



2026 - 2030 Proposed Financial Plan and Capital Expenditure Program - by Service

Table of Contents

Schedules

Schedule A Operating Budget	7
Schedule B Capital Budget	8

100 General Government

100 Member Municipality Administration	9
110 Administration and General Government	13
120 Grant In Aid Area A Baynes Sound	25
121 Grant In Aid Area B	28
122 Grant In Aid Area C	31
123 Denman Island Grant in Aid	34
124 Hornby Island Grant in Aid	37
130 Electoral Areas Expenditure & Election Services	40
150 Feasibility Studies Regional	44
151 Feasibility Studies - Electoral Area A Baynes Sound	47
152 Feasibility Studies - Electoral Area B	50

153	Feasibility Studies - Electoral Area C	53
154	Denman Island Feasibility Studies	56
155	Hornby Island Feasibility Studies	59
190	Member Municipality - Debt Servicing	62

200 Protective Services

200	Victim Services Program/Crime Stoppers Grant Contribution Service	65
205	Comox Valley Community Justice Service	68
210	Rural Cumberland Fire Protection Service	71
215	Denman Island Fire Protection Local Service Area	74
220	Hornby Island Fire Protection Local Service Area	80
225	Fanny Bay Fire Protection Local Service Area	86
226	Union Bay Fire Protection Local Service Area	92
228	Bates/Husband Road Fire Protection Local Service Area	98
230	Black Creek/Oyster Bay Fire Protection LSA	101
237	Greater Merville Fire Protection Service Area	107
240	Mt Washington Resort Community Fire Protection	113
265	Comox Valley Search and Rescue	119
270	Comox Valley Emergency Program	122
275	911 Answering Service	128
285	Building Inspection	131

291	Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service	137
296	Weed Control	143
299	Denman and Hornby Islands Bylaw Enforcement Service	146

300 Environmental Health Services

300	Comox Valley Water Supply System	150
305	Comox Valley Water	160
308	Union Bay Water	168
310	Graham Lake Water Local Service Area	174
312	Royston Water	180
313	Black Creek/Oyster Bay Water	186
330	Jackson Drive Sewer	192
331	King Coho Sewer	197
335	Comox Valley Sewerage Service	203
340	Liquid Waste Management	211
360	Hornby Island Garbage Disposal	215
362	Denman Island Garbage Collection Specified Area	218
366	Royston Garbage Collection	221
391	Comox Strathcona Solid Waste Management	224

400 Public Health Services

400 Cemetery	234
450 Emergency Shelter & Supportive Housing Land Acquisition Service	237
451 Comox Valley Homelessness Supports Service	240

500 Environmental Development Services

500 Planning	243
512 Regional Growth Strategy	251
530 House Numbering Area A	255
531 House Numbering Area B	258
532 House Numbering Area C	261
550 Comox Valley Tourism Service	264
555 Denman Island Economic Development	268
556 Hornby Island Economic Development	271
560 Denman and Hornby Islands High Speed Internet Contribution Service	274

600 Recreation and Cultural Services

600 Recreation Grant	277
601 Comox Valley Track and Fields Service	280
605 Denman Island Recreation	286

606	Hornby Island Recreation	289
607	Hornby-Denman Rec Complexes Contribution Service	292
615	Electoral Areas Arts & Culture Grant Service	295
619	Denman Island Community Parks & Greenways	298
620	Hornby Island Community Parks & Greenways	304
621	Baynes Sd, Electoral Areas B & C Parks & Greenways	310
623	Saratoga Beach Community Mosquito Management	317
625	Regional Parks and Trail Service	320
630	Vancouver Island Regional Library.....	324
645	Comox Valley Recreation Complexes	327
660	Comox Valley Exhibition Grounds	336
670	Hornby Island Community Hall	342
672	Baynes Sound Community Facilities Support	345
675	Denman Island Community Facilities	348
676	Puntledge North Community Facilities Support Service	351
688	Hornby Island Comfort Station Local Service Area	354
691	Area A Baynes Sound Heritage Conservation	357
692	Electoral Area B Heritage Conservation	360
693	Electoral Area C Heritage Conservation	363
694	Denman Island Heritage Conservation	366
695	Hornby Island Heritage Conservation	369

700 Transportation Services

710	Denman Island Streetlighting Specified Area	372
715	Royston Streetlighting	375
716	Union Bay Streetlighting Local Service Area	378
720	Comox Road Streetlighting Local Service Area	381
722	Gibson/Cotton Road Streetlighting Local Service Area	384
723	Little River Streetlighting Specified Area	387
725	Forest Grove Ornamental Streetlight Service	390
730	Arden Road Streetlighting Specified Area	393
732	Webb and Bood Roads Streetlighting Specified Area	396
738	McLary Rd Streetlighting Local Service Area	399
742	Fern Road Streetlighting Local Service Area	402
750	Hastings Streetlighting Local Service Area	405
780	Transit - Comox Valley	406
791	Courtenay Flats Drainage	410



Member Municipality Administration 100

		Requisition Budge	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	-



Grant In Aid Area A Baynes Sound 120

		Requisition Budge	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 Budge	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	<u>73,280</u>	<u>67,000</u>	<u>(6,280)</u>	
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	<u>73,280</u>	<u>67,000</u>	<u>(6,280)</u>	

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 Budge	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 Budge	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 Budge	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



Electoral Areas Expenditure & Election Services 130

Established: 01-Aug-65	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: LGA Sec 338; Board Policy Feb 26/01.	Electoral Areas						
Amendments:	Area A	441,724	467,022	492,968	504,087	513,354	520,767
Purpose: Electoral area administration & election services	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
Participants: Electoral Areas A, B, C		\$1,190,000	\$1,260,000	\$1,330,000	\$1,360,000	\$1,385,000	\$1,405,000
Maximum Levy: No stated limit.	Change from Previous year		\$70,000	\$70,000	\$30,000	\$25,000	\$20,000
2026 Maximum: \$0	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

Established:	11-Aug-69	Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	LGA - Sec 338 (c) /SLP see Admin Reserve Fund BL No. 27	Electoral Areas						
Amendments:		Area A	2,221	2,228	2,228	2,228	2,228	2,228
Purpose:	For the undertaking of feasibility studies in relation to proposed services.	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
Maximum Levy:		Cumberland	821	815	815	815	815	815
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	115,823	80,770	(35,053)	
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	115,823	80,770	(35,053)	

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



Feasibility Studies - Electoral Area A Baynes Sound 151

Established: 30-Oct-00	Requisition Budge	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	<u>1,723,815</u>	<u>30,000</u>	<u>(1,693,815)</u>	
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	<u>1,723,815</u>	<u>30,000</u>	<u>(1,693,815)</u>	

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

		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 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 Budge	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							
		(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

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 Budge	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

