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2024-2028 Financial Plan & Capital Expenditure Program Bylaw No. 819

Schedule A - Operating Budget

	2023	2024	2025	2026	2027	2028
	Annual Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Revenues						
Frontage / Parcel Taxes	\$ 1,299,454	\$ 1,503,420	\$ 1,724,289	\$ 1,965,327	\$ 2,689,968	\$ 3,042,922
Requisition - Municipal & Electoral Areas	41,791,914	46,602,020	49,030,997	50,307,949	51,157,373	51,853,927
Grants in Lieu	405,459	405,459	406,459	406,459	407,459	396,459
Senior Government Grants	1,438,634	5,445,406	1,868,473	160,000	160,000	160,000
Sales of Services - Local Government	473,943	99,695	107,747	107,499	23,000	24,000
Sales of Services - User Fees	15,965,553	17,261,882	17,576,135	17,911,743	18,180,198	18,472,934
Applications / Permits Fees	10,920,830	12,337,918	12,359,774	12,638,961	12,889,640	13,066,663
Other Revenue / Recoveries	6,942,227	9,073,377	9,762,294	9,028,852	9,359,637	9,558,467
Member Municipality Debt	2,013,286	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000
Long Term Debt Proceeds	-	-	-	-	-	-
Transfer from Reserve	1,051,239	960,379	524,048	409,677	509,802	614,707
Prior Year Surplus	9,631,162	12,907,385	-	-	-	-
Total Revenues	\$ 91,933,701	\$ 108,573,934	\$ 95,131,153	\$ 94,626,247	\$ 96,927,546	\$ 98,236,079
Expenditures						
Personnel Costs	\$ 24,459,836	\$ 26,779,684	\$ 27,887,219	\$ 28,877,938	\$ 29,683,772	\$ 30,540,068
Operating Costs	42,872,204	50,383,928	43,398,099	40,912,271	41,749,436	41,951,729
Referendum Costs	20,000	20,000	-	-	-	-
Debt Charges	9,986,008	10,494,280	11,757,956	11,522,915	11,934,770	12,588,918
Contributions to Reserves	13,748,195	19,488,402	11,251,467	12,456,646	12,211,207	11,882,181
Transfer to Capital	-	-	-	-	-	-
Transfers to Other Functions	783,460	1,405,485	836,412	856,477	1,348,361	1,273,183
Transfers to Other Governments	60,500	20,000	-	-	-	-
Deficit Prior Year	3,498	2,155	-	-	-	-
Total Expenditures	\$ 91,933,701	\$ 108,593,934	\$ 95,131,153	\$ 94,626,247	\$ 96,927,546	\$ 98,236,079
Net Total	-	--	-	-	-	-

	2023	2024	2025	2026	2027	2028
	Annual Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Revenue						
Senior Government Grants	\$ 5,322,152	\$ 9,617,708	\$ 3,773,415	\$ 2,208,846	\$ 7,204,523	\$ 255,000
Other Revenue / Recoveries	4,020,586	7,460,435	5,339,000	13,141,264	-	-
Short Term Debt Proceeds	44,274,989	37,688,286	21,461,400	1,105,520	15,447,508	23,000,000
Long Term Debt Proceeds	9,092,929	900,000	1,705,000	-	49,602,525	-
Transfer from Operating	-	-	-	-	-	-
Transfer from Reserve	28,236,482	26,750,160	8,616,301	12,424,618	15,313,000	8,449,484
Transfers from Others	-	1,045,384	-	-	-	-
Prior Year Surplus/Unexpended Debt Carry Forward	-	500,000	-	-	-	-
Total Revenue	\$ 90,947,138	\$ 83,916,973	\$ 40,895,116	\$ 28,880,248	\$ 87,567,556	\$ 31,704,484
	2023	2024	2025	2026	2027	2028
	Annual Budget	Financial Plan	Financial Plan	Financial Plan	Financial Plan	Financial Plan
Expenditures						
Capital projects and equipment						
Building and Improvements	\$ 3,602,225	\$ 4,815,016	\$ 4,902,000	\$ 1,425,000	\$ 2,050,000	\$ 835,000
Land and Improvements	3,533,513	6,945,822	425,000	1,425,000	562,000	315,000
Landfill Closures	3,729,338	1,950,943	121,000	150,000	150,000	150,000
Machinery & Equipment	3,118,508	1,761,863	1,044,000	553,800	1,612,000	735,000
Other	3,120,376	3,696,927	1,486,000	1,507,000	1,268,000	990,000
Water/Sewer/Solid Waste Infrastructure	64,750,249	64,791,402	32,917,116	23,819,448	33,603,031	28,679,484
Total: Capital projects and equipment	\$ 81,854,209	\$ 83,961,973	\$ 40,895,116	\$ 28,880,248	\$ 39,245,031	\$ 31,704,484
Debt charges						
Debt Issue Expense	\$ 92,929	\$ -	\$ -	\$ -	\$ 483,225	\$ -
Short Term Debt Paydown	9,000,000	-	-	-	47,839,300	-
Total: Debt charges	\$ 9,092,929	\$ -	\$ -	\$ -	\$ 48,322,525	\$ -
Total Expenditures	\$ 90,947,138	\$ 83,961,973	\$ 40,895,116	\$ 28,880,248	\$ 87,567,556	\$ 31,704,484
Net Total	-	-	-	-	-	-

2024-2028
Financial Planning
Core Services
Electoral Area Services



Grant In Aid Area A Baynes Sound 120

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	31-Mar-85							
Authority:	LGA Sec 380 (2) (g)							
Amendments:								
		Defined Area						
		Part Area A Baynes Sound	39,425	39,425	39,425	39,425	39,425	39,425
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$39,425	\$39,425	\$39,425	\$39,425	\$39,425	\$39,425
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Defined Area A Baynes Sound							
Maximum Levy:	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0138	0.0139	0.0139	0.0139	0.0139	0.0139
2024 Maximum:	\$256,789	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

120 - Grant in Aid Area A Baynes Sound

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	39,425	39,425	0	
Prior Year Surplus	12,951	19,002	6,051	2023 surplus greater than 2022
Total Revenue	52,376	58,427	6,051	
Expenses				
Support Services	799	912	113	Increased allocation in 2024
Grants to other organizations	51,282	57,290	6,008	Unallocated grant amounts increased
Contract and General Services	295	225	(70)	Insurance allocation decreased
Total Expense	52,376	58,427	6,051	

CVRD 5 Year Operating Budget by Service

Functions: 120

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
120 - Grant In Aid Area A Baynes Sound								
Revenues								
120 - Grant In Aid Area A Baynes Sound								
01-1-120-005	Gil Fed Govt	120	0	0	0	0	0	0
01-1-120-019	Reqn Elect/Spec Prov Govt	39,425	39,425	39,425	39,425	39,425	39,425	39,425
01-1-120-150	Surplus Prior Year	12,951	12,951	19,002	0	0	0	0
120 - Grant In Aid Area A Baynes Sound		52,495	52,376	58,427	39,425	39,425	39,425	39,425
Revenues		52,495	52,376	58,427	39,425	39,425	39,425	39,425
Expenses								
120 - Grant In Aid Area A Baynes Sound								
01-2-120-200	Support Services	799	799	912	912	912	912	912
01-2-120-212	Grants Uncond Local Govt	32,500	51,282	57,290	38,279	38,270	38,260	38,250
01-2-120-369	Insurance Liability	194	295	225	234	243	253	263
120 - Grant In Aid Area A Baynes Sound		33,493	52,376	58,427	39,425	39,425	39,425	39,425
Expenses		(33,493)	(52,376)	(58,427)	(39,425)	(39,425)	(39,425)	(39,425)
120 - Grant In Aid Area A Baynes Sound		19,002	0	0	0	0	0	0
01 - General Revenue Fund		19,002	0	0	0	0	0	0



Grant In Aid Area B 121

Established:	31-Mar-85	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority:	LGA Sec 380 (2) (g)	Electoral Areas						
Amendments:		Area B	67,000	67,000	67,000	67,000	67,000	67,000
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$67,000	\$67,000	\$67,000	\$67,000	\$67,000	\$67,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area B							
Maximum Levy:	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0194	0.0193	0.0193	0.0193	0.0193	0.0193
2024 Maximum:	\$333,306		(per \$1,000 of assessed value)					

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

121 - Grant in Aid Area B

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	67,000	67,000	0	
Prior Year Surplus	42,542	7,052	(35,490)	2023 surplus less than 2022
Total Revenue	109,542	74,052	(35,490)	
Expenses				
Support Services	1,684	1,907	223	Increased allocation in 2024
Grants to other organizations	107,439	71,720	(35,719)	Unallocated grant amounts decreased
Contract and General Services	419	425	6	Insurance allocation increased
Total Expense	109,542	74,052	(35,490)	

CVRD 5 Year Operating Budget by Service

Functions: 121

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
121 - Grant In Aid Area B								
Revenues								
121 - Grant In Aid Area B								
01-1-121-005	Gil Fed Govt	203	0	0	0	0	0	0
01-1-121-019	Reqn Elect/Spec Prov Govt	67,000	67,000	67,000	67,000	67,000	67,000	67,000
01-1-121-150	Surplus Prior Year	42,542	42,542	7,052	0	0	0	0
121 - Grant In Aid Area B		109,745	109,542	74,052	67,000	67,000	67,000	67,000
Revenues		109,745	109,542	74,052	67,000	67,000	67,000	67,000
Expenses								
121 - Grant In Aid Area B								
01-2-121-200	Support Services	1,684	1,684	1,907	1,907	1,907	1,907	1,907
01-2-121-212	Grants Uncond Local Govt	100,600	107,439	71,720	64,651	64,633	64,615	64,596
01-2-121-369	Insurance Liability	409	419	425	442	460	478	497
121 - Grant In Aid Area B		102,693	109,542	74,052	67,000	67,000	67,000	67,000
Expenses		(102,693)	(109,542)	(74,052)	(67,000)	(67,000)	(67,000)	(67,000)
121 - Grant In Aid Area B		7,052	0	0	0	0	0	0
01 - General Revenue Fund		7,052	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	31-Mar-85							
Authority:	LGA Sec 380 (2) (g)							
Amendments:								
		Electoral Areas						
		Area C	113,000	113,000	113,000	113,000	113,000	113,000
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$113,000	\$113,000	\$113,000	\$113,000	\$113,000	\$113,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area C							
Maximum Levy:	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0266	0.0261	0.0261	0.0261	0.0261	0.0261
2024 Maximum:	\$384,533	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

122 - Grant in Aid Area B

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	113,000	113,000	0	
Prior Year Surplus	54,147	18,674	(35,473)	2023 surplus less than 2022
Total Revenue	167,147	131,674	(35,473)	
Expenses				
Support Services	2,715	2,908	193	Increased allocation in 2024
Grants to other organizations	163,559	128,066	(35,493)	Unallocated grant amounts decreased
Contract and General Services	873	700	(173)	Insurance allocation decreased
Total Expense	167,147	131,674	(35,473)	

CVRD 5 Year Operating Budget by Service

Functions: 122

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
122 - Grant In Aid Area C								
Revenues								
122 - Grant In Aid Area C								
01-1-122-005	Gil Fed Govt	343	0	0	0	0	0	0
01-1-122-019	Reqn Elect/Spec Prov Govt	113,000	113,000	113,000	113,000	113,000	113,000	113,000
01-1-122-150	Surplus Prior Year	54,147	54,147	18,674	0	0	0	0
122 - Grant In Aid Area C		167,489	167,147	131,674	113,000	113,000	113,000	113,000
Revenues								
		167,489	167,147	131,674	113,000	113,000	113,000	113,000
Expenses								
122 - Grant In Aid Area C								
01-2-122-200	Support Services	2,715	2,715	2,908	2,908	2,908	2,908	2,908
01-2-122-212	Grants Uncond Local Govt	145,440	163,559	128,066	109,364	109,335	109,305	109,274
01-2-122-369	Insurance Liability	660	873	700	728	757	787	818
122 - Grant In Aid Area C		148,815	167,147	131,674	113,000	113,000	113,000	113,000
Expenses								
		(148,815)	(167,147)	(131,674)	(113,000)	(113,000)	(113,000)	(113,000)
122 - Grant In Aid Area C		18,674	0	0	0	0	0	0
01 - General Revenue Fund		18,674	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	09-Mar-1931							
Authority:	BL 29							
Amendments:								
		Local Service Area						
		E-771-CNR-SRVA#55	12,875	12,875	12,875	12,875	12,875	12,875
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$12,875	\$12,875	\$12,875	\$12,875	\$12,875	\$12,875
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Defined portion Electoral Area A (Denman Island)							
Maximum Levy:	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0151	0.0158	0.0158	0.0158	0.0158	0.0158
2024 Maximum:	\$80,365	Estimates are based on 2024 Revised Roll at Adopted Budget March 2024						

Year over Year Change Revenue and Expenses by Category

123 - Denman Island Grant in Aid

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	12,875	12,875	0	
Prior Year Surplus	1,701	4,741	3,040	2023 surplus greater than 2022
Total Revenue	14,576	17,616	3,040	
Expenses				
Support Services	302	300	(2)	Decreased allocation in 2024
Grants to other organizations	14,164	17,236	3,072	Unallocated grant amounts increased
Contract and General Services	110	80	(30)	Insurance allocation decreased
Total Expense	14,576	17,616	3,040	

CVRD 5 Year Operating Budget by Service

Functions: 123

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
123 - Denman Island Grant In Aid								
Revenues								
123 - Denman Island Grant In Aid								
01-1-123-005	Gil Fed Govt	39	0	0	0	0	0	0
01-1-123-019	Reqn Elect/Spec Prov Govt	12,875	12,875	12,875	12,875	12,875	12,875	12,875
01-1-123-150	Surplus Prior Year	1,701	1,701	4,741	0	0	0	0
123 - Denman Island Grant In Aid		14,616	14,576	17,616	12,875	12,875	12,875	12,875
Revenues		14,616	14,576	17,616	12,875	12,875	12,875	12,875
Expenses								
123 - Denman Island Grant In Aid								
01-2-123-200	Support Services	302	302	300	300	300	300	300
01-2-123-212	Grants Uncond Local Govt	9,500	14,164	17,236	12,492	12,489	12,486	12,482
01-2-123-369	Insurance Liability	73	110	80	83	86	89	93
123 - Denman Island Grant In Aid		9,875	14,576	17,616	12,875	12,875	12,875	12,875
Expenses		(9,875)	(14,576)	(17,616)	(12,875)	(12,875)	(12,875)	(12,875)
123 - Denman Island Grant In Aid		4,741	0	0	0	0	0	0
01 - General Revenue Fund		4,741	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	09-Mar-1931							
Authority:	BL 30							
Amendments:								
		Local Service Area						
		F-771-CNR-SRVA#56	15,850	15,850	15,850	15,850	15,850	15,850
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$15,850	\$15,850	\$15,850	\$15,850	\$15,850	\$15,850
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Defined portion of Electoral Area A (Hornby Island)							
Maximum Levy:	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.0150	0.0156	0.0156	0.0156	0.0156	0.0156
2024 Maximum:	\$100,403							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

124 - Hornby Island Grant in Aid

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	15,850	15,850	0	
Prior Year Surplus	5,828	6,656	828	2023 surplus greater than 2022
Total Revenue	21,678	22,506	828	
Expenses				
Support Services	459	375	(84)	Decreased allocation in 2024
Grants to other organizations	21,061	22,006	945	Unallocated grant amounts increased
Contract and General Services	158	125	(33)	Insurance allocation decreased
Total Expense	21,678	22,506	828	

CVRD 5 Year Operating Budget by Service

Functions: 124

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
124 - Hornby Island Grant In Aid								
Revenues								
124 - Hornby Island Grant In Aid								
01-1-124-005	Gil Fed Govt	48	0	0	0	0	0	0
01-1-124-019	Reqn Elect/Spec Prov Govt	15,850	15,850	15,850	15,850	15,850	15,850	15,850
01-1-124-150	Surplus Prior Year	5,828	5,828	6,656	0	0	0	0
124 - Hornby Island Grant In Aid		21,726	21,678	22,506	15,850	15,850	15,850	15,850
Revenues		21,726	21,678	22,506	15,850	15,850	15,850	15,850
Expenses								
124 - Hornby Island Grant In Aid								
01-2-124-200	Support Services	459	459	375	375	375	375	375
01-2-124-212	Grants Uncond Local Govt	14,500	21,061	22,006	15,345	15,340	15,335	15,329
01-2-124-369	Insurance Liability	111	158	125	130	135	140	146
124 - Hornby Island Grant In Aid		15,070	21,678	22,506	15,850	15,850	15,850	15,850
Expenses		(15,070)	(21,678)	(22,506)	(15,850)	(15,850)	(15,850)	(15,850)
124 - Hornby Island Grant In Aid		6,656	0	0	0	0	0	0
01 - General Revenue Fund		6,656	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	30-Oct-00							
Authority:	LGA - Sec 338 (c)							
Amendments:								
		Defined Area						
		Part Area A Baynes Sound	30,000	30,000	30,000	30,000	30,000	30,000
Purpose:	For the undertaking of feasibility studies in relation to proposed services.		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Defined Area A Baynes Sound							
Maximum Levy:		Residential Tax Rate Estimate	0.0105	0.0106	0.0106	0.0106	0.0106	0.0106
2024 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

151 - Feasibility Studies - Area A Baynes Sound

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	30,000	30,000	0	
Government Grants	505,915	1,755,915	1,250,000	Area A Community Works for Sewer Extension
Prior Year Surplus	18,477	26,508	8,031	2023 surplus greater than 2022
Total Revenue	<u>554,392</u>	<u>1,812,423</u>	<u>1,258,031</u>	
Expenses				
Support Services	2,627	825	(1,802)	Decreased allocation in 2024
Contract and General Services	551,765	1,811,598	1,259,833	Sewer extension south (+1.25M)
Total Expense	<u>554,392</u>	<u>1,812,423</u>	<u>1,258,031</u>	

