

**TE:** December 30, 2025

**FILE:** 1700-03/391-394

**TO:** Chair and Directors  
Comox Strathcona Waste Management Board

**FROM:** James Warren  
Chief Administrative Officer

Supported by Doug DeMarzo  
Acting Chief Administrative Officer  
**D. DeMarzo**

**RE:** Service 391 2026-2030 Recommended Financial Plan

### **Purpose**

To provide the recommended 2026-2030 Financial Plan for Service 391 Comox Strathcona Waste Management (CSWM).

### **Recommendation from the Chief Administrative Officer:**

THAT the recommended 2026-2030 Financial Plan for Service 391 Comox Strathcona Waste Management be approved.

### **Executive Summary**

- At the November 20, 2025 meeting, the Board received the [2026-2030 Proposed Financial Plan](#) and subsequently passed a resolution to approve the budget. The recommended budget has been modified by approximately \$1 million, representing the inclusion of the projected 2025 surplus and carry forwards projects, as well as a few small adjustments.
- The 2026 budget is approximately \$22 million; this is an increase of \$1.3 million (6.5%) over the 2025 approved budget, \$20.6 million. The overall budget is expected to increase to almost \$24 million by 2030.
- Tax requisition has been maintained at \$5.5 million across all five years.
- Sales of services sees a year over year revenue increase of \$2.1 million over the 2025 budget (\$12,338,351) to the 2026 budget (\$14,446,051).
- The updated 2025 surplus estimate is \$1.14 million. Of this, \$352,000 is related to operating carry forwards and \$788,000 to an unallocated surplus. The unallocated surplus has been equally distributed between the capital reserve and operating reserve.
- 2025 capital project carry forward projects (\$3.7 million) have been included within the recommended budget.

- The 2025 residential tax rate is \$0.1102 per \$1,000 of assessed value. The 2026 BC revised assessment roll will become available on January 2, 2026, therefore the estimated implication to the average household per community will be provided January 5, 2026 within the subsequently published Appendix D.
- As the Solid Waste Management Plan update and additional fiscal policy is developed, the Board will continue to consider the overall funding model for this service.
- The CSWM 2026 Financial Plan will be adopted as a part of the Comox Valley Regional District (CVRD) budget bylaw to be considered in March 2026.

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## **Background/Current Situation**

In November 2025, the Board received the 2026 Proposed Financial Plan, deliberated the budget, and proceeded to endorse the budget. Discussion and feedback at this meeting centred around taxation, tipping fees, contributions to reserves and financing of the Cell 3 future capital project.

### ***Tipping Fee***

At the October 30, 2025 and November 21, 2025 meetings, the Board considered increases to tipping fees and adopted Bylaw 720. As a result, five rates were increased, effective January 1, 2026. The rates raised have resulted in approximately \$600,000 in added revenue, making up 31% of the overall tipping fee increase of \$1.9 million.

**Table 1 – Tipping Fee Rate increases effective January 1, 2026**

Waste Stream	2025 Rate	2026 Rate	Projected Tonnage	Increase in Revenue
MSW <sup>1</sup> - Municipal Contract	\$155	\$165	9,721	\$97,214
Organics <sup>1</sup> - Municipal Contract	110	115	11,044	55,220
Organics – Non Municipal	130	150	1,000	20,000
MSW - ICI/Household/Self-Haul	165	170	32,510 <sup>2</sup>	162,551
Controlled Waste	200	250	149	7,450
Contamination Surcharge	Various	150%		258,412
<b>Total</b>				<b>\$600,847</b>

<sup>1</sup> Municipal Contract refers to waste collected by municipalities through municipal contracted services, excluding private subscriptions curbside collection

<sup>2</sup> Projected Tonnage (tonnes) does not include 4,375 tonnes from \$10 minimum transactions

Further information regarding fees and charges can be found within the report dated [October 22, 2025](#) and, in particular, Table 3 includes planned rates across the five-year plan.

### **2026 Estimated Residential Tax Rate and Tax Impact**

The recommend tax requisition has remained status quo from 2025 at \$5.5 million. As the 2026 BC revised assessment roll will not become available until January 2, 2026, Appendix D (which includes the resulting tax impact for the median assessed property values for each of the services municipalities) will be published on January 5, 2026.

### **Solid Waste Management Plan – Fiscal Framework**

As part of the draft SWMP approval process slated for Spring 2026, the Board will be asked to provide final endorsement of the strategies proposed during the SWMP process and identify priority actions for inclusion in the future financial plans. While many of the actions have cost implications for future operational and capital spending, they also could have cost reductions within operations and capital. Aligned with this work, staff will draft and bring forward fiscal policies and an updated Asset Management Plan for Board consideration. The adoption of fiscal policy will direct the development of future budgets and long-term plans.

## Policy Analysis

### Budget Development Timeline:

- Proposed Budget (November 2025) – Present to the CSWM Board a five-year span and include prior year-to-date actuals.
- Recommended Budget (January 2026) – Incorporate changes based on Board input, year-end surplus, and project carry forwards.
- Adopted Budget (Before end of March 2027) – Present for approval as part of the CVRD Annual Financial Plan and Capital Expenditure Program Bylaw.

## Options

1. Approve the 2026-2030 CSWM Recommended Financial Plan as presented.
2. Direct further changes and approve the 2026-2030 CSWM Recommended Financial Plan.

Staff are recommending Option 1.

## Financial Factors

### *Prior Year Surplus*

At the November 20, 2025 meeting, the Board was provided with 2025 Third Quarter Budget Reporting. At that time, the projected surplus was estimated to be \$1.17 million. With further analysis and actual expenditures, the revised estimate is approximately \$1.14 million and includes 2025 carry forward projects of \$352,000, and an unallocated surplus of \$788,000. The unallocated surplus has been equally distributed between the transfer to Capital Works reserve (\$394,000) and the Future Expenditure reserve (\$394,000).

Year-end close out process and external audit will continue throughout January to March. Surplus figures are expected to change, and staff will report back to the Board during the second quarter of the year with final 2025 budget to actual results. Appendix D includes a list of operating carry forward projects.

### *Operating Budget*

Table 2 shows the changes from the proposed to recommended 2026 budget.