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



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="1"> <thead> <tr> <th>Requisition Budge</th> <th>2025 Actual</th> <th>2026 PB</th> <th>2027 FP</th> <th>2028 FP</th> <th>2029 FP</th> <th>2030 FP</th> </tr> </thead> <tbody> <tr> <td colspan="7">Electoral Areas</td> </tr> <tr> <td>Area A</td> <td>17,511</td> <td>17,573</td> <td>17,626</td> <td>17,627</td> <td>17,628</td> <td>17,629</td> </tr> <tr> <td>Area B</td> <td>13,253</td> <td>13,413</td> <td>13,454</td> <td>13,454</td> <td>13,455</td> <td>13,456</td> </tr> <tr> <td>Area C</td> <td>16,411</td> <td>16,425</td> <td>16,474</td> <td>16,475</td> <td>16,476</td> <td>16,477</td> </tr> <tr> <td colspan="7">Municipal Members</td> </tr> <tr> <td>Comox</td> <td>20,713</td> <td>20,555</td> <td>20,617</td> <td>20,618</td> <td>20,619</td> <td>20,620</td> </tr> <tr> <td>Courtenay</td> <td>43,920</td> <td>43,888</td> <td>44,020</td> <td>44,022</td> <td>44,025</td> <td>44,027</td> </tr> <tr> <td>Cumberland</td> <td>6,477</td> <td>6,430</td> <td>6,450</td> <td>6,450</td> <td>6,450</td> <td>6,451</td> </tr> <tr> <td></td> <td>\$118,285</td> <td>\$118,285</td> <td>\$118,640</td> <td>\$118,646</td> <td>\$118,652</td> <td>\$118,659</td> </tr> <tr> <td>Change from Previous year</td> <td></td> <td>\$0</td> <td>\$355</td> <td>\$6</td> <td>\$6</td> <td>\$7</td> </tr> <tr> <td>Residential Tax Rate Estimate (per \$1,000 of assessed value)</td> <td>0.0037</td> <td>0.0037</td> <td>0.0037</td> <td>0.0037</td> <td>0.0037</td> <td>0.0037</td> </tr> </tbody> </table>	Requisition Budge	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 Budge	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	<hr/>						
Amendments: BL 2045 (converted to LSA), BL 2272 (amend to Area K)	Local Service Area						
	Z-771-CNR-LSA#40	521,141	560,000	995,000	1,015,000	1,025,000	1,025,000
		\$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	Change from Previous year		\$38,859	\$435,000	\$20,000	\$10,000	\$0
Participants: Defined portion of Electoral Area A (Denman Island)	Residential Tax Rate Estimate	0.6342	0.6796	1.2075	1.2318	1.2439	1.2439
Maximum Levy: Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment	(per \$1,000 of assessed value)						
2026 Maximum: \$1,010,059							

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)							
		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
Purpose:	The provision of fire prevention, fire suppression and assistance response							
		Change from Previous year		\$49,100	\$30,000	\$30,000	\$20,000	\$10,000
Participants:	Defined portion of Electoral Area A (Hornby Island)							
		Residential Tax Rate Estimate	0.6796	0.6895	0.7169	0.7443	0.7626	0.7717
		(per \$1,000 of assessed value)						
Maximum Levy:	The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment							
2026 Maximum:	\$1,280,522							

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

<p>Established: 10-Aug-21</p> <p>Authority: BL 658</p> <p>Amendments: BL 856, 2024</p> <p>Purpose: To provide fire protection within the Union Bay Service Area</p> <p>Participants: Defined portion of Area A</p> <p>Maximum Levy: Max Levy \$950,000 or \$1.27306 per \$1,000 of Assessed Value</p> <p>2026 Maximum: \$950,000</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">Defined Area</td> </tr> <tr> <td>V-771-CNR-SRVA#83</td> <td style="text-align: right;">744,069</td> <td style="text-align: right;">744,069</td> <td style="text-align: right;">765,000</td> <td style="text-align: right;">770,000</td> <td style="text-align: right;">770,000</td> <td style="text-align: right;">770,000</td> </tr> <tr> <td></td> <td style="text-align: right;">\$744,069</td> <td style="text-align: right;">\$744,069</td> <td style="text-align: right;">\$765,000</td> <td style="text-align: right;">\$770,000</td> <td style="text-align: right;">\$770,000</td> <td style="text-align: right;">\$770,000</td> </tr> <tr> <td>Change from Previous year</td> <td></td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$20,931</td> <td style="text-align: right;">\$5,000</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Residential Tax Rate Estimate</td> <td style="text-align: right;">0.9578</td> <td style="text-align: right;">0.9466</td> <td style="text-align: right;">0.9732</td> <td style="text-align: right;">0.9796</td> <td style="text-align: right;">0.9796</td> <td style="text-align: right;">0.9796</td> </tr> <tr> <td>(per \$1,000 of assessed value)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP	Defined Area							V-771-CNR-SRVA#83	744,069	744,069	765,000	770,000	770,000	770,000		\$744,069	\$744,069	\$765,000	\$770,000	\$770,000	\$770,000	Change from Previous year		\$0	\$20,931	\$5,000	\$0	\$0	Residential Tax Rate Estimate	0.9578	0.9466	0.9732	0.9796	0.9796	0.9796	(per \$1,000 of assessed value)						
Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP																																												
Defined Area																																																		
V-771-CNR-SRVA#83	744,069	744,069	765,000	770,000	770,000	770,000																																												
	\$744,069	\$744,069	\$765,000	\$770,000	\$770,000	\$770,000																																												
Change from Previous year		\$0	\$20,931	\$5,000	\$0	\$0																																												
Residential Tax Rate Estimate	0.9578	0.9466	0.9732	0.9796	0.9796	0.9796																																												
(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	105,885	67,500	(38,385)	
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	105,885	67,500	(38,385)	

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

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	29-Aug-17							
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	<u>630,000</u>	<u>597,400</u>	<u>(32,600)</u>	
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	<u>630,000</u>	<u>597,400</u>	<u>(32,600)</u>	

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

		Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	20-Sep-16							
Authority:	BL 433							
Amendments:								
		Local Service Area						
		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	-	-	-	-	-	-	-	-	-



911 Answering Service 275

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	29-Nov-93							
Authority:	BL 1579							
Amendments:								
		Local Service Area						
		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							
2026 Maximum:	\$10,011,446							
		Change from Previous year		\$33,570	\$41,393	\$44,335	\$46,103	\$47,945
		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



Building Inspection 285

	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established: 01-Jan-69							
Authority: LGA 297; BL 1160 (Conversion)							
Amendments: BL 2489							
Purpose: The provision of building inspection.							
Participants: Defined Area A Baynes Sound, Electoral Areas B, C							
Maximum Levy: No stated limit.							
2026 Maximum: \$0							
	Defined Area						
	Part Area A Baynes Sound	138,837	138,077	138,077	147,474	157,915	165,745
	Electoral Areas						
	Area B	174,318	175,733	175,733	187,692	200,980	210,946
	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
	Change from Previous year		\$0	\$0	\$36,000	\$40,000	\$30,000
	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

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

Established: 01-Dec-71
Authority: SLP XIX
Amendments: BL 679, 2021 BL 2002 (Conversion), BL 2274, BL 2923

