

2024-2028
Financial Planning
Core Services
Recreation



| | | Requisition Budget | 2023 Actual | 2024 PB | 2025 FP | 2026 FP | 2027 FP | 2028 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|
| Established: | 09-Jul-68 | | | | | | | |
| Authority: | SLP #8 (Div XII) | | | | | | | |
| Amendments: | BL 2386 (Conversion), BL 2741, BL 3009 | | | | | | | |
| Purpose: | To provide contributions to the cost of recreation programs provided by public authorities and non-profit organizations and to provide a contribution towards the Courtenay outdoor pool. | | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B, C | | | | | | | |
| Maximum Levy: | \$.05 per \$1,000 - 100% Assessment | | | | | | | |
| 2024 Maximum: | \$1,396,472 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 77,334 | 104,447 | 66,604 | 67,360 | 67,815 | 68,874 |
| | | Area B | 56,008 | 77,732 | 49,568 | 50,131 | 50,469 | 51,258 |
| | | Area C | 68,781 | 96,949 | 61,822 | 62,525 | 62,947 | 63,930 |
| | | Municipal Members | | | | | | |
| | | Comox | 87,500 | 119,453 | 76,173 | 77,038 | 77,558 | 78,770 |
| | | Courtenay | 182,944 | 254,073 | 162,017 | 163,858 | 164,963 | 167,541 |
| | | Cumberland | 27,433 | 37,348 | 23,816 | 24,086 | 24,249 | 24,628 |
| | | | \$500,000 | \$690,000 | \$440,000 | \$445,000 | \$448,000 | \$455,000 |
| | | Change from Previous year | | \$190,000 | (\$250,000) | \$5,000 | \$3,000 | \$7,000 |
| | | Residential Tax Rate Estimate | 0.0162 | 0.0223 | 0.0142 | 0.0144 | 0.0145 | 0.0147 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2024 Completed Roll at Proposed Budget January 2024

Year over Year Change

Revenue and Expenses by Category

600 - Recreation Grant

| | 2023 Budget | 2024 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|----------------|----------------|----------------|---|
| Revenues | | | | |
| Grants in lieu | 5,200 | 5,200 | 0 | |
| Taxation | 500,000 | 690,000 | 190,000 | Requisition increased with contribution to pool |
| Prior Year Surplus | 179,334 | 152,728 | (26,606) | 2024 amount is carryforward projects from 2023 |
| Total Revenue | 684,534 | 847,928 | 163,394 | |
| Expenses | | | | |
| Support Services | 8,147 | 8,073 | (74) | Decreased allocation in 2024 |
| Personnel costs | 4,153 | 4,513 | 360 | Salary and wage escalation |
| Grants to other organizations | 664,000 | 827,050 | 163,050 | Contribution to Memorial pool (+175K) |
| Contract and General Services | 1,675 | 1,755 | 80 | |
| Transfer to Reserve | 6,559 | 6,537 | (22) | |
| Total Expense | 684,534 | 847,928 | 163,394 | |

CVRD 5 Year Operating Budget by Service

Functions: 600

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|----------------------------------|---------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |
| Revenues | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |
| 01-1-600-005 | Gil Fed Govt | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-1-600-009 | Gil Local Govt | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-600-019 | Reqn Elect/Spec Prov Govt | 202,123 | 202,123 | 279,127 | 177,994 | 180,016 | 181,230 | 184,062 |
| 01-1-600-020 | Reqn Municipal | 297,877 | 297,877 | 410,873 | 262,006 | 264,983 | 266,770 | 270,938 |
| 01-1-600-133 | Recoveries - Other | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-600-150 | Surplus Prior Year | 176,606 | 176,606 | 133,000 | 0 | 0 | 0 | 0 |
| 01-1-600-151 | Funds Allocated from Prior Year | 2,728 | 2,728 | 19,728 | 0 | 0 | 0 | 0 |
| 600 - Recreation Grant | | 729,334 | 684,534 | 847,928 | 445,200 | 450,199 | 453,200 | 460,200 |
| Revenues | | 729,334 | 684,534 | 847,928 | 445,200 | 450,199 | 453,200 | 460,200 |
| Expenses | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |
| 01-2-600-200 | Support Services | 8,147 | 8,147 | 8,073 | 8,073 | 8,073 | 8,073 | 8,073 |
| 01-2-600-214 | Grants Cond Local Agencies | 88,300 | 664,000 | 827,050 | 420,235 | 426,503 | 432,857 | 440,298 |
| 01-2-600-220 | Salaries & Wages | 3,148 | 3,167 | 3,334 | 3,520 | 3,625 | 3,734 | 3,846 |
| 01-2-600-225 | Benefits | 594 | 820 | 1,000 | 1,056 | 1,088 | 1,120 | 1,154 |
| 01-2-600-237 | Employer Health Tax | 62 | 79 | 83 | 88 | 91 | 93 | 96 |
| 01-2-600-238 | WCB | 62 | 87 | 96 | 101 | 104 | 107 | 110 |
| 01-2-600-369 | Insurance Liability | 1,155 | 1,165 | 1,255 | 1,305 | 1,357 | 1,411 | 1,467 |
| 01-2-600-381 | Legal Fees | 0 | 510 | 500 | 500 | 500 | 500 | 500 |
| 01-2-600-489 | Reserve Contr Other | 6,559 | 6,559 | 6,537 | 10,322 | 8,858 | 5,305 | 4,656 |
| 600 - Recreation Grant | | 108,028 | 684,534 | 847,928 | 445,200 | 450,199 | 453,200 | 460,200 |
| Expenses | | (108,028) | (684,534) | (847,928) | (445,200) | (450,199) | (453,200) | (460,200) |
| 600 - Recreation Grant | | 621,306 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 621,306 | 0 | 0 | 0 | 0 | 0 | 0 |