**Table 2 – Proposed vs. Recommended Operating Budgets**

	Proposed	Recommended	Change	Comment
<b>Revenues</b>				
Grants in lieu	\$5,000	\$5,000	\$0	
Taxation	5,500,000	5,500,000	0	
Sales of Service	14,404,113	14,446,051	41,938	Updated estimation
Recoveries from Other Functions & Provincial Programs	860,000	860,000	-	
Surplus – Carry Forwards		352,000	352,000	2025 in progress operating projects
Surplus	-	788,000	788,000	Estimated Unallocated surplus
<b>Total Revenues</b>	<b>\$20,769,113</b>	<b>\$21,951,051</b>	<b>\$1,181,938</b>	
<b>Expenditures</b>				
Support Services	\$1,400,000	\$1,461,306	\$61,306	
Personnel Costs	4,179,675	4,215,491	35,816	
Grants to Other Organizations	330,000	330,000	-	
Materials, Supplies and Utilities	2,935,932	3,010,932	75,000	2025 Carry forward projects
Contract and General Services	7,001,341	7,216,172	214,831	2025 Carry forward projects
Transfer to Other Services	10,007	71,007	61,000	
Transfer to Reserve – Future Expenditure	100,000	494,000	394,000	50 % allocated 2025 surplus
Transfers to Reserve - Capital	960,253	1,230,149	269,896	50 % allocated 2025 surplus and small change to address funding needs
Transfers to Reserve - Other	600,000	600,000	-	
Debt Charges	2,736,105	2,756,194	20,089	Updated debt servicing
Minor Capital	515,800	565,800	50,000	2025 Carry forward projects
<b>Total Expenditures</b>	<b>\$20,769,113</b>	<b>\$21,951,051</b>	<b>\$1,181,938</b>	

### **Revenues**

The CSWM has two main sources of revenue, taxation and utility (user) fees; further details are provided below.

Taxation

The taxation amount for 2026 to 2030 is maintained at \$5.5 million. While the historical practice for setting taxation level has averaged at 30% of total revenue, the 2026 recommended budget sees this factor drop to 26% in year one, with further drop to 23% by year five.

**Table 3 – Proposed vs. Recommended Taxation**

	2025	2026	2027	2028	2029	2030
Proposed Taxation	\$6,000,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000
Recommended Taxation	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000
Increase (decrease)	(\$500,000)	-	-	-	-	-
Recommended Operating Revenue	\$18,733,351	\$20,811,051	\$21,754,501	\$22,830,686	\$23,109,627	\$23,689,000
Taxation as a percentage of overall revenue	29.3%	26.4%	25.3%	24.1%	23.8%	23.2%
Cost of debt servicing and reserve contribution	\$4,743,568	\$5,080,343	\$5,124,352	\$5,845,778	\$5,608,213	\$5,726,026

Completion of the SWMP update, fiscal policy work, and the development of the 2027 Proposed Budget will address the Service's funding model. At that time, confirmation of scope for how taxation will be used and percentage share targets will be set by the Board.

**Utility (user) Revenue**Sale of Services

Sale of Services Revenue includes retail, compost sales and tipping fee revenue. In 2026 fees have increased by \$2.1 million, primarily due to increased tipping volumes and tipping rates.

**Table 4 - Sale of Services**

	2025	2026	2027	2028	2029	2030
Recommended Sale of Service Revenue	\$12,338,351	\$14,446,051	\$15,356,188	\$16,332,436	\$16,611,377	\$17,190,750
Recommended Operating Revenue	\$18,733,351	\$20,811,051	\$21,754,501	\$22,830,686	\$23,109,627	\$23,689,000
Sale of Service as a percentage of overall revenue	65.9%	69.4%	70.6%	71.5%	71.9%	72.6%

### Other Revenues

Government grants and recoveries from other organizations account for approximately 4% of total operating revenue annually.

Operating costs continue to be met, as well as debt servicing and reserve contribution targets.

### **Capital Budget**

The recommended financial plan includes \$9.23 million in capital projects for 2026.

**Table 5 – 2026 Proposed vs. 2026 Recommended Capital Budgets**

	2026 Proposed	Additions/ Adjustments	2025 Carry Forwards	Recommended	Difference
<b>Funding Sources</b>					
Future Expenditure Reserve	\$40,000	(\$40,000)	\$379,121	\$379,121	\$339,121
Capital Works Reserve	4,269,000	356,000	1,590,239	6,215,239	1,946,239
Closure Reserve	860,335	(291,545)	1,268,310	1,837,100	976,795
Debt	331,210	-	467,896	799,106	467,896
<b>Total Funding Sources</b>	<b>\$5,500,545</b>	<b>\$24,455</b>	<b>\$3,705,567</b>	<b>\$9,230,566</b>	<b>\$3,730,021</b>
<b>Expenditures</b>					
Building	\$240,000	-	-	\$240,000	-
Building Improvements	600,000	-	802,281	1,402,281	802,281
Solid Waste Infrastructure	590,000	(40,000)	1,304,976	1,854,975	1,264,975
Machinery and Equipment	2,770,000	400,000	50,000	3,220,000	450,000
IT Infrastructure	15,000			15,000	-
Landfill Closures	1,191,545	(291,545)	1,268,310	2,168,310	976,765
Vehicles	94,000	(44,000)	280,000	330,000	236,000
<b>Total Expenditures</b>	<b>\$5,500,545</b>	<b>\$24,455</b>	<b>\$3,705,567</b>	<b>\$9,230,566</b>	<b>\$3,730,021</b>

The adjustments made to projects proposed for 2026 are as follows:

- Project no.1029 Annual Capital Projects has been reduced by \$40,000 as 2025 project cost has sufficient funds for completion.
- Project no.1054 Vehicle and Machinery specific to the Shredder purchase, increased by \$400,000 to remove trade in value of the old shredder in favor of reallocating it for servicing rural communities.
- Project no.1054 Vehicle and Machinery has been reduced by \$44,000 as the 2025 budget has sufficient funds to complete the remaining scope of work.
- Project no.1051 and 1122 Landfill Closures have decreased by \$291,545 as 2025 project cost has sufficient funds for completion.

2025 capital carry forward projects, in the amount of \$3.7 million, have been identified (Appendix D) and included within the recommended budget.

