



2026 to 2030 Financial
Plan and Capital
Expenditure Program
Bylaw

The following is a consolidated copy of the 2026 to 2030 Financial Plan and Capital Expenditure Program Bylaw No. 910 and includes the following bylaws:

Bylaw No.	Bylaw Name	Adopted	Purpose
910	2026 to 2030 Financial Plan and Capital Expenditure Program Bylaw No. 910	March 24, 2026	To adopt the 2026 to 2030 Financial Plan and Capital Expenditure Program

This bylaw may not be complete due to pending updates or revisions and therefore is provided for reference purposes only. Titles and whereas clauses may be different than in original bylaws to make this consolidated version more clear and identify historical changes and conditions. THIS BYLAW SHOULD NOT BE USED FOR ANY LEGAL PURPOSES. Please contact the corporate legislative officer at the Comox Valley Regional District to view the complete bylaw when required.

COMOX VALLEY REGIONAL DISTRICT

BYLAW NO. 910

A bylaw to adopt the 2026 to 2030 financial plan and capital expenditure program

WHEREAS pursuant to section 374 of the *Local Government Act (SBC, 2015, c.1)* a regional district must have a financial plan that is adopted annually, by bylaw, by March 31st;

AND WHEREAS the planning period for a financial plan is five years;

NOW THEREFORE the Board of the Comox Valley Regional District in open meeting assembled enacts as follows:

Financial plan

1. Schedules 'A', 'B', and 'C' attached hereto and forming part of this bylaw are hereby adopted as the operating fund financial plan and capital expenditure program for the Comox Valley Regional District for the period ending the 31st day of December 2030.

Citation

This Bylaw No. 910 may be cited as the "Comox Valley Regional District 2026 to 2030 Financial Plan and Capital Expenditure Program Bylaw No. 910".

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01 - General Revenue Fund							
100 - Member Municipality Administration							
Revenues							
100 - Member Municipality Administration							
01-1-100-009	Gil Local Govt	15,000	15,000	15,000	15,000	15,000	15,000
01-1-100-020	Reqn Municipal	640,000	640,000	665,000	685,000	690,000	705,000
01-1-100-145	Transfer from Reserve	16,085	5,736	14,546	11,650	25,937	23,846
01-1-100-150	Surplus Prior Year	65,159	53,557	0	0	0	0
100 - Member Municipality Administration		736,244	714,293	694,546	711,650	730,937	743,846
Revenues		736,244	714,293	694,546	711,650	730,937	743,846
Expenses							
100 - Member Municipality Administration							
01-2-100-200	Support Services	113,439	84,702	87,920	91,261	94,729	98,328
01-2-100-220	Salaries & Wages	231,910	233,623	253,982	262,583	270,749	279,176
01-2-100-221	Directors Remuneration	215,398	219,521	223,821	228,250	232,823	237,521
01-2-100-225	Benefits	76,574	77,086	83,196	85,775	88,225	83,754
01-2-100-228	Honorarium	5,000	5,000	5,000	5,000	5,000	5,000
01-2-100-237	Employer Health Tax	5,798	5,840	6,350	6,565	6,769	6,980
01-2-100-238	WCB	6,286	6,938	7,541	7,799	8,040	8,293
01-2-100-266	Deliveries/Transportation	100	100	100	100	100	100
01-2-100-284	Meeting Expense	5,000	5,000	5,000	5,000	5,000	5,000
01-2-100-293	Office Expenses	1,000	1,000	1,000	1,000	1,000	1,000
01-2-100-314	Telephone & Alarm Lines	1,431	1,465	1,500	1,500	1,500	1,500
01-2-100-319	Training/Development & Conferences	1,200	1,200	1,200	1,200	1,200	1,200
01-2-100-320	Travel	2,000	4,000	4,000	4,000	4,000	4,000
01-2-100-335	Advertising	100	100	100	100	100	100
01-2-100-353	Public Relations	500	500	500	500	500	500
01-2-100-369	Insurance Liability	349	511	531	552	574	597
01-2-100-381	Legal Fees	5,000	5,150	5,305	5,464	5,628	5,797
01-2-100-387	Other Prof Fees	10,000	14,000	7,500	5,001	5,000	5,000
01-2-100-489	Reserve Contr Other	55,159	48,557	0	0	0	0
100 - Member Municipality Administration		736,244	714,293	694,546	711,650	730,937	743,846
Expenses		(736,244)	(714,293)	(694,546)	(711,650)	(730,937)	(743,846)
100 - Member Municipality Administration		0	0	0	0	0	0

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
110 - Administration and General Government							
Revenues							
110 - Administration and General Government							
01-1-110-005	Gil Fed Govt	200	200	200	200	200	200
01-1-110-008	Gil Prov Govt Agencies	52,000	52,000	53,000	45,000	45,000	45,000
01-1-110-009	Gil Local Govt	5,000	5,000	5,000	2,000	2,000	2,000
01-1-110-015	Grant Prov Govt Uncond	160,000	160,000	160,000	160,000	160,000	160,000
01-1-110-016	Grant Prov Govt Conditional	580,950	399,928	0	0	0	0
01-1-110-019	Reqn Elect/Spec Prov Govt	69,535	69,852	69,852	69,852	69,852	69,852
01-1-110-020	Reqn Municipal	105,465	105,148	105,148	105,148	105,148	105,148
01-1-110-120	Interest On Investments	800,000	800,000	800,000	800,000	800,000	800,000
01-1-110-128	Other Revenue	2,000	2,000	2,000	2,000	2,000	2,000
01-1-110-133	Recoveries - Other	435,888	437,040	438,226	439,448	440,706	442,002
01-1-110-135	Recoveries-Other Functions	6,250,970	7,310,532	8,514,323	8,583,643	8,750,140	8,999,822
01-1-110-145	Transfer from Reserve	291,550	998,047	0	0	0	0
01-1-110-150	Surplus Prior Year	1,008,129	34,492	0	0	0	0
110 - Administration and General Government		9,761,687	10,374,239	10,147,749	10,207,291	10,375,046	10,626,024
114 - Project Management Office							
01-1-114-135	Recoveries-Other Functions	666,742	391,297	395,892	408,257	421,067	434,240
114 - Project Management Office		666,742	391,297	395,892	408,257	421,067	434,240
Revenues		10,428,429	10,765,536	10,543,641	10,615,548	10,796,113	11,060,264
Expenses							
111 - Administration - Management Services							
01-2-111-214	Grants Cond Local Agencies	90,000	92,668	78,121	79,165	80,010	80,010
01-2-111-220	Salaries & Wages	28,391	45,961	60,034	62,135	64,313	66,567
01-2-111-225	Benefits	8,517	13,788	18,010	18,641	19,294	19,970
01-2-111-228	Honorarium	0	18,000	18,000	18,000	18,000	18,000
01-2-111-237	Employer Health Tax	710	1,150	1,501	1,554	1,608	1,664
01-2-111-238	WCB	769	1,365	1,783	1,846	1,910	1,977
01-2-111-246	Bank Charges	5,000	5,000	5,000	5,000	5,000	5,000
01-2-111-276	Software Licence/Mtce	0	380	380	380	380	380
01-2-111-284	Meeting Expense	22,000	14,000	14,000	14,000	14,000	14,000
01-2-111-293	Office Expenses	2,000	2,000	1,500	1,500	1,500	1,500
01-2-111-314	Telephone & Alarm Lines	1,316	1,351	1,387	1,424	1,445	1,445
01-2-111-319	Training/Development & Conferences	19,500	19,500	19,500	19,500	19,500	19,500
01-2-111-320	Travel	12,200	15,000	15,000	16,500	16,500	16,500
01-2-111-335	Advertising	1,000	1,000	1,000	1,000	1,000	1,000
01-2-111-340	Dues And Memberships	1,200	1,200	1,200	1,200	1,000	1,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
01-2-111-347	Library/Publications	200	200	200	200	200	200
01-2-111-353	Public Relations	12,500	12,500	12,500	12,500	12,500	12,500
01-2-111-369	Insurance Liability	7,235	8,797	9,149	9,515	9,896	10,292
01-2-111-372	Insurance Property	9,307	9,586	9,874	10,170	10,900	11,000
01-2-111-381	Legal Fees	15,000	17,000	17,000	17,000	17,000	17,000
01-2-111-387	Other Prof Fees	843,792	719,646	136,750	139,750	136,750	139,750
01-2-111-410	Carbon Offset	190,000	100,000	0	0	0	0
01-2-111-424	Rental/Lease - Land	22,500	22,500	22,500	22,500	22,500	22,500
01-2-111-458	Fuel/Lubricants Vehicle	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-461	Insurance/Licence Vehicle	5,961	6,201	6,451	6,712	6,983	7,265
01-2-111-464	Repairs & Mtce Vehicle	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-468	Minor Capital	2,500	9,700	2,500	6,900	2,500	2,500
01-2-111-489	Reserve Contr Other	0	91,049	91,883	91,883	89,383	0
01-2-111-495	Transfer To Other Functions	6,667	6,666	0	0	0	0
111 - Administration - Management Services		1,314,265	1,242,208	551,223	564,975	560,072	477,520
112 - Administration - Legislative Services							
01-2-112-220	Salaries & Wages	343,978	358,865	373,464	387,836	402,768	418,279
01-2-112-225	Benefits	98,414	102,691	106,869	110,976	115,239	119,667
01-2-112-237	Employer Health Tax	8,534	8,904	9,266	9,623	9,996	10,381
01-2-112-238	WCB	9,250	10,577	11,009	11,433	11,873	12,331
01-2-112-266	Deliveries/Transportation	3,500	2,500	2,000	2,000	2,000	2,000
01-2-112-276	Software Licence/Mtce	0	31,000	24,960	25,958	27,000	28,079
01-2-112-284	Meeting Expense	850	650	650	650	650	650
01-2-112-293	Office Expenses	22,000	26,400	27,192	28,008	28,848	29,713
01-2-112-296	Postage	32,862	17,644	17,996	18,354	18,723	19,100
01-2-112-314	Telephone & Alarm Lines	51,813	44,862	45,401	45,951	46,876	47,455
01-2-112-319	Training/Development & Conferences	7,500	5,000	5,150	5,304	5,464	5,628
01-2-112-320	Travel	4,500	3,750	3,863	3,979	4,099	4,222
01-2-112-335	Advertising	500	500	500	500	500	500
01-2-112-340	Dues And Memberships	2,641	2,688	2,736	2,785	2,835	2,886
01-2-112-347	Library/Publications	1,877	1,905	1,933	1,962	2,000	2,030
01-2-112-353	Public Relations	1,000	500	500	500	500	500
01-2-112-381	Legal Fees	16,000	16,000	16,000	16,000	16,000	16,000
01-2-112-385	Gis Services	250	250	250	250	250	250
01-2-112-387	Other Prof Fees	10,000	10,000	10,000	10,000	10,000	10,000
01-2-112-438	Contract Svcs Equip/Mach	5,193	5,267	5,342	5,356	5,420	5,498
01-2-112-444	Rental/Leases - Mach/Equip	14,600	14,000	14,000	14,000	14,000	14,000
01-2-112-447	Repairs/Mtce Mach/Equip	500	500	0	0	0	0

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-112-468	Minor Capital	8,500	8,500	8,500	8,500	8,500	8,670
112 - Administration - Legislative Services		644,262	672,953	687,581	709,925	733,541	757,839
113 - Administration - Financial Services							
01-2-113-220	Salaries & Wages	1,467,877	1,624,542	1,815,169	1,975,222	2,044,108	2,178,803
01-2-113-225	Benefits	435,130	481,798	538,954	586,937	607,570	647,702
01-2-113-237	Employer Health Tax	36,320	40,213	44,981	48,983	50,702	54,071
01-2-113-238	WCB	39,371	47,773	53,435	58,190	60,235	64,235
01-2-113-246	Bank Charges	53,040	60,485	63,135	65,990	67,140	67,822
01-2-113-276	Software Licence/Mtce	166,055	107,801	108,637	116,702	109,141	112,394
01-2-113-284	Meeting Expense	1,200	1,200	1,200	1,200	1,200	1,200
01-2-113-293	Office Expenses	8,670	8,843	9,020	9,200	9,200	9,200
01-2-113-314	Telephone & Alarm Lines	1,600	1,700	1,700	1,700	1,700	1,700
01-2-113-319	Training/Development & Conferences	30,000	34,000	34,000	34,000	34,000	34,000
01-2-113-320	Travel	18,500	32,500	32,500	32,500	32,500	32,500
01-2-113-335	Advertising	3,000	3,000	3,000	3,000	3,000	3,000
01-2-113-340	Dues And Memberships	15,340	21,080	21,080	21,080	21,080	21,080
01-2-113-347	Library/Publications	250	500	500	250	250	250
01-2-113-353	Public Relations	4,500	6,000	500	500	500	500
01-2-113-360	Accounting & Audit Fees	41,450	43,697	46,079	48,604	50,500	50,500
01-2-113-381	Legal Fees	1,000	1,500	1,500	1,500	1,500	1,500
01-2-113-387	Other Prof Fees	128,900	145,150	154,000	64,000	39,000	14,000
01-2-113-468	Minor Capital	10,000	13,500	8,250	11,750	6,500	7,000
01-2-113-489	Reserve Contr Other	0	96,211	96,211	0	0	0
113 - Administration - Financial Services		2,462,203	2,771,493	3,033,851	3,081,308	3,139,826	3,301,457
114 - Project Management Office							
01-2-114-220	Salaries & Wages	460,680	273,210	281,407	289,848	298,544	307,500
01-2-114-225	Benefits	92,978	81,963	84,422	86,954	89,563	92,250
01-2-114-237	Employer Health Tax	10,842	6,830	7,035	7,247	7,463	7,688
01-2-114-238	WCB	11,752	8,114	8,358	8,608	8,867	9,132
01-2-114-276	Software Licence/Mtce	1,800	1,580	1,660	1,750	1,840	1,940
01-2-114-281	Materials & Supplies	530	100	110	120	130	140
01-2-114-284	Meeting Expense	500	100	110	120	130	140
01-2-114-293	Office Expenses	630	400	420	450	480	510
01-2-114-305	Safety Equipment	1,230	400	420	450	480	510
01-2-114-314	Telephone & Alarm Lines	600	1,000	1,050	1,110	1,170	1,230
01-2-114-319	Training/Development & Conferences	17,900	15,000	8,000	8,400	8,900	9,400
01-2-114-320	Travel	200	300	400	500	600	700

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-114-340	Dues And Memberships	2,100	2,300	2,500	2,700	2,900	3,100
01-2-114-480	Transfer to Capital	65,000	0	0	0	0	0
114 - Project Management Office		666,742	391,297	395,892	408,257	421,067	434,240
115 - Administration - Human Resources							
01-2-115-220	Salaries & Wages	559,396	675,403	825,098	850,541	876,361	902,530
01-2-115-225	Benefits	164,026	195,121	239,805	247,211	254,721	262,326
01-2-115-237	Employer Health Tax	13,985	16,885	20,628	21,263	21,909	22,562
01-2-115-238	WCB	15,159	20,059	24,506	25,262	26,029	26,805
01-2-115-269	First Aid Supplies	0	750	680	750	680	750
01-2-115-276	Software Licence/Mtce	30,550	46,060	23,123	13,989	14,689	15,500
01-2-115-284	Meeting Expense	1,750	1,750	1,750	1,750	1,750	1,750
01-2-115-293	Office Expenses	6,390	7,090	1,140	1,140	1,140	1,140
01-2-115-305	Safety Equipment	11,036	1,500	1,500	1,500	1,500	1,500
01-2-115-314	Telephone & Alarm Lines	1,525	3,075	3,075	3,075	3,075	3,075
01-2-115-319	Training/Development & Conferences	17,599	20,335	21,160	22,533	21,160	22,533
01-2-115-320	Travel	3,000	3,350	2,750	3,350	2,750	3,350
01-2-115-335	Advertising	9,000	10,602	9,364	11,139	9,928	11,732
01-2-115-340	Dues And Memberships	5,445	6,495	6,495	6,495	6,495	6,495
01-2-115-347	Library/Publications	11,375	6,550	6,550	6,550	6,550	6,550
01-2-115-353	Public Relations	4,650	7,950	7,750	5,950	5,950	5,850
01-2-115-381	Legal Fees	25,000	25,000	25,000	25,000	25,000	25,000
01-2-115-387	Other Prof Fees	198,300	214,625	102,704	94,186	132,374	114,464
01-2-115-468	Minor Capital	4,000	6,000	9,000	3,000	3,000	0
01-2-115-495	Transfer To Other Functions	2,205	2,205	2,205	2,205	2,205	2,205
115 - Administration - Human Resources		1,084,391	1,270,805	1,334,283	1,346,889	1,417,266	1,436,117
116 - Administration - Information Services							
01-2-116-220	Salaries & Wages	559,962	854,896	980,491	938,892	971,896	1,006,082
01-2-116-225	Benefits	167,987	228,090	265,765	281,668	291,568	301,826
01-2-116-237	Employer Health Tax	13,998	19,007	22,149	23,471	24,297	25,152
01-2-116-238	WCB	15,175	22,581	26,309	27,883	28,867	29,879
01-2-116-276	Software Licence/Mtce	448,692	461,142	502,300	486,800	480,100	545,900
01-2-116-293	Office Expenses	43,500	53,000	44,000	46,500	49,000	51,500
01-2-116-314	Telephone & Alarm Lines	51,625	41,825	41,825	41,825	52,625	40,825
01-2-116-319	Training/Development & Conferences	26,000	26,000	34,000	34,000	34,000	34,000
01-2-116-320	Travel	10,000	10,000	10,000	10,000	10,000	10,000
01-2-116-340	Dues And Memberships	400	500	500	500	500	500
01-2-116-347	Library/Publications	200	200	200	200	200	200

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-116-387	Other Prof Fees	305,833	259,000	90,500	55,500	36,000	36,000
01-2-116-447	Repairs/Mtce Mach/Equip	15,000	18,000	18,000	18,000	18,000	20,000
01-2-116-468	Minor Capital	22,500	31,200	27,500	20,500	24,000	23,500
116 - Administration - Information Services		1,680,872	2,025,441	2,063,539	1,985,739	2,021,053	2,125,364
117 - Administration - Communications							
01-2-117-220	Salaries & Wages	334,575	356,939	370,019	383,586	397,661	412,262
01-2-117-225	Benefits	100,373	107,082	111,006	115,075	119,298	123,678
01-2-117-237	Employer Health Tax	8,365	8,922	9,250	9,589	9,942	10,306
01-2-117-238	WCB	9,068	10,600	10,990	11,392	11,810	12,245
01-2-117-276	Software Licence/Mtce	66,000	70,000	72,000	74,000	76,000	78,000
01-2-117-284	Meeting Expense	800	800	800	800	800	800
01-2-117-293	Office Expenses	8,500	5,000	5,000	5,000	5,000	5,000
01-2-117-314	Telephone & Alarm Lines	525	700	700	700	700	700
01-2-117-319	Training/Development & Conferences	10,000	10,300	10,400	10,500	10,500	10,500
01-2-117-320	Travel	5,000	5,000	5,000	5,000	5,000	5,000
01-2-117-335	Advertising	70,000	62,000	64,000	64,000	66,000	66,000
01-2-117-340	Dues And Memberships	1,250	1,275	1,300	1,300	1,300	1,300
01-2-117-347	Library/Publications	500	500	500	500	500	500
01-2-117-387	Other Prof Fees	42,500	120,500	48,500	50,500	52,500	52,500
01-2-117-468	Minor Capital	2,000	2,000	2,000	2,000	2,000	2,000
117 - Administration - Communications		659,456	761,618	711,465	733,942	759,011	780,791
118 - Administration - Fiscal Services and							
01-2-118-485	Contr To Capital Works Reserve	253,500	205,500	290,500	275,500	210,500	210,500
01-2-118-489	Reserve Contr Other	473,413	187,314	309,756	324,105	324,105	323,140
118 - Administration - Fiscal Services and		726,913	392,814	600,256	599,605	534,605	533,640
119 - Administration - Corporate Office							
01-2-119-220	Salaries & Wages	184,046	190,388	197,355	217,590	234,378	242,153
01-2-119-225	Benefits	55,214	57,117	59,206	65,278	70,314	72,646
01-2-119-237	Employer Health Tax	4,601	4,760	4,934	5,438	5,860	6,053
01-2-119-238	WCB	4,988	5,656	5,861	6,462	6,962	7,192
01-2-119-275	Permits/Licences	700	900	900	900	900	900
01-2-119-305	Safety Equipment	500	0	0	0	0	0
01-2-119-314	Telephone & Alarm Lines	4,000	5,500	5,500	5,500	5,500	5,500
01-2-119-319	Training/Development & Conferences	1,000	1,000	1,000	1,000	1,000	1,000
01-2-119-372	Insurance Property	19,000	19,000	19,000	19,000	19,000	0
01-2-119-381	Legal Fees	0	2,000	0	0	0	0

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-119-387	Other Prof Fees	20,000	35,000	10,000	0	0	10,000
01-2-119-400	Contracted Svcs	146,000	146,000	125,000	125,000	125,000	125,000
	Buildings/Land Mtce						
01-2-119-403	Buildings Repairs & Mtce	7,500	7,500	7,500	7,500	7,500	7,500
01-2-119-406	Heating	20,000	20,000	20,000	20,000	20,000	20,000
01-2-119-409	Hydro	49,862	50,000	51,875	53,820	55,838	57,932
01-2-119-412	Janitorial/Cleaning Supplies	10,500	10,000	10,000	10,000	10,000	10,000
01-2-119-415	Landscaping/Grounds Mtce	20,000	20,000	20,000	20,000	20,000	20,000
01-2-119-418	Refuse Collection	7,500	7,500	7,500	7,500	7,500	7,500
01-2-119-421	Rental/Lease Buildings	4,000	3,000	3,000	3,000	3,000	3,000
01-2-119-427	Sewage Disposal	9,500	10,100	10,100	10,100	10,100	10,100
01-2-119-430	Water	4,000	3,000	3,000	3,000	3,000	3,000
01-2-119-438	Contract Svcs Equip/Mach	7,500	7,500	7,500	7,500	7,500	7,500
01-2-119-468	Minor Capital	40,537	37,166	2,500	2,500	2,500	2,500
01-2-119-485	Contr To Capital Works	149,189	149,139	149,139	149,139	149,139	149,139
	Reserve						
01-2-119-505	Debt Charges-Principal	256,008	196,221	196,221	196,221	196,221	196,221
01-2-119-506	Debt Charges-Interest	163,180	248,460	248,460	248,460	248,460	248,460
119 - Administration - Corporate Office		1,189,325	1,236,907	1,165,551	1,184,908	1,209,672	1,213,296
Expenses		(10,428,429)	(10,765,536)	(10,543,641)	(10,615,548)	(10,796,113)	(11,060,264)
110 - Administration and General Government		0	0	0	0	0	0
120 - Grant In Aid Area A Baynes Sound							
Revenues							
120 - Grant In Aid Area A Baynes Sound							
01-1-120-019	Reqn Elect/Spec Prov Govt	39,425	39,425	39,425	39,425	39,425	39,425
01-1-120-150	Surplus Prior Year	3,866	68	0	0	0	0
120 - Grant In Aid Area A Baynes Sound		43,291	39,493	39,425	39,425	39,425	39,425
Revenues		43,291	39,493	39,425	39,425	39,425	39,425
Expenses							
120 - Grant In Aid Area A Baynes Sound							
01-2-120-200	Support Services	1,123	1,049	1,089	1,130	1,173	1,218
01-2-120-212	Grants Uncond Local Govt	41,868	0	0	0	0	0
01-2-120-214	Grants Cond Local Agencies	0	38,184	38,066	38,014	37,960	37,903
01-2-120-369	Insurance Liability	300	260	270	281	292	304
120 - Grant In Aid Area A Baynes Sound		43,291	39,493	39,425	39,425	39,425	39,425
Expenses		(43,291)	(39,493)	(39,425)	(39,425)	(39,425)	(39,425)
120 - Grant In Aid Area A Baynes Sound		0	0	0	0	0	0
121 - Grant In Aid Area B							
Revenues							

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
121 - Grant In Aid Area B							
01-1-121-019	Reqn Elect/Spec Prov Govt	67,000	67,000	67,000	67,000	67,000	67,000
01-1-121-150	Surplus Prior Year	6,280	21,866	0	0	0	0
121 - Grant In Aid Area B		<u>73,280</u>	<u>88,866</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>
Revenues		73,280	88,866	67,000	67,000	67,000	67,000
Expenses							
121 - Grant In Aid Area B							
01-2-121-200	Support Services	1,424	1,797	1,865	1,936	2,010	2,086
01-2-121-212	Grants Uncond Local Govt	71,246	0	0	0	0	0
01-2-121-214	Grants Cond Local Agencies	0	86,624	64,672	64,582	64,489	64,393
01-2-121-369	Insurance Liability	610	445	463	482	501	521
121 - Grant In Aid Area B		<u>73,280</u>	<u>88,866</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>	<u>67,000</u>
Expenses		<u>(73,280)</u>	<u>(88,866)</u>	<u>(67,000)</u>	<u>(67,000)</u>	<u>(67,000)</u>	<u>(67,000)</u>
121 - Grant In Aid Area B		0	0	0	0	0	0
122 - Grant In Aid Area C							
Revenues							
122 - Grant In Aid Area C							
01-1-122-019	Reqn Elect/Spec Prov Govt	113,000	113,000	113,000	113,000	113,000	113,000
01-1-122-150	Surplus Prior Year	5,046	15,757	0	0	0	0
122 - Grant In Aid Area C		<u>118,046</u>	<u>128,757</u>	<u>113,000</u>	<u>113,000</u>	<u>113,000</u>	<u>113,000</u>
Revenues		118,046	128,757	113,000	113,000	113,000	113,000
Expenses							
122 - Grant In Aid Area C							
01-2-122-200	Support Services	2,531	3,027	3,142	3,261	3,385	3,514
01-2-122-212	Grants Uncond Local Govt	114,595	0	0	0	0	0
01-2-122-214	Grants Cond Local Agencies	0	124,980	109,078	108,928	108,772	108,609
01-2-122-369	Insurance Liability	920	750	780	811	843	877
122 - Grant In Aid Area C		<u>118,046</u>	<u>128,757</u>	<u>113,000</u>	<u>113,000</u>	<u>113,000</u>	<u>113,000</u>
Expenses		<u>(118,046)</u>	<u>(128,757)</u>	<u>(113,000)</u>	<u>(113,000)</u>	<u>(113,000)</u>	<u>(113,000)</u>
122 - Grant In Aid Area C		0	0	0	0	0	0
123 - Denman Island Grant In Aid							
Revenues							
123 - Denman Island Grant In Aid							
01-1-123-019	Reqn Elect/Spec Prov Govt	12,875	12,875	12,875	12,875	12,875	12,875
01-1-123-150	Surplus Prior Year	3,281	16	0	0	0	0
123 - Denman Island Grant In Aid		<u>16,156</u>	<u>12,891</u>	<u>12,875</u>	<u>12,875</u>	<u>12,875</u>	<u>12,875</u>
Revenues		16,156	12,891	12,875	12,875	12,875	12,875
Expenses							
123 - Denman Island Grant In Aid							

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-123-200	Support Services	339	343	356	370	384	399
01-2-123-212	Grants Uncond Local Govt	15,734	0	0	0	0	0
01-2-123-214	Grants Cond Local Agencies	0	12,463	12,430	12,412	12,391	12,366
01-2-123-369	Insurance Liability	83	85	89	93	100	110
123 - Denman Island Grant In Aid		16,156	12,891	12,875	12,875	12,875	12,875
Expenses		(16,156)	(12,891)	(12,875)	(12,875)	(12,875)	(12,875)
123 - Denman Island Grant In Aid		0	0	0	0	0	0
124 - Hornby Island Grant In Aid							
Revenues							
124 - Hornby Island Grant In Aid							
01-1-124-019	Reqn Elect/Spec Prov Govt	23,350	23,350	23,350	23,350	23,350	23,350
01-1-124-150	Surplus Prior Year	6,568	68	0	0	0	0
124 - Hornby Island Grant In Aid		29,918	23,418	23,350	23,350	23,350	23,350
Revenues		29,918	23,418	23,350	23,350	23,350	23,350
Expenses							
124 - Hornby Island Grant In Aid							
01-2-124-200	Support Services	433	628	652	677	703	730
01-2-124-212	Grants Uncond Local Govt	29,355	0	0	0	0	0
01-2-124-214	Grants Cond Local Agencies	0	22,634	22,536	22,505	22,472	22,438
01-2-124-369	Insurance Liability	130	156	162	168	175	182
124 - Hornby Island Grant In Aid		29,918	23,418	23,350	23,350	23,350	23,350
Expenses		(29,918)	(23,418)	(23,350)	(23,350)	(23,350)	(23,350)
124 - Hornby Island Grant In Aid		0	0	0	0	0	0
130 - Electoral Areas Expenditure & Election							
Revenues							
130 - Electoral Areas Administration							
01-1-130-005	Gil Fed Govt	4,000	4,000	4,000	4,000	4,000	4,000
01-1-130-019	Reqn Elect/Spec Prov Govt	1,190,000	1,260,000	1,330,000	1,360,000	1,385,000	1,405,000
01-1-130-145	Transfer from Reserve	0	52,009	0	0	0	36,915
01-1-130-150	Surplus Prior Year	145,626	99,638	0	0	0	0
130 - Electoral Areas Administration		1,339,626	1,415,647	1,334,000	1,364,000	1,389,000	1,445,915
Revenues		1,339,626	1,415,647	1,334,000	1,364,000	1,389,000	1,445,915
Expenses							
130 - Electoral Areas Administration							
01-2-130-200	Support Services	109,936	116,912	121,354	125,965	130,752	135,720
01-2-130-220	Salaries & Wages	532,366	537,195	567,724	586,438	604,322	622,762
01-2-130-221	Directors Remuneration	194,978	198,601	203,021	207,574	212,275	217,116
01-2-130-225	Benefits	165,708	167,162	176,319	181,933	187,293	186,830
01-2-130-228	Honorarium	5,000	5,000	5,000	5,000	5,000	5,000

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-130-237	Employer Health Tax	13,308	13,430	14,192	14,660	15,108	15,568
01-2-130-238	WCB	14,424	15,954	16,865	17,418	17,947	18,497
01-2-130-263	Constituency Expenses	4,500	4,500	9,000	4,500	4,500	4,500
01-2-130-284	Meeting Expense	8,000	8,000	8,000	8,000	8,000	8,000
01-2-130-293	Office Expenses	1,000	1,000	1,000	1,000	1,000	1,000
01-2-130-314	Telephone & Alarm Lines	2,815	2,835	2,856	2,877	2,898	2,920
01-2-130-319	Training/Development & Conferences	7,500	7,500	7,500	7,500	7,500	7,500
01-2-130-320	Travel	21,000	17,500	17,500	17,500	17,500	17,500
01-2-130-335	Advertising	500	500	500	500	500	500
01-2-130-340	Dues And Memberships	25,194	25,697	26,212	26,736	27,271	27,817
01-2-130-353	Public Relations	51,741	48,000	48,000	48,000	48,000	48,000
01-2-130-369	Insurance Liability	862	942	980	1,019	1,060	1,102
01-2-130-381	Legal Fees	5,000	5,000	5,000	5,000	5,000	5,000
01-2-130-387	Other Prof Fees	10,000	14,000	10,000	5,000	5,000	5,000
01-2-130-489	Reserve Contr Other	109,067	94,638	32,248	34,917	23,828	0
130 - Electoral Areas Administration		1,282,899	1,284,366	1,273,271	1,301,537	1,324,754	1,330,332
131 - Electoral Areas Elections							
01-2-131-200	Support Services	2,823	1,969	2,044	2,122	2,203	2,287
01-2-131-220	Salaries & Wages	36,107	47,958	39,489	40,674	41,894	43,151
01-2-131-225	Benefits	10,832	11,388	11,847	12,203	12,569	12,946
01-2-131-237	Employer Health Tax	903	949	987	1,017	1,047	1,078
01-2-131-238	WCB	979	1,127	1,173	1,208	1,244	1,281
01-2-131-281	Materials & Supplies	250	2,000	250	250	250	250
01-2-131-293	Office Expenses	250	5,000	250	250	250	250
01-2-131-319	Training/Development & Conferences	500	2,000	500	500	500	500
01-2-131-320	Travel	250	1,500	250	250	250	250
01-2-131-335	Advertising	500	25,000	500	500	500	25,000
01-2-131-369	Insurance Liability	38	49	51	53	55	57
01-2-131-381	Legal Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-131-385	Gis Services	0	1,000	0	0	0	0
01-2-131-387	Other Prof Fees	0	25,000	0	0	0	25,000
01-2-131-421	Rental/Lease Buildings	2,295	5,341	2,388	2,436	2,484	2,533
131 - Electoral Areas Elections		56,727	131,281	60,729	62,463	64,246	115,583
Expenses		(1,339,626)	(1,415,647)	(1,334,000)	(1,364,000)	(1,389,000)	(1,445,915)
130 - Electoral Areas Expenditure & Election		0	0	0	0	0	0
150 - Feasibility Studies - Regional Revenues							

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
150 - Feasibility Studies - Regional							
01-1-150-019	Reqn Elect/Spec Prov Govt	5,983	6,012	6,012	6,012	6,012	6,012
01-1-150-020	Reqn Municipal	9,017	8,988	8,988	8,988	8,988	8,988
01-1-150-135	Recoveries-Other Functions	11,250	6,326	0	0	0	0
01-1-150-150	Surplus Prior Year	89,573	114,303	0	0	0	0
150 - Feasibility Studies - Regional		115,823	135,629	15,000	15,000	15,000	15,000
Revenues		115,823	135,629	15,000	15,000	15,000	15,000
Expenses							
150 - Feasibility Studies - Regional							
01-2-150-200	Support Services	1,741	672	698	725	753	782
01-2-150-369	Insurance Liability	94	98	102	106	110	114
01-2-150-387	Other Prof Fees	113,988	134,859	14,200	14,169	14,137	14,104
150 - Feasibility Studies - Regional		115,823	135,629	15,000	15,000	15,000	15,000
Expenses		(115,823)	(135,629)	(15,000)	(15,000)	(15,000)	(15,000)
150 - Feasibility Studies - Regional		0	0	0	0	0	0
151 - Feasibility Studies - Area A Baynes Sound							
Revenues							
151 - Feasibility Studies - Area A Baynes Sound							
01-1-151-013	Fed Gas Tax Funding	1,643,526	0	0	0	0	0
01-1-151-016	Grant Prov Govt Conditional	0	1,525,094	0	0	0	0
01-1-151-019	Reqn Elect/Spec Prov Govt	30,000	30,000	30,000	30,000	30,000	30,000
01-1-151-150	Surplus Prior Year	50,289	82,763	0	0	0	0
151 - Feasibility Studies - Area A Baynes Sound		1,723,815	1,637,857	30,000	30,000	30,000	30,000
Revenues		1,723,815	1,637,857	30,000	30,000	30,000	30,000
Expenses							
151 - Feasibility Studies - Area A Baynes Sound							
01-2-151-200	Support Services	1,086	792	822	853	885	919
01-2-151-369	Insurance Liability	83	86	89	93	97	101
01-2-151-387	Other Prof Fees	1,722,646	1,636,979	29,089	29,054	29,018	28,980
151 - Feasibility Studies - Area A Baynes Sound		1,723,815	1,637,857	30,000	30,000	30,000	30,000
Expenses		(1,723,815)	(1,637,857)	(30,000)	(30,000)	(30,000)	(30,000)
151 - Feasibility Studies - Area A Baynes Sound		0	0	0	0	0	0
152 - Feasibility Studies - Electoral Area B							
Revenues							
152 - Feasibility Studies - Electoral Area B							
01-1-152-019	Reqn Elect/Spec Prov Govt	12,114	12,114	12,114	12,114	12,114	12,114
01-1-152-150	Surplus Prior Year	55,456	66,453	0	0	0	0
152 - Feasibility Studies - Electoral Area B		67,570	78,567	12,114	12,114	12,114	12,114
Revenues		67,570	78,567	12,114	12,114	12,114	12,114

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
Expenses							
152 - Feasibility Studies - Electoral Area B							
01-2-152-200	Support Services	1,121	301	312	324	336	349
01-2-152-369	Insurance Liability	37	38	40	42	44	46
01-2-152-387	Other Prof Fees	66,412	78,228	11,762	11,748	11,734	11,719
152 - Feasibility Studies - Electoral Area B		67,570	78,567	12,114	12,114	12,114	12,114
Expenses		(67,570)	(78,567)	(12,114)	(12,114)	(12,114)	(12,114)
152 - Feasibility Studies - Electoral Area B		0	0	0	0	0	0
153 - Feasibility Studies - Electoral Area C							
Revenues							
153 - Feasibility Studies - Electoral Area C							
01-1-153-019	Reqn Elect/Spec Prov Govt	28,000	28,000	28,000	28,000	28,000	28,000
01-1-153-135	Recoveries-Other Functions	1,076	6,341	6,341	6,341	6,340	0
01-1-153-150	Surplus Prior Year	103,111	138,347	0	0	0	0
153 - Feasibility Studies - Electoral Area C		132,187	172,688	34,341	34,341	34,340	28,000
Revenues		132,187	172,688	34,341	34,341	34,340	28,000
Expenses							
153 - Feasibility Studies - Electoral Area C							
01-2-153-200	Support Services	2,047	741	769	798	828	859
01-2-153-369	Insurance Liability	43	45	47	49	53	57
01-2-153-387	Other Prof Fees	130,097	171,902	33,525	33,494	33,459	27,084
153 - Feasibility Studies - Electoral Area C		132,187	172,688	34,341	34,341	34,340	28,000
Expenses		(132,187)	(172,688)	(34,341)	(34,341)	(34,340)	(28,000)
153 - Feasibility Studies - Electoral Area C		0	0	0	0	0	0
154 - Denman Island Feasibility Studies							
Revenues							
154 - Denman Island Feasibility Studies							
01-1-154-019	Reqn Elect/Spec Prov Govt	3,780	3,780	3,780	3,780	3,780	3,780
01-1-154-135	Recoveries-Other Functions	0	2,094	2,094	2,094	2,094	2,094
01-1-154-145	Transfer from Reserve	0	12,500	0	0	0	0
01-1-154-150	Surplus Prior Year	15,589	19,066	0	0	0	0
154 - Denman Island Feasibility Studies		19,369	37,440	5,874	5,874	5,874	5,874
Revenues		19,369	37,440	5,874	5,874	5,874	5,874
Expenses							
154 - Denman Island Feasibility Studies							
01-2-154-200	Support Services	305	300	311	323	335	348
01-2-154-369	Insurance Liability	12	12	12	12	12	12
01-2-154-387	Other Prof Fees	19,052	37,128	5,551	5,539	5,527	5,514
154 - Denman Island Feasibility Studies		19,369	37,440	5,874	5,874	5,874	5,874

