

2026-2030
Financial Planning
Core Services
Sewage Treatment



335 Comox Valley
Sewerage Service

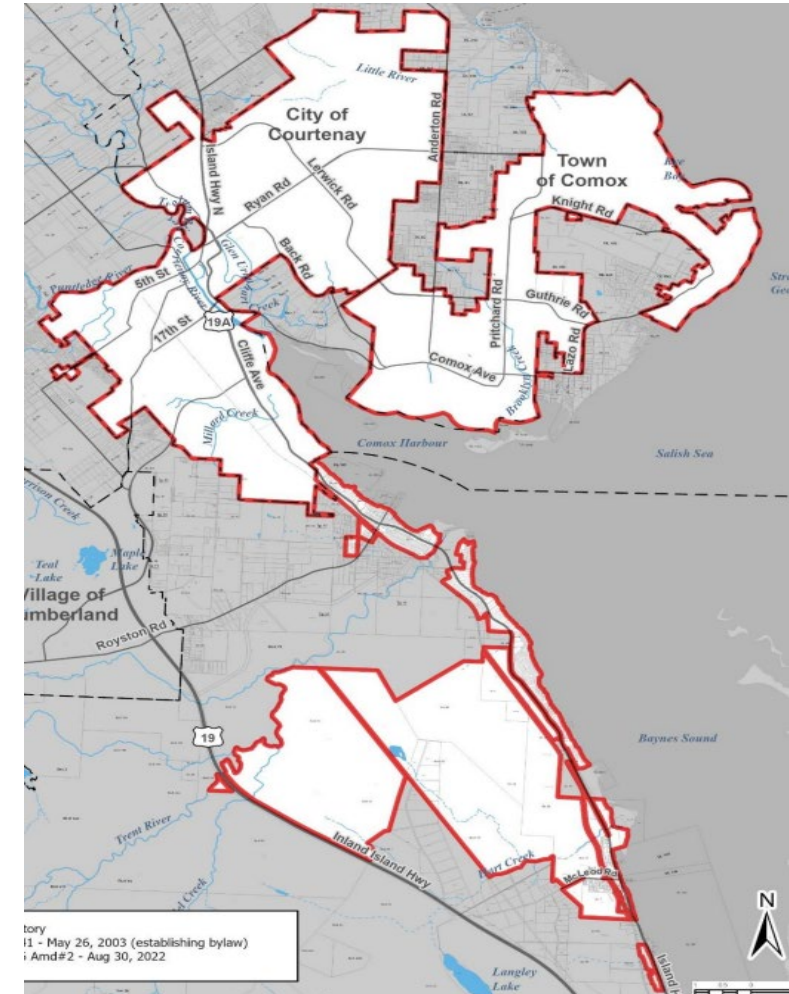




Core Service

Sewage Treatment

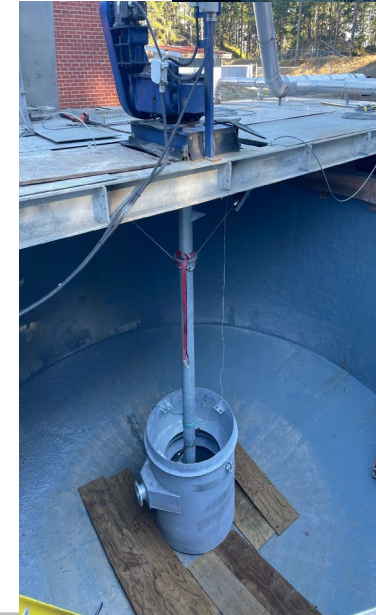
Core Service	Sewage Treatment
Service Name	Comox Valley Sewerage Service
Service Sub-functions	336 – CV Sewerage Service 337 – CV Sewerage Service – Composting 338 – CV Sewerage Service – Pump Station
Purpose	To provide sewage interception, treatment & disposal, septage disposal & biosolids composting facilities
Participants	Comox, Courtenay, K’ómoks First Nation & Department of National Defence
2026 Proposed Changes to Service	None





2025 Accomplishments

- Full concrete and steel rehab to Gravity Thickener A.
- Compost Bunker probe relocation & temporary bunker wall repairs to improve operator safety.
- Completed complex outfall condition assessment.
- First replacement of Compost Mixer augers and liner
- Supported Conveyance construction with pumpstation shutdowns, entries and bypasses.
- Advanced LWMP stage 3 & CVWPCC Phase 4 design to 30% submission.