Purpose: To allow ticketing through the Bylaw Adjudication Ticketing System

Participants: Electoral Areas A (Denman/Hornby Islands)

Maximum Levy: No stated limit.
2026 Maximum: \$0

Requisition Budge	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 (per \$1,000 of assessed value)	0.0333	0.0297	0.0297	0.0297	0.0297	0.0297

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

**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

		Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	25-Jan-82							
Authority:	BL 559							
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	Local Service Area 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 (per \$1,000 of assessed value)		0.0000	0.0000	0.0000	0.0000	0.0000
Maximum Levy:	\$80,000							
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	<u>1,909,452</u>	<u>1,961,892</u>	<u>52,440</u>	
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	<u>1,909,452</u>	<u>1,961,892</u>	<u>52,440</u>	

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	-	
Total Revenue	<u>85,301</u>	<u>85,301</u>	<u>0</u>	
Expenses				
Transfer to Other Services	85,301	85,301	-	
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 Budge	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 Budge	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

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

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 Budge	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



Jackson Drive Sewer 330

	Requisition Budge	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

Established: 11-Jan-79	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: SLP #51, BL 2541 (Conversion)	Municipal Members						
Amendments: SLP #60,	Comox	2,906,050	3,059,000	3,579,030	3,976,700	4,190,830	4,435,550
Purpose: To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities.	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
Participants: Courtenay, Comox	Change from Previous year		\$500,000	1,700,000	1,300,000	\$700,000	\$800,000
Maximum Levy: \$3.00 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.5426	0.5623	0.6579	0.7310	0.7703	0.8153
2026 Maximum: \$46,142,413	(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	12,210,907	11,797,200	(413,707)	
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	12,210,907	11,797,200	(413,707)	

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/Laundrying	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



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:								
		Specified Area						
		L-771-CNR-SA#9	400,000	400,000	405,000	405,000	410,000	415,000
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.		\$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	<u>556,587</u>	<u>400,000</u>	<u>(156,587)</u>	
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	<u>556,587</u>	<u>400,000</u>	<u>(156,587)</u>	

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

<p>Established: 01-Nov-73</p> <p>Authority: SLP #24 (Div xxiv)</p> <p>Amendments: BL 126 & 219</p> <p>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;</p> <p>Participants: Defined portion Electoral Area A (Denman Island)</p>	<p>Requisition Budget</p> <hr/> <p>Specified Area</p>	<p>2025 Actual</p> <hr/>	<p>2026 PB</p> <hr/>	<p>2027 FP</p> <hr/>	<p>2028 FP</p> <hr/>	<p>2029 FP</p> <hr/>	<p>2030 FP</p> <hr/>
	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
	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

	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established: 31-Aug-10							
Authority: BL 118							
Amendments:							
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.							
	Local Service Area						
	J-771-CNR-SRVA#61						
	Change from Previous year						
	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
	(per \$1,000 of assessed value)						
Participants: Defined portion of Electoral Area A (Royston)							
Maximum Levy:							
2026 Maximum: \$0							

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

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



Comox Strathcona Solid Waste Management 391

Established: 24-Mar-97	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: Waste Management Act	Local Service Area						
Amendments: BL 1822, 331	0-771-CNR-SRVA#66	1,393,414	1,399,147	1,399,147	1,399,147	1,399,147	1,399,147
Purpose: The collection, removal and disposal of waste and noxious, offensive or unwholesome substances and the regulation, storage and management of municipal solid waste and recyclable material including the regulation of facilities and commercial vehicles used in relation to these matters.	0-772-CRR-SRVA#57	522,643	525,161	525,161	525,161	525,161	525,161
	0-784-CNR-SRVA#57	30,252	29,783	29,783	29,783	29,783	29,783
	Municipal Members						
Participants: Comox Valley and Strathcona Regional Districts	Campbell River	1,402,341	1,403,647	1,403,647	1,403,647	1,403,647	1,403,647
	Comox	611,885	606,694	606,694	606,694	606,694	606,694
	Courtenay	1,297,484	1,295,409	1,295,409	1,295,409	1,295,409	1,295,409
	Cumberland	191,335	189,797	189,797	189,797	189,797	189,797
	Gold River	29,235	29,027	29,027	29,027	29,027	29,027
	Sayward	8,748	8,633	8,633	8,633	8,633	8,633
	Tahsis	9,709	9,732	9,732	9,732	9,732	9,732
Maximum Levy: Greater of \$7,000,000 or \$1.00 per \$1,000 - 100% Assessment	Zeballos	2,955	2,969	2,969	2,969	2,969	2,969
2026 Maximum: \$44,310,882		\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000
	Change from Previous year		\$0	\$0	\$0	\$0	\$0
	Residential Tax Rate Estimate	0.1104	0.1081	0.1081	0.1081	0.1081	0.1081
	(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

391 - Comox Strathcona Waste Management

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Grants in lieu	5,000	5,000	-	
Taxation	5,500,000	5,500,000	-	
Sale of Services	12,338,351	14,446,051	2,107,700	Tipping Fees [+1.9M]
Government Grants	20,000	-	(20,000)	UBCM Community-to-Community Grant [-20K]
Prior Year Surplus	1,877,980	1,140,000	(737,980)	Expected Surplus 2026
Recoveries from Other Functions	870,000	860,000	(10,000)	Scrap Metal resale price reduced [-10K]
Total Revenue	20,611,331	21,951,051	1,339,720	
Expenses				
Support Services	1,152,741	1,461,306	308,565	Support services increased
Personnel Costs	3,831,902	4,215,491	383,589	Additional 5.3 FTE
Grants to other organizations	714,558	763,500	48,942	Municipal Contract renewals at increased rates
Materials, Supplies and Utilities	2,795,515	3,010,932	215,417	Tipping fee overages [+88.0K], Diversion initiatives [+67.9K], Advertising [+45.0K]
Contract and General Services	6,841,388	6,782,672	(58,716)	Engineering fees [-300.7K], Other prof. fees [-184.1K], Operating contracts [+369.9K]
Transfer to Other Services	5,280	71,007	65,727	Transfer to General Admin service [+61.0K]
Transfer to Reserve	2,174,842	2,324,149	149,307	
Debt Charges	2,736,105	2,756,194	20,089	
Minor Capital	359,000	565,800	206,800	Leachate plant pumps [+175.0K]
Total Expense	20,611,331	21,951,051	1,339,720	

