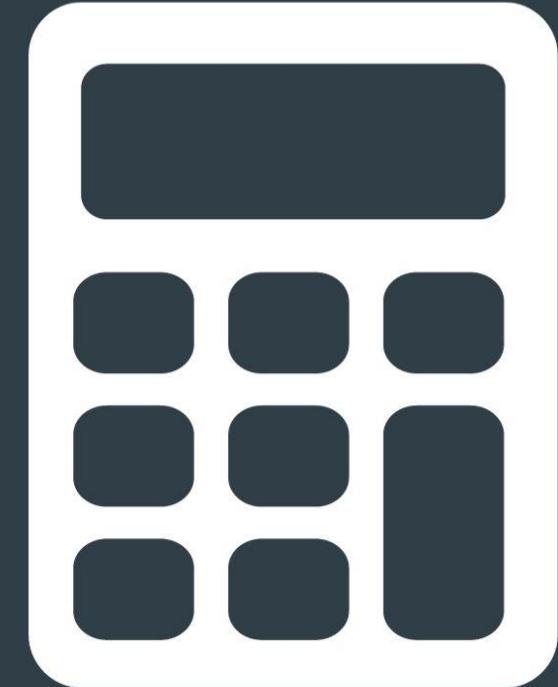


2026-2030

Financial Planning

Core Services

Finance and Administration



**110 Administration and General
Government Service**





Core Service

Finance & Administration

Core Service	Finance & Administration
Service Name	Administration and General Government
Service Sub-functions	<ul style="list-style-type: none">111 – Management Services112 – Legislative Services113 – Financial Services114 – Project Management Office115 – Human Resources116 – Information Services117 – Communications118 – Fiscal Services and Capital119 – Corporate Office
Purpose	General Administration
Participants	Comox, Courtenay, Cumberland, Electoral Areas A, B and C
2026 Proposed Changes to Service	None





2025 Accomplishments

- Completion of Asset Management Policy and Draft Strategy and data standards
- Completion of IT Strategic Plan and implementation of IT governance
- Partnership with Community Foundation for Regional Social Development Grant Program



Trends, Challenges and Opportunities

- Change management considerations – advancements being undertaken in many aspects of the organization
- Difficulties brought on by the current economic environment, the continued threats of tariff and uncertainties of what is to come.
- Provincial and Federal government are showing signs of fiscal constraint, and it is expected that less grants will be available and potential for further downloading of programs and responsibilities.
- Proactive communications initiative underway on strategic services/programs.



Strategic Priorities and Initiatives

Type	Initiative	Comment
Board	Develop Fiscal Framework and Strategy (FSFS)	Research conducted, current state work has been commenced, and initial draft of framework done. The initiative has been launched with both the CVRD and CSWM Boards. Draft fiscal principles have been endorsed by the CSWM Board (2025); subsequent approval to occur in the spring of 2026. Policy work will follow.
Board	Subset of the FSFS – Advancement of the Asset Management (AM) Program	The Policy was adopted on January 28, 2025. The AM Strategy has been completed and presented. Education, training and planning for 14 initiatives continues. Staff will seek further AM advancement direction from the Board on January 27, 2026.



Strategic Priorities and Initiatives

Type	Initiative	Comment
Board	Island Rail Corridor Shared Vision Project	Background study work completed. Early directions for vision and assessment framework is being advanced through regional working group. Planning for public engagement in Q1-Q2 of 2026 and with final Corridor Strategy projected for completion in late this year.
Board	Social Support Service	Complete. Regional Grant-in-Aid Program implemented in partnership with the Comox Valley Community Foundation.
Board	Reconciliation Advisory Table	Path forward to be shared with local governments.



Human Resources

	2026	2027	2028 - 2030
Opening FTE Balance	43.36	44.40	47.05
Addition Request			
Full time	2.33	2.65	1.5
Part Time			
Temporary/Casual			
Adjustments	-1.29	0.00	
Total Change	1.04	2.65	1.50
Ending FTE Balance	44.40	47.05	48.55

Key Notes

2026 additions:

- Server/Network admin: 1.00 FTE
- Service Desk Specialist: 1.00 FTE
- Senior Indigenous Relation Coordinator .33 FTE

2027

- Business Application Support 0.2 FTE
- GIS Technician 0.45 FTE
- Financial Services Senior Manager 1.0 FTE
- Financial Operations Coordinator 1.0 FTE