2026 Work Plan

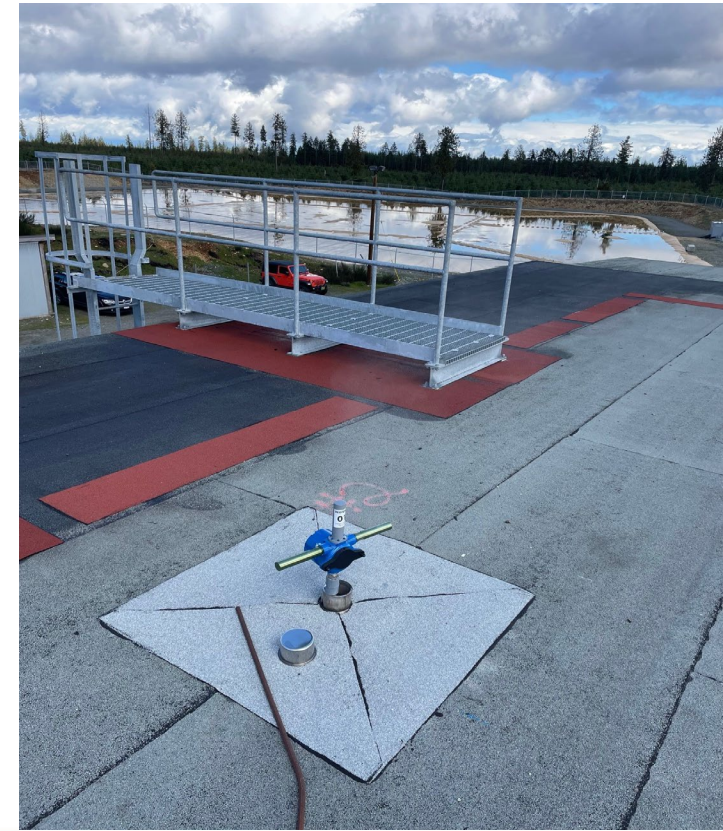
- Advance safety program
- AM condition assessments & risk model
- Initiate CityWorks implementation
- Complete Site Master Plan, preliminary design & value engineering process
- Complete and submit stage 3 LWMP
- CVWPCC odor modelling & Good Neighbor Policy
- DCC credit policy & support Town of Comox development
- Operational optimization project





Trends, Challenges & Opportunities

- Inflow & Infiltration continues to drive significant peak wet weather flows
- Support of capital project delivery & planning stretching resources
- Aging infrastructure driving asset management push to maximize life of infrastructure & minimize reactive maintenance
- Safety in focus – continue to assess and refine safety procedures to ensure crew safety is always top priority





Strategic Priorities & Initiatives

Type	Initiative	Comment
Board	Complete Comox Valley Sewer Conveyance Project	Conveyance project proceeding well with substantial completion expected in mid 2026
Board	Complete Liquid Waste Management Planning for Core and South addendum	TACPAC re-engaged in late 2024 & are helping guide completion of the stage 3 LWMP prior to submittal expected in mid 2026



Human Resource

	2026	2027	2028-2030
Opening FTE Balance	17.06	18.76	18.81
Addition Request			
Full time	1.70	0.05	-
Part Time			
Temporary /Casual			
Adjustments			
Total Change	1.70	0.05	0.00
Ending FTE Balance	18.76	18.81	18.81

- 2026 Operations Support Assistant 1 FTE
- 2026 Asset Management Specialist 0.70 FTE
- 2027 Archeological Permitting Resource 0.05 FTE



