

|                      |   | <b>Requisition Budget</b>            | <b>2025 Actual</b> | <b>2026 PB</b>   | <b>2027 FP</b>   | <b>2028 FP</b>   | <b>2029 FP</b>   | <b>2030 FP</b>   |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Established:</b>  | 25-Mar-02   |                                      |                    |                  |                  |                  |                  |                  |
| <b>Authority:</b>    | BL 2422   |                                      |                    |                  |                  |                  |                  |                  |
| <b>Amendments:</b>   | BL 251 (max levy)   |                                      |                    |                  |                  |                  |                  |                  |
| <b>Purpose:</b>      | 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 |                                      |                    |                  |                  |                  |                  |                  |
|                      |   | <b>Electoral Areas</b>               |                    |                  |                  |                  |                  |                  |
|                      |   | 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          |
|                      |   |                                      | <b>\$425,492</b>   | <b>\$484,448</b> | <b>\$501,315</b> | <b>\$574,000</b> | <b>\$615,000</b> | <b>\$635,000</b> |
| <b>Participants:</b> | Electoral Areas A, B, C   | <b>Change from Previous year</b>     |                    | <b>\$58,956</b>  | <b>\$16,867</b>  | <b>\$72,685</b>  | <b>\$41,000</b>  | <b>\$20,000</b>  |
| <b>Maximum Levy:</b> | \$.10 per \$1,000 - 100% Assessment   | <b>Residential Tax Rate Estimate</b> | <b>0.0337</b>      | <b>0.0374</b>    | <b>0.0387</b>    | <b>0.0444</b>    | <b>0.0475</b>    | <b>0.0491</b>    |
| <b>2026 Maximum:</b> | \$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 (-)         |
|-----------------------------------|------------------|------------------|--------------------|--|
| <b>Revenue</b>                    |                  |                  |                    |  |
| 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            | -                  |  |
| <b>Total Revenue</b>              | <b>3,029,836</b> | <b>1,242,254</b> | <b>(1,787,582)</b> |  |
| <b>Expenses</b>                   |                  |                  |                    |  |
| 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            | -                  |  |
| <b>Total Expense</b>              | <b>3,029,836</b> | <b>1,242,254</b> | <b>(1,787,582)</b> |  |

# CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

| Account Code                         | Account Description                | 2025<br>Actual | 2025<br>Budget   | 2026<br>Budget   | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial | 2030<br>Financial |
|--------------------------------------|------------------------------------|----------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>     |                                    |                |                  |                  |                   |                   |                   |                   |
| <b>340 - Liquid Waste Management</b> |                                    |                |                  |                  |                   |                   |                   |                   |
| <b>Revenues</b>                      |                                    |                |                  |                  |                   |                   |                   |                   |
| <b>340 - Liquid Waste Management</b> |                                    |                |                  |                  |                   |                   |                   |                   |
| 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                 |
| <b>340 - Liquid Waste Management</b> |                                    | <b>491,313</b> | <b>3,029,836</b> | <b>1,242,254</b> | <b>2,652,315</b>  | <b>2,625,000</b>  | <b>616,000</b>    | <b>636,000</b>    |
| <b>Revenues</b>                      |                                    | <b>491,313</b> | <b>3,029,836</b> | <b>1,242,254</b> | <b>2,652,315</b>  | <b>2,625,000</b>  | <b>616,000</b>    | <b>636,000</b>    |
| <b>Expenses</b>                      |                                    |                |                  |                  |                   |                   |                   |                   |
| <b>340 - Liquid Waste Management</b> |                                    |                |                  |                  |                   |                   |                   |                   |
| 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           |
| <b>340 - Liquid Waste Management</b> |                                | <b>417,267</b>   | <b>3,029,836</b>   | <b>1,242,254</b>   | <b>2,652,315</b>   | <b>2,625,000</b>   | <b>616,000</b>   | <b>636,000</b>   |
| <b>Expenses</b>                      |                                | <b>(417,267)</b> | <b>(3,029,836)</b> | <b>(1,242,254)</b> | <b>(2,652,315)</b> | <b>(2,625,000)</b> | <b>(616,000)</b> | <b>(636,000)</b> |
| <b>340 - Liquid Waste Management</b> |                                | <b>74,046</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>74,046</b>    | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>           | <b>0</b>         | <b>0</b>         |