

Established: 11-Jan-79	Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
Authority: SLP #51, BL 2541 (Conversion)	Municipal Members						
Amendments: SLP #60,	Comox	2,781,900	2,936,450	3,091,000	3,245,550	3,245,550	3,245,550
Purpose: To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities.	Courtenay	6,218,100	6,563,550	6,909,000	7,254,450	7,254,450	7,254,450
		\$9,000,000	\$9,500,000	\$10,000,000	\$10,500,000	\$10,500,000	\$10,500,000
Participants: Courtenay, Comox	Change from Previous year		\$500,000	\$500,000	\$500,000	\$0	\$0
Maximum Levy: \$3.00 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.5347	0.5434	0.5720	0.6006	0.6006	0.6006
2025 Maximum: \$46,197,169	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

Apportionment Based on Actual Sewer Flows to be updated for Adopted Budget March 2025.

Year over Year Change

Revenue and Expenses by Category

335 - Comox Valley Sewerage Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	9,000,000	9,500,000	500,000	Increase required for conveyance borrowing
Sale of Services	1,354,358	1,417,576	63,218	
Prior Year Surplus	1,499,038	0	(1,499,038)	No reliance on prior year surplus at proposed
Transfers from Reserve	375,000	0	(375,000)	No withdrawal from future expend. reserve in 2025
Recoveries from Other Functions	700	700	0	
Total Revenue	12,229,096	10,918,276	(1,310,820)	
Expenses				
Support Services	670,849	737,493	66,644	Increased allocation in 2024
Personnel costs	2,076,901	2,284,918	208,017	FTE up 0.33
Materials, Supplies and Utilities	1,236,595	1,252,533	15,938	
Contract and General Services	1,471,428	1,402,838	(68,590)	Engineering fees [-105K]
Debt Charges	1,686,274	2,937,857	1,251,583	Increase conveyance project borrowing
Transfer to Reserve	4,384,912	1,993,827	(2,391,085)	Decrease in contribution to capital works reserve
Transfer to Other Services	534,137	65,810	(468,327)	Transfer to Project Mgmt Office [467.4K]
Transfer to Other Governments	0	20,000	20,000	k'omoks resources [+20K]
Minor Capital	168,000	223,000	55,000	EV Chargers [+20K], FIT outfall flow meter [+10K]
Total Expense	12,229,096	10,918,276	(1,310,820)	

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
03 - Sewer Revenue Fund								
335 - Comox Valley Sewerage Service								
Revenues								
335 - Comox Valley Sewerage Service								
03-1-335-016	Grant Prov Govt Conditional	0	9,802,122	0	0	0	0	0
03-1-335-020	Reqn Municipal	8,999,999	9,000,000	9,500,000	10,000,000	10,500,000	10,500,000	10,500,000
03-1-335-090	DND Operating Contribution	673,366	562,948	591,096	668,978	668,978	668,978	668,978
03-1-335-091	Septage Disposal	821,767	630,000	661,500	661,500	661,500	661,500	350,000
03-1-335-092	User Rates	83,838	71,410	74,980	76,480	76,480	76,480	57,128
03-1-335-093	Compost Sales	78,059	90,000	90,000	90,000	90,000	90,000	50,000
03-1-335-128	Other Revenue	18,694	0	0	0	0	0	0
03-1-335-132	Recoveries - Scrap	692	0	0	0	0	0	0
03-1-335-135	Recoveries-Other Functions	700	700	700	700	700	700	700
03-1-335-140	Short Term Debt Proceeds	0	(9,802,122)	0	0	0	0	0
03-1-335-145	Transfer from Reserve	0	375,000	0	0	0	0	0
03-1-335-150	Surplus Prior Year	1,505,240	1,499,038	0	0	0	0	0
335 - Comox Valley Sewerage Service		12,182,355	12,229,096	10,918,276	11,497,658	11,997,658	11,997,658	11,626,806
Revenues		12,182,355	12,229,096	10,918,276	11,497,658	11,997,658	11,997,658	11,626,806
Expenses								
336 - Comox Valley Sewerage Service								
03-2-336-200	Support Services	670,849	670,849	737,493	737,493	737,493	737,493	737,493
03-2-336-220	Salaries & Wages	1,412,796	1,356,073	1,498,952	1,562,575	1,618,359	1,676,303	1,736,507
03-2-336-221	Directors Remuneration	6,770	8,400	8,400	8,400	8,400	8,400	8,400
03-2-336-225	Benefits	298,500	379,084	440,443	459,162	475,513	492,500	510,144
03-2-336-228	Honorarium	0	20,000	0	0	0	0	0
03-2-336-237	Employer Health Tax	28,370	32,186	37,336	38,927	40,310	41,753	43,253
03-2-336-238	WCB	40,435	36,953	40,475	42,193	43,698	45,253	46,881
03-2-336-246	Bank Charges	0	2,500	2,500	2,500	2,500	2,500	0
03-2-336-254	Chemicals	319,491	294,350	301,708	309,252	316,984	324,909	483,031
03-2-336-257	Clothing/Laundering	4,659	4,438	5,000	5,125	5,253	5,384	5,519
03-2-336-266	Deliveries/Transportation	6,082	7,557	7,746	7,940	8,138	8,341	8,550
03-2-336-275	Permits/Licences	15,204	18,807	19,990	20,490	38,678	39,645	40,636
03-2-336-276	Software Licence/Mtce	50,945	55,391	59,733	61,227	62,758	64,327	65,935
03-2-336-281	Materials & Supplies	47,405	32,000	32,800	33,620	34,461	35,323	36,206
03-2-336-284	Meeting Expense	1,044	10,750	10,750	11,000	11,256	750	750

