

Established: 17-Feb-67

Authority: SLP #4

Amendments: BL 1783 (Conv)

Purpose: To design, construct, reconstruct, purchase, maintain and operate facilities for the supply, treatment, conveyancing, storage and distribution of water.

Participants: Courtenay, Comox, Defined areas within Electoral Areas A, B, C

Maximum Levy: No stated limit.

2025 Maximum: \$0

Year over Year Change Revenue and Expenses by Category

300 - Comox Valley Water Supply System

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Sale of Services	8,722,292	8,908,539	186,247	1.1% sales volume increase
Other Revenue	110,000	55,000	(55,000)	Cell tower revenue [-60K]
Transfers from Reserve	100,000	40,000	(60,000)	Transfer to IT Fibre Project [-100K], tnfr for water availability study [+40K]
Prior Year Surplus	1,820,298	0	(1,820,298)	No reliance on prior year surplus at proposed
Recoveries from Other Functions	49,967	50,217	250	
Total Revenue	10,802,557	9,053,756	(1,748,801)	
Expenses				
Support Services	986,907	1,174,786	187,879	Increased allocation for 2025
Personnel costs	1,974,644	2,274,309	299,665	Additional 0.28 FTE
Materials, Supplies and Utilities	1,215,002	1,224,140	9,138	
Contract and General Services	1,420,869	1,542,772	121,903	Professional fees [+70K], Repairs and Maint. [+20K], Landscaping [+13.1K]
Debt Charges	2,534,656	2,340,645	(194,011)	Decreasing as debt issues are being retired
Transfer to Reserve	2,369,305	312,716	(2,056,589)	Fewer reserve contributions; planned increases in future years
Transfer to Other Services	136,174	18,388	(117,786)	Transfer to IT Fibre Project [-100K]
Minor Capital	165,000	146,000	(19,000)	Backup radio system [-20K]
Total Expense	10,802,557	9,033,756	(1,768,801)	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
300 - Comox Valley Water Supply System								
Revenues								
300 - Comox Valley Water Supply System								
02-1-300-083	Water Sales	9,194,192	8,721,542	8,907,789	8,907,789	9,088,632	9,273,373	9,425,032
02-1-300-110	Licences & Fines	2,349	0	0	0	0	0	0
02-1-300-115	Other Permit Fees	150	750	750	750	750	750	750
02-1-300-128	Other Revenue	68,876	110,000	55,000	55,000	55,000	55,000	55,000
02-1-300-130	Recoveries-Wages & Benefits	23	0	0	0	0	0	0
02-1-300-135	Recoveries-Other Functions	49,967	49,967	50,217	50,468	481,251	481,454	481,658
02-1-300-145	Transfer from Reserve	0	100,000	40,000	40,000	40,000	40,000	0
02-1-300-150	Surplus Prior Year	1,802,459	1,820,298	0	0	0	0	0
300 - Comox Valley Water Supply System		11,118,016	10,802,557	9,053,756	9,054,007	9,665,633	9,850,577	9,962,440
Revenues		11,118,016	10,802,557	9,053,756	9,054,007	9,665,633	9,850,577	9,962,440
Expenses								
300 - Comox Valley Water Supply System								
02-2-300-200	Support Services	986,907	986,907	1,174,786	1,174,786	1,174,786	1,174,786	1,174,786
02-2-300-220	Salaries & Wages	1,045,447	1,085,572	1,201,983	1,255,795	1,301,380	1,348,736	1,397,954
02-2-300-225	Benefits	221,702	307,051	354,272	370,164	383,569	397,505	411,977
02-2-300-237	Employer Health Tax	21,020	25,946	29,958	31,291	32,437	33,615	34,842
02-2-300-238	WCB	29,595	29,785	32,477	33,933	35,161	36,436	37,755
02-2-300-248	Bulk Water Purchases	43,739	35,000	35,875	36,772	37,691	38,633	39,599
02-2-300-254	Chemicals	2,850	2,000	3,000	3,000	3,000	3,000	3,000
02-2-300-257	Clothing/Laundrying	152	0	0	0	0	0	0
02-2-300-266	Deliveries/Transportation	2,630	0	3,500	3,500	3,500	3,500	3,500
02-2-300-275	Permits/Licences	6,523	3,950	3,702	3,754	3,807	3,862	3,918
02-2-300-276	Software Licence/Mtce	49,925	30,960	26,225	6,381	6,541	6,705	6,873
02-2-300-278	Water Licence Rental	32,053	0	0	0	0	0	0
02-2-300-281	Materials & Supplies	5,418	0	5,000	5,125	5,253	5,384	5,519
02-2-300-284	Meeting Expense	548	0	0	0	0	0	0
02-2-300-293	Office Expenses	2,234	0	0	0	0	0	0
02-2-300-296	Postage	6	500	513	526	539	552	566
02-2-300-305	Safety Equipment	9,913	0	2,000	2,050	2,101	2,154	2,208
02-2-300-311	Signs	2,092	0	6,000	1,025	1,051	1,077	1,104
02-2-300-314	Telephone & Alarm Lines	29,264	19,286	19,768	20,262	20,769	21,288	21,820