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
Expenses		(19,369)	(37,440)	(5,874)	(5,874)	(5,874)	(5,874)
154 - Denman Island Feasibility Studies		0	0	0	0	0	0
155 - Hornby Island Feasibility Studies							
Revenues							
155 - Hornby Island Feasibility Studies							
01-1-155-019	Reqn Elect/Spec Prov Govt	8,145	8,145	8,145	8,145	8,145	8,145
01-1-155-135	Recoveries-Other Functions	0	2,094	2,094	2,094	2,094	2,094
01-1-155-150	Surplus Prior Year	17,792	25,607	0	0	0	0
155 - Hornby Island Feasibility Studies		25,937	35,846	10,239	10,239	10,239	10,239
Revenues		25,937	35,846	10,239	10,239	10,239	10,239
Expenses							
155 - Hornby Island Feasibility Studies							
01-2-155-200	Support Services	347	300	311	323	335	348
01-2-155-369	Insurance Liability	13	13	14	14	15	15
01-2-155-387	Other Prof Fees	25,577	35,533	9,914	9,902	9,889	9,876
155 - Hornby Island Feasibility Studies		25,937	35,846	10,239	10,239	10,239	10,239
Expenses		(25,937)	(35,846)	(10,239)	(10,239)	(10,239)	(10,239)
155 - Hornby Island Feasibility Studies		0	0	0	0	0	0
190 - Member Municipality Debt							
Revenues							
191 - Member Municipality Debt							
01-1-191-021	Cond Transfers - Local Govt Debt	1,305,841	1,657,971	1,518,660	1,014,191	976,566	847,736
191 - Member Municipality Debt		1,305,841	1,657,971	1,518,660	1,014,191	976,566	847,736
193 - Member Municipality Debt							
01-1-193-021	Cond Transfers - Local Govt Debt	0	151,735	147,552	143,369	139,186	135,003
193 - Member Municipality Debt		0	151,735	147,552	143,369	139,186	135,003
194 - Member Municipality Debt							
01-1-194-021	Cond Transfers - Local Govt Debt	465,096	482,861	482,861	482,861	482,861	482,861
194 - Member Municipality Debt		465,096	482,861	482,861	482,861	482,861	482,861
Revenues		1,770,937	2,292,567	2,149,073	1,640,421	1,598,613	1,465,600
Expenses							
190 - Member Municipality Debt							
01-2-190-505	Debt Charges-Principal	1,154,967	1,326,978	1,222,421	913,216	913,216	862,461
01-2-190-506	Debt Charges-Interest	615,970	965,589	926,652	727,205	685,397	603,139
190 - Member Municipality Debt		1,770,937	2,292,567	2,149,073	1,640,421	1,598,613	1,465,600
Expenses		(1,770,937)	(2,292,567)	(2,149,073)	(1,640,421)	(1,598,613)	(1,465,600)

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
190 - Member Municipality Debt		0	0	0	0	0	0
200 - Victim Services Program							
Revenues							
200 - Victim Services Program							
01-1-200-019	Reqn Elect/Spec Prov Govt	47,177	47,411	47,554	47,556	47,558	47,561
01-1-200-020	Reqn Municipal	71,108	70,874	71,086	71,090	71,094	71,098
01-1-200-150	Surplus Prior Year	16,793	18,532	0	0	0	0
200 - Victim Services Program		<u>135,078</u>	<u>136,817</u>	<u>118,640</u>	<u>118,646</u>	<u>118,652</u>	<u>118,659</u>
Revenues		135,078	136,817	118,640	118,646	118,652	118,659
Expenses							
200 - Victim Services Program							
01-2-200-200	Support Services	792	1,073	1,114	1,156	1,200	1,246
01-2-200-210	Grant Operational	117,000	117,000	117,000	117,000	117,000	117,000
01-2-200-369	Insurance Liability	227	236	245	255	265	276
01-2-200-387	Other Prof Fees	17,059	18,508	281	235	187	137
200 - Victim Services Program		<u>135,078</u>	<u>136,817</u>	<u>118,640</u>	<u>118,646</u>	<u>118,652</u>	<u>118,659</u>
Expenses		<u>(135,078)</u>	<u>(136,817)</u>	<u>(118,640)</u>	<u>(118,646)</u>	<u>(118,652)</u>	<u>(118,659)</u>
200 - Victim Services Program		0	0	0	0	0	0
205 - CV Community Justice							
Revenues							
205 - CV Community Justice							
01-1-205-019	Reqn Elect/Spec Prov Govt	37,519	41,285	45,238	49,587	49,589	49,591
01-1-205-020	Reqn Municipal	56,906	62,145	68,097	74,643	74,646	74,649
01-1-205-150	Surplus Prior Year	1,121	1,012	0	0	0	0
205 - CV Community Justice		<u>95,546</u>	<u>104,442</u>	<u>113,335</u>	<u>124,230</u>	<u>124,235</u>	<u>124,240</u>
Revenues		95,546	104,442	113,335	124,230	124,235	124,240
Expenses							
205 - CV Community Justice							
01-2-205-200	Support Services	534	858	891	925	960	996
01-2-205-210	Grant Operational	90,000	99,000	108,900	119,790	119,790	119,790
01-2-205-369	Insurance Liability	126	131	136	141	146	151
01-2-205-489	Reserve Contr Other	4,886	4,453	3,408	3,374	3,339	3,303
205 - CV Community Justice		<u>95,546</u>	<u>104,442</u>	<u>113,335</u>	<u>124,230</u>	<u>124,235</u>	<u>124,240</u>
Expenses		<u>(95,546)</u>	<u>(104,442)</u>	<u>(113,335)</u>	<u>(124,230)</u>	<u>(124,235)</u>	<u>(124,240)</u>
205 - CV Community Justice		0	0	0	0	0	0
210 - Rural Cumberland Fire Protection							
Revenues							
210 - Rural Cumberland Fire Protection							
01-1-210-019	Reqn Elect/Spec Prov Govt	260,305	260,305	260,305	275,000	295,000	302,000

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-1-210-145	Transfer from Reserve	0	0	15,718	21,774	4,303	0
01-1-210-150	Surplus Prior Year	3,928	276	0	0	0	0
210 - Rural Cumberland Fire Protection		264,233	260,581	276,023	296,774	299,303	302,000
Revenues		264,233	260,581	276,023	296,774	299,303	302,000
Expenses							
210 - Rural Cumberland Fire Protection							
01-2-210-200	Support Services	2,544	3,100	3,218	3,340	3,467	3,599
01-2-210-216	Municipal Contract	236,810	245,885	262,750	281,050	283,000	283,000
01-2-210-220	Salaries & Wages	4,465	4,669	6,798	8,508	8,834	9,172
01-2-210-225	Benefits	1,290	1,349	1,987	2,498	2,594	2,694
01-2-210-237	Employer Health Tax	112	117	170	213	221	229
01-2-210-238	WCB	121	139	202	253	262	273
01-2-210-293	Office Expenses	0	0	0	0	0	0
01-2-210-314	Telephone & Alarm Lines	0	0	0	0	0	0
01-2-210-319	Training/Development & Conferences	40	40	40	40	40	40
01-2-210-320	Travel	63	63	63	63	45	45
01-2-210-335	Advertising	0	0	0	0	0	0
01-2-210-340	Dues And Memberships	0	0	0	0	0	0
01-2-210-353	Public Relations	25	25	25	25	25	25
01-2-210-369	Insurance Liability	314	510	520	534	565	576
01-2-210-385	Gis Services	100	250	250	250	250	250
01-2-210-489	Reserve Contr Other	18,349	4,434	0	0	0	2,097
210 - Rural Cumberland Fire Protection		264,233	260,581	276,023	296,774	299,303	302,000
Expenses		(264,233)	(260,581)	(276,023)	(296,774)	(299,303)	(302,000)
210 - Rural Cumberland Fire Protection		0	0	0	0	0	0
215 - Denman Island Fire Protection							
Revenues							
215 - Denman Island Fire Protection Local							
01-1-215-016	Grant Prov Govt Conditional	60,000	4,315	0	0	0	0
01-1-215-019	Reqn Elect/Spec Prov Govt	521,141	560,000	995,000	1,015,000	1,025,000	1,025,000
01-1-215-057	Rental/Lease Buildings	10,164	10,164	10,164	10,164	10,164	10,164
01-1-215-145	Transfer from Reserve	2,478	0	25,754	17,714	10,530	0
01-1-215-150	Surplus Prior Year	10,006	22,239	0	0	0	0
215 - Denman Island Fire Protection Local		603,789	596,718	1,030,918	1,042,878	1,045,694	1,035,164
Revenues		603,789	596,718	1,030,918	1,042,878	1,045,694	1,035,164
Expenses							
215 - Denman Island Fire Protection Local							
01-2-215-200	Support Services	16,588	22,744	23,608	24,505	25,436	26,403

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-215-210	Grant Operational	160,800	202,200	225,300	229,700	234,100	240,400
01-2-215-220	Salaries & Wages	101,448	122,991	138,152	143,800	148,184	152,701
01-2-215-225	Benefits	33,912	38,240	41,237	42,829	44,037	42,983
01-2-215-237	Employer Health Tax	2,536	3,075	3,454	3,596	3,705	3,817
01-2-215-238	WCB	4,668	5,573	6,023	6,192	6,321	4,535
01-2-215-275	Permits/Licences	700	700	700	700	700	700
01-2-215-276	Software Licence/Mtce	0	6,200	6,200	6,200	6,200	6,200
01-2-215-284	Meeting Expense	200	200	200	200	200	200
01-2-215-293	Office Expenses	100	0	0	0	0	0
01-2-215-306	Protective Gear/Equipment	35,678	6,400	3,200	6,400	3,500	3,215
01-2-215-314	Telephone & Alarm Lines	25	0	0	0	0	0
01-2-215-319	Training/Development & Conferences	11,235	1,235	1,235	1,235	1,235	1,535
01-2-215-320	Travel	625	625	625	625	625	625
01-2-215-335	Advertising	390	390	390	390	390	390
01-2-215-353	Public Relations	130	130	130	130	130	130
01-2-215-369	Insurance Liability	2,732	2,841	2,955	3,073	2,300	2,300
01-2-215-372	Insurance Property	1,720	1,789	1,850	1,900	1,975	2,050
01-2-215-385	Gis Services	100	0	0	0	0	0
01-2-215-387	Other Prof Fees	3,795	500	250	250	250	250
01-2-215-412	Janitorial/Cleaning Supplies	50	52	54	56	58	60
01-2-215-461	Insurance/Licence Vehicle	6,433	6,689	6,959	7,237	7,525	7,827
01-2-215-468	Minor Capital	20,000	6,315	2,000	2,000	2,000	2,000
01-2-215-485	Contr To Capital Works Reserve	23,834	28,636	23,608	23,425	23,104	79,794
01-2-215-489	Reserve Contr Other	42,205	11,000	0	0	0	20,000
01-2-215-495	Transfer To Other Functions	620	593	997	1,044	728	458
01-2-215-504	Short Term Debt Paydown	0	110,000	110,000	110,000	110,000	0
01-2-215-505	Debt Charges-Principal	110,000	0	181,176	181,176	181,176	181,176
01-2-215-506	Debt Charges-Interest	23,265	17,600	250,615	246,215	241,815	255,415
215 - Denman Island Fire Protection Local		603,789	596,718	1,030,918	1,042,878	1,045,694	1,035,164
Expenses		(603,789)	(596,718)	(1,030,918)	(1,042,878)	(1,045,694)	(1,035,164)
215 - Denman Island Fire Protection		0	0	0	0	0	0
220 - Hornby Island Fire Protection							
Revenues							
220 - Hornby Island Fire Protection Local							
01-1-220-016	Grant Prov Govt Conditional	44,000	1,982	0	0	0	0
01-1-220-019	Reqn Elect/Spec Prov Govt	705,900	755,000	785,000	815,000	835,000	845,000
01-1-220-145	Transfer from Reserve	2,374	0	0	0	0	0

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-1-220-150	Surplus Prior Year	14,862	53,474	0	0	0	0
220 - Hornby Island Fire Protection Local		767,136	810,456	785,000	815,000	835,000	845,000
Revenues		767,136	810,456	785,000	815,000	835,000	845,000
Expenses							
220 - Hornby Island Fire Protection Local							
01-2-220-200	Support Services	21,438	24,813	25,756	26,735	27,751	28,806
01-2-220-210	Grant Operational	251,668	271,174	266,459	276,124	280,888	285,752
01-2-220-220	Salaries & Wages	125,476	133,357	139,456	145,143	149,566	154,126
01-2-220-225	Benefits	36,600	38,989	40,773	42,427	43,728	43,085
01-2-220-237	Employer Health Tax	3,138	3,335	3,486	3,629	3,739	3,854
01-2-220-238	WCB	5,640	6,201	6,383	6,553	6,683	4,577
01-2-220-275	Permits/Licences	650	650	650	700	700	750
01-2-220-276	Software Licence/Mtce	0	6,200	6,200	6,200	6,200	6,200
01-2-220-284	Meeting Expense	200	200	200	200	200	200
01-2-220-293	Office Expenses	50	0	0	0	0	0
01-2-220-306	Protective Gear/Equipment	43,324	16,006	10,769	16,438	16,849	17,270
01-2-220-314	Telephone & Alarm Lines	50	0	0	0	0	0
01-2-220-319	Training/Development & Conferences	9,890	1,190	1,200	1,210	1,215	1,820
01-2-220-320	Travel	825	875	880	905	911	930
01-2-220-335	Advertising	390	0	0	0	0	0
01-2-220-353	Public Relations	230	230	230	230	230	230
01-2-220-369	Insurance Liability	3,100	3,224	3,353	3,487	3,550	3,656
01-2-220-372	Insurance Property	4,050	4,150	4,250	4,374	4,700	4,841
01-2-220-385	Gis Services	100	100	100	100	100	100
01-2-220-387	Other Prof Fees	4,623	500	250	250	250	250
01-2-220-412	Janitorial/Cleaning Supplies	50	50	50	50	50	50
01-2-220-461	Insurance/Licence Vehicle	5,069	5,272	5,483	5,702	5,931	6,168
01-2-220-468	Minor Capital	12,500	5,982	2,500	2,500	4,000	2,500
01-2-220-485	Contr To Capital Works Reserve	116,653	120,123	126,371	122,419	21,775	13,361
01-2-220-489	Reserve Contr Other	5,000	36,906	10,000	10,000	0	0
01-2-220-495	Transfer To Other Functions	1,446	1,410	2,371	2,482	1,730	1,090
01-2-220-504	Short Term Debt Paydown	35,000	42,207	42,207	42,207	152,207	152,207
01-2-220-505	Debt Charges-Principal	51,550	41,620	41,620	41,620	41,620	50,000
01-2-220-506	Debt Charges-Interest	28,426	45,692	44,003	53,315	60,427	63,177
220 - Hornby Island Fire Protection Local		767,136	810,456	785,000	815,000	835,000	845,000
Expenses		(767,136)	(810,456)	(785,000)	(815,000)	(835,000)	(845,000)
220 - Hornby Island Fire Protection		0	0	0	0	0	0

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
225 - Fanny Bay Fire Protection							
Revenues							
225 - Fanny Bay Fire Protection Local Service							
01-1-225-016	Grant Prov Govt Conditional	43,200	1,036	0	0	0	0
01-1-225-019	Reqn Elect/Spec Prov Govt	260,000	320,000	355,000	370,000	390,000	390,000
01-1-225-145	Transfer from Reserve	0	0	0	0	0	0
01-1-225-150	Surplus Prior Year	0	20,058	0	0	0	0
225 - Fanny Bay Fire Protection Local Service		303,200	341,094	355,000	370,000	390,000	390,000
Revenues							
		303,200	341,094	355,000	370,000	390,000	390,000
Expenses							
225 - Fanny Bay Fire Protection Local Service							
01-2-225-200	Support Services	7,597	8,933	9,272	9,624	9,990	10,370
01-2-225-220	Salaries & Wages	38,273	40,517	43,831	46,650	48,120	49,635
01-2-225-225	Benefits	14,050	15,251	16,259	17,115	17,566	15,285
01-2-225-237	Employer Health Tax	958	1,013	1,095	1,167	1,203	1,240
01-2-225-238	WCB	2,034	2,201	2,300	2,385	2,427	1,474
01-2-225-275	Permits/Licences	550	560	570	580	590	700
01-2-225-276	Software Licence/Mtce	0	6,000	6,000	6,000	6,000	6,000
01-2-225-284	Meeting Expense	100	0	0	0	0	0
01-2-225-293	Office Expenses	100	0	0	0	0	0
01-2-225-306	Protective Gear/Equipment	35,200	12,000	12,500	12,500	13,000	13,000
01-2-225-314	Telephone & Alarm Lines	3,042	3,055	3,070	3,085	3,100	1,830
01-2-225-319	Training/Development & Conferences	750	750	750	750	750	1,190
01-2-225-320	Travel	425	425	425	425	450	450
01-2-225-335	Advertising	390	390	400	400	400	400
01-2-225-353	Public Relations	130	130	130	140	140	140
01-2-225-369	Insurance Liability	1,345	1,399	1,455	1,513	1,250	1,300
01-2-225-372	Insurance Property	582	605	629	654	670	690
01-2-225-381	Legal Fees	0	0	0	0	0	0
01-2-225-387	Other Prof Fees	3,595	400	250	250	250	250
01-2-225-400	Contracted Svcs Buildings/Land Mtce	1,000	100	100	100	100	100
01-2-225-409	Hydro	3,300	3,300	3,400	3,400	3,450	3,500
01-2-225-461	Insurance/Licence Vehicle	2,904	3,020	3,141	3,266	3,397	3,532
01-2-225-468	Minor Capital	25,600	5,436	4,600	4,600	8,000	5,000
01-2-225-485	Contr To Capital Works Reserve	36,404	29,541	49,252	60,473	49,859	54,674
01-2-225-489	Reserve Contr Other	10,000	15,029	5,000	5,000	5,000	5,000

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-225-495	Transfer To Other Functions	106,071	111,199	114,251	117,123	119,508	122,320
01-2-225-504	Short Term Debt Paydown	0	64,000	64,000	64,000	84,000	84,000
01-2-225-505	Debt Charges-Principal	0	0	0	0	0	0
01-2-225-506	Debt Charges-Interest	8,800	15,840	12,320	8,800	10,780	7,920
225 - Fanny Bay Fire Protection Local Service		303,200	341,094	355,000	370,000	390,000	390,000
Expenses		(303,200)	(341,094)	(355,000)	(370,000)	(390,000)	(390,000)
225 - Fanny Bay Fire Protection		0	0	0	0	0	0
226 - Union Bay Fire Protection Local Service Area							
Revenues							
226 - Union Bay Fire Protection Local Service							
01-1-226-016	Grant Prov Govt Conditional	60,000	1,845	0	0	0	0
01-1-226-019	Reqn Elect/Spec Prov Govt	744,069	744,069	765,000	770,000	770,000	770,000
01-1-226-135	Recoveries-Other Functions	105,756	110,785	113,555	116,394	119,000	122,000
01-1-226-150	Surplus Prior Year	21,200	57,467	0	0	0	0
226 - Union Bay Fire Protection Local Service		931,025	914,166	878,555	886,394	889,000	892,000
Revenues		931,025	914,166	878,555	886,394	889,000	892,000
Expenses							
226 - Union Bay Fire Protection Local Service							
01-2-226-200	Support Services	26,800	40,766	42,315	43,923	45,592	47,324
01-2-226-210	Grant Operational	370,229	365,882	388,972	398,696	408,663	418,880
01-2-226-220	Salaries & Wages	101,109	107,089	114,381	120,827	124,592	128,472
01-2-226-225	Benefits	28,224	29,803	31,875	33,696	34,700	34,293
01-2-226-237	Employer Health Tax	2,525	2,674	2,863	3,019	3,116	3,213
01-2-226-238	WCB	5,035	5,475	5,689	5,880	5,995	3,813
01-2-226-276	Software Licence/Mtce	0	6,200	6,200	6,200	6,200	6,200
01-2-226-284	Meeting Expense	100	100	100	100	100	100
01-2-226-306	Protective Gear/Equipment	52,000	12,000	12,500	12,500	13,000	13,500
01-2-226-314	Telephone & Alarm Lines	0	0	0	0	0	0
01-2-226-319	Training/Development & Conferences	1,220	1,220	1,220	1,220	1,220	1,820
01-2-226-320	Travel	270	270	270	270	270	270
01-2-226-335	Advertising	0	0	0	0	0	0
01-2-226-353	Public Relations	300	300	300	300	300	300
01-2-226-369	Insurance Liability	3,500	5,450	5,559	5,670	5,783	5,899
01-2-226-372	Insurance Property	4,200	4,300	4,500	4,600	4,700	3,000
01-2-226-381	Legal Fees	0	0	0	0	0	0
01-2-226-385	Gis Services	100	100	100	100	100	100
01-2-226-387	Other Prof Fees	800	500	250	250	250	250
01-2-226-412	Janitorial/Cleaning Supplies	50	50	50	50	50	50

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		2025	2026	2027	2028	2029	2030
Account Code	Account Description	Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
01-2-226-461	Insurance/Licence Vehicle	4,450	4,628	4,814	5,006	5,206	5,413
01-2-226-468	Minor Capital	30,100	6,245	4,400	9,400	7,400	4,400
01-2-226-485	Contr To Capital Works Reserve	195,566	135,587	94,361	71,241	93,179	88,984
01-2-226-489	Reserve Contr Other	49,378	73,659	44,831	50,310	16,338	14,229
01-2-226-495	Transfer To Other Functions	1,676	1,668	2,805	2,936	2,046	1,290
01-2-226-505	Debt Charges-Principal	0	0	0	0	0	0
01-2-226-506	Debt Charges-Interest	53,393	110,200	110,200	110,200	110,200	110,200
226 - Union Bay Fire Protection Local Service		931,025	914,166	878,555	886,394	889,000	892,000
Expenses		(931,025)	(914,166)	(878,555)	(886,394)	(889,000)	(892,000)
226 - Union Bay Fire Protection Local Service Area		0	0	0	0	0	0
228 - Bates/Huband Road Fire Protection Local Revenues							
228 - Bates/Huband Road Fire Protection							
01-1-228-019	Reqn Elect/Spec Prov Govt	67,000	67,500	67,500	67,500	67,500	67,500
01-1-228-150	Surplus Prior Year	38,885	304	0	0	0	0
228 - Bates/Huband Road Fire Protection		105,885	67,804	67,500	67,500	67,500	67,500
Revenues		105,885	67,804	67,500	67,500	67,500	67,500
Expenses							
228 - Bates/Huband Road Fire Protection							
01-2-228-200	Support Services	1,630	1,721	1,786	1,854	1,924	1,997
01-2-228-216	Municipal Contract	50,902	50,902	50,902	50,902	50,902	50,902
01-2-228-220	Salaries & Wages	4,465	4,669	6,798	8,508	8,834	9,172
01-2-228-225	Benefits	1,290	1,349	1,987	2,498	2,594	2,694
01-2-228-237	Employer Health Tax	112	117	170	213	221	229
01-2-228-238	WCB	121	139	202	253	262	273
01-2-228-293	Office Expenses	0	0	0	0	0	0
01-2-228-314	Telephone & Alarm Lines	0	0	0	0	0	0
01-2-228-319	Training/Development & Conferences	40	75	75	75	75	75
01-2-228-320	Travel	63	100	100	100	100	100
01-2-228-335	Advertising	0	0	0	0	0	0
01-2-228-340	Dues And Memberships	0	0	0	0	0	0
01-2-228-353	Public Relations	25	50	50	50	50	50
01-2-228-369	Insurance Liability	77	840	857	874	891	909
01-2-228-381	Legal Fees	0	0	0	0	0	0
01-2-228-489	Reserve Contr Other	47,160	7,842	4,573	2,173	1,647	1,099
228 - Bates/Huband Road Fire Protection		105,885	67,804	67,500	67,500	67,500	67,500
Expenses		(105,885)	(67,804)	(67,500)	(67,500)	(67,500)	(67,500)

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
228 - Bates/Huband Road Fire Protection Local		0	0	0	0	0	0
230 - Black Creek/Oyster Bay Fire Protection LSA							
Revenues							
230 - Black Creek/Oyster Bay Fire Protection							
01-1-230-016	Grant Prov Govt Conditional	40,000	0	0	0	0	0
01-1-230-019	Reqn Elect/Spec Prov Govt	966,595	966,595	966,595	966,595	966,595	966,595
01-1-230-135	Recoveries-Other Functions	243,655	274,288	284,812	286,137	294,043	299,859
01-1-230-150	Surplus Prior Year	34,112	90,825	0	0	0	0
230 - Black Creek/Oyster Bay Fire Protection		1,284,362	1,331,708	1,251,407	1,252,732	1,260,638	1,266,454
Revenues		1,284,362	1,331,708	1,251,407	1,252,732	1,260,638	1,266,454
Expenses							
230 - Black Creek/Oyster Bay Fire Protection							
01-2-230-200	Support Services	42,579	52,234	54,219	56,279	58,418	60,638
01-2-230-210	Grant Operational	475,225	524,825	545,777	547,621	563,106	574,234
01-2-230-220	Salaries & Wages	174,508	182,732	194,468	204,208	210,472	216,928
01-2-230-221	Directors Remuneration	1,648	1,648	1,648	1,648	1,648	1,648
01-2-230-225	Benefits	53,357	55,553	59,316	62,251	63,927	63,303
01-2-230-237	Employer Health Tax	4,361	4,570	4,861	5,104	5,262	5,424
01-2-230-238	WCB	7,570	8,265	8,616	8,902	9,091	6,442
01-2-230-275	Permits/Licences	250	0	0	0	0	0
01-2-230-276	Software Licence/Mtce	0	6,200	6,000	6,000	6,000	6,000
01-2-230-284	Meeting Expense	150	150	150	150	150	150
01-2-230-293	Office Expenses	50	50	50	50	50	200
01-2-230-306	Protective Gear/Equipment	58,000	27,000	27,500	28,000	28,500	28,500
01-2-230-314	Telephone & Alarm Lines	50	0	0	0	0	0
01-2-230-319	Training/Development & Conferences	7,790	790	790	790	790	2,790
01-2-230-320	Travel	675	675	675	675	675	535
01-2-230-335	Advertising	300	300	300	300	300	300
01-2-230-353	Public Relations	200	200	200	250	250	250
01-2-230-369	Insurance Liability	5,370	6,450	6,579	6,711	6,845	6,982
01-2-230-372	Insurance Property	4,374	4,505	4,640	4,900	4,900	4,900
01-2-230-381	Legal Fees	0	0	0	0	0	0
01-2-230-385	Gis Services	250	250	250	250	250	250
01-2-230-387	Other Prof Fees	4,623	500	250	350	450	500
01-2-230-412	Janitorial/Cleaning Supplies	50	50	50	50	50	50
01-2-230-461	Insurance/Licence Vehicle	8,278	8,610	8,955	9,314	9,686	10,074
01-2-230-468	Minor Capital	9,750	5,000	14,000	10,250	11,000	8,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-230-485	Contr To Capital Works Reserve	156,610	347,366	217,066	205,021	188,941	228,094
01-2-230-489	Reserve Contr Other	37,000	37,000	37,000	37,000	37,000	37,000
01-2-230-495	Transfer To Other Functions	4,618	4,219	7,096	7,425	5,176	3,262
01-2-230-504	Short Term Debt Paydown	0	45,901	45,901	45,901	45,901	0
01-2-230-505	Debt Charges-Principal	143,686	0	0	0	0	0
01-2-230-506	Debt Charges-Interest	83,040	6,665	5,050	3,332	1,800	0
230 - Black Creek/Oyster Bay Fire Protection Expenses		1,284,362	1,331,708	1,251,407	1,252,732	1,260,638	1,266,454
230 - Black Creek/Oyster Bay Fire Protection LSA		(1,284,362)	(1,331,708)	(1,251,407)	(1,252,732)	(1,260,638)	(1,266,454)
237 - Greater Merville Fire Protection Local Revenues		0	0	0	0	0	0
237 - Greater Merville Fire Protection Local							
01-1-237-016	Grant Prov Govt Conditional	50,000	2,666	0	0	0	0
01-1-237-019	Reqn Elect/Spec Prov Govt	580,000	597,400	615,322	633,782	652,795	672,379
01-1-237-145	Transfer from Reserve	0	0	24,529	11,266	0	0
01-1-237-150	Surplus Prior Year	0	22,684	0	0	0	0
237 - Greater Merville Fire Protection Local Revenues		630,000	622,750	639,851	645,048	652,795	672,379
237 - Greater Merville Fire Protection Local Expenses		630,000	622,750	639,851	645,048	652,795	672,379
237 - Greater Merville Fire Protection Local							
01-2-237-200	Support Services	12,612	14,048	14,582	15,136	15,711	16,308
01-2-237-220	Salaries & Wages	64,293	67,133	73,722	79,199	81,712	84,310
01-2-237-225	Benefits	21,381	22,147	24,041	25,608	23,694	22,892
01-2-237-237	Employer Health Tax	1,607	1,679	1,844	1,979	2,043	2,108
01-2-237-238	WCB	3,237	3,487	3,683	3,847	3,920	2,504
01-2-237-275	Permits/Licences	0	6,200	6,200	6,200	6,200	6,200
01-2-237-293	Office Expenses	0	0	0	0	0	0
01-2-237-306	Protective Gear/Equipment	48,000	14,500	15,000	15,500	16,000	14,500
01-2-237-314	Telephone & Alarm Lines	0	0	0	0	0	0
01-2-237-319	Training/Development & Conferences	6,645	645	645	645	645	645
01-2-237-320	Travel	425	425	425	425	355	180
01-2-237-335	Advertising	300	300	300	300	300	300
01-2-237-353	Public Relations	100	100	100	100	100	100
01-2-237-369	Insurance Liability	1,154	1,400	1,428	1,457	1,486	1,516
01-2-237-372	Insurance Property	70	72	74	82	85	90
01-2-237-381	Legal Fees	500	500	500	500	500	500
01-2-237-387	Other Prof Fees	3,595	400	250	250	250	250

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-237-424	Rental/Lease - Land	20,544	31,980	32,106	33,555	33,686	33,820
01-2-237-438	Contract Svcs Equip/Mach	0	0	0	0	0	0
01-2-237-461	Insurance/Licence Vehicle	3,292	3,424	3,560	3,702	3,851	4,005
01-2-237-468	Minor Capital	18,000	11,166	3,250	8,750	10,750	14,800
01-2-237-485	Contr To Capital Works Reserve	44,604	86,096	21,755	13,734	12,484	30,126
01-2-237-489	Reserve Contr Other	45,000	27,743	10,000	10,000	12,546	10,000
01-2-237-495	Transfer To Other Functions	179,637	194,305	203,165	203,658	208,856	212,404
01-2-237-504	Short Term Debt Paydown	0	80,000	80,000	80,000	80,000	80,000
01-2-237-505	Debt Charges-Principal	81,083	0	69,402	69,402	69,402	69,402
01-2-237-506	Debt Charges-Interest	73,921	55,000	73,819	71,019	68,219	65,419
237 - Greater Merville Fire Protection Local Expenses		(630,000)	(622,750)	(639,851)	(645,048)	(652,795)	(672,379)
237 - Greater Merville Fire Protection Local Revenues		0	0	0	0	0	0
240 - Mt Washington Resort Community Fire Revenues							
240 - Mt Washington Resort Community Fire							
01-1-240-016	Grant Prov Govt Conditional	30,000	2,665	0	0	0	0
01-1-240-019	Reqn Elect/Spec Prov Govt	250,440	250,440	250,440	250,440	250,440	250,440
01-1-240-128	Other Revenue	60,000	64,720	66,909	69,185	71,552	74,014
01-1-240-150	Surplus Prior Year	32,562	23,141	0	0	0	0
240 - Mt Washington Resort Community Fire Revenues		373,002	340,966	317,349	319,625	321,992	324,454
240 - Mt Washington Resort Community Fire Expenses							
240 - Mt Washington Resort Community Fire							
01-2-240-200	Support Services	8,239	10,196	10,583	10,985	11,402	11,835
01-2-240-220	Salaries & Wages	34,209	35,546	40,706	45,000	46,489	48,031
01-2-240-225	Benefits	9,845	10,207	11,715	12,965	13,375	13,107
01-2-240-237	Employer Health Tax	855	889	1,018	1,124	1,163	1,200
01-2-240-238	WCB	1,575	1,703	1,855	1,985	2,028	1,427
01-2-240-276	Software Licence/Mtce	0	6,200	6,200	6,200	6,200	6,200
01-2-240-284	Meeting Expense	200	200	200	200	200	200
01-2-240-293	Office Expenses	0	0	0	0	0	0
01-2-240-306	Protective Gear/Equipment	30,800	14,500	15,000	15,500	16,000	10,500
01-2-240-314	Telephone & Alarm Lines	0	0	0	0	0	0
01-2-240-319	Training/Development & Conferences	3,860	660	660	660	660	660
01-2-240-320	Travel	275	275	275	275	275	198
01-2-240-335	Advertising	200	200	200	200	200	200

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-240-353	Public Relations	100	100	100	100	100	100
01-2-240-369	Insurance Liability	1,350	1,404	1,460	1,518	1,000	1,025
01-2-240-372	Insurance Property	55	3,557	3,662	3,778	3,889	4,015
01-2-240-381	Legal Fees	1,000	0	0	0	0	0
01-2-240-385	Gis Services	500	500	500	500	500	500
01-2-240-387	Other Prof Fees	800	500	250	250	250	250
01-2-240-412	Janitorial/Cleaning Supplies	0	2,500	2,600	2,704	2,812	2,924
01-2-240-461	Insurance/Licence Vehicle	1,442	1,499	1,559	1,621	1,685	1,753
01-2-240-468	Minor Capital	23,500	10,165	2,500	2,500	18,500	6,800
01-2-240-485	Contr To Capital Works Reserve	146,936	120,505	93,978	88,159	69,684	20,106
01-2-240-489	Reserve Contr Other	36,198	7,000	7,140	7,283	7,429	7,578
01-2-240-495	Transfer To Other Functions	65,173	81,249	83,777	84,707	86,740	88,434
01-2-240-504	Short Term Debt Paydown	0	0	0	0	0	55,000
01-2-240-506	Debt Charges-Interest	5,890	31,411	31,411	31,411	31,411	42,411
240 - Mt Washington Resort Community Fire		373,002	340,966	317,349	319,625	321,992	324,454
Expenses		(373,002)	(340,966)	(317,349)	(319,625)	(321,992)	(324,454)
240 - Mt Washington Resort Community Fire		0	0	0	0	0	0
265 - Search and Rescue - Comox Valley							
Revenues							
265 - Search and Rescue - Comox Valley							
01-1-265-019	Reqn Elect/Spec Prov Govt	152,057	156,070	158,465	85,819	85,819	87,814
01-1-265-020	Reqn Municipal	230,628	234,930	238,535	129,181	129,181	132,186
01-1-265-145	Transfer from Reserve	400,000	0	0	0	0	0
01-1-265-150	Surplus Prior Year	6,283	0	0	0	0	0
265 - Search and Rescue - Comox Valley		788,968	391,000	397,000	215,000	215,000	220,000
Revenues		788,968	391,000	397,000	215,000	215,000	220,000
Expenses							
265 - Search and Rescue - Comox Valley							
01-2-265-200	Support Services	1,666	3,480	3,612	3,749	3,891	4,039
01-2-265-212	Grants Uncond Local Govt	179,680	135,170	139,208	142,685	147,184	151,416
01-2-265-214	Grants Cond Local Agencies	400,000	50,000	51,500	53,045	54,636	56,275
01-2-265-369	Insurance Liability	480	499	519	540	560	582
01-2-265-489	Reserve Contr Other	207,142	201,851	202,161	14,981	8,729	7,688
265 - Search and Rescue - Comox Valley		788,968	391,000	397,000	215,000	215,000	220,000
Expenses		(788,968)	(391,000)	(397,000)	(215,000)	(215,000)	(220,000)
265 - Search and Rescue - Comox Valley		0	0	0	0	0	0
270 - Comox Valley Emergency Management							
Revenues							

