

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| Amendments: | BL 413, BL 461, BL 480, BL 742, Conversion BL 1557, BL 1752, BL 1945 (repealed), BL 2577, 2629, 2639, 2953, 15, 61, 121, 182, 235, 353, 354 | Local Service Area N-771-CNR-LSA#24 N-772-CRR-LSA#24 | | | | | | |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

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

Year over Year Change

Revenue and Expenses by Category

313 - Black Creek/Oyster Bay Water

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

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

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

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

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

Capital Object Summary - 10 Years

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

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

Capital Object Summary - 10 Years

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

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