Expenses - Total Service

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)		Key Notes
			(\$)	(%)	
Personnel Costs	\$5,264,431	\$5,619,335	\$572,752	10.9%	
Grants to Other Orgs	90,000	92,668	2,668	3.0%	
Materials, Supplies & Utilities	1,700,328	1,478,280	(222,048)	(13.1%)	
Contract & General Services	1,914,471	1,068,773	(845,698)	(44.2%)	
Debt Charges	419,188	444,681	25,493	6.1%	
Transfer to Reserve	941,102	729,213	(211,889)	(22.5%)	
Transfer to Other Services	8,872	8,871	(1)	-	
Minor Capital	90,037	73,400	(16,637)	(18.5%)	
Total	\$10,428,429	\$9,733,069	(\$695,360)	(6.7%)	



111 Management Services -Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	Increase (Decrease) (%)	Key Notes
Personnel Costs	\$38,387	\$80,264	\$41,877	109.1%	<ul style="list-style-type: none">• ICC initiatives [-\$190K]
Grants to Other Orgs	90,000	92,668	2,668	3.0%	<ul style="list-style-type: none">• Island Corridor grant expenses [-\$525K], Food security grant expenses [-\$55.9K]
Materials, Supplies & Utilities	276,916	82,131	(194,785)	(70.3%)	
Contract & General Services	899,795	199,834	(699,961)	(77.8%)	<ul style="list-style-type: none">• Laptops and monitors [+ \$7.2K]
Transfer to Other Services	6,667	6,666	(1)	-	
Transfer to Reserve	-	91,049	94,049	100.0%	
Minor Capital	2,500	9,700	7,200	288.0%	
Total	\$1,314,265	\$562,312	(\$751,953)	(57.2%)	



112 Legislative Services-Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (\$)	Increase (%)
Personnel Costs	\$460,176	\$481,037	\$20,861	4.5%
Materials, Supplies & Utilities	128,043	136,899	8,856	6.9%
Contract & General Services	47,543	46,517	(1,026)	(2.2%)
Minor Capital	8,500	8,500	-	-
Total	\$644,262	\$672,953	\$28,961	4.5%

Key Notes

- eScribe licensing software [+ \$31K]
- Postage [- \$15.2K]
- Telephone [- \$7.0K]



113 Financial Services -Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	Increase (Decrease) (%)
Personnel Costs	\$1,978,698	\$2,194,326	\$215,628	10.9%
Materials, Supplies & Utilities	297,655	266,271	(31,384)	(10.5%)
Contract & General Services	175,850	196,347	20,497	11.7%
Minor Capital	10,000	13,500	3,500	35.0%
Transfer to Reserve	-	96,211	96,211	100.0%
Total	\$2,462,203	\$2,766,655	\$304,452	12.4%

Key Notes

- Self-access tools software [- \$65.0K]
- Training [+ \$4.0K], Travel [+ \$14.0K]
- Asset Management Corporate training [+ \$20.0K]



114 Project Management

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	Increase (Decrease) (%)
Recoveries from Other Functions (Revenue)	\$(666,742)	\$(391,642)	\$(275,100)	35.7%
Personnel Costs	576,252	370,462	(205,790)	(35.7%)
Materials, Supplies and Utilities	25,490	21,180	(4,310)	(16.9%)
Transfer to Reserve	65,000	-	(65,000)	(100.0%)
Total	-	-	-	-



115 Human Resource-Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	Increase (Decrease) (%)
Personnel Costs	\$752,566	\$907,468	\$154,902	20.6%
Materials, Supplies & Utilities	97,670	92,557	(5,113)	(5.2%)
Contract & General Services	227,950	187,575	(40,375)	(17.7%)
Transfer to Other Services	2,205	2,205	-	-
Minor Capital	4,000	6,000	2,000	50.0%
Total	\$1,084,391	\$1,195,085	\$111,414	10.3%

Key Notes

- 2025 One-time HR/Payroll System Needs Assessment [-\$25.0K], Exempt Compensation Review [-\$20.0K]



116 Information Technology - Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (\$)	Decrease (%)
Personnel Costs	\$757,122	\$1,062,507	\$305,385	40.3%
Materials, Supplies & Utilities	580,417	592,667	12,250	2.1%
Contract & General Services	320,833	172,000	(148,833)	(46.4%)
Minor Capital	22,500	31,200	8,700	38.7%
Total	\$1,680,872	\$1,858,374	\$177,502	10.6%

Key Notes

- Software [+ \$12.5K],
- IT Strategy study [- \$120.0K], ELF transition to M365 [- \$48.0K]



117 Communication Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	Increase (Decrease) (%)
Personnel Costs	\$452,381	\$483,543	\$31,162	6.9%
Materials, Supplies & Utilities	162,575	155,575	(7,000)	(4.3%)
Contract & General Services	42,500	90,500	48,000	112.9%
Minor Capital	2,000	2,000	-	-
Total	\$659,456	\$716,878	\$57,422	8.7%