Year over Year Change

Revenue and Expenses by Category

601 - Comox Valley Track and Fields Service

| | 2023 Budget | 2024 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|------------------|----------------|---|
| Revenues | | | | |
| Grants in lieu | 5,345 | 5,345 | 0 | |
| Taxation | 193,000 | 986,000 | 793,000 | Increased requisition to fund artificial turf field |
| Other Revenue | 4,500 | 4,500 | 0 | |
| Transfers from Reserve | 161,244 | - | (161,244) | No withdrawal from reserve in 2024 |
| Prior Year Surplus | 18,538 | 80,516 | 61,978 | Carryforward of consulting contract from 2023 |
| Total Revenue | 382,627 | 1,076,361 | 693,734 | |
| Expenses | | | | |
| Support Services | 3,563 | 3,926 | 363 | Increased allocation in 2024 |
| Personnel costs | 4,153 | 4,513 | 360 | Salary and wage escalation |
| Grants to other organizations | 32,948 | 35,613 | 2,665 | Turf field maintenance (+2.5K) |
| Materials, Supplies and Utilities | 35,817 | 39,868 | 4,051 | Hydro (+3.5K) |
| Contract and General Services | 160,387 | 88,643 | (71,744) | Turf field design costs in 2023 |
| Debt Charges | - | 112,211 | 112,211 | New debt for artificial turf field |
| Transfer to Reserve | 145,759 | 791,587 | 645,828 | Increased contribution to fund turf field |
| Total Expense | 382,627 | 1,076,361 | 693,734 | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|--------------------------------|----------------|----------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 601 - Comox Valley Track & Fields | | | | | | | | |
| Revenues | | | | | | | | |
| 601 - Comox Valley Track and Fields Service | | | | | | | | |
| 01-1-601-005 | Gil Fed Govt | 0 | 345 | 345 | 345 | 345 | 345 | 345 |
| 01-1-601-009 | Gil Local Govt | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-601-019 | Reqn Elect/Spec Prov Govt | 74,799 | 74,799 | 383,847 | 582,453 | 656,532 | 656,630 | 656,791 |
| 01-1-601-020 | Reqn Municipal | 118,201 | 118,201 | 602,153 | 913,712 | 1,029,921 | 1,030,074 | 1,030,326 |
| 01-1-601-128 | Other Revenue | 0 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-1-601-145 | Transfer from Reserve | 0 | 161,244 | 0 | 0 | 0 | 0 | 0 |
| 01-1-601-150 | Surplus Prior Year | 18,538 | 18,538 | 80,516 | 0 | 0 | 0 | 0 |
| 601 - Comox Valley Track and Fields Service | | 211,538 | 382,627 | 1,076,361 | 1,506,010 | 1,696,298 | 1,696,549 | 1,696,962 |
| Revenues | | | | | | | | |
| | | 211,538 | 382,627 | 1,076,361 | 1,506,010 | 1,696,298 | 1,696,549 | 1,696,962 |
| Expenses | | | | | | | | |
| 602 - Sports Track | | | | | | | | |
| 01-2-602-200 | Support Services | 436 | 436 | 301 | 301 | 301 | 301 | 301 |
| 01-2-602-369 | Insurance Liability | 50 | 52 | 47 | 49 | 51 | 53 | 55 |
| 01-2-602-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-602-485 | Contr To Capital Works Reserve | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 602 - Sports Track | | 25,486 | 25,988 | 25,848 | 25,850 | 25,852 | 25,854 | 25,856 |
| 603 - Playing Fields | | | | | | | | |
| 01-2-603-200 | Support Services | 3,127 | 3,127 | 3,625 | 3,625 | 3,625 | 3,625 | 3,625 |
| 01-2-603-214 | Grants Cond Local Agencies | 8,248 | 32,948 | 35,613 | 40,781 | 240,953 | 241,259 | 241,259 |
| 01-2-603-220 | Salaries & Wages | 3,148 | 3,167 | 3,334 | 3,520 | 3,625 | 3,734 | 3,846 |
| 01-2-603-225 | Benefits | 594 | 820 | 1,000 | 1,056 | 1,088 | 1,120 | 1,154 |
| 01-2-603-237 | Employer Health Tax | 62 | 79 | 83 | 88 | 91 | 93 | 96 |
| 01-2-603-238 | WCB | 62 | 87 | 96 | 101 | 104 | 107 | 110 |
| 01-2-603-284 | Meeting Expense | 139 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-603-335 | Advertising | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-603-369 | Insurance Liability | 436 | 359 | 555 | 577 | 600 | 624 | 649 |
| 01-2-603-387 | Other Prof Fees | 46,571 | 159,476 | 80,516 | 0 | 0 | 0 | 0 |
| 01-2-603-403 | Buildings Repairs & Mtce | 0 | 0 | 7,025 | 13,100 | 13,100 | 13,100 | 13,100 |
| 01-2-603-409 | Hydro | 4,085 | 8,635 | 12,066 | 19,098 | 19,652 | 20,128 | 20,810 |
| 01-2-603-430 | Water | 14,975 | 26,682 | 27,302 | 28,528 | 28,861 | 29,200 | 29,719 |
| 01-2-603-485 | Contr To Capital Works Reserve | 0 | 0 | 670,068 | 9,145 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-603-489 | Reserve Contr Other | 120,759 | 120,759 | 96,519 | 95,618 | 93,824 | 92,782 | 91,815 |
| 01-2-603-505 | Debt Charges-Principal | 0 | 0 | 0 | 1,040,000 | 1,040,000 | 1,040,000 | 1,040,000 |
| 01-2-603-506 | Debt Charges-Interest | 0 | 0 | 112,211 | 224,423 | 224,423 | 224,423 | 224,423 |
| 603 - Playing Fields | | 202,206 | 356,639 | 1,050,513 | 1,480,160 | 1,670,446 | 1,670,695 | 1,671,106 |
| Expenses | | (227,692) | (382,627) | (1,076,361) | (1,506,010) | (1,696,298) | (1,696,549) | (1,696,962) |
| 601 - Comox Valley Track & Fields | | (16,154) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (16,154) | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

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

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 601 - Comox Valley Track & Fields
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---------------------------------|------|------------------|------|------|------|------|------|------|------|------|------|
| Funding Source | | | | | | | | | | | |
| 100R - Short Term Debt Proceeds | | 5,200,000 | - | - | - | - | - | - | - | - | - |
| 130R - Transfer from reserve | | 500,000 | - | - | - | - | - | - | - | - | - |
| 150R - Transfer from operating | | 18,000 | - | - | - | - | - | - | - | - | - |
| Total Funding Source | | 5,718,000 | - | - | - | - | - | - | - | - | - |