Expenses

Year over Year Change

Category	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Support Services	\$737,493	\$1,016,428	\$278,935	37.8%
Personnel Costs	2,284,918	2,666,619	381,701	16.7%
Materials, Supplies & Utilities	1,252,533	1,444,351	191,818	15.3%
Contract & General Services	1,862,838	1,226,852	(635,986)	(34.1%)
Debt Charges	2,937,857	1,823,414	(1,114,443)	(37.9%)
Transfer to Reserve	2,823,458	3,165,002	341,544	12.1%
Transfer to Other Services	65,810	67,034	1,224	1.9%
Transfer to Other Governments	20,000	-	(20,000)	(100%)
Minor Capital	226,000	387,500	161,500	71.5%
Total Expenses	\$12,210,907	\$11,797,200	(\$413,707)	(3.4%)

Key Notes

- Hydro [+81.5K] with new station, Chemicals [+16.5K], Screening disposal [+15.8K]
- 2025 One-time costs outfall condition assessment [-375K] and LWMP consulting services [-450K]
- Building repairs [+60K] and equipment mtce equip [+27K]
- Minor capital increase; OCU 800 Media [+60K], Recirculation pump [+40K], Bioreactor diffusers [+32K]
- STD rate decrease from predicted [-564K] , MFA Issue 95 retired [-144K]



Revenue

Year over Year Change

Category	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Requisition	\$9,500,000	\$10,000,000	\$500,000	5.3%
Sale of Services	1,417,576	1,796,500	378,924	26.7%
Prior Year Surplus	1,292,631	-	(1,292,631)	(100.0%)
Recoveries from Other Functions	700	700	-	-
Total Revenue	\$12,210,907	\$11,797,200	(\$413,707)	(3.4%)

Key Notes

- 2026 requisition increased in line with prior financial plan



Operating Revenue : 2026 – 2030 Projections

	2026	2027	2028	2029	2030
Municipal Partners (Requisition based on 2023 Actual Sewer Flows)					
City of Courtenay	\$6,909,000	\$8,083,530	\$8,981,700	\$9,465,330	\$10,018,050
Town of Comox	3,091,000	3,616,470	4,018,300	4,234,670	4,481,950
Subtotal	\$10,000,000	\$11,700,000	\$13,000,000	13,700,000	\$14,500,000
Other Partners (User Rates/Operating Contract)					
Department of National Defense	\$710,200	\$830,934	\$923,260	\$972,974	\$1,029,790
K'omoks First Nation	96,300	112,671	131,825	146,472	154,359
Subtotal	\$806,500	\$943,605	\$1,055,085	\$1,119,446	\$1,184,149
Other Revenue (User Fees)					
Septage Disposal/Compost Sales	\$990,000	\$1,012,500	\$1,035,563	\$1,019,202	\$1,043,432
Recoveries from Other Functions	700	700	700	700	700
Total Revenue	\$11,797,200	\$13,656,805	\$15,091,348	\$15,839,348	\$16,728,281



Operating Budget: 2027-2030 Projections

Category	2027	2028	2029	2030
Requisition	\$11,700,000	\$13,000,000	\$13,700,000	14,500,000
Sale of Services	1,956,105	2,090,648	2,138,648	2,227,581
Recoveries from Other Functions	700	700	700	700
Total Revenue	\$13,656,805	\$15,091,348	\$15,839,348	\$16,728,281
Support Services	\$1,060,083	\$1,086,322	\$1,125,205	\$1,165,046
Personnel Costs	2,841,731	2,974,185	3,095,342	3,208,147
Materials, Supplies & Utilities	1,551,674	1,576,267	1,784,195	1,712,277
Contract & General Services	797,467	872,951	851,917	837,231
Debt Charges	2,534,150	6,257,156	7,280,156	7,280,156
Transfer to Reserve	4,515,826	2,057,090	1,586,231	2,450,658
Transfer to Other Services	88,874	91,377	74,302	59,766
Minor Capital	267,000	176,000	42,000	15,000
Total Expenses	\$13,656,805	\$15,091,348	\$15,839,348	\$16,728,281