CVRD 5 Year Operating Budget by Service

Functions: 151

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
151 - Feasibility Studies - Area A Baynes Sound								
Revenues								
151 - Feasibility Studies - Area A Baynes Sound								
01-1-151-005	Gil Fed Govt	91	0	0	0	0	0	0
01-1-151-013	Fed Gas Tax Funding	0	505,915	1,755,915	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	30,000
01-1-151-150	Surplus Prior Year	18,477	18,477	26,508	0	0	0	0
151 - Feasibility Studies - Area A Baynes Sound		48,568	554,392	1,812,423	30,000	30,000	30,000	30,000
Revenues								
		48,568	554,392	1,812,423	30,000	30,000	30,000	30,000
Expenses								
151 - Feasibility Studies - Area A Baynes Sound								
01-2-151-200	Support Services	2,627	2,627	825	825	825	825	825
01-2-151-369	Insurance Liability	76	71	80	83	86	89	93
01-2-151-387	Other Prof Fees	19,358	551,694	1,811,518	29,092	29,089	29,086	29,082
151 - Feasibility Studies - Area A Baynes Sound		22,061	554,392	1,812,423	30,000	30,000	30,000	30,000
Expenses								
		(22,061)	(554,392)	(1,812,423)	(30,000)	(30,000)	(30,000)	(30,000)
151 - Feasibility Studies - Area A Baynes Sound		26,508	0	0	0	0	0	0
01 - General Revenue Fund		26,508	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	30-Oct-00							
Authority:	LGA - Sec 338 (c)							
Amendments:								
		Electoral Areas						
		Area B	12,114	12,114	12,114	12,114	12,114	12,114
Purpose:	For the undertaking of feasibility studies in relation to proposed services.		\$12,114	\$12,114	\$12,114	\$12,114	\$12,114	\$12,114
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area B							
Maximum Levy:		Residential Tax Rate Estimate	0.0035	0.0035	0.0035	0.0035	0.0035	0.0035
2024 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

152 - Feasibility Studies - Electoral Area B

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	12,114	12,114	0	
Prior Year Surplus	38,146	46,174	8,028	2023 surplus greater than 2022
Total Revenue	50,260	58,288	8,028	
Expenses				
Support Services	1,172	868	(304)	Decreased allocation in 2024
Contract and General Services	49,088	57,420	8,332	Unallocated professional fees increased
Total Expense	50,260	58,288	8,028	

CVRD 5 Year Operating Budget by Service

Functions: 152

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
152 - Feasibility Studies - Electoral Area B								
Revenues								
152 - Feasibility Studies - Electoral Area B								
01-1-152-005	Gil Fed Govt	37	0	0	0	0	0	0
01-1-152-019	Reqn Elect/Spec Prov Govt	12,114	12,114	12,114	12,114	12,114	12,114	12,114
01-1-152-150	Surplus Prior Year	38,146	38,146	46,174	0	0	0	0
152 - Feasibility Studies - Electoral Area B		50,297	50,260	58,288	12,114	12,114	12,114	12,114
Revenues								
		50,297	50,260	58,288	12,114	12,114	12,114	12,114
Expenses								
152 - Feasibility Studies - Electoral Area B								
01-2-152-200	Support Services	1,172	1,172	868	868	868	868	868
01-2-152-369	Insurance Liability	34	40	36	37	38	40	42
01-2-152-387	Other Prof Fees	2,917	49,048	57,384	11,209	11,208	11,206	11,204
152 - Feasibility Studies - Electoral Area B		4,123	50,260	58,288	12,114	12,114	12,114	12,114
Expenses								
		(4,123)	(50,260)	(58,288)	(12,114)	(12,114)	(12,114)	(12,114)
152 - Feasibility Studies - Electoral Area B		46,174	0	0	0	0	0	0
01 - General Revenue Fund		46,174	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	30-Oct-00							
Authority:	LGA - Sec 338 (c)							
Amendments:								
		Electoral Areas						
		Area C	28,000	28,000	28,000	28,000	28,000	28,000
Purpose:	For the undertaking of feasibility studies in relation to proposed services.		\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area C							
Maximum Levy:		Residential Tax Rate Estimate	0.0066	0.0065	0.0065	0.0065	0.0065	0.0065
2024 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

153 - Feasibility Studies - Electoral Area C

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	28,000	28,000	0	
Recoveries from Other Functions	1,076	1,076	0	
Prior Year Surplus	52,530	77,382	24,852	2023 surplus greater than 2022
Total Revenue	81,606	106,458	24,852	
Expenses				
Support Services	1,353	1,419	66	Increased allocation in 2024
Contract and General Services	80,253	105,039	24,786	Unallocated professional fees increased
Total Expense	81,606	106,458	24,852	

CVRD 5 Year Operating Budget by Service

Functions: 153

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
153 - Feasibility Studies - Electoral Area C								
Revenues								
153 - Feasibility Studies - Electoral Area C								
01-1-153-005	Gil Fed Govt	85	0	0	0	0	0	0
01-1-153-019	Reqn Elect/Spec Prov Govt	28,000	28,000	28,000	28,000	28,000	28,000	28,000
01-1-153-135	Recoveries-Other Functions	1,076	1,076	1,076	1,076	2,076	2,520	3,532
01-1-153-150	Surplus Prior Year	52,530	52,530	77,382	0	0	0	0
153 - Feasibility Studies - Electoral Area C		81,691	81,606	106,458	29,076	30,076	30,520	31,532
Revenues								
		81,691	81,606	106,458	29,076	30,076	30,520	31,532
Expenses								
153 - Feasibility Studies - Electoral Area C								
01-2-153-200	Support Services	1,353	1,353	1,419	1,419	1,419	1,419	1,419
01-2-153-369	Insurance Liability	39	59	41	43	45	47	49
01-2-153-387	Other Prof Fees	2,917	80,194	104,998	27,614	28,612	29,054	30,064
153 - Feasibility Studies - Electoral Area C		4,309	81,606	106,458	29,076	30,076	30,520	31,532
Expenses								
		(4,309)	(81,606)	(106,458)	(29,076)	(30,076)	(30,520)	(31,532)
153 - Feasibility Studies - Electoral Area C		77,382	0	0	0	0	0	0
01 - General Revenue Fund		77,382	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	09-Mar-1931							
Authority:	BL 27							
Amendments:								
		Local Service Area						
		C-771-CNR-SRVA#53	0	3,780	3,780	3,780	3,780	3,780
Purpose:	To provide funds to support the study of potential services.		\$0	\$3,780	\$3,780	\$3,780	\$3,780	\$3,780
		Change from Previous year		\$3,780	\$0	\$0	\$0	\$0
Participants:	Defined portion Electoral Area A (Denman Island)							
		Residential Tax Rate Estimate	0.0000	0.0046	0.0046	0.0046	0.0046	0.0046
Maximum Levy:	None stated							
2024 Maximum:	\$0							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

154 - Denman Island Feasibility Studies

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	0	3,780	3,780	Requisition restored to 2021 level
Prior Year Surplus	12,470	12,103	(367)	2023 surplus less than 2022
Total Revenue	<u>12,470</u>	<u>15,883</u>	<u>3,413</u>	
Expenses				
Support Services	357	300	(57)	Decreased allocation in 2024
Contract and General Services	12,113	15,583	3,470	Unallocated professional fees increased
Total Expense	<u>12,470</u>	<u>15,883</u>	<u>3,413</u>	

CVRD 5 Year Operating Budget by Service

Functions: 154

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
154 - Denman Island Feasibility Studies								
Revenues								
154 - Denman Island Feasibility Studies								
01-1-154-019	Reqn Elect/Spec Prov Govt	0	0	3,780	3,780	3,780	3,780	3,780
01-1-154-150	Surplus Prior Year	12,470	12,470	12,103	0	0	0	0
154 - Denman Island Feasibility Studies		12,470	12,470	15,883	3,780	3,780	3,780	3,780
Revenues								
		12,470	12,470	15,883	3,780	3,780	3,780	3,780
Expenses								
154 - Denman Island Feasibility Studies								
01-2-154-200	Support Services	357	357	300	300	300	300	300
01-2-154-369	Insurance Liability	10	15	12	12	12	12	12
01-2-154-387	Other Prof Fees	0	12,098	15,571	3,468	3,468	3,468	3,468
154 - Denman Island Feasibility Studies		367	12,470	15,883	3,780	3,780	3,780	3,780
Expenses								
		(367)	(12,470)	(15,883)	(3,780)	(3,780)	(3,780)	(3,780)
154 - Denman Island Feasibility Studies		12,103	0	0	0	0	0	0
01 - General Revenue Fund		12,103	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	09-Mar-1931							
Authority:	BL 28							
Amendments:								
		Local Service Area						
		D-771-CNR-SRVA#54	0	8,145	8,145	8,145	8,145	8,145
Purpose:	To provide funds to support the study of potential services.		\$0	\$8,145	\$8,145	\$8,145	\$8,145	\$8,145
		Change from Previous year		\$8,145	\$0	\$0	\$0	\$0
Participants:	Defined portion of Electoral Area A (Hornby Island)							
Maximum Levy:	None stated	Residential Tax Rate Estimate	0.0000	0.0080	0.0080	0.0080	0.0080	0.0080
2024 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

155 - Hornby Island Feasibility Studies

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	0	8,145	8,145	Requisition restored to 2021 level
Prior Year Surplus	10,240	9,925	(315)	2023 surplus less than 2022
Total Revenue	<u>10,240</u>	<u>18,070</u>	<u>7,830</u>	
Expenses				
Support Services	306	300	(6)	Decreased allocation in 2024
Contract and General Services	9,934	17,770	7,836	Unallocated professional fees increased
Total Expense	<u>10,240</u>	<u>18,070</u>	<u>7,830</u>	

CVRD 5 Year Operating Budget by Service

Functions: 155

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
155 - Hornby Island Feasibility Studies								
Revenues								
155 - Hornby Island Feasibility Studies								
01-1-155-019	Reqn Elect/Spec Prov Govt	0	0	8,145	8,145	8,145	8,145	8,145
01-1-155-150	Surplus Prior Year	10,240	10,240	9,925	0	0	0	0
155 - Hornby Island Feasibility Studies		10,240	10,240	18,070	8,145	8,145	8,145	8,145
Revenues								
		10,240	10,240	18,070	8,145	8,145	8,145	8,145
Expenses								
155 - Hornby Island Feasibility Studies								
01-2-155-200	Support Services	306	306	300	300	300	300	300
01-2-155-369	Insurance Liability	9	13	13	13	13	13	13
01-2-155-387	Other Prof Fees	0	9,921	17,757	7,832	7,832	7,832	7,832
155 - Hornby Island Feasibility Studies		315	10,240	18,070	8,145	8,145	8,145	8,145
Expenses								
		(315)	(10,240)	(18,070)	(8,145)	(8,145)	(8,145)	(8,145)
155 - Hornby Island Feasibility Studies		9,925	0	0	0	0	0	0
01 - General Revenue Fund		9,925	0	0	0	0	0	0

Year over Year Change Revenue and Expenses by Category

285 - Building Inspection

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	990	990	0	
Taxation	299,086	529,000	229,914	Increased to support increased service level
Sale of Services	493,750	542,750	49,000	Proposed permit fees rising from 0.75% to 1.00%
Other Revenue	7,500	7,500	0	
Transfers from Reserve	157,923	204,457	46,534	Increased withdrawals to temper pressures on taxation
Prior Year Surplus	266,848	0	(266,848)	41.5K in carryforward projects not completed in 2023
Total Revenue	1,226,097	1,284,697	58,600	
Expenses				
Support Services	125,612	141,187	15,575	Increased allocation in 2024
Personnel costs	763,285	938,097	174,812	FTE up 1.50
Materials, Supplies and Utilities	44,989	70,965	25,976	Replacement of Land Use Software (+30K)
Contract and General Services	110,496	101,091	(9,405)	Legal fees (-12.5K), insurance (+8K)
Transfer to Reserve	172,603	21,238	(151,365)	Decreased contributions to temper pressures on taxation
Transfer to Other Services	1,112	619	(493)	Reduced internal cost of carbon transfer
Minor Capital	8,000	11,500	3,500	Pod space expansion (+7.5K)
Total Expense	1,226,097	1,284,697	58,600	

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
285 - Building Inspection								
Revenues								
285 - Building Inspection								
01-1-285-005	Gil Fed Govt	908	990	990	990	990	990	990
01-1-285-019	Reqn Elect/Spec Prov Govt	299,086	299,086	529,000	529,000	579,000	579,000	579,000
01-1-285-025	Sale Svcs Local Govt	20,625	55,000	0	0	0	0	0
01-1-285-110	Licences & Fines	16,550	1,500	1,500	1,500	1,500	1,500	1,500
01-1-285-112	Inspection Fees	625	750	750	750	750	750	750
01-1-285-113	Building Permit Fees	418,800	400,000	500,000	510,000	520,200	530,604	541,216
01-1-285-114	Plumbing Permit Fees	27,541	20,000	20,000	20,200	20,402	20,606	20,812
01-1-285-115	Other Permit Fees	1,575	1,500	1,500	1,500	1,500	1,500	1,500
01-1-285-116	Renewal Fees	24,704	11,000	15,000	15,150	15,302	15,455	15,610
01-1-285-118	Title Searches	3,140	4,000	4,000	4,000	4,000	4,000	4,000
01-1-285-128	Other Revenue	15,304	7,500	7,500	7,500	7,500	7,500	7,500
01-1-285-145	Transfer from Reserve	39,847	157,923	204,457	133,167	111,161	123,383	146,273
01-1-285-150	Surplus Prior Year	267,175	266,848	0	0	0	0	0
285 - Building Inspection		1,135,880	1,226,097	1,284,697	1,223,757	1,262,305	1,285,288	1,319,151
Revenues		1,135,880	1,226,097	1,284,697	1,223,757	1,262,305	1,285,288	1,319,151
Expenses								
285 - Building Inspection								
01-2-285-200	Support Services	125,612	125,612	141,187	141,187	141,187	141,187	141,187
01-2-285-220	Salaries & Wages	587,481	573,954	710,624	670,246	694,033	713,675	733,895
01-2-285-225	Benefits	127,156	159,529	190,288	199,429	206,564	212,457	218,523
01-2-285-237	Employer Health Tax	11,640	14,192	17,312	16,618	17,213	17,705	18,210
01-2-285-238	WCB	16,029	15,610	19,873	19,078	19,760	20,324	20,907
01-2-285-246	Bank Charges	10,573	6,500	6,500	6,500	6,500	6,500	6,500
01-2-285-257	Clothing/Laundrying	78	0	0	0	0	0	0
01-2-285-266	Deliveries/Transportation	0	125	125	125	125	125	125
01-2-285-276	Software Licence/Mtce	523	600	30,600	30,600	30,600	30,600	30,600
01-2-285-284	Meeting Expense	0	100	500	500	500	500	500
01-2-285-293	Office Expenses	4,173	7,000	3,500	3,500	3,500	3,500	3,500
01-2-285-296	Postage	0	120	120	120	120	120	120
01-2-285-305	Safety Equipment	1,161	1,400	700	700	700	700	700
01-2-285-314	Telephone & Alarm Lines	2,635	344	4,020	4,020	4,030	4,030	4,030

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-285-317	Title Searches	3,228	3,500	3,500	3,500	3,500	3,500	3,500
01-2-285-319	Training/Development & Conferences	6,314	12,500	9,500	9,000	9,000	9,000	9,000
01-2-285-320	Travel	0	4,000	2,500	2,500	2,500	2,500	2,500
01-2-285-335	Advertising	1,790	4,000	4,000	4,000	4,000	4,000	4,000
01-2-285-340	Dues And Memberships	3,037	2,800	3,400	3,400	3,400	3,400	3,400
01-2-285-347	Library/Publications	363	2,000	2,000	2,000	2,000	2,000	2,000
01-2-285-353	Public Relations	144	8,500	11,000	3,000	3,000	3,000	3,000
01-2-285-369	Insurance Liability	26,371	25,000	29,008	30,168	31,375	32,630	33,935
01-2-285-381	Legal Fees	20,997	42,500	30,000	30,000	30,000	30,000	30,000
01-2-285-385	Gis Services	0	500	500	500	500	500	500
01-2-285-387	Other Prof Fees	50	20,000	16,500	3,000	8,000	3,000	8,000
01-2-285-438	Contract Svcs Equip/Mach	2,551	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-441	Fuel/Lubricants - Mach/Equip	127	0	0	0	0	0	0
01-2-285-444	Rental/Leases - Mach/Equip	1,690	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-447	Repairs/Mtce Mach/Equip	0	500	500	500	500	500	500
01-2-285-458	Fuel/Lubricants Vehicle	3,237	4,100	4,100	4,100	4,100	4,100	4,100
01-2-285-461	Insurance/Licence Vehicle	4,045	2,896	2,983	3,072	3,165	3,260	3,400
01-2-285-464	Repairs & Mtce Vehicle	1,160	1,500	1,500	1,500	1,500	1,500	1,500
01-2-285-468	Minor Capital	0	8,000	11,500	4,000	4,000	4,000	4,000
01-2-285-485	Contr To Capital Works Reserve	11,750	11,750	21,238	21,238	21,238	21,238	21,238
01-2-285-489	Reserve Contr Other	160,853	160,853	0	0	0	0	0
01-2-285-495	Transfer To Other Functions	1,112	1,112	619	656	695	737	781
285 - Building Inspection		1,135,880	1,226,097	1,284,697	1,223,757	1,262,305	1,285,288	1,319,151
Expenses		(1,135,880)	(1,226,097)	(1,284,697)	(1,223,757)	(1,262,305)	(1,285,288)	(1,319,151)
285 - Building Inspection		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 285 - Building Inspection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
130R - Transfer from reserve		-	-	-	60,000	60,000	-	-	-	-	-
Total Funding Source		-	-	-	60,000	60,000	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 285 - Building Inspection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		-	-	-	60,000	60,000	-	-	-	-	-
Total Expenditure		-	-	-	60,000	60,000	-	-	-	-	-



Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service

291

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	03-Sep-81							
Authority:	SLP							
Amendments:	BL 679, 2021, BL 2266 (conversion)							
Purpose:	To allow ticketing through the Bylaw Adjudication Ticketing System							
Participants:	Defined Area A Baynes Sound, Electoral Areas B, C							
Maximum Levy:	\$.27 per \$1,000 - 100% Assessment							
2024 Maximum:	\$2,631,142							
		Defined Area						
		X-771-CNR-SRVA#79	240,000	240,000	290,000	295,000	300,000	305,000
			\$240,000	\$240,000	\$290,000	\$295,000	\$300,000	\$305,000
		Change from Previous year		\$0	\$50,000	\$5,000	\$5,000	\$5,000
		Residential Tax Rate Estimate	0.0227	0.0225	0.0272	0.0277	0.0282	0.0286
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	240,000	240,000	0	
Sale of Services	10,500	10,500	0	
Prior Year Surplus	42,866	57,133	14,267	2023 surplus greater than 2022
Total Revenue	<u>293,366</u>	<u>307,633</u>	<u>14,267</u>	
Expenses				
Support Services	8,297	28,962	20,665	Increased allocation in 2024
Personnel costs	84,716	97,899	13,183	FTE up 0.08
Grants to other organizations	3,200	3,200	0	
Materials, Supplies and Utilities	17,228	16,580	(648)	Training (-500)
Contract and General Services	135,500	139,992	4,492	Animal Control contract (+2.1K), Insurance (+2.1K)
Transfer to Reserve	44,425	21,000	(23,425)	Future expenditure reserve in healthy position
Total Expense	<u>293,366</u>	<u>307,633</u>	<u>14,267</u>	

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service								
Revenues								
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service								
01-1-291-005	Gil Fed Govt	728	0	0	0	0	0	0
01-1-291-019	Reqn Elect/Spec Prov Govt	240,000	240,000	240,000	290,000	295,000	300,000	305,000
01-1-291-110	Licences & Fines	38,355	10,500	10,500	10,500	10,500	10,500	10,500
01-1-291-150	Surplus Prior Year	43,857	42,866	57,133	0	0	0	0
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service		322,941	293,366	307,633	300,500	305,500	310,500	315,500
Revenues		322,941	293,366	307,633	300,500	305,500	310,500	315,500
Expenses								
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service								
01-2-291-200	Support Services	8,297	8,297	28,962	28,962	28,962	28,962	28,962
01-2-291-214	Grants Cond Local Agencies	0	3,200	3,200	3,200	3,200	3,200	3,200
01-2-291-220	Salaries & Wages	68,867	66,099	73,790	78,582	81,609	84,049	86,561
01-2-291-225	Benefits	13,295	15,663	20,207	21,529	22,376	23,044	23,733
01-2-291-237	Employer Health Tax	1,360	1,406	1,817	1,934	2,009	2,069	2,131
01-2-291-238	WCB	1,846	1,548	2,085	2,220	2,307	2,374	2,445
01-2-291-246	Bank Charges	175	0	0	0	0	0	0
01-2-291-262	Contracts - Operating	90,995	105,585	107,999	110,474	113,011	114,712	116,899
01-2-291-276	Software Licence/Mtce	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-291-281	Materials & Supplies	1,037	1,500	1,500	1,500	1,500	1,500	1,500
01-2-291-293	Office Expenses	452	1,000	1,200	1,000	1,000	1,000	1,000
01-2-291-314	Telephone & Alarm Lines	228	118	120	122	124	126	128
01-2-291-319	Training/Development & Conferences	665	2,500	2,000	2,000	2,000	2,000	2,000
01-2-291-320	Travel	488	1,850	1,500	1,500	1,500	1,500	1,500
01-2-291-332	Vendor Commission	1,378	1,200	1,200	1,200	1,200	1,200	1,200
01-2-291-335	Advertising	3,495	4,000	4,000	4,000	4,000	4,000	4,000
01-2-291-340	Dues And Memberships	60	60	60	60	60	60	60
01-2-291-369	Insurance Liability	5,535	3,915	5,993	6,233	6,482	6,741	7,011
01-2-291-381	Legal Fees	20,016	25,000	25,000	25,000	25,000	25,000	25,000
01-2-291-387	Other Prof Fees	3,109	1,000	1,000	1,000	1,000	1,000	1,000

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-291-464	Repairs & Mtce Vehicle	85	0	0	0	0	0	0
01-2-291-489	Reserve Contr Other	44,425	44,425	21,000	4,984	3,160	2,963	2,170
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service		265,808	293,366	307,633	300,500	305,500	310,500	315,500
Expenses		(265,808)	(293,366)	(307,633)	(300,500)	(305,500)	(310,500)	(315,500)
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service		57,133	0	0	0	0	0	0
01 - General Revenue Fund		57,133	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year: 2024
 Report Group: Object Category
 Stage: All
 Function Type or Service: - 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service
 Object Category or Object: All
 Asset Category or Asset Type: All
 Fund Category or Fund: All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
130R - Transfer from reserve		72,548	-	-	-	-	-	-	-	-	-
Total Funding Source		72,548	-	-	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		72,548	-	-	-	-	-	-	-	-	-
Total Expenditure		72,548	-	-	-	-	-	-	-	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	26-Mar-01							
Authority:	BL 2346							
Amendments:								
		Electoral Areas						
		Area A	13,965	13,850	16,844	17,406	17,406	17,406
Purpose:	To regulate and control noxious weeds.	Area B	10,114	10,304	12,532	12,949	12,949	12,949
		Area C	12,421	12,846	15,624	16,145	16,145	16,145
Participants:	Electoral Areas A, B, C		\$36,500	\$37,000	\$45,000	\$46,500	\$46,500	\$46,500
Maximum Levy:	\$.01 per \$1,000 - 100% Assessment	Change from Previous year		\$500	\$8,000	\$1,500	\$0	\$0
2024 Maximum:	\$115,544							
		Residential Tax Rate Estimate	0.0029	0.0030	0.0036	0.0037	0.0037	0.0037
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

296 - Weed Control

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	36,500	37,000	500	Increase of 1.4%
Prior Year Surplus	20,747	25,568	4,821	Reduced reliance on prior surplus at preliminary
Recoveries from Other Functions	2,500	2,500	0	
Total Revenue	59,747	65,068	5,321	
Expenses				
Support Services	324	350	26	Increased allocation in 2024
Materials, Supplies and Utilities	1,300	1,300	0	
Contract and General Services	41,125	40,466	(659)	Invasive removal costs (-1K), Insurance (+241)
Transfer to Reserve	11,998	17,952	5,954	Increased contribution to future expenditure reserve
Transfer to Other Services	5,000	5,000	0	
Total Expense	59,747	65,068	5,321	

CVRD 5 Year Operating Budget by Service

Functions: 296

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
296 - Weed Control								
Revenues								
296 - Weed Control								
01-1-296-005	Gil Fed Govt	111	0	0	0	0	0	0
01-1-296-016	Grant Prov Govt Conditional	12,500	0	0	0	0	0	0
01-1-296-019	Reqn Elect/Spec Prov Govt	36,500	36,500	37,000	45,000	46,500	46,500	46,500
01-1-296-133	Recoveries - Other	0	2,500	0	0	0	0	0
01-1-296-135	Recoveries-Other Functions	2,500	0	2,500	2,500	2,500	2,500	2,500
01-1-296-150	Surplus Prior Year	20,886	20,747	25,568	0	0	0	0
296 - Weed Control		72,497	59,747	65,068	47,500	49,000	49,000	49,000
Revenues		72,497	59,747	65,068	47,500	49,000	49,000	49,000
Expenses								
296 - Weed Control								
01-2-296-200	Support Services	324	324	350	350	350	350	350
01-2-296-262	Contracts - Operating	28,165	37,650	37,750	37,750	37,750	37,750	37,750
01-2-296-316	Tipping Fees	0	500	500	500	500	500	500
01-2-296-335	Advertising	0	300	300	300	300	300	300
01-2-296-350	Maps & Printing Supplies	1,097	500	500	500	500	500	500
01-2-296-369	Insurance Liability	345	175	416	433	450	468	487
01-2-296-381	Legal Fees	0	300	300	300	300	300	300
01-2-296-400	Contracted Svcs Buildings/Land Mtce	0	3,000	2,000	2,000	2,000	2,000	2,000
01-2-296-489	Reserve Contr Other	11,998	11,998	17,952	367	1,850	1,832	1,813
01-2-296-495	Transfer To Other Functions	5,000	5,000	5,000	5,000	5,000	5,000	5,000
296 - Weed Control		46,929	59,747	65,068	47,500	49,000	49,000	49,000
Expenses		(46,929)	(59,747)	(65,068)	(47,500)	(49,000)	(49,000)	(49,000)
296 - Weed Control		25,568	0	0	0	0	0	0
01 - General Revenue Fund		25,568	0	0	0	0	0	0

Denman and Hornby Islands Bylaw Enforcement Service

299

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	01-Dec-71							
Authority:	SLP XIX							
Amendments:	BL 679, 2021 BL 2002 (Conversion), BL 2274, BL 2923							
Purpose:	To allow ticketing through the Bylaw Adjudication Ticketing System							
Participants:	Electoral Areas A (Denman/Hornby Islands)							
Maximum Levy:	No stated limit.							
2024 Maximum:	\$0							
		Defined Area						
		Y-771-CNR-SRVA#80	45,000	62,000	77,000	77,000	79,000	79,000
			\$45,000	\$62,000	\$77,000	\$77,000	\$79,000	\$79,000
		Change from Previous year		\$17,000	\$15,000	\$0	\$2,000	\$0
		Residential Tax Rate Estimate	0.0235	0.0338	0.0419	0.0419	0.0430	0.0430
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

299 - Denman and Hornby Islands Bylaw Enforcement Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	45,000	62,000	17,000	Increase of 37.8%
Sale of Services	200	200	0	
Prior Year Surplus	16,359	17,430	1,071	
Total Revenue	61,559	79,630	18,071	
Expenses				
Support Services	1,457	2,597	1,140	Increased allocation in 2024
Personnel costs	21,893	25,932	4,039	FTE up 0.02
Materials, Supplies and Utilities	7,561	6,361	(1,200)	Software (-1K)
Contract and General Services	11,281	11,842	561	Insurance (+561)
Transfer to Reserve	19,367	32,898	13,531	Increased transfer to future expenditure reserve
Total Expense	61,559	79,630	18,071	

CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
299 - Denman and Hornby Islands Bylaw Enforcement Service								
Revenues								
299 - Denman and Hornby Islands Bylaw Enforcement Service								
01-1-299-005	Gil Fed Govt	137	0	0	0	0	0	0
01-1-299-019	Reqn Elect/Spec Prov Govt	45,000	45,000	62,000	77,000	77,000	79,000	79,000
01-1-299-110	Licences & Fines	225	0	0	0	0	0	0
01-1-299-115	Other Permit Fees	600	200	200	200	200	200	200
01-1-299-150	Surplus Prior Year	16,377	16,359	17,430	0	0	0	0
299 - Denman and Hornby Islands Bylaw Enforcement Service		62,338	61,559	79,630	77,200	77,200	79,200	79,200
Revenues		62,338	61,559	79,630	77,200	77,200	79,200	79,200
Expenses								
299 - Denman and Hornby Islands Bylaw Enforcement Service								
01-2-299-200	Support Services	1,457	1,457	2,597	2,597	2,597	2,597	2,597
01-2-299-220	Salaries & Wages	17,505	16,793	19,524	20,856	21,771	22,421	23,092
01-2-299-225	Benefits	3,706	4,275	5,375	5,745	6,003	6,183	6,369
01-2-299-237	Employer Health Tax	346	393	481	514	536	553	569
01-2-299-238	WCB	459	432	552	590	614	634	653
01-2-299-276	Software Licence/Mtce	0	2,500	1,500	1,500	1,500	1,500	1,500
01-2-299-281	Materials & Supplies	0	100	100	100	100	100	100
01-2-299-293	Office Expenses	14	1,000	1,000	1,000	1,000	1,000	1,000
01-2-299-314	Telephone & Alarm Lines	36	91	91	91	91	91	91
01-2-299-316	Tipping Fees	0	500	500	500	500	500	500
01-2-299-319	Training/Development & Conferences	105	500	500	500	500	500	500
01-2-299-320	Travel	140	1,000	800	800	800	800	800
01-2-299-335	Advertising	100	1,850	1,850	1,850	1,850	1,850	1,850
01-2-299-340	Dues And Memberships	20	20	20	20	20	20	20
01-2-299-369	Insurance Liability	713	281	842	876	911	947	985
01-2-299-381	Legal Fees	941	10,000	10,000	10,000	10,000	10,000	10,000
01-2-299-387	Other Prof Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-299-489	Reserve Contr Other	19,367	19,367	32,898	28,661	27,407	28,504	27,574
299 - Denman and Hornby Islands Bylaw Enforcement Service		44,909	61,559	79,630	77,200	77,200	79,200	79,200

CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple
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CVRD 5 Year Operating Budget by Service

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CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
Expenses		(44,909)	(61,559)	(79,630)	(77,200)	(77,200)	(79,200)	(79,200)
299 -	Denman and Hornby Islands Bylaw Enforcement Service	17,430	0	0	0	0	0	0
01 -	General Revenue Fund	17,430	0	0	0	0	0	0

Hornby Island Garbage Disposal 360

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	26-Jun-72							
Authority:	BL 87							
Amendments:								
		Specified Area						
		L-771-CNR-SA#9	400,000	400,000	400,000	400,000	400,000	400,000
Purpose:	To undertake and carry out or cause to be carried out, the acquisition, maintenance, operation and regulation of grounds for the disposal of garbage and waste; the collection and disposal of garbage and waste; the provision of sundry services to community property.		\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.3788	0.3930	0.3930	0.3930	0.3930	0.3930
Participants:	Defined portion of Electoral Area A (Hornby Island)	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Maximum Levy: No stated limit.

2024 Maximum: \$0

Year over Year Change

Revenue and Expenses by Category

360 - Hornby Island Garbage Disposal

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	400,000	400,000	0	
Prior Year Surplus	29,391	4,692	(24,699)	2023 surplus less than 2022
Total Revenue	429,391	404,692	(24,699)	
Expenses				
Support Services	8,841	7,436	(1,405)	Decreased allocation in 2024
Grants to other organizations	374,951	211,013	(163,938)	HIRRA operating ask down with 2023 surplus
Contract and General Services	2,212	2,287	75	
Transfer to Reserve	13,937	26,963	13,026	Increased contribution to future expenditure reserve
Transfer to Other Services	4,450	2,493	(1,957)	Reduced transfer to solid waste
Minor Capital	25,000	154,500	129,500	Free store covered breezeway in 2023 budget
Total Expense	429,391	404,692	(24,699)	

CVRD 5 Year Operating Budget by Service

Functions: 360

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
360 - Hornby Island Garbage Disposal								
Revenues								
360 - Hornby Island Garbage Disposal								
01-1-360-005	Gil Fed Govt	1,214	0	0	0	0	0	0
01-1-360-019	Reqn Elect/Spec Prov Govt	400,000	400,000	400,000	400,000	400,000	400,000	400,000
01-1-360-145	Transfer from Reserve	0	0	0	8,886	2,386	2,386	2,386
01-1-360-150	Surplus Prior Year	29,391	29,391	4,692	0	0	0	0
360 - Hornby Island Garbage Disposal		430,604	429,391	404,692	408,886	402,386	402,386	402,386
Revenues		430,604	429,391	404,692	408,886	402,386	402,386	402,386
Expenses								
360 - Hornby Island Garbage Disposal								
01-2-360-200	Support Services	8,841	8,841	7,436	7,436	7,436	7,436	7,436
01-2-360-210	Grant Operational	374,951	374,951	211,013	336,484	345,104	358,449	367,729
01-2-360-369	Insurance Liability	155	97	161	167	174	181	188
01-2-360-372	Insurance Property	615	643	640	666	693	721	750
01-2-360-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-360-461	Insurance/Licence Vehicle	464	472	486	501	516	531	547
01-2-360-468	Minor Capital	22,500	25,000	154,500	6,500	0	0	0
01-2-360-485	Contr To Capital Works Reserve	8,859	8,859	12,093	16,609	12,909	4,481	10,114
01-2-360-489	Reserve Contr Other	5,078	5,078	14,870	35,000	30,000	25,000	10,000
01-2-360-495	Transfer To Other Functions	4,450	4,450	2,493	4,523	4,554	4,587	4,622
360 - Hornby Island Garbage Disposal		425,913	429,391	404,692	408,886	402,386	402,386	402,386
Expenses		(425,913)	(429,391)	(404,692)	(408,886)	(402,386)	(402,386)	(402,386)
360 - Hornby Island Garbage Disposal		4,692	0	0	0	0	0	0
01 - General Revenue Fund		4,692	0	0	0	0	0	0

Denman Island Garbage Collection Specified Area

362

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	01-Nov-73							
Authority:	SLP #24 (Div xxiv)							
Amendments:	BL 126 & 219							
		Specified Area						
		R-771-CNR-SA#22	127,500	127,500	127,500	131,599	139,340	145,767
Purpose:	To undertake and carry out or cause to be carried out, the acquisition, maintenance, operation and regulation of grounds for the disposal of garbage and waste; the collection and disposal of garbage and waste;		\$127,500	\$127,500	\$127,500	\$131,599	\$139,340	\$145,767
		Change from Previous year		\$0	\$0	\$4,099	\$7,741	\$6,427
Participants:	Defined portion Electoral Area A (Denman Island)	Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.1490	0.1559	0.1559	0.1609	0.1704	0.1782