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								
391 - Comox Strathcona Waste Management								
Revenues								
391 - Comox Strathcona Waste Management								
01-1-391-005	Gil Fed Govt	62	5,000	5,000	5,000	5,000	5,000	5,000
01-1-391-009	Gil Local Govt	1,581	0	0	0	0	0	0
01-1-391-016	Grant Prov Govt Conditional	16,769	20,000	0	0	0	0	0
01-1-391-019	Reqn Elect/Spec Prov Govt	1,946,952	1,945,291	1,954,092	1,954,092	1,954,092	1,954,092	1,954,092
01-1-391-020	Reqn Municipal	3,553,048	3,554,709	3,545,908	3,545,908	3,545,908	3,545,908	3,545,908
01-1-391-057	Rental/Lease Buildings	2,400	0	0	0	0	0	0
01-1-391-080	Retail Sales	0	5,000	5,000	5,000	5,000	5,000	5,000
01-1-391-093	Compost Sales	27,759	0	186,000	186,000	186,000	186,000	186,000
01-1-391-110	Licences & Fines	1,750	0	0	0	0	0	0
01-1-391-117	Tipping Fees	11,984,513	12,333,351	14,255,051	15,165,188	16,141,436	16,420,377	16,999,750
01-1-391-131	Recoveries - Recycling BC Incentives	515,263	500,000	500,000	500,000	500,000	500,000	500,000
01-1-391-132	Recoveries - Scrap	144,573	215,000	205,000	205,000	205,000	205,000	205,000
01-1-391-133	Recoveries - Other	139,455	110,000	110,000	143,313	243,250	243,250	243,250
01-1-391-135	Recoveries-Other Functions	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-1-391-150	Surplus Prior Year	1,838,346	1,877,980	1,140,000	0	0	0	0
391 - Comox Strathcona Waste Management		20,217,471	20,611,331	21,951,051	21,754,501	22,830,686	23,109,627	23,689,000
393 - Leachate Treatment Plant								
01-1-393-150	Surplus Prior Year	0	0	0	0	0	0	0
393 - Leachate Treatment Plant		0	0	0	0	0	0	0
394 - Regional Organics Composting Facility and Transfer Station								
01-1-394-150	Surplus Prior Year	0	0	0	0	0	0	0
394 - Regional Organics Composting Facility and Transfer Station		0	0	0	0	0	0	0
Revenues		20,217,471	20,611,331	21,951,051	21,754,501	22,830,686	23,109,627	23,689,000
Expenses								
391 - Comox Strathcona Waste Management								
01-2-391-200	Support Services	1,152,741	1,152,741	1,461,306	1,532,849	1,546,396	1,597,525	1,648,948
01-2-391-212	Grants Uncond Local Govt	300,000	300,000	300,000	300,000	300,000	300,000	300,000
01-2-391-214	Grants Cond Local Agencies	90	30,000	30,000	30,000	30,000	30,000	30,000
01-2-391-216	Municipal Contract	420,680	384,558	433,500	442,242	451,178	460,310	450,899
01-2-391-220	Salaries & Wages	2,443,379	2,573,080	2,799,319	3,106,203	3,327,828	3,452,272	3,581,511

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
01-2-391-221	Directors Remuneration	27,540	61,552	45,552	45,552	45,552	45,552	45,552
01-2-391-225	Benefits	604,212	713,682	789,973	881,160	945,629	980,857	1,017,447
01-2-391-237	Employer Health Tax	50,188	63,515	69,268	76,913	82,425	85,508	88,707
01-2-391-238	WCB	66,889	68,846	82,292	91,378	97,923	101,576	105,384
01-2-391-245	Uncollectible Accounts	885	200	200	250	250	250	250
01-2-391-246	Bank Charges	67,674	55,000	65,000	65,650	66,307	66,970	67,640
01-2-391-251	Cash Overage/Shortage	(659)	0	0	0	0	0	0
01-2-391-257	Clothing/Laundrying	14,227	12,000	12,240	12,485	12,734	12,989	13,300
01-2-391-262	Contracts - Operating	2,856,981	3,526,734	3,814,097	3,945,868	4,082,515	4,224,228	4,365,451
01-2-391-266	Deliveries/Transportation	26,716	19,330	15,000	15,290	15,586	15,888	16,195
01-2-391-270	Freon Removal	11,368	5,000	7,000	7,000	7,000	7,000	7,000
01-2-391-275	Permits/Licences	4,583	4,500	4,500	4,500	4,500	4,500	4,500
01-2-391-276	Software Licence/Mtce	53,357	71,530	71,470	72,070	72,688	73,325	73,981
01-2-391-281	Materials & Supplies	75,646	76,282	73,150	73,000	76,000	76,000	76,000
01-2-391-284	Meeting Expense	28,425	20,675	13,000	7,000	7,000	7,000	7,000
01-2-391-293	Office Expenses	9,165	14,752	14,000	14,000	14,000	14,000	14,000
01-2-391-296	Postage	39	500	500	500	500	500	500
01-2-391-303	Recycling/Diversion Initiatives	1,382,621	1,059,970	1,127,866	1,165,608	1,204,820	1,245,563	1,282,563
01-2-391-305	Safety Equipment	3,645	6,000	6,120	6,242	6,367	6,494	6,624
01-2-391-306	Protective Gear/Equipment	144	0	0	0	0	0	0
01-2-391-311	Signs	4,257	22,000	22,000	12,000	12,000	11,000	11,000
01-2-391-314	Telephone & Alarm Lines	14,294	14,465	13,869	13,960	14,052	14,145	14,240
01-2-391-316	Tipping Fees	284,137	409,000	415,690	425,251	435,064	445,137	455,937
01-2-391-319	Training/Development & Conferences	21,028	118,575	98,175	23,675	20,675	20,675	20,675
01-2-391-320	Travel	14,272	32,250	25,630	25,630	25,630	25,630	25,630
01-2-391-335	Advertising	18,120	23,500	73,500	17,500	17,500	17,500	4,000
01-2-391-340	Dues And Memberships	9,075	15,706	15,637	15,637	15,637	15,637	15,637
01-2-391-347	Library/Publications	80	500	500	500	500	500	500
01-2-391-353	Public Relations	1,043	650	650	650	650	650	650
01-2-391-354	Education Programs Public	1,992	10,000	139,270	141,855	144,492	147,181	149,925
01-2-391-366	Engineering Fees	432,310	548,000	197,340	181,805	186,399	191,126	181,976
01-2-391-369	Insurance Liability	4,514	10,069	10,371	10,578	10,790	11,006	11,226
01-2-391-372	Insurance Property	32,854	26,493	27,288	28,107	28,950	29,818	30,414
01-2-391-378	Lab Analysis	32,892	31,930	32,888	33,875	34,890	35,937	37,014
01-2-391-381	Legal Fees	14,200	45,000	15,000	15,000	15,000	15,000	15,000