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-300-316	Tipping Fees	1,014	1,000	1,500	1,051	1,077	1,104	1,132
02-2-300-319	Training/Development & Conferences	6,666	0	0	0	0	0	0
02-2-300-320	Travel	1,327	0	0	0	0	0	0
02-2-300-335	Advertising	24,599	25,000	25,625	26,265	26,922	27,595	26,971
02-2-300-340	Dues And Memberships	1,217	0	0	0	0	0	0
02-2-300-347	Library/Publications	0	200	205	210	215	220	226
02-2-300-350	Maps & Printing Supplies	20	100	250	256	262	269	276
02-2-300-353	Public Relations	566	1,000	1,025	1,051	1,077	1,104	1,132
02-2-300-354	Education Programs Public	13,738	120,000	120,000	120,000	120,000	120,000	120,000
02-2-300-366	Engineering Fees	66,017	20,000	20,500	21,013	21,538	22,076	22,628
02-2-300-369	Insurance Liability	9,330	8,445	8,656	9,002	9,362	9,736	10,125
02-2-300-372	Insurance Property	117,825	42,945	44,019	45,780	47,611	49,516	51,496
02-2-300-378	Lab Analysis	36,237	30,000	40,000	41,000	42,025	43,076	44,153
02-2-300-381	Legal Fees	5,945	30,000	30,750	31,519	32,307	33,115	33,943
02-2-300-385	Gis Services	33	1,500	1,538	1,576	1,615	1,655	1,696
02-2-300-387	Other Prof Fees	198,766	360,000	390,250	83,538	85,627	87,768	89,962
02-2-300-400	Contracted Svcs Buildings/Land Mtce	11,446	0	5,000	5,125	5,253	5,384	5,519
02-2-300-403	Buildings Repairs & Mtce	3,598	2,500	5,000	5,125	5,253	5,384	5,519
02-2-300-409	Hydro	66,695	99,224	101,705	104,246	106,853	109,524	112,261
02-2-300-415	Landscaping/Grounds Mtce	28,635	0	30,000	30,750	31,519	32,307	33,115
02-2-300-424	Rental/Lease - Land	0	3,200	3,280	3,362	3,446	3,532	3,620
02-2-300-425	Property/Parcel Taxes	182	0	0	0	0	0	0
02-2-300-438	Contract Svcs Equip/Mach	51,133	70,000	71,750	73,544	75,383	77,268	79,200
02-2-300-441	Fuel/Lubricants - Mach/Equip	710	4,000	4,100	4,203	4,308	4,416	4,526
02-2-300-444	Rental/Leases - Mach/Equip	6,262	5,000	5,125	5,253	5,384	5,519	5,657
02-2-300-447	Repairs/Mtce Mach/Equip	79,207	50,000	70,000	71,750	73,544	75,383	77,268
02-2-300-458	Fuel/Lubricants Vehicle	9,784	2,000	2,050	2,101	2,154	2,208	2,263
02-2-300-464	Repairs & Mtce Vehicle	6,537	0	0	0	0	0	0
02-2-300-468	Minor Capital	38,199	90,000	70,500	21,013	21,538	22,076	22,628
02-2-300-485	Contr To Capital Works Reserve	2,015,860	2,015,860	252,716	721,667	1,099,419	1,142,007	1,150,585
02-2-300-489	Reserve Contr Other	333,445	333,445	40,000	69,315	548,555	550,531	550,531
02-2-300-495	Transfer To Other Functions	121,812	136,174	10,089	10,106	9,931	7,218	6,130
02-2-300-496	Transfers to Other Governments	0	0	20,000	0	0	0	0
02-2-300-505	Debt Charges-Principal	1,303,293	1,303,292	1,234,339	1,134,790	976,043	976,043	976,043