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
03-2-336-290	Miscellaneous	264	0	0	0	0	0	0
03-2-336-293	Office Expenses	9,746	8,701	8,919	9,142	9,371	9,605	9,845
03-2-336-296	Postage	8	0	0	0	0	0	0
03-2-336-305	Safety Equipment	10,789	9,401	13,300	10,045	10,296	10,553	10,817
03-2-336-308	Screening Disposal	26,337	14,298	14,656	20,023	15,398	20,783	16,177
03-2-336-314	Telephone & Alarm Lines	16,257	17,404	17,589	18,030	18,481	18,939	19,413
03-2-336-319	Training/Development & Conferences	14,388	17,403	17,839	18,286	18,744	19,213	19,693
03-2-336-320	Travel	9,906	11,965	12,264	12,571	12,885	13,207	13,537
03-2-336-335	Advertising	2,119	16,000	9,500	3,250	3,250	3,250	3,250
03-2-336-340	Dues And Memberships	3,031	4,266	4,800	4,920	5,043	5,169	5,298
03-2-336-347	Library/Publications	0	308	316	324	332	340	349
03-2-336-353	Public Relations	2,208	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-354	Education Programs Public	0	0	0	0	10,000	10,000	10,000
03-2-336-366	Engineering Fees	394,227	185,000	80,000	80,000	80,000	160,000	80,000
03-2-336-369	Insurance Liability	10,829	9,933	10,231	10,538	10,854	10,854	0
03-2-336-372	Insurance Property	78,319	78,740	81,102	83,535	86,041	86,041	0
03-2-336-378	Lab Analysis	17,385	18,710	20,603	21,118	21,646	22,187	22,741
03-2-336-381	Legal Fees	4,307	60,000	60,000	10,250	10,506	10,769	11,038
03-2-336-385	Gis Services	16	2,000	2,000	2,000	2,000	2,000	2,000
03-2-336-387	Other Prof Fees	373,503	662,300	633,000	108,325	78,658	78,999	71,656
03-2-336-400	Contracted Svcs Buildings/Land Mtce	23,944	20,000	20,500	21,013	21,538	22,076	22,628
03-2-336-403	Buildings Repairs & Mtce	4,240	5,439	5,575	5,714	5,857	6,003	6,153
03-2-336-406	Heating	35,012	30,750	31,519	32,307	33,115	33,943	34,792
03-2-336-409	Hydro	242,557	329,898	300,000	307,500	315,188	362,068	371,120
03-2-336-412	Janitorial/Cleaning Supplies	2,757	2,719	2,787	2,857	2,928	3,001	3,076
03-2-336-415	Landscaping/Grounds Mtce	3,751	4,100	4,203	4,308	4,416	4,526	4,639
03-2-336-430	Water	61,412	51,306	52,589	53,904	55,252	56,633	58,049
03-2-336-438	Contract Svcs Equip/Mach	67,752	64,434	66,044	67,695	69,387	71,122	72,900
03-2-336-441	Fuel/Lubricants - Mach/Equip	13,188	8,887	9,109	9,337	9,570	9,809	10,054
03-2-336-444	Rental/Leases - Mach/Equip	4,464	3,200	3,280	3,362	3,446	3,532	3,620
03-2-336-447	Repairs/Mtce Mach/Equip	110,582	90,000	92,250	94,556	96,920	99,343	117,443
03-2-336-458	Fuel/Lubricants Vehicle	14,141	16,400	16,810	17,230	17,661	18,103	18,556
03-2-336-461	Insurance/Licence Vehicle	10,678	10,369	10,776	10,991	11,210	11,434	11,663
03-2-336-464	Repairs & Mtce Vehicle	4,956	4,416	4,526	4,639	4,755	4,874	4,996
03-2-336-468	Minor Capital	55,364	143,000	182,000	147,000	84,000	112,000	20,000