Maximum Levy: \$.286 per \$1,000 - 100% Assessment

2024 Maximum: \$229,919

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

362 - Denman Island Garbage Collection Specified Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	127,500	127,500	0	
Prior Year Surplus	0	674	674	Reflecting 2023 budget surplus
Total Revenue	127,500	128,174	674	
Expenses				
Support Services	2,580	2,209	(371)	Decreased allocation in 2024
Grants to other organizations	97,581	100,000	2,419	DIRA operational grant (+2.5K)
Contract and General Services	182	190	8	
Transfer to Reserve	25,157	23,775	(1,382)	Contribution to future expenditure reserve
Transfer to Other Services	2,000	2,000	0	
Total Expense	127,500	128,174	674	

CVRD 5 Year Operating Budget by Service

Functions: 362

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
362 - Denman Island Garbage Collection Specified Area								
Revenues								
362 - Denman Island Garbage Collection Specified Area								
01-1-362-005	Gil Fed Govt	387	0	0	0	0	0	0
01-1-362-019	Reqn Elect/Spec Prov Govt	127,500	127,500	127,500	127,500	131,599	139,340	145,767
01-1-362-150	Surplus Prior Year	150	0	674	0	0	0	0
362 - Denman Island Garbage Collection Specified Area		128,037	127,500	128,174	127,500	131,599	139,340	145,767
Revenues								
		128,037	127,500	128,174	127,500	131,599	139,340	145,767
Expenses								
362 - Denman Island Garbage Collection Specified Area								
01-2-362-200	Support Services	2,580	2,580	2,209	2,209	2,209	2,209	2,209
01-2-362-210	Grant Operational	97,581	97,581	100,000	112,700	120,070	127,809	134,234
01-2-362-369	Insurance Liability	45	32	40	42	44	46	48
01-2-362-381	Legal Fees	0	150	150	150	150	150	150
01-2-362-489	Reserve Contr Other	25,157	25,157	23,775	10,399	7,126	7,126	7,126
01-2-362-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
362 - Denman Island Garbage Collection Specified Area		127,363	127,500	128,174	127,500	131,599	139,340	145,767
Expenses								
		(127,363)	(127,500)	(128,174)	(127,500)	(131,599)	(139,340)	(145,767)
362 - Denman Island Garbage Collection Specified Area		674	0	0	0	0	0	0
01 - General Revenue Fund		674	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	31-Aug-10							
Authority:	BL 118							
Amendments:								
Purpose:	To undertake, operate and carry out the collection, removal and disposal of waste and noxious, offensive or unwholesome substances in the service area, including the carrying out of any other act or operation for the reduction, recycling or disposal of waste and noxious, offensive or unwholesome substances.							
Participants:	Defined portion of Electoral Area A (Royston)							
Maximum Levy:								
2024 Maximum:	\$0							
		Local Service Area						
		J-771-CNR-SRVA#61						
		Change from Previous year						
		Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

366 - Royston Garbage Collection

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Sale of Services	151,548	172,368	20,820	User rates increased as per bylaw
Transfers from Reserve	0	190	190	
Prior Year Surplus	14,262	14,141	(121)	
Recoveries from Other Functions	44,679	44,679	0	
Total Revenue	210,489	231,378	20,889	
Expenses				
Support Services	5,943	4,822	(1,121)	Decreased allocation in 2024
Personnel costs	0	1,924	1,924	FTE up 0.2
Materials, Supplies and Utilities	73,500	78,210	4,710	Tipping fees (+4.7K)
Contract and General Services	107,589	116,505	8,916	Operating contract (+9K)
Transfer to Reserve	18,275	26,540	8,265	Contribution to future expenditure reserve
Transfer to Other Services	5,182	3,377	(1,805)	Reduced transfer to solid waste
Total Expense	210,489	231,378	20,889	

CVRD 5 Year Operating Budget by Service

Functions: 366

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
366 - Royston Garbage Collection								
Revenues								
366 - Royston Garbage Collection								
01-1-366-092	User Rates	131,503	151,548	172,368	178,401	184,645	184,645	184,645
01-1-366-131	Recoveries - Recycling BC Incentives	56,123	44,679	44,679	44,679	44,679	44,679	44,679
01-1-366-145	Transfer from Reserve	0	0	190	712	0	0	0
01-1-366-150	Surplus Prior Year	14,262	14,262	14,141	0	0	0	0
366 - Royston Garbage Collection		201,887	210,489	231,378	223,792	229,324	229,324	229,324
Revenues		201,887	210,489	231,378	223,792	229,324	229,324	229,324
Expenses								
366 - Royston Garbage Collection								
01-2-366-200	Support Services	5,943	5,943	4,822	4,822	4,822	4,822	4,822
01-2-366-220	Salaries & Wages	0	0	1,421	1,502	1,544	1,589	1,634
01-2-366-225	Benefits	0	0	426	450	463	476	490
01-2-366-237	Employer Health Tax	0	0	36	38	39	40	41
01-2-366-238	WCB	0	0	41	43	44	46	47
01-2-366-262	Contracts - Operating	155,692	105,000	113,913	117,900	122,027	126,298	130,718
01-2-366-296	Postage	1,899	2,500	2,500	2,500	2,500	2,500	2,500
01-2-366-316	Tipping Fees	0	70,000	74,710	77,120	77,120	77,120	77,120
01-2-366-335	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-366-354	Education Programs Public	651	2,000	2,000	2,000	2,000	2,000	2,000
01-2-366-369	Insurance Liability	104	89	92	95	98	101	103
01-2-366-381	Legal Fees	0	500	500	500	500	500	500
01-2-366-489	Reserve Contr Other	18,275	18,275	26,540	10,362	11,619	7,191	6,610
01-2-366-495	Transfer To Other Functions	5,182	5,182	3,377	5,460	5,548	5,641	1,739
366 - Royston Garbage Collection		187,746	210,489	231,378	223,792	229,324	229,324	229,324
Expenses		(187,746)	(210,489)	(231,378)	(223,792)	(229,324)	(229,324)	(229,324)
366 - Royston Garbage Collection		14,141	0	0	0	0	0	0
01 - General Revenue Fund		14,141	0	0	0	0	0	0

Year over Year Change Revenue and Expenses by Category

500 - Planning

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	7,500	7,500	0	
Taxation	2,200,000	2,300,000	100,000	Increase of 4.5%
Sale of Services	75,200	74,200	(1,000)	
Government Grants	252,932	483,442	230,510	Ministry of Housing Grant (+230.5K)
Transfers from Reserve	0	121,833	121,833	Brought in to temper requisition increase
Prior Year Surplus	511,645	372,884	(138,761)	2023 surplus less than 2022
Recoveries from Other Functions	16,620	16,620	0	
Total Revenue	3,063,897	3,376,479	312,582	
Expenses				
Support Services	309,377	367,971	58,594	Increased allocation in 2024
Personnel costs	1,664,888	1,881,958	217,070	FTE up 1.46
Materials, Supplies and Utilities	181,575	243,466	61,891	Software (+78.2K), Training (-11K)
Contract and General Services	615,188	843,700	228,512	Ministry of Housing Grant (+230.5K)
Transfer to Reserve	268,938	15,000	(253,938)	Contribution to future expenditure reserve decreased
Transfer to Other Services	431	384	(47)	
Minor Capital	23,500	24,000	500	GIS Hardware (+8K), Bylaw expenses (-3.5K)
Total Expense	3,063,897	3,376,479	312,582	

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								
500 - Planning								
Revenues								
500 - Planning								
01-1-500-005	Gil Fed Govt	6,675	7,500	7,500	7,500	7,500	7,500	7,500
01-1-500-016	Grant Prov Govt Conditional	123,343	252,932	483,442	0	0	0	0
01-1-500-019	Reqn Elect/Spec Prov Govt	2,200,000	2,200,000	2,300,000	2,850,000	2,850,000	2,950,000	2,950,000
01-1-500-025	Sale Svcs Local Govt	18,018	22,000	24,000	23,000	24,000	23,000	24,000
01-1-500-027	Sale Svcs General Public	65	150	150	150	150	150	150
01-1-500-079	Publications & Maps	16	100	100	100	100	100	100
01-1-500-101	Appl Fees - Agriculture Land Commission	1,650	3,300	3,300	3,300	3,300	3,300	3,300
01-1-500-102	Appl Fees - Board Of Variance	0	1,000	1,000	1,000	1,000	1,000	1,000
01-1-500-103	Appl Fees - Rezoning/Comm Plan	13,000	10,000	13,000	13,000	13,000	13,000	13,000
01-1-500-104	Appl Fees - Subdivision	16,950	7,000	8,000	8,000	8,000	8,000	8,000
01-1-500-109	Appl Fees - Other	10,150	4,650	4,650	4,650	4,650	4,650	4,650
01-1-500-110	Licences & Fines	0	0	0	0	0	0	0
01-1-500-115	Other Permit Fees	16,630	27,000	20,000	20,000	20,000	20,000	20,000
01-1-500-128	Other Revenue	370	0	0	0	0	0	0
01-1-500-135	Recoveries-Other Functions	19,131	16,620	16,620	16,620	16,620	16,620	16,620
01-1-500-145	Transfer from Reserve	0	0	121,833	41,517	96,296	60,720	127,058
01-1-500-150	Surplus Prior Year	520,436	511,645	372,884	0	0	0	0
500 - Planning		2,946,435	3,063,897	3,376,479	2,988,837	3,044,616	3,108,040	3,175,378
Revenues		2,946,435	3,063,897	3,376,479	2,988,837	3,044,616	3,108,040	3,175,378
Expenses								
500 - Planning								
01-2-500-200	Support Services	171,270	171,270	217,265	217,265	217,265	217,265	217,265
01-2-500-220	Salaries & Wages	635,257	673,764	801,000	856,326	885,417	911,978	939,364
01-2-500-225	Benefits	141,191	185,275	228,200	244,258	252,696	260,367	268,276
01-2-500-237	Employer Health Tax	12,465	16,565	19,643	21,022	21,742	22,399	23,082
01-2-500-238	WCB	17,003	18,218	22,548	24,126	24,960	25,717	26,498
01-2-500-246	Bank Charges	1,559	1,200	1,200	1,200	1,200	1,200	1,200
01-2-500-266	Deliveries/Transportation	66	500	500	500	500	500	500
01-2-500-276	Software Licence/Mtce	138	10,000	60,000	60,000	60,000	60,000	60,000
01-2-500-284	Meeting Expense	2,333	1,500	1,500	1,500	1,500	1,500	1,500
01-2-500-293	Office Expenses	1,485	2,500	1,500	1,500	1,500	1,500	1,500

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
01-2-500-296	Postage	0	500	500	500	500	500	500
01-2-500-314	Telephone & Alarm Lines	1,676	1,923	1,323	1,323	1,323	1,323	1,323
01-2-500-317	Title Searches	3,228	5,000	4,000	4,000	4,000	4,000	4,000
01-2-500-319	Training/Development & Conferences	4,352	12,000	9,000	9,000	9,000	9,000	9,000
01-2-500-320	Travel	2,934	6,000	5,000	5,000	5,000	5,000	5,000
01-2-500-335	Advertising	6,940	7,000	7,000	7,000	7,000	7,000	7,000
01-2-500-340	Dues And Memberships	2,186	4,000	5,030	4,162	4,245	4,330	4,417
01-2-500-347	Library/Publications	1,856	1,000	2,000	2,000	2,000	2,000	2,000
01-2-500-350	Maps & Printing Supplies	0	1,500	1,000	1,000	1,000	1,000	1,000
01-2-500-353	Public Relations	233	3,300	2,300	2,300	2,300	2,300	2,300
01-2-500-369	Insurance Liability	6,218	5,776	6,595	6,859	7,133	7,418	7,715
01-2-500-381	Legal Fees	90,621	70,000	70,000	70,000	70,000	70,000	70,000
01-2-500-387	Other Prof Fees	2,746	71,000	305,510	22,000	12,000	12,000	12,000
01-2-500-438	Contract Svcs Equip/Mach	462	3,000	1,500	1,500	1,500	1,500	1,500
01-2-500-444	Rental/Leases - Mach/Equip	811	3,575	1,250	1,250	1,250	1,250	1,250
01-2-500-447	Repairs/Mtce Mach/Equip	0	100	0	0	0	0	0
01-2-500-458	Fuel/Lubricants Vehicle	315	500	500	500	500	500	500
01-2-500-461	Insurance/Licence Vehicle	1,222	2,635	2,714	2,795	2,879	2,966	3,055
01-2-500-464	Repairs & Mtce Vehicle	2,023	1,000	1,000	1,000	1,000	1,000	1,000
01-2-500-468	Minor Capital	6,654	6,000	7,500	2,000	2,000	2,000	2,000
01-2-500-480	Transfer to Capital	8,000	0	0	0	0	0	0
01-2-500-485	Contr To Capital Works Reserve	0	0	0	19,634	19,264	18,883	18,489
01-2-500-489	Reserve Contr Other	253,938	253,938	0	0	0	0	0
01-2-500-495	Transfer To Other Functions	0	0	20	21	22	23	24
500 - Planning		1,379,183	1,540,539	1,787,098	1,591,541	1,620,696	1,656,419	1,693,258
501 - Planning - Geographic Information System								
01-2-501-200	Support Services	83,601	83,601	94,532	94,532	94,532	94,532	94,532
01-2-501-220	Salaries & Wages	268,217	266,971	273,747	288,658	297,563	306,488	315,680
01-2-501-225	Benefits	65,788	75,703	82,125	86,599	89,268	91,947	94,703
01-2-501-237	Employer Health Tax	5,271	6,665	6,844	7,218	7,441	7,661	7,890
01-2-501-238	WCB	7,072	7,332	7,856	8,285	8,541	8,796	9,060
01-2-501-276	Software Licence/Mtce	61,567	61,000	69,200	69,200	69,200	72,200	72,200
01-2-501-293	Office Expenses	1,045	4,000	4,000	4,000	4,000	4,000	4,000
01-2-501-314	Telephone & Alarm Lines	39	0	0	0	0	0	0
01-2-501-319	Training/Development & Conferences	2,270	3,000	3,000	3,000	3,000	3,000	3,000

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
01-2-501-320	Travel	0	1,500	1,500	7,500	7,500	7,500	7,500
01-2-501-340	Dues And Memberships	1,032	1,600	1,600	1,600	1,600	1,600	2,600
01-2-501-347	Library/Publications	0	200	200	200	200	200	200
01-2-501-353	Public Relations	370	0	0	0	0	0	0
01-2-501-387	Other Prof Fees	0	2,000	11,000	2,000	12,000	2,000	12,000
01-2-501-468	Minor Capital	0	5,000	13,000	5,000	5,000	13,000	5,000
01-2-501-489	Reserve Contr Other	15,000	15,000	15,000	15,000	15,000	15,000	15,000
501 - Planning - Geographic Information System		511,271	533,572	583,604	592,792	614,845	627,924	643,365
502 - Planning - Bylaw Enforcement								
01-2-502-200	Support Services	33,596	33,596	30,746	30,746	30,746	30,746	30,746
01-2-502-220	Salaries & Wages	193,310	184,762	189,016	201,016	208,613	214,847	221,268
01-2-502-225	Benefits	36,050	42,376	54,292	57,749	59,952	61,743	63,585
01-2-502-237	Employer Health Tax	3,808	3,786	4,691	4,988	5,178	5,332	5,489
01-2-502-238	WCB	5,160	4,163	5,384	5,725	5,943	6,119	6,304
01-2-502-276	Software Licence/Mtce	96	10,000	30,000	30,000	30,000	30,000	30,000
01-2-502-284	Meeting Expense	21	0	0	0	0	0	0
01-2-502-293	Office Expenses	574	1,000	1,000	1,000	1,000	1,000	1,000
01-2-502-296	Postage	0	200	200	200	200	200	200
01-2-502-314	Telephone & Alarm Lines	494	512	523	535	548	560	573
01-2-502-319	Training/Development & Conferences	3,880	4,000	4,000	4,000	4,000	4,000	4,000
01-2-502-320	Travel	2,660	4,000	3,500	3,500	3,500	3,500	3,500
01-2-502-335	Advertising	187	2,000	2,000	2,000	2,000	2,000	2,000
01-2-502-340	Dues And Memberships	240	120	240	240	240	240	240
01-2-502-353	Public Relations	69	0	0	0	0	0	0
01-2-502-381	Legal Fees	26,448	80,000	70,000	50,000	50,000	50,000	50,000
01-2-502-387	Other Prof Fees	0	4,000	4,000	4,000	4,000	4,000	4,000
01-2-502-458	Fuel/Lubricants Vehicle	2,017	1,500	1,500	200	200	200	200
01-2-502-461	Insurance/Licence Vehicle	935	952	981	1,010	1,040	1,071	1,103
01-2-502-464	Repairs & Mtce Vehicle	543	1,000	1,000	1,000	1,000	1,000	1,000
01-2-502-468	Minor Capital	0	6,000	2,500	2,500	2,500	2,500	2,500
01-2-502-495	Transfer To Other Functions	431	431	364	386	409	434	460
502 - Planning - Bylaw Enforcement		310,519	384,398	405,937	400,795	411,069	419,492	428,168
503 - Planning - Planning Policy								
01-2-503-200	Support Services	20,910	20,910	25,428	25,428	25,428	25,428	25,428
01-2-503-220	Salaries & Wages	103,549	135,465	137,854	146,142	153,009	157,588	162,304

