,524 | 451,374 |
| 01-1-780-086 | UMO Stored Value | 111,120 | 72,000 | 165,000 | 168,300 | 171,666 | 175,099 | 178,601 |
| 01-1-780-087 | Transit Day Pass Tokens | 3,672 | 7,200 | 6,000 | 6,120 | 6,242 | 6,367 | 6,494 |
| 01-1-780-088 | Transit Single Ride Tokens | 28,476 | 7,200 | 28,000 | 28,560 | 29,131 | 29,714 | 30,308 |
| 01-1-780-128 | Other Revenue | 260,067 | 260,103 | 299,233 | 299,233 | 299,233 | 299,233 | 299,233 |
| 01-1-780-133 | Recoveries - Other | 43,427 | 42,000 | 41,509 | 42,339 | 43,186 | 44,050 | 44,931 |
| 01-1-780-145 | Transfer from Reserve | 0 | 0 | 233,518 | 0 | 0 | 0 | 0 |
| 01-1-780-150 | Surplus Prior Year | 541,881 | 541,881 | 0 | 0 | 0 | 0 | 0 |
| 780 - Transit - Comox Valley | | 5,213,940 | 5,395,322 | 5,556,772 | 6,788,105 | 7,057,857 | 7,339,092 | 7,634,410 |
| Revenues | | 5,213,940 | 5,395,322 | 5,556,772 | 6,788,105 | 7,057,857 | 7,339,092 | 7,634,410 |
| Expenses | | | | | | | | |
| 780 - Transit - Comox Valley | | | | | | | | |
| 01-2-780-200 | Support Services | 147,587 | 147,587 | 189,707 | 196,916 | 204,399 | 212,166 | 220,228 |
| 01-2-780-220 | Salaries & Wages | 105,524 | 109,472 | 112,894 | 116,835 | 120,914 | 125,141 | 129,518 |
| 01-2-780-225 | Benefits | 26,420 | 32,770 | 33,793 | 34,974 | 36,194 | 37,459 | 38,768 |
| 01-2-780-237 | Employer Health Tax | 2,094 | 2,737 | 2,823 | 2,920 | 3,023 | 3,128 | 3,238 |
| 01-2-780-238 | WCB | 2,843 | 2,967 | 3,352 | 3,470 | 3,591 | 3,716 | 3,846 |
| 01-2-780-246 | Bank Charges | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-780-262 | Contracts - Operating | 3,916,488 | 4,617,322 | 5,092,772 | 6,267,431 | 6,530,788 | 6,805,410 | 7,093,764 |
| 01-2-780-266 | Deliveries/Transportation | 12,659 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 | 8,200 |
| 01-2-780-272 | Instructional Programs | 42,156 | 42,000 | 42,840 | 43,697 | 44,571 | 45,462 | 46,500 |
| 01-2-780-281 | Materials & Supplies | 216 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-284 | Meeting Expense | 545 | 1,000 | 750 | 750 | 750 | 750 | 750 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-780-293 | Office Expenses | 3,829 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-780-311 | Signs | 2,337 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-780-314 | Telephone & Alarm Lines | 177 | 1,041 | 1,041 | 1,041 | 1,041 | 1,041 | 1,041 |
| 01-2-780-319 | Training/Development & Conferences | 561 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-780-320 | Travel | 2,738 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-780-335 | Advertising | (1,249) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-780-340 | Dues And Memberships | 550 | 600 | 600 | 600 | 600 | 600 | 600 |
| 01-2-780-353 | Public Relations | 55 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-354 | Education Programs Public | 1,760 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-780-369 | Insurance Liability | 1,994 | 1,886 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-780-381 | Legal Fees | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-385 | Gis Services | 187 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-387 | Other Prof Fees | 40,996 | 41,000 | 41,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-2-780-447 | Repairs/Mtce Mach/Equip | 1,171 | 23,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-468 | Minor Capital | (63,824) | 6,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-489 | Reserve Contr Other | 330,740 | 330,740 | 0 | 44,271 | 36,786 | 29,019 | 20,957 |
| 780 - Transit - Comox Valley | | 4,578,554 | 5,395,322 | 5,556,772 | 6,788,105 | 7,057,857 | 7,339,092 | 7,634,410 |
| Expenses | | (4,578,554) | (5,395,322) | (5,556,772) | (6,788,105) | (7,057,857) | (7,339,092) | (7,634,410) |
| 780 - Transit - Comox Valley | | 635,386 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 635,386 | 0 | 0 | 0 | 0 | 0 | 0 |

2026-2030
Financial Planning
Core Services
Water Supply



**Comox Valley Water Supply System****300**

Established: 17-Feb-67**Authority:** SLP #4**Amendments:** BL 1783 (Conv)**Purpose:** To design, construct, reconstruct, purchase, maintain and operate facilities for the supply, treatment, conveyancing, storage and distribution of water.**Participants:** Courtenay, Comox, Defined areas within Electoral Areas A, B, C**Maximum Levy:** No stated limit.**2026 Maximum:** \$0