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
270 - Comox Valley Emergency Management							
01-1-270-016	Grant Prov Govt Conditional	969,097	2,049,916	0	0	0	0
01-1-270-019	Reqn Elect/Spec Prov Govt	310,751	346,426	402,414	408,350	443,057	447,894
01-1-270-020	Reqn Municipal	471,319	521,471	605,749	614,685	666,928	674,209
01-1-270-133	Recoveries - Other	0	0	0	0	0	0
01-1-270-135	Recoveries-Other Functions	7,589	8,082	8,082	8,082	8,082	8,082
01-1-270-145	Transfer from Reserve	56,054	0	0	0	0	0
01-1-270-150	Surplus Prior Year	0	269,814	0	0	0	0
270 - Comox Valley Emergency Management		1,814,810	3,195,709	1,016,245	1,031,117	1,118,067	1,130,185
Revenues		1,814,810	3,195,709	1,016,245	1,031,117	1,118,067	1,130,185
Expenses							
270 - Comox Valley Emergency Management							
01-2-270-200	Support Services	84,094	136,296	141,475	146,851	152,431	158,223
01-2-270-210	Grant Operational	4,000	7,500	7,500	7,500	7,500	7,500
01-2-270-220	Salaries & Wages	390,306	392,150	447,168	463,538	478,455	493,893
01-2-270-225	Benefits	117,091	113,665	130,171	135,082	139,556	144,188
01-2-270-228	Honorarium	0	500	500	500	500	500
01-2-270-237	Employer Health Tax	9,757	9,474	10,846	11,257	11,630	12,015
01-2-270-238	WCB	10,576	11,252	12,887	13,372	13,816	14,275
01-2-270-266	Deliveries/Transportation	100	100	100	100	100	100
01-2-270-275	Permits/Licences	3,250	3,150	3,650	3,650	3,650	3,650
01-2-270-276	Software Licence/Mtce	9,500	19,800	17,800	17,800	17,800	17,800
01-2-270-281	Materials & Supplies	269,838	181,208	1,100	1,100	1,100	1,100
01-2-270-284	Meeting Expense	1,000	1,000	1,000	1,000	1,000	1,000
01-2-270-293	Office Expenses	1,000	1,500	1,500	1,500	1,500	1,500
01-2-270-296	Postage	50	50	50	50	50	50
01-2-270-314	Telephone & Alarm Lines	5,900	2,325	2,330	2,335	2,336	2,340
01-2-270-319	Training/Development & Conferences	377,327	469,100	83,000	76,000	76,000	76,000
01-2-270-320	Travel	13,629	32,848	6,000	6,000	6,000	6,000
01-2-270-335	Advertising	6,000	10,000	10,000	10,000	10,000	10,000
01-2-270-340	Dues And Memberships	250	800	800	800	800	800
01-2-270-353	Public Relations	10,784	3,500	6,000	3,500	6,000	3,500
01-2-270-354	Education Programs Public	0	422,466	5,000	5,000	5,000	5,000
01-2-270-369	Insurance Liability	1,560	1,820	1,880	1,920	1,960	1,990
01-2-270-372	Insurance Property	127	200	230	230	250	280
01-2-270-381	Legal Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-270-385	Gis Services	250	250	250	250	250	250
01-2-270-387	Other Prof Fees	296,403	1,036,394	29,000	30,000	147,000	40,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-270-421	Rental/Lease Buildings	22,040	22,040	22,040	0	0	0
01-2-270-444	Rental/Leases - Mach/Equip	200	200	200	200	200	200
01-2-270-447	Repairs/Mtce Mach/Equip	3,850	4,650	4,650	4,650	4,650	4,650
01-2-270-458	Fuel/Lubricants Vehicle	500	500	500	500	500	500
01-2-270-461	Insurance/Licence Vehicle	1,850	2,424	2,501	2,581	2,664	2,750
01-2-270-464	Repairs & Mtce Vehicle	500	500	500	500	500	500
01-2-270-468	Minor Capital	106,270	7,500	2,000	7,000	2,000	2,000
01-2-270-489	Reserve Contr Other	27,285	287,468	50,484	63,212	9,772	104,570
01-2-270-495	Transfer To Other Functions	3,023	12,079	12,133	12,139	12,097	12,061
01-2-270-496	Transfers to Other Governments	35,500	0	0	0	0	0
270 - Comox Valley Emergency Management		1,814,810	3,195,709	1,016,245	1,031,117	1,118,067	1,130,185
Expenses		(1,814,810)	(3,195,709)	(1,016,245)	(1,031,117)	(1,118,067)	(1,130,185)
270 - Comox Valley Emergency Management		0	0	0	0	0	0
275 - 911 Answering Service							
Revenues							
275 - 911 Answering Service							
01-1-275-016	Grant Prov Govt Conditional	0	0	0	0	0	0
01-1-275-019	Reqn Elect/Spec Prov Govt	413,219	428,724	445,314	463,082	481,560	500,776
01-1-275-020	Reqn Municipal	622,914	640,979	665,782	692,349	719,974	748,703
01-1-275-150	Surplus Prior Year	0	117,642	0	0	0	0
275 - 911 Answering Service		1,036,133	1,187,345	1,111,096	1,155,431	1,201,534	1,249,479
Revenues		1,036,133	1,187,345	1,111,096	1,155,431	1,201,534	1,249,479
Expenses							
275 - 911 Answering Service							
01-2-275-200	Support Services	10,462	14,937	15,505	16,094	16,706	17,341
01-2-275-210	Grant Operational	1,022,343	1,051,193	1,093,241	1,136,971	1,182,450	1,229,748
01-2-275-369	Insurance Liability	368	379	390	406	418	430
01-2-275-489	Reserve Contr Other	2,960	120,836	1,960	1,960	1,960	1,960
275 - 911 Answering Service		1,036,133	1,187,345	1,111,096	1,155,431	1,201,534	1,249,479
Expenses		(1,036,133)	(1,187,345)	(1,111,096)	(1,155,431)	(1,201,534)	(1,249,479)
275 - 911 Answering Service		0	0	0	0	0	0
285 - Building Inspection							
Revenues							
285 - Building Inspection							
01-1-285-005	Gil Fed Govt	990	990	990	990	990	990
01-1-285-019	Reqn Elect/Spec Prov Govt	529,000	529,000	529,000	565,000	605,000	635,000
01-1-285-110	Licences & Fines	3,500	4,000	4,000	4,000	4,000	4,000
01-1-285-112	Inspection Fees	1,500	1,500	1,500	1,500	1,500	1,500

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-1-285-113	Building Permit Fees	510,000	560,200	570,604	611,216	630,000	650,000
01-1-285-114	Plumbing Permit Fees	20,200	20,402	20,606	20,812	21,000	21,500
01-1-285-115	Other Permit Fees	1,500	1,500	1,500	1,500	1,500	1,500
01-1-285-116	Renewal Fees	15,150	6,500	6,500	6,500	6,500	6,500
01-1-285-118	Title Searches	4,000	4,000	4,000	4,000	4,000	4,000
01-1-285-128	Other Revenue	7,500	7,500	7,500	7,500	7,500	7,500
01-1-285-145	Transfer from Reserve	111,561	93,222	192,871	171,136	152,700	154,497
01-1-285-150	Surplus Prior Year	173,030	0	0	0	0	0
285 - Building Inspection		1,377,931	1,228,814	1,339,071	1,394,154	1,434,690	1,486,987
Revenues		1,377,931	1,228,814	1,339,071	1,394,154	1,434,690	1,486,987
Expenses							
285 - Building Inspection							
01-2-285-200	Support Services	117,937	156,542	162,491	168,666	175,075	181,728
01-2-285-220	Salaries & Wages	633,997	661,593	726,575	760,937	789,157	818,438
01-2-285-225	Benefits	190,197	198,478	217,974	228,280	236,745	245,531
01-2-285-237	Employer Health Tax	15,848	16,538	18,164	19,023	19,726	20,462
01-2-285-238	WCB	17,181	19,651	21,579	22,601	23,439	24,309
01-2-285-246	Bank Charges	6,500	18,000	18,000	18,000	18,000	18,000
01-2-285-266	Deliveries/Transportation	125	0	0	0	0	0
01-2-285-276	Software Licence/Mtce	30,600	600	30,600	30,600	30,600	30,600
01-2-285-284	Meeting Expense	1,000	1,000	1,000	1,000	1,000	1,000
01-2-285-293	Office Expenses	3,500	3,500	3,500	3,500	3,500	3,500
01-2-285-296	Postage	120	0	0	0	0	0
01-2-285-305	Safety Equipment	700	700	700	700	700	700
01-2-285-314	Telephone & Alarm Lines	4,020	4,930	4,930	4,930	4,930	4,930
01-2-285-317	Title Searches	3,500	3,500	3,500	3,500	3,500	3,500
01-2-285-319	Training/Development & Conferences	9,000	9,000	9,000	9,000	9,000	9,000
01-2-285-320	Travel	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-335	Advertising	4,000	4,000	4,000	4,000	4,000	4,000
01-2-285-340	Dues And Memberships	3,600	3,600	3,600	3,600	3,600	3,600
01-2-285-347	Library/Publications	2,000	2,000	2,000	2,000	2,000	2,000
01-2-285-353	Public Relations	11,000	13,000	3,000	3,000	3,000	3,000
01-2-285-369	Insurance Liability	30,168	31,375	32,630	33,935	34,953	36,000
01-2-285-381	Legal Fees	30,000	30,000	30,000	30,000	30,000	30,000
01-2-285-385	Gis Services	500	500	500	500	500	500
01-2-285-387	Other Prof Fees	52,000	28,000	23,000	28,000	23,000	28,000
01-2-285-438	Contract Svcs Equip/Mach	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-444	Rental/Leases - Mach/Equip	2,500	2,500	2,500	2,500	2,500	2,500

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-285-447	Repairs/Mtce Mach/Equip	500	500	500	500	500	500
01-2-285-458	Fuel/Lubricants Vehicle	4,100	4,100	4,100	0	0	0
01-2-285-461	Insurance/Licence Vehicle	2,746	2,856	2,970	3,088	3,212	3,340
01-2-285-464	Repairs & Mtce Vehicle	1,500	1,500	1,500	1,500	1,500	1,500
01-2-285-468	Minor Capital	5,000	5,400	5,000	5,000	5,000	5,000
01-2-285-485	Contr To Capital Works	188,610	0	0	0	0	0
	Reserve						
01-2-285-495	Transfer To Other Functions	482	451	758	794	553	349
285 - Building Inspection		1,377,931	1,228,814	1,339,071	1,394,154	1,434,690	1,486,987
Expenses		(1,377,931)	(1,228,814)	(1,339,071)	(1,394,154)	(1,434,690)	(1,486,987)
285 - Building Inspection		0	0	0	0	0	0
291 - Electoral Areas A (Baynes Sound), B and C							
Revenues							
291 - Electoral Areas A (Baynes Sound), B and C							
01-1-291-019	Reqn Elect/Spec Prov Govt	270,000	270,000	310,000	325,000	325,000	335,000
01-1-291-110	Licences & Fines	15,000	15,000	15,000	15,000	15,000	15,000
01-1-291-145	Transfer from Reserve	8,723	6,158	0	0	0	0
01-1-291-150	Surplus Prior Year	46,278	30,144	0	0	0	0
291 - Electoral Areas A (Baynes Sound), B and C		340,001	321,302	325,000	340,000	340,000	350,000
Revenues		340,001	321,302	325,000	340,000	340,000	350,000
Expenses							
291 - Electoral Areas A (Baynes Sound), B and C							
01-2-291-200	Support Services	19,456	19,619	20,365	21,139	21,942	22,776
01-2-291-214	Grants Cond Local Agencies	3,200	3,200	3,200	3,200	3,200	3,200
01-2-291-220	Salaries & Wages	118,901	82,085	85,103	88,232	91,480	94,847
01-2-291-225	Benefits	33,625	22,498	23,317	24,170	25,051	25,966
01-2-291-237	Employer Health Tax	2,942	2,020	2,094	2,173	2,252	2,334
01-2-291-238	WCB	3,190	2,400	2,489	2,580	2,674	2,773
01-2-291-262	Contracts - Operating	112,474	115,011	116,712	118,899	121,132	123,487
01-2-291-276	Software Licence/Mtce	0	0	30,000	30,000	30,000	30,000
01-2-291-281	Materials & Supplies	2,500	2,000	2,000	2,000	2,000	2,000
01-2-291-293	Office Expenses	1,500	3,500	1,500	1,500	1,500	1,500
01-2-291-314	Telephone & Alarm Lines	122	41	41	41	41	41
01-2-291-319	Training/Development & Conferences	2,000	2,000	2,000	2,000	2,000	2,000
01-2-291-320	Travel	1,500	1,500	1,500	1,500	1,500	1,500
01-2-291-332	Vendor Commission	1,400	1,400	1,400	1,400	1,400	1,400
01-2-291-335	Advertising	4,500	6,000	5,000	5,000	5,000	5,000
01-2-291-340	Dues And Memberships	100	100	100	100	100	100

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-291-369	Insurance Liability	6,233	6,784	6,920	7,058	7,199	7,343
01-2-291-381	Legal Fees	25,000	20,000	20,000	20,000	20,000	20,000
01-2-291-387	Other Prof Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-291-489	Reserve Contr Other	358	30,144	259	8,008	529	2,733
291 - Electoral Areas A (Baynes Sound), B and C		340,001	321,302	325,000	340,000	340,000	350,000
Expenses		(340,001)	(321,302)	(325,000)	(340,000)	(340,000)	(350,000)
291 - Electoral Areas A (Baynes Sound), B and C		0	0	0	0	0	0
296 - Weed Control							
Revenues							
296 - Weed Control							
01-1-296-019	Reqn Elect/Spec Prov Govt	37,000	37,000	52,000	52,000	52,500	53,000
01-1-296-135	Recoveries-Other Functions	2,500	2,500	2,500	2,500	2,500	2,500
01-1-296-145	Transfer from Reserve	0	5,327	4,028	4,173	4,817	3,465
01-1-296-150	Surplus Prior Year	25,461	13,560	0	0	0	0
296 - Weed Control		64,961	58,387	58,528	58,673	59,817	58,965
Revenues		64,961	58,387	58,528	58,673	59,817	58,965
Expenses							
296 - Weed Control							
01-2-296-200	Support Services	417	357	371	385	400	415
01-2-296-262	Contracts - Operating	37,880	41,880	41,989	42,101	42,217	42,336
01-2-296-275	Permits/Licences	1,500	1,200	1,200	1,200	1,200	1,200
01-2-296-316	Tipping Fees	500	500	500	500	500	500
01-2-296-335	Advertising	300	200	200	200	200	200
01-2-296-350	Maps & Printing Supplies	500	1,500	500	500	1,500	500
01-2-296-369	Insurance Liability	433	450	468	487	500	514
01-2-296-381	Legal Fees	300	300	300	300	300	300
01-2-296-387	Other Prof Fees	3,000	3,000	3,000	3,000	3,000	3,000
01-2-296-400	Contracted Svcs	2,000	2,000	3,000	3,000	3,000	3,000
	Buildings/Land Mtce						
01-2-296-489	Reserve Contr Other	13,131	0	0	0	0	0
01-2-296-495	Transfer To Other Functions	5,000	7,000	7,000	7,000	7,000	7,000
296 - Weed Control		64,961	58,387	58,528	58,673	59,817	58,965
Expenses		(64,961)	(58,387)	(58,528)	(58,673)	(59,817)	(58,965)
296 - Weed Control		0	0	0	0	0	0
299 - Denman and Hornby Islands Bylaw							
Revenues							
299 - Denman and Hornby Islands Bylaw							
01-1-299-019	Reqn Elect/Spec Prov Govt	62,000	57,000	57,000	57,000	57,000	57,000
01-1-299-115	Other Permit Fees	60	60	60	60	60	60

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-1-299-150	Surplus Prior Year	19,917	20,289	0	0	0	0
299 - Denman and Hornby Islands Bylaw		81,977	77,349	57,060	57,060	57,060	57,060
Revenues		81,977	77,349	57,060	57,060	57,060	57,060
Expenses							
299 - Denman and Hornby Islands Bylaw							
01-2-299-200	Support Services	2,682	4,646	4,823	5,006	5,196	5,393
01-2-299-220	Salaries & Wages	21,083	21,902	22,666	23,454	24,271	25,116
01-2-299-225	Benefits	5,814	6,038	6,246	6,462	6,683	6,913
01-2-299-237	Employer Health Tax	519	539	559	578	598	619
01-2-299-238	WCB	563	642	663	687	710	735
01-2-299-276	Software Licence/Mtce	1,500	1,500	1,500	1,500	1,500	1,500
01-2-299-281	Materials & Supplies	100	100	100	100	100	100
01-2-299-293	Office Expenses	1,000	1,000	1,000	1,000	1,000	1,000
01-2-299-314	Telephone & Alarm Lines	91	91	91	91	91	91
01-2-299-316	Tipping Fees	500	500	500	500	500	500
01-2-299-319	Training/Development & Conferences	500	500	500	500	500	500
01-2-299-320	Travel	800	500	500	500	500	500
01-2-299-335	Advertising	1,850	1,350	1,350	1,350	1,350	1,350
01-2-299-340	Dues And Memberships	40	40	40	40	40	40
01-2-299-369	Insurance Liability	876	1,085	1,107	1,129	1,152	1,175
01-2-299-381	Legal Fees	10,000	5,000	5,000	5,000	5,000	5,000
01-2-299-387	Other Prof Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-299-489	Reserve Contr Other	33,059	30,916	9,415	8,163	6,869	5,528
299 - Denman and Hornby Islands Bylaw		81,977	77,349	57,060	57,060	57,060	57,060
Expenses		(81,977)	(77,349)	(57,060)	(57,060)	(57,060)	(57,060)
299 - Denman and Hornby Islands Bylaw		0	0	0	0	0	0
340 - Liquid Waste Management							
Revenues							
340 - Liquid Waste Management							
01-1-340-013	Fed Gas Tax Funding	450,000	216,806	50,000	0	0	0
01-1-340-016	Grant Prov Govt Conditional	2,000,000	500,000	2,000,000	2,000,000	0	0
01-1-340-019	Reqn Elect/Spec Prov Govt	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
01-1-340-145	Transfer from Reserve	88,538	100,000	100,000	50,000	0	0
01-1-340-150	Surplus Prior Year	64,806	91,563	0	0	0	0
01-1-340-151	Funds Allocated from Prior Year	0	0	0	0	0	0
340 - Liquid Waste Management		3,029,836	1,393,817	2,652,315	2,625,000	616,000	636,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
Revenues		3,029,836	1,393,817	2,652,315	2,625,000	616,000	636,000
Expenses							
340 - Liquid Waste Management							
01-2-340-200	Support Services	36,976	58,434	62,128	60,377	61,968	63,469
01-2-340-220	Salaries & Wages	275,121	284,188	293,970	304,098	314,583	325,435
01-2-340-225	Benefits	77,480	84,823	87,738	90,760	93,887	97,121
01-2-340-237	Employer Health Tax	6,878	7,104	7,349	7,601	7,864	8,137
01-2-340-238	WCB	7,455	8,440	8,731	9,031	9,344	9,662
01-2-340-266	Deliveries/Transportation	120	120	120	120	120	120
01-2-340-276	Software Licence/Mtce	1,100	1,100	1,100	1,100	1,100	1,100
01-2-340-284	Meeting Expense	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-293	Office Expenses	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-296	Postage	2,100	2,100	2,100	2,100	2,100	2,100
01-2-340-299	Program Supplies	500	0	0	0	0	0
01-2-340-319	Training/Development & Conferences	5,000	5,000	5,000	5,000	5,000	5,000
01-2-340-320	Travel	2,000	2,000	2,000	2,000	2,000	2,000
01-2-340-335	Advertising	500	500	500	500	500	500
01-2-340-340	Dues And Memberships	800	800	800	800	800	800
01-2-340-353	Public Relations	400	400	400	400	400	400
01-2-340-354	Education Programs Public	1,500	37,500	37,500	37,500	1,500	1,500
01-2-340-369	Insurance Liability	1,300	1,339	1,379	1,421	1,463	1,507
01-2-340-381	Legal Fees	55,000	60,000	10,000	10,000	10,000	10,000
01-2-340-385	Gis Services	3,500	3,500	3,500	3,500	3,500	3,500
01-2-340-387	Other Prof Fees	2,455,000	749,967	2,105,000	2,055,000	5,000	5,000
01-2-340-468	Minor Capital	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-489	Reserve Contr Other	74,106	63,502	0	10,692	71,871	75,649
01-2-340-496	Transfers to Other Governments	20,000	20,000	20,000	20,000	20,000	20,000
340 - Liquid Waste Management		3,029,836	1,393,817	2,652,315	2,625,000	616,000	636,000
Expenses		(3,029,836)	(1,393,817)	(2,652,315)	(2,625,000)	(616,000)	(636,000)
340 - Liquid Waste Management		0	0	0	0	0	0
360 - Hornby Island Garbage Disposal							
Revenues							
360 - Hornby Island Garbage Disposal							
01-1-360-019	Reqn Elect/Spec Prov Govt	400,000	400,000	405,000	405,000	410,000	415,000
01-1-360-145	Transfer from Reserve	0	0	0	0	0	0
01-1-360-150	Surplus Prior Year	156,587	157,151	0	0	0	0
360 - Hornby Island Garbage Disposal		556,587	557,151	405,000	405,000	410,000	415,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
Revenues		556,587	557,151	405,000	405,000	410,000	415,000
Expenses							
360 - Hornby Island Garbage Disposal							
01-2-360-200	Support Services	7,780	10,747	11,155	11,579	12,019	12,476
01-2-360-210	Grant Operational	326,893	334,528	342,311	352,300	367,549	378,167
01-2-360-369	Insurance Liability	167	174	179	185	190	196
01-2-360-372	Insurance Property	666	693	713	735	757	780
01-2-360-381	Legal Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-360-461	Insurance/Licence Vehicle	509	529	550	572	595	619
01-2-360-468	Minor Capital	156,500	0	0	0	0	0
01-2-360-485	Contr To Capital Works Reserve	41,648	37,172	31,731	23,903	12,917	13,171
01-2-360-489	Reserve Contr Other	17,050	167,801	12,508	9,834	10,351	4,199
01-2-360-495	Transfer To Other Functions	4,374	4,507	4,853	4,892	4,622	4,392
360 - Hornby Island Garbage Disposal		556,587	557,151	405,000	405,000	410,000	415,000
Expenses		(556,587)	(557,151)	(405,000)	(405,000)	(410,000)	(415,000)
360 - Hornby Island Garbage Disposal		0	0	0	0	0	0
362 - Denman Island Garbage Collection Specified							
Revenues							
362 - Denman Island Garbage Collection							
01-1-362-019	Reqn Elect/Spec Prov Govt	138,305	138,500	146,075	151,979	163,228	168,839
01-1-362-150	Surplus Prior Year	588	642	0	0	0	0
362 - Denman Island Garbage Collection		138,893	139,142	146,075	151,979	163,228	168,839
Revenues		138,893	139,142	146,075	151,979	163,228	168,839
Expenses							
362 - Denman Island Garbage Collection							
01-2-362-200	Support Services	2,464	3,722	3,863	4,010	4,162	4,320
01-2-362-210	Grant Operational	131,500	131,500	138,075	144,979	155,228	159,839
01-2-362-369	Insurance Liability	42	44	46	48	50	52
01-2-362-381	Legal Fees	150	150	150	150	150	150
01-2-362-489	Reserve Contr Other	2,737	1,726	1,941	792	1,638	2,478
01-2-362-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000
362 - Denman Island Garbage Collection		138,893	139,142	146,075	151,979	163,228	168,839
Expenses		(138,893)	(139,142)	(146,075)	(151,979)	(163,228)	(168,839)
362 - Denman Island Garbage Collection Specified		0	0	0	0	0	0
366 - Royston Garbage Collection							
Revenues							
366 - Royston Garbage Collection							
01-1-366-092	User Rates	261,954	296,164	385,284	385,284	407,400	407,400

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-1-366-131	Recoveries - Recycling BC Incentives	54,260	54,260	54,260	54,260	54,260	54,260
01-1-366-145	Transfer from Reserve	0	0	0	0	0	0
01-1-366-150	Surplus Prior Year	482	8,050	0	0	0	0
366 - Royston Garbage Collection		316,696	358,474	439,544	439,544	461,660	461,660
Revenues		316,696	358,474	439,544	439,544	461,660	461,660
Expenses							
366 - Royston Garbage Collection							
01-2-366-200	Support Services	6,288	11,893	12,258	12,491	12,878	13,260
01-2-366-220	Salaries & Wages	1,429	1,487	1,546	1,608	1,672	1,739
01-2-366-225	Benefits	429	446	464	482	502	522
01-2-366-237	Employer Health Tax	36	37	39	40	42	43
01-2-366-238	WCB	39	44	46	48	50	52
01-2-366-262	Contracts - Operating	200,685	212,538	260,321	270,734	281,566	292,829
01-2-366-296	Postage	2,500	2,500	2,500	2,500	2,500	2,500
01-2-366-316	Tipping Fees	75,175	79,530	134,025	138,950	138,950	138,950
01-2-366-335	Advertising	1,400	20,000	5,000	1,400	1,400	1,400
01-2-366-354	Education Programs Public	2,000	2,000	2,000	2,000	2,000	2,000
01-2-366-369	Insurance Liability	95	98	101	103	105	107
01-2-366-381	Legal Fees	500	500	500	500	500	500
01-2-366-489	Reserve Contr Other	20,206	21,177	13,004	774	12,766	2,039
01-2-366-495	Transfer To Other Functions	5,914	6,224	7,740	7,914	6,729	5,719
366 - Royston Garbage Collection		316,696	358,474	439,544	439,544	461,660	461,660
Expenses		(316,696)	(358,474)	(439,544)	(439,544)	(461,660)	(461,660)
366 - Royston Garbage Collection		0	0	0	0	0	0
391 - Comox Strathcona Waste Management							
Revenues							
391 - Comox Strathcona Waste Management							
01-1-391-005	Gil Fed Govt	5,000	5,000	5,000	5,000	5,000	5,000
01-1-391-009	Gil Local Govt	0	0	0	0	0	0
01-1-391-016	Grant Prov Govt Conditional	20,000	0	0	0	0	0
01-1-391-019	Reqn Elect/Spec Prov Govt	1,945,291	1,954,092	1,954,092	1,954,092	1,954,092	1,954,092
01-1-391-020	Reqn Municipal	3,554,709	3,545,908	3,545,908	3,545,908	3,545,908	3,545,908
01-1-391-080	Retail Sales	5,000	5,000	5,000	5,000	5,000	5,000
01-1-391-093	Compost Sales	0	186,000	186,000	186,000	186,000	186,000
01-1-391-117	Tipping Fees	12,333,351	14,255,051	15,165,188	16,141,436	16,420,377	16,999,750
01-1-391-131	Recoveries - Recycling BC Incentives	500,000	500,000	500,000	500,000	500,000	500,000
01-1-391-132	Recoveries - Scrap	215,000	205,000	205,000	205,000	205,000	205,000

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-1-391-133	Recoveries - Other	110,000	110,000	143,313	243,250	243,250	243,250
01-1-391-135	Recoveries-Other Functions	45,000	45,000	45,000	45,000	45,000	45,000
01-1-391-150	Surplus Prior Year	1,877,980	1,046,017	0	0	0	0
391 - Comox Strathcona Waste Management		20,611,331	21,857,068	21,754,501	22,830,686	23,109,627	23,689,000
Revenues		20,611,331	21,857,068	21,754,501	22,830,686	23,109,627	23,689,000
Expenses							
391 - Comox Strathcona Waste Management							
01-2-391-200	Support Services	1,152,741	1,461,306	1,532,849	1,546,396	1,597,525	1,648,948
01-2-391-212	Grants Uncond Local Govt	300,000	300,000	300,000	300,000	300,000	300,000
01-2-391-214	Grants Cond Local Agencies	30,000	30,000	30,000	30,000	30,000	30,000
01-2-391-216	Municipal Contract	384,558	433,500	442,242	451,178	460,310	450,899
01-2-391-220	Salaries & Wages	2,573,080	2,799,319	3,106,203	3,327,828	3,452,272	3,581,511
01-2-391-221	Directors Remuneration	61,552	45,552	45,552	45,552	45,552	45,552
01-2-391-225	Benefits	713,682	789,973	881,160	945,629	980,857	1,017,447
01-2-391-237	Employer Health Tax	63,515	69,268	76,913	82,425	85,508	88,707
01-2-391-238	WCB	68,846	82,292	91,378	97,923	101,576	105,384
01-2-391-245	Uncollectible Accounts	200	200	250	250	250	250
01-2-391-246	Bank Charges	55,000	65,000	65,650	66,307	66,970	67,640
01-2-391-257	Clothing/Laundrying	12,000	12,240	12,485	12,734	12,989	13,300
01-2-391-262	Contracts - Operating	3,526,734	3,814,097	3,945,868	4,082,515	4,224,228	4,365,451
01-2-391-266	Deliveries/Transportation	19,330	15,000	15,290	15,586	15,888	16,195
01-2-391-270	Freon Removal	5,000	7,000	7,000	7,000	7,000	7,000
01-2-391-275	Permits/Licences	4,500	4,500	4,500	4,500	4,500	4,500
01-2-391-276	Software Licence/Mtce	71,530	71,470	72,070	72,688	73,325	73,981
01-2-391-281	Materials & Supplies	76,282	73,150	73,000	76,000	76,000	76,000
01-2-391-284	Meeting Expense	20,675	13,000	7,000	7,000	7,000	7,000
01-2-391-293	Office Expenses	14,752	14,000	14,000	14,000	14,000	14,000
01-2-391-296	Postage	500	500	500	500	500	500
01-2-391-303	Recycling/Diversion Initiatives	1,059,970	1,127,866	1,165,608	1,204,820	1,245,563	1,282,563
01-2-391-305	Safety Equipment	6,000	6,120	6,242	6,367	6,494	6,624
01-2-391-311	Signs	22,000	22,000	12,000	12,000	11,000	11,000
01-2-391-314	Telephone & Alarm Lines	14,465	13,869	13,960	14,052	14,145	14,240
01-2-391-316	Tipping Fees	409,000	415,690	425,251	435,064	445,137	455,937
01-2-391-319	Training/Development & Conferences	118,575	98,175	23,675	20,675	20,675	20,675
01-2-391-320	Travel	32,250	25,630	25,630	25,630	25,630	25,630
01-2-391-335	Advertising	23,500	73,500	17,500	17,500	17,500	4,000
01-2-391-340	Dues And Memberships	15,706	15,637	15,637	15,637	15,637	15,637
01-2-391-347	Library/Publications	500	500	500	500	500	500

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-391-353	Public Relations	650	650	650	650	650	650
01-2-391-354	Education Programs Public	10,000	139,270	141,855	144,492	147,181	149,925
01-2-391-366	Engineering Fees	548,000	197,340	181,805	186,399	191,126	181,976
01-2-391-369	Insurance Liability	10,069	10,371	10,578	10,790	11,006	11,226
01-2-391-372	Insurance Property	26,493	27,288	28,107	28,950	29,818	30,414
01-2-391-378	Lab Analysis	31,930	32,888	33,875	34,890	35,937	37,014
01-2-391-381	Legal Fees	45,000	15,000	15,000	15,000	15,000	15,000
01-2-391-385	Gis Services	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-387	Other Prof Fees	672,155	466,192	224,338	95,518	96,734	97,000
01-2-391-400	Contracted Svcs	174,118	206,226	210,999	215,896	220,916	225,371
	Buildings/Land Mtce						
01-2-391-403	Buildings Repairs & Mtce	1,500	1,500	1,500	1,500	1,500	1,500
01-2-391-409	Hydro	24,461	25,024	25,600	26,190	26,794	27,330
01-2-391-412	Janitorial/Cleaning Supplies	4,000	4,080	4,162	4,245	4,330	4,417
01-2-391-415	Landscaping/Grounds Mtce	4,000	4,000	4,000	4,000	4,000	4,000
01-2-391-421	Rental/Lease Buildings	22,100	20,000	20,000	20,000	20,000	20,000
01-2-391-425	Property/Parcel Taxes	0	5,000	5,000	5,000	5,000	5,000
01-2-391-430	Water	2,163	2,600	2,652	2,705	2,759	2,814
01-2-391-438	Contract Svcs Equip/Mach	543,939	547,206	521,934	509,688	521,087	534,954
01-2-391-441	Fuel/Lubricants - Mach/Equip	281,220	301,894	316,589	332,006	348,504	365,742
01-2-391-444	Rental/Leases - Mach/Equip	140,700	14,700	14,700	14,700	14,700	14,700
01-2-391-447	Repairs/Mtce Mach/Equip	18,000	18,360	18,727	19,102	19,484	20,000
01-2-391-458	Fuel/Lubricants Vehicle	19,000	19,570	20,157	20,762	21,384	22,700
01-2-391-461	Insurance/Licence Vehicle	16,147	16,793	17,465	18,164	18,889	19,646
01-2-391-464	Repairs & Mtce Vehicle	10,455	10,769	11,092	13,500	14,195	14,896
01-2-391-468	Minor Capital	308,000	280,800	35,000	35,000	35,000	35,000
01-2-391-485	Contr To Capital Works	1,474,842	1,181,596	1,668,158	2,389,584	2,152,018	2,269,831
	Reserve						
01-2-391-489	Reserve Contr Other	700,000	1,048,570	700,000	700,000	700,000	700,000
01-2-391-495	Transfer To Other Functions	5,000	70,600	70,600	9,600	9,600	9,600
01-2-391-505	Debt Charges-Principal	1,514,263	1,449,839	1,449,839	1,449,839	1,449,840	1,449,840
01-2-391-506	Debt Charges-Interest	1,221,842	1,306,355	1,306,355	1,306,355	1,306,355	1,306,355
391 - Comox Strathcona Waste Management		18,691,490	19,329,835	19,495,650	20,557,781	20,787,338	21,332,972
392 - CSWM Post Landfill Closure							
01-2-392-220	Salaries & Wages	88,474	116,415	120,760	125,278	129,972	134,856
01-2-392-225	Benefits	26,543	34,924	36,228	37,583	38,992	40,455
01-2-392-237	Employer Health Tax	2,211	2,911	3,019	3,132	3,250	3,371
01-2-392-238	WCB	2,397	3,458	3,587	3,721	3,858	4,006
01-2-392-266	Deliveries/Transportation	1,000	1,000	1,000	1,000	1,000	1,000

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-392-275	Permits/Licences	1,000	1,000	1,000	1,000	1,000	1,000
01-2-392-276	Software Licence/Mtce	10,865	11,137	11,416	11,702	11,996	750
01-2-392-281	Materials & Supplies	7,650	7,880	8,116	8,360	8,610	9,000
01-2-392-293	Office Expenses	217	222	225	231	240	270
01-2-392-314	Telephone & Alarm Lines	1,456	1,489	1,524	1,559	1,596	1,630
01-2-392-319	Training/Development & Conferences	5,000	2,000	2,000	2,000	2,000	2,000
01-2-392-320	Travel	4,000	1,000	1,000	1,000	1,000	1,000
01-2-392-366	Engineering Fees	0	0	0	0	0	0
01-2-392-387	Other Prof Fees	0	0	0	0	0	0
01-2-392-400	Contracted Svcs Buildings/Land Mtce	14,530	14,561	15,093	15,126	15,159	15,165
01-2-392-409	Hydro	20,289	20,898	21,525	22,171	22,835	22,642
01-2-392-438	Contract Svcs Equip/Mach	34,510	35,215	35,941	36,689	36,461	38,000
01-2-392-447	Repairs/Mtce Mach/Equip	9,665	9,955	10,254	10,561	10,878	11,100
01-2-392-458	Fuel/Lubricants Vehicle	3,749	3,861	3,977	4,096	4,220	4,400
01-2-392-461	Insurance/Licence Vehicle	499	519	540	562	584	607
01-2-392-468	Minor Capital	0	0	0	0	0	0
01-2-392-495	Transfer To Other Functions	280	407	684	716	499	315
392 - CSWM Post Landfill Closure		234,335	268,852	277,889	286,487	294,150	291,567
393 - Leachate Treatment Plant							
01-2-393-220	Salaries & Wages	150,529	178,960	185,838	192,993	200,425	208,153
01-2-393-225	Benefits	45,160	53,689	55,753	57,898	60,128	62,446
01-2-393-237	Employer Health Tax	3,763	4,473	4,644	4,825	5,011	5,205
01-2-393-238	WCB	4,079	5,315	5,521	5,732	5,954	6,183
01-2-393-254	Chemicals	200,000	204,000	208,080	212,242	216,487	220,817
01-2-393-266	Deliveries/Transportation	1,545	2,000	2,040	2,081	2,123	2,165
01-2-393-275	Permits/Licences	1,100	1,100	1,100	1,100	1,100	1,100
01-2-393-276	Software Licence/Mtce	9,785	10,000	10,200	10,404	10,612	10,824
01-2-393-281	Materials & Supplies	25,930	26,558	27,202	27,862	28,538	29,109
01-2-393-293	Office Expenses	510	2,000	2,000	2,000	2,000	2,000
01-2-393-305	Safety Equipment	5,545	8,591	1,639	1,688	1,739	1,774
01-2-393-314	Telephone & Alarm Lines	824	849	866	883	901	919
01-2-393-319	Training/Development & Conferences	2,000	2,000	2,000	2,000	2,000	2,000
01-2-393-320	Travel	1,000	1,000	1,000	1,000	1,000	0
01-2-393-340	Dues And Memberships	0	500	0	0	0	0
01-2-393-366	Engineering Fees	0	50,000	0	0	0	0
01-2-393-372	Insurance Property	6,290	6,479	6,609	6,741	6,876	7,014