Capital Object Summary - 10 Years

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

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 601 - Comox Valley Track & Fields
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|--------------------------------------|------|------------------|------|------|------|------|------|------|------|------|------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 5,718,000 | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 5,718,000 | - | - | - | - | - | - | - | - | - |

| | | Requisition Budget | 2023 Actual | 2024 PB | 2025 FP | 2026 FP | 2027 FP | 2028 FP |
|----------------------|--|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2624 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 5-771-CNR-SRVA#46 | 16,850 | 17,029 | 17,032 | 17,033 | 17,034 | 17,035 |
| Purpose: | To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs. | | \$16,850 | \$17,029 | \$17,032 | \$17,033 | \$17,034 | \$17,035 |
| | | Change from Previous year | | \$179 | \$3 | \$1 | \$1 | \$1 |
| | | Residential Tax Rate Estimate | 0.0197 | 0.0208 | 0.0208 | 0.0208 | 0.0208 | 0.0208 |
| Participants: | Defined portion of Electoral Area A (Denman Island) | (per \$1,000 of assessed value) | | | | | | |
| Maximum Levy: | \$.05 per \$1,000 - 100% Assessment | | | | | | | |
| 2024 Maximum: | \$40,196 | | | | | | | |

Estimates are based on 2024 Completed Roll at Proposed Budget January 2024

Year over Year Change

Revenue and Expenses by Category

605 - Denman Island Recreation

| | 2023 Budget | 2024 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|-------------|--|
| Revenues | | | | |
| Taxation | 16,850 | 17,029 | 179 | Increase of 1.1% |
| Prior Year Surplus | 205 | 2 | (203) | 2023 surplus less than 2022 |
| Total Revenue | 17,055 | 17,031 | (24) | |
| Expenses | | | | |
| Support Services | 308 | 300 | (8) | Decreased allocation in 2024 |
| Contract and General Services | 46 | 31 | (15) | Insurance allocation decreased |
| Grants to other organizations | 16,701 | 16,700 | (1) | |
| Total Expense | 17,055 | 17,031 | (24) | |

CVRD 5 Year Operating Budget by Service

Functions: 605

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|---------------------------------------|----------------------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| Revenues | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| 01-1-605-019 | Reqn Elect/Spec Prov Govt | 16,850 | 16,850 | 17,029 | 17,032 | 17,033 | 17,034 | 17,035 |
| 01-1-605-150 | Surplus Prior Year | 205 | 205 | 2 | 0 | 0 | 0 | 0 |
| 605 - Denman Island Recreation | | 17,055 | 17,055 | 17,031 | 17,032 | 17,033 | 17,034 | 17,035 |
| Revenues | | | | | | | | |
| | | 17,055 | 17,055 | 17,031 | 17,032 | 17,033 | 17,034 | 17,035 |
| Expenses | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| 01-2-605-200 | Support Services | 308 | 308 | 300 | 300 | 300 | 300 | 300 |
| 01-2-605-214 | Grants Cond Local Agencies | 16,701 | 16,701 | 16,700 | 16,700 | 16,700 | 16,700 | 16,700 |
| 01-2-605-369 | Insurance Liability | 44 | 46 | 31 | 32 | 33 | 34 | 35 |
| 605 - Denman Island Recreation | | 17,053 | 17,055 | 17,031 | 17,032 | 17,033 | 17,034 | 17,035 |
| Expenses | | | | | | | | |
| | | (17,053) | (17,055) | (17,031) | (17,032) | (17,033) | (17,034) | (17,035) |
| 605 - Denman Island Recreation | | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 2 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | Requisition Budget | 2023 Actual | 2024 PB | 2025 FP | 2026 FP | 2027 FP | 2028 FP |
|----------------------|--|--|--------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2625 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Local Service Area | | | | | | |
| | | 6-771-CNR-SRVA#47 | 32,000 | 30,000 | 35,500 | 36,500 | 37,500 | 38,500 |
| Purpose: | To provide year-round on-island athletic, fitness and sports opportunities and programs for the benefit of island residents of all ages, and to contribute toward the cost of operation and maintenance of community-use facilities and structures to provide for such physical recreation opportunities and programs. | | \$32,000 | \$30,000 | \$35,500 | \$36,500 | \$37,500 | \$38,500 |
| | | Change from Previous year | | (\$2,000) | \$5,500 | \$1,000 | \$1,000 | \$1,000 |
| | | Residential Tax Rate Estimate | 0.0303 | 0.0294 | 0.0348 | 0.0358 | 0.0368 | 0.0378 |
| Participants: | Defined portion of Electoral Area A (Hornby Island) | (per \$1,000 of assessed value) | | | | | | |
| | | Estimates are based on 2024 Completed Roll at Proposed Budget January 2024 | | | | | | |
| Maximum Levy: | \$0.05 per \$1,000 - 100% Assessment | | | | | | | |
| 2024 Maximum: | \$50,293 | | | | | | | |

Year over Year Change

Revenue and Expenses by Category

606 - Hornby Island Recreation

| | 2023 Budget | 2024 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|---------------|---------------|----------------|--|
| Revenues | | | | |
| Taxation | 32,000 | 30,000 | (2,000) | Decrease of 6.3% |
| Transfers from Reserve | 4,434 | 0 | (4,434) | No reserve withdrawal in 2024 |
| Total Revenue | 36,434 | 30,000 | (6,434) | |
| Expenses | | | | |
| Support Services | 463 | 424 | (39) | Decreased allocation in 2024 |
| Grants to other organizations | 35,906 | 27,023 | (8,883) | Insurance allocation decreased |
| Materials, Supplies and Utilities | 0 | 0 | 0 | |
| Contract and General Services | 65 | 67 | 2 | Insurance allocation increased |
| Transfer to Reserve | 0 | 2,486 | 2,486 | Contribution to future expenditure reserve |
| Total Expense | 36,434 | 30,000 | (6,434) | |

CVRD 5 Year Operating Budget by Service

Functions: 606

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|---------------------------------------|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 01 - General Revenue Fund | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| Revenues | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| 01-1-606-019 | Reqn Elect/Spec Prov Govt | 32,000 | 32,000 | 30,000 | 35,500 | 36,500 | 37,500 | 38,500 |
| 01-1-606-145 | Transfer from Reserve | 0 | 4,434 | 0 | 0 | 0 | 0 | 0 |
| 606 - Hornby Island Recreation | | 32,000 | 36,434 | 30,000 | 35,500 | 36,500 | 37,500 | 38,500 |
| Revenues | | 32,000 | 36,434 | 30,000 | 35,500 | 36,500 | 37,500 | 38,500 |
| Expenses | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| 01-2-606-200 | Support Services | 463 | 463 | 424 | 424 | 424 | 424 | 424 |
| 01-2-606-214 | Grants Cond Local Agencies | 35,906 | 35,906 | 27,023 | 33,056 | 33,988 | 34,949 | 35,941 |
| 01-2-606-369 | Insurance Liability | 66 | 65 | 67 | 70 | 73 | 76 | 79 |
| 01-2-606-489 | Reserve Contr Other | 0 | 0 | 2,486 | 1,950 | 2,015 | 2,051 | 2,056 |
| 606 - Hornby Island Recreation | | 36,435 | 36,434 | 30,000 | 35,500 | 36,500 | 37,500 | 38,500 |
| Expenses | | (36,435) | (36,434) | (30,000) | (35,500) | (36,500) | (37,500) | (38,500) |
| 606 - Hornby Island Recreation | | (4,435) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (4,435) | 0 | 0 | 0 | 0 | 0 | 0 |