Year over Year Change

Revenue and Expenses by Category

300 - Comox Valley Water Supply System

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|-------------------|------------------|------------------|--|
| Revenue | | | | |
| Sale of Services | 8,908,539 | 9,526,728 | 618,189 | Increase of 6.9% |
| Other Revenue | 55,000 | 65,000 | 10,000 | Infrastructure licensing agreement [+10.0K] |
| Government Grants | 46,900 | | (46,900) | 2025 one-time BC Hydro grant [-47.0K] |
| Transfers from Reserve | 40,000 | 40,000 | - | |
| Prior Year Surplus | 1,059,677 | - | (1,059,677) | No prior year surplus at proposed budget |
| Recoveries from Other Functions | 50,217 | 261,962 | 211,745 | Recovery of costs from subfunctions [212K] |
| Total Revenue | 10,160,333 | 9,893,690 | (266,643) | |
| Expenses | | | | |
| Support Services | 1,174,786 | 1,508,895 | 334,109 | Increased allocation in 2026 |
| Personnel Costs | 2,274,309 | 2,411,075 | 136,766 | FTE increase of 0.91 |
| Materials, Supplies and Utilities | 1,224,140 | 1,270,208 | 46,068 | Hydro [+9.3K], Safety Eq. [+6.8K], Bulk Water [+5.0K] |
| Contract and General Services | 1,720,678 | 1,500,720 | (219,958) | Field force 4 consulting [+100K], 2025 one-time engery emissions objective implementation [-100K], 2025 one-time water master plan [-209K] |
| Transfer to Other Services | 18,388 | 24,449 | 6,061 | |
| Transfer to Other Governments | 20,000 | - | (20,000) | Transfer for k'omoks Resources [-20.0K] |
| Transfer to Reserve | 1,241,387 | 961,835 | (279,552) | |
| Debt Charges | 2,340,645 | 2,123,832 | (216,813) | Debt for Dingwall watermain/pump station retired [-216K] |
| Minor Capital | 146,000 | 92,676 | (53,324) | Thermistor string [-40.0K] |
| Total Expense | 10,160,333 | 9,893,690 | (266,643) | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-----------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 02 - Water Revenue Fund | | | | | | | | |
| 300 - Comox Valley Water Supply System | | | | | | | | |
| Revenues | | | | | | | | |
| 300 - Comox Valley Water Supply System | | | | | | | | |
| 02-1-300-016 | Grant Prov Govt Conditional | 0 | 46,900 | 0 | 0 | 0 | 0 | 0 |
| 02-1-300-083 | Water Sales | 9,410,454 | 8,907,789 | 9,525,978 | 10,201,263 | 10,608,296 | 10,907,300 | 11,307,787 |
| 02-1-300-110 | Licences & Fines | 12,544 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-300-115 | Other Permit Fees | 60 | 750 | 750 | 750 | 750 | 750 | 750 |
| 02-1-300-128 | Other Revenue | 157,932 | 55,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 02-1-300-130 | Recoveries-Wages & Benefits | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-300-135 | Recoveries-Other Functions | 50,217 | 50,217 | 261,962 | 673,816 | 655,166 | 658,530 | 661,976 |
| 02-1-300-145 | Transfer from Reserve | 0 | 40,000 | 40,000 | 40,000 | 40,000 | 0 | 0 |
| 02-1-300-150 | Surplus Prior Year | 1,149,949 | 1,059,677 | 0 | 0 | 0 | 0 | 0 |
| 300 - Comox Valley Water Supply System | | 10,781,177 | 10,160,333 | 9,893,690 | 10,980,829 | 11,369,212 | 11,631,580 | 12,035,513 |
| 302 - CV Water Treatment Plant & Raw Water Intake | | | | | | | | |
| 02-1-302-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 302 - CV Water Treatment Plant & Raw Water Intake | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 - CVRD Water Distribution Operations | | | | | | | | |
| 02-1-303-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 - CVRD Water Distribution Operations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 304 - CVRD Water Treatment Operations | | | | | | | | |
| 02-1-304-150 | Surplus Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 304 - CVRD Water Treatment Operations | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenues | | 10,781,177 | 10,160,333 | 9,893,690 | 10,980,829 | 11,369,212 | 11,631,580 | 12,035,513 |
| Expenses | | | | | | | | |
| 300 - Comox Valley Water Supply System | | | | | | | | |
| 02-2-300-200 | Support Services | 1,174,786 | 1,174,786 | 1,508,895 | 1,581,560 | 1,598,873 | 1,652,324 | 1,706,227 |
| 02-2-300-220 | Salaries & Wages | 1,004,641 | 1,201,983 | 1,330,543 | 1,421,874 | 1,495,051 | 1,557,950 | 1,613,634 |
| 02-2-300-225 | Benefits | 232,841 | 354,272 | 392,593 | 419,735 | 441,413 | 459,998 | 476,414 |
| 02-2-300-237 | Employer Health Tax | 20,463 | 29,958 | 33,159 | 35,444 | 37,261 | 38,850 | 40,221 |
| 02-2-300-238 | WCB | 27,393 | 32,477 | 39,398 | 42,120 | 44,275 | 46,142 | 47,785 |
| 02-2-300-248 | Bulk Water Purchases | 52,715 | 35,875 | 36,772 | 37,691 | 38,633 | 39,599 | 40,589 |
| 02-2-300-254 | Chemicals | 9,465 | 3,000 | 3,000 | 3,075 | 3,152 | 3,231 | 3,312 |
| 02-2-300-257 | Clothing/Laundrying | 108 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-266 | Deliveries/Transportation | 1,468 | 3,500 | 3,500 | 3,588 | 3,678 | 3,770 | 3,864 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------|-------------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 02-2-300-275 | Permits/Licences | 2,910 | 3,702 | 3,754 | 3,807 | 3,862 | 3,918 | 3,976 |
| 02-2-300-276 | Software Licence/Mtce | 57,202 | 26,225 | 8,181 | 8,386 | 8,596 | 8,811 | 9,031 |
| 02-2-300-281 | Materials & Supplies | 1,704 | 5,000 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 |
| 02-2-300-284 | Meeting Expense | 296 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-293 | Office Expenses | 1,345 | 0 | 150 | 150 | 150 | 150 | 150 |
| 02-2-300-296 | Postage | 0 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-300-305 | Safety Equipment | 2,119 | 2,000 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 |
| 02-2-300-311 | Signs | 5,361 | 6,000 | 6,025 | 1,051 | 1,077 | 1,104 | 1,132 |
| 02-2-300-314 | Telephone & Alarm Lines | 22,890 | 19,768 | 21,042 | 21,549 | 22,068 | 22,600 | 23,145 |
| 02-2-300-316 | Tipping Fees | 0 | 1,500 | 1,051 | 1,077 | 1,104 | 1,132 | 1,160 |
| 02-2-300-319 | Training/Development & Conferences | 3,208 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 02-2-300-320 | Travel | 0 | 0 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 02-2-300-335 | Advertising | 17,169 | 25,625 | 26,265 | 26,922 | 27,595 | 28,285 | 28,992 |
| 02-2-300-340 | Dues And Memberships | 1,200 | 0 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 02-2-300-347 | Library/Publications | 95 | 205 | 210 | 215 | 220 | 226 | 232 |
| 02-2-300-350 | Maps & Printing Supplies | 0 | 250 | 256 | 262 | 269 | 276 | 283 |
| 02-2-300-353 | Public Relations | 668 | 1,025 | 1,051 | 1,077 | 1,104 | 1,132 | 1,160 |
| 02-2-300-354 | Education Programs Public | 12,916 | 120,000 | 120,000 | 120,500 | 121,013 | 121,538 | 122,076 |
| 02-2-300-366 | Engineering Fees | 27,228 | 20,500 | 21,013 | 21,538 | 22,076 | 22,628 | 23,194 |
| 02-2-300-369 | Insurance Liability | 10,182 | 8,656 | 10,500 | 10,710 | 10,924 | 11,142 | 11,365 |
| 02-2-300-372 | Insurance Property | 129,490 | 44,019 | 45,780 | 47,611 | 49,516 | 51,496 | 53,555 |
| 02-2-300-378 | Lab Analysis | 24,704 | 40,000 | 41,000 | 42,025 | 43,076 | 44,153 | 45,257 |
| 02-2-300-381 | Legal Fees | 7,551 | 30,750 | 31,519 | 32,307 | 33,115 | 33,943 | 34,792 |
| 02-2-300-385 | Gis Services | 325 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |
| 02-2-300-387 | Other Prof Fees | 177,718 | 568,156 | 203,538 | 85,627 | 87,768 | 89,962 | 92,212 |
| 02-2-300-400 | Contracted Svcs Buildings/Land Mtce | 14,403 | 5,000 | 10,000 | 10,250 | 10,506 | 10,769 | 11,038 |
| 02-2-300-403 | Buildings Repairs & Mtce | 20 | 5,000 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 |
| 02-2-300-409 | Hydro | 58,049 | 101,705 | 104,246 | 106,853 | 109,524 | 112,261 | 115,067 |
| 02-2-300-415 | Landscaping/Grounds Mtce | 22,186 | 30,000 | 30,750 | 31,519 | 32,307 | 33,115 | 33,943 |
| 02-2-300-424 | Rental/Lease - Land | 3,000 | 3,280 | 3,362 | 3,446 | 3,532 | 3,620 | 3,711 |
| 02-2-300-425 | Property/Parcel Taxes | 211 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-438 | Contract Svcs Equip/Mach | 57,725 | 71,750 | 73,544 | 75,383 | 77,268 | 79,200 | 81,180 |
| 02-2-300-441 | Fuel/Lubricants - Mach/Equip | 0 | 4,100 | 4,203 | 4,308 | 4,416 | 4,526 | 4,639 |
| 02-2-300-444 | Rental/Leases - Mach/Equip | 6,194 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 | 5,798 |
| 02-2-300-447 | Repairs/Mtce Mach/Equip | 63,507 | 70,000 | 60,000 | 61,500 | 63,038 | 64,614 | 66,229 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 02-2-300-458 | Fuel/Lubricants Vehicle | 1,636 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,320 |
| 02-2-300-461 | Insurance/Licence Vehicle | (11) | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-464 | Repairs & Mtce Vehicle | 1,591 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-468 | Minor Capital | 10,311 | 70,500 | 31,013 | 21,538 | 22,076 | 22,628 | 23,194 |
| 02-2-300-485 | Contr To Capital Works Reserve | 1,181,387 | 1,181,387 | 821,835 | 1,612,381 | 1,675,769 | 1,744,926 | 620,875 |
| 02-2-300-489 | Reserve Contr Other | 40,000 | 40,000 | 120,000 | 630,531 | 650,531 | 630,531 | 630,531 |
| 02-2-300-495 | Transfer To Other Functions | 10,089 | 10,089 | 7,539 | 8,442 | 5,954 | 5,424 | 4,998 |
| 02-2-300-496 | Transfers to Other Governments | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-505 | Debt Charges-Principal | 1,234,340 | 1,234,339 | 1,134,790 | 976,043 | 976,043 | 976,043 | 1,179,613 |
| 02-2-300-506 | Debt Charges-Interest | 1,106,305 | 1,106,306 | 989,042 | 844,500 | 1,004,500 | 1,004,500 | 2,117,669 |
| 300 - Comox Valley Water Supply System | | 6,841,105 | 7,721,914 | 7,306,975 | 8,384,594 | 8,759,889 | 8,965,645 | 9,306,158 |
| 301 - Watershed Protection | | | | | | | | |
| 02-2-301-220 | Salaries & Wages | 53,139 | 56,769 | 59,034 | 61,395 | 63,851 | 66,405 | 69,060 |
| 02-2-301-225 | Benefits | 15,151 | 17,030 | 17,710 | 18,418 | 19,155 | 19,922 | 20,718 |
| 02-2-301-237 | Employer Health Tax | 1,052 | 1,420 | 1,476 | 1,536 | 1,596 | 1,660 | 1,727 |
| 02-2-301-238 | WCB | 1,442 | 1,538 | 1,754 | 1,822 | 1,896 | 1,972 | 2,052 |
| 02-2-301-266 | Deliveries/Transportation | 2,086 | 3,000 | 3,075 | 3,152 | 3,231 | 3,312 | 3,395 |
| 02-2-301-281 | Materials & Supplies | 21 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 | 1,132 |
| 02-2-301-284 | Meeting Expense | 0 | 5,000 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 |
| 02-2-301-314 | Telephone & Alarm Lines | 900 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-301-354 | Education Programs Public | 71,882 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 71,750 |
| 02-2-301-378 | Lab Analysis | 35,088 | 22,000 | 22,550 | 23,114 | 23,692 | 24,284 | 24,891 |
| 02-2-301-385 | Gis Services | 782 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,050 |
| 02-2-301-387 | Other Prof Fees | 104,890 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 | 142,500 |
| 02-2-301-438 | Contract Svcs Equip/Mach | 49,211 | 60,000 | 61,500 | 63,038 | 64,614 | 66,229 | 67,885 |
| 02-2-301-447 | Repairs/Mtce Mach/Equip | 317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-301-464 | Repairs & Mtce Vehicle | 431 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-301-468 | Minor Capital | 5,899 | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,500 |