### ***Debt***

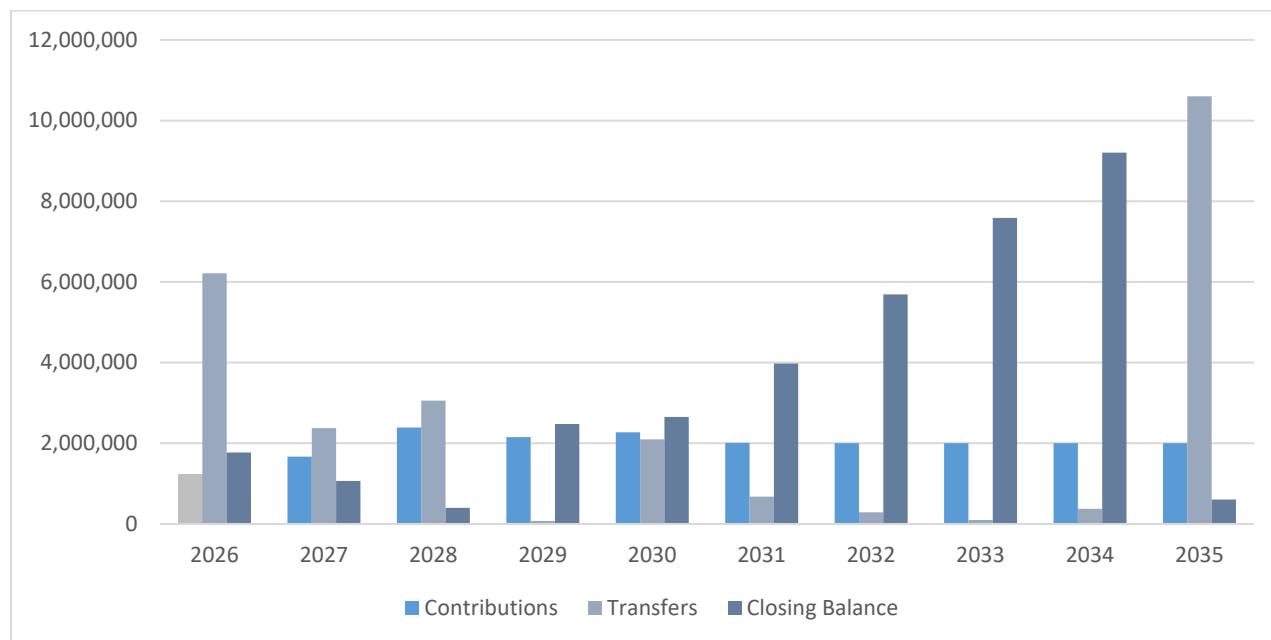
No changes have been made to the proposed budget. As of December 31, 2025, outstanding debt will be \$33 million. Associated debt servicing is \$2.8 million annually.

### ***Reserves***

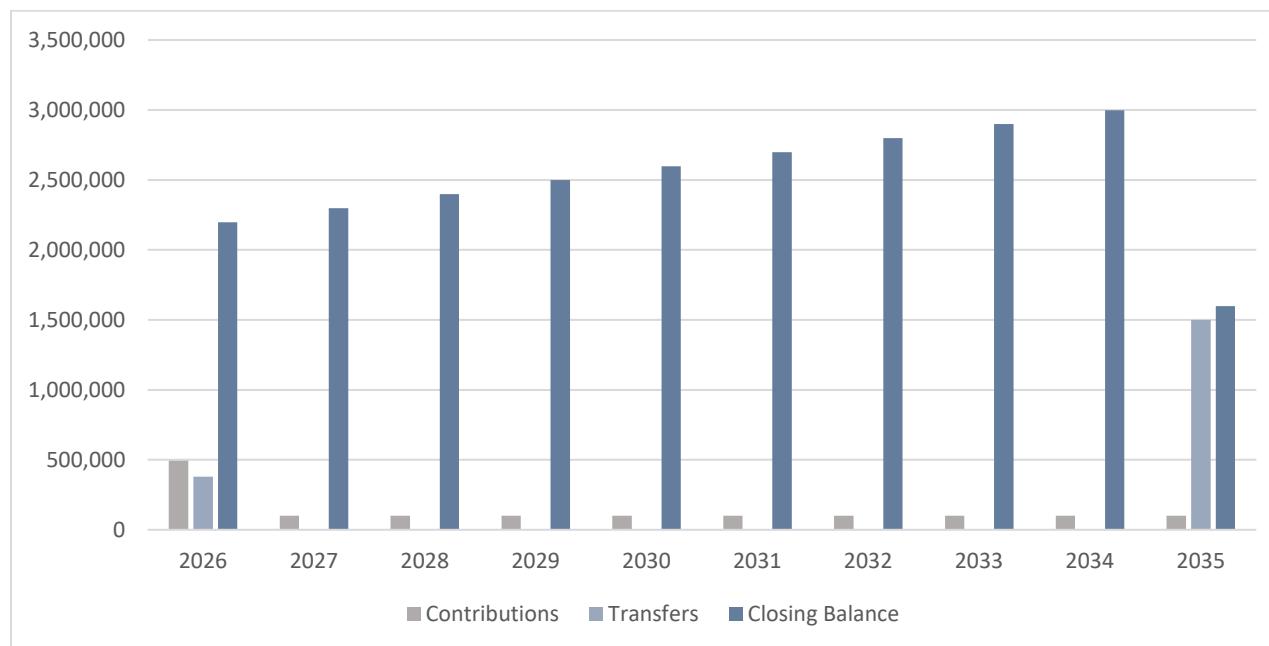
Reserve balances and projections have been updated and opening balances have been adjusted to reflect the prior year capital carry forwards.

The ongoing development of fiscal policies will establish strategies and benchmarks for maintaining appropriate reserve levels to ensure future capital and closure obligations are sustainably funded.