Hornby-Denman Rec Complexes Contribution Service

607

| | | Requisition Budget | 2023 Actual | 2024 PB | 2025 FP | 2026 FP | 2027 FP | 2028 FP |
|----------------------|---|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Established: | 05-Jan-1931 | | | | | | | |
| Authority: | BL 2623 | | | | | | | |
| Amendments: | | | | | | | | |
| | | Defined Area | | | | | | |
| | | Part Area A Denman/Hornby | 33,330 | 33,345 | 33,346 | 33,347 | 33,348 | 33,349 |
| Purpose: | To provide a contribution to the cost of the Comox Valley Recreation Complexes service. | | \$33,330 | \$33,345 | \$33,346 | \$33,347 | \$33,348 | \$33,349 |
| | | Change from Previous year | | \$15 | \$1 | \$1 | \$1 | \$1 |
| Participants: | Defined Area A Denman/Hornby | | | | | | | |
| Maximum Levy: | Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment | Residential Tax Rate Estimate | 0.0174 | 0.0181 | 0.0181 | 0.0181 | 0.0181 | 0.0181 |
| 2024 Maximum: | \$181,028 | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2024 Completed Roll at Proposed Budget January 2024

Year over Year Change

Revenue and Expenses by Category

607 - Part Area A Hornby/Denman Recreation Complexes

| | 2023 Budget | 2024 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-------------------------------|---------------|---------------|----------|--|
| Revenues | | | | |
| Taxation | 33,330 | 33,345 | 15 | |
| Prior Year Surplus | 12 | 0 | (12) | |
| Total Revenue | <u>33,342</u> | <u>33,345</u> | <u>3</u> | |
| Expenses | | | | |
| Support Services | 300 | 300 | 0 | |
| Contract and General Services | 28 | 31 | 3 | |
| Transfer to Other Services | 33,014 | 33,014 | 0 | |
| Total Expense | <u>33,342</u> | <u>33,345</u> | <u>3</u> | |

CVRD 5 Year Operating Budget by Service

Functions: 607

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|-----------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | | | | | | | |
| Revenues | | | | | | | | |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | | | | | | | |
| 01-1-607-019 | Reqn Elect/Spec Prov Govt | 33,330 | 33,330 | 33,345 | 33,346 | 33,347 | 33,348 | 33,349 |
| 01-1-607-150 | Surplus Prior Year | 12 | 12 | 0 | 0 | 0 | 0 | 0 |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | 33,342 | 33,342 | 33,345 | 33,346 | 33,347 | 33,348 | 33,349 |
| Revenues | | 33,342 | 33,342 | 33,345 | 33,346 | 33,347 | 33,348 | 33,349 |
| Expenses | | | | | | | | |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | | | | | | | |
| 01-2-607-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-607-369 | Insurance Liability | 32 | 28 | 31 | 32 | 33 | 34 | 35 |
| 01-2-607-495 | Transfer To Other Functions | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | 33,346 | 33,342 | 33,345 | 33,346 | 33,347 | 33,348 | 33,349 |
| Expenses | | (33,346) | (33,342) | (33,345) | (33,346) | (33,347) | (33,348) | (33,349) |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | (4) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | (4) | 0 | 0 | 0 | 0 | 0 | 0 |