| 02-2-301-485 | Contr To Capital Works Reserve | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,500 |
| 301 - Watershed Protection | | 362,291 | 439,757 | 425,249 | 430,779 | 436,496 | 442,407 | 453,817 |
| 302 - CV Water Treatment Plant & Raw Water Intake | | | | | | | | |
| 02-2-302-220 | Salaries & Wages | 366,718 | 428,119 | 395,223 | 407,591 | 420,448 | 433,815 | 447,715 |
| 02-2-302-225 | Benefits | 73,581 | 128,437 | 118,567 | 122,278 | 126,136 | 130,146 | 134,315 |
| 02-2-302-237 | Employer Health Tax | 7,659 | 10,703 | 9,880 | 10,189 | 10,512 | 10,847 | 11,193 |
| 02-2-302-238 | WCB | 9,259 | 11,603 | 11,738 | 12,104 | 12,487 | 12,884 | 13,299 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 02-2-302-248 | Bulk Water Purchases | 157,913 | 165,538 | 169,676 | 173,918 | 178,266 | 182,723 | 187,291 |
| 02-2-302-254 | Chemicals | 222,015 | 195,776 | 200,670 | 205,688 | 210,830 | 216,101 | 221,504 |
| 02-2-302-266 | Deliveries/Transportation | 1,453 | 3,075 | 2,000 | 2,050 | 2,101 | 2,154 | 2,208 |
| 02-2-302-275 | Permits/Licences | 590 | 960 | 984 | 1,009 | 1,034 | 1,060 | 1,086 |
| 02-2-302-276 | Software Licence/Mtce | 51 | 5,125 | 16,588 | 17,003 | 17,428 | 17,864 | 18,310 |
| 02-2-302-278 | Water Licence Rental | 19,973 | 21,525 | 22,063 | 22,615 | 23,180 | 23,760 | 24,354 |
| 02-2-302-281 | Materials & Supplies | 7,596 | 20,500 | 21,013 | 21,538 | 22,076 | 22,628 | 23,194 |
| 02-2-302-293 | Office Expenses | 4,082 | 500 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-302-305 | Safety Equipment | 4,925 | 4,000 | 5,000 | 5,125 | 5,253 | 5,384 | 5,519 |
| 02-2-302-311 | Signs | 1,496 | 0 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-302-314 | Telephone & Alarm Lines | 4,199 | 530 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-302-316 | Tipping Fees | 40,240 | 30,000 | 30,750 | 31,519 | 32,307 | 33,115 | 33,943 |
| 02-2-302-319 | Training/Development & Conferences | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-302-320 | Travel | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-302-340 | Dues And Memberships | 308 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-302-366 | Engineering Fees | 0 | 0 | 10,000 | 10,250 | 10,506 | 10,769 | 11,038 |
| 02-2-302-378 | Lab Analysis | 11,110 | 2,000 | 4,000 | 4,100 | 4,203 | 4,308 | 4,416 |
| 02-2-302-387 | Other Prof Fees | 10,375 | 5,125 | 7,500 | 7,688 | 7,880 | 8,077 | 8,279 |
| 02-2-302-400 | Contracted Svcs Buildings/Land Mtce | 40,209 | 12,500 | 20,000 | 20,500 | 21,013 | 21,538 | 22,076 |
| 02-2-302-403 | Buildings Repairs & Mtce | 6,096 | 3,075 | 3,152 | 3,231 | 3,312 | 3,395 | 3,480 |
| 02-2-302-409 | Hydro | 183,729 | 250,000 | 256,750 | 263,169 | 269,748 | 276,492 | 283,404 |
| 02-2-302-412 | Janitorial/Cleaning Supplies | 1,482 | 0 | 500 | 513 | 526 | 539 | 552 |
| 02-2-302-415 | Landscaping/Grounds Mtce | 7,558 | 20,603 | 24,159 | 24,763 | 25,382 | 26,017 | 26,668 |
| 02-2-302-438 | Contract Svcs Equip/Mach | 177,308 | 107,625 | 145,253 | 148,884 | 152,607 | 156,422 | 160,332 |
| 02-2-302-441 | Fuel/Lubricants - Mach/Equip | 11,286 | 10,250 | 10,506 | 10,769 | 11,038 | 11,314 | 11,597 |
| 02-2-302-444 | Rental/Leases - Mach/Equip | 31,813 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,320 |
| 02-2-302-447 | Repairs/Mtce Mach/Equip | 92,128 | 128,125 | 75,000 | 76,875 | 78,797 | 80,767 | 82,786 |
| 02-2-302-461 | Insurance/Licence Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-302-464 | Repairs & Mtce Vehicle | 125 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-302-468 | Minor Capital | 37,422 | 20,500 | 28,413 | 23,998 | 24,598 | 25,213 | 25,844 |
| 02-2-302-495 | Transfer To Other Functions | 793 | 793 | 7,749 | 10,871 | 11,289 | 8,966 | 7,001 |
| 302 - CV Water Treatment Plant & Raw Water Intake | | 1,533,492 | 1,589,037 | 1,602,235 | 1,643,467 | 1,688,318 | 1,731,792 | 1,777,036 |
| 303 - CVRD Water Distribution Operations | | | | | | | | |
| 02-2-303-228 | Honorarium | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-303-254 | Chemicals | 3,340 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 02-2-303-257 | Clothing/Laundrying | 4,323 | 7,688 | 7,880 | 8,077 | 8,279 | 8,486 | 8,698 |
| 02-2-303-266 | Deliveries/Transportation | 92 | 2,000 | 1,025 | 1,051 | 1,077 | 1,104 | 1,132 |
| 02-2-303-276 | Software Licence/Mtce | 21,238 | 44,038 | 47,582 | 48,772 | 49,992 | 51,241 | 52,523 |
| 02-2-303-281 | Materials & Supplies | 20,675 | 25,625 | 26,266 | 26,923 | 27,596 | 28,286 | 28,993 |
| 02-2-303-284 | Meeting Expense | 811 | 1,794 | 1,839 | 1,885 | 1,932 | 1,980 | 2,030 |
| 02-2-303-293 | Office Expenses | 3,659 | 3,075 | 3,152 | 3,231 | 3,312 | 3,395 | 3,480 |
| 02-2-303-305 | Safety Equipment | 10,687 | 10,000 | 15,250 | 10,506 | 10,769 | 11,038 | 11,314 |
| 02-2-303-311 | Signs | 748 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,319 |
| 02-2-303-314 | Telephone & Alarm Lines | 1,349 | 20,401 | 20,911 | 21,434 | 21,970 | 22,520 | 23,084 |
| 02-2-303-316 | Tipping Fees | 61 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-303-319 | Training/Development & Conferences | 20,665 | 34,236 | 35,092 | 35,970 | 36,869 | 37,791 | 38,736 |
| 02-2-303-320 | Travel | 5,524 | 21,525 | 22,063 | 22,615 | 23,180 | 23,760 | 24,354 |
| 02-2-303-340 | Dues And Memberships | 4,639 | 4,553 | 4,756 | 4,876 | 4,998 | 5,123 | 5,252 |
| 02-2-303-366 | Engineering Fees | 2,184 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-303-378 | Lab Analysis | 3,690 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-303-381 | Legal Fees | 382 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-303-387 | Other Prof Fees | 152,352 | 20,000 | 120,500 | 71,013 | 21,538 | 22,076 | 22,628 |
| 02-2-303-400 | Contracted Svcs Buildings/Land Mtce | 728 | 15,375 | 15,759 | 16,153 | 16,557 | 16,971 | 17,395 |
| 02-2-303-403 | Buildings Repairs & Mtce | 218 | 2,563 | 2,627 | 2,693 | 2,760 | 2,829 | 2,900 |
| 02-2-303-412 | Janitorial/Cleaning Supplies | 268 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 | 1,132 |
| 02-2-303-415 | Landscaping/Grounds Mtce | 0 | 14,395 | 14,827 | 15,271 | 15,729 | 16,201 | 16,687 |
| 02-2-303-438 | Contract Svcs Equip/Mach | 14,775 | 0 | 7,500 | 7,688 | 7,880 | 8,077 | 8,279 |
| 02-2-303-441 | Fuel/Lubricants - Mach/Equip | 935 | 0 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-303-447 | Repairs/Mtce Mach/Equip | 28,590 | 0 | 15,000 | 15,375 | 15,759 | 16,153 | 16,557 |
| 02-2-303-458 | Fuel/Lubricants Vehicle | 45,707 | 71,750 | 73,544 | 75,383 | 77,267 | 79,199 | 81,179 |
| 02-2-303-461 | Insurance/Licence Vehicle | 19,196 | 18,081 | 18,804 | 19,558 | 20,340 | 21,151 | 21,997 |
| 02-2-303-464 | Repairs & Mtce Vehicle | 34,302 | 24,438 | 30,000 | 30,750 | 31,519 | 32,307 | 33,115 |
| 02-2-303-468 | Minor Capital | 18,588 | 13,000 | 10,250 | 10,506 | 10,769 | 11,038 | 11,314 |
| 02-2-303-495 | Transfer To Other Functions | 7,217 | 7,217 | 8,044 | 13,528 | 14,157 | 9,869 | 6,219 |
| 303 - CVRD Water Distribution Operations | | 426,942 | 364,804 | 506,797 | 467,488 | 428,585 | 435,039 | 442,421 |
| 304 - CVRD Water Treatment Operations | | | | | | | | |
| 02-2-304-257 | Clothing/Laundrying | 2,296 | 2,204 | 2,259 | 2,315 | 2,373 | 2,432 | 2,493 |
| 02-2-304-266 | Deliveries/Transportation | 17 | 0 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-304-281 | Materials & Supplies | 1,816 | 2,500 | 2,500 | 2,563 | 2,627 | 2,693 | 2,760 |
| 02-2-304-284 | Meeting Expense | 421 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|--------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| 02-2-304-293 | Office Expenses | 319 | 1,025 | 1,051 | 1,077 | 1,104 | 1,132 | 1,160 |
| 02-2-304-305 | Safety Equipment | 15,449 | 1,025 | 1,500 | 1,538 | 1,576 | 1,615 | 1,655 |
| 02-2-304-314 | Telephone & Alarm Lines | 0 | 2,911 | 2,984 | 3,059 | 3,135 | 3,213 | 3,293 |
| 02-2-304-319 | Training/Development & Conferences | 8,913 | 7,175 | 8,854 | 9,076 | 9,302 | 9,534 | 9,772 |
| 02-2-304-320 | Travel | 1,387 | 4,100 | 4,203 | 4,308 | 4,416 | 4,526 | 4,639 |
| 02-2-304-340 | Dues And Memberships | 924 | 1,190 | 1,236 | 1,268 | 1,300 | 1,332 | 1,365 |
| 02-2-304-387 | Other Prof Fees | 4,585 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-304-400 | Contracted Svcs Buildings/Land Mtce | 444 | 10,250 | 10,506 | 10,769 | 11,038 | 11,314 | 11,597 |
| 02-2-304-412 | Janitorial/Cleaning Supplies | 270 | 0 | 800 | 820 | 841 | 862 | 884 |
| 02-2-304-438 | Contract Svcs Equip/Mach | 976 | 0 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-304-447 | Repairs/Mtce Mach/Equip | 844 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-304-458 | Fuel/Lubricants Vehicle | 4,832 | 6,705 | 6,873 | 7,045 | 7,222 | 7,403 | 7,588 |
| 02-2-304-461 | Insurance/Licence Vehicle | 1,125 | 1,235 | 1,284 | 1,335 | 1,388 | 1,444 | 0 |
| 02-2-304-464 | Repairs & Mtce Vehicle | 861 | 2,212 | 2,267 | 2,324 | 2,382 | 2,442 | 2,491 |
| 02-2-304-468 | Minor Capital | (2,219) | 2,000 | 3,000 | 3,075 | 3,152 | 3,231 | 3,312 |
| 02-2-304-495 | Transfer To Other Functions | 289 | 289 | 1,117 | 1,879 | 1,966 | 1,370 | 864 |
| 304 - CVRD Water Treatment Operations | | 43,550 | 44,821 | 52,434 | 54,501 | 55,924 | 56,697 | 56,081 |
| Expenses | | (9,207,380) | (10,160,333) | (9,893,690) | (10,980,829) | (11,369,212) | (11,631,580) | (12,035,513) |
| 300 - Comox Valley Water Supply System | | 1,573,797 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | 1,573,797 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 300 - Comox Valley Water Supply System
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------|------|-------------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|
| Funding Source | | | | | | | | | | | |
| 030R - Senior Govt Grants | | 150,913 | 6,289,523 | - | - | - | - | - | - | - | - |
| 090R - Other Revenue/Recoveries | | 11,641,264 | - | - | - | - | - | - | - | - | - |
| 100R - Short Term Debt Proceeds | | - | 2,000,000 | 4,000,000 | - | 50,000,000 | - | 20,000,000 | - | - | - |
| 120R - Long term debt proceeds | | - | - | - | - | - | - | 2,000,000 | 4,000,000 | - | 50,000,000 |
| 130R - Transfer from reserve | | 2,480,000 | 2,405,000 | 2,345,000 | 2,160,000 | 1,145,000 | 1,270,000 | 1,070,000 | 1,070,000 | 1,195,000 | 1,230,000 |
| Total Funding Source | | 14,272,177 | 10,694,523 | 6,345,000 | 2,160,000 | 51,145,000 | 1,270,000 | 23,070,000 | 5,070,000 | 1,195,000 | 51,230,000 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 300 - Comox Valley Water Supply System
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|-------------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 14,272,177 | 10,694,523 | 6,345,000 | 2,160,000 | 51,145,000 | 1,270,000 | 21,070,000 | 1,070,000 | 1,195,000 | 1,230,000 |
| 090 - Debt charges | | - | - | - | - | - | - | 2,000,000 | 4,000,000 | - | 50,000,000 |
| Total Expenditure | | 14,272,177 | 10,694,523 | 6,345,000 | 2,160,000 | 51,145,000 | 1,270,000 | 23,070,000 | 5,070,000 | 1,195,000 | 51,230,000 |