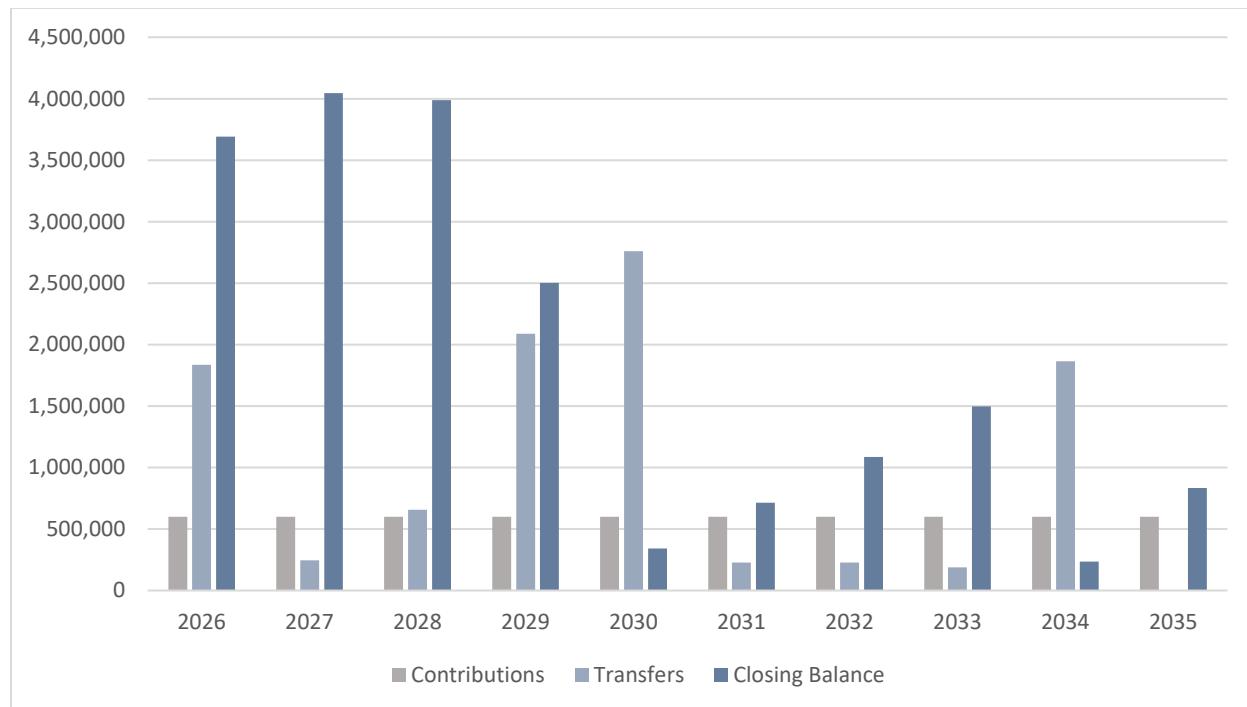
**Figure 1 – Capital Works Reserve (830)**



As a main goal of this financial planning cycle, this reserve plan incrementally increases reserve transfers to save and cover 52.9% (\$10.5 million) of the estimated \$19.85 million needed for the Cell 3 project, budgeted in year 2035.

**Figure 2- Future Expenditure Reserve (391)**

The recommended budget contribution for 2026 includes 50% of the 2025 surplus (\$394,000) plus \$100,000 annual contribution.

**Figure 3 – Landfill Closure Reserve (893)**

The Landfill Closure Reserve sees a steady increase in the reserve balance until 2035 when the development of the Cell 3 is expected to take place.

## **Intergovernmental Factors**

Given the broad impact of the solid waste function across all municipalities and electoral areas, close collaboration with local governments is essential. Staff from these local governments participate in the CSWM Advisory Committee where they review, provide input, and give their concurrence to plans, ensuring that their perspectives are fully considered. To keep local government staff well informed of CSWM activities, advisory committee meetings are held before CSWM Board meetings to discuss matters of regional importance. This approach fosters transparent communication and strengthens regional alignment on waste management priorities.

## **Citizen/Public Relations**

The CSWM Board's budget is included within the CVRD budget package which will be published to the CVRD website. Citizens have the opportunity to participate in various ways, including attending open meetings and asking questions through the [CVRD and CSWM "Engage" website](#). The CVRD proposed budget will be delivered to the CVRD Board in January 2026.

Attachments: Appendix A – 391 Recommended Operating Budget 2026-2030  
Appendix B – 391 Recommended Capital Budget 2026-2035  
Appendix C – 2025 Operating and Capital Carry Forward Projects  
Appendix D – Distribution Pending

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
<b>01 - General Revenue Fund</b>							
<b>391 - Comox Strathcona Waste Management</b>							
<b>Revenues</b>							
<b>391 - Comox Strathcona Waste Management</b>							
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	1,945,291	1,945,291	1,945,291	1,945,291	1,945,291
01-1-391-020	Reqn Municipal	3,554,709	3,554,709	3,554,709	3,554,709	3,554,709	3,554,709
01-1-391-057	Rental/Lease Buildings	0	0	0	0	0	0
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
01-1-391-110	Licences & Fines	0	0	0	0	0	0
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
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	1,140,000	0	0	0	0
<b>391 - Comox Strathcona Waste Management</b>		<b>20,611,331</b>	<b>21,951,051</b>	<b>21,754,501</b>	<b>22,830,686</b>	<b>23,109,627</b>	<b>23,689,000</b>
<b>393 - Leachate Treatment Plant</b>							
01-1-393-150	Surplus Prior Year	0	0	0	0	0	0
<b>393 - Leachate Treatment Plant</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>394 - Regional Organics Composting Facility and Transfer</b>							
01-1-394-150	Surplus Prior Year	0	0	0	0	0	0
<b>394 - Regional Organics Composting Facility and Transfer</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>		<b>20,611,331</b>	<b>21,951,051</b>	<b>21,754,501</b>	<b>22,830,686</b>	<b>23,109,627</b>	<b>23,689,000</b>
<b>Expenses</b>							
<b>391 - Comox Strathcona Waste Management</b>							
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