Year over Year Change

Revenue and Expenses by Category

645 - Comox Valley Recreation Complexes

| | 2023 Budget | 2024 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|------------------|------------------|----------------|---|
| Revenues | | | | |
| Grants in lieu | 138,500 | 138,500 | 0 | |
| Taxation | 6,250,000 | 6,897,970 | 647,970 | Increase of 10.4% |
| Sale of Services | 1,949,000 | 2,470,000 | 521,000 | Memberships, eentals and lessons up uniformly |
| Other Revenue | 16,000 | 22,000 | 6,000 | Donations (+3K), CVSC Revenue (+3K) |
| Transfers from Reserve | 100,301 | 0 | (100,301) | No reserve withdrawal in 2024 |
| Prior Year Surplus | 405,412 | 0 | (405,412) | No reliance on prior year surplus at preliminary |
| Recoveries from Other Functions | 37,745 | 38,014 | 269 | |
| Total Revenue | 8,896,958 | 9,566,484 | 669,526 | |
| Expenses | | | | |
| Support Services | 619,223 | 683,894 | 64,671 | Increased allocation in 2024 |
| Personnel costs | 5,154,063 | 5,506,245 | 352,182 | Wage and salary escalation |
| Materials, Supplies and Utilities | 1,080,280 | 1,332,830 | 252,550 | Heating (+75K), Software (+46K), Chemicals (+32K) |
| Contract and General Services | 631,731 | 768,823 | 137,092 | Conditions assessments (+82K), Arena design (+63.7) |
| Debt Charges | 111,927 | 111,927 | 0 | |
| Transfer to Reserve | 1,178,502 | 999,053 | (179,449) | Reduced capital works contribution |
| Transfer to Other Services | 72,232 | 119,712 | 47,480 | Internal cost of carbon transfer (+47.5K) |
| Minor Capital | 49,000 | 44,000 | (5,000) | Furniture (-15K), Lighting (+10K) |
| Total Expense | 8,896,958 | 9,566,484 | 669,526 | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|---------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| Revenues | | | | | | | | |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| 01-1-645-005 | Gil Fed Govt | 0 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 01-1-645-009 | Gil Local Govt | 0 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| 01-1-645-019 | Reqn Elect/Spec Prov Govt | 2,271,638 | 2,271,638 | 2,520,760 | 2,560,949 | 2,572,163 | 2,585,901 | 2,585,901 |
| 01-1-645-020 | Reqn Municipal | 3,978,362 | 3,978,362 | 4,377,210 | 4,446,996 | 4,466,468 | 4,490,325 | 4,490,325 |
| 01-1-645-030 | Public Skating | 80,408 | 50,000 | 74,000 | 74,000 | 74,000 | 74,000 | 74,000 |
| 01-1-645-033 | Public Swimming | 447,706 | 350,000 | 430,000 | 430,000 | 440,000 | 440,000 | 440,000 |
| 01-1-645-041 | Instructional Programs | 67,017 | 60,000 | 65,000 | 66,000 | 67,000 | 68,000 | 69,000 |
| 01-1-645-042 | Arena & Wellness Programs | 63,748 | 35,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-1-645-043 | Ice Programs Over 14 | 139,115 | 85,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| 01-1-645-044 | Ice Programs 14 & Under | 67,098 | 65,000 | 70,000 | 71,000 | 72,000 | 73,000 | 74,000 |
| 01-1-645-046 | Swim Lessons Over 14 | 52,759 | 35,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-1-645-049 | Swim Lessons 14 & Under | 434,582 | 350,000 | 410,000 | 410,000 | 410,000 | 420,000 | 430,000 |
| 01-1-645-054 | Memberships | 523,322 | 300,000 | 475,000 | 475,000 | 475,000 | 475,000 | 475,000 |
| 01-1-645-055 | Arena Rental | 455,769 | 340,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| 01-1-645-056 | Dry Floor Arena Rental | 18,553 | 16,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 01-1-645-057 | Rental/Lease Buildings | 44,249 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| 01-1-645-058 | Lockers | 45,672 | 30,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-1-645-061 | Rental Pool | 128,554 | 150,000 | 140,000 | 140,000 | 140,000 | 140,000 | 140,000 |
| 01-1-645-064 | Rental Skates | 26,860 | 12,000 | 20,000 | 21,000 | 22,000 | 23,000 | 24,000 |
| 01-1-645-073 | Vending | 23,540 | 14,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 01-1-645-075 | Advertising | 21,282 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-1-645-080 | Retail Sales | 1,524 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-1-645-124 | Contributions from Others | 16,930 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-645-125 | Donations | 8,562 | 1,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-1-645-128 | Other Revenue | 22,711 | 15,000 | 18,000 | 18,000 | 18,000 | 18,000 | 18,000 |
| 01-1-645-133 | Recoveries - Other | 6,558 | 4,731 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-645-135 | Recoveries-Other Functions | 34,514 | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 | 33,014 |
| 01-1-645-139 | Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-645-145 | Transfer from Reserve | 0 | 100,301 | 0 | 0 | 0 | 0 | 0 |
| 01-1-645-150 | Surplus Prior Year | 340,421 | 340,412 | 0 | 0 | 0 | 0 | 0 |
| 01-1-645-151 | Funds Allocated from Prior Year | 65,000 | 65,000 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|-------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 645 - Comox Valley Recreation Complexes | | 9,386,454 | 8,896,958 | 9,566,484 | 9,679,459 | 9,723,145 | 9,773,740 | 9,786,740 |
| Revenues | | 9,386,454 | 8,896,958 | 9,566,484 | 9,679,459 | 9,723,145 | 9,773,740 | 9,786,740 |
| Expenses | | | | | | | | |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| 01-2-645-200 | Support Services | 619,223 | 619,223 | 683,894 | 683,894 | 683,894 | 683,894 | 683,894 |
| 01-2-645-220 | Salaries & Wages | 866,846 | 853,047 | 999,762 | 1,049,539 | 1,094,322 | 1,127,002 | 1,160,659 |
| 01-2-645-221 | Directors Remuneration | 17,060 | 15,452 | 15,452 | 15,452 | 15,452 | 15,452 | 15,452 |
| 01-2-645-225 | Benefits | 200,637 | 220,182 | 299,928 | 314,864 | 328,294 | 338,104 | 348,198 |
| 01-2-645-230 | Allowances | 707 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-237 | Employer Health Tax | 17,357 | 21,164 | 24,996 | 26,237 | 27,357 | 28,178 | 29,016 |
| 01-2-645-238 | WCB | 22,938 | 23,276 | 28,689 | 30,118 | 31,409 | 32,345 | 33,313 |
| 01-2-645-251 | Cash Overage/Shortage | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-257 | Clothing/Laundrying | 9,499 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| 01-2-645-266 | Deliveries/Transportation | 9,032 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 |
| 01-2-645-272 | Instructional Programs | 124 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-275 | Permits/Licences | 10,824 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-2-645-276 | Software Licence/Mtce | 27,205 | 30,000 | 76,000 | 76,000 | 76,000 | 76,000 | 76,000 |
| 01-2-645-281 | Materials & Supplies | 825 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-284 | Meeting Expense | 2,269 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 01-2-645-311 | Signs | 16,249 | 15,000 | 0 | 15,000 | 0 | 0 | 0 |
| 01-2-645-314 | Telephone & Alarm Lines | 21,715 | 25,080 | 28,509 | 29,131 | 29,597 | 30,060 | 30,587 |
| 01-2-645-319 | Training/Development & Conferences | 46,579 | 22,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| 01-2-645-320 | Travel | 12,124 | 7,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 01-2-645-335 | Advertising | 20,765 | 29,350 | 36,350 | 36,350 | 36,350 | 36,350 | 36,350 |
| 01-2-645-340 | Dues And Memberships | 1,065 | 2,500 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-645-353 | Public Relations | 3,283 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-645-369 | Insurance Liability | 29,035 | 27,500 | 28,325 | 29,175 | 30,050 | 30,952 | 31,725 |
| 01-2-645-372 | Insurance Property | 61,278 | 60,000 | 61,800 | 63,654 | 65,564 | 67,531 | 69,219 |
| 01-2-645-381 | Legal Fees | 1,126 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-645-385 | Gis Services | 228 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-387 | Other Prof Fees | 62,631 | 163,000 | 301,700 | 196,000 | 16,000 | 6,000 | 6,000 |