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Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
01-2-393-378	Lab Analysis	12,000	12,000	12,000	12,000	12,000	12,000
01-2-393-387	Other Prof Fees	3,090	25,000	10,000	10,000	10,000	10,000
01-2-393-400	Contracted Svcs	7,210	7,426	7,575	7,727	7,882	8,040
	Buildings/Land Mtce						
01-2-393-403	Buildings Repairs & Mtce	1,000	2,000	2,000	2,000	2,000	2,000
01-2-393-409	Hydro	62,424	63,672	64,945	66,244	67,570	68,921
01-2-393-412	Janitorial/Cleaning Supplies	515	530	541	552	563	574
01-2-393-430	Water	10,000	0	0	0	0	0
01-2-393-438	Contract Svcs Equip/Mach	30,000	30,600	31,212	31,836	32,473	33,122
01-2-393-441	Fuel/Lubricants - Mach/Equip	5,905	6,082	6,204	6,328	6,455	6,584
01-2-393-444	Rental/Leases - Mach/Equip	1,200	6,200	6,200	6,200	6,200	5,000
01-2-393-447	Repairs/Mtce Mach/Equip	20,000	20,400	60,000	21,224	21,648	22,081
01-2-393-458	Fuel/Lubricants Vehicle	1,800	1,836	1,873	1,910	1,948	1,987
01-2-393-461	Insurance/Licence Vehicle	499	519	540	562	584	607
01-2-393-464	Repairs & Mtce Vehicle	536	1,000	569	586	603	615
01-2-393-468	Minor Capital	51,000	285,000	0	0	0	0
393 - Leachate Treatment Plant		665,239	1,019,779	718,151	696,618	714,820	731,240
394 - Regional Organics Composting Facility							
01-2-394-220	Salaries & Wages	20,761	21,364	22,171	23,009	23,882	24,789
01-2-394-225	Benefits	6,228	6,409	6,651	6,903	7,165	7,437
01-2-394-237	Employer Health Tax	519	534	554	575	597	620
01-2-394-238	WCB	563	635	658	683	709	736
01-2-394-262	Contracts - Operating	750,000	832,500	855,675	879,545	904,132	921,015
01-2-394-266	Deliveries/Transportation	2,000	2,040	2,081	2,123	2,165	2,208
01-2-394-275	Permits/Licences	11,200	1,200	1,200	1,200	1,200	1,200
01-2-394-276	Software Licence/Mtce	0	11,000	11,000	11,000	11,000	11,000
01-2-394-281	Materials & Supplies	6,500	6,500	6,500	6,500	6,500	6,500
01-2-394-293	Office Expenses	2,000	2,000	2,000	2,000	2,000	2,000
01-2-394-305	Safety Equipment	1,576	1,623	1,623	1,623	1,623	1,623
01-2-394-311	Signs	2,000	0	0	0	0	0
01-2-394-314	Telephone & Alarm Lines	1,000	5,016	3,016	3,016	3,016	3,016
01-2-394-316	Tipping Fees	0	88,000	88,000	88,000	88,000	88,000
01-2-394-335	Advertising	15,000	10,000	10,000	10,000	10,000	10,000
01-2-394-366	Engineering Fees	0	0	0	0	0	0
01-2-394-378	Lab Analysis	8,240	8,487	8,742	9,004	5,000	5,000
01-2-394-387	Other Prof Fees	0	0	0	0	0	0
01-2-394-400	Contracted Svcs	19,500	19,890	20,288	20,693	21,107	21,529
	Buildings/Land Mtce						
01-2-394-403	Buildings Repairs & Mtce	6,000	4,000	4,000	4,000	4,000	4,000

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-394-409	Hydro	20,000	20,400	20,808	21,224	21,648	22,081
01-2-394-438	Contract Svcs Equip/Mach	39,180	39,964	40,763	41,579	42,410	43,259
01-2-394-441	Fuel/Lubricants - Mach/Equip	36,000	50,000	50,000	50,000	50,000	50,000
01-2-394-444	Rental/Leases - Mach/Equip	65,000	100,000	100,000	100,000	100,000	100,000
01-2-394-447	Repairs/Mtce Mach/Equip	2,000	2,040	2,081	2,123	2,165	2,208
01-2-394-458	Fuel/Lubricants Vehicle	5,000	5,000	5,000	5,000	5,000	5,000
01-2-394-468	Minor Capital	0	0	0	0	0	0
394 - Regional Organics Composting Facility		1,020,267	1,238,602	1,262,811	1,289,800	1,313,319	1,333,221
Expenses		(20,611,331)	(21,857,068)	(21,754,501)	(22,830,686)	(23,109,627)	(23,689,000)
391 - Comox Strathcona Waste Management		0	0	0	0	0	0
400 - Cemetery							
Revenues							
400 - Cemetery							
01-1-400-019	Reqn Elect/Spec Prov Govt	30,876	32,807	36,419	42,974	45,295	47,379
01-1-400-020	Reqn Municipal	150,482	157,618	174,972	206,467	217,618	227,630
01-1-400-145	Transfer from Reserve	0	11,636	60,750	0	9,395	0
01-1-400-150	Surplus Prior Year	18,451	4,972	0	0	0	0
400 - Cemetery		199,809	207,033	272,141	249,441	272,308	275,009
Revenues		199,809	207,033	272,141	249,441	272,308	275,009
Expenses							
400 - Cemetery							
01-2-400-200	Support Services	961	1,648	1,711	1,776	1,843	1,913
01-2-400-210	Grant Operational	180,000	200,000	270,000	235,000	270,000	215,000
01-2-400-369	Insurance Liability	397	413	430	447	465	483
01-2-400-485	Contr To Capital Works	18,451	4,972	0	12,218	0	57,613
Reserve							
400 - Cemetery		199,809	207,033	272,141	249,441	272,308	275,009
Expenses		(199,809)	(207,033)	(272,141)	(249,441)	(272,308)	(275,009)
400 - Cemetery		0	0	0	0	0	0
450 - Emergency Shelter Land Acquisition							
Revenues							
450 - Comox Valley Housing							
01-1-450-019	Reqn Elect/Spec Prov Govt	310,433	310,433	310,433	310,433	310,433	310,433
01-1-450-020	Reqn Municipal	569,567	569,567	569,567	569,567	569,567	569,567
01-1-450-145	Transfer from Reserve	100,000	68,559	0	0	0	0
01-1-450-150	Surplus Prior Year	25,230	0	0	0	0	0
450 - Comox Valley Housing		1,005,230	948,559	880,000	880,000	880,000	880,000
Revenues		1,005,230	948,559	880,000	880,000	880,000	880,000
Expenses							

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
450 - Comox Valley Housing							
01-2-450-200	Support Services	4,634	7,995	8,299	8,614	8,941	9,281
01-2-450-210	Grant Operational	0	100,000	250,000	250,000	250,000	250,000
01-2-450-369	Insurance Liability	137	142	148	154	159	165
01-2-450-381	Legal Fees	0	30,000	0	0	0	0
01-2-450-387	Other Prof Fees	120,000	118,559	0	0	0	0
01-2-450-489	Reserve Contr Other	880,459	691,863	621,553	621,232	620,900	620,554
450 - Comox Valley Housing		1,005,230	948,559	880,000	880,000	880,000	880,000
Expenses		(1,005,230)	(948,559)	(880,000)	(880,000)	(880,000)	(880,000)
450 - Emergency Shelter Land Acquisition		0	0	0	0	0	0
451 - Homelessness Supports							
Revenues							
451 - Homelessness Supports							
01-1-451-019	Reqn Elect/Spec Prov Govt	230,474	231,074	231,074	231,074	231,074	231,074
01-1-451-020	Reqn Municipal	290,526	289,926	289,926	289,926	289,926	289,926
01-1-451-150	Surplus Prior Year	452,369	626,701	0	0	0	0
451 - Homelessness Supports		973,369	1,147,701	521,000	521,000	521,000	521,000
Revenues		973,369	1,147,701	521,000	521,000	521,000	521,000
Expenses							
451 - Homelessness Supports							
01-2-451-200	Support Services	4,559	5,509	5,718	5,935	6,161	6,395
01-2-451-214	Grants Cond Local Agencies	752,369	773,102	300,000	300,000	300,000	300,000
01-2-451-220	Salaries & Wages	0	21,704	22,572	23,475	24,413	25,390
01-2-451-225	Benefits	0	6,511	6,771	7,042	7,324	7,617
01-2-451-237	Employer Health Tax	0	543	564	587	610	635
01-2-451-238	WCB	0	645	670	697	725	754
01-2-451-284	Meeting Expense	200	10,000	0	0	0	0
01-2-451-369	Insurance Liability	990	1,030	1,071	1,114	1,147	1,181
01-2-451-387	Other Prof Fees	199,996	317,337	0	0	0	0
01-2-451-489	Reserve Contr Other	13,255	9,320	181,634	180,150	178,620	177,028
01-2-451-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000
451 - Homelessness Supports		973,369	1,147,701	521,000	521,000	521,000	521,000
Expenses		(973,369)	(1,147,701)	(521,000)	(521,000)	(521,000)	(521,000)
451 - Homelessness Supports		0	0	0	0	0	0
500 - Planning							
Revenues							
500 - Planning							
01-1-500-005	Gil Fed Govt	7,500	7,500	7,500	7,500	7,500	7,500
01-1-500-013	Fed Gas Tax Funding	186,000	0	0	0	0	0

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-1-500-016	Grant Prov Govt Conditional	352,872	309,860	0	0	0	0
01-1-500-019	Reqn Elect/Spec Prov Govt	2,300,000	2,650,000	3,100,000	3,450,000	3,450,000	3,650,000
01-1-500-025	Sale Svcs Local Govt	23,000	24,000	23,000	24,000	23,000	24,000
01-1-500-027	Sale Svcs General Public	150	100	100	100	100	100
01-1-500-079	Publications & Maps	100	100	100	100	100	100
01-1-500-101	Appl Fees - Agriculture Land Commission	2,250	2,250	2,250	2,250	2,250	2,250
01-1-500-102	Appl Fees - Board Of Variance	1,000	1,000	1,000	1,000	1,000	1,000
01-1-500-103	Appl Fees - Rezoning/Comm Plan	13,000	30,000	30,000	30,000	30,000	30,000
01-1-500-104	Appl Fees - Subdivision	8,000	8,000	8,000	8,000	8,000	8,000
01-1-500-109	Appl Fees - Other	4,650	4,650	4,650	4,650	4,650	4,650
01-1-500-115	Other Permit Fees	20,000	35,000	35,000	35,000	35,000	35,000
01-1-500-135	Recoveries-Other Functions	16,620	16,620	16,620	16,620	16,620	16,620
01-1-500-145	Transfer from Reserve	111,231	52,567	39,662	0	0	0
01-1-500-150	Surplus Prior Year	1,021,668	852,043	0	0	0	0
500 - Planning		4,068,041	3,993,690	3,267,882	3,579,220	3,578,220	3,779,220
Revenues		4,068,041	3,993,690	3,267,882	3,579,220	3,578,220	3,779,220
Expenses							
500 - Planning							
01-2-500-200	Support Services	187,719	262,843	272,831	283,199	293,961	305,132
01-2-500-214	Grants Cond Local Agencies	186,000	0	0	0	0	0
01-2-500-220	Salaries & Wages	768,068	877,180	918,695	959,185	993,735	1,029,554
01-2-500-225	Benefits	221,250	253,872	265,955	277,714	287,682	298,003
01-2-500-237	Employer Health Tax	19,070	21,791	22,821	23,830	24,688	25,577
01-2-500-238	WCB	20,668	25,886	27,113	28,309	29,327	30,388
01-2-500-246	Bank Charges	1,200	1,200	1,200	1,200	1,200	1,200
01-2-500-266	Deliveries/Transportation	500	250	250	250	250	250
01-2-500-276	Software Licence/Mtce	0	0	10,000	10,000	10,000	10,000
01-2-500-284	Meeting Expense	2,000	1,700	1,700	1,700	1,700	1,200
01-2-500-293	Office Expenses	6,500	5,500	1,500	3,500	1,500	2,000
01-2-500-296	Postage	500	250	250	250	250	250
01-2-500-314	Telephone & Alarm Lines	1,323	1,323	1,323	1,323	1,323	1,323
01-2-500-317	Title Searches	4,000	4,000	4,000	4,000	4,000	4,000
01-2-500-319	Training/Development & Conferences	9,000	7,000	7,000	7,000	7,000	7,000
01-2-500-320	Travel	5,000	5,000	5,000	5,000	5,000	5,000
01-2-500-335	Advertising	7,000	7,000	7,000	7,000	7,000	7,000
01-2-500-340	Dues And Memberships	4,162	4,414	4,414	4,414	4,414	4,414

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
01-2-500-347	Library/Publications	2,700	2,700	2,700	2,700	2,700	2,700
01-2-500-350	Maps & Printing Supplies	1,000	1,000	1,000	1,000	1,000	1,000
01-2-500-353	Public Relations	2,800	2,300	2,300	300	300	300
01-2-500-369	Insurance Liability	6,859	8,400	8,568	8,739	8,914	9,092
01-2-500-381	Legal Fees	80,000	30,000	30,000	30,000	30,000	30,000
01-2-500-387	Other Prof Fees	358,510	277,797	31,500	31,500	21,500	21,500
01-2-500-438	Contract Svcs Equip/Mach	1,500	1,500	1,500	1,500	1,500	1,500
01-2-500-444	Rental/Leases - Mach/Equip	1,250	1,250	1,250	1,250	1,250	1,250
01-2-500-458	Fuel/Lubricants Vehicle	500	500	500	500	500	500
01-2-500-461	Insurance/Licence Vehicle	1,364	0	0	0	0	0
01-2-500-464	Repairs & Mtce Vehicle	1,000	700	700	700	700	700
01-2-500-468	Minor Capital	3,500	2,200	2,200	2,200	2,200	2,200
01-2-500-485	Contr To Capital Works Reserve	23,024	2,000	33,224	60,000	60,000	60,000
01-2-500-489	Reserve Contr Other	0	0	0	131,984	45,436	92,522
01-2-500-495	Transfer To Other Functions	51	46	77	81	56	36
500 - Planning		1,928,018	1,809,602	1,666,571	1,890,328	1,849,086	1,955,591
501 - Planning - Geographic Information							
01-2-501-200	Support Services	63,273	70,875	73,568	76,364	79,266	82,278
01-2-501-220	Salaries & Wages	289,116	302,033	313,447	325,293	337,596	350,372
01-2-501-225	Benefits	86,737	90,609	94,034	97,587	101,280	105,113
01-2-501-237	Employer Health Tax	7,229	7,548	7,836	8,132	8,440	8,759
01-2-501-238	WCB	7,835	8,970	9,311	9,662	10,026	10,404
01-2-501-276	Software Licence/Mtce	69,200	69,200	72,200	72,200	72,200	101,000
01-2-501-293	Office Expenses	4,000	4,000	4,000	4,000	4,000	4,000
01-2-501-319	Training/Development & Conferences	3,000	0	0	0	0	0
01-2-501-320	Travel	3,500	1,000	1,000	1,000	1,000	1,000
01-2-501-340	Dues And Memberships	1,600	1,600	1,600	1,600	1,600	1,600
01-2-501-347	Library/Publications	200	200	200	200	200	200
01-2-501-387	Other Prof Fees	2,000	14,000	2,000	14,000	2,000	14,000
01-2-501-468	Minor Capital	5,000	2,000	5,000	2,000	2,000	2,000
01-2-501-489	Reserve Contr Other	15,000	0	0	0	0	0
501 - Planning - Geographic Information		557,690	572,035	584,196	612,038	619,608	680,726
502 - Planning - Bylaw Enforcement							
01-2-502-200	Support Services	36,967	32,826	34,073	35,368	36,712	38,107
01-2-502-220	Salaries & Wages	202,539	209,778	217,541	225,599	233,962	242,637
01-2-502-225	Benefits	58,205	60,275	62,496	64,802	67,199	69,681
01-2-502-237	Employer Health Tax	5,028	5,206	5,400	5,598	5,802	6,019

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-502-238	WCB	5,448	6,185	6,412	6,650	6,897	7,150
01-2-502-276	Software Licence/Mtce	0	8,310	30,000	30,000	30,000	30,000
01-2-502-284	Meeting Expense	500	500	500	500	500	500
01-2-502-293	Office Expenses	1,000	1,000	1,000	1,000	1,000	1,000
01-2-502-296	Postage	200	200	200	200	200	200
01-2-502-314	Telephone & Alarm Lines	535	636	648	661	674	687
01-2-502-319	Training/Development & Conferences	4,500	4,500	4,500	4,500	4,500	4,500
01-2-502-320	Travel	3,500	2,500	2,500	2,500	2,500	2,500
01-2-502-335	Advertising	2,000	2,000	2,000	2,000	2,000	2,000
01-2-502-340	Dues And Memberships	200	200	200	200	200	200
01-2-502-354	Education Programs Public	2,000	2,000	2,000	2,000	2,000	2,000
01-2-502-381	Legal Fees	50,000	40,000	40,000	40,000	40,000	40,000
01-2-502-387	Other Prof Fees	2,000	2,000	2,000	2,000	2,000	2,000
01-2-502-458	Fuel/Lubricants Vehicle	200	200	200	200	200	200
01-2-502-461	Insurance/Licence Vehicle	2,108	2,192	2,280	2,371	2,466	2,565
01-2-502-464	Repairs & Mtce Vehicle	1,000	1,000	1,000	1,000	1,000	1,000
01-2-502-468	Minor Capital	2,500	2,500	2,500	2,500	2,500	2,500
01-2-502-495	Transfer To Other Functions	320	126	212	222	155	97
502 - Planning - Bylaw Enforcement		380,750	384,134	417,662	429,871	442,467	455,543
503 - Planning - Planning Policy							
01-2-503-200	Support Services	28,774	49,214	51,084	53,025	55,040	57,132
01-2-503-220	Salaries & Wages	245,247	291,033	330,270	363,555	376,518	389,959
01-2-503-225	Benefits	73,574	87,309	99,082	109,066	112,956	116,987
01-2-503-237	Employer Health Tax	6,131	7,276	8,257	9,089	9,413	9,749
01-2-503-238	WCB	6,646	8,643	9,810	10,798	11,182	11,583
01-2-503-276	Software Licence/Mtce	0	3,000	3,000	3,000	3,000	3,000
01-2-503-284	Meeting Expense	2,000	3,000	2,000	2,000	2,000	2,000
01-2-503-293	Office Expenses	500	500	500	500	500	500
01-2-503-296	Postage	200	200	200	200	200	200
01-2-503-319	Training/Development & Conferences	4,500	5,500	4,500	4,500	4,500	4,500
01-2-503-320	Travel	4,000	4,750	4,000	4,000	4,000	4,000
01-2-503-335	Advertising	1,000	1,000	1,000	1,000	1,000	1,000
01-2-503-340	Dues And Memberships	3,500	2,500	3,500	3,500	3,500	3,500
01-2-503-347	Library/Publications	250	0	250	250	250	250
01-2-503-353	Public Relations	5,000	5,000	0	0	0	0
01-2-503-354	Education Programs Public	35,225	8,000	2,500	2,500	2,500	2,500
01-2-503-381	Legal Fees	20,000	18,164	5,000	5,000	5,000	5,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
01-2-503-387	Other Prof Fees	754,036	723,430	65,000	65,000	65,000	65,000
01-2-503-400	Contracted Svcs	5,000	5,000	5,500	6,000	6,500	6,500
	Buildings/Land Mtce						
01-2-503-403	Buildings Repairs & Mtce	1,000	1,000	1,000	1,000	1,000	1,000
01-2-503-468	Minor Capital	5,000	3,400	3,000	3,000	3,000	3,000
503 - Planning - Planning Policy		1,201,583	1,227,919	599,453	646,983	667,059	687,360
Expenses		(4,068,041)	(3,993,690)	(3,267,882)	(3,579,220)	(3,578,220)	(3,779,220)
500 - Planning		0	0	0	0	0	0
512 - Regional Growth Strategy							
Revenues							
512 - Regional Growth Strategy							
01-1-512-016	Grant Prov Govt Conditional	19,913	0	0	0	0	0
01-1-512-019	Reqn Elect/Spec Prov Govt	219,511	234,867	293,404	303,521	314,361	323,394
01-1-512-020	Reqn Municipal	390,489	415,133	518,596	536,479	555,639	571,606
01-1-512-135	Recoveries-Other Functions	2,000	2,000	2,000	2,000	2,000	2,000
01-1-512-145	Transfer from Reserve	134,131	182,638	6,500	0	0	0
01-1-512-150	Surplus Prior Year	373,493	225,026	0	0	0	0
512 - Regional Growth Strategy		1,139,537	1,059,664	820,500	842,000	872,000	897,000
Revenues		1,139,537	1,059,664	820,500	842,000	872,000	897,000
Expenses							
512 - Regional Growth Strategy							
01-2-512-200	Support Services	44,525	54,364	56,430	58,574	60,800	63,110
01-2-512-220	Salaries & Wages	414,565	424,893	469,528	508,420	527,210	546,702
01-2-512-225	Benefits	124,371	127,467	140,857	152,525	158,161	164,010
01-2-512-237	Employer Health Tax	10,365	10,621	11,737	12,709	13,180	13,668
01-2-512-238	WCB	11,235	12,621	13,948	15,100	15,657	16,237
01-2-512-284	Meeting Expense	2,000	8,000	2,000	2,000	2,000	2,000
01-2-512-293	Office Expenses	500	500	500	500	500	500
01-2-512-319	Training/Development & Conferences	6,000	7,000	5,000	5,000	5,000	5,000
01-2-512-320	Travel	4,000	5,000	4,000	4,000	4,000	4,000
01-2-512-335	Advertising	2,000	1,500	1,500	1,500	1,500	1,500
01-2-512-340	Dues And Memberships	2,500	2,500	2,500	2,500	2,500	2,500
01-2-512-353	Public Relations	5,000	5,000	5,000	5,000	5,000	5,000
01-2-512-354	Education Programs Public	20,637	2,000	2,000	2,000	2,000	2,000
01-2-512-369	Insurance Liability	2,569	2,672	2,779	2,890	2,977	3,066
01-2-512-381	Legal Fees	10,000	10,000	10,000	10,000	10,000	10,000
01-2-512-385	Gis Services	3,000	3,000	3,000	3,000	3,000	3,000
01-2-512-387	Other Prof Fees	340,913	289,946	41,500	35,000	35,000	35,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-512-468	Minor Capital	3,000	3,000	3,000	3,000	3,000	3,000
01-2-512-489	Reserve Contr Other	132,357	89,580	45,221	18,282	20,515	16,707
512 - Regional Growth Strategy		1,139,537	1,059,664	820,500	842,000	872,000	897,000
Expenses		(1,139,537)	(1,059,664)	(820,500)	(842,000)	(872,000)	(897,000)
512 - Regional Growth Strategy		0	0	0	0	0	0
530 - House Numbering Area A							
Revenues							
530 - House Numbering Area A							
01-1-530-019	Reqn Elect/Spec Prov Govt	952	952	952	952	952	952
01-1-530-150	Surplus Prior Year	8	9	0	0	0	0
530 - House Numbering Area A		960	961	952	952	952	952
Revenues		960	961	952	952	952	952
Expenses							
530 - House Numbering Area A							
01-2-530-200	Support Services	300	300	300	300	300	300
01-2-530-369	Insurance Liability	11	12	3	3	3	3
01-2-530-495	Transfer To Other Functions	649	649	649	649	649	649
530 - House Numbering Area A		960	961	952	952	952	952
Expenses		(960)	(961)	(952)	(952)	(952)	(952)
530 - House Numbering Area A		0	0	0	0	0	0
531 - House Numbering Area B							
Revenues							
531 - House Numbering Area B							
01-1-531-019	Reqn Elect/Spec Prov Govt	735	735	735	735	735	735
01-1-531-150	Surplus Prior Year	5	6	0	0	0	0
531 - House Numbering Area B		740	741	735	735	735	735
Revenues		740	741	735	735	735	735
Expenses							
531 - House Numbering Area B							
01-2-531-200	Support Services	300	300	300	300	300	300
01-2-531-369	Insurance Liability	7	8	2	2	2	2
01-2-531-495	Transfer To Other Functions	433	433	433	433	433	433
531 - House Numbering Area B		740	741	735	735	735	735
Expenses		(740)	(741)	(735)	(735)	(735)	(735)
531 - House Numbering Area B		0	0	0	0	0	0
532 - House Numbering Area C							
Revenues							
532 - House Numbering Area C							
01-1-532-019	Reqn Elect/Spec Prov Govt	841	841	841	841	841	841

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-1-532-150	Surplus Prior Year	7	8	0	0	0	0
532 - House Numbering Area C		848	849	841	841	841	841
Revenues		848	849	841	841	841	841
Expenses							
532 - House Numbering Area C							
01-2-532-200	Support Services	300	300	300	300	300	300
01-2-532-369	Insurance Liability	10	11	3	3	3	3
01-2-532-495	Transfer To Other Functions	538	538	538	538	538	538
532 - House Numbering Area C		848	849	841	841	841	841
Expenses		(848)	(849)	(841)	(841)	(841)	(841)
532 - House Numbering Area C		0	0	0	0	0	0
550 - Comox Valley Tourism Service							
Revenues							
550 - Comox Valley Tourism Service							
01-1-550-005	Gil Fed Govt	1,000	1,000	1,000	1,000	1,000	1,000
01-1-550-009	Gil Local Govt	30,000	30,000	30,000	30,000	30,000	30,000
01-1-550-016	Grant Prov Govt Conditional	14,950	35,000	0	0	0	0
01-1-550-019	Reqn Elect/Spec Prov Govt	119,124	119,487	85,208	85,208	85,208	85,208
01-1-550-020	Reqn Municipal	149,270	148,907	106,188	106,188	106,188	106,188
01-1-550-025	Sale Svcs Local Govt	61,320	61,320	61,320	61,320	61,320	61,320
01-1-550-057	Rental/Lease Buildings	3,000	0	0	0	0	0
01-1-550-145	Transfer from Reserve	20,000	3,460	0	0	0	0
01-1-550-150	Surplus Prior Year	32,529	28,415	0	0	0	0
550 - Comox Valley Tourism Service		431,193	427,589	283,716	283,716	283,716	283,716
Revenues		431,193	427,589	283,716	283,716	283,716	283,716
Expenses							
550 - Comox Valley Tourism Service							
01-2-550-200	Support Services	31,282	31,044	32,224	33,449	34,720	36,039
01-2-550-210	Grant Operational	24,884	35,000	0	0	0	0
01-2-550-212	Grants Uncond Local Govt	20,000	20,000	20,000	20,000	20,000	20,000
01-2-550-220	Salaries & Wages	29,786	31,634	32,578	33,551	34,550	35,580
01-2-550-225	Benefits	8,934	9,492	9,775	10,064	10,365	10,675
01-2-550-237	Employer Health Tax	744	790	816	838	863	888
01-2-550-238	WCB	808	938	966	998	1,027	1,056
01-2-550-276	Software Licence/Mtce	0	6,472	0	0	0	0
01-2-550-281	Materials & Supplies	0	200	200	200	200	200
01-2-550-284	Meeting Expense	500	1,000	1,000	1,000	1,000	1,000
01-2-550-293	Office Expenses	500	250	250	250	250	250
01-2-550-314	Telephone & Alarm Lines	2,500	3,000	3,000	3,000	3,000	3,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-550-319	Training/Development & Conferences	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-320	Travel	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-335	Advertising	500	0	0	0	0	0
01-2-550-369	Insurance Liability	1,385	1,550	1,580	1,610	1,642	1,675
01-2-550-372	Insurance Property	5,200	5,500	5,610	5,722	5,836	5,952
01-2-550-381	Legal Fees	10,000	0	0	0	0	0
01-2-550-387	Other Prof Fees	95,000	81,875	0	0	0	0
01-2-550-403	Buildings Repairs & Mtce	16,500	16,000	16,500	17,000	17,500	18,000
01-2-550-406	Heating	2,000	1,100	1,125	1,150	1,175	2,000
01-2-550-409	Hydro	12,000	11,000	11,200	11,425	11,650	11,830
01-2-550-412	Janitorial/Cleaning Supplies	11,220	11,444	11,672	11,905	12,110	12,350
01-2-550-415	Landscaping/Grounds Mtce	24,250	24,500	24,500	24,500	24,500	24,500
01-2-550-418	Refuse Collection	2,850	2,000	2,100	2,205	2,315	2,431
01-2-550-425	Property/Parcel Taxes	450	484	500	515	530	546
01-2-550-427	Sewage Disposal	8,100	12,000	12,240	12,485	12,734	13,000
01-2-550-430	Water	1,200	1,500	1,545	1,591	1,639	1,688
01-2-550-468	Minor Capital	5,000	5,000	0	0	0	0
01-2-550-485	Contr To Capital Works Reserve	37,076	33,598	86,427	82,337	78,279	73,301
01-2-550-489	Reserve Contr Other	1,362	5,625	5,625	5,625	5,625	5,625
01-2-550-495	Transfer To Other Functions	993	168	283	296	206	130
01-2-550-504	Short Term Debt Paydown	0	69,425	0	0	0	0
01-2-550-505	Debt Charges-Principal	73,000	0	0	0	0	0
01-2-550-506	Debt Charges-Interest	1,169	3,000	0	0	0	0
550 - Comox Valley Tourism Service		431,193	427,589	283,716	283,716	283,716	283,716
Expenses		(431,193)	(427,589)	(283,716)	(283,716)	(283,716)	(283,716)
550 - Comox Valley Tourism Service		0	0	0	0	0	0
555 - Denman Island Economic Development							
Revenues							
555 - Denman Island Economic Development							
01-1-555-019	Reqn Elect/Spec Prov Govt	67,000	72,000	72,000	72,000	73,000	74,000
01-1-555-145	Transfer from Reserve	0	0	0	0	0	0
01-1-555-150	Surplus Prior Year	0	1,531	0	0	0	0
555 - Denman Island Economic Development		67,000	73,531	72,000	72,000	73,000	74,000
Revenues		67,000	73,531	72,000	72,000	73,000	74,000
Expenses							
555 - Denman Island Economic Development							
01-2-555-200	Support Services	1,439	2,117	2,197	2,280	2,367	2,457

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-555-210	Grant Operational	57,000	62,000	62,000	62,000	62,000	62,000
01-2-555-220	Salaries & Wages	3,538	3,644	3,753	3,865	3,981	4,100
01-2-555-225	Benefits	1,061	1,093	1,126	1,160	1,194	1,230
01-2-555-237	Employer Health Tax	88	91	94	97	100	102
01-2-555-238	WCB	96	108	111	115	118	122
01-2-555-320	Travel	50	50	50	50	50	50
01-2-555-335	Advertising	100	100	100	100	100	100
01-2-555-369	Insurance Liability	902	938	976	1,015	1,056	1,087
01-2-555-489	Reserve Contr Other	2,726	3,390	1,593	1,318	2,034	2,752
555 - Denman Island Economic Development		67,000	73,531	72,000	72,000	73,000	74,000
Expenses		(67,000)	(73,531)	(72,000)	(72,000)	(73,000)	(74,000)
555 - Denman Island Economic Development		0	0	0	0	0	0
556 - Hornby Island Economic Development							
Revenues							
556 - Hornby Island Economic Development							
01-1-556-019	Reqn Elect/Spec Prov Govt	120,000	122,000	122,000	123,000	124,500	125,000
01-1-556-145	Transfer from Reserve	0	25,000	0	0	0	0
01-1-556-150	Surplus Prior Year	0	1,704	0	0	0	0
556 - Hornby Island Economic Development		120,000	148,704	122,000	123,000	124,500	125,000
Revenues		120,000	148,704	122,000	123,000	124,500	125,000
Expenses							
556 - Hornby Island Economic Development							
01-2-556-200	Support Services	2,171	3,072	3,189	3,310	3,436	3,567
01-2-556-210	Grant Operational	108,000	130,900	107,000	110,000	113,500	113,500
01-2-556-220	Salaries & Wages	3,538	3,644	3,753	3,865	3,981	4,100
01-2-556-225	Benefits	1,061	1,093	1,126	1,160	1,194	1,230
01-2-556-237	Employer Health Tax	88	91	94	97	100	102
01-2-556-238	WCB	96	108	111	115	118	122
01-2-556-320	Travel	100	100	100	100	100	100
01-2-556-369	Insurance Liability	1,181	1,228	1,277	1,328	1,381	1,422
01-2-556-489	Reserve Contr Other	3,765	8,468	5,350	3,025	690	857
556 - Hornby Island Economic Development		120,000	148,704	122,000	123,000	124,500	125,000
Expenses		(120,000)	(148,704)	(122,000)	(123,000)	(124,500)	(125,000)
556 - Hornby Island Economic Development		0	0	0	0	0	0
560 - Denman and Hornby Islands High-Speed							
Revenues							
560 - Denman and Hornby Islands High-Speed							
01-1-560-019	Reqn Elect/Spec Prov Govt	167,350	167,350	167,350	169,261	0	0
01-1-560-145	Transfer from Reserve	0	2,023	2,012	20,089	4,488	4,488

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-1-560-150	Surplus Prior Year	0	7,378	0	0	0	0
560 - Denman and Hornby Islands High-Speed		167,350	176,751	169,362	189,350	4,488	4,488
Revenues		167,350	176,751	169,362	189,350	4,488	4,488
Expenses							
560 - Denman and Hornby Islands High-Speed							
01-2-560-200	Support Services	2,465	300	300	300	300	300
01-2-560-369	Insurance Liability	600	600	600	600	0	0
01-2-560-381	Legal Fees	500	500	500	500	0	0
01-2-560-489	Reserve Contr Other	755	8,133	744	732	0	0
01-2-560-495	Transfer To Other Functions	0	4,188	4,188	4,188	4,188	4,188
01-2-560-504	Short Term Debt Paydown	0	140,000	140,000	160,000	0	0
01-2-560-505	Debt Charges-Principal	140,000	0	0	0	0	0
01-2-560-506	Debt Charges-Interest	23,030	23,030	23,030	23,030	0	0
01-2-560-550	Deficit Prior Year	0	0	0	0	0	0
560 - Denman and Hornby Islands High-Speed		167,350	176,751	169,362	189,350	4,488	4,488
Expenses		(167,350)	(176,751)	(169,362)	(189,350)	(4,488)	(4,488)
560 - Denman and Hornby Islands High-Speed		0	0	0	0	0	0
600 - Recreation Grant							
Revenues							
600 - Recreation Grant							
01-1-600-005	Gil Fed Govt	200	200	200	200	200	200
01-1-600-009	Gil Local Govt	5,000	5,000	5,000	5,000	5,000	5,000
01-1-600-016	Grant Prov Govt Conditional	16,159	0	0	0	0	0
01-1-600-019	Reqn Elect/Spec Prov Govt	305,735	236,781	236,781	236,781	236,781	236,781
01-1-600-020	Reqn Municipal	460,821	353,956	353,956	353,956	353,956	353,956
01-1-600-145	Transfer from Reserve	0	25,000	0	0	0	0
01-1-600-150	Surplus Prior Year	181,040	521,406	0	0	0	0
600 - Recreation Grant		968,955	1,142,343	595,937	595,937	595,937	595,937
Revenues		968,955	1,142,343	595,937	595,937	595,937	595,937
Expenses							
600 - Recreation Grant							
01-2-600-200	Support Services	12,074	14,896	15,462	16,050	16,660	17,293
01-2-600-212	Grants Uncond Local Govt	0	94,600	90,600	90,600	90,600	90,600
01-2-600-214	Grants Cond Local Agencies	920,601	949,664	422,400	437,300	451,500	462,600
01-2-600-220	Salaries & Wages	3,538	3,644	3,753	3,865	3,981	4,100
01-2-600-225	Benefits	1,061	1,093	1,126	1,160	1,194	1,230
01-2-600-237	Employer Health Tax	88	91	94	97	100	102
01-2-600-238	WCB	96	108	111	115	118	122
01-2-600-369	Insurance Liability	1,305	1,357	1,411	1,467	1,500	639