Comox Valley Water 305

| Established: | 25-Jan-82 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|----------------------|--|--|-------------|---------------|---------------|---------------|---------------|---------------|
| Authority: | BL 559 | Local Service Area | | | | | | |
| Amendments: | BL 688, BL 1886 (Conv), BL 2458, BL42, BL240, BL241, BL 255, BL256, BL 262, BL263, BL264, BL287, BL 297, BL298, BL300, BL301, BL 302, BL 315 | R-771-CNR-LSA#29 | | | | | | |
| Purpose: | For the supply, treatment, conveyance, storage and distribution of water. | Change from Previous year | | | | | | |
| Participants: | Defined portion of Electoral Areas B and C | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Maximum Levy: | \$80,000 | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: | \$80,000 | Estimates are based on 2026 Completed Roll at Proposed Budget January 2026 | | | | | | |

Year over Year Change

Revenue and Expenses by Category

305 - Comox Valley Water

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|---------------|---|
| Revenue | | | | |
| Taxation | 303,779 | 379,388 | 75,609 | Increase of 24.9% |
| Sale of Services | 1,412,149 | 1,447,203 | 35,054 | Increase of 2.5% |
| Transfers from Reserve | - | 50,000 | 50,000 | Withdrawal to temper taxation increases |
| Prior Year Surplus | 108,223 | - | (108,223) | No prior year surplus at proposed budget |
| Recoveries from Other Functions | 85,301 | 85,301 | - | |
| Total Revenue | 1,909,452 | 1,961,892 | 52,440 | |
| Expenses | | | | |
| Support Services | 68,539 | 83,835 | 15,296 | Increased allocation in 2026 |
| Personnel Costs | 231,589 | 251,931 | 20,342 | FTE increase of 0.07 |
| Materials, Supplies and Utilities | 935,008 | 938,658 | 3,650 | |
| Contract and General Services | 236,803 | 206,977 | (29,826) | 2025 one-time asset management plan [-20K], Sandwick decommissioning [-10K], asset management condition assessment [+50K] |
| Transfer to Other Services | 23,104 | 68,124 | 45,020 | Transfer to service 303 for distribution costs [+45] |
| Transfer to Reserve | 409,284 | 317,915 | (91,369) | |
| Debt Charges | - | 89,199 | 89,199 | Short term debt repayment for Salsbury road project [+89.0K] |
| Minor Capital | 5,125 | 5,253 | 128 | |
| Total Expense | 1,909,452 | 1,961,892 | 52,440 | |

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 02 - Water Revenue Fund | | | | | | | | |
| 305 - Comox Valley Water LSA | | | | | | | | |
| Revenues | | | | | | | | |
| 305 - Comox Valley Water | | | | | | | | |
| 02-1-305-003 | Parcel Tax | 321,470 | 303,779 | 379,388 | 477,137 | 597,221 | 718,208 | 863,660 |
| 02-1-305-036 | Connection Fees | 14,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 02-1-305-092 | User Rates | 1,202,946 | 1,402,149 | 1,437,203 | 1,473,133 | 1,509,962 | 1,547,711 | 1,586,403 |
| 02-1-305-128 | Other Revenue | 2,626 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-305-135 | Recoveries-Other Functions | 85,301 | 85,301 | 85,301 | 85,301 | 85,301 | 0 | 0 |
| 02-1-305-145 | Transfer from Reserve | 0 | 0 | 50,000 | 10,000 | 0 | 0 | 0 |
| 02-1-305-150 | Surplus Prior Year | 108,223 | 108,223 | 0 | 0 | 0 | 0 | 0 |
| 305 - Comox Valley Water | | 1,734,565 | 1,909,452 | 1,961,892 | 2,055,571 | 2,202,484 | 2,275,919 | 2,460,063 |
| Revenues | | | | | | | | |
| | | 1,734,565 | 1,909,452 | 1,961,892 | 2,055,571 | 2,202,484 | 2,275,919 | 2,460,063 |
| Expenses | | | | | | | | |
| 305 - Comox Valley Water | | | | | | | | |
| 02-2-305-200 | Support Services | 68,539 | 68,539 | 83,835 | 88,128 | 88,385 | 91,216 | 94,040 |
| 02-2-305-220 | Salaries & Wages | 180,487 | 172,052 | 186,767 | 196,152 | 203,120 | 210,364 | 217,885 |
| 02-2-305-225 | Benefits | 41,739 | 50,605 | 54,977 | 57,748 | 59,796 | 61,925 | 64,133 |
| 02-2-305-237 | Employer Health Tax | 3,591 | 4,286 | 4,656 | 4,888 | 5,065 | 5,238 | 5,430 |
| 02-2-305-238 | WCB | 4,759 | 4,646 | 5,531 | 5,806 | 6,014 | 6,227 | 6,448 |
| 02-2-305-246 | Bank Charges | 0 | 6,500 | 6,663 | 6,830 | 7,001 | 7,176 | 7,355 |
| 02-2-305-248 | Bulk Water Purchases | 801,650 | 873,907 | 876,528 | 879,158 | 881,795 | 884,440 | 887,092 |
| 02-2-305-275 | Permits/Licences | 3,112 | 22,819 | 22,889 | 23,461 | 24,048 | 24,649 | 25,265 |
| 02-2-305-276 | Software Licence/Mtce | 7,524 | 16,605 | 17,020 | 17,446 | 17,882 | 18,329 | 18,787 |
| 02-2-305-293 | Office Expenses | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-305-296 | Postage | 0 | 6,150 | 6,304 | 6,462 | 6,624 | 6,790 | 6,960 |
| 02-2-305-316 | Tipping Fees | 0 | 250 | 256 | 262 | 269 | 276 | 283 |
| 02-2-305-335 | Advertising | 0 | 1,153 | 1,182 | 1,212 | 1,242 | 1,273 | 1,305 |
| 02-2-305-350 | Maps & Printing Supplies | 0 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-305-354 | Education Programs Public | 882 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-305-366 | Engineering Fees | 0 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 | 5,798 |
| 02-2-305-369 | Insurance Liability | 440 | 598 | 1,150 | 1,200 | 1,250 | 1,300 | 1,350 |
| 02-2-305-372 | Insurance Property | 0 | 838 | 872 | 907 | 943 | 981 | 1,020 |
| 02-2-305-378 | Lab Analysis | 0 | 410 | 420 | 431 | 442 | 453 | 464 |
| 02-2-305-381 | Legal Fees | 0 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|-------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 02-2-305-385 | Gis Services | 336 | 2,819 | 2,000 | 2,050 | 2,101 | 2,154 | 2,208 |
| 02-2-305-387 | Other Prof Fees | 767 | 91,375 | 58,253 | 15,384 | 5,519 | 5,657 | 5,798 |
| 02-2-305-409 | Hydro | 273 | 1,473 | 1,511 | 1,549 | 1,587 | 1,626 | 1,667 |
| 02-2-305-415 | Landscaping/Grounds Mtce | 2,300 | 5,638 | 5,779 | 5,923 | 6,071 | 6,223 | 6,379 |
| 02-2-305-438 | Contract Svcs Equip/Mach | 74,724 | 70,000 | 71,750 | 73,544 | 75,383 | 77,268 | 79,200 |
| 02-2-305-444 | Rental/Leases - Mach/Equip | 2,334 | 4,100 | 4,203 | 4,308 | 4,416 | 4,526 | 4,639 |
| 02-2-305-447 | Repairs/Mtce Mach/Equip | 50,437 | 60,000 | 61,500 | 63,038 | 64,614 | 66,229 | 67,885 |
| 02-2-305-468 | Minor Capital | 0 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 | 5,798 |
| 02-2-305-485 | Contr To Capital Works Reserve | 389,284 | 389,284 | 297,915 | 415,307 | 449,237 | 358,773 | 341,667 |
| 02-2-305-489 | Reserve Contr Other | 20,000 | 20,000 | 20,000 | 20,400 | 20,808 | 21,224 | 21,648 |
| 02-2-305-495 | Transfer To Other Functions | 23,429 | 23,104 | 68,124 | 64,739 | 62,196 | 64,798 | 66,495 |
| 02-2-305-504 | Short Term Debt Paydown | 0 | 0 | 74,333 | 74,333 | 74,333 | 74,333 | 74,333 |
| 02-2-305-505 | Debt Charges-Principal | 0 | 0 | 0 | 0 | 48,042 | 110,296 | 188,998 |
| 02-2-305-506 | Debt Charges-Interest | 0 | 0 | 14,866 | 11,983 | 71,056 | 148,599 | 247,415 |
| 305 - Comox Valley Water | | 1,676,621 | 1,909,452 | 1,961,892 | 2,055,571 | 2,202,484 | 2,275,919 | 2,460,063 |
| Expenses | | (1,676,621) | (1,909,452) | (1,961,892) | (2,055,571) | (2,202,484) | (2,275,919) | (2,460,063) |
| 305 - Comox Valley Water LSA | | 57,944 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | 57,944 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 305 - Comox Valley Water LSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Funding Source | | | | | | | | | | | |
| 120R - Long term debt proceeds | | - | - | 1,092,500 | 1,415,669 | 1,789,713 | 2,225,462 | 2,713,928 | 3,240,451 | 3,779,512 | 4,286,407 |
| 130R - Transfer from reserve | | 1,000,000 | 1,719,970 | 273,125 | 353,917 | 447,428 | 556,365 | 678,482 | 810,113 | 944,878 | 1,071,602 |
| Total Funding Source | | 1,000,000 | 1,719,970 | 1,365,625 | 1,769,586 | 2,237,141 | 2,781,827 | 3,392,410 | 4,050,564 | 4,724,390 | 5,358,009 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 305 - Comox Valley Water LSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 1,000,000 | 1,719,970 | 1,365,625 | 1,769,586 | 2,237,141 | 2,781,827 | 3,392,410 | 4,050,564 | 4,724,390 | 5,358,009 |
| Total Expenditure | | 1,000,000 | 1,719,970 | 1,365,625 | 1,769,586 | 2,237,141 | 2,781,827 | 3,392,410 | 4,050,564 | 4,724,390 | 5,358,009 |

Year over Year Change

Revenue and Expenses by Category

306 - Sandwich Water

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|----------------------------|--------------------|--------------------|---------------|---|
| Revenue | | | | |
| Taxation | 85,301 | 85,301 | - | <input type="text"/> |
| Total Revenue | <u>85,301</u> | <u>85,301</u> | <u>0</u> | |
| Expenses | | | | |
| Transfer to Other Services | 85,301 | 85,301 | - | <input type="text"/> |
| Total Expense | <u>85,301</u> | <u>85,301</u> | <u>0</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 306