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
03-2-336-485	Contr To Capital Works Reserve	4,184,912	4,184,912	1,793,827	2,705,233	3,159,300	1,556,024	301,144
03-2-336-489	Reserve Contr Other	200,000	200,000	200,000	200,000	232,068	200,000	0
03-2-336-495	Transfer To Other Functions	21,223	488,581	20,358	19,880	18,356	17,633	11,357
03-2-336-496	Transfers to Other Governments	0	0	20,000	0	0	0	0
03-2-336-505	Debt Charges-Principal	240,726	217,149	217,149	106,864	98,267	0	1,311,037
03-2-336-506	Debt Charges-Interest	322,915	1,469,125	2,720,708	2,863,277	2,867,617	4,303,458	4,071,499
336 - Comox Valley Sewerage Service		9,500,766	11,392,952	9,965,955	10,392,428	10,910,657	10,862,872	10,476,345
337 - Comox Valley Sewerage Service - Composting								
03-2-337-220	Salaries & Wages	214,115	173,960	183,276	190,563	198,141	206,024	214,219
03-2-337-225	Benefits	50,223	47,046	50,169	52,162	54,235	56,391	58,634
03-2-337-237	Employer Health Tax	4,188	4,232	4,511	4,689	4,876	5,070	5,271
03-2-337-238	WCB	6,125	4,858	4,889	5,082	5,285	5,496	5,714
03-2-337-257	Clothing/Laundrying	1,572	1,066	1,093	1,120	1,148	1,177	1,206
03-2-337-266	Deliveries/Transportation	563	1,589	1,629	1,670	1,711	1,754	1,798
03-2-337-275	Permits/Licences	0	217	222	228	234	240	246
03-2-337-281	Materials & Supplies	7,008	7,452	7,638	7,829	8,025	8,226	8,432
03-2-337-293	Office Expenses	1,657	1,632	1,673	1,715	1,758	1,802	1,847
03-2-337-305	Safety Equipment	7,161	2,219	3,300	3,383	3,468	3,555	3,644
03-2-337-314	Telephone & Alarm Lines	2,471	1,875	2,221	2,276	2,333	2,391	2,450
03-2-337-319	Training/Development & Conferences	1,216	2,176	2,230	2,286	2,343	2,402	2,462
03-2-337-320	Travel	0	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-323	Wood Chips	20,375	20,000	20,500	21,013	21,538	22,076	22,628
03-2-337-335	Advertising	0	3,000	3,000	3,000	3,000	3,000	3,000
03-2-337-340	Dues And Memberships	0	800	820	841	862	884	906
03-2-337-372	Insurance Property	23,511	12,680	13,060	13,452	13,856	0	0
03-2-337-378	Lab Analysis	7,352	6,526	7,700	7,893	8,090	8,292	8,499
03-2-337-400	Contracted Svcs Buildings/Land Mtce	10,599	12,374	12,443	12,754	13,073	13,400	13,735
03-2-337-403	Buildings Repairs & Mtce	2,406	4,613	4,728	4,846	4,967	5,091	5,218
03-2-337-409	Hydro	36,793	35,000	35,875	36,772	37,691	38,633	39,599
03-2-337-412	Janitorial/Cleaning Supplies	0	277	284	291	298	305	313
03-2-337-415	Landscaping/Grounds Mtce	1,908	1,500	1,500	1,538	1,576	1,615	1,655
03-2-337-430	Water	607	1,152	1,181	1,210	1,240	1,271	1,303
03-2-337-438	Contract Svcs Equip/Mach	31,257	37,537	53,476	39,438	40,424	41,435	42,471
03-2-337-441	Fuel/Lubricants - Mach/Equip	55,729	51,250	52,531	53,844	55,190	56,570	57,984
03-2-337-444	Rental/Leases - Mach/Equip	384	1,200	1,230	1,261	1,293	1,325	1,358