02-2-300-506	Debt Charges-Interest	1,231,363	1,231,364	1,106,306	989,042	764,500	764,500	764,500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
300 - Comox Valley Water Supply System		8,283,476	8,513,206	6,615,337	6,582,017	7,134,306	7,257,767	7,348,526
301 - Watershed Protection								
02-2-301-220	Salaries & Wages	53,551	53,551	56,769	59,039	61,400	63,858	66,411
02-2-301-225	Benefits	15,095	16,065	17,030	17,712	18,419	19,157	19,924
02-2-301-237	Employer Health Tax	1,052	1,339	1,420	1,476	1,536	1,596	1,660
02-2-301-238	WCB	1,536	1,538	1,538	1,600	1,663	1,731	1,801
02-2-301-266	Deliveries/Transportation	822	3,000	3,000	3,075	3,152	3,231	3,312
02-2-301-275	Permits/Licences	110	0	0	0	0	0	0
02-2-301-281	Materials & Supplies	4,514	1,000	1,000	1,025	1,051	1,077	1,104
02-2-301-284	Meeting Expense	1,080	5,000	5,000	5,125	5,253	5,384	5,519
02-2-301-314	Telephone & Alarm Lines	900	0	0	0	0	0	0
02-2-301-354	Education Programs Public	122,595	70,000	70,000	70,000	70,000	70,000	70,000
02-2-301-378	Lab Analysis	27,462	22,000	22,000	22,550	23,114	23,692	24,284
02-2-301-385	Gis Services	0	2,000	2,000	2,000	2,000	2,000	2,000
02-2-301-387	Other Prof Fees	128,398	100,000	140,000	140,000	140,000	140,000	100,000
02-2-301-438	Contract Svcs Equip/Mach	110,187	60,000	60,000	61,500	63,038	64,614	66,229
02-2-301-441	Fuel/Lubricants - Mach/Equip	282	0	0	0	0	0	0
02-2-301-447	Repairs/Mtce Mach/Equip	117	0	0	0	0	0	0
02-2-301-458	Fuel/Lubricants Vehicle	642	0	0	0	0	0	0
02-2-301-468	Minor Capital	610	35,000	40,000	20,000	20,000	20,000	20,000
02-2-301-485	Contr To Capital Works Reserve	20,000	20,000	20,000	20,000	20,000	20,000	20,000
301 - Watershed Protection		488,951	390,493	439,757	425,102	430,626	436,340	402,244
302 - CV Water Treatment Plant & Raw Water Intake								
02-2-302-220	Salaries & Wages	406,801	329,652	428,119	440,800	453,984	467,691	481,943
02-2-302-225	Benefits	70,262	88,336	128,437	132,240	136,195	140,309	144,585
02-2-302-237	Employer Health Tax	8,307	7,360	10,703	11,019	11,350	11,692	12,047
02-2-302-238	WCB	9,076	8,449	11,603	11,946	12,303	12,672	13,060
02-2-302-248	Bulk Water Purchases	160,530	161,500	165,538	169,676	173,918	178,266	182,723
02-2-302-254	Chemicals	208,767	191,000	195,776	200,670	205,688	210,830	216,101
02-2-302-257	Clothing/Laundrying	132	0	0	0	0	0	0
02-2-302-266	Deliveries/Transportation	1,171	3,000	3,075	3,152	3,231	3,312	3,395
02-2-302-275	Permits/Licences	935	700	960	984	1,009	1,034	1,060
02-2-302-276	Software Licence/Mtce	3,020	5,000	5,125	5,253	5,384	5,519	5,657
02-2-302-278	Water Licence Rental	0	21,000	21,525	22,063	22,615	23,180	23,760
02-2-302-281	Materials & Supplies	10,191	20,000	20,500	21,013	21,538	22,076	22,628