Key Notes

- Advertising [-\$8.0K]
- Board strategic priorities communication plan [+ \$48.0K]



118 Fiscal Services and Capital

Year over Year Change

Key Notes

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	Increase (Decrease) (%)
Capital Works Reserve (801)	\$253,500	\$205,500	(\$48,000)	(18.9%)
Internal Cost of Carbon Reserve (865)	181,411	183,608	2,197	1.2%
Future Expenditure Reserve (110)	292,002	3,706	(288,296)	(98.7%)
Total	\$726,913	\$392,814	(\$334,099)	(46.0%)



119 Corporate Office -Expenses

Year over Year Change

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease) (\$)	Increase (Decrease) (%)
Personnel Costs	\$248,849	\$257,921	\$9,072	3.6%
Materials, Supplies & Utilities	131,562	131,000	(562)	(0.4%)
Contract & General Services	200,000	176,000	(24,000)	(12.0%)
Transfer to Reserve	149,189	149,139	(50)	-
Debt Charges	419,188	444,681	25,493	6.1%
Minor Capital	40,537	2,500	(38,037)	(93.8%)
Total	\$1,189,325	\$1,161,241	(\$28,084)	(2.4%)

Key Notes

- HVAC balancing [-\$21.0K]
- Office Renos [-\$38.0K]



Year over Year Change

Revenue

Key Notes

	2025 Approved Budget	2026 Proposed Budget	Increase (Decrease)	
			(\$)	(%)
Grants-in-lieu	\$57,200	\$57,200	-	-
Taxation	175,000	175,000	-	-
Other Revenue	2,000	2,000	-	-
Government Grants	740,950	160,000	(\$580,950)	(78.4%)
Investment Income	800,000	800,000	-	-
Transfers from Reserve	291,550	-	(291,550)	(100.0%)
Prior Year Surplus	1,008,129	400,000	(608,129)	(60.3%)
Recoveries from Other Functions	7,353,600	8,138,869	785,269	10.7%
Total	\$10,428,429	\$9,733,069	(\$695,360)	(6.7%)



Funding Sources

Tax Requisition

Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Electoral Areas						
Area A	25,811	25,891	25,891	25,891	25,891	25,891
Area B	19,535	19,762	19,762	19,762	19,762	19,762
Area C	24,189	24,199	24,199	24,199	24,199	24,199
Municipal Members						
Comox	30,743	30,508	30,508	30,508	30,508	30,508
Courtenay	65,107	65,094	65,094	65,094	65,094	65,094
Cumberland	9,615	9,546	9,546	9,546	9,546	9,546
	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Change from Previous year		\$0	\$0	\$0	\$0	\$0
Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0055	0.0054	0.0054	0.0054	0.0054	0.0054

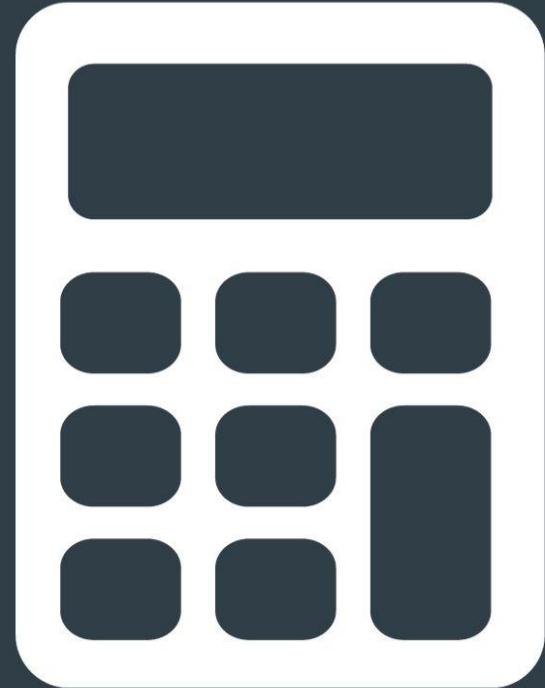
Estimates are based on 2026 Completed Roll at Proposed Budget January 2026



