

Established:	28-Oct-91	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
<b>Authority:</b>	BL 1341 - update BL766, 2024							
<b>Amendments:</b>	BL 766 - Amend Participants - Adding City of Courtenay, Town of Comox, Village of Cumberland /BL 1583, 2257 (add Area K and rename function)	<b>Electoral Areas</b>						
		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
<b>Purpose:</b>	To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act	<b>Municipal Members</b>						
		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
<b>Participants:</b>	Comox, Courtenay, Cumberland, Electoral Areas A, B, C	Cumberland	42,970	47,343	54,994	55,805	60,548	61,209
<b>Maximum Levy:</b>	Greater of \$281,809 or \$0.03750 per \$1,000		<b>\$782,070</b>	<b>\$867,897</b>	<b>\$1,008,163</b>	<b>\$1,023,035</b>	<b>\$1,109,985</b>	<b>\$1,122,103</b>
<b>2026 Maximum:</b>	\$1,073,931	<b>Change from Previous year</b>		<b>\$85,827</b>	<b>\$140,266</b>	<b>\$14,872</b>	<b>\$86,950</b>	<b>\$12,118</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0246</b>	<b>0.0268</b>	<b>0.0311</b>	<b>0.0316</b>	<b>0.0342</b>	<b>0.0346</b>
		(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 (-)
<b>Revenue</b>				
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	
<b>Total Revenue</b>	<b>1,814,810</b>	<b>893,479</b>	<b>(921,331)</b>	
<b>Expenses</b>				
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]
<b>Total Expense</b>	<b>1,814,810</b>	<b>893,479</b>	<b>(921,331)</b>	

# 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
<b>01 - General Revenue Fund</b>								
<b>270 - Comox Valley Emergency Management</b>								
<b>Revenues</b>								
<b>270 - Comox Valley Emergency Management</b>								
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
<b>270 - Comox Valley Emergency Management</b>		<b>2,327,945</b>	<b>1,814,810</b>	<b>893,479</b>	<b>1,016,245</b>	<b>1,031,117</b>	<b>1,118,067</b>	<b>1,130,185</b>
<b>Revenues</b>								
		2,327,945	1,814,810	893,479	1,016,245	1,031,117	1,118,067	1,130,185
<b>Expenses</b>								
<b>270 - Comox Valley Emergency Management</b>								
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
<b>270 - Comox Valley Emergency Management</b>		<b>1,522,567</b>	<b>1,814,810</b>	<b>893,479</b>	<b>1,016,245</b>	<b>1,031,117</b>	<b>1,118,067</b>	<b>1,130,185</b>
<b>Expenses</b>		<b>(1,522,567)</b>	<b>(1,814,810)</b>	<b>(893,479)</b>	<b>(1,016,245)</b>	<b>(1,031,117)</b>	<b>(1,118,067)</b>	<b>(1,130,185)</b>
<b>270 - Comox Valley Emergency Management</b>		<b>805,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 - General Revenue Fund</b>		<b>805,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# 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	-	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 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	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>30,000</b>	-	-	-	-	-	-	-	-	-