| 01-2-645-400 | Contracted Svcs Buildings/Land Mtce | 1,737 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-645-425 | Property/Parcel Taxes | 305 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-438 | Contract Svcs Equip/Mach | 1,784 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-645-444 | Rental/Leases - Mach/Equip | 3,801 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|--------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-645-461 | Insurance/Licence Vehicle | 0 | 730 | 752 | 775 | 798 | 822 | 848 |
| 01-2-645-468 | Minor Capital | 18,096 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 01-2-645-485 | Contr To Capital Works Reserve | 1,178,502 | 1,178,502 | 957,545 | 924,457 | 780,151 | 654,936 | 534,546 |
| 01-2-645-489 | Reserve Contr Other | 0 | 0 | 41,508 | 51,542 | 69,334 | 68,870 | 0 |
| 01-2-645-495 | Transfer To Other Functions | 72,232 | 72,232 | 119,712 | 126,733 | 134,175 | 142,064 | 150,426 |
| 01-2-645-505 | Debt Charges-Principal | 91,902 | 91,902 | 91,902 | 91,902 | 91,902 | 91,902 | 91,902 |
| 01-2-645-506 | Debt Charges-Interest | 20,025 | 20,025 | 20,025 | 49,275 | 66,375 | 88,875 | 100,125 |
| 645 - Comox Valley Recreation Complexes | | 3,469,006 | 3,574,565 | 3,939,249 | 3,932,498 | 3,699,424 | 3,641,737 | 3,520,660 |
| 646 - CVRC Administration | | | | | | | | |
| 01-2-646-220 | Salaries & Wages | 512,092 | 507,745 | 519,404 | 534,221 | 563,016 | 579,142 | 595,748 |
| 01-2-646-225 | Benefits | 111,808 | 114,802 | 123,719 | 127,430 | 134,573 | 138,612 | 142,772 |
| 01-2-646-237 | Employer Health Tax | 10,287 | 11,830 | 12,098 | 12,462 | 13,166 | 13,562 | 13,969 |
| 01-2-646-238 | WCB | 14,446 | 13,018 | 13,887 | 14,304 | 15,113 | 15,570 | 16,036 |
| 01-2-646-246 | Bank Charges | 51,305 | 36,000 | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| 01-2-646-251 | Cash Overage/Shortage | (91) | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-646-281 | Materials & Supplies | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-646-293 | Office Expenses | 10,626 | 10,900 | 15,900 | 15,900 | 15,900 | 15,900 | 15,900 |
| 01-2-646-296 | Postage | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-646-330 | Merchandise For Resale | 852 | 500 | 500 | 500 | 500 | 500 | 500 |
| 646 - CVRC Administration | | 711,325 | 695,345 | 734,058 | 753,367 | 790,818 | 811,836 | 833,475 |
| 647 - CVRC Aquatics | | | | | | | | |
| 01-2-647-220 | Salaries & Wages | 1,420,913 | 1,410,052 | 1,402,661 | 1,442,180 | 1,546,071 | 1,566,716 | 1,611,145 |
| 01-2-647-225 | Benefits | 229,286 | 283,355 | 309,313 | 318,593 | 337,709 | 347,840 | 358,273 |
| 01-2-647-237 | Employer Health Tax | 28,509 | 31,634 | 32,011 | 32,968 | 34,947 | 35,988 | 37,071 |
| 01-2-647-238 | WCB | 40,094 | 34,803 | 36,745 | 37,842 | 40,118 | 41,317 | 42,560 |
| 01-2-647-269 | First Aid Supplies | 8,880 | 7,000 | 7,200 | 7,300 | 7,500 | 7,700 | 7,900 |
| 01-2-647-272 | Instructional Programs | 33,647 | 26,000 | 35,000 | 37,000 | 40,000 | 42,000 | 42,000 |
| 01-2-647-281 | Materials & Supplies | 26,726 | 28,000 | 35,500 | 36,000 | 37,000 | 38,000 | 39,000 |
| 01-2-647-305 | Safety Equipment | 148 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-335 | Advertising | 149 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-353 | Public Relations | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-647-387 | Other Prof Fees | 3,429 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 647 - CVRC Aquatics | | 1,791,782 | 1,835,844 | 1,868,430 | 1,921,883 | 2,053,345 | 2,089,561 | 2,147,949 |
| 648 - CVRC Operations | | | | | | | | |
| 01-2-648-220 | Salaries & Wages | 1,031,516 | 1,145,576 | 1,181,784 | 1,213,439 | 1,278,654 | 1,313,220 | 1,348,819 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| | | | | | | | | |
|--|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-648-225 | Benefits | 233,559 | 245,057 | 270,667 | 278,593 | 294,919 | 303,575 | 312,483 |
| 01-2-648-237 | Employer Health Tax | 20,779 | 25,281 | 26,596 | 27,374 | 28,966 | 29,822 | 30,687 |
| 01-2-648-238 | WCB | 29,160 | 27,804 | 30,531 | 31,421 | 33,254 | 34,236 | 35,231 |
| 01-2-648-254 | Chemicals | 127,683 | 90,000 | 122,000 | 122,000 | 122,000 | 122,000 | 122,000 |
| 01-2-648-281 | Materials & Supplies | 21,675 | 20,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| 01-2-648-305 | Safety Equipment | 8,367 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-648-316 | Tipping Fees | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-400 | Contracted Svcs Buildings/Land Mtce | 47,161 | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 |
| 01-2-648-403 | Buildings Repairs & Mtce | 98,808 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 01-2-648-406 | Heating | 210,089 | 125,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 01-2-648-409 | Hydro | 280,891 | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 |
| 01-2-648-412 | Janitorial/Cleaning Supplies | 85,161 | 53,000 | 71,500 | 71,500 | 71,500 | 71,500 | 71,500 |
| 01-2-648-415 | Landscaping/Grounds Mtce | 18,989 | 45,000 | 38,000 | 38,000 | 38,000 | 38,000 | 38,000 |
| 01-2-648-418 | Refuse Collection | 16,773 | 7,000 | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 |
| 01-2-648-427 | Sewage Disposal | 64,662 | 65,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 01-2-648-430 | Water | 69,435 | 65,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 01-2-648-438 | Contract Svcs Equip/Mach | 60,642 | 85,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-2-648-441 | Fuel/Lubricants - Mach/Equip | 7,602 | 7,500 | 7,300 | 7,300 | 7,300 | 7,300 | 7,300 |
| 01-2-648-444 | Rental/Leases - Mach/Equip | 11,764 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-648-447 | Repairs/Mtce Mach/Equip | 83,574 | 40,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| 01-2-648-458 | Fuel/Lubricants Vehicle | 8,781 | 7,500 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 01-2-648-461 | Insurance/Licence Vehicle | 0 | 1,501 | 1,546 | 1,593 | 1,640 | 1,689 | 1,763 |
| 01-2-648-464 | Repairs & Mtce Vehicle | 1,313 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-648-468 | Minor Capital | 59,229 | 35,000 | 30,000 | 30,000 | 40,000 | 40,000 | 40,000 |
| 648 - CVRC Operations | | 2,597,627 | 2,560,219 | 2,749,424 | 2,790,720 | 2,885,733 | 2,930,842 | 2,977,283 |
| 649 - CVRC Arena / Wellness Programs | | | | | | | | |
| 01-2-649-220 | Salaries & Wages | 159,543 | 151,244 | 152,073 | 156,161 | 164,584 | 169,048 | 173,645 |
| 01-2-649-225 | Benefits | 10,606 | 12,275 | 19,166 | 19,741 | 20,925 | 21,553 | 22,200 |
| 01-2-649-237 | Employer Health Tax | 3,196 | 3,079 | 3,149 | 3,244 | 3,437 | 3,541 | 3,647 |
| 01-2-649-238 | WCB | 4,505 | 3,387 | 3,614 | 3,724 | 3,946 | 4,065 | 4,187 |
| 01-2-649-272 | Instructional Programs | 59,949 | 25,000 | 51,721 | 51,721 | 53,721 | 53,721 | 55,221 |
| 01-2-649-281 | Materials & Supplies | 18,781 | 6,000 | 15,600 | 15,800 | 16,000 | 16,000 | 16,000 |
| 01-2-649-387 | Other Prof Fees | 9,846 | 30,000 | 30,000 | 30,600 | 31,212 | 31,836 | 32,473 |
| 01-2-649-400 | Contracted Svcs Buildings/Land Mtce | 1,473 | 0 | 0 | 0 | 0 | 0 | 0 |
| 649 - CVRC Arena / Wellness Programs | | 267,898 | 230,985 | 275,323 | 280,991 | 293,825 | 299,764 | 307,373 |
| Expenses | | (8,837,638) | (8,896,958) | (9,566,484) | (9,679,459) | (9,723,145) | (9,773,740) | (9,786,740) |
| 645 - Comox Valley Recreation Complexes | | 548,816 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|---------------------------|---------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01 - General Revenue Fund | | 548,816 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