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-302-293	Office Expenses	2,365	0	500	513	526	539	552
02-2-302-305	Safety Equipment	6,247	3,000	4,000	4,100	4,203	4,308	4,416
02-2-302-311	Signs	914	0	0	0	0	0	0
02-2-302-314	Telephone & Alarm Lines	4,910	520	530	543	557	571	585
02-2-302-316	Tipping Fees	37,787	25,000	30,000	30,750	31,519	32,307	33,115
02-2-302-319	Training/Development & Conferences	656	7,000	0	0	0	0	0
02-2-302-340	Dues And Memberships	129	0	0	0	0	0	0
02-2-302-366	Engineering Fees	2,459	0	0	0	0	0	0
02-2-302-378	Lab Analysis	562	12,000	2,000	2,050	2,101	2,154	2,208
02-2-302-381	Legal Fees	1,529	0	0	0	0	0	0
02-2-302-387	Other Prof Fees	11,084	5,000	5,125	5,253	5,384	5,519	5,657
02-2-302-400	Contracted Svcs Buildings/Land Mtce	18,042	5,000	12,500	12,813	13,133	13,461	13,798
02-2-302-403	Buildings Repairs & Mtce	1,889	3,000	3,075	3,152	3,231	3,312	3,395
02-2-302-409	Hydro	188,083	316,419	250,000	256,750	263,682	270,801	278,113
02-2-302-412	Janitorial/Cleaning Supplies	486	0	0	0	0	0	0
02-2-302-415	Landscaping/Grounds Mtce	15,271	20,100	20,603	21,159	21,730	22,317	22,920
02-2-302-438	Contract Svcs Equip/Mach	89,731	105,000	107,625	110,316	113,074	115,901	118,799
02-2-302-441	Fuel/Lubricants - Mach/Equip	10,480	10,000	10,250	10,506	10,769	11,038	11,314
02-2-302-444	Rental/Leases - Mach/Equip	862	2,000	2,050	2,101	2,154	2,208	2,263
02-2-302-447	Repairs/Mtce Mach/Equip	88,498	125,000	128,125	131,328	134,611	137,976	141,425
02-2-302-461	Insurance/Licence Vehicle	0	798	0	0	0	0	0
02-2-302-464	Repairs & Mtce Vehicle	2,106	0	0	0	0	0	0
02-2-302-468	Minor Capital	4,641	20,000	20,500	21,013	21,538	22,076	22,628
02-2-302-495	Transfer To Other Functions	0	0	793	774	715	687	442
302 - CV Water Treatment Plant & Raw Water Intake		1,367,921	1,495,834	1,589,037	1,631,937	1,676,142	1,721,756	1,768,589
303 - CVRD Water Distribution Operations								
02-2-303-228	Honorarium	0	20,000	0	0	0	0	0
02-2-303-254	Chemicals	2,293	0	0	0	0	0	0
02-2-303-257	Clothing/Laundrying	1,317	7,500	7,688	7,880	8,077	8,279	8,486
02-2-303-266	Deliveries/Transportation	266	2,000	2,000	1,025	1,051	1,077	1,104
02-2-303-276	Software Licence/Mtce	19,607	34,300	44,038	44,712	45,830	46,976	48,150
02-2-303-281	Materials & Supplies	20,585	25,000	25,625	26,266	26,923	27,596	28,286
02-2-303-284	Meeting Expense	617	1,750	1,794	1,839	1,885	1,932	1,980
02-2-303-293	Office Expenses	3,800	3,000	3,075	3,152	3,231	3,312	3,395
02-2-303-305	Safety Equipment	11,786	10,500	10,000	10,250	10,506	10,769	11,038