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-600-381	Legal Fees	500	500	500	500	500	500
01-2-600-387	Other Prof Fees	16,159	0	0	0	0	0
01-2-600-489	Reserve Contr Other	13,533	76,390	60,480	44,783	29,784	18,751
600 - Recreation Grant		968,955	1,142,343	595,937	595,937	595,937	595,937
Expenses		(968,955)	(1,142,343)	(595,937)	(595,937)	(595,937)	(595,937)
600 - Recreation Grant		0	0	0	0	0	0
601 - Comox Valley Track & Fields							
Revenues							
601 - Comox Valley Track and Fields Service							
01-1-601-005	Gil Fed Govt	345	345	345	345	345	345
01-1-601-009	Gil Local Govt	5,000	5,000	5,000	5,000	5,000	5,000
01-1-601-019	Reqn Elect/Spec Prov Govt	378,229	357,934	357,934	357,934	357,934	357,934
01-1-601-020	Reqn Municipal	607,771	572,066	572,066	572,066	572,066	572,066
01-1-601-128	Other Revenue	4,500	4,500	4,500	4,500	4,500	4,500
01-1-601-145	Transfer from Reserve	0	15,000	0	0	0	0
01-1-601-150	Surplus Prior Year	152,820	846,671	0	0	0	0
601 - Comox Valley Track and Fields Service		1,148,665	1,801,516	939,845	939,845	939,845	939,845
Revenues		1,148,665	1,801,516	939,845	939,845	939,845	939,845
Expenses							
602 - Sports Track							
01-2-602-200	Support Services	331	486	507	511	526	542
01-2-602-369	Insurance Liability	49	51	53	55	58	60
01-2-602-381	Legal Fees	500	500	500	500	500	500
01-2-602-485	Contr To Capital Works	25,000	25,000	25,000	25,000	25,000	25,000
	Reserve						
602 - Sports Track		25,880	26,037	26,060	26,066	26,084	26,102
603 - Playing Fields							
01-2-603-200	Support Services	14,095	4,075	4,331	4,225	4,341	4,451
01-2-603-214	Grants Cond Local Agencies	35,781	64,186	41,259	41,259	42,740	42,925
01-2-603-220	Salaries & Wages	3,538	3,644	3,753	3,865	3,981	4,100
01-2-603-225	Benefits	1,061	1,093	1,126	1,160	1,194	1,230
01-2-603-237	Employer Health Tax	88	91	94	97	100	102
01-2-603-238	WCB	96	108	111	115	118	122
01-2-603-284	Meeting Expense	500	500	500	500	500	500
01-2-603-335	Advertising	500	500	500	500	500	500
01-2-603-353	Public Relations	0	15,000	0	0	0	0
01-2-603-369	Insurance Liability	700	1,155	1,155	1,155	1,155	1,155
01-2-603-387	Other Prof Fees	52,018	0	0	0	0	0
01-2-603-403	Buildings Repairs & Mtce	3,500	10,000	10,000	10,000	10,000	10,000

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-603-409	Hydro	12,228	19,052	19,528	20,210	20,918	21,336
01-2-603-430	Water	32,328	48,888	33,000	33,719	34,076	34,640
01-2-603-480	Transfer to Capital	790,896	790,896	0	0	0	0
01-2-603-485	Contr To Capital Works Reserve	0	0	0	0	0	0
01-2-603-489	Reserve Contr Other	175,456	696,291	678,428	676,974	674,138	672,682
01-2-603-505	Debt Charges-Principal	0	0	0	0	0	0
01-2-603-506	Debt Charges-Interest	0	120,000	120,000	120,000	120,000	120,000
603 - Playing Fields		1,122,785	1,775,479	913,785	913,779	913,761	913,743
Expenses		(1,148,665)	(1,801,516)	(939,845)	(939,845)	(939,845)	(939,845)
601 - Comox Valley Track & Fields		0	0	0	0	0	0
605 - Denman Island Recreation							
Revenues							
605 - Denman Island Recreation							
01-1-605-019	Reqn Elect/Spec Prov Govt	18,032	23,033	24,034	25,035	26,036	27,037
01-1-605-150	Surplus Prior Year	109	190	0	0	0	0
605 - Denman Island Recreation		18,141	23,223	24,034	25,035	26,036	27,037
Revenues		18,141	23,223	24,034	25,035	26,036	27,037
Expenses							
605 - Denman Island Recreation							
01-2-605-200	Support Services	300	300	300	300	300	300
01-2-605-214	Grants Cond Local Agencies	17,809	22,890	23,700	24,700	25,700	26,700
01-2-605-369	Insurance Liability	32	33	34	35	36	37
605 - Denman Island Recreation		18,141	23,223	24,034	25,035	26,036	27,037
Expenses		(18,141)	(23,223)	(24,034)	(25,035)	(26,036)	(27,037)
605 - Denman Island Recreation		0	0	0	0	0	0
606 - Hornby Island Recreation							
Revenues							
606 - Hornby Island Recreation							
01-1-606-019	Reqn Elect/Spec Prov Govt	39,500	40,500	41,500	42,500	43,500	44,500
01-1-606-150	Surplus Prior Year	103	184	0	0	0	0
606 - Hornby Island Recreation		39,603	40,684	41,500	42,500	43,500	44,500
Revenues		39,603	40,684	41,500	42,500	43,500	44,500
Expenses							
606 - Hornby Island Recreation							
01-2-606-200	Support Services	300	358	372	386	401	416
01-2-606-214	Grants Cond Local Agencies	38,254	38,600	39,747	40,928	42,144	43,396
01-2-606-369	Insurance Liability	70	73	74	75	77	79
01-2-606-489	Reserve Contr Other	979	1,653	1,307	1,111	878	609

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
606 - Hornby Island Recreation		39,603	40,684	41,500	42,500	43,500	44,500
Expenses		(39,603)	(40,684)	(41,500)	(42,500)	(43,500)	(44,500)
606 - Hornby Island Recreation		0	0	0	0	0	0
607 - Part Area A Hornby/Denman Recreation							
Revenues							
607 - Part Area A Hornby/Denman Recreation							
01-1-607-019	Reqn Elect/Spec Prov Govt	33,231	33,646	33,670	33,695	33,721	33,747
01-1-607-150	Surplus Prior Year	115	94	0	0	0	0
607 - Part Area A Hornby/Denman Recreation		33,346	33,740	33,670	33,695	33,721	33,747
Revenues		33,346	33,740	33,670	33,695	33,721	33,747
Expenses							
607 - Part Area A Hornby/Denman Recreation							
01-2-607-200	Support Services	427	599	622	646	671	696
01-2-607-369	Insurance Liability	32	33	34	35	36	37
01-2-607-387	Other Prof Fees	0	94	0	0	0	0
01-2-607-495	Transfer To Other Functions	32,887	33,014	33,014	33,014	33,014	33,014
607 - Part Area A Hornby/Denman Recreation		33,346	33,740	33,670	33,695	33,721	33,747
Expenses		(33,346)	(33,740)	(33,670)	(33,695)	(33,721)	(33,747)
607 - Part Area A Hornby/Denman Recreation		0	0	0	0	0	0
615 - Electoral Areas Arts & Cultural Grant							
Revenues							
615 - Electoral Areas Arts & Cultural Grant							
01-1-615-019	Reqn Elect/Spec Prov Govt	122,231	165,406	173,906	180,406	162,006	162,006
01-1-615-135	Recoveries-Other Functions	0	0	0	0	0	0
01-1-615-145	Transfer from Reserve	0	17,462	7,500	0	0	0
01-1-615-150	Surplus Prior Year	5,398	554	0	0	0	0
615 - Electoral Areas Arts & Cultural Grant		127,629	183,422	181,406	180,406	162,006	162,006
Revenues		127,629	183,422	181,406	180,406	162,006	162,006
Expenses							
615 - Electoral Areas Arts & Cultural Grant							
01-2-615-200	Support Services	756	1,109	1,151	1,195	1,240	1,287
01-2-615-212	Grants Uncond Local Govt	5,000	5,000	5,000	5,000	5,000	5,000
01-2-615-214	Grants Cond Local Agencies	114,482	176,530	174,830	172,630	132,747	134,547
01-2-615-369	Insurance Liability	220	229	238	248	253	260
01-2-615-489	Reserve Contr Other	7,171	554	187	1,333	22,766	20,912
615 - Electoral Areas Arts & Cultural Grant		127,629	183,422	181,406	180,406	162,006	162,006
Expenses		(127,629)	(183,422)	(181,406)	(180,406)	(162,006)	(162,006)
615 - Electoral Areas Arts & Cultural Grant		0	0	0	0	0	0
619 - Denman Island Community Parks &							

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
Revenues							
619 - Denman Island Community Parks &							
01-1-619-019	Reqn Elect/Spec Prov Govt	144,568	170,500	181,000	195,000	195,000	195,000
01-1-619-145	Transfer from Reserve	0	0	0	9,000	0	0
01-1-619-150	Surplus Prior Year	6,326	53,144	0	0	0	0
619 - Denman Island Community Parks &		150,894	223,644	181,000	204,000	195,000	195,000
Revenues		150,894	223,644	181,000	204,000	195,000	195,000
Expenses							
619 - Denman Island Community Parks &							
01-2-619-200	Support Services	17,500	22,759	23,753	24,294	25,155	26,036
01-2-619-210	Grant Operational	10,484	12,414	12,944	13,220	13,795	14,222
01-2-619-220	Salaries & Wages	54,851	56,823	62,236	67,015	69,544	72,170
01-2-619-225	Benefits	16,456	17,046	18,670	20,104	20,862	21,650
01-2-619-237	Employer Health Tax	1,370	1,421	1,556	1,675	1,739	1,806
01-2-619-238	WCB	1,486	1,687	1,848	1,990	2,065	2,143
01-2-619-275	Permits/Licences	0	1,200	1,200	1,200	1,200	1,200
01-2-619-281	Materials & Supplies	1,500	2,000	2,000	2,000	2,000	2,000
01-2-619-284	Meeting Expense	100	100	100	100	100	100
01-2-619-293	Office Expenses	0	1,250	0	0	0	1,250
01-2-619-311	Signs	500	500	1,000	1,000	1,000	1,000
01-2-619-320	Travel	500	500	500	500	500	500
01-2-619-335	Advertising	250	250	250	2,750	250	250
01-2-619-350	Maps & Printing Supplies	200	200	200	200	200	200
01-2-619-353	Public Relations	300	300	300	300	300	300
01-2-619-369	Insurance Liability	695	1,100	1,122	1,144	1,167	1,190
01-2-619-372	Insurance Property	104	108	112	116	120	124
01-2-619-381	Legal Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-619-385	Gis Services	300	300	300	300	300	300
01-2-619-387	Other Prof Fees	3,000	1,500	5,000	43,000	3,000	3,000
01-2-619-400	Contracted Svcs	15,100	15,100	15,450	16,450	16,450	16,450
Buildings/Land Mtce							
01-2-619-409	Hydro	750	750	750	750	750	750
01-2-619-468	Minor Capital	3,000	13,000	3,000	3,000	3,000	3,000
01-2-619-485	Contr To Capital Works	13,622	65,568	20,741	0	24,874	18,687
Reserve							
01-2-619-489	Reserve Contr Other	6,326	5,268	5,468	392	4,129	4,172
01-2-619-495	Transfer To Other Functions	1,500	1,500	1,500	1,500	1,500	1,500
619 - Denman Island Community Parks &		150,894	223,644	181,000	204,000	195,000	195,000
Expenses		(150,894)	(223,644)	(181,000)	(204,000)	(195,000)	(195,000)

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
619 - Denman Island Community Parks &		0	0	0	0	0	0
620 - Hornby Island Community Parks &							
Revenues							
620 - Hornby Island Community Parks &							
01-1-620-019	Reqn Elect/Spec Prov Govt	232,000	290,000	350,000	359,000	359,000	359,000
01-1-620-135	Recoveries-Other Functions	0	1,200	1,200	1,200	1,200	1,200
01-1-620-150	Surplus Prior Year	612	46,946	0	0	0	0
620 - Hornby Island Community Parks &		<u>232,612</u>	<u>338,146</u>	<u>351,200</u>	<u>360,200</u>	<u>360,200</u>	<u>360,200</u>
Revenues		232,612	338,146	351,200	360,200	360,200	360,200
Expenses							
620 - Hornby Island Community Parks &							
01-2-620-200	Support Services	18,857	23,796	24,826	25,418	26,324	27,252
01-2-620-220	Salaries & Wages	69,149	71,641	78,036	83,735	86,930	90,246
01-2-620-225	Benefits	20,744	21,491	23,411	25,122	26,081	27,074
01-2-620-237	Employer Health Tax	1,728	1,791	1,951	2,092	2,174	2,255
01-2-620-238	WCB	1,873	2,127	2,317	2,486	2,583	2,680
01-2-620-275	Permits/Licences	0	1,200	1,200	1,200	1,200	1,200
01-2-620-281	Materials & Supplies	2,000	3,000	3,000	3,000	3,000	3,000
01-2-620-284	Meeting Expense	100	100	100	100	100	100
01-2-620-293	Office Expenses	1,250	0	0	1,250	0	0
01-2-620-311	Signs	1,000	1,000	6,000	1,000	1,000	1,000
01-2-620-320	Travel	800	800	800	800	800	800
01-2-620-335	Advertising	250	250	250	250	250	2,750
01-2-620-350	Maps & Printing Supplies	200	200	200	200	200	200
01-2-620-353	Public Relations	300	300	300	300	300	300
01-2-620-369	Insurance Liability	1,031	1,031	1,052	1,073	1,094	1,116
01-2-620-381	Legal Fees	6,000	1,000	1,000	1,000	1,000	1,000
01-2-620-385	Gis Services	300	300	300	300	300	300
01-2-620-386	Survey Fees	5,000	0	0	0	0	0
01-2-620-387	Other Prof Fees	3,000	3,000	3,000	3,000	3,000	3,000
01-2-620-400	Contracted Svcs	50,000	50,050	53,350	53,350	53,350	53,350
	Buildings/Land Mtce						
01-2-620-444	Rental/Leases - Mach/Equip	0	750	750	750	750	750
01-2-620-468	Minor Capital	0	1,200	15,000	0	0	0
01-2-620-485	Contr To Capital Works	2,896	40,710	32,218	54,906	54,166	46,499
	Reserve						
01-2-620-489	Reserve Contr Other	5,233	10,000	3,000	3,000	3,000	6,000
01-2-620-495	Transfer To Other Functions	4,301	4,301	4,301	4,301	4,301	4,301
01-2-620-504	Short Term Debt Paydown	0	81,756	81,756	81,756	81,756	81,756

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-620-505	Debt Charges-Principal	30,000	0	0	0	0	0
01-2-620-506	Debt Charges-Interest	6,600	16,352	13,082	9,811	6,541	3,271
620 - Hornby Island Community Parks & Expenses		<u>232,612</u>	<u>338,146</u>	<u>351,200</u>	<u>360,200</u>	<u>360,200</u>	<u>360,200</u>
		(232,612)	(338,146)	(351,200)	(360,200)	(360,200)	(360,200)
620 - Hornby Island Community Parks & 621 - Baynes Sd, Area B & C Parks & Greenways		0	0	0	0	0	0
Revenues							
621 - Baynes Sd, Area B & C Parks & Expenses							
01-1-621-003	Parcel Tax	193,458	195,187	195,187	195,187	195,187	195,187
01-1-621-013	Fed Gas Tax Funding	175,000	0	0	0	0	0
01-1-621-019	Reqn Elect/Spec Prov Govt	1,780,000	1,800,000	1,900,000	2,050,000	2,100,000	2,150,000
01-1-621-063	Rental Land	4,615	4,686	4,735	4,785	4,836	4,888
01-1-621-128	Other Revenue	0	0	0	0	0	0
01-1-621-135	Recoveries-Other Functions	31,280	26,287	23,598	23,712	23,801	26,701
01-1-621-145	Transfer from Reserve	170,000	0	0	0	0	0
01-1-621-150	Surplus Prior Year	89,292	222,891	0	0	0	0
621 - Baynes Sd, Area B & C Parks & Revenues		<u>2,443,645</u>	<u>2,249,051</u>	<u>2,123,520</u>	<u>2,273,684</u>	<u>2,323,824</u>	<u>2,376,776</u>
		2,443,645	2,249,051	2,123,520	2,273,684	2,323,824	2,376,776
Expenses							
621 - Baynes Sd, Area B & C Parks & Expenses							
01-2-621-200	Support Services	118,220	172,548	181,021	182,552	188,575	194,630
01-2-621-220	Salaries & Wages	429,854	391,814	453,543	505,634	524,881	544,871
01-2-621-225	Benefits	118,444	106,613	124,697	139,866	145,164	150,673
01-2-621-237	Employer Health Tax	10,590	9,631	11,167	12,465	12,936	13,429
01-2-621-238	WCB	11,478	11,441	13,271	14,811	15,369	15,955
01-2-621-262	Contracts - Operating	5,581	5,581	5,581	5,581	5,000	5,000
01-2-621-266	Deliveries/Transportation	100	100	100	100	100	100
01-2-621-275	Permits/Licences	2,300	2,800	2,800	2,800	2,300	2,300
01-2-621-276	Software Licence/Mtce	1,150	1,000	1,000	1,000	1,000	1,000
01-2-621-278	Water Licence Rental	50	50	50	50	50	50
01-2-621-281	Materials & Supplies	42,000	40,000	40,000	40,000	40,000	40,000
01-2-621-284	Meeting Expense	600	450	450	450	450	450
01-2-621-293	Office Expenses	7,450	6,750	750	3,250	750	5,750
01-2-621-296	Postage	100	100	100	100	100	100
01-2-621-305	Safety Equipment	1,000	2,000	2,000	2,000	2,000	2,000
01-2-621-311	Signs	10,000	10,000	10,000	10,000	10,000	10,000
01-2-621-314	Telephone & Alarm Lines	3,315	3,315	3,315	3,315	3,315	3,315
01-2-621-316	Tipping Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-621-317	Title Searches	100	100	100	100	100	100

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-621-319	Training/Development & Conferences	8,000	8,000	8,000	8,000	8,000	8,000
01-2-621-320	Travel	1,500	1,500	1,500	1,500	1,500	1,500
01-2-621-335	Advertising	14,000	9,000	4,000	4,000	4,000	4,000
01-2-621-340	Dues And Memberships	2,200	2,200	2,200	2,200	2,200	2,200
01-2-621-350	Maps & Printing Supplies	3,550	2,500	2,500	2,500	2,500	2,500
01-2-621-353	Public Relations	83,000	3,000	3,000	3,000	3,000	3,000
01-2-621-354	Education Programs Public	11,500	12,500	12,750	13,005	13,265	13,530
01-2-621-369	Insurance Liability	14,399	17,000	17,340	17,687	18,041	18,402
01-2-621-372	Insurance Property	718	740	762	785	809	833
01-2-621-381	Legal Fees	15,000	15,000	15,000	15,000	15,000	15,000
01-2-621-385	Gis Services	3,000	3,000	3,000	3,000	3,000	3,000
01-2-621-386	Survey Fees	5,000	5,000	5,000	5,000	5,000	5,000
01-2-621-387	Other Prof Fees	375,000	192,919	48,500	58,500	61,000	73,500
01-2-621-400	Contracted Svcs	405,415	432,655	436,960	456,811	455,313	468,260
	Buildings/Land Mtce						
01-2-621-409	Hydro	1,850	1,900	1,900	1,900	1,900	1,900
01-2-621-418	Refuse Collection	23,500	13,000	13,000	13,000	13,000	13,000
01-2-621-438	Contract Svcs Equip/Mach	1,410	1,410	1,410	1,410	1,410	1,410
01-2-621-444	Rental/Leases - Mach/Equip	6,625	3,625	3,625	3,625	3,625	3,625
01-2-621-447	Repairs/Mtce Mach/Equip	500	500	500	500	500	500
01-2-621-458	Fuel/Lubricants Vehicle	3,000	3,000	3,000	3,000	3,000	500
01-2-621-461	Insurance/Licence Vehicle	4,665	4,851	5,044	5,246	5,456	5,674
01-2-621-464	Repairs & Mtce Vehicle	3,000	3,000	3,000	3,000	3,000	1,000
01-2-621-468	Minor Capital	101,500	44,000	46,000	30,000	65,000	60,000
01-2-621-485	Contr To Capital Works	163,398	276,440	175,366	207,940	207,940	207,940
	Reserve						
01-2-621-489	Reserve Contr Other	271,858	285,893	322,799	486,725	472,386	471,218
01-2-621-495	Transfer To Other Functions	725	725	1,219	1,276	889	561
01-2-621-504	Short Term Debt Paydown	0	130,000	130,000	0	0	0
01-2-621-505	Debt Charges-Principal	130,000	0	0	0	0	0
01-2-621-506	Debt Charges-Interest	26,000	10,400	5,200	0	0	0
621 - Baynes Sd, Area B & C Parks & Expenses		2,443,645	2,249,051	2,123,520	2,273,684	2,323,824	2,376,776
		(2,443,645)	(2,249,051)	(2,123,520)	(2,273,684)	(2,323,824)	(2,376,776)
621 - Baynes Sd, Area B & C Parks & Greenways		0	0	0	0	0	0
623 - Saratoga Beach Community Mosquito Revenues							
623 - Saratoga Beach Community Mosquito							
01-1-623-019	Reqn Elect/Spec Prov Govt	35,000	35,000	35,000	35,000	37,000	37,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-1-623-145	Transfer from Reserve	8,000	0	0	0	0	4,022
01-1-623-150	Surplus Prior Year	30	52	0	0	0	0
623 - Saratoga Beach Community Mosquito		43,030	35,052	35,000	35,000	37,000	41,022
Revenues		43,030	35,052	35,000	35,000	37,000	41,022
Expenses							
623 - Saratoga Beach Community Mosquito							
01-2-623-200	Support Services	534	630	654	679	705	732
01-2-623-335	Advertising	500	500	500	500	500	500
01-2-623-350	Maps & Printing Supplies	250	250	250	250	250	250
01-2-623-369	Insurance Liability	256	266	277	288	293	299
01-2-623-381	Legal Fees	500	500	500	500	500	500
01-2-623-387	Other Prof Fees	8,000	0	0	0	0	10,000
01-2-623-400	Contracted Svcs	22,279	21,000	23,100	24,255	25,468	26,741
	Buildings/Land Mtce						
01-2-623-489	Reserve Contr Other	7,635	3,565	1,378	187	944	0
01-2-623-495	Transfer To Other Functions	3,076	8,341	8,341	8,341	8,340	2,000
623 - Saratoga Beach Community Mosquito		43,030	35,052	35,000	35,000	37,000	41,022
Expenses		(43,030)	(35,052)	(35,000)	(35,000)	(37,000)	(41,022)
623 - Saratoga Beach Community Mosquito		0	0	0	0	0	0
625 - Regional Parks and Trails Service							
Revenues							
625 - Regional Parks and Trails Service							
01-1-625-019	Reqn Elect/Spec Prov Govt	174,693	175,560	178,767	182,374	185,982	189,589
01-1-625-020	Reqn Municipal	263,307	262,440	267,233	272,626	278,018	283,411
01-1-625-150	Surplus Prior Year	0	267,308	0	0	0	0
625 - Regional Parks and Trails Service		438,000	705,308	446,000	455,000	464,000	473,000
Revenues		438,000	705,308	446,000	455,000	464,000	473,000
Expenses							
625 - Regional Parks and Trails Service							
01-2-625-200	Support Services	31,552	40,603	42,387	43,323	44,854	46,418
01-2-625-220	Salaries & Wages	66,762	33,169	131,060	179,910	186,588	193,515
01-2-625-221	Directors Remuneration	7,575	7,575	7,575	7,575	7,575	7,575
01-2-625-225	Benefits	30,579	20,817	39,318	53,972	55,977	58,054
01-2-625-237	Employer Health Tax	2,548	1,735	3,277	4,497	4,665	4,838
01-2-625-238	WCB	2,763	2,061	3,893	5,344	5,540	5,748
01-2-625-276	Software Licence/Mtce	650	500	500	500	500	500
01-2-625-281	Materials & Supplies	0	0	5,000	5,000	5,000	5,000
01-2-625-284	Meeting Expense	1,000	600	600	600	600	600
01-2-625-293	Office Expenses	2,600	100	5,575	2,600	100	2,600

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-625-311	Signs	0	1,000	1,000	1,000	1,000	1,000
01-2-625-314	Telephone & Alarm Lines	840	0	840	840	840	840
01-2-625-335	Advertising	3,000	3,000	500	500	500	500
01-2-625-340	Dues And Memberships	0	500	500	500	500	500
01-2-625-350	Maps & Printing Supplies	2,000	750	0	0	0	0
01-2-625-353	Public Relations	500	1,000	500	500	500	500
01-2-625-369	Insurance Liability	1,301	2,100	2,142	2,185	2,229	2,274
01-2-625-381	Legal Fees	0	5,000	10,000	10,000	10,000	10,000
01-2-625-385	Gis Services	1,000	1,000	500	500	500	500
01-2-625-387	Other Prof Fees	95,000	95,000	75,000	35,000	35,000	35,000
01-2-625-400	Contracted Svcs	0	0	20,000	30,000	40,000	50,000
	Buildings/Land Mtce						
01-2-625-485	Contr To Capital Works Reserve	125,666	457,484	71,640	40,808	38,649	37,038
01-2-625-489	Reserve Contr Other	51,414	24,988	24,193	29,846	22,883	10,000
01-2-625-495	Transfer To Other Functions	11,250	6,326	0	0	0	0
625 - Regional Parks and Trails Service		438,000	705,308	446,000	455,000	464,000	473,000
Expenses		(438,000)	(705,308)	(446,000)	(455,000)	(464,000)	(473,000)
625 - Regional Parks and Trails Service		0	0	0	0	0	0
630 - Vancouver Island Regional Library							
Revenues							
630 - Vancouver Island Regional Library							
01-1-630-019	Reqn Elect/Spec Prov Govt	1,937,102	2,029,078	2,137,419	2,244,063	2,356,030	2,473,587
01-1-630-150	Surplus Prior Year	11,141	6,768	0	0	0	0
630 - Vancouver Island Regional Library		1,948,243	2,035,846	2,137,419	2,244,063	2,356,030	2,473,587
Revenues		1,948,243	2,035,846	2,137,419	2,244,063	2,356,030	2,473,587
Expenses							
630 - Vancouver Island Regional Library							
01-2-630-200	Support Services	11,872	17,584	18,252	18,946	19,666	20,413
01-2-630-210	Grant Operational	1,935,608	2,017,468	2,118,341	2,224,258	2,335,471	2,452,245
01-2-630-369	Insurance Liability	763	794	826	859	893	929
630 - Vancouver Island Regional Library		1,948,243	2,035,846	2,137,419	2,244,063	2,356,030	2,473,587
Expenses		(1,948,243)	(2,035,846)	(2,137,419)	(2,244,063)	(2,356,030)	(2,473,587)
630 - Vancouver Island Regional Library		0	0	0	0	0	0
645 - Comox Valley Recreation Complexes							
Revenues							
645 - Comox Valley Recreation Complexes							
01-1-645-005	Gil Fed Govt	8,500	8,500	8,500	8,500	8,500	8,500
01-1-645-009	Gil Local Govt	130,000	130,000	130,000	130,000	130,000	130,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-1-645-019	Reqn Elect/Spec Prov Govt	2,680,915	3,168,141	3,644,753	4,304,428	4,714,005	5,175,376
01-1-645-020	Reqn Municipal	4,769,085	5,599,749	6,442,170	7,608,155	8,332,090	9,147,573
01-1-645-030	Public Skating	74,000	63,835	65,452	68,070	70,793	73,625
01-1-645-033	Public Swimming	430,000	395,233	431,548	448,810	466,762	485,432
01-1-645-041	Instructional Programs	66,000	67,938	69,659	72,445	75,343	78,357
01-1-645-042	Arena & Wellness Programs	40,000	67,756	74,733	77,722	80,831	84,064
01-1-645-043	Ice Programs Over 14	140,000	188,005	192,769	200,480	208,499	216,839
01-1-645-044	Ice Programs 14 & Under	65,000	100,236	102,776	106,887	111,162	115,608
01-1-645-046	Swim Lessons Over 14	50,000	60,516	62,049	64,531	67,112	69,796
01-1-645-049	Swim Lessons 14 & Under	410,000	356,884	402,748	418,858	435,612	453,036
01-1-645-054	Memberships	475,000	469,715	497,398	517,294	537,986	559,505
01-1-645-055	Arena Rental	400,000	447,391	458,729	477,078	496,161	516,007
01-1-645-056	Dry Floor Arena Rental	18,000	19,214	19,701	20,489	21,309	22,161
01-1-645-057	Rental/Lease Buildings	41,000	48,145	50,417	52,434	54,531	56,712
01-1-645-058	Lockers	40,000	39,409	41,460	43,118	44,843	46,637
01-1-645-061	Rental Pool	140,000	153,866	159,616	165,601	171,825	178,298
01-1-645-064	Rental Skates	21,000	21,173	21,709	22,577	23,480	24,419
01-1-645-073	Vending	16,000	16,122	16,530	17,191	17,879	18,594
01-1-645-075	Advertising	15,000	35,154	36,045	37,487	38,986	40,545
01-1-645-080	Retail Sales	1,000	1,043	1,070	1,113	1,158	1,204
01-1-645-125	Donations	4,000	4,000	4,000	4,000	4,000	40,000
01-1-645-128	Other Revenue	18,000	10,000	10,200	10,404	10,612	10,824
01-1-645-133	Recoveries - Other	5,000	5,000	5,000	5,000	5,000	5,000
01-1-645-135	Recoveries-Other Functions	33,014	33,014	33,014	33,014	33,014	33,014
01-1-645-145	Transfer from Reserve	0	533,233	5,000	0	20,000	0
01-1-645-150	Surplus Prior Year	0	222,005	0	0	0	0
645 - Comox Valley Recreation Complexes		10,090,514	12,265,277	12,987,046	14,915,686	16,181,493	17,591,126
Revenues		10,090,514	12,265,277	12,987,046	14,915,686	16,181,493	17,591,126
Expenses							
645 - Comox Valley Recreation Complexes							
01-2-645-200	Support Services	630,214	850,468	888,733	905,903	937,493	969,669
01-2-645-220	Salaries & Wages	1,012,191	1,114,383	1,223,421	1,267,450	1,300,344	1,339,758
01-2-645-221	Directors Remuneration	15,452	15,452	15,452	15,452	15,452	15,452
01-2-645-225	Benefits	303,664	319,144	339,970	375,544	402,648	414,966
01-2-645-237	Employer Health Tax	25,312	26,591	28,330	31,291	33,543	34,582
01-2-645-238	WCB	27,432	31,601	33,662	37,177	39,867	41,077
01-2-645-257	Clothing/Laundrying	25,000	25,500	25,000	28,000	25,000	25,000
01-2-645-266	Deliveries/Transportation	5,200	5,200	5,200	5,200	5,200	5,200
01-2-645-275	Permits/Licences	14,000	14,000	14,000	14,000	14,000	14,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
01-2-645-276	Software Licence/Mtce	140,756	115,010	55,900	55,900	55,900	55,900
01-2-645-284	Meeting Expense	2,000	2,000	2,000	2,000	2,000	2,000
01-2-645-311	Signs	2,000	2,500	2,500	2,500	2,500	2,500
01-2-645-314	Telephone & Alarm Lines	29,131	56,092	56,569	57,111	57,681	57,276
01-2-645-319	Training/Development & Conferences	40,000	42,500	42,500	42,500	42,500	42,500
01-2-645-320	Travel	9,000	12,100	12,100	12,100	12,100	12,100
01-2-645-335	Advertising	26,350	37,850	37,850	30,350	30,350	37,850
01-2-645-340	Dues And Memberships	4,000	5,100	5,100	5,100	5,100	5,100
01-2-645-353	Public Relations	22,000	25,000	10,000	5,000	5,000	5,000
01-2-645-369	Insurance Liability	29,175	36,000	37,440	38,938	40,496	42,116
01-2-645-372	Insurance Property	63,654	73,000	75,920	78,957	82,115	85,400
01-2-645-381	Legal Fees	10,000	10,000	10,000	10,000	10,000	10,000
01-2-645-387	Other Prof Fees	457,939	684,547	17,000	17,000	37,000	17,000
01-2-645-400	Contracted Svcs	7,000	7,000	7,000	7,000	7,000	7,000
	Buildings/Land Mtce						
01-2-645-438	Contract Svcs Equip/Mach	4,500	4,500	4,500	4,500	4,500	4,500
01-2-645-444	Rental/Leases - Mach/Equip	4,500	4,500	4,500	4,500	4,500	4,500
01-2-645-461	Insurance/Licence Vehicle	3,667	3,814	3,967	4,125	4,290	4,461
01-2-645-468	Minor Capital	14,000	32,000	14,000	14,000	14,000	14,000
01-2-645-485	Contr To Capital Works	965,302	1,411,461	1,539,478	1,155,266	1,191,334	1,394,211
	Reserve						
01-2-645-489	Reserve Contr Other	51,542	90,000	191,800	193,636	195,509	197,419
01-2-645-495	Transfer To Other Functions	111,047	114,096	190,052	198,756	139,373	88,820
01-2-645-505	Debt Charges-Principal	91,902	513,433	1,054,132	2,325,275	2,623,639	2,929,175
01-2-645-506	Debt Charges-Interest	49,275	127,624	356,220	1,120,837	1,775,047	2,446,902
645 - Comox Valley Recreation Complexes		4,197,205	5,812,466	6,304,296	8,065,368	9,115,481	10,325,434
646 - CVRC Administration							
01-2-646-220	Salaries & Wages	541,444	576,398	632,934	682,690	708,298	734,940
01-2-646-225	Benefits	130,533	137,647	153,203	166,751	173,269	180,045
01-2-646-237	Employer Health Tax	13,200	14,038	15,438	16,672	17,301	17,955
01-2-646-238	WCB	14,308	16,673	18,342	19,807	20,552	21,331
01-2-646-246	Bank Charges	48,000	60,000	60,000	60,000	60,000	60,000
01-2-646-251	Cash Overage/Shortage	200	200	200	200	200	200
01-2-646-281	Materials & Supplies	250	250	250	250	250	250
01-2-646-293	Office Expenses	17,900	19,900	19,900	19,900	19,900	19,900
01-2-646-296	Postage	100	100	100	100	100	100
01-2-646-330	Merchandise For Resale	1,000	1,000	1,000	1,000	1,000	1,000
646 - CVRC Administration		766,935	826,206	901,367	967,370	1,000,870	1,035,721

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
647 - CVRC Aquatics							
01-2-647-220	Salaries & Wages	1,468,385	1,602,439	1,659,881	1,719,618	1,781,755	1,846,374
01-2-647-225	Benefits	332,450	355,946	369,458	383,520	398,138	413,343
01-2-647-237	Employer Health Tax	35,523	38,682	40,075	41,529	43,042	44,612
01-2-647-238	WCB	38,510	45,954	47,615	49,340	51,131	52,994
01-2-647-269	First Aid Supplies	15,300	8,500	9,605	10,854	30,000	13,859
01-2-647-272	Instructional Programs	37,000	40,000	42,000	42,000	43,000	44,000
01-2-647-281	Materials & Supplies	36,000	31,000	32,000	33,000	34,000	35,000
01-2-647-314	Telephone & Alarm Lines	0	715	729	744	759	774
01-2-647-353	Public Relations	5,000	5,000	5,000	5,000	5,000	5,000
01-2-647-387	Other Prof Fees	5,000	11,500	11,500	5,000	5,000	5,000
01-2-647-468	Minor Capital	0	6,000	2,000	6,000	2,000	6,000
647 - CVRC Aquatics		1,973,168	2,145,736	2,219,863	2,296,605	2,393,825	2,466,956
648 - CVRC Operations							
01-2-648-220	Salaries & Wages	1,220,643	1,365,280	1,414,002	1,464,681	1,517,390	1,572,204
01-2-648-225	Benefits	301,932	327,180	339,501	352,314	365,645	379,501
01-2-648-237	Employer Health Tax	29,855	33,263	34,456	35,701	36,994	38,334
01-2-648-238	WCB	32,362	39,519	40,933	42,412	43,946	45,544
01-2-648-254	Chemicals	122,000	122,000	122,000	122,000	122,000	122,000
01-2-648-281	Materials & Supplies	16,000	16,000	16,000	16,000	16,000	16,000
01-2-648-305	Safety Equipment	10,000	10,000	10,000	10,000	10,000	10,000
01-2-648-400	Contracted Svcs	71,000	71,000	71,000	71,000	71,000	71,000
Buildings/Land Mtce							
01-2-648-403	Buildings Repairs & Mtce	100,000	100,000	100,000	100,000	100,000	100,000
01-2-648-406	Heating	200,000	310,000	310,000	250,000	250,000	250,000
01-2-648-409	Hydro	275,000	295,000	300,900	306,918	313,056	319,317
01-2-648-412	Janitorial/Cleaning Supplies	78,500	98,000	99,960	101,959	103,998	106,078
01-2-648-415	Landscaping/Grounds Mtce	38,000	38,000	38,000	38,000	38,000	38,000
01-2-648-418	Refuse Collection	15,300	18,000	18,000	18,000	18,000	18,000
01-2-648-427	Sewage Disposal	78,500	78,500	78,500	78,500	78,500	78,500
01-2-648-430	Water	70,000	70,000	70,000	70,000	70,000	70,000
01-2-648-438	Contract Svcs Equip/Mach	65,000	75,000	75,000	75,000	75,000	75,000
01-2-648-441	Fuel/Lubricants - Mach/Equip	7,300	7,300	7,300	7,300	7,300	7,300
01-2-648-444	Rental/Leases - Mach/Equip	8,000	8,000	8,000	8,000	8,000	8,000
01-2-648-447	Repairs/Mtce Mach/Equip	75,000	75,000	75,000	75,000	75,000	75,000
01-2-648-458	Fuel/Lubricants Vehicle	3,200	3,200	3,264	3,329	3,396	3,464
01-2-648-461	Insurance/Licence Vehicle	996	1,036	1,077	1,120	1,165	1,212
01-2-648-464	Repairs & Mtce Vehicle	3,000	3,000	3,000	3,000	3,000	3,000
01-2-648-468	Minor Capital	40,000	20,000	20,000	20,000	20,000	20,000