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

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 645 - Comox Valley Recreation Complexes
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|---------------------------------|------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| Funding Source | | | | | | | | | | | |
| 100R - Short Term Debt Proceeds | | - | 300,000 | - | 190,000 | - | - | - | - | - | - |
| 130R - Transfer from reserve | | 1,672,800 | 465,000 | 797,000 | 98,000 | 847,000 | 270,000 | 117,870 | 150,000 | 442,000 | - |
| Total Funding Source | | 1,672,800 | 765,000 | 797,000 | 288,000 | 847,000 | 270,000 | 117,870 | 150,000 | 442,000 | - |

Capital Object Summary - 10 Years

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

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 645 - Comox Valley Recreation Complexes
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|--------------------------------------|------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 1,672,800 | 765,000 | 797,000 | 288,000 | 847,000 | 270,000 | 117,870 | 150,000 | 442,000 | - |
| Total Expenditure | | 1,672,800 | 765,000 | 797,000 | 288,000 | 847,000 | 270,000 | 117,870 | 150,000 | 442,000 | - |

| | | Requisition Budget | 2023 Actual | 2024 PB | 2025 FP | 2026 FP | 2027 FP | 2028 FP |
|----------------------|---|--------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Established: | 19-Feb-71 | | | | | | | |
| Authority: | SLP #16 | | | | | | | |
| Amendments: | SLP #20/BL 45, 60, Conversion BL136, BL419 | | | | | | | |
| Purpose: | To provide for the powers of acquiring, constructing, equipping, operating and maintaining exhibition and recreation services for the Comox Valley. | | | | | | | |
| Participants: | Comox, Courtenay, Cumberland, Electoral Areas A, B and C | | | | | | | |
| Maximum Levy: | \$0.0398 per \$1,000 - 100% Assessment | | | | | | | |
| 2024 Maximum: | \$1,112,773 | | | | | | | |
| | | Electoral Areas | | | | | | |
| | | Area A | 74,893 | 79,285 | 88,372 | 88,372 | 88,372 | 88,372 |
| | | Area B | 54,239 | 59,006 | 65,769 | 65,769 | 65,769 | 65,769 |
| | | Area C | 66,610 | 73,593 | 82,028 | 82,028 | 82,028 | 82,028 |
| | | Municipal Members | | | | | | |
| | | Comox | 85,346 | 91,343 | 101,812 | 101,812 | 101,812 | 101,812 |
| | | Courtenay | 178,156 | 193,956 | 216,186 | 216,186 | 216,186 | 216,186 |
| | | Cumberland | 26,756 | 28,559 | 31,833 | 31,833 | 31,833 | 31,833 |
| | | | \$486,000 | \$525,742 | \$586,000 | \$586,000 | \$586,000 | \$586,000 |
| | | Change from Previous year | | \$39,742 | \$60,258 | \$0 | \$0 | \$0 |
| | | Residential Tax Rate Estimate | 0.0157 | 0.0169 | 0.0189 | 0.0189 | 0.0189 | 0.0189 |
| | | (per \$1,000 of assessed value) | | | | | | |

Estimates are based on 2024 Completed Roll at Proposed Budget January 2024

Year over Year Change

Revenue and Expenses by Category

660 - Comox Valley Exhibition Grounds

| | 2023 Budget | 2024 Budget | Change | Explanation for Increase (+) or Decrease (-) |
|-----------------------------------|----------------|----------------|----------------|---|
| Revenues | | | | |
| Grants in lieu | 3,724 | 3,724 | 0 | |
| Taxation | 486,000 | 525,743 | 39,743 | Increase of 8.2% |
| Sale of Services | 111,649 | 140,800 | 29,151 | Land rental (+12.5K), Outbuilding rental (+16.5K) |
| Other Revenue | 3,500 | 3,500 | 0 | |
| Prior Year Surplus | 135,619 | 60,000 | (75,619) | Reduced reliance on prior surplus at preliminary |
| Total Revenue | 740,492 | 733,767 | (6,725) | |
| Expenses | | | | |
| Support Services | 19,972 | 23,752 | 3,780 | Increased allocation in 2024 |
| Personnel costs | 95,386 | 108,493 | 13,107 | Wage and salary escalation |
| Materials, Supplies and Utilities | 93,000 | 94,150 | 1,150 | |
| Contract and General Services | 144,455 | 295,144 | 150,689 | Condition assessments (140K) |
| Debt Charges | 81,998 | 0 | (81,998) | Debt servicing completed October 2023 |
| Transfer to Reserve | 258,726 | 195,095 | (63,631) | Capital works reserve contribution reduced |
| Transfer to Other Services | 20,955 | 7,133 | (13,822) | Trail assessment to parks (-15K) in 2023 |
| Minor Capital | 26,000 | 10,000 | (16,000) | Signage (-20K) |
| Total Expense | 740,492 | 733,767 | (6,725) | |