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|
| 02 - Water Revenue Fund | | | | | | | | |
| 306 - Sandwich Water | | | | | | | | |
| Revenues | | | | | | | | |
| 306 - Sandwich Water | | | | | | | | |
| 02-1-306-003 | Parcel Tax | 85,301 | 85,301 | 85,301 | 85,301 | 85,301 | 0 | 0 |
| 306 - Sandwich Water | | 85,301 | 85,301 | 85,301 | 85,301 | 85,301 | 0 | 0 |
| Revenues | | 85,301 | 85,301 | 85,301 | 85,301 | 85,301 | 0 | 0 |
| Expenses | | | | | | | | |
| 306 - Sandwich Water | | | | | | | | |
| 02-2-306-293 | Office Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-306-369 | Insurance Liability | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-306-495 | Transfer To Other Functions | 85,301 | 85,301 | 85,301 | 85,301 | 85,301 | 0 | 0 |
| 306 - Sandwich Water | | 85,301 | 85,301 | 85,301 | 85,301 | 85,301 | 0 | 0 |
| Expenses | | (85,301) | (85,301) | (85,301) | (85,301) | (85,301) | 0 | 0 |
| 306 - Sandwich Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



Union Bay Water 308

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 10-Aug-21 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 660 | Defined Area | | | | | | |
| Amendments: | W-771-CNR-SRVA#84 | | | | | | |
| Purpose: To provide the distribution of water within the Union Bay Local Water Service Area | Change from Previous year | | | | | | |
| Participants: Defined Portion Area A | | | | | | | |
| Maximum Levy: None Stated | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: \$450,000 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

308 - Union Bay Water

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|---------------|--|
| Revenue | | | | |
| Taxation | 428,130 | 465,050 | 36,920 | Increase of 8.6% |
| Sale of Services | 712,069 | 733,927 | 21,858 | Increase of 3.1% |
| Prior Year Surplus | 92,590 | 73,602 | (18,988) | Surplus used to maintain rate increase per bylaw |
| Total Revenue | 1,232,789 | 1,272,579 | 39,790 | |
| Expenses | | | | |
| Support Services | 56,070 | 66,525 | 10,455 | Increased allocation in 2026 |
| Personnel Costs | 411,632 | 433,941 | 22,309 | FTE increase of 0.06 |
| Materials, Supplies and Utilities | 128,731 | 143,054 | 14,323 | Conservation sign [+8.0K], Software licenses [+2.8K] |
| Contract and General Services | 263,955 | 253,996 | (9,959) | 2025 one-time Mcleod reservoir study [-10.0K], inspect/clean lake intake [-10.0K], contracted machinery/equipment [+10.0K] |
| Transfer to Other Services | 247 | 72,944 | 72,697 | Transfer to service 303/304 for distribution and treatment costs [+73K] |
| Transfer to Reserve | 103,650 | 50,987 | (52,663) | |
| Debt Charges | 245,879 | 245,879 | - | |
| Minor Capital | 22,625 | 5,253 | (17,372) | 2025 one-time minor equipment WTP interim upgrades [-10K], Mcleod Rd. PRV 2" |
| Total Expense | 1,232,789 | 1,272,579 | 39,790 | |

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 02 - Water Revenue Fund | | | | | | | | |
| 308 - Union Bay Water | | | | | | | | |
| Revenues | | | | | | | | |
| 308 - Union Bay Water | | | | | | | | |
| 02-1-308-003 | Parcel Tax | 453,456 | 428,130 | 465,050 | 506,944 | 552,636 | 602,156 | 656,252 |
| 02-1-308-036 | Connection Fees | 0 | 2,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 02-1-308-092 | User Rates | 561,892 | 710,069 | 727,927 | 746,234 | 765,002 | 784,127 | 803,966 |
| 02-1-308-115 | Other Permit Fees | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-308-145 | Transfer from Reserve | 0 | 0 | 0 | 10,000 | 0 | 9,658 | 53,768 |
| 02-1-308-150 | Surplus Prior Year | 92,590 | 92,590 | 73,602 | 0 | 0 | 0 | 0 |
| 308 - Union Bay Water | | 1,107,968 | 1,232,789 | 1,272,579 | 1,269,178 | 1,323,638 | 1,401,941 | 1,519,986 |
| Revenues | | 1,107,968 | 1,232,789 | 1,272,579 | 1,269,178 | 1,323,638 | 1,401,941 | 1,519,986 |
| Expenses | | | | | | | | |
| 308 - Union Bay Water | | | | | | | | |
| 02-2-308-200 | Support Services | 56,070 | 56,070 | 66,525 | 69,586 | 70,741 | 73,175 | 75,646 |
| 02-2-308-220 | Salaries & Wages | 211,254 | 304,440 | 320,322 | 333,684 | 345,205 | 357,176 | 369,616 |
| 02-2-308-225 | Benefits | 50,395 | 91,332 | 96,099 | 100,105 | 103,557 | 107,150 | 110,882 |
| 02-2-308-237 | Employer Health Tax | 4,436 | 7,611 | 8,010 | 8,342 | 8,631 | 8,926 | 9,241 |
| 02-2-308-238 | WCB | 5,795 | 8,249 | 9,510 | 9,905 | 10,252 | 10,608 | 10,981 |
| 02-2-308-246 | Bank Charges | 0 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 02-2-308-254 | Chemicals | 22,697 | 26,026 | 27,327 | 28,693 | 30,128 | 31,634 | 33,216 |
| 02-2-308-266 | Deliveries/Transportation | 0 | 750 | 500 | 513 | 526 | 539 | 552 |
| 02-2-308-275 | Permits/Licences | 1,641 | 31,900 | 31,925 | 31,925 | 31,925 | 31,925 | 31,925 |
| 02-2-308-276 | Software Licence/Mtce | 2,599 | 9,456 | 12,263 | 12,532 | 12,808 | 13,062 | 13,337 |
| 02-2-308-278 | Water Licence Rental | 556 | 2,000 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-308-281 | Materials & Supplies | 542 | 2,000 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 |
| 02-2-308-293 | Office Expenses | 236 | 0 | 200 | 205 | 210 | 215 | 220 |
| 02-2-308-296 | Postage | 0 | 2,563 | 2,627 | 2,693 | 2,760 | 2,829 | 2,900 |
| 02-2-308-305 | Safety Equipment | 111 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,320 |
| 02-2-308-311 | Signs | 167 | 0 | 8,000 | 300 | 308 | 316 | 324 |
| 02-2-308-314 | Telephone & Alarm Lines | 4,431 | 8,764 | 9,022 | 9,242 | 9,467 | 9,697 | 9,891 |
| 02-2-308-316 | Tipping Fees | 52 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-308-335 | Advertising | 0 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |
| 02-2-308-350 | Maps & Printing Supplies | 0 | 154 | 158 | 162 | 166 | 170 | 174 |
| 02-2-308-366 | Engineering Fees | 4,200 | 40,000 | 30,250 | 20,506 | 10,769 | 11,038 | 11,314 |

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------|-------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 02-2-308-369 | Insurance Liability | 380 | 296 | 390 | 400 | 410 | 420 | 430 |
| 02-2-308-372 | Insurance Property | 6,208 | 5,741 | 6,460 | 6,718 | 6,987 | 7,266 | 7,557 |
| 02-2-308-378 | Lab Analysis | 4,377 | 4,500 | 4,613 | 4,728 | 4,846 | 4,967 | 5,091 |
| 02-2-308-381 | Legal Fees | 805 | 2,563 | 2,627 | 2,693 | 2,760 | 2,829 | 2,900 |
| 02-2-308-385 | Gis Services | 366 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-308-387 | Other Prof Fees | 15,663 | 109,154 | 90,250 | 20,506 | 10,769 | 11,038 | 11,314 |
| 02-2-308-400 | Contracted Svcs Buildings/Land Mtce | 3,100 | 3,500 | 10,000 | 10,250 | 10,506 | 10,769 | 11,038 |
| 02-2-308-403 | Buildings Repairs & Mtce | 291 | 2,563 | 2,627 | 2,693 | 2,760 | 2,829 | 2,900 |
| 02-2-308-409 | Hydro | 19,290 | 29,904 | 30,652 | 31,418 | 32,203 | 33,008 | 33,833 |
| 02-2-308-412 | Janitorial/Cleaning Supplies | 16 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-308-415 | Landscaping/Grounds Mtce | 3,999 | 5,050 | 7,000 | 7,175 | 7,355 | 7,539 | 7,728 |
| 02-2-308-438 | Contract Svcs Equip/Mach | 53,415 | 50,000 | 60,000 | 61,500 | 63,038 | 64,614 | 66,229 |
| 02-2-308-441 | Fuel/Lubricants - Mach/Equip | 76 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,320 |
| 02-2-308-444 | Rental/Leases - Mach/Equip | 1,573 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 | 5,798 |
| 02-2-308-447 | Repairs/Mtce Mach/Equip | 27,349 | 40,000 | 41,000 | 42,025 | 43,076 | 44,153 | 45,257 |
| 02-2-308-468 | Minor Capital | 0 | 22,625 | 5,253 | 5,384 | 5,519 | 5,657 | 5,798 |
| 02-2-308-485 | Contr To Capital Works Reserve | 93,650 | 93,650 | 38,987 | 99,357 | 79,011 | 0 | 0 |
| 02-2-308-489 | Reserve Contr Other | 10,000 | 10,000 | 12,000 | 12,240 | 12,485 | 0 | 0 |
| 02-2-308-495 | Transfer To Other Functions | 247 | 247 | 72,944 | 68,269 | 63,415 | 64,225 | 64,994 |
| 02-2-308-505 | Debt Charges-Principal | 112,492 | 112,492 | 112,492 | 112,492 | 145,289 | 207,517 | 246,809 |
| 02-2-308-506 | Debt Charges-Interest | 133,387 | 133,387 | 133,387 | 133,387 | 175,805 | 256,288 | 307,106 |
| 308 - Union Bay Water | | 851,866 | 1,232,789 | 1,272,579 | 1,269,178 | 1,323,638 | 1,401,941 | 1,519,986 |
| Expenses | | (851,866) | (1,232,789) | (1,272,579) | (1,269,178) | (1,323,638) | (1,401,941) | (1,519,986) |
| 308 - Union Bay Water | | 256,102 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | 256,102 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 308 - Union Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------|------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Funding Source | | | | | | | | | | | |
| 120R - Long term debt proceeds | | - | - | 938,507 | 1,822,610 | 1,170,637 | 1,445,370 | 1,744,919 | 2,038,356 | 2,279,244 | 2,410,390 |
| 130R - Transfer from reserve | | 150,000 | 205,000 | 174,395 | 95,927 | 61,613 | 76,072 | 91,838 | 107,282 | 119,960 | 126,863 |
| Total Funding Source | | 150,000 | 205,000 | 1,112,902 | 1,918,537 | 1,232,250 | 1,521,442 | 1,836,757 | 2,145,638 | 2,399,204 | 2,537,253 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 308 - Union Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 150,000 | 205,000 | 1,112,902 | 1,918,537 | 1,232,250 | 1,521,442 | 1,836,757 | 2,145,638 | 2,399,204 | 2,537,253 |
| Total Expenditure | | 150,000 | 205,000 | 1,112,902 | 1,918,537 | 1,232,250 | 1,521,442 | 1,836,757 | 2,145,638 | 2,399,204 | 2,537,253 |