335 Comox Valley Sewerage Service

2026-2035 Capital Planning





Asset Management Update

- Engage AM specialist shared with solid waste
- Progress asset inventory/replacement schedule
- Support corporate AM program development
- Development of condition assessment program
- Develop risk/criticality model
- Initiate implementation of CMMS





Asset Management Advancement

Operating	2026 (Y2)	2027 (Y3)	2028 (Y4)	2029 (Y5)	Total
Human Resources	\$50,580	\$104,633	\$115,950	\$115,950	\$387,113
Consultants	155,000	50,000	45,000	45,000	295,000
Shared Benefits	12,844	22,377	7,526	2,810	45,556
Total Operating Cost	\$218,424	\$177,010	\$168,476	\$163,760	\$727,669
Capital (Technology)	2026 (Y2)	2027 (Y3)	2028 (Y4)	2029 (Y5)	Total
Software Implementation	\$220,000	\$50,000	-	\$25,000	\$295,000
Training	2,813	2,813	\$2,813	2,813	11,252
Total Capital Cost	\$222,813	\$52,813	\$2,813	\$27,813	\$306,252



2026-2030 Capital Plan

	2026	2027	2028	2029	2030
1025 – Annual Capital Equipment	\$450,000	\$545,000	\$420,000	\$20,000	-
1045 – Sewer Conveyance Upgrades	7,050,000	5,059,500	-	-	-
1047 – Asset Mgmt Capital Projects	307,000	370,000	455,000	580,000	330,000
1076 – Annual Capital Projects	1,638,036	400,000	1,437,691	2,800,000	100,000
1101 – CVWPCC Phase 4 Upgrades	-	21,000,000	56,000,000	31,000,000	-
1102 – Vehicle Capital Purchase	10,000	240,000	-	-	-
1201 – Pump Station	2,000,000	6,000,000	1,000,000		
Total	\$11,495,036	\$33,614,500	\$59,312,691	\$34,400,000	\$430,000



2031-2035 Long Term Capital Plan

	2031	2032	2033	2034	2035
1025 – Annual Capital Equipment	-	-	\$280,000	\$280,000	\$280,000
1045 – Sewer Conveyance Upgrades	-	-	-	-	-
1047 – Asset Mgmt Capital Projects	\$365,000	\$245,000	365,000	295,000	300,000
1076 – Annual Capital Projects	100,000	100,000	100,000	100,000	100,000
1101 – CVEPCC Phase 1 Upgrades	-	835,354	-	-	-
1102 – Vehicle Capital Purchase	-	60,000	-	-	160,000
Total	\$465,000	\$1,240,354	\$745,000	\$675,000	\$840,000