# **CVRD 5 Year Operating Budget by Service**

Functions: Multiple

Objects: Multiple

<b>01-2-391-216</b>	Municipal Contract	384,558	433,500	442,242	451,178	460,310	450,899
<b>01-2-391-220</b>	Salaries & Wages	2,573,080	2,799,319	3,106,203	3,327,828	3,452,272	3,581,511
<b>01-2-391-221</b>	Directors Remuneration	61,552	45,552	45,552	45,552	45,552	45,552
<b>01-2-391-225</b>	Benefits	713,682	789,973	881,160	945,629	980,857	1,017,447
<b>01-2-391-237</b>	Employer Health Tax	63,515	69,268	76,913	82,425	85,508	88,707
<b>01-2-391-238</b>	WCB	68,846	82,292	91,378	97,923	101,576	105,384
<b>01-2-391-245</b>	Uncollectible Accounts	200	200	250	250	250	250
<b>01-2-391-246</b>	Bank Charges	55,000	65,000	65,650	66,307	66,970	67,640
<b>01-2-391-251</b>	Cash Overage/Shortage	0	0	0	0	0	0
<b>01-2-391-257</b>	Clothing/Laundering	12,000	12,240	12,485	12,734	12,989	13,300
<b>01-2-391-262</b>	Contracts - Operating	3,526,734	3,814,097	3,945,868	4,082,515	4,224,228	4,365,451
<b>01-2-391-266</b>	Deliveries/Transportation	19,330	15,000	15,290	15,586	15,888	16,195
<b>01-2-391-270</b>	Freon Removal	5,000	7,000	7,000	7,000	7,000	7,000
<b>01-2-391-275</b>	Permits/Licences	4,500	4,500	4,500	4,500	4,500	4,500
<b>01-2-391-276</b>	Software Licence/Mtce	71,530	71,470	72,070	72,688	73,325	73,981
<b>01-2-391-281</b>	Materials & Supplies	76,282	73,150	73,000	76,000	76,000	76,000
<b>01-2-391-284</b>	Meeting Expense	20,675	13,000	7,000	7,000	7,000	7,000
<b>01-2-391-293</b>	Office Expenses	14,752	14,000	14,000	14,000	14,000	14,000
<b>01-2-391-296</b>	Postage	500	500	500	500	500	500
<b>01-2-391-303</b>	Recycling/Diversion Initiatives	1,059,970	1,127,866	1,165,608	1,204,820	1,245,563	1,282,563
<b>01-2-391-305</b>	Safety Equipment	6,000	6,120	6,242	6,367	6,494	6,624
<b>01-2-391-306</b>	Protective Gear/Equipment	0	0	0	0	0	0
<b>01-2-391-311</b>	Signs	22,000	22,000	12,000	12,000	11,000	11,000
<b>01-2-391-314</b>	Telephone & Alarm Lines	14,465	13,869	13,960	14,052	14,145	14,240
<b>01-2-391-316</b>	Tipping Fees	409,000	415,690	425,251	435,064	445,137	455,937
<b>01-2-391-319</b>	Training/Development & Conferences	118,575	98,175	23,675	20,675	20,675	20,675
<b>01-2-391-320</b>	Travel	32,250	25,630	25,630	25,630	25,630	25,630
<b>01-2-391-335</b>	Advertising	23,500	73,500	17,500	17,500	17,500	4,000
<b>01-2-391-340</b>	Dues And Memberships	15,706	15,637	15,637	15,637	15,637	15,637
<b>01-2-391-347</b>	Library/Publications	500	500	500	500	500	500
<b>01-2-391-353</b>	Public Relations	650	650	650	650	650	650
<b>01-2-391-354</b>	Education Programs Public	10,000	139,270	141,855	144,492	147,181	149,925
<b>01-2-391-366</b>	Engineering Fees	548,000	197,340	181,805	186,399	191,126	181,976

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

<b>01-2-391-369</b>	Insurance Liability	10,069	10,371	10,578	10,790	11,006	11,226
<b>01-2-391-372</b>	Insurance Property	26,493	27,288	28,107	28,950	29,818	30,414
<b>01-2-391-378</b>	Lab Analysis	31,930	32,888	33,875	34,890	35,937	37,014
<b>01-2-391-381</b>	Legal Fees	45,000	15,000	15,000	15,000	15,000	15,000
<b>01-2-391-385</b>	Gis Services	5,000	5,000	5,000	5,000	5,000	5,000
<b>01-2-391-387</b>	Other Prof Fees	672,155	466,192	224,338	95,518	96,734	97,000
<b>01-2-391-400</b>	Contracted Svcs Buildings/Land Mtce	174,118	206,226	210,999	215,896	220,916	225,371
<b>01-2-391-403</b>	Buildings Repairs & Mtce	1,500	1,500	1,500	1,500	1,500	1,500
<b>01-2-391-409</b>	Hydro	24,461	25,024	25,600	26,190	26,794	27,330
<b>01-2-391-412</b>	Janitorial/Cleaning Supplies	4,000	4,080	4,162	4,245	4,330	4,417
<b>01-2-391-415</b>	Landscaping/Grounds Mtce	4,000	4,000	4,000	4,000	4,000	4,000
<b>01-2-391-421</b>	Rental/Lease Buildings	22,100	20,000	20,000	20,000	20,000	20,000
<b>01-2-391-425</b>	Property/Parcel Taxes	0	5,000	5,000	5,000	5,000	5,000
<b>01-2-391-430</b>	Water	2,163	2,600	2,652	2,705	2,759	2,814
<b>01-2-391-438</b>	Contract Svcs Equip/Mach	543,939	547,206	521,934	509,688	521,087	534,954
<b>01-2-391-441</b>	Fuel/Lubricants - Mach/Equip	281,220	301,894	316,589	332,006	348,504	365,742
<b>01-2-391-444</b>	Rental/Leases - Mach/Equip	140,700	14,700	14,700	14,700	14,700	14,700
<b>01-2-391-447</b>	Repairs/Mtce Mach/Equip	18,000	18,360	18,727	19,102	19,484	20,000
<b>01-2-391-458</b>	Fuel/Lubricants Vehicle	19,000	19,570	20,157	20,762	21,384	22,700
<b>01-2-391-461</b>	Insurance/Licence Vehicle	16,147	16,793	17,465	18,164	18,889	19,646
<b>01-2-391-464</b>	Repairs & Mtce Vehicle	10,455	10,769	11,092	13,500	14,195	14,896
<b>01-2-391-468</b>	Minor Capital	308,000	280,800	35,000	35,000	35,000	35,000
<b>01-2-391-485</b>	Contr To Capital Works Reserve	1,474,842	1,230,149	1,668,158	2,389,584	2,152,018	2,269,831
<b>01-2-391-489</b>	Reserve Contr Other	700,000	1,094,000	700,000	700,000	700,000	700,000
<b>01-2-391-495</b>	Transfer To Other Functions	5,000	70,600	70,600	9,600	9,600	9,600
<b>01-2-391-505</b>	Debt Charges-Principal	1,514,263	1,449,839	1,449,839	1,449,839	1,449,840	1,449,840
<b>01-2-391-506</b>	Debt Charges-Interest	1,221,842	1,306,355	1,306,355	1,306,355	1,306,355	1,306,355
<b>391 - Comox Strathcona Waste Management</b>		18,691,490	19,423,818	19,495,650	20,557,781	20,787,338	21,332,972
<b>392 - CSWM Post Landfill Closure</b>							
<b>01-2-392-220</b>	Salaries & Wages	88,474	116,415	120,760	125,278	129,972	134,856
<b>01-2-392-225</b>	Benefits	26,543	34,924	36,228	37,583	38,992	40,455
<b>01-2-392-237</b>	Employer Health Tax	2,211	2,911	3,019	3,132	3,250	3,371
<b>01-2-392-238</b>	WCB	2,397	3,458	3,587	3,721	3,858	4,006