Graham Lake Water Local Service Area 310

| | | | | | | | |
|---|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 01-Jan-23 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: OIC | Local Service Area | | | | | | |
| Amendments: | 3-771-CNR-SRVA#44 | | | | | | |
| Purpose: For the distribution and treatment of water for the area to be known as the Graham Lake Water Service | Change from Previous year | | | | | | |
| Participants: Defined Portion Area A | Residential Tax Rate Estimate | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Maximum Levy: Sum sufficient | (per \$1,000 of assessed value) | | | | | | |
| 2026 Maximum: \$0 | | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

310 - Graham Lake Water Local Service Area

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|---------------|---|
| Revenue | | | | |
| Taxation | 88,725 | 104,650 | 15,925 | Increase of 17.9% |
| Sale of Services | 96,460 | 98,826 | 2,366 | Increase of 0.2% |
| Transfers from Reserve | - | 434 | 434 | |
| Prior Year Surplus | - | 3,299 | 3,299 | |
| Total Revenue | 185,185 | 207,209 | 22,024 | |
| Expenses | | | | |
| Support Services | 11,377 | 13,410 | 2,033 | Increased allocation in 2026 |
| Personnel Costs | 36,838 | 73,783 | 36,945 | FTE increase of 0.18 |
| Materials, Supplies and Utilities | 29,238 | 23,220 | (6,018) | Archeological compliance costs [-8.0K], Hydro [+2.5K] |
| Contract and General Services | 58,752 | 87,483 | 28,731 | Insurance [-10.4K], Dam seepage and hydraulic analysis [+37.0K] |
| Transfer to Other Services | 43 | 3,954 | 3,911 | Transfer to service 303 for distribution costs [+3.8K] |
| Transfer to Reserve | 24,237 | - | (24,237) | |
| Minor Capital | 5,228 | 5,359 | 131 | |
| Prior Year Deficit | 19,472 | - | (19,472) | |
| Total Expense | 185,185 | 207,209 | 22,024 | |

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 02 - Water Revenue Fund | | | | | | | | |
| 310 - Graham Lake Water Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 310 - Graham Lake Water Local Service Area | | | | | | | | |
| 02-1-310-003 | Parcel Tax | 88,634 | 88,725 | 104,650 | 124,487 | 146,691 | 160,248 | 172,715 |
| 02-1-310-092 | User Rates | 94,340 | 96,460 | 96,654 | 107,286 | 119,624 | 132,782 | 147,389 |
| 02-1-310-135 | Recoveries-Other Functions | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-310-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 9,885 | 0 | 0 |
| 02-1-310-150 | Surplus Prior Year | (19,472) | 0 | 0 | 0 | 0 | 0 | 0 |
| 310 - Graham Lake Water Local Service Area | | 163,502 | 185,185 | 201,304 | 231,773 | 276,200 | 293,030 | 320,104 |
| Revenues | | 163,502 | 185,185 | 201,304 | 231,773 | 276,200 | 293,030 | 320,104 |
| Expenses | | | | | | | | |
| 310 - Graham Lake Water Local Service Area | | | | | | | | |
| 02-2-310-200 | Support Services | 11,377 | 11,377 | 13,410 | 13,981 | 14,341 | 14,856 | 15,385 |
| 02-2-310-220 | Salaries & Wages | 73,963 | 27,245 | 54,465 | 56,209 | 58,016 | 59,885 | 61,842 |
| 02-2-310-225 | Benefits | 13,880 | 8,175 | 16,336 | 16,862 | 17,400 | 17,966 | 18,552 |
| 02-2-310-237 | Employer Health Tax | 1,343 | 680 | 1,363 | 1,406 | 1,452 | 1,495 | 1,545 |
| 02-2-310-238 | WCB | 1,647 | 738 | 1,619 | 1,670 | 1,724 | 1,780 | 1,837 |
| 02-2-310-254 | Chemicals | 2,928 | 4,100 | 4,202 | 4,307 | 4,415 | 4,525 | 4,638 |
| 02-2-310-275 | Permits/Licences | 250 | 8,627 | 643 | 659 | 675 | 692 | 709 |
| 02-2-310-276 | Software Licence/Mtce | 1,995 | 4,062 | 2,626 | 2,692 | 2,759 | 2,828 | 2,900 |
| 02-2-310-278 | Water Licence Rental | 368 | 200 | 205 | 210 | 215 | 220 | 226 |
| 02-2-310-281 | Materials & Supplies | 393 | 1,537 | 1,575 | 1,614 | 1,654 | 1,695 | 1,737 |
| 02-2-310-284 | Meeting Expense | 0 | 103 | 106 | 109 | 112 | 115 | 118 |
| 02-2-310-293 | Office Expenses | 90 | 250 | 256 | 262 | 269 | 276 | 283 |
| 02-2-310-305 | Safety Equipment | 2,415 | 0 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-310-311 | Signs | 689 | 0 | 500 | 513 | 526 | 539 | 552 |
| 02-2-310-314 | Telephone & Alarm Lines | 2,928 | 2,859 | 2,931 | 3,004 | 3,079 | 3,156 | 3,234 |
| 02-2-310-320 | Travel | 3,785 | 2,500 | 2,563 | 2,627 | 2,693 | 2,760 | 2,829 |
| 02-2-310-335 | Advertising | 0 | 0 | 100 | 103 | 106 | 109 | 112 |
| 02-2-310-354 | Education Programs Public | 0 | 3,121 | 3,199 | 3,279 | 3,361 | 3,445 | 3,531 |
| 02-2-310-369 | Insurance Liability | 37 | 5,750 | 50 | 52 | 64 | 68 | 70 |
| 02-2-310-372 | Insurance Property | 900 | 5,750 | 1,000 | 1,200 | 5,000 | 5,500 | 6,000 |
| 02-2-310-378 | Lab Analysis | 4,868 | 5,000 | 5,125 | 5,253 | 5,384 | 5,519 | 5,657 |
| 02-2-310-381 | Legal Fees | 0 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 02-2-310-385 | Gis Services | 433 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-310-387 | Other Prof Fees | 8,599 | 10,000 | 47,250 | 10,506 | 10,769 | 11,038 | 11,314 |
| 02-2-310-400 | Contracted Svcs Buildings/Land Mtce | 0 | 1,025 | 1,051 | 1,077 | 1,104 | 1,132 | 1,160 |
| 02-2-310-403 | Buildings Repairs & Mtce | 0 | 1,568 | 1,607 | 1,647 | 1,688 | 1,730 | 1,773 |
| 02-2-310-409 | Hydro | 6,898 | 4,500 | 7,000 | 7,140 | 7,283 | 7,429 | 7,578 |
| 02-2-310-438 | Contract Svcs Equip/Mach | 5,314 | 15,000 | 8,375 | 8,759 | 9,153 | 9,557 | 9,971 |
| 02-2-310-441 | Fuel/Lubricants - Mach/Equip | 0 | 500 | 513 | 526 | 539 | 552 | 566 |
| 02-2-310-444 | Rental/Leases - Mach/Equip | 1,777 | 0 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-310-447 | Repairs/Mtce Mach/Equip | 7,581 | 10,000 | 10,250 | 10,506 | 10,769 | 11,038 | 11,314 |
| 02-2-310-468 | Minor Capital | 15,054 | 5,228 | 5,359 | 5,493 | 5,630 | 5,771 | 5,915 |
| 02-2-310-485 | Contr To Capital Works Reserve | 22,237 | 22,237 | 0 | 13,181 | 0 | 3,382 | 9,778 |
| 02-2-310-489 | Reserve Contr Other | 2,000 | 2,000 | 95 | 30,757 | 0 | 7,891 | 22,816 |
| 02-2-310-495 | Transfer To Other Functions | 43 | 43 | 3,954 | 3,763 | 3,483 | 3,451 | 3,436 |
| 02-2-310-505 | Debt Charges-Principal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-310-506 | Debt Charges-Interest | 0 | 0 | 0 | 18,741 | 98,780 | 98,780 | 98,780 |
| 02-2-310-550 | Deficit Prior Year | 0 | 19,472 | 0 | 0 | 0 | 0 | 0 |
| 310 - Graham Lake Water Local Service Area | | 193,792 | 185,185 | 201,304 | 231,773 | 276,200 | 293,030 | 320,104 |
| Expenses | | (193,792) | (185,185) | (201,304) | (231,773) | (276,200) | (293,030) | (320,104) |
| 310 - Graham Lake Water Local Service Area | | (30,290) | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | (30,290) | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 310 - Graham Lake Water Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------|------|--------------|------------------|------------------|---------------|---------------|----------------|------------------|----------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 030R - Senior Govt Grants | | - | 1,107,933 | - | - | - | - | - | - | - | - |
| 120R - Long term debt proceeds | | - | 892,067 | 1,532,430 | - | - | - | 2,548,715 | - | - | - |
| 130R - Transfer from reserve | | 5,000 | 120,000 | 60,000 | 50,600 | 24,000 | 126,000 | - | - | - | - |
| Total Funding Source | | 5,000 | 2,120,000 | 1,592,430 | 50,600 | 24,000 | 126,000 | 2,548,715 | - | - | - |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 310 - Graham Lake Water Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|--------------|------------------|------------------|---------------|---------------|----------------|------------------|----------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 5,000 | 2,120,000 | 1,592,430 | 50,600 | 24,000 | 126,000 | - | - | - | - |
| 090 - Debt charges | | - | - | - | - | - | - | 2,548,715 | - | - | - |
| Total Expenditure | | 5,000 | 2,120,000 | 1,592,430 | 50,600 | 24,000 | 126,000 | 2,548,715 | - | - | - |



Royston Water 312

| | | | | | | | |
|--|--------------------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 31-Aug-10 | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
| Authority: BL 126 | Local Service Area | | | | | | |
| Amendments: BL 286 | L-771-CNR-SRVA#62 | | | | | | |
| Purpose: For the supply of water. | Change from Previous year | | | | | | |
| Participants: Defined portion of Electoral Area A (Royston) | | | | | | | |
| Maximum Levy: \$2.00 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