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
01-2-391-385	Gis Services	715	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-387	Other Prof Fees	218,280	672,155	466,192	224,338	95,518	96,734	97,000
01-2-391-400	Contracted Svcs Buildings/Land Mtce	317,964	174,118	206,226	210,999	215,896	220,916	225,371
01-2-391-403	Buildings Repairs & Mtce	0	1,500	1,500	1,500	1,500	1,500	1,500
01-2-391-409	Hydro	18,333	24,461	25,024	25,600	26,190	26,794	27,330
01-2-391-412	Janitorial/Cleaning Supplies	2,465	4,000	4,080	4,162	4,245	4,330	4,417
01-2-391-415	Landscaping/Grounds Mtce	0	4,000	4,000	4,000	4,000	4,000	4,000
01-2-391-421	Rental/Lease Buildings	20,087	22,100	20,000	20,000	20,000	20,000	20,000
01-2-391-425	Property/Parcel Taxes	434	0	5,000	5,000	5,000	5,000	5,000
01-2-391-430	Water	2,721	2,163	2,600	2,652	2,705	2,759	2,814
01-2-391-438	Contract Svcs Equip/Mach	532,823	543,939	547,206	521,934	509,688	521,087	534,954
01-2-391-441	Fuel/Lubricants - Mach/Equip	251,999	281,220	301,894	316,589	332,006	348,504	365,742
01-2-391-444	Rental/Leases - Mach/Equip	51,058	140,700	14,700	14,700	14,700	14,700	14,700
01-2-391-447	Repairs/Mtce Mach/Equip	34,448	18,000	18,360	18,727	19,102	19,484	20,000
01-2-391-458	Fuel/Lubricants Vehicle	14,609	19,000	19,570	20,157	20,762	21,384	22,700
01-2-391-461	Insurance/Licence Vehicle	21,097	16,147	16,793	17,465	18,164	18,889	19,646
01-2-391-464	Repairs & Mtce Vehicle	6,424	10,455	10,769	11,092	13,500	14,195	14,896
01-2-391-468	Minor Capital	277,253	308,000	280,800	35,000	35,000	35,000	35,000
01-2-391-485	Contr To Capital Works Reserve	1,474,842	1,474,842	1,230,149	1,668,158	2,389,584	2,152,018	2,269,831
01-2-391-489	Reserve Contr Other	700,000	700,000	1,094,000	700,000	700,000	700,000	700,000
01-2-391-495	Transfer To Other Functions	5,000	5,000	70,600	70,600	9,600	9,600	9,600
01-2-391-505	Debt Charges-Principal	1,514,264	1,514,263	1,449,839	1,449,839	1,449,839	1,449,840	1,449,840
01-2-391-506	Debt Charges-Interest	1,264,098	1,221,842	1,306,355	1,306,355	1,306,355	1,306,355	1,306,355
391 - Comox Strathcona Waste Management		17,214,515	18,691,490	19,423,818	19,495,650	20,557,781	20,787,338	21,332,972
392 - CSWM Post Landfill Closure								
01-2-392-220	Salaries & Wages	83,474	88,474	116,415	120,760	125,278	129,972	134,856
01-2-392-225	Benefits	15,482	26,543	34,924	36,228	37,583	38,992	40,455
01-2-392-237	Employer Health Tax	1,623	2,211	2,911	3,019	3,132	3,250	3,371
01-2-392-238	WCB	2,236	2,397	3,458	3,587	3,721	3,858	4,006
01-2-392-266	Deliveries/Transportation	1,035	1,000	1,000	1,000	1,000	1,000	1,000
01-2-392-275	Permits/Licences	369	1,000	1,000	1,000	1,000	1,000	1,000
01-2-392-276	Software Licence/Mtce	6,762	10,865	11,137	11,416	11,702	11,996	750
01-2-392-281	Materials & Supplies	19,306	7,650	7,880	8,116	8,360	8,610	9,000
01-2-392-293	Office Expenses	231	217	222	225	231	240	270
01-2-392-305	Safety Equipment	4,710	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
01-2-392-314	Telephone & Alarm Lines	915	1,456	1,489	1,524	1,559	1,596	1,630
01-2-392-319	Training/Development & Conferences	1,405	5,000	2,000	2,000	2,000	2,000	2,000
01-2-392-320	Travel	100	4,000	1,000	1,000	1,000	1,000	1,000
01-2-392-366	Engineering Fees	0	0	0	0	0	0	0
01-2-392-369	Insurance Liability	3,911	0	0	0	0	0	0
01-2-392-387	Other Prof Fees	0	0	0	0	0	0	0
01-2-392-400	Contracted Svcs Buildings/Land Mtce	975	14,530	14,561	15,093	15,126	15,159	15,165
01-2-392-409	Hydro	7,695	20,289	20,898	21,525	22,171	22,835	22,642
01-2-392-438	Contract Svcs Equip/Mach	11,280	34,510	35,215	35,941	36,689	36,461	38,000
01-2-392-444	Rental/Leases - Mach/Equip	3,892	0	0	0	0	0	0
01-2-392-447	Repairs/Mtce Mach/Equip	14,674	9,665	9,955	10,254	10,561	10,878	11,100
01-2-392-458	Fuel/Lubricants Vehicle	0	3,749	3,861	3,977	4,096	4,220	4,400
01-2-392-461	Insurance/Licence Vehicle	446	499	519	540	562	584	607
01-2-392-468	Minor Capital	1,359	0	0	0	0	0	0
01-2-392-495	Transfer To Other Functions	280	280	407	684	716	499	315
392 - CSWM Post Landfill Closure		182,159	234,335	268,852	277,889	286,487	294,150	291,567
393 - Leachate Treatment Plant								
01-2-393-220	Salaries & Wages	153,565	150,529	178,960	185,838	192,993	200,425	208,153
01-2-393-225	Benefits	27,365	45,160	53,689	55,753	57,898	60,128	62,446
01-2-393-237	Employer Health Tax	3,000	3,763	4,473	4,644	4,825	5,011	5,205
01-2-393-238	WCB	4,110	4,079	5,315	5,521	5,732	5,954	6,183
01-2-393-254	Chemicals	145,902	200,000	204,000	208,080	212,242	216,487	220,817
01-2-393-266	Deliveries/Transportation	1,588	1,545	2,000	2,040	2,081	2,123	2,165
01-2-393-275	Permits/Licences	377	1,100	1,100	1,100	1,100	1,100	1,100
01-2-393-276	Software Licence/Mtce	2,712	9,785	10,000	10,200	10,404	10,612	10,824
01-2-393-281	Materials & Supplies	51,603	25,930	26,558	27,202	27,862	28,538	29,109
01-2-393-293	Office Expenses	2,856	510	2,000	2,000	2,000	2,000	2,000
01-2-393-305	Safety Equipment	15,296	5,545	8,591	1,639	1,688	1,739	1,774
01-2-393-314	Telephone & Alarm Lines	270	824	849	866	883	901	919
01-2-393-319	Training/Development & Conferences	2,752	2,000	2,000	2,000	2,000	2,000	2,000
01-2-393-320	Travel	263	1,000	1,000	1,000	1,000	1,000	0
01-2-393-340	Dues And Memberships	50	0	500	0	0	0	0
01-2-393-353	Public Relations	154	0	0	0	0	0	0
01-2-393-366	Engineering Fees	0	0	50,000	0	0	0	0
01-2-393-369	Insurance Liability	3,910	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
01-2-393-372	Insurance Property	0	6,290	6,479	6,609	6,741	6,876	7,014
01-2-393-378	Lab Analysis	4,734	12,000	12,000	12,000	12,000	12,000	12,000
01-2-393-387	Other Prof Fees	16,703	3,090	25,000	10,000	10,000	10,000	10,000
01-2-393-400	Contracted Svcs Buildings/Land Mtce	10,047	7,210	7,426	7,575	7,727	7,882	8,040
01-2-393-403	Buildings Repairs & Mtce	5,580	1,000	2,000	2,000	2,000	2,000	2,000
01-2-393-409	Hydro	47,430	62,424	63,672	64,945	66,244	67,570	68,921
01-2-393-412	Janitorial/Cleaning Supplies	156	515	530	541	552	563	574
01-2-393-430	Water	6,341	10,000	0	0	0	0	0
01-2-393-438	Contract Svcs Equip/Mach	52,419	30,000	30,600	31,212	31,836	32,473	33,122
01-2-393-441	Fuel/Lubricants - Mach/Equip	1,444	5,905	6,082	6,204	6,328	6,455	6,584
01-2-393-444	Rental/Leases - Mach/Equip	2,279	1,200	6,200	6,200	6,200	6,200	5,000
01-2-393-447	Repairs/Mtce Mach/Equip	40,049	20,000	20,400	60,000	21,224	21,648	22,081
01-2-393-458	Fuel/Lubricants Vehicle	2,215	1,800	1,836	1,873	1,910	1,948	1,987
01-2-393-461	Insurance/Licence Vehicle	446	499	519	540	562	584	607
01-2-393-464	Repairs & Mtce Vehicle	748	536	1,000	569	586	603	615
01-2-393-468	Minor Capital	90,767	51,000	285,000	0	0	0	0
393 - Leachate Treatment Plant		697,128	665,239	1,019,779	718,151	696,618	714,820	731,240
394 - Regional Organics Composting Facility and Transfer Station								
01-2-394-220	Salaries & Wages	19,241	20,761	21,364	22,171	23,009	23,882	24,789
01-2-394-225	Benefits	5,171	6,228	6,409	6,651	6,903	7,165	7,437
01-2-394-237	Employer Health Tax	379	519	534	554	575	597	620
01-2-394-238	WCB	521	563	635	658	683	709	736
01-2-394-262	Contracts - Operating	692,005	750,000	832,500	855,675	879,545	904,132	921,015
01-2-394-266	Deliveries/Transportation	0	2,000	2,040	2,081	2,123	2,165	2,208
01-2-394-275	Permits/Licences	667	11,200	1,200	1,200	1,200	1,200	1,200
01-2-394-276	Software Licence/Mtce	10,368	0	11,000	11,000	11,000	11,000	11,000
01-2-394-281	Materials & Supplies	2,975	6,500	6,500	6,500	6,500	6,500	6,500
01-2-394-293	Office Expenses	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-394-305	Safety Equipment	0	1,576	1,623	1,623	1,623	1,623	1,623
01-2-394-311	Signs	0	2,000	0	0	0	0	0
01-2-394-314	Telephone & Alarm Lines	2,480	1,000	5,016	3,016	3,016	3,016	3,016
01-2-394-316	Tipping Fees	0	0	88,000	88,000	88,000	88,000	88,000
01-2-394-335	Advertising	2,723	15,000	10,000	10,000	10,000	10,000	10,000
01-2-394-366	Engineering Fees	0	0	0	0	0	0	0
01-2-394-378	Lab Analysis	3,794	8,240	8,487	8,742	9,004	5,000	5,000