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
01-2-503-225	Benefits	21,149	36,749	41,356	43,842	45,903	47,276	48,691
01-2-503-237	Employer Health Tax	2,037	3,378	3,446	3,653	3,825	3,940	4,057
01-2-503-238	WCB	2,442	3,716	3,956	4,194	4,391	4,523	4,657
01-2-503-276	Software Licence/Mtce	141	10,000	10,000	10,000	10,000	10,000	10,000
01-2-503-284	Meeting Expense	998	1,500	1,000	1,000	1,000	1,000	1,000
01-2-503-293	Office Expenses	1,534	500	500	500	500	500	500
01-2-503-296	Postage	0	200	200	200	200	200	200
01-2-503-319	Training/Development & Conferences	2,001	10,500	2,500	2,500	2,500	2,500	2,500
01-2-503-320	Travel	1,141	5,000	3,000	3,000	3,000	3,000	3,000
01-2-503-335	Advertising	1,066	2,500	4,000	2,500	2,500	2,500	2,500
01-2-503-340	Dues And Memberships	2,184	3,370	1,500	1,500	1,500	1,500	1,500
01-2-503-347	Library/Publications	0	250	250	250	250	250	250
01-2-503-353	Public Relations	4,139	7,500	11,000	5,000	5,000	5,000	5,000
01-2-503-354	Education Programs Public	0	55,000	55,000	55,000	55,000	55,000	55,000
01-2-503-381	Legal Fees	0	5,000	20,000	20,000	5,000	5,000	5,000
01-2-503-387	Other Prof Fees	91,985	297,350	277,850	77,500	77,500	77,500	77,500
01-2-503-468	Minor Capital	2,222	6,500	1,000	1,500	1,500	1,500	1,500
503 - Planning - Planning Policy		257,496	605,388	599,840	403,709	398,006	404,205	410,587
Expenses		(2,458,469)	(3,063,897)	(3,376,479)	(2,988,837)	(3,044,616)	(3,108,040)	(3,175,378)
500 - Planning		487,966	0	0	0	0	0	0
01 - General Revenue Fund		487,966	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 500 - Planning
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
130R - Transfer from reserve		20,000	8,000	20,000	8,000	48,000	-	-	-	-	-
Total Funding Source		20,000	8,000	20,000	8,000	48,000	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 500 - Planning
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		20,000	8,000	20,000	8,000	48,000	-	-	-	-	-
Total Expenditure		20,000	8,000	20,000	8,000	48,000	-	-	-	-	-

Year over Year Change

Revenue and Expenses by Category

530 - House Numbering Area A

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	951	951	0	
Prior Year Surplus	1	4	3	
Total Revenue	952	955	3	
Expenses				
Support Services	300	300	0	
Contract and General Services	3	6	3	
Transfer to Other Services	649	649	0	
Total Expense	952	955	3	

Year over Year Change

Revenue and Expenses by Category

531 - House Numbering Area B

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	728	734	6	
Prior Year Surplus	7	3	(4)	
Total Revenue	<u>735</u>	<u>737</u>	<u>2</u>	
Expenses				
Support Services	300	300	0	
Contract and General Services	2	4	2	
Transfer to Other Services	433	433	0	
Total Expense	<u>735</u>	<u>737</u>	<u>2</u>	

Year over Year Change

Revenue and Expenses by Category

532 - House Numbering Area C

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	841	840	(1)	
Prior Year Surplus	0	4	4	
Total Revenue	841	844	3	
Expenses				
Support Services	300	300	0	
Contract and General Services	3	3	0	
Transfer to Other Services	538	541	3	
Total Expense	841	844	3	

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	30-Oct-12							
Authority:	BL 232							
Amendments:								
		Local Service Area						
		N-771-CNR-SRVA#65	158,000	62,000	62,000	62,000	62,000	62,000
Purpose:	To provide an economic development service.		\$158,000	\$62,000	\$62,000	\$62,000	\$62,000	\$62,000
Participants:	Defined portion Electoral Area A (Denman Island)	Change from Previous year		(\$96,000)	\$0	\$0	\$0	\$0
Maximum Levy:	\$.278 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.1848	0.0759	0.0759	0.0759	0.0759	0.0759
2024 Maximum:	\$223,414	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 555

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
555 - Denman Island Economic Development								
Revenues								
555 - Denman Island Economic Development								
01-1-555-005	Gil Fed Govt	479	0	0	0	0	0	0
01-1-555-019	Reqn Elect/Spec Prov Govt	158,000	158,000	62,000	62,000	62,000	62,000	62,000
01-1-555-150	Surplus Prior Year	927	927	1,000	0	0	0	0
555 - Denman Island Economic Development		159,406	158,927	63,000	62,000	62,000	62,000	62,000
Revenues								
		159,406	158,927	63,000	62,000	62,000	62,000	62,000
Expenses								
555 - Denman Island Economic Development								
01-2-555-200	Support Services	1,303	1,303	2,887	2,887	2,887	2,887	2,887
01-2-555-210	Grant Operational	50,000	50,000	50,000	50,000	50,000	50,000	50,000
01-2-555-214	Grants Cond Local Agencies	100,000	100,000	0	0	0	0	0
01-2-555-220	Salaries & Wages	3,148	3,167	3,334	3,520	3,625	3,734	3,846
01-2-555-225	Benefits	594	820	1,000	1,056	1,088	1,120	1,154
01-2-555-237	Employer Health Tax	62	79	83	88	91	93	96
01-2-555-238	WCB	62	87	96	101	104	107	110
01-2-555-320	Travel	0	50	50	50	50	50	50
01-2-555-335	Advertising	0	100	100	100	100	100	100
01-2-555-369	Insurance Liability	295	380	867	902	938	976	1,015
01-2-555-489	Reserve Contr Other	2,941	2,941	4,583	3,296	3,117	2,933	2,742
555 - Denman Island Economic Development		158,406	158,927	63,000	62,000	62,000	62,000	62,000
Expenses								
		(158,406)	(158,927)	(63,000)	(62,000)	(62,000)	(62,000)	(62,000)
555 - Denman Island Economic Development								
		1,000	0	0	0	0	0	0
01 - General Revenue Fund								
		1,000	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	29-Mar-07							
Authority:	BL 3005							
Amendments:	BL 231							
		Local Service Area						
		M-771-CNR-SRVA#64	205,000	116,000	123,000	130,000	133,000	134,000
Purpose:	To provide an economic development service.		\$205,000	\$116,000	\$123,000	\$130,000	\$133,000	\$134,000
		Change from Previous year		(\$89,000)	\$7,000	\$7,000	\$3,000	\$1,000
Participants:	Defined portion of Electoral Area A (Hornby Island)							
Maximum Levy:	\$.278 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.1941	0.1140	0.1208	0.1277	0.1307	0.1316
2024 Maximum:	\$279,120	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

556 - Hornby Island Economic Development

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	205,000	116,000	(89,000)	Lessened with reduction in grants
Government Grants	3,000	0	(3,000)	Plan H grant in 2023
Prior Year Surplus	1,008	4,108	3,100	2023 surplus greater than 2022
Total Revenue	209,008	120,108	(88,900)	
Expenses				
Support Services	2,443	3,752	1,309	Increased allocation in 2024
Personnel costs	4,153	4,513	360	Salary and wage escalation
Grants to other organizations	197,300	101,300	(96,000)	One-time cost with affordable housing project (100K)
Materials, Supplies and Utilities	100	100	0	
Contract and General Services	672	1,136	464	Insurance allocation increased
Transfer to Reserve	4,340	9,307	4,967	Increased contribution to future expenditure reserve
Total Expense	209,008	120,108	(88,900)	

CVRD 5 Year Operating Budget by Service

Functions: 556

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
556 - Hornby Island Economic Development								
Revenues								
556 - Hornby Island Economic Development								
01-1-556-005	Gil Fed Govt	622	0	0	0	0	0	0
01-1-556-016	Grant Prov Govt Conditional	3,000	3,000	0	0	0	0	0
01-1-556-019	Reqn Elect/Spec Prov Govt	205,000	205,000	116,000	123,000	130,000	133,000	134,000
01-1-556-150	Surplus Prior Year	1,008	1,008	4,108	0	0	0	0
556 - Hornby Island Economic Development		209,630	209,008	120,108	123,000	130,000	133,000	134,000
Revenues								
		209,630	209,008	120,108	123,000	130,000	133,000	134,000
Expenses								
556 - Hornby Island Economic Development								
01-2-556-200	Support Services	2,443	2,443	3,752	3,752	3,752	3,752	3,752
01-2-556-210	Grant Operational	94,300	94,300	101,300	108,000	115,000	117,000	119,000
01-2-556-214	Grants Cond Local Agencies	100,000	103,000	0	0	0	0	0
01-2-556-220	Salaries & Wages	3,148	3,167	3,334	3,520	3,625	3,734	3,846
01-2-556-225	Benefits	594	820	1,000	1,056	1,088	1,120	1,154
01-2-556-237	Employer Health Tax	62	79	83	88	91	93	96
01-2-556-238	WCB	62	87	96	101	104	107	110
01-2-556-320	Travel	0	100	100	100	100	100	100
01-2-556-369	Insurance Liability	572	672	1,136	1,181	1,228	1,277	1,328
01-2-556-489	Reserve Contr Other	4,340	4,340	9,307	5,202	5,012	5,817	4,614
556 - Hornby Island Economic Development		205,522	209,008	120,108	123,000	130,000	133,000	134,000
Expenses								
		(205,522)	(209,008)	(120,108)	(123,000)	(130,000)	(133,000)	(134,000)
556 - Hornby Island Economic Development		4,108	0	0	0	0	0	0
01 - General Revenue Fund		4,108	0	0	0	0	0	0



Denman and Hornby Islands High Speed Internet Contribution Service

560

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	07-Dec-21							
Authority:	BL 672							
Amendments:								
		Defined Area						
		Part Area A Denman/Hornby	93,142	94,633	94,633	94,633	94,633	94,633
Purpose:	To Provide for a contribution of capital funds for High-Speed Internet service on Denman and Hornby Islands, and for the use if revenue from the service to provide grants and other assistance within the service area.		\$93,142	\$94,633	\$94,633	\$94,633	\$94,633	\$94,633
		Change from Previous year		\$1,491	\$0	\$0	\$0	\$0
Participants:	Defined Area A Denman/Hornby	Residential Tax Rate Estimate	0.0487	0.0515	0.0515	0.0515	0.0515	0.0515
		(per \$1,000 of assessed value)						

Maximum Levy: Greater of \$ 115,000 or \$0.10 per \$1,000

2024 Maximum: \$180,806

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

560 - Denman and Hornby Islands High Speed Internet Connection

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	93,142	94,633	1,491	Increase of 1.6%
Transfers from Reserve	0	1,550	1,550	Brought in to temper requisition increase
Prior Year Surplus	99,648	0	(99,648)	No surplus in 2023
Total Revenue	192,790	96,183	(96,607)	
Expenses				
Support Services	300	1,186	886	Increased allocation in 2024
Contract and General Services	500	500	0	
Debt Charges	142,166	92,342	(49,824)	Lump-sum payment in 2023 funded by 2022 surplus
Transfer to Reserve	49,824	0	(49,824)	2023 contribution funded by 2022 surplus
Prior Year Deficit	0	2,155	2,155	Driven by increased interest costs
Total Expense	192,790	96,183	(96,607)	

CVRD 5 Year Operating Budget by Service

Functions: 560

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
560 - Denman and Hornby Islands High-Speed Internet Contribution Service								
Revenues								
560 - Denman and Hornby Islands High-Speed Internet Contribution Service								
01-1-560-005	Gil Fed Govt	283	0	0	0	0	0	0
01-1-560-019	Reqn Elect/Spec Prov Govt	93,142	93,142	94,633	94,633	94,633	94,633	94,633
01-1-560-145	Transfer from Reserve	17,149	0	1,550	0	0	0	0
01-1-560-150	Surplus Prior Year	99,648	99,648	0	0	0	0	0
560 - Denman and Hornby Islands High-Speed Internet Contribution Service		210,222	192,790	96,183	94,633	94,633	94,633	94,633
Revenues		210,222	192,790	96,183	94,633	94,633	94,633	94,633
Expenses								
560 - Denman and Hornby Islands High-Speed Internet Contribution Service								
01-2-560-200	Support Services	300	300	1,186	1,186	1,186	1,186	1,186
01-2-560-381	Legal Fees	0	500	500	500	500	500	500
01-2-560-489	Reserve Contr Other	49,824	49,824	0	605	605	605	605
01-2-560-505	Debt Charges-Principal	119,136	119,136	69,312	69,312	69,312	69,312	69,312
01-2-560-506	Debt Charges-Interest	37,868	23,030	23,030	23,030	23,030	23,030	23,030
01-2-560-550	Deficit Prior Year	0	0	2,155	0	0	0	0
560 - Denman and Hornby Islands High-Speed Internet Contribution Service		207,128	192,790	96,183	94,633	94,633	94,633	94,633
Expenses		(207,128)	(192,790)	(96,183)	(94,633)	(94,633)	(94,633)	(94,633)
560 - Denman and Hornby Islands High-Speed Internet Contribution Service		3,094	0	0	0	0	0	0
01 - General Revenue Fund		3,094	0	0	0	0	0	0

Established: 28-Jan-14	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority: BL 278	Defined Area						
Amendments:	Part Area A Baynes Sound	30,604	30,929	32,572	34,387	36,205	36,960
Purpose: To provide funding to societies and non-profit organizations that own and / or operate arts or culture facilities in the Comox Valley to assist with the protection, preservation, maintenance and promotion of said infrastructure.	Electoral Areas						
	Area B	36,981	37,894	39,906	42,130	44,357	45,282
	Area C	45,415	47,245	49,753	52,526	55,303	56,456
		\$113,000	\$116,068	\$122,231	\$129,042	\$135,864	\$138,698
Participants: Defined Area A Baynes Sound, Electoral Areas B, C	Change from Previous year		\$3,068	\$6,163	\$6,811	\$6,822	\$2,834
Maximum Levy: Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0107	0.0109	0.0115	0.0121	0.0128	0.0130
2024 Maximum: \$243,657	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

615 - Electoral Areas Arts & Culture Grant

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	113,000	116,068	3,068	Increase of 2.7%
Transfers from Reserve	0	0	0	
Prior Year Surplus	2,519	1,957	(562)	2023 surplus less than 2022 amount
Total Revenue	115,519	118,025	2,506	
Expenses				
Support Services	1,507	1,344	(163)	Decreased allocation in 2024
Grants to other organizations	109,410	111,441	2,031	Increased contribution to Rural Community Arts
Contract and General Services	230	212	(18)	Insurance allocation decreased
Transfer to Reserve	4,372	5,028	656	Increased contribution to future expenditure reserve
Total Expense	115,519	118,025	2,506	

CVRD 5 Year Operating Budget by Service

Functions: 615

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
615 - Electoral Areas Arts & Cultural Grant								
Revenues								
615 - Electoral Areas Arts & Cultural Grant								
01-1-615-005	Gil Fed Govt	343	0	0	0	0	0	0
01-1-615-019	Reqn Elect/Spec Prov Govt	113,000	113,000	116,068	122,231	129,042	135,864	138,698
01-1-615-150	Surplus Prior Year	2,519	2,519	1,957	0	0	0	0
615 - Electoral Areas Arts & Cultural Grant		115,862	115,519	118,025	122,231	129,042	135,864	138,698
Revenues								
		115,862	115,519	118,025	122,231	129,042	135,864	138,698
Expenses								
615 - Electoral Areas Arts & Cultural Grant								
01-2-615-200	Support Services	1,507	1,507	1,344	1,344	1,344	1,344	1,344
01-2-615-212	Grants Uncond Local Govt	0	1,600	5,000	5,000	5,000	5,000	5,000
01-2-615-214	Grants Cond Local Agencies	107,810	107,810	106,441	110,982	117,784	124,597	127,421
01-2-615-369	Insurance Liability	216	230	212	220	229	238	248
01-2-615-489	Reserve Contr Other	4,372	4,372	5,028	4,685	4,685	4,685	4,685
615 - Electoral Areas Arts & Cultural Grant		113,905	115,519	118,025	122,231	129,042	135,864	138,698
Expenses								
		(113,905)	(115,519)	(118,025)	(122,231)	(129,042)	(135,864)	(138,698)
615 - Electoral Areas Arts & Cultural Grant		1,957	0	0	0	0	0	0
01 - General Revenue Fund		1,957	0	0	0	0	0	0

Denman Island Community Parks & Greenways

619

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established: 15-Dec-15								
Authority: BL 386								
Amendments:								
		Local Service Area						
		S-771-CNR-SRVA#72	116,000	120,000	135,000	135,000	140,000	145,000
Purpose: Community parks and greenways service			\$116,000	\$120,000	\$135,000	\$135,000	\$140,000	\$145,000
Participants: Defined Area A Denman Island		Change from Previous year		\$4,000	\$15,000	\$0	\$5,000	\$5,000
Maximum Levy: \$.50 per \$1,000 - 100% Assessment		Residential Tax Rate Estimate	0.1357	0.1468	0.1652	0.1652	0.1713	0.1774
2024 Maximum: \$401,824		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

619 - Denman Island Community Parks & Greenways

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	116,000	120,000	4,000	Increase of 3.4%
Prior Year Surplus	9,259	13,529	4,270	2023 surplus greater than 2022
Total Revenue	125,259	133,529	8,270	
Expenses				
Support Services	17,567	20,695	3,128	Increased allocation in 2024
Personnel costs	52,685	57,083	4,398	Salary and wage escalation
Grants to other organizations	10,888	9,784	(1,104)	Reduced grant due to DIRA surplus in 2022
Materials, Supplies and Utilities	4,640	5,400	760	Stanehill guide (+600)
Contract and General Services	15,607	16,968	1,361	Denman CIT Maintenance (+2.5K), Prof. Fees (-1.5)
Transfer to Reserve	19,372	19,099	(273)	Reduced contribution to capital works reserve
Transfer to Other Services	1,500	1,500	0	
Minor Capital	3,000	3,000	0	
Total Expense	125,259	133,529	8,270	