312 - Royston Water

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|---------------|---|
| Revenue | | | | |
| Taxation | 259,700 | 297,920 | 38,220 | Increase of 14.7% |
| Sale of Services | 759,308 | 811,409 | 52,101 | Increase of 6.9% |
| Transfers from Reserve | 30,434 | 24,693 | (5,741) | Withdrawals to temper taxation increases |
| Prior Year Surplus | 57,312 | 34,000 | (23,312) | Surplus used to maintain rate increase per bylaw |
| Total Revenue | 1,106,754 | 1,168,022 | 61,268 | |
| Expenses | | | | |
| Support Services | 59,959 | 71,767 | 11,808 | Increased allocation in 2026 |
| Personnel Costs | 298,656 | 320,046 | 21,390 | FTE increase of 0.02 |
| Materials, Supplies and Utilities | 449,787 | 504,490 | 54,703 | Bulk water purchases [+50.6], Signage [+3.3K] |
| Contract and General Services | 178,504 | 161,567 | (16,937) | Condition assessments of linear infrastructure [-15.0K] |
| | | | | Transfer to service 303 for distribution costs [+63.3K] |
| Transfer to Other Services | 12,604 | 76,099 | 63,495 | |
| Transfer to Reserve | 62,312 | - | (62,312) | |
| Debt Charges | 34,000 | 28,800 | (5,200) | |
| Minor Capital | 10,932 | 5,253 | (5,679) | Spill containment supplies [-5.0K] |
| Total Expense | 1,106,754 | 1,168,022 | 61,268 | |

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------|---------------------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 02 - Water Revenue Fund | | | | | | | | |
| 312 - Royston Water | | | | | | | | |
| Revenues | | | | | | | | |
| 312 - Royston Water | | | | | | | | |
| 02-1-312-003 | Parcel Tax | 259,170 | 259,700 | 297,920 | 773,531 | 824,491 | 884,271 | 951,891 |
| 02-1-312-036 | Connection Fees | 2,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 02-1-312-092 | User Rates | 620,595 | 744,308 | 796,409 | 852,158 | 911,809 | 975,636 | 981,918 |
| 02-1-312-115 | Other Permit Fees | 90 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-312-145 | Transfer from Reserve | 0 | 30,434 | 24,693 | 133,188 | 9,379 | 7,575 | 13,470 |
| 02-1-312-150 | Surplus Prior Year | 57,312 | 57,312 | 34,000 | 0 | 0 | 0 | 0 |
| 312 - Royston Water | | 939,168 | 1,106,754 | 1,168,022 | 1,773,877 | 1,760,679 | 1,882,482 | 1,962,279 |
| Revenues | | | | | | | | |
| | | 939,168 | 1,106,754 | 1,168,022 | 1,773,877 | 1,760,679 | 1,882,482 | 1,962,279 |
| Expenses | | | | | | | | |
| 312 - Royston Water | | | | | | | | |
| 02-2-312-200 | Support Services | 59,959 | 59,959 | 71,767 | 75,167 | 76,144 | 78,716 | 81,317 |
| 02-2-312-220 | Salaries & Wages | 198,673 | 221,925 | 237,329 | 246,538 | 255,300 | 264,419 | 273,882 |
| 02-2-312-225 | Benefits | 46,493 | 65,215 | 69,779 | 72,483 | 75,057 | 77,727 | 80,506 |
| 02-2-312-237 | Employer Health Tax | 4,019 | 5,526 | 5,915 | 6,139 | 6,359 | 6,585 | 6,822 |
| 02-2-312-238 | WCB | 5,409 | 5,990 | 7,023 | 7,291 | 7,556 | 7,823 | 8,105 |
| 02-2-312-246 | Bank Charges | 0 | 4,500 | 4,613 | 4,728 | 4,846 | 4,967 | 5,166 |
| 02-2-312-248 | Bulk Water Purchases | 311,662 | 366,117 | 416,796 | 429,299 | 442,178 | 412,068 | 420,309 |
| 02-2-312-254 | Chemicals | 5,455 | 7,175 | 5,000 | 5,125 | 5,253 | 5,384 | 5,519 |
| 02-2-312-266 | Deliveries/Transportation | 0 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-312-275 | Permits/Licences | 633 | 31,062 | 31,080 | 31,858 | 32,656 | 33,473 | 34,310 |
| 02-2-312-276 | Software Licence/Mtce | 3,135 | 4,100 | 6,083 | 6,235 | 6,391 | 6,551 | 6,715 |
| 02-2-312-281 | Materials & Supplies | 302 | 2,000 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 |
| 02-2-312-296 | Postage | 0 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |
| 02-2-312-305 | Safety Equipment | 0 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |
| 02-2-312-311 | Signs | 4,071 | 3,000 | 6,250 | 256 | 262 | 269 | 276 |
| 02-2-312-314 | Telephone & Alarm Lines | 17,987 | 13,625 | 13,966 | 14,314 | 14,673 | 15,040 | 15,418 |
| 02-2-312-316 | Tipping Fees | 10 | 500 | 513 | 526 | 539 | 552 | 566 |
| 02-2-312-335 | Advertising | 420 | 500 | 500 | 3,513 | 526 | 539 | 552 |
| 02-2-312-350 | Maps & Printing Supplies | 0 | 154 | 158 | 162 | 166 | 170 | 174 |
| 02-2-312-366 | Engineering Fees | 0 | 10,250 | 10,506 | 10,769 | 11,038 | 11,314 | 11,597 |
| 02-2-312-369 | Insurance Liability | 391 | 322 | 430 | 435 | 440 | 445 | 450 |

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|--------------------------------|-------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 02-2-312-372 | Insurance Property | 2,632 | 2,473 | 2,535 | 2,598 | 2,663 | 2,730 | 2,799 |
| 02-2-312-378 | Lab Analysis | 5,399 | 6,250 | 6,406 | 6,566 | 6,730 | 6,898 | 7,070 |
| 02-2-312-381 | Legal Fees | 0 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 | 1,738 |
| 02-2-312-385 | Gis Services | 336 | 308 | 350 | 359 | 368 | 377 | 386 |
| 02-2-312-387 | Other Prof Fees | 3,272 | 51,250 | 30,125 | 40,253 | 5,384 | 5,519 | 5,657 |
| 02-2-312-400 | Contracted Svcs Buildings/Land Mtce | 831 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,320 |
| 02-2-312-403 | Buildings Repairs & Mtce | 0 | 1,500 | 1,538 | 1,576 | 1,615 | 1,655 | 1,696 |
| 02-2-312-409 | Hydro | 4,102 | 6,465 | 6,627 | 6,793 | 10,963 | 11,237 | 11,518 |
| 02-2-312-415 | Landscaping/Grounds Mtce | 7,574 | 7,000 | 7,176 | 7,355 | 7,539 | 7,727 | 7,920 |
| 02-2-312-438 | Contract Svcs Equip/Mach | 68,093 | 50,000 | 51,250 | 52,531 | 53,844 | 55,190 | 56,570 |
| 02-2-312-444 | Rental/Leases - Mach/Equip | 3,980 | 2,563 | 3,500 | 3,588 | 3,678 | 3,770 | 3,864 |
| 02-2-312-447 | Repairs/Mtce Mach/Equip | 45,961 | 50,000 | 51,250 | 52,531 | 53,844 | 55,190 | 56,570 |
| 02-2-312-468 | Minor Capital | 2,232 | 10,932 | 5,253 | 5,384 | 5,519 | 5,657 | 5,798 |
| 02-2-312-485 | Contr To Capital Works Reserve | 57,312 | 57,312 | 0 | 0 | 0 | 7,437 | 0 |
| 02-2-312-489 | Reserve Contr Other | 5,000 | 5,000 | 0 | 1,020 | 1,040 | 1,061 | 0 |
| 02-2-312-495 | Transfer To Other Functions | 12,604 | 12,604 | 76,099 | 501,806 | 496,949 | 497,738 | 498,646 |
| 02-2-312-504 | Short Term Debt Paydown | 0 | 0 | 0 | 144,000 | 144,000 | 144,000 | 144,000 |
| 02-2-312-505 | Debt Charges-Principal | 0 | 0 | 0 | 0 | 0 | 72,530 | 107,560 |
| 02-2-312-506 | Debt Charges-Interest | 0 | 34,000 | 28,800 | 23,040 | 17,280 | 67,599 | 90,164 |
| 312 - Royston Water | | 877,947 | 1,106,754 | 1,168,022 | 1,773,877 | 1,760,679 | 1,882,482 | 1,962,279 |
| Expenses | | (877,947) | (1,106,754) | (1,168,022) | (1,773,877) | (1,760,679) | (1,882,482) | (1,962,279) |
| 312 - Royston Water | | 61,221 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | 61,221 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 312 - Royston Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------|------|---------------|----------------|----------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Funding Source | | | | | | | | | | | |
| 120R - Long term debt proceeds | | - | - | - | 1,594,060 | 769,901 | 1,112,224 | 1,243,449 | 1,575,070 | 1,333,017 | 1,477,088 |
| 130R - Transfer from reserve | | 40,000 | 400,000 | - | - | - | - | - | - | - | - |
| Total Funding Source | | 40,000 | 400,000 | - | 1,594,060 | 769,901 | 1,112,224 | 1,243,449 | 1,575,070 | 1,333,017 | 1,477,088 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 312 - Royston Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|----------------|----------|------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 40,000 | 400,000 | - | 1,594,060 | 769,901 | 1,112,224 | 1,243,449 | 1,575,070 | 1,333,017 | 1,477,088 |
| Total Expenditure | | 40,000 | 400,000 | - | 1,594,060 | 769,901 | 1,112,224 | 1,243,449 | 1,575,070 | 1,333,017 | 1,477,088 |



Black Creek/Oyster Bay Water 313

| | Requisition Budget | 2025 Actual | 2026 PB | 2027 FP | 2028 FP | 2029 FP | 2030 FP |
|--|---|--------------------|----------------|----------------|----------------|----------------|----------------|
| Established: 02-Dec-75 | | | | | | | |
| Authority: BL 182 | | | | | | | |
| Amendments: BL 413, BL 461, BL 480, BL 742, Conversion BL 1557, BL 1752, BL 1945 (repealed), BL 2577, 2629, 2639, 2953, 15, 61, 121, 182, 235, 353, 354 | Local Service Area N-771-CNR-LSA#24 N-772-CRR-LSA#24 | | | | | | |
| Purpose: To provide water service. | | | | | | | |
| Participants: Defined portion of Electoral Areas C & D | Change from Previous year | | | | | | |
| Maximum Levy: \$5.62 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 2026 Maximum: | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