# **CVRD 5 Year Operating Budget by Service**

Functions: Multiple

Objects: Multiple

<b>01-2-392-266</b>	Deliveries/Transportation	1,000	1,000	1,000	1,000	1,000	1,000
<b>01-2-392-275</b>	Permits/Licences	1,000	1,000	1,000	1,000	1,000	1,000
<b>01-2-392-276</b>	Software Licence/Mtce	10,865	11,137	11,416	11,702	11,996	750
<b>01-2-392-281</b>	Materials & Supplies	7,650	7,880	8,116	8,360	8,610	9,000
<b>01-2-392-293</b>	Office Expenses	217	222	225	231	240	270
<b>01-2-392-305</b>	Safety Equipment	0	0	0	0	0	0
<b>01-2-392-314</b>	Telephone & Alarm Lines	1,456	1,489	1,524	1,559	1,596	1,630
<b>01-2-392-319</b>	Training/Development & Conferences	5,000	2,000	2,000	2,000	2,000	2,000
<b>01-2-392-320</b>	Travel	4,000	1,000	1,000	1,000	1,000	1,000
<b>01-2-392-366</b>	Engineering Fees	0	0	0	0	0	0
<b>01-2-392-369</b>	Insurance Liability	0	0	0	0	0	0
<b>01-2-392-387</b>	Other Prof Fees	0	0	0	0	0	0
<b>01-2-392-400</b>	Contracted Svcs Buildings/Land Mtce	14,530	14,561	15,093	15,126	15,159	15,165
<b>01-2-392-409</b>	Hydro	20,289	20,898	21,525	22,171	22,835	22,642
<b>01-2-392-438</b>	Contract Svcs Equip/Mach	34,510	35,215	35,941	36,689	36,461	38,000
<b>01-2-392-444</b>	Rental/Leases - Mach/Equip	0	0	0	0	0	0
<b>01-2-392-447</b>	Repairs/Mtce Mach/Equip	9,665	9,955	10,254	10,561	10,878	11,100
<b>01-2-392-458</b>	Fuel/Lubricants Vehicle	3,749	3,861	3,977	4,096	4,220	4,400
<b>01-2-392-461</b>	Insurance/Licence Vehicle	499	519	540	562	584	607
<b>01-2-392-468</b>	Minor Capital	0	0	0	0	0	0
<b>01-2-392-495</b>	Transfer To Other Functions	280	407	684	716	499	315
<b>392 - CSWM Post Landfill Closure</b>		234,335	268,852	277,889	286,487	294,150	291,567
<b>393 - Leachate Treatment Plant</b>							
<b>01-2-393-220</b>	Salaries & Wages	150,529	178,960	185,838	192,993	200,425	208,153
<b>01-2-393-225</b>	Benefits	45,160	53,689	55,753	57,898	60,128	62,446
<b>01-2-393-237</b>	Employer Health Tax	3,763	4,473	4,644	4,825	5,011	5,205
<b>01-2-393-238</b>	WCB	4,079	5,315	5,521	5,732	5,954	6,183
<b>01-2-393-254</b>	Chemicals	200,000	204,000	208,080	212,242	216,487	220,817
<b>01-2-393-266</b>	Deliveries/Transportation	1,545	2,000	2,040	2,081	2,123	2,165
<b>01-2-393-275</b>	Permits/Licences	1,100	1,100	1,100	1,100	1,100	1,100
<b>01-2-393-276</b>	Software Licence/Mtce	9,785	10,000	10,200	10,404	10,612	10,824
<b>01-2-393-281</b>	Materials & Supplies	25,930	26,558	27,202	27,862	28,538	29,109
<b>01-2-393-293</b>	Office Expenses	510	2,000	2,000	2,000	2,000	2,000

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

<b>01-2-393-305</b>	Safety Equipment	5,545	8,591	1,639	1,688	1,739	1,774
<b>01-2-393-314</b>	Telephone & Alarm Lines	824	849	866	883	901	919
<b>01-2-393-319</b>	Training/Development & Conferences	2,000	2,000	2,000	2,000	2,000	2,000
<b>01-2-393-320</b>	Travel	1,000	1,000	1,000	1,000	1,000	0
<b>01-2-393-340</b>	Dues And Memberships	0	500	0	0	0	0
<b>01-2-393-353</b>	Public Relations	0	0	0	0	0	0
<b>01-2-393-366</b>	Engineering Fees	0	50,000	0	0	0	0
<b>01-2-393-369</b>	Insurance Liability	0	0	0	0	0	0
<b>01-2-393-372</b>	Insurance Property	6,290	6,479	6,609	6,741	6,876	7,014
<b>01-2-393-378</b>	Lab Analysis	12,000	12,000	12,000	12,000	12,000	12,000
<b>01-2-393-387</b>	Other Prof Fees	3,090	25,000	10,000	10,000	10,000	10,000
<b>01-2-393-400</b>	Contracted Svcs Buildings/Land Mtce	7,210	7,426	7,575	7,727	7,882	8,040
<b>01-2-393-403</b>	Buildings Repairs & Mtce	1,000	2,000	2,000	2,000	2,000	2,000
<b>01-2-393-409</b>	Hydro	62,424	63,672	64,945	66,244	67,570	68,921
<b>01-2-393-412</b>	Janitorial/Cleaning Supplies	515	530	541	552	563	574
<b>01-2-393-430</b>	Water	10,000	0	0	0	0	0
<b>01-2-393-438</b>	Contract Svcs Equip/Mach	30,000	30,600	31,212	31,836	32,473	33,122
<b>01-2-393-441</b>	Fuel/Lubricants - Mach/Equip	5,905	6,082	6,204	6,328	6,455	6,584
<b>01-2-393-444</b>	Rental/Leases - Mach/Equip	1,200	6,200	6,200	6,200	6,200	5,000
<b>01-2-393-447</b>	Repairs/Mtce Mach/Equip	20,000	20,400	60,000	21,224	21,648	22,081
<b>01-2-393-458</b>	Fuel/Lubricants Vehicle	1,800	1,836	1,873	1,910	1,948	1,987
<b>01-2-393-461</b>	Insurance/Licence Vehicle	499	519	540	562	584	607
<b>01-2-393-464</b>	Repairs & Mtce Vehicle	536	1,000	569	586	603	615
<b>01-2-393-468</b>	Minor Capital	51,000	285,000	0	0	0	0
<b>393 - Leachate Treatment Plant</b>		665,239	1,019,779	718,151	696,618	714,820	731,240
<b>394 - Regional Organics Composting Facility and Transfer</b>							
<b>01-2-394-220</b>	Salaries & Wages	20,761	21,364	22,171	23,009	23,882	24,789
<b>01-2-394-225</b>	Benefits	6,228	6,409	6,651	6,903	7,165	7,437
<b>01-2-394-237</b>	Employer Health Tax	519	534	554	575	597	620
<b>01-2-394-238</b>	WCB	563	635	658	683	709	736
<b>01-2-394-262</b>	Contracts - Operating	750,000	832,500	855,675	879,545	904,132	921,015
<b>01-2-394-266</b>	Deliveries/Transportation	2,000	2,040	2,081	2,123	2,165	2,208
<b>01-2-394-275</b>	Permits/Licences	11,200	1,200	1,200	1,200	1,200	1,200