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|-------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| Revenues | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| 01-1-660-005 | Gil Fed Govt | 0 | 854 | 854 | 854 | 854 | 854 | 854 |
| 01-1-660-009 | Gil Local Govt | 0 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 |
| 01-1-660-019 | Reqn Elect/Spec Prov Govt | 195,742 | 195,742 | 211,884 | 236,169 | 236,169 | 236,169 | 236,169 |
| 01-1-660-020 | Reqn Municipal | 290,258 | 290,258 | 313,859 | 349,831 | 349,831 | 349,831 | 349,831 |
| 01-1-660-057 | Rental/Lease Buildings | 10,343 | 10,800 | 10,800 | 11,000 | 11,000 | 11,500 | 11,500 |
| 01-1-660-060 | Rentals Outbuildings | 49,433 | 33,349 | 50,000 | 51,000 | 52,000 | 53,000 | 54,000 |
| 01-1-660-063 | Rental Land | 83,386 | 67,500 | 80,000 | 85,000 | 88,000 | 90,000 | 92,000 |
| 01-1-660-128 | Other Revenue | 3,079 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-1-660-150 | Surplus Prior Year | 135,619 | 135,619 | 60,000 | 0 | 0 | 0 | 0 |
| 660 - Comox Valley Exhibition Grounds | | 767,860 | 740,492 | 733,767 | 740,224 | 744,224 | 747,724 | 750,724 |
| Revenues | | | | | | | | |
| | | 767,860 | 740,492 | 733,767 | 740,224 | 744,224 | 747,724 | 750,724 |
| Expenses | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| 01-2-660-200 | Support Services | 19,972 | 19,972 | 23,752 | 23,752 | 23,752 | 23,752 | 23,752 |
| 01-2-660-220 | Salaries & Wages | 74,674 | 72,725 | 80,145 | 86,723 | 89,913 | 92,593 | 95,357 |
| 01-2-660-225 | Benefits | 16,664 | 18,869 | 24,044 | 26,016 | 26,974 | 27,778 | 28,607 |
| 01-2-660-237 | Employer Health Tax | 1,468 | 1,806 | 2,004 | 2,168 | 2,249 | 2,315 | 2,384 |
| 01-2-660-238 | WCB | 1,970 | 1,986 | 2,300 | 2,490 | 2,581 | 2,657 | 2,738 |
| 01-2-660-275 | Permits/Licences | 750 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-660-281 | Materials & Supplies | 397 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-660-284 | Meeting Expense | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-293 | Office Expenses | 349 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-369 | Insurance Liability | 1,945 | 1,910 | 2,458 | 2,556 | 2,658 | 2,764 | 2,875 |
| 01-2-660-372 | Insurance Property | 2,594 | 2,511 | 2,586 | 2,664 | 2,744 | 2,826 | 2,896 |
| 01-2-660-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-660-385 | Gis Services | 0 | 50 | 200 | 50 | 50 | 50 | 50 |
| 01-2-660-387 | Other Prof Fees | 1,200 | 23,185 | 140,000 | 0 | 0 | 0 | 0 |
| 01-2-660-400 | Contracted Svcs Buildings/Land Mtce | 69,206 | 90,000 | 109,000 | 110,000 | 110,000 | 110,000 | 110,000 |
| 01-2-660-403 | Buildings Repairs & Mtce | 14,634 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-2-660-409 | Hydro | 26,286 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| 01-2-660-412 | Janitorial/Cleaning Supplies | 773 | 1,500 | 850 | 850 | 850 | 850 | 850 |

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

| Account Code | Account Description | 2023 Actual | 2023 Budget | 2024 Budget | 2025 Financial | 2026 Financial | 2027 Financial | 2028 Financial |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-660-415 | Landscaping/Grounds Mtce | 19,828 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 | 42,000 |
| 01-2-660-418 | Refuse Collection | 4,894 | 7,500 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-2-660-427 | Sewage Disposal | 798 | 1,500 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 01-2-660-430 | Water | 9,089 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-660-438 | Contract Svcs Equip/Mach | 0 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-660-441 | Fuel/Lubricants - Mach/Equip | 3,468 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-660-444 | Rental/Leases - Mach/Equip | 1,551 | 1,700 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-2-660-447 | Repairs/Mtce Mach/Equip | 6,421 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-660-458 | Fuel/Lubricants Vehicle | 742 | 450 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 01-2-660-461 | Insurance/Licence Vehicle | 408 | 1,149 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-468 | Minor Capital | 22,831 | 26,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-660-485 | Contr To Capital Works Reserve | 227,434 | 227,434 | 171,001 | 282,023 | 295,983 | 318,003 | 296,305 |
| 01-2-660-489 | Reserve Contr Other | 31,292 | 31,292 | 24,094 | 49,531 | 34,997 | 12,587 | 33,280 |
| 01-2-660-495 | Transfer To Other Functions | 20,955 | 20,955 | 7,133 | 7,201 | 7,273 | 7,349 | 7,430 |
| 01-2-660-505 | Debt Charges-Principal | 67,364 | 67,364 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-506 | Debt Charges-Interest | 14,634 | 14,634 | 0 | 0 | 0 | 0 | 0 |
| 660 - Comox Valley Exhibition Grounds | | 664,613 | 740,492 | 733,767 | 740,224 | 744,224 | 747,724 | 750,724 |
| Expenses | | (664,613) | (740,492) | (733,767) | (740,224) | (744,224) | (747,724) | (750,724) |
| 660 - Comox Valley Exhibition Grounds | | 103,247 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 103,247 | 0 | 0 | 0 | 0 | 0 | 0 |

Capital Object Summary - 10 Years

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

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 660 - Comox Valley Exhibition Grounds
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|------------------------------|------|----------------|----------------|----------------|---------------|---------------|---------------|----------|----------------|----------|----------|
| Funding Source | | | | | | | | | | | |
| 130R - Transfer from reserve | | 279,000 | 360,000 | 233,000 | 50,000 | 98,000 | 60,000 | - | 199,000 | - | - |
| Total Funding Source | | 279,000 | 360,000 | 233,000 | 50,000 | 98,000 | 60,000 | - | 199,000 | - | - |

Capital Object Summary - 10 Years

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

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 660 - Comox Valley Exhibition Grounds
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 |
|--------------------------------------|------|----------------|----------------|----------------|---------------|---------------|---------------|----------|----------------|----------|----------|
| Expenditure | | | | | | | | | | | |
| 050 - Capital projects and equipment | | 279,000 | 360,000 | 233,000 | 50,000 | 98,000 | 60,000 | - | 199,000 | - | - |
| Total Expenditure | | 279,000 | 360,000 | 233,000 | 50,000 | 98,000 | 60,000 | - | 199,000 | - | - |