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-648-495	Transfer To Other Functions	5,695	574	965	1,010	704	444
648 - CVRC Operations		2,867,283	3,184,852	3,256,858	3,271,244	3,348,094	3,427,898
649 - CVRC Arena / Wellness Programs							
01-2-649-220	Salaries & Wages	159,105	171,538	177,432	183,561	189,937	196,565
01-2-649-225	Benefits	21,071	22,442	23,271	24,133	25,030	25,962
01-2-649-237	Employer Health Tax	3,659	3,942	4,078	4,219	4,367	4,520
01-2-649-238	WCB	3,967	4,683	4,845	5,013	5,189	5,370
01-2-649-272	Instructional Programs	51,721	56,200	57,200	59,700	59,700	61,700
01-2-649-281	Materials & Supplies	15,800	6,000	6,000	6,000	6,000	6,000
01-2-649-387	Other Prof Fees	30,600	31,212	31,836	32,473	33,000	35,000
649 - CVRC Arena / Wellness Programs		285,923	296,017	304,662	315,099	323,223	335,117
Expenses		(10,090,514)	(12,265,277)	(12,987,046)	(14,915,686)	(16,181,493)	(17,591,126)
645 - Comox Valley Recreation Complexes		0	0	0	0	0	0
660 - Comox Valley Exhibition Grounds							
Revenues							
660 - Comox Valley Exhibition Grounds							
01-1-660-005	Gil Fed Govt	854	854	854	854	854	854
01-1-660-009	Gil Local Govt	2,870	6,000	6,000	6,000	6,000	6,000
01-1-660-019	Reqn Elect/Spec Prov Govt	232,843	233,905	233,905	233,905	233,905	233,905
01-1-660-020	Reqn Municipal	353,157	352,095	352,095	352,095	352,095	352,095
01-1-660-057	Rental/Lease Buildings	11,000	11,000	11,500	11,500	12,000	12,000
01-1-660-060	Rentals Outbuildings	55,000	55,000	55,000	56,000	56,000	56,000
01-1-660-063	Rental Land	80,000	80,000	80,000	80,000	80,000	80,000
01-1-660-128	Other Revenue	3,500	3,500	3,500	3,500	3,500	3,500
01-1-660-145	Transfer from Reserve	0	6,483	4,000	2,500	0	4,000
01-1-660-150	Surplus Prior Year	121,150	263,268	0	0	0	0
660 - Comox Valley Exhibition Grounds		860,374	1,012,105	746,854	746,354	744,354	748,354
Revenues		860,374	1,012,105	746,854	746,354	744,354	748,354
Expenses							
660 - Comox Valley Exhibition Grounds							
01-2-660-200	Support Services	27,683	36,033	37,859	38,022	39,249	40,476
01-2-660-220	Salaries & Wages	133,083	139,108	145,074	150,463	154,991	159,657
01-2-660-225	Benefits	39,925	41,731	43,522	45,140	46,498	47,898
01-2-660-237	Employer Health Tax	3,327	3,477	3,627	3,762	3,875	3,992
01-2-660-238	WCB	3,605	4,132	4,309	4,468	4,605	4,742
01-2-660-275	Permits/Licences	2,000	2,000	2,000	2,000	2,000	2,000
01-2-660-281	Materials & Supplies	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-369	Insurance Liability	2,556	3,200	3,328	3,461	3,599	3,743
01-2-660-372	Insurance Property	2,664	3,400	3,536	3,677	3,824	3,977

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-660-381	Legal Fees	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-385	Gis Services	50	50	50	50	50	50
01-2-660-387	Other Prof Fees	121,150	0	0	0	0	0
01-2-660-400	Contracted Svcs	135,000	183,662	141,000	141,000	141,000	146,000
	Buildings/Land Mtce						
01-2-660-403	Buildings Repairs & Mtce	12,000	12,000	12,000	12,000	12,000	12,000
01-2-660-409	Hydro	32,000	32,000	32,000	32,000	32,000	32,000
01-2-660-412	Janitorial/Cleaning Supplies	950	950	950	950	950	950
01-2-660-415	Landscaping/Grounds Mtce	42,000	49,000	53,000	52,500	49,000	49,000
01-2-660-418	Refuse Collection	8,000	8,000	8,000	8,000	8,000	8,500
01-2-660-427	Sewage Disposal	1,800	1,800	1,800	1,800	1,800	2,000
01-2-660-430	Water	20,000	20,000	20,400	20,808	21,224	21,648
01-2-660-438	Contract Svcs Equip/Mach	4,000	4,000	4,000	4,000	4,000	4,000
01-2-660-441	Fuel/Lubricants - Mach/Equip	3,500	3,500	3,500	3,500	3,500	3,500
01-2-660-444	Rental/Leases - Mach/Equip	5,000	5,000	5,000	5,000	5,000	5,000
01-2-660-447	Repairs/Mtce Mach/Equip	5,000	5,000	5,000	5,000	5,000	5,000
01-2-660-458	Fuel/Lubricants Vehicle	2,400	2,400	2,400	2,400	2,400	2,400
01-2-660-461	Insurance/Licence Vehicle	1,653	1,719	1,788	1,860	1,934	2,012
01-2-660-468	Minor Capital	5,000	5,000	5,000	5,000	5,000	5,000
01-2-660-485	Contr To Capital Works	223,251	432,904	192,467	183,783	179,450	171,347
	Reserve						
01-2-660-489	Reserve Contr Other	12,470	5,500	5,610	5,722	5,836	5,953
01-2-660-495	Transfer To Other Functions	8,307	4,539	7,634	7,988	5,569	3,509
660 - Comox Valley Exhibition Grounds		860,374	1,012,105	746,854	746,354	744,354	748,354
Expenses		(860,374)	(1,012,105)	(746,854)	(746,354)	(744,354)	(748,354)
660 - Comox Valley Exhibition Grounds		0	0	0	0	0	0
670 - Hornby Island Community Hall							
Revenues							
670 - Hornby Island Community Facilities							
01-1-670-019	Reqn Elect/Spec Prov Govt	120,000	0	0	0	0	0
01-1-670-145	Transfer from Reserve	46,771	0	0	0	0	0
01-1-670-150	Surplus Prior Year	49,837	0	0	0	0	0
670 - Hornby Island Community Facilities		216,608	0	0	0	0	0
670 - Hornby Island Community Hall							
01-1-670-019	Reqn Elect/Spec Prov Govt	0	141,667	153,667	163,667	158,000	168,000
01-1-670-145	Transfer from Reserve	0	56,977	62,449	8,827	33,348	2,756
01-1-670-150	Surplus Prior Year	0	32,227	0	0	0	0
670 - Hornby Island Community Hall		0	230,871	216,116	172,494	191,348	170,756
Revenues		216,608	230,871	216,116	172,494	191,348	170,756

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
Expenses							
670 - Hornby Island Community Facilities							
01-2-670-200	Support Services	1,436	0	0	0	0	0
01-2-670-210	Grant Operational	198,805	0	0	0	0	0
01-2-670-220	Salaries & Wages	1,448	0	0	0	0	0
01-2-670-225	Benefits	434	0	0	0	0	0
01-2-670-237	Employer Health Tax	36	0	0	0	0	0
01-2-670-238	WCB	39	0	0	0	0	0
01-2-670-369	Insurance Liability	910	0	0	0	0	0
01-2-670-387	Other Prof Fees	13,500	0	0	0	0	0
01-2-670-489	Reserve Contr Other	0	0	0	0	0	0
670 - Hornby Island Community Facilities		216,608	0	0	0	0	0
670 - Hornby Island Community Hall							
01-2-670-200	Support Services	0	2,905	3,015	3,130	3,249	3,372
01-2-670-210	Grant Operational	0	223,885	208,879	165,037	183,663	162,097
01-2-670-220	Salaries & Wages	0	1,462	1,535	1,581	1,629	1,678
01-2-670-225	Benefits	0	439	461	474	489	503
01-2-670-237	Employer Health Tax	0	37	38	40	41	42
01-2-670-238	WCB	0	43	46	47	48	50
01-2-670-369	Insurance Liability	0	2,100	2,142	2,185	2,229	2,274
01-2-670-387	Other Prof Fees	0	0	0	0	0	0
01-2-670-489	Reserve Contr Other	0	0	0	0	0	740
670 - Hornby Island Community Hall		0	230,871	216,116	172,494	191,348	170,756
Expenses		(216,608)	(230,871)	(216,116)	(172,494)	(191,348)	(170,756)
670 - Hornby Island Community Hall		0	0	0	0	0	0
672 - Baynes Sound Community Facilities Support							
Revenues							
672 - Baynes Sound Community Facilities							
01-1-672-013	Fed Gas Tax Funding	37,400	200,000	0	0	0	0
01-1-672-019	Reqn Elect/Spec Prov Govt	80,000	227,029	215,000	215,000	215,000	110,000
01-1-672-145	Transfer from Reserve	0	14,052	0	0	0	0
01-1-672-150	Surplus Prior Year	0	0	0	0	0	0
672 - Baynes Sound Community Facilities		117,400	441,081	215,000	215,000	215,000	110,000
Revenues		117,400	441,081	215,000	215,000	215,000	110,000
Expenses							
672 - Baynes Sound Community Facilities							
01-2-672-200	Support Services	1,325	2,114	2,194	2,277	2,364	2,454
01-2-672-210	Grant Operational	110,625	285,191	55,037	56,422	56,422	56,422
01-2-672-220	Salaries & Wages	1,448	1,462	1,535	1,581	1,629	1,678

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-672-225	Benefits	434	439	461	474	489	503
01-2-672-237	Employer Health Tax	36	37	38	40	41	42
01-2-672-238	WCB	39	43	46	47	48	50
01-2-672-335	Advertising	150	150	150	150	150	150
01-2-672-369	Insurance Liability	811	843	877	912	948	982
01-2-672-489	Reserve Contr Other	2,532	0	22,312	24,847	24,659	43,719
01-2-672-504	Short Term Debt Paydown	0	119,750	119,750	119,750	119,750	0
01-2-672-506	Debt Charges-Interest	0	17,000	12,600	8,500	8,500	4,000
01-2-672-550	Deficit Prior Year	0	14,052	0	0	0	0
672 - Baynes Sound Community Facilities		117,400	441,081	215,000	215,000	215,000	110,000
Expenses		(117,400)	(441,081)	(215,000)	(215,000)	(215,000)	(110,000)
672 - Baynes Sound Community Facilities Support		0	0	0	0	0	0
675 - Denman Island Community Facilities							
Revenues							
675 - Denman Island Community Facilities							
01-1-675-019	Reqn Elect/Spec Prov Govt	86,000	86,000	86,000	91,000	91,000	91,000
01-1-675-145	Transfer from Reserve	10,000	2,000	2,000	0	0	0
01-1-675-150	Surplus Prior Year	265	0	0	0	0	0
675 - Denman Island Community Facilities		96,265	88,000	88,000	91,000	91,000	91,000
Revenues		96,265	88,000	88,000	91,000	91,000	91,000
Expenses							
675 - Denman Island Community Facilities							
01-2-675-200	Support Services	1,303	2,866	2,975	3,088	3,205	3,327
01-2-675-210	Grant Operational	81,000	81,500	80,000	84,000	74,000	76,000
01-2-675-220	Salaries & Wages	1,448	1,462	1,535	1,581	1,629	1,678
01-2-675-225	Benefits	434	439	461	474	489	503
01-2-675-237	Employer Health Tax	36	37	38	40	41	42
01-2-675-238	WCB	39	43	46	47	48	50
01-2-675-369	Insurance Liability	1,106	1,150	1,196	1,244	1,294	1,350
01-2-675-489	Reserve Contr Other	10,899	503	1,749	526	10,294	8,050
675 - Denman Island Community Facilities		96,265	88,000	88,000	91,000	91,000	91,000
Expenses		(96,265)	(88,000)	(88,000)	(91,000)	(91,000)	(91,000)
675 - Denman Island Community Facilities		0	0	0	0	0	0
676 - Puntledge North Community Facilities							
Revenues							
676 - Puntledge North Community Facilities							
01-1-676-019	Reqn Elect/Spec Prov Govt	146,000	146,000	146,000	146,000	146,000	146,000
01-1-676-145	Transfer from Reserve	38,575	0	0	0	0	0
01-1-676-150	Surplus Prior Year	13,322	7,064	0	0	0	0

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
676 - Puntledge North Community Facilities		197,897	153,064	146,000	146,000	146,000	146,000
Revenues		197,897	153,064	146,000	146,000	146,000	146,000
Expenses							
676 - Puntledge North Community Facilities							
01-2-676-200	Support Services	1,755	2,459	2,552	2,649	2,750	2,855
01-2-676-210	Grant Operational	153,413	114,989	115,145	115,306	115,471	115,571
01-2-676-220	Salaries & Wages	1,448	1,462	1,535	1,581	1,629	1,678
01-2-676-225	Benefits	434	439	461	474	489	503
01-2-676-237	Employer Health Tax	36	37	38	40	41	42
01-2-676-238	WCB	39	43	46	47	48	50
01-2-676-369	Insurance Liability	1,153	2,000	2,040	2,081	2,123	2,165
01-2-676-409	Hydro	300	300	300	300	300	300
01-2-676-489	Reserve Contr Other	39,319	31,335	23,883	23,522	23,149	22,836
676 - Puntledge North Community Facilities		197,897	153,064	146,000	146,000	146,000	146,000
Expenses		(197,897)	(153,064)	(146,000)	(146,000)	(146,000)	(146,000)
676 - Puntledge North Community Facilities		0	0	0	0	0	0
688 - Hornby Island Comfort Station Local Service							
Revenues							
688 - Hornby Island Comfort Station Local							
01-1-688-013	Fed Gas Tax Funding	20,000	18,858	0	0	0	0
01-1-688-019	Reqn Elect/Spec Prov Govt	37,000	43,000	45,000	45,000	47,000	48,000
01-1-688-145	Transfer from Reserve	0	6,666	0	0	0	1,975
01-1-688-150	Surplus Prior Year	6,621	9,637	0	0	0	0
688 - Hornby Island Comfort Station Local		63,621	78,161	45,000	45,000	47,000	49,975
Revenues		63,621	78,161	45,000	45,000	47,000	49,975
Expenses							
688 - Hornby Island Comfort Station Local							
01-2-688-200	Support Services	333	518	538	558	579	601
01-2-688-210	Grant Operational	25,650	30,817	31,340	32,350	33,398	34,487
01-2-688-369	Insurance Liability	318	331	344	358	372	387
01-2-688-387	Other Prof Fees	0	0	0	0	0	0
01-2-688-444	Rental/Leases - Mach/Equip	0	3,500	0	0	0	0
01-2-688-468	Minor Capital	30,000	28,858	0	0	0	10,000
01-2-688-489	Reserve Contr Other	4,820	9,637	11,078	10,034	10,951	0
01-2-688-495	Transfer To Other Functions	2,500	4,500	1,700	1,700	1,700	4,500
688 - Hornby Island Comfort Station Local		63,621	78,161	45,000	45,000	47,000	49,975
Expenses		(63,621)	(78,161)	(45,000)	(45,000)	(47,000)	(49,975)
688 - Hornby Island Comfort Station Local Service		0	0	0	0	0	0
691 - Area A Baynes Sound Heritage Conservation							

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
Revenues							
691 - Area A Baynes Sound Heritage							
01-1-691-019	Reqn Elect/Spec Prov Govt	3,490	16,822	10,156	10,156	10,156	10,156
01-1-691-135	Recoveries-Other Functions	6,667	0	0	0	0	0
01-1-691-150	Surplus Prior Year	3,165	3,178	0	0	0	0
691 - Area A Baynes Sound Heritage		13,322	20,000	10,156	10,156	10,156	10,156
Revenues		13,322	20,000	10,156	10,156	10,156	10,156
Expenses							
691 - Area A Baynes Sound Heritage							
01-2-691-200	Support Services	300	300	300	300	300	300
01-2-691-369	Insurance Liability	40	42	44	46	48	50
01-2-691-387	Other Prof Fees	3,150	3,148	3,146	3,144	3,142	3,140
01-2-691-489	Reserve Contr Other	3,165	3,178	0	0	0	0
01-2-691-496	Transfers to Other Governments	6,667	13,332	6,666	6,666	6,666	6,666
691 - Area A Baynes Sound Heritage		13,322	20,000	10,156	10,156	10,156	10,156
Expenses		(13,322)	(20,000)	(10,156)	(10,156)	(10,156)	(10,156)
691 - Area A Baynes Sound Heritage Conservation		0	0	0	0	0	0
692 - Electoral Area B Heritage Conservation							
Revenues							
692 - Electoral Area B Heritage Conservation							
01-1-692-019	Reqn Elect/Spec Prov Govt	10,000	12,666	12,666	12,666	12,666	12,666
01-1-692-145	Transfer from Reserve	6,667	0	0	0	0	0
01-1-692-150	Surplus Prior Year	2,368	2,365	0	0	0	0
692 - Electoral Area B Heritage Conservation		19,035	15,031	12,666	12,666	12,666	12,666
Revenues		19,035	15,031	12,666	12,666	12,666	12,666
Expenses							
692 - Electoral Area B Heritage Conservation							
01-2-692-200	Support Services	300	300	300	300	300	300
01-2-692-369	Insurance Liability	44	46	48	50	52	54
01-2-692-387	Other Prof Fees	9,000	5,000	5,000	5,000	5,000	5,000
01-2-692-489	Reserve Contr Other	3,024	3,019	652	650	648	646
01-2-692-496	Transfers to Other Governments	6,667	6,666	6,666	6,666	6,666	6,666
692 - Electoral Area B Heritage Conservation		19,035	15,031	12,666	12,666	12,666	12,666
Expenses		(19,035)	(15,031)	(12,666)	(12,666)	(12,666)	(12,666)
692 - Electoral Area B Heritage Conservation		0	0	0	0	0	0
693 - Electoral Area C Heritage Conservation							
Revenues							

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
693 - Electoral Area C Heritage Conservation							
01-1-693-019	Reqn Elect/Spec Prov Govt	10,000	12,667	12,667	12,667	12,667	12,667
01-1-693-145	Transfer from Reserve	6,667	0	0	0	0	0
01-1-693-150	Surplus Prior Year	4,997	3,030	0	0	0	0
693 - Electoral Area C Heritage Conservation		21,664	15,697	12,667	12,667	12,667	12,667
Revenues		21,664	15,697	12,667	12,667	12,667	12,667
Expenses							
693 - Electoral Area C Heritage Conservation							
01-2-693-200	Support Services	300	300	300	300	300	300
01-2-693-369	Insurance Liability	22	23	24	25	26	28
01-2-693-387	Other Prof Fees	9,678	5,000	5,000	5,000	5,000	5,000
01-2-693-489	Reserve Contr Other	4,997	3,707	676	675	674	672
01-2-693-496	Transfers to Other Governments	6,667	6,667	6,667	6,667	6,667	6,667
693 - Electoral Area C Heritage Conservation		21,664	15,697	12,667	12,667	12,667	12,667
Expenses		(21,664)	(15,697)	(12,667)	(12,667)	(12,667)	(12,667)
693 - Electoral Area C Heritage Conservation		0	0	0	0	0	0
694 - Denman Island Heritage Conservation							
Revenues							
694 - Denman Island Heritage Conservation							
01-1-694-019	Reqn Elect/Spec Prov Govt	1,048	1,048	1,048	1,048	1,048	1,048
01-1-694-150	Surplus Prior Year	743	739	0	0	0	0
694 - Denman Island Heritage Conservation		1,791	1,787	1,048	1,048	1,048	1,048
Revenues		1,791	1,787	1,048	1,048	1,048	1,048
Expenses							
694 - Denman Island Heritage Conservation							
01-2-694-200	Support Services	300	300	300	300	300	300
01-2-694-369	Insurance Liability	9	9	9	9	9	9
01-2-694-387	Other Prof Fees	739	739	739	739	739	739
01-2-694-489	Reserve Contr Other	743	739	0	0	0	0
694 - Denman Island Heritage Conservation		1,791	1,787	1,048	1,048	1,048	1,048
Expenses		(1,791)	(1,787)	(1,048)	(1,048)	(1,048)	(1,048)
694 - Denman Island Heritage Conservation		0	0	0	0	0	0
695 - Hornby Island Heritage Conservation							
Revenues							
695 - Hornby Island Heritage Conservation							
01-1-695-019	Reqn Elect/Spec Prov Govt	1,462	1,462	1,462	1,462	1,462	1,462
01-1-695-145	Transfer from Reserve	0	1,228	0	0	0	0
01-1-695-150	Surplus Prior Year	1,158	1,162	0	0	0	0

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
695 - Hornby Island Heritage Conservation		2,620	3,852	1,462	1,462	1,462	1,462
Revenues		2,620	3,852	1,462	1,462	1,462	1,462
Expenses							
695 - Hornby Island Heritage Conservation							
01-2-695-200	Support Services	300	300	300	300	300	300
01-2-695-369	Insurance Liability	10	10	10	10	10	10
01-2-695-387	Other Prof Fees	1,152	2,380	1,152	1,152	1,152	1,152
01-2-695-489	Reserve Contr Other	1,158	1,162	0	0	0	0
695 - Hornby Island Heritage Conservation		2,620	3,852	1,462	1,462	1,462	1,462
Expenses		(2,620)	(3,852)	(1,462)	(1,462)	(1,462)	(1,462)
695 - Hornby Island Heritage Conservation		0	0	0	0	0	0
710 - Denman Island Streetlighting Specified Area							
Revenues							
710 - Denman Island Streetlighting Specified							
01-1-710-019	Reqn Elect/Spec Prov Govt	2,646	2,236	2,334	2,435	2,540	2,649
01-1-710-150	Surplus Prior Year	235	414	0	0	0	0
710 - Denman Island Streetlighting Specified		2,881	2,650	2,334	2,435	2,540	2,649
Revenues		2,881	2,650	2,334	2,435	2,540	2,649
Expenses							
710 - Denman Island Streetlighting Specified							
01-2-710-200	Support Services	300	300	300	300	300	300
01-2-710-369	Insurance Liability	12	12	12	12	12	12
01-2-710-409	Hydro	2,205	1,921	2,017	2,118	2,224	2,335
01-2-710-489	Reserve Contr Other	360	414	0	0	0	0
01-2-710-495	Transfer To Other Functions	4	3	5	5	4	2
710 - Denman Island Streetlighting Specified		2,881	2,650	2,334	2,435	2,540	2,649
Expenses		(2,881)	(2,650)	(2,334)	(2,435)	(2,540)	(2,649)
710 - Denman Island Streetlighting Specified Area		0	0	0	0	0	0
715 - Royston Streetlighting							
Revenues							
715 - Royston Streetlighting							
01-1-715-019	Reqn Elect/Spec Prov Govt	24,312	20,759	21,889	23,058	24,271	25,548
01-1-715-133	Recoveries - Other	1,650	1,650	1,650	1,650	1,650	1,650
01-1-715-150	Surplus Prior Year	3,349	3,409	0	0	0	0
715 - Royston Streetlighting		29,311	25,818	23,539	24,708	25,921	27,198
Revenues		29,311	25,818	23,539	24,708	25,921	27,198
Expenses							
715 - Royston Streetlighting							
01-2-715-200	Support Services	369	468	486	504	523	543

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-2-715-369	Insurance Liability	165	172	179	186	195	205
01-2-715-409	Hydro	22,728	21,743	22,830	23,972	25,171	26,430
01-2-715-489	Reserve Contr Other	6,018	3,409	0	0	0	0
01-2-715-495	Transfer To Other Functions	31	26	44	46	32	20
715 - Royston Streetlighting		29,311	25,818	23,539	24,708	25,921	27,198
Expenses		(29,311)	(25,818)	(23,539)	(24,708)	(25,921)	(27,198)
715 - Royston Streetlighting		0	0	0	0	0	0
716 - Union Bay Streetlighting Local Service Area							
Revenues							
716 - Union Bay Streetlighting Local Service							
01-1-716-019	Reqn Elect/Spec Prov Govt	41,274	36,324	39,229	40,076	40,909	43,017
01-1-716-128	Other Revenue	0	0	0	0	0	0
01-1-716-133	Recoveries - Other	2,000	2,000	2,000	2,000	2,000	2,000
01-1-716-150	Surplus Prior Year	3,256	5,338	0	0	0	0
716 - Union Bay Streetlighting Local Service		46,530	43,662	41,229	42,076	42,909	45,017
Revenues		46,530	43,662	41,229	42,076	42,909	45,017
Expenses							
716 - Union Bay Streetlighting Local Service							
01-2-716-200	Support Services	542	781	811	842	874	907
01-2-716-369	Insurance Liability	178	185	192	200	210	221
01-2-716-409	Hydro	40,580	37,306	40,139	40,942	41,761	43,849
01-2-716-489	Reserve Contr Other	5,168	5,338	0	0	0	0
01-2-716-495	Transfer To Other Functions	62	52	87	92	64	40
716 - Union Bay Streetlighting Local Service		46,530	43,662	41,229	42,076	42,909	45,017
Expenses		(46,530)	(43,662)	(41,229)	(42,076)	(42,909)	(45,017)
716 - Union Bay Streetlighting Local Service Area		0	0	0	0	0	0
720 - Comox Road Streetlighting Local Service							
Revenues							
720 - Comox Road Streetlighting Local Service							
01-1-720-019	Reqn Elect/Spec Prov Govt	3,923	3,462	3,622	3,788	3,958	4,138
01-1-720-150	Surplus Prior Year	375	283	0	0	0	0
720 - Comox Road Streetlighting Local Service		4,298	3,745	3,622	3,788	3,958	4,138
Revenues		4,298	3,745	3,622	3,788	3,958	4,138
Expenses							
720 - Comox Road Streetlighting Local Service							
01-2-720-200	Support Services	300	300	300	300	300	300
01-2-720-369	Insurance Liability	16	16	16	16	16	16
01-2-720-409	Hydro	3,216	3,141	3,298	3,463	3,636	3,818
01-2-720-489	Reserve Contr Other	760	283	0	0	0	0

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
01-2-720-495	Transfer To Other Functions	6	5	8	9	6	4
720 - Comox Road Streetlighting Local Service		4,298	3,745	3,622	3,788	3,958	4,138
Expenses		(4,298)	(3,745)	(3,622)	(3,788)	(3,958)	(4,138)
720 - Comox Road Streetlighting Local Service		0	0	0	0	0	0
722 - Gibson/Cotton Road Streetlighting Local							
Revenues							
722 - Gibson/Cotton Road Streetlighting Local							
01-1-722-019	Reqn Elect/Spec Prov Govt	13,889	12,614	13,240	13,886	14,555	15,258
01-1-722-150	Surplus Prior Year	1,591	1,191	0	0	0	0
722 - Gibson/Cotton Road Streetlighting Local		15,480	13,805	13,240	13,886	14,555	15,258
Revenues		15,480	13,805	13,240	13,886	14,555	15,258
Expenses							
722 - Gibson/Cotton Road Streetlighting Local							
01-2-722-200	Support Services	300	300	300	300	300	300
01-2-722-369	Insurance Liability	46	48	50	52	54	56
01-2-722-409	Hydro	12,060	12,250	12,863	13,506	14,181	14,890
01-2-722-489	Reserve Contr Other	3,055	1,191	0	0	0	0
01-2-722-495	Transfer To Other Functions	19	16	27	28	20	12
722 - Gibson/Cotton Road Streetlighting Local		15,480	13,805	13,240	13,886	14,555	15,258
Expenses		(15,480)	(13,805)	(13,240)	(13,886)	(14,555)	(15,258)
722 - Gibson/Cotton Road Streetlighting Local		0	0	0	0	0	0
723 - Little River Streetlighting Specified Area							
Revenues							
723 - Little River Streetlighting Specified Area							
01-1-723-019	Reqn Elect/Spec Prov Govt	37,127	32,367	34,002	35,690	37,436	39,274
01-1-723-150	Surplus Prior Year	4,120	6,239	0	0	0	0
723 - Little River Streetlighting Specified Area		41,247	38,606	34,002	35,690	37,436	39,274
Revenues		41,247	38,606	34,002	35,690	37,436	39,274
Expenses							
723 - Little River Streetlighting Specified Area							
01-2-723-200	Support Services	476	670	695	721	748	776
01-2-723-369	Insurance Liability	173	180	187	194	200	208
01-2-723-409	Hydro	35,660	31,475	33,049	34,701	36,436	38,258
01-2-723-489	Reserve Contr Other	4,888	6,239	0	0	0	0
01-2-723-495	Transfer To Other Functions	50	42	71	74	52	32
723 - Little River Streetlighting Specified Area		41,247	38,606	34,002	35,690	37,436	39,274
Expenses		(41,247)	(38,606)	(34,002)	(35,690)	(37,436)	(39,274)
723 - Little River Streetlighting Specified Area		0	0	0	0	0	0
725 - Forest Grove Estates Streetlighting							

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
Revenues							
725 - Forest Grove Estates Streetlighting							
01-1-725-019	Reqn Elect/Spec Prov Govt	1,986	1,481	1,489	1,497	1,504	1,512
01-1-725-145	Transfer from Reserve	0	114	0	0	0	0
01-1-725-150	Surplus Prior Year	233	0	0	0	0	0
725 - Forest Grove Estates Streetlighting		2,219	1,595	1,489	1,497	1,504	1,512
Revenues		2,219	1,595	1,489	1,497	1,504	1,512
Expenses							
725 - Forest Grove Estates Streetlighting							
01-2-725-200	Support Services	300	300	300	300	300	300
01-2-725-369	Insurance Liability	10	10	10	10	10	10
01-2-725-372	Insurance Property	59	61	63	65	67	69
01-2-725-409	Hydro	103	109	114	120	126	132
01-2-725-438	Contract Svcs Equip/Mach	1,000	1,000	1,000	1,000	1,000	1,000
01-2-725-489	Reserve Contr Other	746	0	0	0	0	0
01-2-725-495	Transfer To Other Functions	1	1	2	2	1	1
01-2-725-550	Deficit Prior Year	0	114	0	0	0	0
725 - Forest Grove Estates Streetlighting		2,219	1,595	1,489	1,497	1,504	1,512
Expenses		(2,219)	(1,595)	(1,489)	(1,497)	(1,504)	(1,512)
725 - Forest Grove Estates Streetlighting		0	0	0	0	0	0
730 - Arden Road Streetlighting Specified Area							
Revenues							
730 - Arden Road Streetlighting Specified Area							
01-1-730-019	Reqn Elect/Spec Prov Govt	8,027	7,008	7,348	7,700	8,063	8,445
01-1-730-150	Surplus Prior Year	954	705	0	0	0	0
730 - Arden Road Streetlighting Specified Area		8,981	7,713	7,348	7,700	8,063	8,445
Revenues		8,981	7,713	7,348	7,700	8,063	8,445
Expenses							
730 - Arden Road Streetlighting Specified Area							
01-2-730-200	Support Services	300	300	300	300	300	300
01-2-730-369	Insurance Liability	41	42	43	44	45	46
01-2-730-409	Hydro	6,912	6,657	6,990	7,340	7,707	8,092
01-2-730-489	Reserve Contr Other	1,717	705	0	0	0	0
01-2-730-495	Transfer To Other Functions	11	9	15	16	11	7
730 - Arden Road Streetlighting Specified Area		8,981	7,713	7,348	7,700	8,063	8,445
Expenses		(8,981)	(7,713)	(7,348)	(7,700)	(8,063)	(8,445)
730 - Arden Road Streetlighting Specified Area		0	0	0	0	0	0
732 - Webb and Bood Roads Streetlighting							
Revenues							

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		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
732 - Webb and Bood Roads Streetlighting							
01-1-732-019	Reqn Elect/Spec Prov Govt	1,282	1,136	1,179	1,223	1,268	1,316
01-1-732-150	Surplus Prior Year	110	78	0	0	0	0
732 - Webb and Bood Roads Streetlighting		1,392	1,214	1,179	1,223	1,268	1,316
Revenues		1,392	1,214	1,179	1,223	1,268	1,316
Expenses							
732 - Webb and Bood Roads Streetlighting							
01-2-732-200	Support Services	300	300	300	300	300	300
01-2-732-369	Insurance Liability	3	3	3	3	3	3
01-2-732-409	Hydro	857	832	874	918	964	1,012
01-2-732-489	Reserve Contr Other	231	78	0	0	0	0
01-2-732-495	Transfer To Other Functions	1	1	2	2	1	1
732 - Webb and Bood Roads Streetlighting		1,392	1,214	1,179	1,223	1,268	1,316
Expenses		(1,392)	(1,214)	(1,179)	(1,223)	(1,268)	(1,316)
732 - Webb and Bood Roads Streetlighting		0	0	0	0	0	0
738 - McLary Rd Streetlighting Local Service Area							
Revenues							
738 - McLary Rd Streetlighting Local Service							
01-1-738-019	Reqn Elect/Spec Prov Govt	3,269	2,887	3,018	3,153	3,294	3,441
01-1-738-150	Surplus Prior Year	437	274	0	0	0	0
738 - McLary Rd Streetlighting Local Service		3,706	3,161	3,018	3,153	3,294	3,441
Revenues		3,706	3,161	3,018	3,153	3,294	3,441
Expenses							
738 - McLary Rd Streetlighting Local Service							
01-2-738-200	Support Services	300	300	300	300	300	300
01-2-738-369	Insurance Liability	14	14	14	14	14	14
01-2-738-409	Hydro	2,520	2,570	2,699	2,834	2,976	3,125
01-2-738-489	Reserve Contr Other	868	274	0	0	0	0
01-2-738-495	Transfer To Other Functions	4	3	5	5	4	2
738 - McLary Rd Streetlighting Local Service		3,706	3,161	3,018	3,153	3,294	3,441
Expenses		(3,706)	(3,161)	(3,018)	(3,153)	(3,294)	(3,441)
738 - McLary Rd Streetlighting Local Service Area		0	0	0	0	0	0
742 - Fern Road Streetlighting Local Service Area							
Revenues							
742 - Fern Road Streetlighting Local Service							
01-1-742-019	Reqn Elect/Spec Prov Govt	3,365	3,129	3,273	3,421	3,574	3,735
01-1-742-150	Surplus Prior Year	290	243	0	0	0	0
742 - Fern Road Streetlighting Local Service		3,655	3,372	3,273	3,421	3,574	3,735
Revenues		3,655	3,372	3,273	3,421	3,574	3,735

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
Expenses							
742 - Fern Road Streetlighting Local Service							
01-2-742-200	Support Services	300	300	300	300	300	300
01-2-742-369	Insurance Liability	10	10	10	10	10	10
01-2-742-409	Hydro	2,760	2,815	2,956	3,104	3,259	3,422
01-2-742-489	Reserve Contr Other	580	243	0	0	0	0
01-2-742-495	Transfer To Other Functions	5	4	7	7	5	3
742 - Fern Road Streetlighting Local Service		3,655	3,372	3,273	3,421	3,574	3,735
Expenses		(3,655)	(3,372)	(3,273)	(3,421)	(3,574)	(3,735)
742 - Fern Road Streetlighting Local Service Area		0	0	0	0	0	0
750 - Hastings Streetlighting Local Service Area							
Revenues							
750 - Hastings Streetlighting Local Service							
01-1-750-019	Reqn Elect/Spec Prov Govt	0	0	0	0	0	0
01-1-750-145	Transfer from Reserve	0	3	0	0	0	0
01-1-750-150	Surplus Prior Year	662	0	0	0	0	0
750 - Hastings Streetlighting Local Service		662	3	0	0	0	0
Revenues		662	3	0	0	0	0
Expenses							
750 - Hastings Streetlighting Local Service							
01-2-750-200	Support Services	0	0	0	0	0	0
01-2-750-369	Insurance Liability	0	0	0	0	0	0
01-2-750-409	Hydro	0	0	0	0	0	0
01-2-750-489	Reserve Contr Other	662	0	0	0	0	0
01-2-750-495	Transfer To Other Functions	0	0	0	0	0	0
01-2-750-550	Deficit Prior Year	0	3	0	0	0	0
750 - Hastings Streetlighting Local Service		662	3	0	0	0	0
Expenses		(662)	(3)	0	0	0	0
750 - Hastings Streetlighting Local Service Area		0	0	0	0	0	0
780 - Transit - Comox Valley							
Revenues							
780 - Transit - Comox Valley							
01-1-780-005	Gil Fed Govt	3,500	3,500	3,500	3,500	3,500	3,500
01-1-780-009	Gil Local Govt	40,000	40,000	40,000	40,000	40,000	40,000
01-1-780-019	Reqn Elect/Spec Prov Govt	1,351,641	1,485,697	2,026,377	2,119,618	2,217,002	2,319,501
01-1-780-020	Reqn Municipal	2,286,102	2,483,915	3,387,868	3,543,757	3,706,573	3,877,937
01-1-780-076	Bus Fares	300,000	307,000	313,140	319,403	325,791	332,307
01-1-780-078	Passes	40,000	15,400	15,708	16,022	16,342	16,669
01-1-780-082	Ticket Sales	40,000	31,000	31,620	32,252	32,897	33,555