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

<b>01-2-394-276</b>	Software Licence/Mtce	0	11,000	11,000	11,000	11,000	11,000
<b>01-2-394-281</b>	Materials & Supplies	6,500	6,500	6,500	6,500	6,500	6,500
<b>01-2-394-293</b>	Office Expenses	2,000	2,000	2,000	2,000	2,000	2,000
<b>01-2-394-305</b>	Safety Equipment	1,576	1,623	1,623	1,623	1,623	1,623
<b>01-2-394-311</b>	Signs	2,000	0	0	0	0	0
<b>01-2-394-314</b>	Telephone & Alarm Lines	1,000	5,016	3,016	3,016	3,016	3,016
<b>01-2-394-316</b>	Tipping Fees	0	88,000	88,000	88,000	88,000	88,000
<b>01-2-394-335</b>	Advertising	15,000	10,000	10,000	10,000	10,000	10,000
<b>01-2-394-366</b>	Engineering Fees	0	0	0	0	0	0
<b>01-2-394-378</b>	Lab Analysis	8,240	8,487	8,742	9,004	5,000	5,000
<b>01-2-394-387</b>	Other Prof Fees	0	0	0	0	0	0
<b>01-2-394-400</b>	Contracted Svcs Buildings/Land Mtce	19,500	19,890	20,288	20,693	21,107	21,529
<b>01-2-394-403</b>	Buildings Repairs & Mtce	6,000	4,000	4,000	4,000	4,000	4,000
<b>01-2-394-409</b>	Hydro	20,000	20,400	20,808	21,224	21,648	22,081
<b>01-2-394-438</b>	Contract Svcs Equip/Mach	39,180	39,964	40,763	41,579	42,410	43,259
<b>01-2-394-441</b>	Fuel/Lubricants - Mach/Equip	36,000	50,000	50,000	50,000	50,000	50,000
<b>01-2-394-444</b>	Rental/Leases - Mach/Equip	65,000	100,000	100,000	100,000	100,000	100,000
<b>01-2-394-447</b>	Repairs/Mtce Mach/Equip	2,000	2,040	2,081	2,123	2,165	2,208
<b>01-2-394-458</b>	Fuel/Lubricants Vehicle	5,000	5,000	5,000	5,000	5,000	5,000
<b>01-2-394-461</b>	Insurance/Licence Vehicle	0	0	0	0	0	0
<b>01-2-394-468</b>	Minor Capital	0	0	0	0	0	0
<b>394 - Regional Organics Composting Facility and Transfer Expenses</b>		1,020,267	1,238,602	1,262,811	1,289,800	1,313,319	1,333,221
<b>391 - Comox Strathcona Waste Management</b>		(20,611,331)	(21,951,051)	(21,754,501)	(22,830,686)	(23,109,627)	(23,689,000)
<b>01 - General Revenue Fund</b>		0	0	0	0	0	0
		0	0	0	0	0	0

# Capital Object Summary - 10 Years

Report data returned based on the user's security permissions.

Budget Year	2026
Report Group	Object Category
Stage	All
Function Type or Service	- 391 - Comox Strathcona Waste Management
Object Category or Object	All
Asset Category or Asset Type	All

	Rank	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Funding Source											
120R - Long term debt proceeds											
142 - Long Term Debt Proceeds		799,106	-	-	-	-	-	-	-	-	7,650,000
Total 120R - Long term debt proceeds		799,106	-	-	-	-	-	-	-	-	7,650,000
130R - Transfer from reserve											
145 - Transfer from Reserve		8,431,460	2,776,338	3,716,211	2,187,513	4,859,098	908,097	517,358	288,701	2,243,682	10,600,000
Total 130R - Transfer from reserve		8,431,460	2,776,338	3,716,211	2,187,513	4,859,098	908,097	517,358	288,701	2,243,682	10,600,000
<b>Total Funding Source</b>		<b>9,230,566</b>	<b>2,776,338</b>	<b>3,716,211</b>	<b>2,187,513</b>	<b>4,859,098</b>	<b>908,097</b>	<b>517,358</b>	<b>288,701</b>	<b>2,243,682</b>	<b>18,250,000</b>

# Capital Object Summary - 10 Years

Report data returned based on the user's security permissions.

Budget Year	2026
Report Group	Object Category
Stage	All
Function Type or Service	- 391 - Comox Strathcona Waste Management
Object Category or Object	All
Asset Category or Asset Type	All

	Rank	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Expenditure</b>											
050 - Capital projects and equipment											
470 - Land Improvements		-	-	500,000	-	-	-	-	-	-	-
471 - Building		240,000	-	-	-	-	-	-	-	-	-
472 - Building Improvements		1,402,281	-	-	-	-	-	-	-	-	-
473 - It Infrastructure		15,000	-	-	-	-	-	-	-	-	-
474 - Water/Sewer/Solid Waste Infrastructure		1,854,975	2,300,000	1,130,083	1,428,609	1,725,580	-	-	-	1,700,000	15,000,000
475 - Machinery & Equipment		3,220,000	230,000	1,700,000	100,000	1,450,000	100,000	230,000	100,000	380,000	100,000
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		330,000	-	60,000	-	-	580,000	60,000	-	-	-
Total 050 - Capital projects and equipment		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
<b>Total Expenditure</b>		<b>9,230,566</b>	<b>2,776,338</b>	<b>3,716,211</b>	<b>2,187,513</b>	<b>4,859,098</b>	<b>908,097</b>	<b>517,358</b>	<b>288,701</b>	<b>2,243,682</b>	<b>18,250,000</b>