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
01-2-394-387	Other Prof Fees	0	0	0	0	0	0	0
01-2-394-400	Contracted Svcs Buildings/Land Mtce	42,804	19,500	19,890	20,288	20,693	21,107	21,529
01-2-394-403	Buildings Repairs & Mtce	0	6,000	4,000	4,000	4,000	4,000	4,000
01-2-394-409	Hydro	27,802	20,000	20,400	20,808	21,224	21,648	22,081
01-2-394-438	Contract Svcs Equip/Mach	64,872	39,180	39,964	40,763	41,579	42,410	43,259
01-2-394-441	Fuel/Lubricants - Mach/Equip	44,817	36,000	50,000	50,000	50,000	50,000	50,000
01-2-394-444	Rental/Leases - Mach/Equip	86,025	65,000	100,000	100,000	100,000	100,000	100,000
01-2-394-447	Repairs/Mtce Mach/Equip	872	2,000	2,040	2,081	2,123	2,165	2,208
01-2-394-458	Fuel/Lubricants Vehicle	4,685	5,000	5,000	5,000	5,000	5,000	5,000
01-2-394-461	Insurance/Licence Vehicle	0	0	0	0	0	0	0
01-2-394-468	Minor Capital	8,262	0	0	0	0	0	0
394 - Regional Organics Composting Facility and Transfer Station		1,020,463	1,020,267	1,238,602	1,262,811	1,289,800	1,313,319	1,333,221
Expenses		(19,114,266)	(20,611,331)	(21,951,051)	(21,754,501)	(22,830,686)	(23,109,627)	(23,689,000)
391 - Comox Strathcona Waste Management		1,103,205	0	0	0	0	0	0
01 - General Revenue Fund		1,103,205	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 391 - Comox Strathcona Waste 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											
120R - Long term debt proceeds		799,106	-	-	-	-	-	-	-	-	7,650,000
130R - Transfer from reserve		8,431,460	2,776,338	3,716,211	2,187,513	4,859,098	908,097	517,358	288,701	2,243,682	10,600,000
Total Funding Source		9,230,566	2,776,338	3,716,211	2,187,513	4,859,098	908,097	517,358	288,701	2,243,682	18,250,000

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 391 - Comox Strathcona Waste 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		9,230,566	2,776,338	3,716,211	2,187,513	4,859,098	908,097	517,358	288,701	2,243,682	18,250,000
Total Expenditure		9,230,566	2,776,338	3,716,211	2,187,513	4,859,098	908,097	517,358	288,701	2,243,682	18,250,000



Cemetery 400

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	21-Sep-79							
Authority:	SLP #53							
Amendments:								
Purpose:	Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities.							
Participants:	Courtenay, Comox, Electoral Area B							
Maximum Levy:	\$.031 per \$1,000 - 100% Assessment							
2026 Maximum:	\$582,130							
		Electoral Areas						
		Area B	30,861	32,807	36,419	42,974	45,295	47,379
		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
			\$181,358	\$190,425	\$211,391	\$249,441	\$262,913	\$275,009
		Change from Previous year		\$9,067	\$20,966	\$38,050	\$13,472	\$12,096
		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



Comox Valley Housing 450

Established:	25-Aug-09	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	BL 52	Electoral Areas						
Amendments:	Bylaw 850, 2024	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
		Cumberland	47,062	47,062	47,062	47,062	47,062	47,062
Maximum Levy:	Greater of \$1,500,000 or \$0.05592 per \$1,000 - 100% Assessment		\$880,000	\$879,999	\$879,999	\$879,999	\$879,999	\$879,999
2026 Maximum:	\$1,601,446							
		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