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
01-1-780-085	UMO Pass Sales	403,695	417,000	425,340	433,847	442,524	451,374
01-1-780-086	UMO Stored Value	72,000	165,000	168,300	171,666	175,099	178,601
01-1-780-087	Transit Day Pass Tokens	7,200	6,000	6,120	6,242	6,367	6,494
01-1-780-088	Transit Single Ride Tokens	7,200	28,000	28,560	29,131	29,714	30,308
01-1-780-128	Other Revenue	260,103	299,233	299,233	299,233	299,233	299,233
01-1-780-133	Recoveries - Other	42,000	41,509	42,339	43,186	44,050	44,931
01-1-780-145	Transfer from Reserve	0	233,518	0	0	0	0
01-1-780-150	Surplus Prior Year	541,881	388,950	0	0	0	0
780 - Transit - Comox Valley		5,395,322	5,945,722	6,788,105	7,057,857	7,339,092	7,634,410
Revenues		5,395,322	5,945,722	6,788,105	7,057,857	7,339,092	7,634,410
Expenses							
780 - Transit - Comox Valley							
01-2-780-200	Support Services	147,587	189,707	196,916	204,399	212,166	220,228
01-2-780-220	Salaries & Wages	109,472	112,894	116,835	120,914	125,141	129,518
01-2-780-225	Benefits	32,770	33,793	34,974	36,194	37,459	38,768
01-2-780-237	Employer Health Tax	2,737	2,823	2,920	3,023	3,128	3,238
01-2-780-238	WCB	2,967	3,352	3,470	3,591	3,716	3,846
01-2-780-246	Bank Charges	1,500	1,500	1,500	1,500	1,500	1,500
01-2-780-262	Contracts - Operating	4,617,322	5,092,772	6,267,431	6,530,788	6,805,410	7,093,764
01-2-780-266	Deliveries/Transportation	8,200	8,200	8,200	8,200	8,200	8,200
01-2-780-272	Instructional Programs	42,000	42,840	43,697	44,571	45,462	46,500
01-2-780-281	Materials & Supplies	500	0	0	0	0	0
01-2-780-284	Meeting Expense	1,000	750	750	750	750	750
01-2-780-293	Office Expenses	2,500	2,500	2,500	2,500	2,500	2,500
01-2-780-311	Signs	3,000	2,500	2,500	2,500	2,500	2,500
01-2-780-314	Telephone & Alarm Lines	1,041	1,041	1,041	1,041	1,041	1,041
01-2-780-319	Training/Development & Conferences	3,500	3,500	3,500	3,500	3,500	3,500
01-2-780-320	Travel	2,000	2,000	2,000	2,000	2,000	2,000
01-2-780-335	Advertising	10,000	10,000	10,000	10,000	10,000	10,000
01-2-780-340	Dues And Memberships	600	600	600	600	600	600
01-2-780-354	Education Programs Public	3,000	3,000	3,000	3,000	3,000	3,000
01-2-780-369	Insurance Liability	1,886	2,000	2,000	2,000	2,000	2,000
01-2-780-381	Legal Fees	1,000	0	0	0	0	0
01-2-780-387	Other Prof Fees	41,000	41,000	40,000	40,000	40,000	40,000
01-2-780-447	Repairs/Mtce Mach/Equip	23,000	21,829	0	0	0	0
01-2-780-468	Minor Capital	6,000	0	0	0	0	0
01-2-780-489	Reserve Contr Other	330,740	367,121	44,271	36,786	29,019	20,957
780 - Transit - Comox Valley		5,395,322	5,945,722	6,788,105	7,057,857	7,339,092	7,634,410

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
Expenses		(5,395,322)	(5,945,722)	(6,788,105)	(7,057,857)	(7,339,092)	(7,634,410)
780 - Transit - Comox Valley		0	0	0	0	0	0
791 - Courtenay Flats Drainage							
Revenues							
791 - Courtenay Flats Drainage							
01-1-791-003	Parcel Tax	7,329	7,329	7,329	7,329	7,329	7,329
01-1-791-150	Surplus Prior Year	5,839	3,069	0	0	0	0
791 - Courtenay Flats Drainage		13,168	10,398	7,329	7,329	7,329	7,329
Revenues		13,168	10,398	7,329	7,329	7,329	7,329
Expenses							
791 - Courtenay Flats Drainage							
01-2-791-200	Support Services	300	300	300	300	300	300
01-2-791-275	Permits/Licences	200	200	200	200	200	200
01-2-791-335	Advertising	80	80	80	80	80	80
01-2-791-369	Insurance Liability	1,783	2,100	2,142	2,185	2,229	2,274
01-2-791-438	Contract Svcs Equip/Mach	3,000	3,000	3,000	3,000	3,000	3,000
01-2-791-485	Contr To Capital Works	6,805	3,718	607	564	520	475
	Reserve						
01-2-791-495	Transfer To Other Functions	1,000	1,000	1,000	1,000	1,000	1,000
791 - Courtenay Flats Drainage		13,168	10,398	7,329	7,329	7,329	7,329
Expenses		(13,168)	(10,398)	(7,329)	(7,329)	(7,329)	(7,329)
791 - Courtenay Flats Drainage		0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0
02 - Water Revenue Fund							
300 - Comox Valley Water Supply System							
Revenues							
300 - Comox Valley Water Supply System							
02-1-300-016	Grant Prov Govt Conditional	46,900	0	0	0	0	0
02-1-300-083	Water Sales	8,907,789	9,525,978	10,201,263	10,608,296	10,907,300	11,307,787
02-1-300-115	Other Permit Fees	750	750	750	750	750	750
02-1-300-128	Other Revenue	55,000	65,000	65,000	65,000	65,000	65,000
02-1-300-135	Recoveries-Other Functions	50,217	261,962	673,816	655,166	658,530	661,976
02-1-300-145	Transfer from Reserve	40,000	40,000	40,000	40,000	0	0
02-1-300-150	Surplus Prior Year	1,059,677	2,481,270	0	0	0	0
300 - Comox Valley Water Supply System		10,160,333	12,374,960	10,980,829	11,369,212	11,631,580	12,035,513
Revenues		10,160,333	12,374,960	10,980,829	11,369,212	11,631,580	12,035,513
Expenses							
300 - Comox Valley Water Supply System							

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
02-2-300-200	Support Services	1,174,786	1,508,895	1,581,560	1,598,873	1,652,324	1,706,227
02-2-300-220	Salaries & Wages	1,201,983	1,321,475	1,405,708	1,478,238	1,540,465	1,595,449
02-2-300-225	Benefits	354,272	389,873	414,885	436,369	454,753	470,958
02-2-300-237	Employer Health Tax	29,958	32,932	35,040	36,841	38,413	39,766
02-2-300-238	WCB	32,477	39,129	41,640	43,777	45,623	47,245
02-2-300-248	Bulk Water Purchases	35,875	36,772	37,691	38,633	39,599	40,589
02-2-300-254	Chemicals	3,000	3,000	3,075	3,152	3,231	3,312
02-2-300-266	Deliveries/Transportation	3,500	3,500	3,588	3,678	3,770	3,864
02-2-300-275	Permits/Licences	3,702	3,754	3,807	3,862	3,918	3,976
02-2-300-276	Software Licence/Mtce	26,225	8,181	8,386	8,596	8,811	9,031
02-2-300-281	Materials & Supplies	5,000	5,125	5,253	5,384	5,519	5,657
02-2-300-293	Office Expenses	0	150	150	150	150	150
02-2-300-296	Postage	513	526	539	552	566	580
02-2-300-305	Safety Equipment	2,000	2,050	2,101	2,154	2,208	2,263
02-2-300-311	Signs	6,000	6,025	1,051	1,077	1,104	1,132
02-2-300-314	Telephone & Alarm Lines	19,768	21,042	21,549	22,068	22,600	23,145
02-2-300-316	Tipping Fees	1,500	1,051	1,077	1,104	1,132	1,160
02-2-300-319	Training/Development & Conferences	0	2,500	2,500	2,500	2,500	2,500
02-2-300-320	Travel	0	2,100	2,100	2,100	2,100	2,100
02-2-300-335	Advertising	25,625	26,265	26,922	27,595	28,285	28,992
02-2-300-340	Dues And Memberships	0	1,100	1,100	1,100	1,100	1,100
02-2-300-347	Library/Publications	205	210	215	220	226	232
02-2-300-350	Maps & Printing Supplies	250	256	262	269	276	283
02-2-300-353	Public Relations	1,025	1,051	1,077	1,104	1,132	1,160
02-2-300-354	Education Programs Public	120,000	120,000	120,500	121,013	121,538	122,076
02-2-300-366	Engineering Fees	20,500	21,013	21,538	22,076	22,628	23,194
02-2-300-369	Insurance Liability	8,656	10,500	10,710	10,924	11,142	11,365
02-2-300-372	Insurance Property	44,019	45,780	47,611	49,516	51,496	53,555
02-2-300-378	Lab Analysis	40,000	41,000	42,025	43,076	44,153	45,257
02-2-300-381	Legal Fees	30,750	31,519	32,307	33,115	33,943	34,792
02-2-300-385	Gis Services	1,538	1,576	1,615	1,655	1,696	1,738
02-2-300-387	Other Prof Fees	568,156	433,567	85,627	87,768	89,962	92,212
02-2-300-400	Contracted Svcs	5,000	10,000	10,250	10,506	10,769	11,038
02-2-300-403	Buildings/Land Mtce						
02-2-300-403	Buildings Repairs & Mtce	5,000	5,125	5,253	5,384	5,519	5,657
02-2-300-409	Hydro	101,705	104,246	106,853	109,524	112,261	115,067
02-2-300-415	Landscaping/Grounds Mtce	30,000	30,750	31,519	32,307	33,115	33,943
02-2-300-424	Rental/Lease - Land	3,280	3,362	3,446	3,532	3,620	3,711

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
02-2-300-438	Contract Svcs Equip/Mach	71,750	73,544	75,383	77,268	79,200	81,180
02-2-300-441	Fuel/Lubricants - Mach/Equip	4,100	4,203	4,308	4,416	4,526	4,639
02-2-300-444	Rental/Leases - Mach/Equip	5,125	5,253	5,384	5,519	5,657	5,798
02-2-300-447	Repairs/Mtce Mach/Equip	70,000	60,000	61,500	63,038	64,614	66,229
02-2-300-458	Fuel/Lubricants Vehicle	2,050	2,101	2,154	2,208	2,263	2,320
02-2-300-468	Minor Capital	70,500	41,013	21,538	22,076	22,628	23,194
02-2-300-485	Contr To Capital Works	1,181,387	3,028,076	1,612,381	1,675,769	1,744,926	620,875
	Reserve						
02-2-300-489	Reserve Contr Other	40,000	132,284	652,431	673,306	654,217	655,167
02-2-300-495	Transfer To Other Functions	10,089	7,539	8,442	5,954	5,424	4,998
02-2-300-496	Transfers to Other	20,000	0	0	0	0	0
	Governments						
02-2-300-505	Debt Charges-Principal	1,234,339	1,134,790	976,043	976,043	976,043	1,179,613
02-2-300-506	Debt Charges-Interest	1,106,306	989,042	844,500	1,004,500	1,004,500	2,117,669
300 - Comox Valley Water Supply System		7,721,914	9,753,245	8,384,594	8,759,889	8,965,645	9,306,158
301 - Watershed Protection							
02-2-301-220	Salaries & Wages	56,769	59,034	61,395	63,851	66,405	69,060
02-2-301-225	Benefits	17,030	17,710	18,418	19,155	19,922	20,718
02-2-301-237	Employer Health Tax	1,420	1,476	1,536	1,596	1,660	1,727
02-2-301-238	WCB	1,538	1,754	1,822	1,896	1,972	2,052
02-2-301-266	Deliveries/Transportation	3,000	3,075	3,152	3,231	3,312	3,395
02-2-301-281	Materials & Supplies	1,000	1,025	1,051	1,077	1,104	1,132
02-2-301-284	Meeting Expense	5,000	5,125	5,253	5,384	5,519	5,657
02-2-301-354	Education Programs Public	70,000	70,000	70,000	70,000	70,000	71,750
02-2-301-378	Lab Analysis	22,000	22,550	23,114	23,692	24,284	24,891
02-2-301-385	Gis Services	2,000	2,000	2,000	2,000	2,000	2,050
02-2-301-387	Other Prof Fees	140,000	140,000	140,000	140,000	140,000	142,500
02-2-301-438	Contract Svcs Equip/Mach	60,000	61,500	63,038	64,614	66,229	67,885
02-2-301-468	Minor Capital	40,000	55,000	20,000	20,000	20,000	20,500
02-2-301-485	Contr To Capital Works	20,000	20,000	20,000	20,000	20,000	20,500
	Reserve						
301 - Watershed Protection		439,757	460,249	430,779	436,496	442,407	453,817
302 - CV Water Treatment Plant & Raw Water							
02-2-302-220	Salaries & Wages	428,119	395,223	407,591	420,448	433,815	447,715
02-2-302-225	Benefits	128,437	118,567	122,278	126,136	130,146	134,315
02-2-302-237	Employer Health Tax	10,703	9,880	10,189	10,512	10,847	11,193
02-2-302-238	WCB	11,603	11,738	12,104	12,487	12,884	13,299
02-2-302-248	Bulk Water Purchases	165,538	169,676	173,918	178,266	182,723	187,291
02-2-302-254	Chemicals	195,776	200,670	205,688	210,830	216,101	221,504

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Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
02-2-302-266	Deliveries/Transportation	3,075	2,000	2,050	2,101	2,154	2,208
02-2-302-275	Permits/Licences	960	984	1,009	1,034	1,060	1,086
02-2-302-276	Software Licence/Mtce	5,125	16,588	17,003	17,428	17,864	18,310
02-2-302-278	Water Licence Rental	21,525	22,063	22,615	23,180	23,760	24,354
02-2-302-281	Materials & Supplies	20,500	21,013	21,538	22,076	22,628	23,194
02-2-302-293	Office Expenses	500	1,000	1,025	1,051	1,077	1,104
02-2-302-305	Safety Equipment	4,000	5,000	5,125	5,253	5,384	5,519
02-2-302-311	Signs	0	1,000	1,025	1,051	1,077	1,104
02-2-302-314	Telephone & Alarm Lines	530	1,000	1,025	1,051	1,077	1,104
02-2-302-316	Tipping Fees	30,000	30,750	31,519	32,307	33,115	33,943
02-2-302-319	Training/Development & Conferences	0	0	0	0	0	0
02-2-302-366	Engineering Fees	0	10,000	10,250	10,506	10,769	11,038
02-2-302-378	Lab Analysis	2,000	4,000	4,100	4,203	4,308	4,416
02-2-302-387	Other Prof Fees	5,125	7,500	7,688	7,880	8,077	8,279
02-2-302-400	Contracted Svcs	12,500	20,000	20,500	21,013	21,538	22,076
02-2-302-403	Buildings/Land Mtce Buildings Repairs & Mtce	3,075	3,152	3,231	3,312	3,395	3,480
02-2-302-409	Hydro	250,000	256,750	263,169	269,748	276,492	283,404
02-2-302-412	Janitorial/Cleaning Supplies	0	500	513	526	539	552
02-2-302-415	Landscaping/Grounds Mtce	20,603	24,159	24,763	25,382	26,017	26,668
02-2-302-438	Contract Svcs Equip/Mach	107,625	145,253	148,884	152,607	156,422	160,332
02-2-302-441	Fuel/Lubricants - Mach/Equip	10,250	10,506	10,769	11,038	11,314	11,597
02-2-302-444	Rental/Leases - Mach/Equip	2,050	2,101	2,154	2,208	2,263	2,320
02-2-302-447	Repairs/Mtce Mach/Equip	128,125	75,000	76,875	78,797	80,767	82,786
02-2-302-461	Insurance/Licence Vehicle	0	0	0	0	0	0
02-2-302-468	Minor Capital	20,500	28,413	23,998	24,598	25,213	25,844
02-2-302-495	Transfer To Other Functions	793	7,749	10,871	11,289	8,966	7,001
302 - CV Water Treatment Plant & Raw Water		1,589,037	1,602,235	1,643,467	1,688,318	1,731,792	1,777,036
303 - CVRD Water Distribution Operations							
02-2-303-228	Honorarium	0	0	0	0	0	0
02-2-303-257	Clothing/Laundrying	7,688	7,880	8,077	8,279	8,486	8,698
02-2-303-266	Deliveries/Transportation	2,000	1,025	1,051	1,077	1,104	1,132
02-2-303-276	Software Licence/Mtce	44,038	47,582	48,772	49,992	51,241	52,523
02-2-303-281	Materials & Supplies	25,625	26,266	26,923	27,596	28,286	28,993
02-2-303-284	Meeting Expense	1,794	1,839	1,885	1,932	1,980	2,030
02-2-303-293	Office Expenses	3,075	3,152	3,231	3,312	3,395	3,480
02-2-303-305	Safety Equipment	10,000	15,250	10,506	10,769	11,038	11,314
02-2-303-311	Signs	2,050	2,101	2,154	2,208	2,263	2,319

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
Account Code	Account Description	Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
02-2-303-314	Telephone & Alarm Lines	20,401	20,911	21,434	21,970	22,520	23,084
02-2-303-319	Training/Development & Conferences	34,236	35,092	35,970	36,869	37,791	38,736
02-2-303-320	Travel	21,525	22,063	22,615	23,180	23,760	24,354
02-2-303-340	Dues And Memberships	4,553	4,756	4,876	4,998	5,123	5,252
02-2-303-387	Other Prof Fees	20,000	120,500	71,013	21,538	22,076	22,628
02-2-303-400	Contracted Svcs Buildings/Land Mtce	15,375	15,759	16,153	16,557	16,971	17,395
02-2-303-403	Buildings Repairs & Mtce	2,563	2,627	2,693	2,760	2,829	2,900
02-2-303-412	Janitorial/Cleaning Supplies	1,000	1,025	1,051	1,077	1,104	1,132
02-2-303-415	Landscaping/Grounds Mtce	14,395	14,827	15,271	15,729	16,201	16,687
02-2-303-438	Contract Svcs Equip/Mach	0	7,500	7,688	7,880	8,077	8,279
02-2-303-441	Fuel/Lubricants - Mach/Equip	0	1,000	1,025	1,051	1,077	1,104
02-2-303-447	Repairs/Mtce Mach/Equip	0	15,000	15,375	15,759	16,153	16,557
02-2-303-458	Fuel/Lubricants Vehicle	71,750	73,544	75,383	77,267	79,199	81,179
02-2-303-461	Insurance/Licence Vehicle	18,081	18,804	19,558	20,340	21,151	21,997
02-2-303-464	Repairs & Mtce Vehicle	24,438	30,000	30,750	31,519	32,307	33,115
02-2-303-468	Minor Capital	13,000	10,250	10,506	10,769	11,038	11,314
02-2-303-495	Transfer To Other Functions	7,217	8,044	13,528	14,157	9,869	6,219
303 - CVRD Water Distribution Operations		364,804	506,797	467,488	428,585	435,039	442,421
304 - CVRD Water Treatment Operations							
02-2-304-257	Clothing/Laundrying	2,204	2,259	2,315	2,373	2,432	2,493
02-2-304-266	Deliveries/Transportation	0	1,000	1,025	1,051	1,077	1,104
02-2-304-281	Materials & Supplies	2,500	2,500	2,563	2,627	2,693	2,760
02-2-304-293	Office Expenses	1,025	1,051	1,077	1,104	1,132	1,160
02-2-304-305	Safety Equipment	1,025	1,500	1,538	1,576	1,615	1,655
02-2-304-314	Telephone & Alarm Lines	2,911	2,984	3,059	3,135	3,213	3,293
02-2-304-319	Training/Development & Conferences	7,175	8,854	9,076	9,302	9,534	9,772
02-2-304-320	Travel	4,100	4,203	4,308	4,416	4,526	4,639
02-2-304-340	Dues And Memberships	1,190	1,236	1,268	1,300	1,332	1,365
02-2-304-400	Contracted Svcs Buildings/Land Mtce	10,250	10,506	10,769	11,038	11,314	11,597
02-2-304-412	Janitorial/Cleaning Supplies	0	800	820	841	862	884
02-2-304-438	Contract Svcs Equip/Mach	0	1,000	1,025	1,051	1,077	1,104
02-2-304-458	Fuel/Lubricants Vehicle	6,705	6,873	7,045	7,222	7,403	7,588
02-2-304-461	Insurance/Licence Vehicle	1,235	1,284	1,335	1,388	1,444	0
02-2-304-464	Repairs & Mtce Vehicle	2,212	2,267	2,324	2,382	2,442	2,491
02-2-304-468	Minor Capital	2,000	3,000	3,075	3,152	3,231	3,312

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
02-2-304-495	Transfer To Other Functions	289	1,117	1,879	1,966	1,370	864
304 - CVRD Water Treatment Operations		44,821	52,434	54,501	55,924	56,697	56,081
Expenses		(10,160,333)	(12,374,960)	(10,980,829)	(11,369,212)	(11,631,580)	(12,035,513)
300 - Comox Valley Water Supply System		0	0	0	0	0	0
305 - Comox Valley Water LSA							
Revenues							
305 - Comox Valley Water							
02-1-305-003	Parcel Tax	303,779	379,388	477,137	597,221	718,208	863,660
02-1-305-036	Connection Fees	10,000	10,000	10,000	10,000	10,000	10,000
02-1-305-092	User Rates	1,402,149	1,437,203	1,473,133	1,509,962	1,547,711	1,586,403
02-1-305-135	Recoveries-Other Functions	85,301	85,301	85,301	85,301	0	0
02-1-305-145	Transfer from Reserve	0	50,000	10,000	0	0	0
02-1-305-150	Surplus Prior Year	108,223	213,893	0	0	0	0
305 - Comox Valley Water		1,909,452	2,175,785	2,055,571	2,202,484	2,275,919	2,460,063
Revenues		1,909,452	2,175,785	2,055,571	2,202,484	2,275,919	2,460,063
Expenses							
305 - Comox Valley Water							
02-2-305-200	Support Services	68,539	83,835	88,128	88,385	91,216	94,040
02-2-305-220	Salaries & Wages	172,052	186,233	195,201	202,131	209,335	216,815
02-2-305-225	Benefits	50,605	54,817	57,463	59,499	61,616	63,812
02-2-305-237	Employer Health Tax	4,286	4,643	4,865	5,040	5,212	5,403
02-2-305-238	WCB	4,646	5,515	5,777	5,984	6,196	6,417
02-2-305-246	Bank Charges	6,500	6,663	6,830	7,001	7,176	7,355
02-2-305-248	Bulk Water Purchases	873,907	876,528	879,158	881,795	884,440	887,092
02-2-305-275	Permits/Licences	22,819	22,889	23,461	24,048	24,649	25,265
02-2-305-276	Software Licence/Mtce	16,605	17,020	17,446	17,882	18,329	18,787
02-2-305-296	Postage	6,150	6,304	6,462	6,624	6,790	6,960
02-2-305-316	Tipping Fees	250	256	262	269	276	283
02-2-305-335	Advertising	1,153	1,182	1,212	1,242	1,273	1,305
02-2-305-350	Maps & Printing Supplies	513	526	539	552	566	580
02-2-305-366	Engineering Fees	5,125	5,253	5,384	5,519	5,657	5,798
02-2-305-369	Insurance Liability	598	1,150	1,200	1,250	1,300	1,350
02-2-305-372	Insurance Property	838	872	907	943	981	1,020
02-2-305-378	Lab Analysis	410	420	431	442	453	464
02-2-305-381	Legal Fees	1,538	1,576	1,615	1,655	1,696	1,738
02-2-305-385	Gis Services	2,819	2,000	2,050	2,101	2,154	2,208
02-2-305-387	Other Prof Fees	91,375	158,253	15,384	5,519	5,657	5,798
02-2-305-409	Hydro	1,473	1,511	1,549	1,587	1,626	1,667
02-2-305-415	Landscaping/Grounds Mtce	5,638	5,779	5,923	6,071	6,223	6,379

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
Account Code	Account Description	Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
02-2-305-438	Contract Svcs Equip/Mach	70,000	71,750	73,544	75,383	77,268	79,200
02-2-305-444	Rental/Leases - Mach/Equip	4,100	4,203	4,308	4,416	4,526	4,639
02-2-305-447	Repairs/Mtce Mach/Equip	60,000	61,500	63,038	64,614	66,229	67,885
02-2-305-468	Minor Capital	5,125	5,253	5,384	5,519	5,657	5,798
02-2-305-485	Contr To Capital Works Reserve	389,284	411,808	415,307	449,237	358,773	341,667
02-2-305-489	Reserve Contr Other	20,000	20,723	21,688	22,149	22,619	23,097
02-2-305-495	Transfer To Other Functions	23,104	68,124	64,739	62,196	64,798	66,495
02-2-305-504	Short Term Debt Paydown	0	74,333	74,333	74,333	74,333	74,333
02-2-305-505	Debt Charges-Principal	0	0	0	48,042	110,296	188,998
02-2-305-506	Debt Charges-Interest	0	14,866	11,983	71,056	148,599	247,415
305 - Comox Valley Water		1,909,452	2,175,785	2,055,571	2,202,484	2,275,919	2,460,063
Expenses		(1,909,452)	(2,175,785)	(2,055,571)	(2,202,484)	(2,275,919)	(2,460,063)
305 - Comox Valley Water LSA		0	0	0	0	0	0
306 - Sandwich Water							
Revenues							
306 - Sandwich Water							
02-1-306-003	Parcel Tax	85,301	85,301	85,301	85,301	0	0
306 - Sandwich Water		85,301	85,301	85,301	85,301	0	0
Revenues		85,301	85,301	85,301	85,301	0	0
Expenses							
306 - Sandwich Water							
02-2-306-495	Transfer To Other Functions	85,301	85,301	85,301	85,301	0	0
306 - Sandwich Water		85,301	85,301	85,301	85,301	0	0
Expenses		(85,301)	(85,301)	(85,301)	(85,301)	0	0
306 - Sandwich Water		0	0	0	0	0	0
307 - Denman Island Water Collection Area							
Revenues							
307 - Denman Island Water Collection Area							
02-1-307-003	Parcel Tax	0	0	0	0	0	0
02-1-307-092	User Rates	0	0	0	0	0	0
02-1-307-128	Other Revenue	0	0	0	0	0	0
307 - Denman Island Water Collection Area		0	0	0	0	0	0
Revenues		0	0	0	0	0	0
Expenses							
307 - Denman Island Water Collection Area							
02-2-307-200	Support Services	0	0	0	0	0	0
02-2-307-275	Permits/Licences	0	0	0	0	0	0
02-2-307-296	Postage	0	0	0	0	0	0

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
02-2-307-369	Insurance Liability	0	0	0	0	0	0
02-2-307-485	Contr To Capital Works Reserve	0	0	0	0	0	0
02-2-307-495	Transfer To Other Functions	0	0	0	0	0	0
307 - Denman Island Water Collection Area		0	0	0	0	0	0
Expenses		0	0	0	0	0	0
307 - Denman Island Water Collection Area		0	0	0	0	0	0
308 - Union Bay Water							
Revenues							
308 - Union Bay Water							
02-1-308-003	Parcel Tax	428,130	465,050	506,944	552,636	602,156	656,252
02-1-308-036	Connection Fees	2,000	6,000	6,000	6,000	6,000	6,000
02-1-308-092	User Rates	710,069	727,927	746,234	765,002	784,127	803,966
02-1-308-145	Transfer from Reserve	0	0	10,000	0	9,658	53,768
02-1-308-150	Surplus Prior Year	92,590	373,949	0	0	0	0
308 - Union Bay Water		1,232,789	1,572,926	1,269,178	1,323,638	1,401,941	1,519,986
Revenues		1,232,789	1,572,926	1,269,178	1,323,638	1,401,941	1,519,986
Expenses							
308 - Union Bay Water							
02-2-308-200	Support Services	56,070	66,525	69,586	70,741	73,175	75,646
02-2-308-220	Salaries & Wages	304,440	319,789	332,733	344,216	356,148	368,546
02-2-308-225	Benefits	91,332	95,939	99,819	103,260	106,842	110,562
02-2-308-237	Employer Health Tax	7,611	7,997	8,318	8,607	8,901	9,215
02-2-308-238	WCB	8,249	9,494	9,877	10,223	10,578	10,949
02-2-308-246	Bank Charges	3,500	3,500	3,500	3,500	3,500	3,500
02-2-308-254	Chemicals	26,026	27,327	28,693	30,128	31,634	33,216
02-2-308-266	Deliveries/Transportation	750	500	513	526	539	552
02-2-308-275	Permits/Licences	31,900	31,925	31,925	31,925	31,925	31,925
02-2-308-276	Software Licence/Mtce	9,456	12,263	12,532	12,808	13,062	13,337
02-2-308-278	Water Licence Rental	2,000	1,000	1,025	1,051	1,077	1,104
02-2-308-281	Materials & Supplies	2,000	2,050	2,101	2,154	2,208	2,263
02-2-308-293	Office Expenses	0	200	205	210	215	220
02-2-308-296	Postage	2,563	2,627	2,693	2,760	2,829	2,900
02-2-308-305	Safety Equipment	2,050	2,101	2,154	2,208	2,263	2,320
02-2-308-311	Signs	0	8,000	300	308	316	324
02-2-308-314	Telephone & Alarm Lines	8,764	9,022	9,242	9,467	9,697	9,891
02-2-308-316	Tipping Fees	513	526	539	552	566	580
02-2-308-335	Advertising	1,538	1,576	1,615	1,655	1,696	1,738
02-2-308-350	Maps & Printing Supplies	154	158	162	166	170	174

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
02-2-308-366	Engineering Fees	40,000	30,250	20,506	10,769	11,038	11,314
02-2-308-369	Insurance Liability	296	390	400	410	420	430
02-2-308-372	Insurance Property	5,741	6,460	6,718	6,987	7,266	7,557
02-2-308-378	Lab Analysis	4,500	4,613	4,728	4,846	4,967	5,091
02-2-308-381	Legal Fees	2,563	2,627	2,693	2,760	2,829	2,900
02-2-308-385	Gis Services	513	526	539	552	566	580
02-2-308-387	Other Prof Fees	109,154	149,404	20,506	10,769	11,038	11,314
02-2-308-400	Contracted Svcs	3,500	10,000	10,250	10,506	10,769	11,038
	Buildings/Land Mtce						
02-2-308-403	Buildings Repairs & Mtce	2,563	2,627	2,693	2,760	2,829	2,900
02-2-308-409	Hydro	29,904	30,652	31,418	32,203	33,008	33,833
02-2-308-412	Janitorial/Cleaning Supplies	513	526	539	552	566	580
02-2-308-415	Landscaping/Grounds Mtce	5,050	7,000	7,175	7,355	7,539	7,728
02-2-308-438	Contract Svcs Equip/Mach	50,000	60,000	61,500	63,038	64,614	66,229
02-2-308-441	Fuel/Lubricants - Mach/Equip	2,050	2,101	2,154	2,208	2,263	2,320
02-2-308-444	Rental/Leases - Mach/Equip	5,125	5,253	5,384	5,519	5,657	5,798
02-2-308-447	Repairs/Mtce Mach/Equip	40,000	41,000	42,025	43,076	44,153	45,257
02-2-308-468	Minor Capital	22,625	15,253	5,384	5,519	5,657	5,798
02-2-308-485	Contr To Capital Works	93,650	270,902	100,646	80,350	1,391	1,448
	Reserve						
02-2-308-489	Reserve Contr Other	10,000	12,000	12,240	12,485	0	0
02-2-308-495	Transfer To Other Functions	247	72,944	68,269	63,415	64,225	64,994
02-2-308-505	Debt Charges-Principal	112,492	112,492	112,492	145,289	207,517	246,809
02-2-308-506	Debt Charges-Interest	133,387	133,387	133,387	175,805	256,288	307,106
308 - Union Bay Water		1,232,789	1,572,926	1,269,178	1,323,638	1,401,941	1,519,986
Expenses		(1,232,789)	(1,572,926)	(1,269,178)	(1,323,638)	(1,401,941)	(1,519,986)
308 - Union Bay Water		0	0	0	0	0	0
310 - Graham Lake Water Local Service Area							
Revenues							
310 - Graham Lake Water Local Service Area							
02-1-310-003	Parcel Tax	88,725	104,650	124,487	146,691	160,248	172,715
02-1-310-092	User Rates	96,460	96,654	107,286	119,624	132,782	147,389
02-1-310-135	Recoveries-Other Functions	0	0	0	0	0	0
02-1-310-145	Transfer from Reserve	0	0	0	9,885	0	0
02-1-310-150	Surplus Prior Year	0	68	0	0	0	0
310 - Graham Lake Water Local Service Area		185,185	201,372	231,773	276,200	293,030	320,104
Revenues		185,185	201,372	231,773	276,200	293,030	320,104
Expenses							
310 - Graham Lake Water Local Service Area							

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
02-2-310-200	Support Services	11,377	13,410	13,981	14,341	14,856	15,385
02-2-310-220	Salaries & Wages	27,245	54,465	56,209	58,016	59,885	61,842
02-2-310-225	Benefits	8,175	16,336	16,862	17,400	17,966	18,552
02-2-310-237	Employer Health Tax	680	1,363	1,406	1,452	1,495	1,545
02-2-310-238	WCB	738	1,619	1,670	1,724	1,780	1,837
02-2-310-254	Chemicals	4,100	4,202	4,307	4,415	4,525	4,638
02-2-310-275	Permits/Licences	8,627	643	659	675	692	709
02-2-310-276	Software Licence/Mtce	4,062	2,626	2,692	2,759	2,828	2,900
02-2-310-278	Water Licence Rental	200	205	210	215	220	226
02-2-310-281	Materials & Supplies	1,537	1,575	1,614	1,654	1,695	1,737
02-2-310-284	Meeting Expense	103	106	109	112	115	118
02-2-310-293	Office Expenses	250	256	262	269	276	283
02-2-310-305	Safety Equipment	0	1,000	1,025	1,051	1,077	1,104
02-2-310-311	Signs	0	500	513	526	539	552
02-2-310-314	Telephone & Alarm Lines	2,859	2,931	3,004	3,079	3,156	3,234
02-2-310-320	Travel	2,500	2,563	2,627	2,693	2,760	2,829
02-2-310-335	Advertising	0	100	103	106	109	112
02-2-310-354	Education Programs Public	3,121	3,199	3,279	3,361	3,445	3,531
02-2-310-369	Insurance Liability	5,750	50	52	64	68	70
02-2-310-372	Insurance Property	5,750	1,000	1,200	5,000	5,500	6,000
02-2-310-378	Lab Analysis	5,000	5,125	5,253	5,384	5,519	5,657
02-2-310-381	Legal Fees	1,538	1,576	1,615	1,655	1,696	1,738
02-2-310-387	Other Prof Fees	10,000	47,250	10,506	10,769	11,038	11,314
02-2-310-400	Contracted Svcs	1,025	1,051	1,077	1,104	1,132	1,160
	Buildings/Land Mtce						
02-2-310-403	Buildings Repairs & Mtce	1,568	1,607	1,647	1,688	1,730	1,773
02-2-310-409	Hydro	4,500	7,000	7,140	7,283	7,429	7,578
02-2-310-438	Contract Svcs Equip/Mach	15,000	8,375	8,759	9,153	9,557	9,971
02-2-310-441	Fuel/Lubricants - Mach/Equip	500	513	526	539	552	566
02-2-310-444	Rental/Leases - Mach/Equip	0	1,000	1,025	1,051	1,077	1,104
02-2-310-447	Repairs/Mtce Mach/Equip	10,000	10,250	10,506	10,769	11,038	11,314
02-2-310-468	Minor Capital	5,228	5,359	5,493	5,630	5,771	5,915
02-2-310-485	Contr To Capital Works	22,237	0	13,181	0	3,382	9,778
	Reserve						
02-2-310-489	Reserve Contr Other	2,000	163	30,757	0	7,891	22,816
02-2-310-495	Transfer To Other Functions	43	3,954	3,763	3,483	3,451	3,436
02-2-310-505	Debt Charges-Principal	0	0	0	0	0	0
02-2-310-506	Debt Charges-Interest	0	0	18,741	98,780	98,780	98,780
02-2-310-550	Deficit Prior Year	19,472	0	0	0	0	0

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
310 - Graham Lake Water Local Service Area		185,185	201,372	231,773	276,200	293,030	320,104
Expenses		(185,185)	(201,372)	(231,773)	(276,200)	(293,030)	(320,104)
310 - Graham Lake Water Local Service Area		0	0	0	0	0	0
312 - Royston Water							
Revenues							
312 - Royston Water							
02-1-312-003	Parcel Tax	259,700	297,920	773,531	824,491	884,271	951,891
02-1-312-036	Connection Fees	15,000	15,000	15,000	15,000	15,000	15,000
02-1-312-092	User Rates	744,308	796,409	852,158	911,809	975,636	981,918
02-1-312-145	Transfer from Reserve	30,434	10,293	41,668	0	0	0
02-1-312-150	Surplus Prior Year	57,312	129,477	0	0	0	0
312 - Royston Water		1,106,754	1,249,099	1,682,357	1,751,300	1,874,907	1,948,809
Revenues		1,106,754	1,249,099	1,682,357	1,751,300	1,874,907	1,948,809
Expenses							
312 - Royston Water							
02-2-312-200	Support Services	59,959	71,767	75,167	76,144	78,716	81,317
02-2-312-220	Salaries & Wages	221,925	237,329	246,538	255,300	264,419	273,882
02-2-312-225	Benefits	65,215	69,779	72,483	75,057	77,727	80,506
02-2-312-237	Employer Health Tax	5,526	5,915	6,139	6,359	6,585	6,822
02-2-312-238	WCB	5,990	7,023	7,291	7,556	7,823	8,105
02-2-312-246	Bank Charges	4,500	4,613	4,728	4,846	4,967	5,166
02-2-312-248	Bulk Water Purchases	366,117	416,796	429,299	442,178	412,068	420,309
02-2-312-254	Chemicals	7,175	5,000	5,125	5,253	5,384	5,519
02-2-312-266	Deliveries/Transportation	513	526	539	552	566	580
02-2-312-275	Permits/Licences	31,062	31,080	31,858	32,656	33,473	34,310
02-2-312-276	Software Licence/Mtce	4,100	6,083	6,235	6,391	6,551	6,715
02-2-312-281	Materials & Supplies	2,000	2,050	2,101	2,154	2,208	2,263
02-2-312-296	Postage	1,538	1,576	1,615	1,655	1,696	1,738
02-2-312-305	Safety Equipment	1,538	1,576	1,615	1,655	1,696	1,738
02-2-312-311	Signs	3,000	6,250	256	262	269	276
02-2-312-314	Telephone & Alarm Lines	13,625	13,966	14,314	14,673	15,040	15,418
02-2-312-316	Tipping Fees	500	513	526	539	552	566
02-2-312-335	Advertising	500	500	3,513	526	539	552
02-2-312-350	Maps & Printing Supplies	154	158	162	166	170	174
02-2-312-366	Engineering Fees	10,250	10,506	10,769	11,038	11,314	11,597
02-2-312-369	Insurance Liability	322	430	435	440	445	450
02-2-312-372	Insurance Property	2,473	2,535	2,598	2,663	2,730	2,799
02-2-312-378	Lab Analysis	6,250	6,406	6,566	6,730	6,898	7,070
02-2-312-381	Legal Fees	1,538	1,576	1,615	1,655	1,696	1,738