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
03-2-337-447	Repairs/Mtce Mach/Equip	49,709	34,526	50,000	34,919	29,642	36,383	43,143
03-2-337-461	Insurance/Licence Vehicle	2,459	3,165	3,503	3,572	3,644	3,717	3,791
03-2-337-468	Minor Capital	0	15,000	19,000	12,000	12,000	12,000	5,000
03-2-337-495	Transfer To Other Functions	9,800	44,800	44,723	44,495	43,767	43,422	40,424
337 - Comox Valley Sewerage Service - Composting		549,188	535,722	590,405	568,142	577,708	585,947	598,950
338 - Comox Valley Sewerage Service - Pump Stations								
03-2-338-220	Salaries & Wages	10,022	10,422	12,179	12,601	13,040	13,496	13,970
03-2-338-225	Benefits	2,032	3,127	3,654	3,780	3,912	4,049	4,191
03-2-338-237	Employer Health Tax	197	261	304	315	326	337	349
03-2-338-238	WCB	282	299	330	341	353	366	379
03-2-338-254	Chemicals	83,517	61,500	81,000	83,025	85,101	87,229	89,410
03-2-338-266	Deliveries/Transportation	46	200	200	250	250	250	250
03-2-338-275	Permits/Licences	297	1,060	1,087	1,114	1,142	1,170	1,200
03-2-338-281	Materials & Supplies	1,898	1,500	1,538	1,576	1,615	1,655	1,696
03-2-338-314	Telephone & Alarm Lines	10,519	13,927	14,277	14,634	15,000	15,373	15,756
03-2-338-400	Contracted Svcs Buildings/Land Mtce	1,531	6,150	6,304	6,462	6,624	6,790	6,960
03-2-338-403	Buildings Repairs & Mtce	1,498	3,075	3,152	3,231	3,312	3,395	3,480
03-2-338-409	Hydro	62,043	65,000	70,000	260,925	267,448	274,134	280,987
03-2-338-415	Landscaping/Grounds Mtce	0	2,500	2,500	2,500	2,500	2,500	2,500
03-2-338-430	Water	1,242	1,941	1,990	2,040	2,091	2,143	2,197
03-2-338-438	Contract Svcs Equip/Mach	53,509	88,948	110,172	51,426	52,712	81,030	55,381
03-2-338-441	Fuel/Lubricants - Mach/Equip	781	2,563	2,627	2,693	2,760	2,829	2,900
03-2-338-447	Repairs/Mtce Mach/Equip	28,322	27,193	27,873	39,463	40,450	41,461	42,498
03-2-338-468	Minor Capital	0	10,000	22,000	50,000	10,000	10,000	27,000
03-2-338-495	Transfer To Other Functions	756	756	729	712	657	632	407
338 - Comox Valley Sewerage Service - Pump Stations		258,492	300,422	361,916	537,088	509,293	548,839	551,511
Expenses		(10,308,445)	(12,229,096)	(10,918,276)	(11,497,658)	(11,997,658)	(11,997,658)	(11,626,806)
335 - Comox Valley Sewerage Service		1,873,910	0	0	0	0	0	0
03 - Sewer Revenue Fund		1,873,910	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2025
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
090R - Other Revenue/Recoveries		1,989,000	750,000	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		20,841,400	-	4,000,000	23,000,000	10,000,000	-	-	-	-	-
120R - Long term debt proceeds		-	-	48,322,525	-	-	-	-	-	-	-
130R - Transfer from reserve		5,242,716	8,813,036	11,651,000	4,547,691	560,000	200,000	200,000	360,000	530,000	480,000
Total Funding Source		28,073,116	9,563,036	63,973,525	27,547,691	10,560,000	200,000	200,000	360,000	530,000	480,000

Capital Object Summary - 10 Years

Budget Year 2025
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		28,073,116	9,563,036	15,651,000	27,547,691	10,560,000	200,000	200,000	360,000	530,000	480,000
090 - Debt charges		-	-	48,322,525	-	-	-	-	-	-	-
Total Expenditure		28,073,116	9,563,036	63,973,525	27,547,691	10,560,000	200,000	200,000	360,000	530,000	480,000