Operating Budget: 2027-2030 Projections

Category	2027	2028	2029	2030
Grants-in-lieu	\$58,200	\$47,200	\$47,200	\$47,200
Taxation	175,000	175,000	175,000	175,000
Other Revenue	2,000	2,000	2,000	2,000
Government Grants	160,000	160,000	160,000	160,000
Investment Income	800,000	800,000	800,000	800,000
Recoveries from Other Functions	9,258,858	9,211,208	9,382,967	9,704,245
Total Revenue	\$10,454,058	\$10,395,408	\$10,567,167	\$10,888,445
Personnel Costs	\$6,437,486	\$6,694,494	\$6,934,980	\$7,322,095
Grants to Other Organizations	78,121	79,165	80,010	80,010
Materials, Supplies & Utilities	1,506,477	1,508,593	1,516,641	1,590,136
Contract & General Services	987,349	770,493	766,523	720,369
Debt Charges	444,681	444,681	444,681	444,681
Transfer to Reserve	937,489	840,627	773,127	682,779
Transfer to Other Services	2,205	2,205	2,205	2,205
Minor Capital	60,250	55,150	49,000	46,170
Total Expenses	\$10,454,058	\$10,395,408	\$10,567,167	\$10,888,445

110-119 Comox Valley Finance & Administration 2026-2035 Capital Planning





2026-2030 Capital Plan

	2026	2027	2028	2029	2030
1017 - IT Infrastructure	\$313,000	\$185,000	\$213,000	\$86,000	\$68,000
1018 – Finance Budget Software	55,000	300,000	150,000	150,000	150,000
1053 – Vehicle Purchase	60,000	65,000	-	-	-
1143 – Asset Management	303,252	478,852	36,252	111,252	-
Total	\$731,252	\$1,028,852	\$399,252	\$347,252	\$218,000



2031-2035 Long Term Capital Plan

	2031	2032	2033	2034	2035
1017 - IT Infrastructure	-	-	-	-	-
1018 – Finance Budget Software	-	-	-	-	-
1053 – Vehicle Purchase	\$40,000	\$40,000	-	\$60,000	-
1143 – Asset Management	-	-	-	-	-
Total	\$40,000	\$40,000	-	\$60,000	-



1017 - IT Infrastructure

- CVRD fibre optic network has been under construction for 5 years
- Goal is to connect all the major CVRD facilities to enable and achieve interconnectivity, redundancy, high-speed data transmission, security and reliability, and cost savings
- Capital plan provides for completion of the fibre optic network, including new sewer conveyance infrastructure and network switching and server upgrades.



Reserves

Projected Balance

Reserve	2025 Ending Balance
110 – Future Expenditure Reserve	\$2,340,199
801 – Capital Works Reserve	153,287
865 – Internal Cost of Carbon Reserve	268,239
Total	\$2,761,725



Future Expenditure Reserve (110)

Projected Balance

	2026	2027	2028	2029	2030
Opening Balance	\$2,340,199	\$2,431,165	\$2,510,224	\$2,603,072	\$2,693,420
Add: Contributions to Reserve	190,966	189,059	92,848	90,348	-
Less: Transfers from Reserve	100,000	110,000	-	-	68,000
Ending Balance	\$2,431,165	\$2,510,224	\$2,603,072	\$2,693,420	\$2,625,420



Capital Works Reserve (801)

Projected Balance

	2026	2027	2028	2029	2030
Opening Balance	\$153,286	\$279,925	\$236,564	\$276,203	\$399,842
Add: Contributions to Reserve	354,639	439,639	424,639	359,639	359,639
Less: Transfers from Reserve	228,000	480,000	388,000	236,000	150,000
Ending Balance	\$279,925	\$236,564	\$276,203	\$399,842	\$609,481



Internal Cost of Carbon Reserve (865)

Projected Balance

	2026	2027	2028	2029	2030
Opening Balance	\$268,239	\$1,847	\$260,638	\$583,778	\$906,918
Add: Contributions to Reserve	183,608	308,791	323,140	323,140	323,140
Less: Transfers from Reserve	450,000	50,000	-	-	-
Ending Balance	\$1,847	\$260,638	\$583,778	\$906,918	\$1,230,058



Summary

Fiscal Responsibility	Climate Crisis & Environmental Stewardship & Protection	Community Partnerships	Indigenous Relations	Accessibility, Diversity, Equity & Inclusion
				

Fiscal Responsibility

- Strengthening systems and process to protect public, physical and financial assets.
- Find efficiencies driving reduction in costs.

Climate Crisis & Environmental Stewardship & Protection

- Lifecycle Costing, Decarbonization incorporated to long-term planning, Asset Management and Procurement Policy aligned.

Community Partnerships

- Peer to peer and advisory committee engagement with municipal partners

Indigenous Relations

- Indigenous Relations Framework
- Reconciliation Advisory Group
- Ongoing engagement with K'ómoks First Nation

Accessibility, Diversity, Equity & Inclusion

- Regional Accessibility Framework



Options & Recommendations

That the proposed 2026-2030 financial plan for the Service 110 Administration and General Government be approved



Questions?