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
02-2-312-385	Gis Services	308	350	359	368	377	386
02-2-312-387	Other Prof Fees	51,250	76,375	40,253	5,384	5,519	5,657
02-2-312-400	Contracted Svcs	2,050	2,101	2,154	2,208	2,263	2,320
	Buildings/Land Mtce						
02-2-312-403	Buildings Repairs & Mtce	1,500	1,538	1,576	1,615	1,655	1,696
02-2-312-409	Hydro	6,465	6,627	6,793	10,963	11,237	11,518
02-2-312-415	Landscaping/Grounds Mtce	7,000	7,176	7,355	7,539	7,727	7,920
02-2-312-438	Contract Svcs Equip/Mach	50,000	51,250	52,531	53,844	55,190	56,570
02-2-312-444	Rental/Leases - Mach/Equip	2,563	3,500	3,588	3,678	3,770	3,864
02-2-312-447	Repairs/Mtce Mach/Equip	50,000	51,250	52,531	53,844	55,190	56,570
02-2-312-468	Minor Capital	10,932	15,253	5,384	5,519	5,657	5,798
02-2-312-485	Contr To Capital Works	57,312	39,227	0	79,261	85,622	70,650
	Reserve						
02-2-312-489	Reserve Contr Other	5,000	0	1,020	1,040	1,061	0
02-2-312-495	Transfer To Other Functions	12,604	76,099	501,806	496,949	497,738	498,646
02-2-312-504	Short Term Debt Paydown	0	0	64,000	64,000	64,000	64,000
02-2-312-505	Debt Charges-Principal	0	0	0	0	72,530	107,560
02-2-312-506	Debt Charges-Interest	34,000	14,400	11,520	8,640	61,839	86,044
312 - Royston Water		1,106,754	1,249,099	1,682,357	1,751,300	1,874,907	1,948,809
Expenses		(1,106,754)	(1,249,099)	(1,682,357)	(1,751,300)	(1,874,907)	(1,948,809)
312 - Royston Water		0	0	0	0	0	0
313 - Black Creek/Oyster Bay Water							
Revenues							
313 - Black Creek/Oyster Bay Water							
02-1-313-003	Parcel Tax	257,275	325,950	414,100	525,825	668,300	848,700
02-1-313-036	Connection Fees	5,000	5,000	5,000	5,000	5,000	5,000
02-1-313-092	User Rates	659,503	675,990	692,890	710,212	727,967	746,167
02-1-313-145	Transfer from Reserve	0	58,633	19,087	0	25,352	0
02-1-313-150	Surplus Prior Year	0	50,670	0	0	0	0
313 - Black Creek/Oyster Bay Water		921,778	1,116,243	1,131,077	1,241,037	1,426,619	1,599,867
Revenues		921,778	1,116,243	1,131,077	1,241,037	1,426,619	1,599,867
Expenses							
313 - Black Creek/Oyster Bay Water							
02-2-313-200	Support Services	65,262	69,535	72,916	73,625	76,070	78,533
02-2-313-220	Salaries & Wages	250,868	268,778	279,921	289,924	300,310	311,112
02-2-313-221	Directors Remuneration	2,992	2,992	2,992	2,992	2,992	2,992
02-2-313-225	Benefits	73,747	79,058	82,342	85,277	88,322	91,492
02-2-313-237	Employer Health Tax	6,247	6,693	6,974	7,225	7,478	7,754
02-2-313-238	WCB	6,773	7,957	8,288	8,580	8,887	9,207

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
02-2-313-246	Bank Charges	1,000	1,000	1,000	1,000	1,000	1,000
02-2-313-254	Chemicals	60,000	61,800	64,890	68,135	71,542	75,119
02-2-313-266	Deliveries/Transportation	300	308	316	324	332	340
02-2-313-275	Permits/Licences	23,169	23,184	23,184	23,184	23,184	23,184
02-2-313-276	Software Licence/Mtce	7,688	13,580	13,921	14,269	14,626	14,992
02-2-313-281	Materials & Supplies	2,000	2,050	2,101	2,154	2,208	2,263
02-2-313-284	Meeting Expense	256	262	269	276	283	290
02-2-313-296	Postage	2,563	2,627	2,693	2,760	2,829	2,900
02-2-313-305	Safety Equipment	0	1,000	1,025	1,051	1,077	1,104
02-2-313-311	Signs	0	4,000	300	308	316	324
02-2-313-314	Telephone & Alarm Lines	23,932	24,531	25,145	25,773	26,418	27,079
02-2-313-316	Tipping Fees	150	154	158	162	166	170
02-2-313-320	Travel	256	262	269	276	283	290
02-2-313-335	Advertising	1,281	1,313	1,346	1,380	1,415	1,450
02-2-313-350	Maps & Printing Supplies	256	262	269	276	283	290
02-2-313-366	Engineering Fees	30,250	10,506	10,769	11,038	11,314	11,597
02-2-313-369	Insurance Liability	345	465	470	475	480	485
02-2-313-372	Insurance Property	6,759	6,928	7,101	7,279	7,461	7,647
02-2-313-378	Lab Analysis	8,500	12,000	12,300	12,608	12,923	13,246
02-2-313-381	Legal Fees	2,050	2,101	2,154	2,208	2,263	2,320
02-2-313-385	Gis Services	513	526	539	552	566	580
02-2-313-387	Other Prof Fees	41,500	53,577	45,769	11,038	11,314	11,597
02-2-313-400	Contracted Svcs	0	2,000	2,050	2,101	2,154	2,208
	Buildings/Land Mtce						
02-2-313-403	Buildings Repairs & Mtce	2,050	2,101	2,154	2,208	2,263	2,320
02-2-313-409	Hydro	47,254	48,435	49,646	50,887	52,159	53,463
02-2-313-412	Janitorial/Cleaning Supplies	205	210	215	220	226	232
02-2-313-415	Landscaping/Grounds Mtce	10,050	11,200	11,480	11,767	12,061	12,363
02-2-313-424	Rental/Lease - Land	564	578	592	607	622	638
02-2-313-438	Contract Svcs Equip/Mach	60,000	85,000	76,875	78,797	90,767	82,786
02-2-313-441	Fuel/Lubricants - Mach/Equip	513	526	539	552	566	580
02-2-313-444	Rental/Leases - Mach/Equip	3,075	3,152	3,231	3,312	3,395	3,480
02-2-313-447	Repairs/Mtce Mach/Equip	50,000	60,000	61,500	63,038	64,614	66,229
02-2-313-468	Minor Capital	11,625	11,690	5,384	5,519	5,657	5,798
02-2-313-485	Contr To Capital Works Reserve	2,737	723	1,288	123,779	33,047	61,093
02-2-313-489	Reserve Contr Other	1,007	0	18,365	20,900	16,818	22,754
02-2-313-495	Transfer To Other Functions	14,918	92,056	87,214	82,078	82,906	83,696
02-2-313-505	Debt Charges-Principal	73,523	73,523	73,523	73,523	240,787	323,658

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
02-2-313-506	Debt Charges-Interest	25,600	67,600	67,600	67,600	142,235	179,212
313 - Black Creek/Oyster Bay Water		921,778	1,116,243	1,131,077	1,241,037	1,426,619	1,599,867
Expenses		(921,778)	(1,116,243)	(1,131,077)	(1,241,037)	(1,426,619)	(1,599,867)
313 - Black Creek/Oyster Bay Water		0	0	0	0	0	0
02 - Water Revenue Fund		0	0	0	0	0	0
03 - Sewer Revenue Fund							
330 - Jackson Drive Sewer							
Revenues							
330 - Jackson Drive Sewer							
03-1-330-003	Parcel Tax	19,952	21,348	22,841	24,440	26,151	27,982
03-1-330-150	Surplus Prior Year	0	2,918	0	0	0	0
330 - Jackson Drive Sewer		19,952	24,266	22,841	24,440	26,151	27,982
Revenues		19,952	24,266	22,841	24,440	26,151	27,982
Expenses							
330 - Jackson Drive Sewer							
03-2-330-200	Support Services	763	1,164	1,217	1,238	1,281	1,324
03-2-330-220	Salaries & Wages	7,518	8,124	8,430	8,750	9,082	9,426
03-2-330-225	Benefits	2,255	2,438	2,529	2,625	2,725	2,829
03-2-330-237	Employer Health Tax	188	203	210	219	227	236
03-2-330-238	WCB	203	241	250	260	270	280
03-2-330-281	Materials & Supplies	0	1,000	1,040	1,082	1,125	1,170
03-2-330-314	Telephone & Alarm Lines	2,132	2,400	2,400	2,400	2,500	2,600
03-2-330-335	Advertising	80	80	80	80	80	80
03-2-330-369	Insurance Liability	12	20	22	24	26	28
03-2-330-378	Lab Analysis	0	300	300	300	300	300
03-2-330-400	Contracted Svcs	0	0	1,000	1,000	1,000	1,000
	Buildings/Land Mtce						
03-2-330-409	Hydro	2,300	2,200	2,175	2,380	2,475	2,574
03-2-330-438	Contract Svcs Equip/Mach	2,500	1,600	1,664	1,731	1,800	4,372
03-2-330-447	Repairs/Mtce Mach/Equip	1,000	1,100	1,144	1,190	1,237	1,287
03-2-330-485	Contr To Capital Works	626	3,028	0	779	1,651	112
	Reserve						
03-2-330-495	Transfer To Other Functions	375	368	380	382	372	364
03-2-330-550	Deficit Prior Year	0	0	0	0	0	0
330 - Jackson Drive Sewer		19,952	24,266	22,841	24,440	26,151	27,982
Expenses		(19,952)	(24,266)	(22,841)	(24,440)	(26,151)	(27,982)
330 - Jackson Drive Sewer		0	0	0	0	0	0
331 - King Coho Sewer							

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

		2025	2026	2027	2028	2029	2030
		Adopted	Recommended	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Account Code	Account Description	Budget	Budget				
Revenues							
331 - King Coho Sewer							
03-1-331-003	Parcel Tax	87,081	92,292	95,061	97,913	101,830	105,394
03-1-331-013	Fed Gas Tax Funding	0	0	11,301	0	0	0
03-1-331-145	Transfer from Reserve	14,000	1,900	23,699	0	0	25,000
03-1-331-150	Surplus Prior Year	21,597	17,333	0	0	0	0
331 - King Coho Sewer		122,678	111,525	130,061	97,913	101,830	130,394
Revenues		122,678	111,525	130,061	97,913	101,830	130,394
Expenses							
331 - King Coho Sewer							
03-2-331-200	Support Services	13,082	13,910	14,502	14,875	15,410	15,958
03-2-331-220	Salaries & Wages	12,667	16,790	17,416	18,067	18,745	19,450
03-2-331-225	Benefits	3,801	5,037	5,225	5,420	5,624	5,835
03-2-331-237	Employer Health Tax	316	420	435	452	468	486
03-2-331-238	WCB	343	499	517	536	557	578
03-2-331-254	Chemicals	0	1,600	1,664	1,731	1,800	1,872
03-2-331-275	Permits/Licences	350	350	350	350	350	350
03-2-331-276	Software Licence/Mtce	100	1,900	0	0	0	0
03-2-331-281	Materials & Supplies	2,500	3,000	3,120	3,245	3,375	3,510
03-2-331-296	Postage	85	90	94	97	101	105
03-2-331-314	Telephone & Alarm Lines	2,000	2,100	2,184	2,271	2,362	2,457
03-2-331-335	Advertising	85	87	90	94	98	102
03-2-331-369	Insurance Liability	57	160	165	170	175	180
03-2-331-372	Insurance Property	712	733	755	760	765	770
03-2-331-378	Lab Analysis	6,760	6,800	7,072	7,355	7,649	7,955
03-2-331-387	Other Prof Fees	0	0	35,000	0	0	0
03-2-331-409	Hydro	3,000	3,120	3,245	3,375	3,510	3,650
03-2-331-430	Water	700	780	811	844	877	912
03-2-331-438	Contract Svcs Equip/Mach	15,753	4,000	4,160	4,326	4,499	29,676
03-2-331-447	Repairs/Mtce Mach/Equip	3,060	3,200	3,328	3,461	3,600	3,744
03-2-331-468	Minor Capital	14,000	14,000	1,000	1,000	1,000	1,000
03-2-331-485	Contr To Capital Works	31,371	10,935	9,967	23,503	24,731	25,504
	Reserve						
03-2-331-489	Reserve Contr Other	4,000	14,083	18,576	5,594	5,758	5,934
03-2-331-495	Transfer To Other Functions	376	371	385	387	376	366
03-2-331-504	Short Term Debt Paydown	0	6,750	0	0	0	0
03-2-331-505	Debt Charges-Principal	6,750	0	0	0	0	0
03-2-331-506	Debt Charges-Interest	810	810	0	0	0	0
331 - King Coho Sewer		122,678	111,525	130,061	97,913	101,830	130,394

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
Expenses		(122,678)	(111,525)	(130,061)	(97,913)	(101,830)	(130,394)
331 - King Coho Sewer		0	0	0	0	0	0
335 - Comox Valley Sewerage Service							
Revenues							
335 - Comox Valley Sewerage Service							
03-1-335-020	Reqn Municipal	9,500,000	10,000,000	11,700,000	13,000,000	13,700,000	14,500,000
03-1-335-090	DND Operating Contribution	591,096	710,200	830,934	923,260	972,974	1,029,790
03-1-335-091	Septage Disposal	661,500	900,000	922,500	945,563	969,202	993,432
03-1-335-092	User Rates	74,980	96,300	112,671	131,825	146,472	154,359
03-1-335-093	Compost Sales	90,000	90,000	90,000	90,000	90,000	90,000
03-1-335-135	Recoveries-Other Functions	700	700	700	700	700	700
03-1-335-145	Transfer from Reserve	0	0	0	0	0	0
03-1-335-150	Surplus Prior Year	1,292,631	2,413,286	0	0	0	0
335 - Comox Valley Sewerage Service		12,210,907	14,210,486	13,656,805	15,091,348	15,879,348	16,768,281
Revenues		12,210,907	14,210,486	13,656,805	15,091,348	15,879,348	16,768,281
Expenses							
335 - Comox Valley Sewerage Service							
03-2-335-220	Salaries & Wages	0	10,668	19,019	19,780	20,571	21,394
03-2-335-225	Benefits	0	3,200	5,706	5,934	6,171	6,418
03-2-335-237	Employer Health Tax	0	267	475	494	514	535
03-2-335-238	WCB	0	317	565	587	611	635
335 - Comox Valley Sewerage Service		0	14,452	25,765	26,795	27,867	28,982
336 - Comox Valley Sewerage Service							
03-2-336-200	Support Services	737,493	1,016,428	1,060,083	1,086,322	1,125,205	1,165,046
03-2-336-220	Salaries & Wages	1,498,952	1,755,279	1,878,540	1,967,865	2,048,525	2,122,661
03-2-336-221	Directors Remuneration	8,400	8,400	8,400	8,400	8,400	8,400
03-2-336-225	Benefits	440,443	516,968	553,561	579,962	603,742	625,551
03-2-336-228	Honorarium	0	0	0	0	0	0
03-2-336-237	Employer Health Tax	37,336	43,741	46,816	49,042	51,052	52,903
03-2-336-238	WCB	40,475	51,960	55,614	58,263	60,646	62,840
03-2-336-246	Bank Charges	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-254	Chemicals	301,708	309,252	316,984	329,909	488,031	346,358
03-2-336-257	Clothing/Laundrying	5,000	5,125	5,253	5,384	5,519	5,657
03-2-336-266	Deliveries/Transportation	7,746	7,940	8,138	8,341	8,550	8,764
03-2-336-275	Permits/Licences	19,990	20,490	38,678	39,645	40,636	41,652
03-2-336-276	Software Licence/Mtce	59,733	65,227	62,758	64,327	65,935	67,584
03-2-336-281	Materials & Supplies	32,800	50,000	41,000	42,025	43,076	44,153
03-2-336-284	Meeting Expense	10,750	11,000	11,256	750	750	750
03-2-336-293	Office Expenses	8,919	15,000	9,371	9,605	9,845	10,091

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025	2026	2027	2028	2029	2030
		Adopted Budget	Recommended Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan
03-2-336-305	Safety Equipment	13,300	19,500	15,000	10,553	10,817	16,087
03-2-336-308	Screening Disposal	14,656	30,500	26,138	31,791	27,461	40,148
03-2-336-314	Telephone & Alarm Lines	17,589	20,091	19,756	20,229	20,718	21,219
03-2-336-319	Training/Development & Conferences	17,839	30,036	20,494	20,963	31,443	21,935
03-2-336-320	Travel	12,264	14,041	14,355	14,677	15,007	15,345
03-2-336-335	Advertising	9,500	3,250	3,331	3,414	3,499	3,586
03-2-336-340	Dues And Memberships	4,800	6,020	6,143	6,269	6,398	6,530
03-2-336-347	Library/Publications	316	324	332	340	349	358
03-2-336-353	Public Relations	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-354	Education Programs Public	0	0	10,000	10,000	10,000	3,000
03-2-336-366	Engineering Fees	90,000	150,000	100,000	175,000	95,000	95,000
03-2-336-369	Insurance Liability	10,231	12,300	12,500	12,700	12,900	13,100
03-2-336-372	Insurance Property	81,102	83,535	86,041	90,343	94,860	99,603
03-2-336-378	Lab Analysis	20,603	21,118	21,646	22,187	22,741	23,309
03-2-336-381	Legal Fees	60,000	50,250	10,506	10,769	11,038	11,314
03-2-336-385	Gis Services	2,000	2,000	2,000	2,000	2,000	2,000
03-2-336-387	Other Prof Fees	1,083,000	466,105	68,658	53,999	46,656	47,323
03-2-336-400	Contracted Svcs	20,500	27,013	21,538	22,076	22,628	23,194
	Buildings/Land Mtce						
03-2-336-403	Buildings Repairs & Mtce	5,575	66,000	6,150	6,304	6,462	6,624
03-2-336-406	Heating	31,519	32,307	33,115	33,943	34,792	35,662
03-2-336-409	Hydro	300,000	272,633	280,813	289,237	297,914	345,851
03-2-336-412	Janitorial/Cleaning Supplies	2,787	2,857	2,928	3,001	3,076	3,153
03-2-336-415	Landscaping/Grounds Mtce	4,203	9,308	9,416	9,526	9,639	9,755
03-2-336-430	Water	52,589	59,000	60,475	61,987	63,537	65,125
03-2-336-438	Contract Svcs Equip/Mach	66,044	87,695	69,387	71,122	72,900	74,723
03-2-336-441	Fuel/Lubricants - Mach/Equip	9,109	13,337	9,570	13,809	10,054	14,305
03-2-336-444	Rental/Leases - Mach/Equip	3,280	4,000	4,100	4,203	4,308	4,416
03-2-336-447	Repairs/Mtce Mach/Equip	92,250	140,000	117,300	119,646	137,655	140,486
03-2-336-458	Fuel/Lubricants Vehicle	16,810	17,230	17,661	18,103	18,556	19,020
03-2-336-461	Insurance/Licence Vehicle	10,776	11,208	11,658	12,124	12,610	13,114
03-2-336-464	Repairs & Mtce Vehicle	4,526	9,639	8,255	6,874	6,996	7,121
03-2-336-468	Minor Capital	182,000	355,500	205,000	137,000	20,000	0
03-2-336-485	Contr To Capital Works Reserve	2,623,458	4,130,003	4,488,554	1,892,738	1,452,548	2,497,024
03-2-336-489	Reserve Contr Other	200,000	1,085,729	40,153	177,750	187,616	8,124
03-2-336-495	Transfer To Other Functions	20,358	20,697	34,808	36,425	25,393	16,001

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
03-2-336-496	Transfers to Other Governments	20,000	0	0	0	0	0
03-2-336-505	Debt Charges-Principal	217,149	118,480	109,883	1,460,243	1,460,243	1,460,243
03-2-336-506	Debt Charges-Interest	2,720,708	1,704,934	2,424,267	4,796,913	5,819,913	5,819,913
336 - Comox Valley Sewerage Service		11,255,586	12,958,450	12,473,383	13,913,098	14,642,639	15,551,121
337 - Comox Valley Sewerage Service -							
03-2-337-220	Salaries & Wages	183,276	188,632	179,068	186,219	193,655	201,388
03-2-337-225	Benefits	50,169	52,792	53,721	55,866	58,096	60,417
03-2-337-237	Employer Health Tax	4,511	4,659	4,477	4,655	4,842	5,034
03-2-337-238	WCB	4,889	5,535	5,318	5,531	5,752	5,981
03-2-337-257	Clothing/Laundrying	1,093	1,120	1,148	1,177	1,206	1,236
03-2-337-266	Deliveries/Transportation	1,629	1,670	1,711	1,754	1,798	1,843
03-2-337-275	Permits/Licences	222	228	234	240	246	252
03-2-337-281	Materials & Supplies	7,638	7,829	8,025	8,226	8,432	8,643
03-2-337-293	Office Expenses	1,673	2,715	1,758	1,802	1,847	1,893
03-2-337-305	Safety Equipment	3,300	3,383	3,468	3,555	3,644	3,735
03-2-337-314	Telephone & Alarm Lines	2,221	2,276	2,333	2,391	2,450	2,512
03-2-337-319	Training/Development & Conferences	2,230	2,286	2,343	2,402	2,462	2,524
03-2-337-320	Travel	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-323	Wood Chips	20,500	25,000	25,625	26,266	26,923	27,596
03-2-337-335	Advertising	3,000	0	0	0	0	0
03-2-337-340	Dues And Memberships	820	841	862	884	906	929
03-2-337-372	Insurance Property	13,060	13,452	14,125	14,831	15,572	16,351
03-2-337-378	Lab Analysis	7,700	10,393	10,653	10,919	11,192	11,471
03-2-337-400	Contracted Svcs	12,443	40,254	13,073	13,400	13,735	14,078
03-2-337-403	Buildings/Land Mtce						
03-2-337-403	Buildings Repairs & Mtce	4,728	4,846	4,967	5,091	5,218	5,348
03-2-337-409	Hydro	35,875	40,000	41,400	42,849	44,349	45,901
03-2-337-412	Janitorial/Cleaning Supplies	284	291	298	305	313	321
03-2-337-415	Landscaping/Grounds Mtce	1,500	1,538	1,576	1,615	1,655	1,696
03-2-337-430	Water	1,181	1,210	1,240	1,271	1,303	1,336
03-2-337-438	Contract Svcs Equip/Mach	53,476	59,438	40,424	41,435	42,471	43,533
03-2-337-441	Fuel/Lubricants - Mach/Equip	52,531	57,000	58,425	59,886	61,383	62,918
03-2-337-444	Rental/Leases - Mach/Equip	1,230	1,261	1,293	1,325	1,358	1,392
03-2-337-447	Repairs/Mtce Mach/Equip	50,000	68,670	34,145	36,383	43,143	43,922
03-2-337-461	Insurance/Licence Vehicle	3,503	3,643	3,789	3,941	4,099	4,262
03-2-337-468	Minor Capital	22,000	54,000	32,000	39,000	5,000	15,000
03-2-337-495	Transfer To Other Functions	44,723	45,684	52,968	53,803	48,108	43,260

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Plan Bylaw No. 910, 2026

Account Code	Account Description	2025 Adopted Budget	2026 Recommended Budget	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan	2030 Financial Plan
337 - Comox Valley Sewerage Service -		593,405	702,646	602,467	629,022	613,158	636,772
338 - Comox Valley Sewerage Service - Pump							
03-2-338-220	Salaries & Wages	12,179	12,532	12,970	13,426	13,901	14,394
03-2-338-225	Benefits	3,654	3,760	3,891	4,028	4,170	4,318
03-2-338-237	Employer Health Tax	304	313	324	336	348	360
03-2-338-238	WCB	330	372	385	399	413	428
03-2-338-254	Chemicals	81,000	90,000	107,250	94,556	111,920	99,343
03-2-338-266	Deliveries/Transportation	200	250	250	250	250	250
03-2-338-275	Permits/Licences	1,087	6,714	1,142	1,170	1,200	1,230
03-2-338-281	Materials & Supplies	1,538	1,576	1,615	1,655	1,696	1,738
03-2-338-314	Telephone & Alarm Lines	14,277	14,634	15,000	15,373	15,756	16,154
03-2-338-400	Contracted Svcs	6,304	6,462	6,624	6,790	6,960	7,134
	Buildings/Land Mtce						
03-2-338-403	Buildings Repairs & Mtce	3,152	7,231	5,312	3,395	3,480	3,567
03-2-338-409	Hydro	70,000	174,819	268,753	276,816	285,120	293,674
03-2-338-415	Landscaping/Grounds Mtce	2,500	2,500	2,563	2,627	2,693	2,760
03-2-338-430	Water	1,990	2,040	2,091	2,143	2,197	2,252
03-2-338-438	Contract Svcs Equip/Mach	110,172	111,426	52,712	54,030	82,381	56,766
03-2-338-441	Fuel/Lubricants - Mach/Equip	2,627	2,693	2,760	2,829	2,900	2,973
03-2-338-447	Repairs/Mtce Mach/Equip	27,873	46,963	40,450	41,461	42,498	43,560
03-2-338-468	Minor Capital	22,000	50,000	30,000	0	17,000	0
03-2-338-495	Transfer To Other Functions	729	653	1,098	1,149	801	505
338 - Comox Valley Sewerage Service - Pump		361,916	534,938	555,190	522,433	595,684	551,406
Expenses		(12,210,907)	(14,210,486)	(13,656,805)	(15,091,348)	(15,879,348)	(16,768,281)
335 - Comox Valley Sewerage Service		0	0	0	0	0	0
03 - Sewer Revenue Fund		0	0	0	0	0	0

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Bylaw 910, 2026

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Recommended	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial
Funding Source	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
100 - General Government Services										
110 - Administration and General Government	816,084	933,251	476,851	347,251	218,000	40,000	40,000	-	60,000	-
Total 100 - General Government Services	816,084	933,251	476,851	347,251	218,000	40,000	40,000	-	60,000	-
215 - Denman Island Fire Protection	500,000	6,000,000	-	110,000	450,000	-	-	-	450,000	-
220 - Hornby Island Fire Protection	245,000	50,000	850,000	200,000	-	8,000	-	-	-	-
225 - Fanny Bay Fire Protection	401,416	63,600	10,000	260,000	10,000	-	850,000	15,000	-	-
226 - Union Bay Fire Protection Local Service	7,086,503	630,000	60,000	160,000	-	-	-	-	-	-
230 - Black Creek/Oyster Bay Fire Protection LSA	175,000	-	175,000	10,000	30,000	-	1,030,000	-	100,000	1,200,000
237 - Greater Merville Fire Protection Local	-	750,000	-	5,000	-	-	175,000	-	-	-
240 - Mt Washington Resort Community Fire	1,978,021	20,000	27,000	45,000	570,000	-	-	-	-	-
270 - Comox Valley Emergency Management	246,750	-	-	-	-	-	-	-	-	-
285 - Building Inspection	-	60,000	60,000	-	-	-	-	-	-	-
291 - Electoral Areas A (Baynes Sound), B and C	-	-	-	-	-	-	-	-	80,000	-
Total 200 - Protective Services	10,632,690	7,573,600	1,182,000	790,000	1,060,000	8,000	2,055,000	15,000	630,000	1,200,000
300 - Comox Valley Water Supply System	21,602,333	10,694,523	6,345,000	2,160,000	51,145,000	1,270,000	23,070,000	5,070,000	1,195,000	51,230,000
305 - Comox Valley Water LSA	2,508,640	1,719,970	1,365,625	1,769,586	2,237,141	2,781,827	3,392,410	4,050,564	4,724,390	5,358,009
308 - Union Bay Water	590,655	205,000	1,112,902	1,918,537	1,232,250	1,521,442	1,836,757	2,145,638	2,399,204	2,537,253
310 - Graham Lake Water Local Service Area	691,419	2,120,000	1,592,430	50,600	24,000	126,000	2,548,715	-	-	-
312 - Royston Water	2,767,445	400,000	-	1,594,060	769,901	1,112,224	1,243,449	1,575,070	1,333,017	1,477,088
313 - Black Creek/Oyster Bay Water	1,072,647	65,000	15,000	1,948,693	965,451	924,742	3,593,345	1,837,134	3,226,649	2,661,896
330 - Jackson Drive Sewer	206,875	50,595	-	-	-	-	-	-	-	-
331 - King Coho Sewer	-	-	81,710	-	-	-	-	470,046	-	-
335 - Comox Valley Sewerage Service	33,315,573	81,964,500	59,312,691	34,400,000	430,000	465,000	109,240,354	745,000	675,000	840,000
391 - Comox Strathcona Waste Management	9,230,566	2,776,338	3,716,211	2,187,513	4,859,098	908,097	517,358	288,701	2,243,682	18,250,000
Total 300 - Environmental Health Services	71,986,153	99,995,926	73,541,569	46,028,989	61,662,841	9,109,332	145,442,388	16,182,153	15,796,942	82,354,246

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Bylaw 910, 2026

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Recommended	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
500 - Planning	216,760	8,000	48,000	-	-	-	-	-	-	-
Total 500 - Environmental Development Services	216,760	8,000	48,000	-	-	-	-	-	-	-
601 - Comox Valley Track & Fields	4,989,037	-	-	1,250,000	-	3,000,000	-	-	-	-
619 - Denman Island Community Parks &	70,000	-	-	65,000	-	-	-	-	-	-
620 - Hornby Island Community Parks &	10,000	10,000	30,000	50,000	30,000	10,000	10,000	310,000	60,000	10,000
621 - Baynes Sd, Area B & C Parks & Greenways	4,006,358	490,000	200,000	120,000	105,000	130,000	95,000	475,000	105,000	540,000
645 - Comox Valley Recreation Complexes	4,628,369	6,013,770	18,343,819	16,404,262	15,982,433	5,592,350	12,172,420	9,891,080	11,343,344	3,176,146
660 - Comox Valley Exhibition Grounds	431,000	190,000	178,000	60,000	-	199,000	-	-	-	-
Total 600 - Recreation & Cultural Services	14,134,764	6,703,770	18,751,819	17,949,262	16,117,433	8,931,350	12,277,420	10,676,080	11,508,344	3,726,146
791 - Courtenay Flats Drainage	-	-	52,000	-	-	-	-	-	-	-
Total 700 - Transportation Services	-	-	52,000	-	-	-	-	-	-	-
Total Funding Source	97,786,451	115,214,547	94,052,239	65,115,502	79,058,274	18,088,682	159,814,808	26,873,233	27,995,286	87,280,392

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Bylaw 910, 2026

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Recommended	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
601 - Comox Valley Track & Fields	4,989,037	-	-	1,250,000	-	3,000,000	-	-	-	-
619 - Denman Island Community	70,000	-	-	65,000	-	-	-	-	-	-
620 - Hornby Island Community	10,000	10,000	30,000	50,000	30,000	10,000	10,000	310,000	60,000	10,000
621 - Baynes Sd, Area B & C Parks	4,006,358	490,000	200,000	120,000	105,000	130,000	95,000	475,000	105,000	540,000
645 - Comox Valley Recreation	4,628,369	6,013,770	18,343,819	16,404,262	15,982,433	5,592,350	12,172,420	9,891,080	11,343,344	3,176,146
660 - Comox Valley Exhibition	431,000	190,000	178,000	60,000	-	199,000	-	-	-	-
Total 600 - Recreation & Cultural	14,134,764	6,703,770	18,751,819	17,949,262	16,117,433	8,931,350	12,277,420	10,676,080	11,508,344	3,726,146
791 - Courtenay Flats Drainage	-	-	52,000	-	-	-	-	-	-	-
Total 700 - Transportation Services	-	-	52,000	-	-	-	-	-	-	-
Total Expenditure	97,786,451	115,214,547	94,052,239	65,115,502	79,058,274	18,088,682	159,814,808	26,873,233	27,995,286	87,280,392

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Bylaw 910, 2026

Funding Source	2026	2027	2028	2029	2030	2031	2032 Financial Plan	2033	2034	2035
	Recommended Plan	Financial Plan	Financial Plan	Financial Plan	Financial Plan	Financial Plan		Financial Plan	Financial Plan	Financial Plan
030R - Senior Govt Grants	20,408,191	8,469,635	200,000	5,000	300,000	-	55,000	175,000	-	400,000
013 - Fed Gas Tax Funding	8,134,715	650,595	200,000	5,000	300,000	-	55,000	175,000	-	400,000
015 - Grant Prov Govt Uncond	1,447,161	427,271	-	-	-	-	-	-	-	-
016 - Grant Prov Govt Conditional	10,826,315	7,391,769	-	-	-	-	-	-	-	-
Total 030R - Senior Govt Grants	20,408,191	8,469,635	200,000	5,000	300,000	-	55,000	175,000	-	400,000
124 - Contributions from Others	16,547,016	4,000,000	1,000,000	625,000	-	-	6,000,000	-	-	-
127 - Capital Dev Cost Chgs	2,000,000	2,000,000	-	-	-	-	-	-	-	-
128 - Other Revenue	-	-	-	-	-	-	1,299,917	-	-	-
Total 090R - Other Revenue/Recoveries	18,547,016	6,000,000	1,000,000	625,000	-	-	7,299,917	-	-	-
140 - Short Term Debt Proceeds	13,593,567	5,074,292	9,367,105	100,000	50,700,000	-	21,495,000	350,000	450,000	800,000
Total 100R - Short Term Debt Proceeds	13,593,567	5,074,292	9,367,105	100,000	50,700,000	-	21,495,000	350,000	450,000	800,000
142 - Long Term Debt Proceeds	6,554,106	78,710,461	71,710,376	53,310,736	20,598,717	14,155,763	107,414,313	21,787,531	21,881,766	70,485,781
Total 120R - Long term debt proceeds	6,554,106	78,710,461	71,710,376	53,310,736	20,598,717	14,155,763	107,414,313	21,787,531	21,881,766	70,485,781
145 - Transfer from Reserve	37,617,954	16,960,159	11,774,758	11,074,766	7,459,557	3,932,919	23,550,578	4,560,702	5,663,520	15,594,611
Total 130R - Transfer from reserve	37,617,954	16,960,159	11,774,758	11,074,766	7,459,557	3,932,919	23,550,578	4,560,702	5,663,520	15,594,611
147 - Transfers Other	1,065,617	-	-	-	-	-	-	-	-	-
Total 140R - Transfers other	1,065,617	-	-	-	-	-	-	-	-	-
Total Funding Source	97,786,451	115,214,547	94,052,239	65,115,502	79,058,274	18,088,682	159,814,808	26,873,233	27,995,286	87,280,392

Comox Valley Regional District 2026-2030 Financial Plan and Capital Expenditure Bylaw 910, 2026

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Recommended	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial	Financial
Expenditure	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
050 - Capital projects and equipment										
470 - Land Improvements	9,175,395	420,000	782,000	1,545,000	135,000	140,000	65,000	785,000	60,000	550,000
471 - Building	8,932,924	9,096,478	12,156,939	15,529,704	15,903,015	5,646,965	9,034,520	9,096,520	11,288,344	-
472 - Building Improvements	2,982,306	438,000	3,214,025	440,000	60,000	-	1,949,800	120,000	-	2,000,000
473 - It Infrastructure	1,532,749	876,251	484,851	647,251	218,000	-	-	-	-	-
474 - Water/Sewer/Solid Waste	62,810,967	49,721,088	70,515,441	44,715,085	58,485,323	8,055,235	31,460,961	11,593,452	14,828,260	28,484,246
475 - Machinery & Equipment	7,520,452	3,777,892	5,387,855	474,558	1,573,418	398,385	1,408,100	1,089,560	715,000	1,496,146
476 - Furniture & Fixtures	46,932	-	-	-	-	-	-	-	-	-
477 - Landfill Closures	2,168,310	246,338	326,128	658,904	1,683,518	228,097	227,358	188,701	163,682	3,150,000
478 - Vehicles	2,616,416	1,805,000	1,185,000	1,105,000	1,000,000	620,000	2,285,000	-	940,000	1,600,000
Total 050 - Capital projects and equipment	97,786,451	66,381,047	94,052,239	65,115,502	79,058,274	15,088,682	46,430,739	22,873,233	27,995,286	37,280,392
498 - Mfa Issue Expense/Drf Deposits	-	483,500	-	-	-	-	835,354	-	-	-
504 - Short Term Debt Paydown	-	48,350,000	-	-	-	3,000,000	112,548,715	4,000,000	-	50,000,000
Total 090 - Debt charges	-	48,833,500	-	-	-	3,000,000	113,384,069	4,000,000	-	50,000,000
Total Expenditure	97,786,451	115,214,547	94,052,239	65,115,502	79,058,274	18,088,682	159,814,808	26,873,233	27,995,286	87,280,392