313 - Black Creek/Oyster Bay Water

| | 2025 Budget | 2026 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|------------------|----------------|---|
| Revenue | | | | |
| Taxation | 257,275 | 325,950 | 68,675 | Increase of 26.7% |
| Sale of Services | 664,503 | 680,990 | 16,487 | Increase of 2.5% |
| Transfers from Reserve | | 55,562 | 55,562 | Withdrawals to temper taxation increases |
| Prior Year Surplus | - | 44,233 | 44,233 | Surplus used to maintain rate increase per bylaw |
| Total Revenue | 921,778 | 1,106,735 | 184,957 | |
| Expenses | | | | |
| Support Services | 65,262 | 69,535 | 4,273 | Increased allocation in 2026 |
| Personnel Costs | 340,627 | 366,201 | 25,574 | FTE increase of 0.05 |
| Materials, Supplies and Utilities | 181,437 | 197,282 | 15,845 | VPNs [+5.8K], Signs [+4K] |
| Contract and General Services | 205,042 | 235,285 | 30,243 | Asset management condition assessment [+10K], 2026 one-time costs UV capacity study [+15K] |
| Transfer to Other Services | 14,918 | 92,056 | 77,138 | Transfer to service 303 and 304 for distribution and treatment costs [+77.0K] |
| Transfer to Reserve | 3,744 | - | (3,744) | |
| Debt Charges | 99,123 | 141,123 | 42,000 | MFA Issue 112 rate change [+42.0K] |
| Minor Capital | 11,625 | 5,253 | (6,372) | Chemical barrel dolly [-6.5K] |
| Total Expense | 921,778 | 1,106,735 | 184,957 | |

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|---------------------------|----------------|----------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 02 - Water Revenue Fund | | | | | | | | |
| 313 - Black Creek/Oyster Bay Water | | | | | | | | |
| Revenues | | | | | | | | |
| 313 - Black Creek/Oyster Bay Water | | | | | | | | |
| 02-1-313-001 | Frontage Tax | 269,574 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-313-003 | Parcel Tax | 0 | 257,275 | 325,950 | 414,100 | 525,825 | 668,300 | 848,700 |
| 02-1-313-036 | Connection Fees | 11,778 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-1-313-092 | User Rates | 645,734 | 659,503 | 675,990 | 692,890 | 710,212 | 727,967 | 746,167 |
| 02-1-313-115 | Other Permit Fees | 270 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-313-145 | Transfer from Reserve | 0 | 0 | 55,562 | 19,087 | 0 | 25,352 | 0 |
| 02-1-313-150 | Surplus Prior Year | 0 | 0 | 44,233 | 0 | 0 | 0 | 0 |
| 313 - Black Creek/Oyster Bay Water | | 927,356 | 921,778 | 1,106,735 | 1,131,077 | 1,241,037 | 1,426,619 | 1,599,867 |
| Revenues | | | | | | | | |
| | | 927,356 | 921,778 | 1,106,735 | 1,131,077 | 1,241,037 | 1,426,619 | 1,599,867 |
| Expenses | | | | | | | | |
| 313 - Black Creek/Oyster Bay Water | | | | | | | | |
| 02-2-313-200 | Support Services | 65,262 | 65,262 | 69,535 | 72,916 | 73,625 | 76,070 | 78,533 |
| 02-2-313-220 | Salaries & Wages | 263,461 | 250,868 | 269,311 | 280,872 | 290,913 | 301,339 | 312,181 |
| 02-2-313-221 | Directors Remuneration | 1,975 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 |
| 02-2-313-225 | Benefits | 60,373 | 73,747 | 79,218 | 82,627 | 85,573 | 88,631 | 91,813 |
| 02-2-313-237 | Employer Health Tax | 5,110 | 6,247 | 6,707 | 6,998 | 7,250 | 7,504 | 7,781 |
| 02-2-313-238 | WCB | 6,828 | 6,773 | 7,973 | 8,316 | 8,610 | 8,918 | 9,239 |
| 02-2-313-246 | Bank Charges | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 02-2-313-254 | Chemicals | 87,865 | 60,000 | 61,800 | 64,890 | 68,135 | 71,542 | 75,119 |
| 02-2-313-266 | Deliveries/Transportation | 0 | 300 | 308 | 316 | 324 | 332 | 340 |
| 02-2-313-275 | Permits/Licences | 2,856 | 23,169 | 23,184 | 23,184 | 23,184 | 23,184 | 23,184 |
| 02-2-313-276 | Software Licence/Mtce | 3,420 | 7,688 | 13,580 | 13,921 | 14,269 | 14,626 | 14,992 |
| 02-2-313-281 | Materials & Supplies | 84 | 2,000 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 |
| 02-2-313-284 | Meeting Expense | 0 | 256 | 262 | 269 | 276 | 283 | 290 |
| 02-2-313-296 | Postage | 0 | 2,563 | 2,627 | 2,693 | 2,760 | 2,829 | 2,900 |
| 02-2-313-305 | Safety Equipment | 899 | 0 | 1,000 | 1,025 | 1,051 | 1,077 | 1,104 |
| 02-2-313-311 | Signs | 2,553 | 0 | 4,000 | 300 | 308 | 316 | 324 |
| 02-2-313-314 | Telephone & Alarm Lines | 15,693 | 23,932 | 24,531 | 25,145 | 25,773 | 26,418 | 27,079 |
| 02-2-313-316 | Tipping Fees | 30 | 150 | 154 | 158 | 162 | 166 | 170 |
| 02-2-313-320 | Travel | 0 | 256 | 262 | 269 | 276 | 283 | 290 |
| 02-2-313-335 | Advertising | 0 | 1,281 | 1,313 | 1,346 | 1,380 | 1,415 | 1,450 |

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

| Account Code | Account Description | 2025 Actual | 2025 Budget | 2026 Budget | 2027 Financial | 2028 Financial | 2029 Financial | 2030 Financial |
|---|-------------------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 02-2-313-350 | Maps & Printing Supplies | 0 | 256 | 262 | 269 | 276 | 283 | 290 |
| 02-2-313-353 | Public Relations | 2,455 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-313-366 | Engineering Fees | 0 | 30,250 | 10,506 | 10,769 | 11,038 | 11,314 | 11,597 |
| 02-2-313-369 | Insurance Liability | 426 | 345 | 465 | 470 | 475 | 480 | 485 |
| 02-2-313-372 | Insurance Property | 7,171 | 6,759 | 6,928 | 7,101 | 7,279 | 7,461 | 7,647 |
| 02-2-313-378 | Lab Analysis | 20,642 | 8,500 | 12,000 | 12,300 | 12,608 | 12,923 | 13,246 |
| 02-2-313-381 | Legal Fees | 6,161 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,320 |
| 02-2-313-385 | Gis Services | 431 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-313-387 | Other Prof Fees | 7,471 | 41,500 | 50,506 | 45,769 | 11,038 | 11,314 | 11,597 |
| 02-2-313-400 | Contracted Svcs Buildings/Land Mtce | 1,648 | 0 | 2,000 | 2,050 | 2,101 | 2,154 | 2,208 |
| 02-2-313-403 | Buildings Repairs & Mtce | 116 | 2,050 | 2,101 | 2,154 | 2,208 | 2,263 | 2,320 |
| 02-2-313-409 | Hydro | 36,343 | 47,254 | 48,435 | 49,646 | 50,887 | 52,159 | 53,463 |
| 02-2-313-412 | Janitorial/Cleaning Supplies | 286 | 205 | 210 | 215 | 220 | 226 | 232 |
| 02-2-313-415 | Landscaping/Grounds Mtce | 8,281 | 10,050 | 11,200 | 11,480 | 11,767 | 12,061 | 12,363 |
| 02-2-313-424 | Rental/Lease - Land | 0 | 564 | 578 | 592 | 607 | 622 | 638 |
| 02-2-313-438 | Contract Svcs Equip/Mach | 121,420 | 60,000 | 85,000 | 76,875 | 78,797 | 90,767 | 82,786 |
| 02-2-313-441 | Fuel/Lubricants - Mach/Equip | 0 | 513 | 526 | 539 | 552 | 566 | 580 |
| 02-2-313-444 | Rental/Leases - Mach/Equip | 3,314 | 3,075 | 3,152 | 3,231 | 3,312 | 3,395 | 3,480 |
| 02-2-313-447 | Repairs/Mtce Mach/Equip | 87,061 | 50,000 | 60,000 | 61,500 | 63,038 | 64,614 | 66,229 |
| 02-2-313-468 | Minor Capital | 4,242 | 11,625 | 5,253 | 5,384 | 5,519 | 5,657 | 5,798 |
| 02-2-313-485 | Contr To Capital Works Reserve | 2,737 | 2,737 | 0 | 0 | 122,439 | 31,652 | 59,644 |
| 02-2-313-489 | Reserve Contr Other | 1,007 | 1,007 | 0 | 18,365 | 20,900 | 16,818 | 22,754 |
| 02-2-313-495 | Transfer To Other Functions | 14,918 | 14,918 | 92,056 | 87,214 | 82,078 | 82,906 | 83,696 |
| 02-2-313-505 | Debt Charges-Principal | 73,523 | 73,523 | 73,523 | 73,523 | 73,523 | 240,787 | 323,658 |
| 02-2-313-506 | Debt Charges-Interest | 25,600 | 25,600 | 67,600 | 67,600 | 67,600 | 142,235 | 179,212 |
| 313 - Black Creek/Oyster Bay Water | | 941,661 | 921,778 | 1,106,735 | 1,131,077 | 1,241,037 | 1,426,619 | 1,599,867 |
| Expenses | | (941,661) | (921,778) | (1,106,735) | (1,131,077) | (1,241,037) | (1,426,619) | (1,599,867) |
| 313 - Black Creek/Oyster Bay Water | | (14,306) | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | (14,306) | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 313 - Black Creek/Oyster Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------|------|---------------|---------------|---------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| Funding Source | | | | | | | | | | | |
| 120R - Long term debt proceeds | | - | - | - | 1,948,693 | 965,451 | 924,742 | 3,593,345 | 1,837,134 | 3,226,649 | 2,661,896 |
| 130R - Transfer from reserve | | 80,000 | 65,000 | 15,000 | - | - | - | - | - | - | - |
| Total Funding Source | | 80,000 | 65,000 | 15,000 | 1,948,693 | 965,451 | 924,742 | 3,593,345 | 1,837,134 | 3,226,649 | 2,661,896 |

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 313 - Black Creek/Oyster Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

| | Rank | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|------|---------------|---------------|---------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 80,000 | 65,000 | 15,000 | 1,948,693 | 965,451 | 924,742 | 3,593,345 | 1,837,134 | 3,226,649 | 2,661,896 |
| Total Expenditure | | 80,000 | 65,000 | 15,000 | 1,948,693 | 965,451 | 924,742 | 3,593,345 | 1,837,134 | 3,226,649 | 2,661,896 |