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
619 - Denman Island Community Parks & Greenways								
Revenues								
619 - Denman Island Community Parks & Greenways								
01-1-619-005	Gil Fed Govt	352	0	0	0	0	0	0
01-1-619-019	Reqn Elect/Spec Prov Govt	116,000	116,000	120,000	135,000	135,000	140,000	145,000
01-1-619-145	Transfer from Reserve	0	0	0	0	0	0	30,000
01-1-619-150	Surplus Prior Year	9,259	9,259	13,529	0	0	0	0
619 - Denman Island Community Parks & Greenways		125,611	125,259	133,529	135,000	135,000	140,000	175,000
Revenues		125,611	125,259	133,529	135,000	135,000	140,000	175,000
Expenses								
619 - Denman Island Community Parks & Greenways								
01-2-619-200	Support Services	17,567	17,567	20,695	20,695	20,695	20,695	20,695
01-2-619-210	Grant Operational	10,888	10,888	9,784	11,912	12,704	12,251	12,408
01-2-619-220	Salaries & Wages	42,695	40,008	42,168	44,390	45,714	47,078	48,484
01-2-619-225	Benefits	9,454	10,681	12,651	13,317	13,714	14,123	14,545
01-2-619-237	Employer Health Tax	842	950	1,053	1,109	1,142	1,177	1,211
01-2-619-238	WCB	1,137	1,046	1,211	1,274	1,311	1,352	1,390
01-2-619-281	Materials & Supplies	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-619-284	Meeting Expense	57	100	100	100	100	100	100
01-2-619-311	Signs	116	2,000	2,000	500	500	500	500
01-2-619-320	Travel	650	500	500	500	500	500	500
01-2-619-335	Advertising	0	300	250	250	250	250	250
01-2-619-350	Maps & Printing Supplies	178	200	800	200	200	200	200
01-2-619-353	Public Relations	760	300	300	300	300	300	300
01-2-619-369	Insurance Liability	790	812	668	695	723	752	782
01-2-619-372	Insurance Property	96	95	100	104	108	112	116
01-2-619-381	Legal Fees	0	500	1,000	1,000	1,000	1,000	1,000
01-2-619-385	Gis Services	0	300	300	300	300	300	300
01-2-619-387	Other Prof Fees	257	4,500	3,000	5,000	3,000	3,000	33,000
01-2-619-400	Contracted Svcs Buildings/Land Mtce	4,480	9,100	11,600	12,100	12,100	12,100	12,100
01-2-619-409	Hydro	1,086	540	750	750	750	750	750
01-2-619-444	Rental/Leases - Mach/Equip	157	0	0	0	0	0	0
01-2-619-468	Minor Capital	0	3,000	3,000	3,000	3,000	3,000	3,000
01-2-619-485	Contr To Capital Works Reserve	16,872	16,872	16,599	12,004	11,389	14,960	20,869

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-619-489	Reserve Contr Other	2,500	2,500	2,500	3,000	3,000	3,000	0
01-2-619-495	Transfer To Other Functions	1,500	1,500	1,500	1,500	1,500	1,500	1,500
619 - Denman Island Community Parks & Greenways		112,082	125,259	133,529	135,000	135,000	140,000	175,000
Expenses		(112,082)	(125,259)	(133,529)	(135,000)	(135,000)	(140,000)	(175,000)
619 - Denman Island Community Parks & Greenways		13,529	0	0	0	0	0	0
01 - General Revenue Fund		13,529	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 619 - Denman Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		378,087	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		215,000	-	70,000	65,000	25,000	-	-	-	-	-
Total Funding Source		593,087	-	70,000	65,000	25,000	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 619 - Denman Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		593,087	-	70,000	65,000	25,000	-	-	-	-	-
Total Expenditure		593,087	-	70,000	65,000	25,000	-	-	-	-	-

Hornby Island Community Parks & Greenways

620

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	01-Dec-99							
Authority:	Order In Council 1217 BL 2253 (25-Jun-01)							
Amendments:	BL132, BL 385 (removes Denman)							
Purpose:	For the provision and operation of community parks.							
Participants:	Defined Area A Hornby Island							
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment							
2024 Maximum:	\$502,014							
		Local Service Area						
		T-771-CNR-SRVA#73	180,000	190,000	230,000	230,000	240,000	250,000
			\$180,000	\$190,000	\$230,000	\$230,000	\$240,000	\$250,000
		Change from Previous year		\$10,000	\$40,000	\$0	\$10,000	\$10,000
		Residential Tax Rate Estimate	0.1705	0.1866	0.2259	0.2259	0.2358	0.2456
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

620 - Hornby Island Recreation

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	180,000	190,000	10,000	Increase of 5.6%
Prior Year Surplus	14,795	8,571	(6,224)	2023 surplus less than 2022
Total Revenue	194,795	198,571	3,776	
Expenses				
Support Services	18,818	22,612	3,794	Increased allocation in 2024
Personnel costs	66,148	69,969	3,821	Salary and wage escalation
Materials, Supplies and Utilities	4,050	4,350	300	
Contract and General Services	62,481	54,631	(7,850)	Land maintenance (-7.85K)
Debt Charges	0	8,250	8,250	New debt for Shingle Spit
Transfer to Reserve	38,997	34,458	(4,539)	Reduced contribution to capital works reserve
Transfer to Other Services	4,301	4,301	0	
Total Expense	194,795	198,571	3,776	

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
620 - Hornby Island Community Parks & Greenways								
Revenues								
620 - Hornby Island Community Parks & Greenways								
01-1-620-005	Gil Fed Govt	546	0	0	0	0	0	0
01-1-620-019	Reqn Elect/Spec Prov Govt	180,000	180,000	190,000	230,000	230,000	240,000	250,000
01-1-620-150	Surplus Prior Year	14,796	14,795	8,571	0	0	0	0
620 - Hornby Island Community Parks & Greenways		195,342	194,795	198,571	230,000	230,000	240,000	250,000
Revenues								
		195,342	194,795	198,571	230,000	230,000	240,000	250,000
Expenses								
620 - Hornby Island Community Parks & Greenways								
01-2-620-200	Support Services	18,818	18,818	22,612	22,612	22,612	22,612	22,612
01-2-620-220	Salaries & Wages	53,341	50,048	51,687	54,475	56,099	57,774	59,497
01-2-620-225	Benefits	12,099	13,579	15,506	16,342	16,831	17,331	17,848
01-2-620-237	Employer Health Tax	1,052	1,200	1,292	1,361	1,402	1,444	1,487
01-2-620-238	WCB	1,431	1,321	1,484	1,565	1,609	1,659	1,707
01-2-620-266	Deliveries/Transportation	23	0	0	0	0	0	0
01-2-620-275	Permits/Licences	400	0	0	0	0	0	0
01-2-620-281	Materials & Supplies	562	1,500	2,000	2,000	2,000	2,000	2,000
01-2-620-284	Meeting Expense	148	100	100	100	100	100	100
01-2-620-311	Signs	0	1,000	1,000	1,000	1,000	6,000	1,000
01-2-620-320	Travel	1,719	1,000	800	800	800	800	800
01-2-620-335	Advertising	0	250	250	250	250	250	250
01-2-620-350	Maps & Printing Supplies	128	200	200	200	200	200	200
01-2-620-353	Public Relations	402	300	300	300	300	300	300
01-2-620-369	Insurance Liability	920	1,031	1,031	1,031	1,031	1,031	0
01-2-620-385	Gis Services	813	300	300	300	300	300	300
01-2-620-387	Other Prof Fees	2,050	3,000	3,000	3,000	3,000	3,000	3,000
01-2-620-400	Contracted Svcs Buildings/Land Mtce	48,888	57,850	50,000	50,000	50,000	50,000	50,000
01-2-620-444	Rental/Leases - Mach/Equip	677	0	0	0	0	0	0
01-2-620-468	Minor Capital	0	0	0	0	5,000	0	0
01-2-620-485	Contr To Capital Works Reserve	36,780	36,780	33,050	29,142	27,944	32,061	57,249
01-2-620-489	Reserve Contr Other	2,217	2,217	1,408	4,621	271	5,537	0
01-2-620-495	Transfer To Other Functions	4,301	4,301	4,301	4,301	4,301	4,301	0
01-2-620-505	Debt Charges-Principal	0	0	0	30,000	30,000	30,000	30,000

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-620-506	Debt Charges-Interest	0	0	8,250	6,600	4,950	3,300	1,650
620 - Hornby Island Community Parks & Greenways		186,771	194,795	198,571	230,000	230,000	240,000	250,000
Expenses		(186,771)	(194,795)	(198,571)	(230,000)	(230,000)	(240,000)	(250,000)
620 - Hornby Island Community Parks & Greenways		8,571	0	0	0	0	0	0
01 - General Revenue Fund		8,571	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 620 - Hornby Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		365,680	-	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		150,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		100,000	10,000	30,000	40,000	10,000	-	-	-	-	-
Total Funding Source		615,680	10,000	30,000	40,000	10,000	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 620 - Hornby Island Community Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		615,680	10,000	30,000	40,000	10,000	-	-	-	-	-
Total Expenditure		615,680	10,000	30,000	40,000	10,000	-	-	-	-	-

Baynes Sd, Electoral Areas B & C Parks & Greenways

621

Established: 27-Nov-06	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority: BL 2925	Defined Area						
Amendments:	Part Area A Baynes Sound	433,337	439,687	453,011	466,334	479,658	492,982
Purpose: For the provision and operation of community parks.	Electoral Areas						
	Area B	523,621	538,691	555,015	571,339	587,663	603,987
	Area C	643,042	671,622	691,975	712,327	732,679	753,031
Participants: Defined Area A Baynes Sound, Electoral Areas B, C		\$1,600,000	\$1,650,000	\$1,700,000	\$1,750,000	\$1,800,000	\$1,850,000
Maximum Levy: \$.50 per \$1,000 - 100% Assessment	Change from Previous year		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
2024 Maximum: \$4,873,138	Residential Tax Rate Estimate	0.1515	0.1549	0.1596	0.1643	0.1690	0.1737
	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

621 - Baynes Sound, Area B & C Parks & Greenways

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,793,458	1,843,458	50,000	Increase of 2.8%
Sale of Services	4,479	4,546	67	
Government Grants	1,135,454	175,000	(960,454)	UBCM grant for Dyke Road Park
Transfers from Reserve	100,000	90,000	(10,000)	
Prior Year Surplus	293,395	167,327	(126,068)	2023 surplus less than 2022
Recoveries from Other Functions	44,551	30,026	(14,525)	Transfer from Exh. Grounds for trail maintenance (-14K)
Total Revenue	3,371,337	2,310,357	(1,060,980)	
Expenses				
Support Services	103,895	111,863	7,968	Increased allocation in 2024
Personnel costs	443,576	532,037	88,461	FTE up 0.47
Materials, Supplies and Utilities	120,832	111,147	(9,685)	Supplies (-5K), Signs (-4K)
Contract and General Services	1,768,857	799,334	(969,523)	Grant-funded work for Dyke Road Park (-1.14M)
Debt Charges	156,000	162,500	6,500	Increased interest on Spike Road debt
Transfer to Reserve	718,875	517,735	(201,140)	Reduced contribution to capital works reserve
Transfer to Other Services	802	341	(461)	Reduced internal cost of carbon transfer
Minor Capital	58,500	75,400	16,900	Increase for asset management costs
Total Expense	3,371,337	2,310,357	(1,060,980)	

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
621 - Baynes Sd, Area B & C Parks & Greenways								
Revenues								
621 - Baynes Sd, Area B & C Parks & Greenways								
01-1-621-003	Parcel Tax	194,389	193,458	193,458	193,458	193,458	193,458	193,458
01-1-621-005	Gil Fed Govt	4,855	0	0	0	0	0	0
01-1-621-013	Fed Gas Tax Funding	0	0	175,000	0	0	0	0
01-1-621-014	Fed Govt Cond Transfers	4,693	0	0	0	0	0	0
01-1-621-016	Grant Prov Govt Conditional	0	1,135,454	0	0	0	0	0
01-1-621-019	Reqn Elect/Spec Prov Govt	1,600,000	1,600,000	1,650,000	1,700,000	1,750,000	1,800,000	1,850,000
01-1-621-063	Rental Land	4,546	4,479	4,546	4,615	4,686	4,759	4,834
01-1-621-115	Other Permit Fees	350	0	0	0	0	0	0
01-1-621-128	Other Revenue	1,905	0	0	0	0	0	0
01-1-621-135	Recoveries-Other Functions	50,551	44,551	30,026	29,880	29,487	30,598	30,712
01-1-621-145	Transfer from Reserve	0	100,000	90,000	0	0	0	0
01-1-621-150	Surplus Prior Year	293,395	293,395	167,327	0	0	0	0
621 - Baynes Sd, Area B & C Parks & Greenways		2,154,684	3,371,337	2,310,357	1,927,953	1,977,631	2,028,815	2,079,004
Revenues								
		2,154,684	3,371,337	2,310,357	1,927,953	1,977,631	2,028,815	2,079,004
Expenses								
621 - Baynes Sd, Area B & C Parks & Greenways								
01-2-621-200	Support Services	103,895	103,895	111,863	111,863	111,863	111,863	111,863
01-2-621-220	Salaries & Wages	337,468	338,337	401,167	423,046	435,699	448,726	462,143
01-2-621-225	Benefits	78,241	87,829	109,669	115,593	119,045	122,608	126,273
01-2-621-237	Employer Health Tax	6,704	8,289	9,870	10,405	10,721	11,036	11,371
01-2-621-238	WCB	9,161	9,121	11,331	11,946	12,307	12,671	13,051
01-2-621-262	Contracts - Operating	2,717	55,000	15,000	5,000	5,000	5,000	5,000
01-2-621-266	Deliveries/Transportation	32	300	200	200	200	200	200
01-2-621-275	Permits/Licences	1,670	3,500	1,700	1,700	1,700	1,700	1,700
01-2-621-276	Software Licence/Mtce	124	1,450	1,450	1,450	1,450	1,450	1,450
01-2-621-281	Materials & Supplies	36,167	50,000	45,000	45,000	45,000	45,000	45,000
01-2-621-284	Meeting Expense	222	500	500	500	500	500	500
01-2-621-293	Office Expenses	1,628	750	3,550	3,550	3,550	750	750
01-2-621-296	Postage	0	250	150	150	150	150	150
01-2-621-305	Safety Equipment	807	1,000	1,000	1,000	1,000	1,000	1,000
01-2-621-311	Signs	6,285	15,000	11,000	10,000	10,000	10,000	10,000

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

01-2-621-314	Telephone & Alarm Lines	3,156	2,932	3,397	3,397	3,397	3,397	3,397
01-2-621-316	Tipping Fees	796	2,000	1,500	1,500	1,500	1,500	1,500
01-2-621-317	Title Searches	0	200	100	100	100	100	100
01-2-621-319	Training/Development & Conferences	10,394	8,000	8,000	8,000	8,000	8,000	8,000
01-2-621-320	Travel	2,346	1,500	2,000	2,000	2,000	2,000	2,000
01-2-621-335	Advertising	2,569	4,000	4,000	4,000	4,000	4,000	4,000
01-2-621-340	Dues And Memberships	986	1,700	1,700	1,700	1,700	1,700	1,700
01-2-621-347	Library/Publications	0	200	0	0	0	0	0
01-2-621-350	Maps & Printing Supplies	3,659	6,750	4,000	4,000	4,000	4,000	4,000
01-2-621-353	Public Relations	3,669	6,000	3,000	3,000	3,000	3,000	3,000
01-2-621-354	Education Programs Public	7,195	11,000	11,000	11,000	11,000	11,000	11,000
01-2-621-369	Insurance Liability	14,772	13,573	13,980	14,399	14,831	15,276	0
01-2-621-372	Insurance Property	683	677	697	718	740	762	0
01-2-621-381	Legal Fees	18,179	14,500	7,500	7,500	7,500	7,500	7,500
01-2-621-385	Gis Services	2,048	4,500	3,500	3,500	3,500	3,500	3,500
01-2-621-386	Survey Fees	650	5,000	10,000	5,000	5,000	5,000	5,000
01-2-621-387	Other Prof Fees	64,580	1,240,954	323,500	108,000	64,000	108,000	53,000
01-2-621-400	Contracted Svcs Buildings/Land Mtce	329,315	393,310	392,200	403,499	416,031	426,825	438,942
01-2-621-409	Hydro	1,231	800	1,900	1,900	1,900	1,900	1,900
01-2-621-418	Refuse Collection	12,627	20,000	20,000	20,600	21,218	21,855	22,511
01-2-621-425	Property/Parcel Taxes	4,933	0	0	0	0	0	0
01-2-621-438	Contract Svcs Equip/Mach	2,951	1,410	1,410	1,410	1,410	1,410	0
01-2-621-444	Rental/Leases - Mach/Equip	2,287	8,625	6,625	6,625	6,625	6,625	6,000
01-2-621-447	Repairs/Mtce Mach/Equip	763	500	1,000	1,000	1,000	1,000	1,000
01-2-621-458	Fuel/Lubricants Vehicle	2,653	3,500	3,000	3,000	3,000	3,000	3,000
01-2-621-461	Insurance/Licence Vehicle	4,518	3,808	3,922	4,039	4,161	4,286	0
01-2-621-464	Repairs & Mtce Vehicle	4,254	6,500	3,000	3,000	3,000	3,000	3,000
01-2-621-468	Minor Capital	17,485	58,500	75,400	62,500	60,000	56,000	52,500
01-2-621-485	Contr To Capital Works Reserve	407,417	407,417	251,077	72,944	139,892	125,861	227,615
01-2-621-489	Reserve Contr Other	311,458	311,458	266,658	271,858	277,058	282,258	417,458
01-2-621-495	Transfer To Other Functions	802	802	341	361	383	406	430
01-2-621-505	Debt Charges-Principal	130,000	130,000	130,000	130,000	130,000	130,000	0
01-2-621-506	Debt Charges-Interest	31,380	26,000	32,500	26,000	19,500	13,000	6,500
621 - Baynes Sd, Area B & C Parks & Greenways		1,984,876	3,371,337	2,310,357	1,927,953	1,977,631	2,028,815	2,079,004
Expenses		(1,984,876)	(3,371,337)	(2,310,357)	(1,927,953)	(1,977,631)	(2,028,815)	(2,079,004)
621 - Baynes Sd, Area B & C Parks & Greenways		169,808	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund		169,808	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 621 - Baynes Sd, Area B & C Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		2,922,476	230,000	995,000	65,000	255,000	-	50,000	50,000	210,000	75,000
090R - Other Revenue/Recoveries		584,364	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		1,411,094	185,000	905,000	430,000	50,000	60,000	100,000	40,000	95,000	-
Total Funding Source		4,917,934	415,000	1,900,000	495,000	305,000	60,000	150,000	90,000	305,000	75,000

