

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

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

Year over Year Change

Revenue and Expenses by Category

335 - Comox Valley Sewerage Service

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Taxation	9,500,000	10,000,000	500,000	Increase of 5.3%
Sale of Services	1,417,576	1,796,500	378,924	Increase to DND revenue
Prior Year Surplus	1,292,631	-	(1,292,631)	No prior year surplus at proposed
Recoveries from Other Functions	700	700	-	
Total Revenue	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/Laundry	979	1,093	1,120	1,148	1,177	1,206	1,236
03-2-337-266	Deliveries/Transportation	2,167	1,629	1,670	1,711	1,754	1,798	1,843
03-2-337-275	Permits/Licences	0	222	228	234	240	246	252
03-2-337-281	Materials & Supplies	7,389	7,638	7,829	8,025	8,226	8,432	8,643
03-2-337-293	Office Expenses	970	1,673	2,715	1,758	1,802	1,847	1,893
03-2-337-305	Safety Equipment	1,744	3,300	3,383	3,468	3,555	3,644	3,735
03-2-337-314	Telephone & Alarm Lines	1,497	2,221	2,276	2,333	2,391	2,450	2,512
03-2-337-319	Training/Development & Conferences	0	2,230	2,286	2,343	2,402	2,462	2,524
03-2-337-320	Travel	0	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-323	Wood Chips	50,028	20,500	25,000	25,625	26,266	26,923	27,596
03-2-337-335	Advertising	0	3,000	0	0	0	0	0
03-2-337-340	Dues And Memberships	0	820	841	862	884	906	929
03-2-337-369	Insurance Liability	2,966	0	0	0	0	0	0
03-2-337-372	Insurance Property	25,194	13,060	13,452	14,125	14,831	15,572	16,351
03-2-337-378	Lab Analysis	10,278	7,700	10,393	10,653	10,919	11,192	11,471
03-2-337-387	Other Prof Fees	248	0	0	0	0	0	0
03-2-337-400	Contracted Svcs Buildings/Land Mtce	20,089	12,443	40,254	13,073	13,400	13,735	14,078
03-2-337-403	Buildings Repairs & Mtce	3,026	4,728	4,846	4,967	5,091	5,218	5,348
03-2-337-409	Hydro	35,380	35,875	40,000	41,400	42,849	44,349	45,901
03-2-337-412	Janitorial/Cleaning Supplies	113	284	291	298	305	313	321
03-2-337-415	Landscaping/Grounds Mtce	0	1,500	1,538	1,576	1,615	1,655	1,696
03-2-337-430	Water	649	1,181	1,210	1,240	1,271	1,303	1,336
03-2-337-438	Contract Svcs Equip/Mach	48,369	53,476	59,438	40,424	41,435	42,471	43,533
03-2-337-441	Fuel/Lubricants - Mach/Equip	61,831	52,531	57,000	58,425	59,886	61,383	62,918
03-2-337-444	Rental/Leases - Mach/Equip	1,713	1,230	1,261	1,293	1,325	1,358	1,392
03-2-337-447	Repairs/Mtce Mach/Equip	63,086	50,000	68,670	34,145	36,383	43,143	43,922

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

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

Capital Object Summary - 10 Years

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

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

Capital Object Summary - 10 Years

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

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