2025 Capital Carry Forward Projects			
Project No.	Project Type	Description	2026
1029	472 - Building Improvements	CSWM Office at CVWMC	472,250
1029	472 - Building Improvements	Quadra Island Recycle Depot	270,512
1029	470 - Land Improvements	Oyster River Recycling Centre	59,519
1029	474 - Water/Sewer/Solid Waste Infrastructure	Fortis Connection	250,000
1048	477 - Landfill Closures	Autotuners	200,000
1049	474 - Water/Sewer/Solid Waste Infrastructure	Regional Compost facility	69,372
1050	474 - Water/Sewer/Solid Waste Infrastructure	Cell 2 engineering and construction	467,896
1051	477 - Landfill Closures	Autotuners	172,648
1054	478 - Vehicles	SW020 crew CAb PU Replacement	80,000
1054	478 - Vehicles	SW012 Regular Cab PU Replacement	80,000
1054	478 - Vehicles	2015 Silverado Replacement	60,000
1054	478 - Vehicles	EV Chargers	60,000
1054	475 - Machinery & Equipment	S602 LFG/LTF PU Replacement	50,000
1122	477 - Landfill Closures	CV Cell 1 partial closure construction	895,662
		Transfer Station - asset renewal upgrades per asset management plan	
1131	474 - Water/Sewer/Solid Waste Infrastructure		517,707
<b>Capital Carry Forward</b>			<b>3,705,566</b>

2025 Operating Carry Forward Projects		
Function	Description	Amount
391	Fueling and vehicle washing station	50,000
391	Operator training program	75,000
391	Consulting fees autotuners	50,000
391	automated wellhead consulting	50,000
391	Facility sign review	22,000
391	Disaster debris planning	50,000
391	Website AI integration	50,000
391	Solid waste management plan	5,000
<b>Operating Carry Forward</b>		<b>352,000</b>

## CSWM 2026 - 2030 Recommended Financial Plan

### Appendix D - Estimated Taxation by Service Participant

<b>Estimated Taxation Requirement - 2026</b>		<b>\$5,500,000</b>		
Municipal Members - Converted Value General Purpose Assessment,		Greater of \$7,000,000 or \$1.00 per \$1,000 -		
<b>Participant</b>	<b>Net Taxable Assmt</b>	<b>Converted Value</b>	<b>Levy</b>	<b>Max Levy \$\$ &gt; of \$7,000,000 or \$1.00 per \$1,000. assessed value</b>
0-771-CNR-SRVA#66	\$12,008,739,692	\$1,293,986,460	\$1,399,129	\$12,008,740
0-772-CRR-SRVA#57	4,196,746,184	485,689,916	525,155	4,196,746
0-784-CNR-SRVA#57	120,714,055	27,544,511	29,783	120,714
Campbell River	11,295,130,366	1,298,147,937	1,403,629	11,295,130
Comox	5,311,900,998	561,094,711	606,686	5,311,901
Courtenay	10,334,949,599	1,198,045,039	1,295,392	10,334,950
Cumberland	1,539,782,640	175,532,061	189,795	1,539,783
Ka:yu:k't'h/Che:kt'les7e	273,200	64,991	70	273
Gold River	221,838,956	26,845,641	29,027	221,839
Sayward	67,600,050	7,983,680	8,632	67,600
Tahsis	80,306,600	9,000,715	9,732	80,307
Zeballos	21,219,350	2,746,165	2,969	21,219
<b>Total</b>	<b>\$45,199,201,690</b>	<b>\$5,086,681,827</b>	<b>\$5,500,000</b>	<b>\$45,199,202</b>
			<b>Approx. Residential Rate per \$1,000</b>	<b>\$0.1081255</b>
			<b>Equivalent Maximum Levy Rate</b>	<b>\$1.0000000</b>
<b>Assessed Value Based on 2026 Completed Roll Reports Recommended Budget January 2026</b>				

## Appendix E - Estimated Taxation per Single Family Residence

Property Tax Requisition Impact to Residential Property					
	Median Assessed Residential Property Value (2025 Revised Roll)	Adopted 2025 - 2029 Requisition \$5.5 million (tax rate = \$0.1104/\$1,000)	Median Assessed Residential Property Value (2026 Completed Roll)	Proposed 2026 - 2030 Requisition \$5.5 million (tax rate = \$0.108/\$1,000)	Increase (Decrease) Estimated Tax Impact
<b>City of Campbell River</b>	\$678,000	\$74.65	\$680,000	\$73.53	(\$1.12)
<b>City of Courtenay</b>	\$731,000	\$80.48	\$752,000	\$81.31	\$0.83
<b>CVRD Electoral Area A - All</b>	\$856,000	\$94.25	\$856,000	\$92.56	(\$1.69)
<b>CVRD Electoral Area B</b>	\$974,000	\$107.24	\$974,000	\$105.31	(\$1.92)
<b>CVRD Electoral Area C</b>	\$831,000	\$91.49	\$831,000	\$89.85	(\$1.64)
<b>SRD Electoral Area A - 772</b>	\$374,000	\$41.18	\$374,000	\$40.44	(\$0.74)
<b>SRD Electoral Area A - 784</b>	\$132,000	\$14.53	\$132,000	\$14.27	(\$0.26)
<b>SRD Electoral Area B</b>	\$696,000	\$76.63	\$696,000	\$75.26	(\$1.37)
<b>SRD Electoral Area C</b>	\$620,000	\$68.26	\$620,000	\$67.04	(\$1.22)
<b>SRD Electoral Area D</b>	\$708,000	\$77.95	\$708,000	\$76.55	(\$1.40)
<b>Town of Comox</b>	\$830,000	\$91.38	\$838,000	\$90.61	(\$0.77)
<b>Village of Cumberland</b>	\$805,000	\$88.63	\$808,000	\$87.37	(\$1.27)
<b>Village of Gold River</b>	\$329,000	\$36.22	\$333,000	\$36.01	(\$0.22)
<b>Village of Sayward</b>	\$373,000	\$41.07	\$370,000	\$40.01	(\$1.06)
<b>Village of Tahsis</b>	\$201,000	\$22.13	\$204,000	\$22.06	(\$0.07)
<b>Village of Zeballos</b>	\$153,000	\$16.85	\$161,000	\$17.41	\$0.56

\*\* 2026 Median Values for all Electoral Areas Unavailable as of January 5, 2026. Will update when provided