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 621 - Baynes Sd, Area B & C Parks & Greenways
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		4,917,934	415,000	1,900,000	495,000	305,000	60,000	150,000	90,000	305,000	75,000
Total Expenditure		4,917,934	415,000	1,900,000	495,000	305,000	60,000	150,000	90,000	305,000	75,000

Saratoga Beach Community Mosquito Management

623

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	13-Jul-21							
Authority:	BL 638							
Amendments:								
		Defined Area						
		8-771-CNR-SRVA#81	29,000	35,000	36,000	37,000	38,000	39,000
Purpose:	To provide mosquito management within the Saratoga Beach community		\$29,000	\$35,000	\$36,000	\$37,000	\$38,000	\$39,000
		Change from Previous year		\$6,000	\$1,000	\$1,000	\$1,000	\$1,000
Participants:	Defined Area C							
Maximum Levy:	Greater of \$ 36,800 or \$0.09638 per \$1,000	Residential Tax Rate Estimate	0.0471	0.0544	0.0559	0.0575	0.0590	0.0606
2024 Maximum:	\$368,000	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

623 - Saratoga Beach Community Mosquito Management Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	29,000	35,000	6,000	Increase of 20.7%
Prior Year Surplus	5,332	6,699	1,367	2023 surplus greater than 2022
Total Revenue	34,332	41,699	7,367	
Expenses				
Support Services	781	6,235	5,454	Increased allocation in 2024
Materials, Supplies and Utilities	1,000	750	(250)	Tipping fees (-250)
Contract and General Services	21,412	21,346	(66)	
Transfer to Reserve	8,063	10,292	2,229	Contribution to future expenditure reserve
Transfer to Other Services	3,076	3,076	0	
Total Expense	34,332	41,699	7,367	

CVRD 5 Year Operating Budget by Service

Functions: 623

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
623 - Saratoga Beach Community Mosquito Management Service								
Revenues								
623 - Saratoga Beach Community Mosquito Management Service								
01-1-623-005	Gil Fed Govt	88	0	0	0	0	0	0
01-1-623-019	Reqn Elect/Spec Prov Govt	29,000	29,000	35,000	36,000	37,000	38,000	39,000
01-1-623-145	Transfer from Reserve	0	0	0	0	0	0	669
01-1-623-150	Surplus Prior Year	5,332	5,332	6,699	0	0	0	0
623 - Saratoga Beach Community Mosquito Management Service		34,420	34,332	41,699	36,000	37,000	38,000	39,669
Revenues		34,420	34,332	41,699	36,000	37,000	38,000	39,669
Expenses								
623 - Saratoga Beach Community Mosquito Management Service								
01-2-623-200	Support Services	781	781	6,235	6,235	6,235	6,235	6,235
01-2-623-316	Tipping Fees	0	250	0	0	0	0	0
01-2-623-335	Advertising	0	500	500	500	500	500	500
01-2-623-350	Maps & Printing Supplies	0	250	250	250	250	250	250
01-2-623-369	Insurance Liability	190	312	246	256	266	277	288
01-2-623-381	Legal Fees	0	500	500	500	500	500	500
01-2-623-400	Contracted Svcs Buildings/Land Mtce	15,611	20,600	20,600	22,279	23,393	24,563	25,791
01-2-623-489	Reserve Contr Other	8,063	8,063	10,292	2,904	1,780	1,155	573
01-2-623-495	Transfer To Other Functions	3,076	3,076	3,076	3,076	4,076	4,520	5,532
623 - Saratoga Beach Community Mosquito Management Service		27,721	34,332	41,699	36,000	37,000	38,000	39,669
Expenses		(27,721)	(34,332)	(41,699)	(36,000)	(37,000)	(38,000)	(39,669)
623 - Saratoga Beach Community Mosquito Management Service		6,699	0	0	0	0	0	0
01 - General Revenue Fund		6,699	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	25-Nov-85							
Authority:	BL 831							
Amendments:	BL 1590 (Conversion), BL 2616, BL 197							
Purpose:	To provide funds relating to the operations and capital infrastructure improvements of the community hall on Hornby Island.							
		Local Service Area						
		J-771-CNR-LSA#18	69,001	100,000	100,000	100,000	100,000	100,000
			\$69,001	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
		Change from Previous year		\$30,999	\$0	\$0	\$0	\$0
Participants:	Defined portion of Electoral Area A (Hornby Island)							
		Residential Tax Rate Estimate	0.0654	0.0982	0.0982	0.0982	0.0982	0.0982
		(per \$1,000 of assessed value)						
Maximum Levy:	Greater of \$20,000 or \$0.16 per \$1,000							
2024 Maximum:	\$160,624							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

670 - Hornby Island Community Hall

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	69,001	100,000	30,999	Supporting continuous capital improvements
Transfers from Reserve	0	37,596	37,596	Reserve withdrawal to temper requisition increase
Prior Year Surplus	66,875	1,555	(65,320)	2023 surplus less than 2022
Total Revenue	135,876	139,151	3,275	
Expenses				
Support Services	1,054	795	(259)	Decreased allocation in 2024
Grants to other organizations	122,896	135,926	13,030	H.I. Arts Centre (+17.5K)
Contract and General Services	830	875	45	
Transfer to Reserve	11,096	1,555	(9,541)	Reduced contribution to reserve
Total Expense	135,876	139,151	3,275	

CVRD 5 Year Operating Budget by Service

Functions: 670

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
670 - Hornby Island Community Hall								
Revenues								
670 - Hornby Island Community Hall								
01-1-670-005	Gil Fed Govt	209	0	0	0	0	0	0
01-1-670-019	Reqn Elect/Spec Prov Govt	69,001	69,001	100,000	100,000	100,000	100,000	100,000
01-1-670-145	Transfer from Reserve	0	0	37,596	25,224	3,072	6,044	0
01-1-670-150	Surplus Prior Year	66,875	66,875	1,555	0	0	0	0
670 - Hornby Island Community Hall		136,085	135,876	139,151	125,224	103,072	106,044	100,000
Revenues								
		136,085	135,876	139,151	125,224	103,072	106,044	100,000
Expenses								
670 - Hornby Island Community Hall								
01-2-670-200	Support Services	1,054	1,054	795	795	795	795	795
01-2-670-210	Grant Operational	121,162	122,896	135,926	123,519	101,331	104,265	82,327
01-2-670-369	Insurance Liability	1,218	830	875	910	946	984	1,023
01-2-670-489	Reserve Contr Other	11,096	11,096	1,555	0	0	0	15,855
670 - Hornby Island Community Hall		134,530	135,876	139,151	125,224	103,072	106,044	100,000
Expenses								
		(134,530)	(135,876)	(139,151)	(125,224)	(103,072)	(106,044)	(100,000)
670 - Hornby Island Community Hall		1,555	0	0	0	0	0	0
01 - General Revenue Fund		1,555	0	0	0	0	0	0

Baynes Sound Community Facilities Support

672

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	01-Jun-21							
Authority:	BL 636, 2021							
Amendments:								
		Defined Area						
		1-771-CNR-SRVA#82	35,000	67,202	68,000	68,000	68,000	68,000
Purpose:	To provide financial assistance to eligible organizations for expenses relating to maintaining and operating community facilities		\$35,000	\$67,202	\$68,000	\$68,000	\$68,000	\$68,000
		Change from Previous year		\$32,202	\$798	\$0	\$0	\$0
Participants:	Defined Area A Baynes Sound							
		Residential Tax Rate Estimate	0.0122	0.0237	0.0240	0.0240	0.0240	0.0240
Maximum Levy:	Greater of \$45,425 or \$0.02617 per \$1,000							
2024 Maximum:	\$67,202							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

672 - Baynes Sound Community Facilities Support Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	35,000	68,000	33,000	Increase to maintain level of support to facilities
Prior Year Surplus	86,009	53,843	(32,166)	Prior year surplus less than 2023
Total Revenue	121,009	121,843	834	
Expenses				
Support Services	821	708	(113)	Decreased allocation in 2024
Grants to other organizations	116,280	111,339	(4,941)	Amount for BC Safe Restart less in 2024
Materials, Supplies and Utilities	150	150	0	
Contract and General Services	544	780	236	Insurance allocation (+236)
Transfer to Reserve	3,214	8,866	5,652	Contribution to future expenditure reserve
Total Expense	121,009	121,843	834	

CVRD 5 Year Operating Budget by Service

Functions: 672

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
672 - Baynes Sound Community Facilities Support Service								
Revenues								
672 - Baynes Sound Community Facilities Support Service								
01-1-672-005	Gil Fed Govt	106	0	0	0	0	0	0
01-1-672-019	Reqn Elect/Spec Prov Govt	35,000	35,000	68,000	68,000	68,000	68,000	68,000
01-1-672-150	Surplus Prior Year	86,009	86,009	53,843	0	0	0	0
672 - Baynes Sound Community Facilities Support Service		121,116	121,009	121,843	68,000	68,000	68,000	68,000
Revenues		121,116	121,009	121,843	68,000	68,000	68,000	68,000
Expenses								
672 - Baynes Sound Community Facilities Support Service								
01-2-672-200	Support Services	821	821	708	708	708	708	708
01-2-672-210	Grant Operational	62,280	116,280	111,339	63,590	54,200	55,837	57,722
01-2-672-335	Advertising	0	150	150	150	150	150	150
01-2-672-369	Insurance Liability	958	544	780	811	843	877	912
01-2-672-489	Reserve Contr Other	3,214	3,214	8,866	2,741	12,099	10,428	8,508
672 - Baynes Sound Community Facilities Support Service		67,273	121,009	121,843	68,000	68,000	68,000	68,000
Expenses		(67,273)	(121,009)	(121,843)	(68,000)	(68,000)	(68,000)	(68,000)
672 - Baynes Sound Community Facilities Support Service		53,843	0	0	0	0	0	0
01 - General Revenue Fund		53,843	0	0	0	0	0	0

Denman Island Community Facilities

675

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	30-Mar-92							
Authority:	BL 1415							
Amendments:	BL 564, 2019 / BL 2618							
		Local Service Area						
		F-771-CNR-LSA#12	111,000	86,000	86,000	86,000	86,000	86,000
Purpose:	For providing operating funds assistance for the Denman Island community hall within the boundaries of the service area. And for the service establishment of the Denman Island Community Facilities Service		\$111,000	\$86,000	\$86,000	\$86,000	\$86,000	\$86,000
		Change from Previous year		(\$25,000)	\$0	\$0	\$0	\$0
Participants:	Defined portion Electoral Area A (Denman Island)	Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.1298	0.1052	0.1052	0.1052	0.1052	0.1052

Maximum Levy: Greater of \$75,508 or \$0.20 per \$1000

2024 Maximum: \$160,729

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

675 - Denman Island Community Facilities

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	111,000	86,000	(25,000)	Driven by reduced operational grants
Government Grants	17,691	0	(17,691)	Community works allocation in 2023
Prior Year Surplus	35,759	12,292	(23,467)	2023 surplus less than 2022
Total Revenue	164,450	98,292	(66,158)	
Expenses				
Support Services	688	965	277	Increased allocation in 2024
Grants to other organizations	132,941	74,750	(58,191)	Covered rec. space/shelter project (-57.7K)
Contract and General Services	728	1,063	335	Insurance allocation (+335)
Transfer to Reserve	30,093	21,514	(8,579)	Future expenditure reserve in healthy position
Total Expense	164,450	98,292	(66,158)	

CVRD 5 Year Operating Budget by Service

Functions: 675

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
675 - Denman Island Community Facilities								
Revenues								
675 - Denman Island Community Facilities								
01-1-675-005	Gil Fed Govt	337	0	0	0	0	0	0
01-1-675-013	Fed Gas Tax Funding	17,691	17,691	0	0	0	0	0
01-1-675-019	Reqn Elect/Spec Prov Govt	111,000	111,000	86,000	86,000	86,000	86,000	86,000
01-1-675-145	Transfer from Reserve	0	0	0	0	0	17,653	0
01-1-675-150	Surplus Prior Year	35,759	35,759	12,292	0	0	0	0
675 - Denman Island Community Facilities		164,787	164,450	98,292	86,000	86,000	103,653	86,000
Revenues		164,787	164,450	98,292	86,000	86,000	103,653	86,000
Expenses								
675 - Denman Island Community Facilities								
01-2-675-200	Support Services	688	688	965	965	965	965	965
01-2-675-210	Grant Operational	120,877	132,941	74,750	65,000	60,500	86,000	62,000
01-2-675-369	Insurance Liability	838	728	1,063	1,106	1,150	1,196	1,244
01-2-675-489	Reserve Contr Other	30,093	30,093	21,514	18,929	23,385	15,492	21,791
675 - Denman Island Community Facilities		152,496	164,450	98,292	86,000	86,000	103,653	86,000
Expenses		(152,496)	(164,450)	(98,292)	(86,000)	(86,000)	(103,653)	(86,000)
675 - Denman Island Community Facilities		12,292	0	0	0	0	0	0
01 - General Revenue Fund		12,292	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	30-Jul-09							
Authority:	BL 637, 2021, BL 47							
Amendments:	BL 399, BL 637, 2021							
Purpose:								
To contribute towards the operation of the Black Creek community centre in Puntledge-Black Creek (Electoral Area C).								
Participants:								
Defined portion of Electoral Area C								
Maximum Levy:								
Greater of \$144,325 or \$0.05675 per \$1,000 - 100% assessment								
2024 Maximum:								
\$302,403								
		Local Service Area						
		K-771-CNR-SRVA#58	126,800	144,000	146,000	148,000	150,000	150,000
			\$126,800	\$144,000	\$146,000	\$148,000	\$150,000	\$150,000
		Change from Previous year		\$17,200	\$2,000	\$2,000	\$2,000	\$0
		Residential Tax Rate Estimate	0.0221	0.0246	0.0249	0.0253	0.0256	0.0256
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

676 - Puntledge North Community Facilities Support Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	126,800	144,000	17,200	Increase of 1.7%
Prior Year Surplus	45,519	14,821	(30,698)	2023 surplus less than 2022
Total Revenue	172,319	158,821	(13,498)	
Expenses				
Support Services	1,415	1,007	(408)	Decreased allocation in 2024
Grants to other organizations	123,549	124,692	1,143	
Materials, Supplies and Utilities	279	300	21	
Contract and General Services	786	1,109	323	Insurance allocation (+323)
Transfer to Reserve	46,290	31,713	(14,577)	Future expenditure reserve in healthy position
Total Expense	172,319	158,821	(13,498)	

CVRD 5 Year Operating Budget by Service

Functions: 676

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
676 - Puntledge North Community Facilities Support Service								
Revenues								
676 - Puntledge North Community Facilities Support Service								
01-1-676-005	Gil Fed Govt	385	0	0	0	0	0	0
01-1-676-019	Reqn Elect/Spec Prov Govt	126,800	126,800	144,000	146,000	148,000	150,000	150,000
01-1-676-150	Surplus Prior Year	45,519	45,519	14,821	0	0	0	0
676 - Puntledge North Community Facilities Support Service		172,704	172,319	158,821	146,000	148,000	150,000	150,000
Revenues		172,704	172,319	158,821	146,000	148,000	150,000	150,000
Expenses								
676 - Puntledge North Community Facilities Support Service								
01-2-676-200	Support Services	1,415	1,415	1,007	1,007	1,007	1,007	1,007
01-2-676-210	Grant Operational	108,549	123,549	124,692	114,838	114,989	115,145	115,306
01-2-676-369	Insurance Liability	1,630	786	1,109	1,153	1,199	1,247	1,297
01-2-676-409	Hydro	0	279	300	300	300	300	300
01-2-676-489	Reserve Contr Other	46,290	46,290	31,713	28,702	30,505	32,301	32,090
676 - Puntledge North Community Facilities Support Service		157,884	172,319	158,821	146,000	148,000	150,000	150,000
Expenses		(157,884)	(172,319)	(158,821)	(146,000)	(148,000)	(150,000)	(150,000)
676 - Puntledge North Community Facilities Support Service		14,821	0	0	0	0	0	0
01 - General Revenue Fund		14,821	0	0	0	0	0	0

Hornby Island Comfort Station Local Service Area

688

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	26-Nov-90							
Authority:	BL 1234							
Amendments:								
		Local Service Area						
		D-771-CNR-LSA#6	27,500	37,000	37,000	37,000	37,000	37,000
Purpose:	To provide community services within the boundaries of the service area.		\$27,500	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000
		Change from Previous year		\$9,500	\$0	\$0	\$0	\$0
Participants:	Defined portion of Electoral Area A (Hornby Island)							
Maximum Levy:	\$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0260	0.0364	0.0364	0.0364	0.0364	0.0364
2024 Maximum:	\$100,390	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

688 - Hornby Island Comfort Station Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	27,500	37,000	9,500	Increase of 34.5%
Government Grants	20,000	15,000	(5,000)	Carrying forward 15K of 20K Community works
Prior Year Surplus	6	0	(6)	
Total Revenue	47,506	52,000	4,494	
Expenses				
Support Services	300	300	0	
Grants to other organizations	22,587	24,085	1,498	HIRRA budget up from 2023
Contract and General Services	168	5,306	5,138	Conditions assessment (+5K)
Transfer to Reserve	2,451	1,059	(1,392)	Reduced contribution to future expenditure reserve
Transfer to Other Services	2,000	1,250	(750)	Transfer to parks (-750)
Minor Capital	20,000	20,000	0	
Total Expense	47,506	52,000	4,494	

