

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

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

Year over Year Change

Revenue and Expenses by Category

308 - Union Bay Water

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

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

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

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

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

Capital Object Summary - 10 Years

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

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

Capital Object Summary - 10 Years

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

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