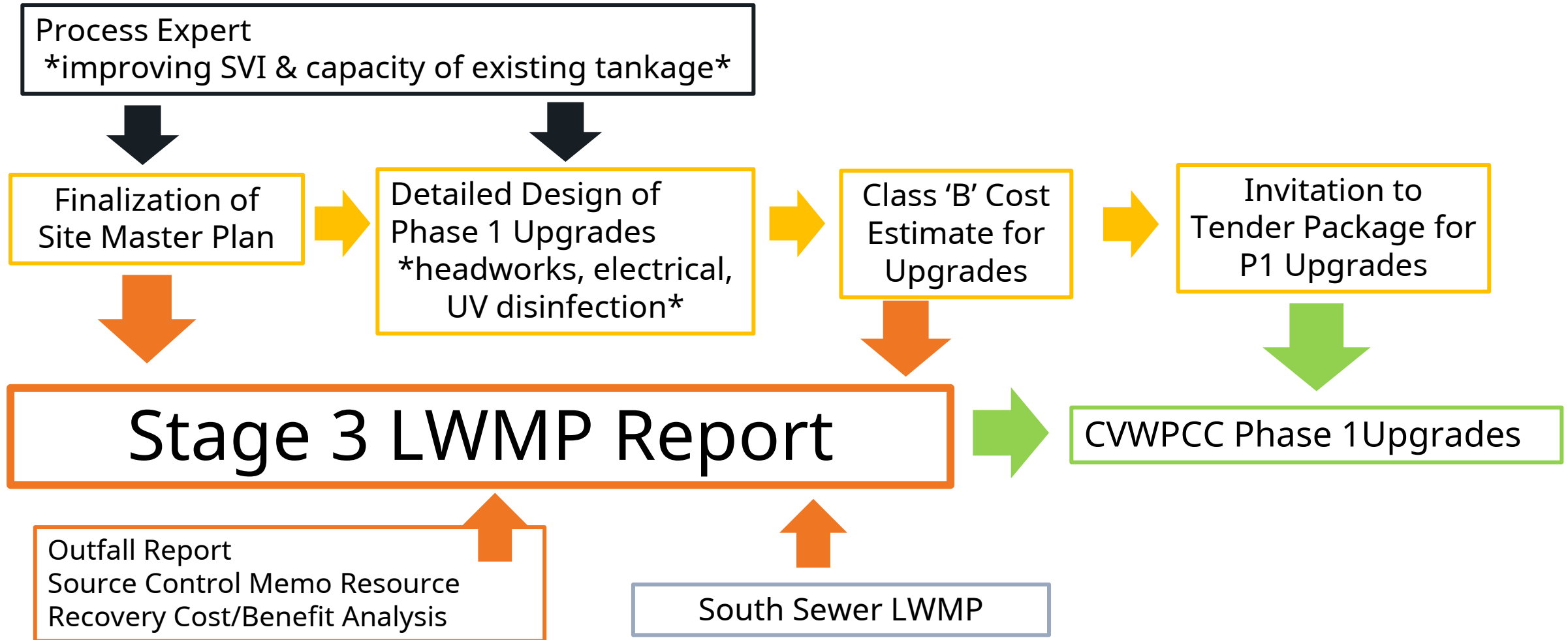
Sewer Conveyance Project

Dashboard			
ITEMS	BUDGET	SPENT TO DATE	REMAINING
Design-Build Contract	\$ 55.9	\$ 35.8	\$ 20.1
Design-Bid-Build Contract (CVRD portion + transfers to Town)	\$ 19.9	\$ 18.7	\$ 1.2
Indirects (Engineering / Land / Legal / Other)	\$ 13.3	\$ 13.7	\$ (0.4)
Project Management Office (PMO) Costs	\$ 0.77	\$ 0.84	\$ (0.07)
Real-time leak detection	\$ 0.76	\$ 0.69	\$ 0.07
CVRD Construction Contingency	\$ 5.4	\$ 1.27	\$ 4.13
Total (\$M)	\$96.0	\$71.0	\$25.0
			On Budget



CVWPCC Upgrades Project

Core Service
Sewage Treatment





Reserves

Projected Balances

Reserve	2025 Ending Balance
335 – Future Expenditure Reserve	\$1,072,942
846 – Capital Works & Machinery Reserve	1,883,508
896 – Development Cost Charges Reserve	6,285,859
Total	\$9,242,309



Future Expenditure Reserve (335)

Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$1,072,945	\$1,136,918	\$1,177,071	\$1,354,821	\$1,542,437
Add: Contributions to Reserve	63,976	40,153	177,750	187,616	8,124
Less: Transfers from Reserve	-	-	-	-	-
Ending Balance	\$1,136,918	\$1,177,071	\$1,354,821	\$1,542,437	\$1,550,561



Capital Works & Machinery Reserve (846)

Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$1,883,508	\$816,685	\$2,608,545	\$2,172,381	\$2,643,183
Add: Contributions to Reserve	3,101,026	4,475,673	1,879,340	1,398,615	2,442,534
Less: Transfers from Reserve	4,167,849	2,683,813	2,315,504	927,813	430,000
Ending Balance	\$816,685	\$2,608,545	\$2,172,381	\$2,643,183	\$4,655,717



Capital Works & Machinery Reserve (846)

Projected Balances

	2031	2032	2033	2034	2035
Opening Balance	\$5,268,221	\$8,126,695	\$781,198	\$1,696,057	\$2,534,252
Add: Contributions to Reserve	3,323,474	5,059,503	1,659,859	1,513,195	293,500
Less: Transfers from Reserve	465,000	12,405,000	745,000	675,000	840,000
Ending Balance	\$8,126,695	\$781,198	\$1,696,057	\$2,534,252	\$1,987,752