Planning 500

Established: 01-Feb-67	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: LGA Part 14	Defined Area						
Amendments: SLP #4 (Feb 67), #9 (Sep 68), #17 (Mar 71), #6 (Apr 72)	Part Area A Baynes Sound	603,640	691,692	809,149	900,505	900,505	952,708
Purpose: Planning and land use management.	Electoral Areas						
	Area B	757,906	880,324	1,029,813	1,146,082	1,146,082	1,212,521
Participants: Defined Area A Baynes Sound, Electoral Areas B, C	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	-	-	-	-	-	-	-



Regional Growth Strategy 512

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	15-Feb-08							
Authority:	Order in Council 060 - Feb 1/08 Part 13 LGA, Letters Patent, BL 120							
Amendments:								
Purpose:	To promote human settlement that is socially, economically and environmentally healthy and that makes efficient use of public facilities and services, land and other resources.							
Participants:	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C							
Maximum Levy:								
2026 Maximum:	\$0							
		Defined Area						
		Part Area A Baynes Sound	57,609	61,304	76,583	79,224	82,053	84,411
		Electoral Areas						
		Area B	72,331	78,022	97,468	100,829	104,430	107,431
		Area C	89,562	95,541	119,353	123,468	127,878	131,552
		Municipal Members						
		Comox	113,829	120,448	150,467	155,656	161,215	165,847
		Courtenay	241,067	256,996	321,048	332,118	343,980	353,864
		Cumberland	35,602	37,688	47,082	48,705	50,445	51,894
			\$610,000	\$650,000	\$812,000	\$840,000	\$870,000	\$895,000
		Change from Previous year		\$40,000	\$162,000	\$28,000	\$30,000	\$25,000
		Residential Tax Rate Estimate	0.0204	0.0213	0.0266	0.0275	0.0285	0.0293
		(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

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



House Numbering Area A 530

<p>Established: 13-Jan-76</p> <p>Authority: SLP #33/35</p> <p>Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc)</p> <p>Purpose: To undertake house numbering.</p> <p>Participants: Electoral Area A</p> <p>Maximum Levy: \$.0277 per \$1,000 - 100% Assessment</p> <p>2026 Maximum: \$121,657</p>	<p>Requisition Budge</p>	<p>2025 Actual</p>	<p>2026 PB</p>	<p>2027 FP</p>	<p>2028 FP</p>	<p>2029 FP</p>	<p>2030 FP</p>
	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

<p>Established: 13-Jan-76</p> <p>Authority: SLP #33/35</p> <p>Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc)</p> <p>Purpose: To undertake house numbering.</p> <p>Participants: Electoral Area B</p> <p>Maximum Levy: \$.0277 per \$1,000 - 100% Assessment</p> <p>2026 Maximum: \$94,113</p>	<p>Requisition Budge</p> <p>Electoral Areas</p> <p>Area B</p>	<p>2025 Actual</p>	<p>2026 PB</p>	<p>2027 FP</p>	<p>2028 FP</p>	<p>2029 FP</p>	<p>2030 FP</p>
		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 Budge	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



Comox Valley Tourism Service 550

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	30-Jun-76							
Authority:	SLP #38,							
Amendments:	Bylaw 725, 2022, Bylaw 702, 2022SLP #48/#57/BLs 731/1001/2395/3004							
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.							
Participants:	Cumberland, Courtenay, Defined portion of Area A Baynes Sound, Electoral Areas B, C							
Maximum Levy:	\$.278 per \$1,000 - 100% Assessment							
2026 Maximum:	\$5,985,116							
		Defined Area						
		Part Area A Baynes Sound	31,265	31,188	22,241	22,241	22,241	22,241
		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
		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
		Change from Previous year		\$0	(\$76,998)	\$0	\$0	\$0
		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



Denman Island Economic Development 555

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

<p>Established: 07-Dec-21</p> <p>Authority: BL 672</p> <p>Amendments:</p> <p>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.</p> <p>Participants: Defined Area A Denman/Hornby</p> <p>Maximum Levy: Greater of \$ 115,000 or \$0.10 per \$1,000</p> <p>2026 Maximum: \$183,299</p>	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Requisition Budge</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">Defined Area</td> </tr> <tr> <td>Part Area A Denman/Hornby</td> <td style="text-align: right;">167,350</td> <td style="text-align: right;">167,350</td> <td style="text-align: right;">167,350</td> <td style="text-align: right;">169,261</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td></td> <td style="text-align: right;">\$167,350</td> <td style="text-align: right;">\$167,350</td> <td style="text-align: right;">\$167,350</td> <td style="text-align: right;">\$169,261</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Change from Previous year</td> <td></td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">\$1,911</td> <td style="text-align: right;">(\$169,261)</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Residential Tax Rate Estimate (per \$1,000 of assessed value)</td> <td style="text-align: right;">0.0899</td> <td style="text-align: right;">0.0872</td> <td style="text-align: right;">0.0872</td> <td style="text-align: right;">0.0882</td> <td style="text-align: right;">0.0000</td> <td style="text-align: right;">0.0000</td> </tr> </tbody> </table>	Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP	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	Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0899	0.0872	0.0872	0.0882	0.0000	0.0000
Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP																																					
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																																					
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0899	0.0872	0.0872	0.0882	0.0000	0.0000																																					

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



Recreation Grant 600

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	09-Jul-68							
Authority:	SLP #8 (Div XII)							
Amendments:	BL 2386 (Conversion), BL 2741, BL 3009							
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.							
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B, C							
Maximum Levy:	\$.05 per \$1,000 - 100% Assessment							
2026 Maximum:	\$1,430,295							
		Electoral Areas						
		Area A	113,484	87,763	87,763	87,763	87,763	87,763
		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						
		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
			\$766,556	\$590,737	\$590,737	\$590,737	\$590,737	\$590,737
		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

Established: 30-May-80	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: SLP 56	Defined Area						
Amendments: BL 2353 (Conversion & Amendment), BL 2740 BL 2740 (Amendment - adds apportionment of costs)	Part Area A Baynes Sound	99,263	73,397	73,397	73,397	73,397	73,397
	Electoral Areas						
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.	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
Participants: Comox, Courtenay, Defined Area A Baynes Sound, Electoral Areas B and C	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
Maximum Levy: \$.04 per \$1,000 - 100% Assessment	Change from Previous year		(\$256,000)	\$0	\$0	\$0	\$0
2026 Maximum: \$1,010,146							
	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 Budge	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



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.							
	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
Participants: Defined Area A Baynes Sound, Electoral Areas B, C	Change from Previous year		\$24,775	\$0	\$0	\$7,599	\$0
Maximum Levy: Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0114	0.0133	0.0133	0.0133	0.0140	0.0140
2026 Maximum: \$246,821	(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	<u>150,894</u>	<u>160,500</u>	<u>9,606</u>	
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	<u>150,894</u>	<u>160,500</u>	<u>9,606</u>	