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-303-311	Signs	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-303-314	Telephone & Alarm Lines	1,522	19,903	20,401	20,911	21,434	21,970	22,520
02-2-303-319	Training/Development & Conferences	9,416	33,400	34,236	35,092	35,970	36,869	37,791
02-2-303-320	Travel	4,241	21,000	21,525	22,063	22,615	23,180	23,760
02-2-303-340	Dues And Memberships	1,409	4,440	4,553	4,666	4,783	4,902	5,024
02-2-303-387	Other Prof Fees	30,226	20,000	20,000	20,500	21,013	21,538	22,076
02-2-303-400	Contracted Svcs Buildings/Land Mtce	3,984	15,000	15,375	15,759	16,153	16,557	16,971
02-2-303-403	Buildings Repairs & Mtce	57	2,500	2,563	2,627	2,693	2,760	2,829
02-2-303-412	Janitorial/Cleaning Supplies	961	0	1,000	1,025	1,051	1,077	1,104
02-2-303-415	Landscaping/Grounds Mtce	0	13,400	14,395	14,827	15,271	15,729	16,201
02-2-303-438	Contract Svcs Equip/Mach	13,563	0	0	0	0	0	0
02-2-303-441	Fuel/Lubricants - Mach/Equip	152	0	0	0	0	0	0
02-2-303-447	Repairs/Mtce Mach/Equip	14,778	0	0	0	0	0	0
02-2-303-458	Fuel/Lubricants Vehicle	38,544	70,000	71,750	73,544	75,383	77,267	79,199
02-2-303-461	Insurance/Licence Vehicle	13,724	14,440	18,081	18,442	18,811	19,189	19,572
02-2-303-464	Repairs & Mtce Vehicle	24,972	23,842	24,438	25,049	25,675	26,317	26,975
02-2-303-468	Minor Capital	19,661	20,000	13,000	10,250	10,506	10,769	11,038
02-2-303-495	Transfer To Other Functions	0	0	7,217	7,048	6,507	6,251	4,026
303 - CVRD Water Distribution Operations		237,482	363,975	364,804	369,028	377,522	386,524	393,788
304 - CVRD Water Treatment Operations								
02-2-304-257	Clothing/Laundrying	999	2,150	2,204	2,259	2,315	2,373	2,432
02-2-304-266	Deliveries/Transportation	166	0	0	0	0	0	0
02-2-304-281	Materials & Supplies	1,107	0	2,500	2,563	2,627	2,693	2,760
02-2-304-284	Meeting Expense	390	0	0	0	0	0	0
02-2-304-293	Office Expenses	1,309	1,000	1,025	1,051	1,077	1,104	1,132
02-2-304-305	Safety Equipment	1,289	1,000	1,025	1,051	1,077	1,104	1,132
02-2-304-314	Telephone & Alarm Lines	0	2,840	2,911	2,984	3,059	3,135	3,213
02-2-304-319	Training/Development & Conferences	1,512	7,000	7,175	7,354	7,538	7,726	7,919
02-2-304-320	Travel	0	4,000	4,100	4,203	4,308	4,416	4,526
02-2-304-340	Dues And Memberships	538	1,160	1,190	1,220	1,251	1,282	1,314
02-2-304-387	Other Prof Fees	14,318	0	0	0	0	0	0
02-2-304-400	Contracted Svcs Buildings/Land Mtce	2,588	10,000	10,250	10,506	10,769	11,038	11,314
02-2-304-412	Janitorial/Cleaning Supplies	613	0	0	0	0	0	0
02-2-304-438	Contract Svcs Equip/Mach	536	0	0	0	0	0	0
02-2-304-441	Fuel/Lubricants - Mach/Equip	40	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-304-447	Repairs/Mtce Mach/Equip	3,805	0	0	0	0	0	0
02-2-304-458	Fuel/Lubricants Vehicle	5,571	6,541	6,705	6,873	7,045	7,222	7,403
02-2-304-461	Insurance/Licence Vehicle	1,031	1,200	1,235	1,260	1,285	1,311	1,337
02-2-304-464	Repairs & Mtce Vehicle	500	2,158	2,212	2,267	2,324	2,382	2,442
02-2-304-468	Minor Capital	336	0	2,000	2,050	2,101	2,154	2,208
02-2-304-495	Transfer To Other Functions	0	0	289	282	261	250	161
304 - CVRD Water Treatment Operations		36,647	39,049	44,821	45,923	47,037	48,190	49,293
Expenses		(10,414,477)	(10,802,557)	(9,053,756)	(9,054,007)	(9,665,633)	(9,850,577)	(9,962,440)
300 - Comox Valley Water Supply System		703,538	0	0	0	0	0	0
02 - Water Revenue Fund		703,538	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2025
 Report Group Object Category
 Stage All
 Function Type or Service - 300 - Comox Valley Water Supply System
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		600,000	150,913	6,289,523	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		600,000	11,641,264	-	-	-	-	-	-	-	-
130R - Transfer from reserve		1,009,500	240,000	690,000	80,000	375,000	80,000	80,000	80,000	-	120,000
Total Funding Source		2,209,500	12,032,177	6,979,523	80,000	375,000	80,000	80,000	80,000	-	120,000

Capital Object Summary - 10 Years

Budget Year 2025
 Report Group Object Category
 Stage All
 Function Type or Service - 300 - Comox Valley Water Supply System
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		2,209,500	12,032,177	6,979,523	80,000	375,000	80,000	80,000	80,000	-	120,000
Total Expenditure		2,209,500	12,032,177	6,979,523	80,000	375,000	80,000	80,000	80,000	-	120,000