Development Cost Charges Reserve (896)

Projected Balances

	2026	2027	2028	2029	2030
Opening Balance	\$6,285,859	\$4,366,604	\$4,304,964	\$6,904,964	\$7,004,964
Add: Contributions to Reserve	2,880,745	2,938,360	2,600,000	2,600,000	2,600,000
Less: Transfers from Reserve	4,800,000	3,000,000	-	2,500,000	-
Ending Balance	\$4,366,604	\$4,304,964	\$6,904,964	\$7,004,964	\$9,604,964

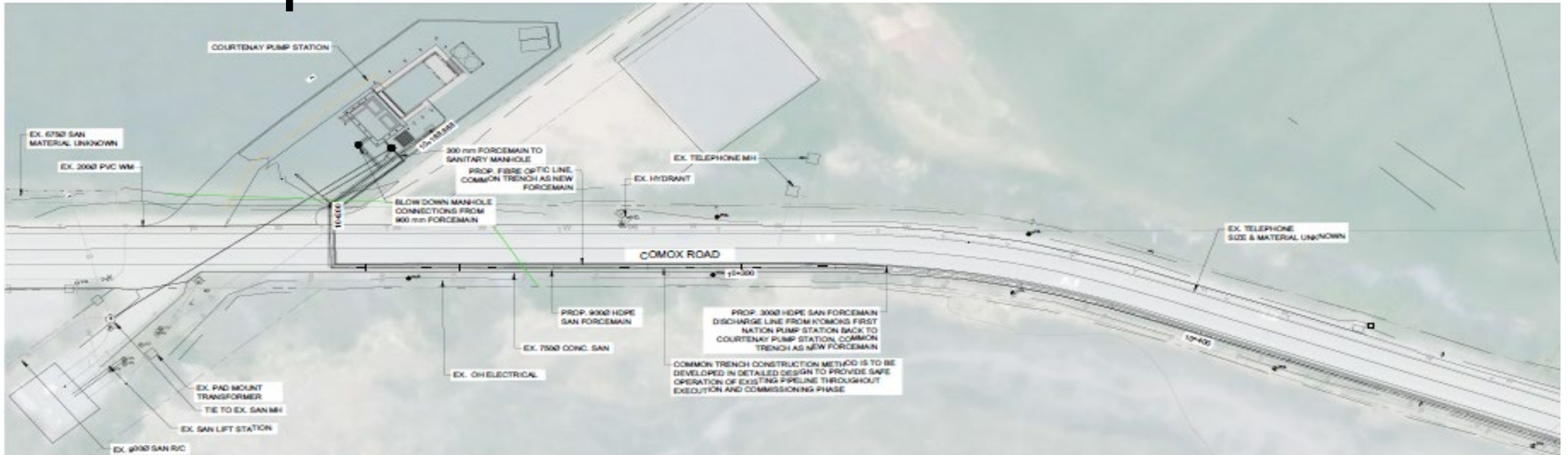


Summary

Fiscal Responsibility 	Climate Crisis & Environmental Stewardship & Protection 	Community Partnerships 	Indigenous Relations 	Accessibility, Diversity, Equity & Inclusion 
<p>CVSS in period of intense capital spending</p> <p>Strategy strives to spread impact out over existing & future users</p>	<p>Primary driver of LWMP is to reduce environmental risk</p> <p>New infrastructure considers flood construction levels in design & construction of new infrastructure</p>	<p>LWMP process includes intensive consultation with stakeholders</p> <p>Service is a collaboration between service participants</p>	<p>Signed CBA in 2020</p> <p>Adherence to cultural heritage policy for conveyance project and operations</p>	<p>Service provided to member municipalities & service participants</p> <p>Expansion of regional service to south</p>



Options & Recommendations



That the proposed 2026-2030 financial plan for the Service 335 Comox Valley Sewerage Service be approved.



Questions?