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

<p>Established: 27-Nov-06</p> <p>Authority: BL 2925</p> <p>Amendments:</p> <p>Purpose: For the provision and operation of community parks.</p> <p>Participants: Defined Area A Baynes Sound, Electoral Areas B, C</p> <p>Maximum Levy: \$.50 per \$1,000 - 100% Assessment</p> <p>2026 Maximum: \$4,936,420</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">Defined Area</td> </tr> <tr> <td>Part Area A Baynes Sound</td> <td style="text-align: right;">467,165</td> <td style="text-align: right;">469,828</td> <td style="text-align: right;">495,930</td> <td style="text-align: right;">535,082</td> <td style="text-align: right;">548,133</td> <td style="text-align: right;">561,184</td> </tr> <tr> <td colspan="7">Electoral Areas</td> </tr> <tr> <td>Area B</td> <td style="text-align: right;">586,553</td> <td style="text-align: right;">597,956</td> <td style="text-align: right;">631,176</td> <td style="text-align: right;">681,005</td> <td style="text-align: right;">697,615</td> <td style="text-align: right;">714,225</td> </tr> <tr> <td>Area C</td> <td style="text-align: right;">726,282</td> <td style="text-align: right;">732,216</td> <td style="text-align: right;">772,894</td> <td style="text-align: right;">833,912</td> <td style="text-align: right;">854,252</td> <td style="text-align: right;">874,591</td> </tr> <tr> <td></td> <td style="text-align: right;">\$1,780,000</td> <td style="text-align: right;">\$1,800,000</td> <td style="text-align: right;">\$1,900,000</td> <td style="text-align: right;">\$2,050,000</td> <td style="text-align: right;">\$2,100,000</td> <td style="text-align: right;">\$2,150,000</td> </tr> <tr> <td colspan="2">Change from Previous year</td> <td style="text-align: right;">\$20,000</td> <td style="text-align: right;">\$100,000</td> <td style="text-align: right;">\$150,000</td> <td style="text-align: right;">\$50,000</td> <td style="text-align: right;">\$50,000</td> </tr> <tr> <td>Residential Tax Rate Estimate</td> <td style="text-align: right;">0.1654</td> <td style="text-align: right;">0.1633</td> <td style="text-align: right;">0.1724</td> <td style="text-align: right;">0.1860</td> <td style="text-align: right;">0.1905</td> <td style="text-align: right;">0.1951</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							Part Area A Baynes Sound	467,165	469,828	495,930	535,082	548,133	561,184	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		\$1,780,000	\$1,800,000	\$1,900,000	\$2,050,000	\$2,100,000	\$2,150,000	Change from Previous year		\$20,000	\$100,000	\$150,000	\$50,000	\$50,000	Residential Tax Rate Estimate	0.1654	0.1633	0.1724	0.1860	0.1905	0.1951	(per \$1,000 of assessed value)						
Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP																																																																	
Defined Area																																																																							
Part Area A Baynes Sound	467,165	469,828	495,930	535,082	548,133	561,184																																																																	
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	\$1,780,000	\$1,800,000	\$1,900,000	\$2,050,000	\$2,100,000	\$2,150,000																																																																	
Change from Previous year		\$20,000	\$100,000	\$150,000	\$50,000	\$50,000																																																																	
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

Established: 13-Jul-21	Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: BL 638	Defined Area						
Amendments:	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
Participants: Defined Area C	Change from Previous year		\$0	\$0	\$0	\$2,000	\$0
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



Regional Parks and Trail Service 625

Established:	01-Jan-71	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	SLP - BL 719, 2022	Electoral Areas						
Amendments:	BL719, 2022	Area A	64,843	65,072	66,260	67,598	68,935	70,272
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.	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						
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B and C	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
Maximum Levy:	No stated limit	Change from Previous year		\$0	\$8,000	\$9,000	\$9,000	\$9,000
2026 Maximum:	\$0	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



Vancouver Island Regional Library 630

		Requisition Budge	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

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

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	-	-	-	-



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

Established: 01-Jun-21	Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: BL 636, 2021	Defined Area						
Amendments: BL 824, 2024	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	(per \$1,000 of assessed value)						
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	80,000	215,000	135,000	
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	80,000	215,000	135,000	

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:		Local Service Area						
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		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 Budge	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 Budge	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

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	01-Jan-15							
Authority:	BL 319 (replaces BL 2183)							
Amendments:								
		Electoral Areas						
		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							
Maximum Levy:	Greater of \$100,000 or \$0.25 per \$1,000	Residential Tax Rate Estimate	0.0028	0.0035	0.0035	0.0035	0.0035	0.0035
2026 Maximum:	\$849,398	(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

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

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	01-Jan-15							
Authority:	BL 320 (replaces BL 2183)							
Amendments:								
		Electoral Areas						
		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
		Change from Previous year		\$2,667	\$0	\$0	\$0	\$0
Participants:	Electoral Area C							
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 Budge	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	1,791	1,048	(743)	
Expenses				
Support Services	300	300	-	
Contract and General Services	748	748	-	
Transfer to Reserve	743		(743)	
Total Expense	1,791	1,048	(743)	

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 Budge	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

Established: 31-Aug-10	Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: BL 117	<hr/>						
Amendments: 147 (Rankin), 155 (KIP)	Local Service Area						
	H-771-CNR-SRVA#60	24,312	20,759	21,889	23,058	24,271	25,548
Purpose: To provide streetlighting at Royston.		\$24,312	\$20,759	\$21,889	\$23,058	\$24,271	\$25,548
Participants: Defined portion of Electoral Area A (Royston)	Change from Previous year		(\$3,553)	\$1,130	\$1,169	\$1,213	\$1,277
Maximum Levy: \$0.30 per \$1000	Residential Tax Rate Estimate	0.0243	0.0202	0.0213	0.0224	0.0236	0.0248
2026 Maximum: \$289,793	(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	<u>46,530</u>	<u>38,324</u>	<u>(8,206)</u>	
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	<u>46,530</u>	<u>38,324</u>	<u>(8,206)</u>	

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 Budge	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 Budge	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	41,247	32,367	(8,880)	
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	41,247	32,367	(8,880)	

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 Budge	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.							
	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
Participants: Defined portion of Electoral Area C	Change from Previous year		(\$1,019)	\$340	\$352	\$363	\$382
Maximum Levy: \$.291 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0422	0.0355	0.0372	0.0390	0.0408	0.0427
2026 Maximum: \$53,617	(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 Budge	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

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



Transit - Comox Valley 780

		Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Established:	29-Oct-90							
Authority:	BL #1225							
Amendments:	BL #1257, BL 2327, BL 2897, BL 360							
Purpose:	To provide transit service for the service area.							
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, Defined portion of Electoral Area C,							
Maximum Levy:	\$.25 per \$1,000 - 100% Assessment							
2026 Maximum:	\$6,899,290							
		Electoral Areas						
		Area A	562,990	615,887	840,023	878,675	919,045	961,535
		Area B	426,097	470,095	641,174	670,677	701,491	733,922
		Local Service Area						
		C-771-CNR-LSA#5	362,485	399,715	545,180	570,266	596,466	624,043
		Municipal Members						
		Comox	665,907	720,386	982,552	1,027,763	1,074,982	1,124,682
		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

**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	-	-	-	-	-	-	-