CVRD 5 Year Operating Budget by Service

Functions: 688

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
688 - Hornby Island Comfort Station Local Service Area								
Revenues								
688 - Hornby Island Comfort Station Local Service Area								
01-1-688-005	Gil Fed Govt	83	0	0	0	0	0	0
01-1-688-013	Fed Gas Tax Funding	0	20,000	15,000	0	0	0	0
01-1-688-019	Reqn Elect/Spec Prov Govt	27,500	27,500	37,000	37,000	37,000	37,000	37,000
01-1-688-145	Transfer from Reserve	2,791	0	0	0	0	0	12,062
01-1-688-150	Surplus Prior Year	6	6	0	0	0	0	0
688 - Hornby Island Comfort Station Local Service Area		30,380	47,506	52,000	37,000	37,000	37,000	49,062
Revenues								
		30,380	47,506	52,000	37,000	37,000	37,000	49,062
Expenses								
688 - Hornby Island Comfort Station Local Service Area								
01-2-688-200	Support Services	300	300	300	300	300	300	300
01-2-688-210	Grant Operational	22,588	22,587	24,085	24,991	25,574	26,171	26,784
01-2-688-369	Insurance Liability	174	168	306	318	331	344	358
01-2-688-387	Other Prof Fees	0	0	5,000	0	0	0	0
01-2-688-468	Minor Capital	2,867	20,000	20,000	2,500	0	5,000	20,000
01-2-688-489	Reserve Contr Other	2,451	2,451	1,059	7,891	10,295	3,685	120
01-2-688-495	Transfer To Other Functions	2,000	2,000	1,250	1,000	500	1,500	1,500
688 - Hornby Island Comfort Station Local Service Area		30,380	47,506	52,000	37,000	37,000	37,000	49,062
Expenses								
		(30,380)	(47,506)	(52,000)	(37,000)	(37,000)	(37,000)	(49,062)
688 - Hornby Island Comfort Station Local Service Area								
		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Area A Baynes Sound Heritage Conservation 691

	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established: 27-Mar-00							
Authority: BL No. 2183							
Amendments: BL 316							
	Defined Area						
	Part Area A Baynes Sound		3,490	3,490	3,490	3,490	3,490
Purpose: To provide services relating to heritage conservation.			\$3,490	\$3,490	\$3,490	\$3,490	\$3,490
	Change from Previous year			\$0	\$0	\$0	\$0
Participants: Defined Area A Baynes Sd							
Maximum Levy: 0.25 per \$1,000	Residential Tax Rate Estimate	0.0000	0.0012	0.0012	0.0012	0.0012	0.0012
2024 Maximum: \$641,972	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

691 - Area A Baynes Sound Heritage Conservation

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	0	3,490	3,490	Requisition restored to 2022 level
Prior Year Surplus	21,076	1,299	(19,777)	2023 surplus less than 2022
Total Revenue	<u>21,076</u>	<u>4,789</u>	<u>(16,287)</u>	
Expenses				
Support Services	300	300	0	
Contract and General Services	20,776	3,190	(17,586)	Unallocated professional fees down
Transfer to Reserve	0	1,299	1,299	Reserve contribution increased
Total Expense	<u>21,076</u>	<u>4,789</u>	<u>(16,287)</u>	

CVRD 5 Year Operating Budget by Service

Functions: 691

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
691 - Area A Baynes Sound Heritage Conservation								
Revenues								
691 - Area A Baynes Sound Heritage Conservation								
01-1-691-019	Reqn Elect/Spec Prov Govt	0	0	3,490	3,490	3,490	3,490	3,490
01-1-691-150	Surplus Prior Year	21,076	21,076	1,299	0	0	0	0
691 - Area A Baynes Sound Heritage Conservation		21,076	21,076	4,789	3,490	3,490	3,490	3,490
Revenues		21,076	21,076	4,789	3,490	3,490	3,490	3,490
Expenses								
691 - Area A Baynes Sound Heritage Conservation								
01-2-691-200	Support Services	300	300	300	300	300	300	300
01-2-691-212	Grants Uncond Local Govt	7,442	0	0	0	0	0	0
01-2-691-369	Insurance Liability	35	39	38	40	42	44	46
01-2-691-387	Other Prof Fees	12,000	20,737	3,152	3,150	3,148	3,146	3,144
01-2-691-489	Reserve Contr Other	0	0	1,299	0	0	0	0
691 - Area A Baynes Sound Heritage Conservation		19,777	21,076	4,789	3,490	3,490	3,490	3,490
Expenses		(19,777)	(21,076)	(4,789)	(3,490)	(3,490)	(3,490)	(3,490)
691 - Area A Baynes Sound Heritage Conservation		1,300	0	0	0	0	0	0
01 - General Revenue Fund		1,300	0	0	0	0	0	0

Denman Island Streetlighting Specified Area

710

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	25-Jul-87							
Authority:	BL 951							
Amendments:								
		Specified Area						
		W-771-CNR-SA#46	2,479	2,541	2,646	2,756	2,872	2,994
Purpose:	To provide street lighting in and for the service area		\$2,479	\$2,541	\$2,646	\$2,756	\$2,872	\$2,994
		Change from Previous year		\$62	\$105	\$110	\$116	\$122
Participants:	Defined portion of Electoral Area A							
Maximum Levy:	Sum sufficient	Residential Tax Rate Estimate	0.1909	0.2202	0.2293	0.2388	0.2489	0.2595
2024 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 710

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
710 - Denman Island Streetlighting Specified Area								
Revenues								
710 - Denman Island Streetlighting Specified Area								
01-1-710-005	Gil Fed Govt	8	0	0	0	0	0	0
01-1-710-019	Reqn Elect/Spec Prov Govt	2,479	2,479	2,541	2,646	2,756	2,872	2,994
01-1-710-145	Transfer from Reserve	81	0	0	0	0	0	0
01-1-710-150	Surplus Prior Year	514	514	0	0	0	0	0
710 - Denman Island Streetlighting Specified Area		3,082	2,993	2,541	2,646	2,756	2,872	2,994
Revenues								
		3,082	2,993	2,541	2,646	2,756	2,872	2,994
Expenses								
710 - Denman Island Streetlighting Specified Area								
01-2-710-200	Support Services	300	300	300	300	300	300	300
01-2-710-369	Insurance Liability	8	12	12	12	12	12	12
01-2-710-387	Other Prof Fees	241	0	0	0	0	0	0
01-2-710-409	Hydro	1,887	2,035	2,100	2,205	2,315	2,431	2,553
01-2-710-489	Reserve Contr Other	639	639	125	125	125	125	125
01-2-710-495	Transfer To Other Functions	7	7	4	4	4	4	4
710 - Denman Island Streetlighting Specified Area		3,082	2,993	2,541	2,646	2,756	2,872	2,994
Expenses								
		(3,082)	(2,993)	(2,541)	(2,646)	(2,756)	(2,872)	(2,994)
710 - Denman Island Streetlighting Specified Area								
		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Royston Streetlighting 715

Established:	31-Aug-10	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority:	BL 117	Local Service Area						
Amendments:	147 (Rankin), 155 (KIP)	H-771-CNR-SRVA#60	26,144	24,312	25,485	26,718	28,011	29,369
Purpose:	To provide streetlighting at Royston.		\$26,144	\$24,312	\$25,485	\$26,718	\$28,011	\$29,369
Participants:	Defined portion of Electoral Area A (Royston)	Change from Previous year		(\$1,832)	\$1,173	\$1,233	\$1,293	\$1,358
Maximum Levy:	\$0.30 per \$1000	Residential Tax Rate Estimate	0.0258	0.0242	0.0254	0.0266	0.0279	0.0293
2024 Maximum:	\$291,158	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 715

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
715 - Royston Streetlighting								
Revenues								
715 - Royston Streetlighting								
01-1-715-005	Gil Fed Govt	79	0	0	0	0	0	0
01-1-715-019	Reqn Elect/Spec Prov Govt	26,144	26,144	24,312	25,485	26,718	28,011	29,369
01-1-715-133	Recoveries - Other	1,650	1,650	1,650	1,650	1,650	1,650	1,650
01-1-715-150	Surplus Prior Year	15,912	15,912	2,796	0	0	0	0
715 - Royston Streetlighting		43,786	43,706	28,758	27,135	28,368	29,661	31,019
Revenues		43,786	43,706	28,758	27,135	28,368	29,661	31,019
Expenses								
715 - Royston Streetlighting								
01-2-715-200	Support Services	437	437	510	510	510	510	510
01-2-715-369	Insurance Liability	106	299	159	165	172	179	186
01-2-715-387	Other Prof Fees	2,713	0	0	0	0	0	0
01-2-715-409	Hydro	20,495	25,700	23,714	24,878	26,101	27,384	28,732
01-2-715-410	Carbon Offset	0	32	0	0	0	0	0
01-2-715-489	Reserve Contr Other	17,184	17,184	4,328	1,532	1,532	1,532	1,532
01-2-715-495	Transfer To Other Functions	54	54	47	50	53	56	59
715 - Royston Streetlighting		40,989	43,706	28,758	27,135	28,368	29,661	31,019
Expenses		(40,989)	(43,706)	(28,758)	(27,135)	(28,368)	(29,661)	(31,019)
715 - Royston Streetlighting		2,796	0	0	0	0	0	0
01 - General Revenue Fund		2,796	0	0	0	0	0	0

Union Bay Streetlighting Local Service Area

716

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	10-Aug-21							
Authority:	BL 659							
Amendments:								
		Defined Area						
		U-771-CNR-SRVA#78	40,431	40,294	42,286	44,377	46,572	48,879
Purpose:	To provide streetlighting within Union Bay		\$40,431	\$40,294	\$42,286	\$44,377	\$46,572	\$48,879
Participants:	Defined Portion Area A	Change from Previous year		(\$137)	\$1,992	\$2,091	\$2,195	\$2,307
Maximum Levy:	Max Levy \$75,000	Residential Tax Rate Estimate	0.0504	0.0515	0.0541	0.0568	0.0596	0.0625
2024 Maximum:	\$75,000	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 716

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
716 - Union Bay Streetlighting Local Service Area								
Revenues								
716 - Union Bay Streetlighting Local Service Area								
01-1-716-005	Gil Fed Govt	123	0	0	0	0	0	0
01-1-716-019	Reqn Elect/Spec Prov Govt	40,431	40,431	40,294	42,286	44,377	46,572	48,879
01-1-716-128	Other Revenue	0	2,000	2,000	2,000	2,000	2,000	2,000
01-1-716-133	Recoveries - Other	2,005	4,953	0	0	0	0	0
01-1-716-145	Transfer from Reserve	965	0	0	0	0	0	0
01-1-716-150	Surplus Prior Year	4,953	0	0	0	0	0	0
716 - Union Bay Streetlighting Local Service Area		48,476	47,384	42,294	44,286	46,377	48,572	50,879
Revenues								
		48,476	47,384	42,294	44,286	46,377	48,572	50,879
Expenses								
716 - Union Bay Streetlighting Local Service Area								
01-2-716-200	Support Services	603	603	551	551	551	551	551
01-2-716-369	Insurance Liability	147	194	171	178	185	192	200
01-2-716-387	Other Prof Fees	4,569	0	0	0	0	0	0
01-2-716-409	Hydro	36,605	40,000	39,627	41,608	43,688	45,872	48,166
01-2-716-410	Carbon Offset	0	35	0	0	0	0	0
01-2-716-489	Reserve Contr Other	6,550	6,550	1,879	1,879	1,879	1,879	1,879
01-2-716-495	Transfer To Other Functions	2	2	66	70	74	78	83
716 - Union Bay Streetlighting Local Service Area		48,476	47,384	42,294	44,286	46,377	48,572	50,879
Expenses								
		(48,476)	(47,384)	(42,294)	(44,286)	(46,377)	(48,572)	(50,879)
716 - Union Bay Streetlighting Local Service Area								
		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Comox Road Streetlighting Local Service Area 720

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	31-May-93							
Authority:	BL 1519							
Amendments:								
		Local Service Area						
		H-771-CNR-LSA#16	4,029	3,923	4,093	4,272	4,459	4,656
Purpose:	To provide streetlighting within the boundaries of the service area.		\$4,029	\$3,923	\$4,093	\$4,272	\$4,459	\$4,656
		Change from Previous year		(\$106)	\$170	\$179	\$187	\$197
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.1219	0.1161	0.1211	0.1264	0.1320	0.1378
2024 Maximum:	\$13,859	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 720

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
720 - Comox Road Streetlighting Local Service Area								
Revenues								
720 - Comox Road Streetlighting Local Service Area								
01-1-720-005	Gil Fed Govt	12	0	0	0	0	0	0
01-1-720-019	Reqn Elect/Spec Prov Govt	4,029	4,029	3,923	4,093	4,272	4,459	4,656
01-1-720-150	Surplus Prior Year	723	723	127	0	0	0	0
720 - Comox Road Streetlighting Local Service Area		4,764	4,752	4,050	4,093	4,272	4,459	4,656
Revenues								
		4,764	4,752	4,050	4,093	4,272	4,459	4,656
Expenses								
720 - Comox Road Streetlighting Local Service Area								
01-2-720-200	Support Services	300	300	300	300	300	300	300
01-2-720-369	Insurance Liability	12	16	16	16	16	16	16
01-2-720-387	Other Prof Fees	344	0	0	0	0	0	0
01-2-720-409	Hydro	3,051	3,505	3,400	3,570	3,749	3,936	4,133
01-2-720-489	Reserve Contr Other	923	923	327	200	200	200	200
01-2-720-495	Transfer To Other Functions	8	8	7	7	7	7	7
720 - Comox Road Streetlighting Local Service Area		4,638	4,752	4,050	4,093	4,272	4,459	4,656
Expenses								
		(4,638)	(4,752)	(4,050)	(4,093)	(4,272)	(4,459)	(4,656)
720 - Comox Road Streetlighting Local Service Area		127	0	0	0	0	0	0
01 - General Revenue Fund		127	0	0	0	0	0	0

Gibson/Cotton Road Streetlighting Local Service Area

722

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	29-Jan-90							
Authority:	BL 1151							
Amendments:	BL 1701 - Oct 31/94							
		Local Service Area						
		A-771-CNR-LSA#1	14,128	13,889	14,537	15,217	15,931	16,681
Purpose:	To provide street lighting in and for the specified area		\$14,128	\$13,889	\$14,537	\$15,217	\$15,931	\$16,681
		Change from Previous year		(\$239)	\$648	\$680	\$714	\$750
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0786	0.0761	0.0796	0.0834	0.0873	0.0914
2024 Maximum:	\$90,783	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 722

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
Revenues								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
01-1-722-005	Gil Fed Govt	43	0	0	0	0	0	0
01-1-722-019	Reqn Elect/Spec Prov Govt	14,128	14,128	13,889	14,537	15,217	15,931	16,681
01-1-722-145	Transfer from Reserve	798	0	0	0	0	0	0
722 - Gibson/Cotton Road Streetlighting Local Service Area		14,969	14,128	13,889	14,537	15,217	15,931	16,681
Revenues		14,969	14,128	13,889	14,537	15,217	15,931	16,681
Expenses								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
01-2-722-200	Support Services	300	300	300	300	300	300	300
01-2-722-369	Insurance Liability	38	58	44	46	48	50	52
01-2-722-387	Other Prof Fees	1,477	0	0	0	0	0	0
01-2-722-409	Hydro	11,550	12,166	12,900	13,545	14,222	14,933	15,680
01-2-722-489	Reserve Contr Other	625	625	625	625	625	625	625
01-2-722-495	Transfer To Other Functions	21	21	20	21	22	23	24
01-2-722-550	Deficit Prior Year	958	958	0	0	0	0	0
722 - Gibson/Cotton Road Streetlighting Local Service Area		14,969	14,128	13,889	14,537	15,217	15,931	16,681
Expenses		(14,969)	(14,128)	(13,889)	(14,537)	(15,217)	(15,931)	(16,681)
722 - Gibson/Cotton Road Streetlighting Local Service Area		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Little River Streetlighting Specified Area 723

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	22-May-75							
Authority:	SLP #29							
Amendments:	SLP #33 Jan 13/76							
Purpose:	To provide streetlighting.							
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	\$.291 per \$1,000 - 100% Assessment							
2024 Maximum:	\$412,789							
		Specified Area						
		D-771-CNR-SA#38	35,355	37,127	38,868	40,696	42,615	43,629
			\$35,355	\$37,127	\$38,868	\$40,696	\$42,615	\$43,629
		Change from Previous year		\$1,772	\$1,741	\$1,828	\$1,919	\$1,014
		Residential Tax Rate Estimate	0.0236	0.0246	0.0258	0.0270	0.0282	0.0289
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 723

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
723 - Little River Streetlighting Specified Area								
Revenues								
723 - Little River Streetlighting Specified Area								
01-1-723-005	Gil Fed Govt	107	0	0	0	0	0	0
01-1-723-019	Reqn Elect/Spec Prov Govt	35,355	35,355	37,127	38,868	40,696	42,615	43,629
01-1-723-145	Transfer from Reserve	1,547	0	0	0	0	0	0
01-1-723-150	Surplus Prior Year	10,553	10,553	0	0	0	0	0
723 - Little River Streetlighting Specified Area		47,562	45,908	37,127	38,868	40,696	42,615	43,629
Revenues								
		47,562	45,908	37,127	38,868	40,696	42,615	43,629
Expenses								
723 - Little River Streetlighting Specified Area								
01-2-723-200	Support Services	509	509	535	535	535	535	535
01-2-723-369	Insurance Liability	124	190	166	173	180	187	194
01-2-723-387	Other Prof Fees	4,019	0	0	0	0	0	0
01-2-723-409	Hydro	31,001	33,300	34,806	36,537	38,354	40,262	42,265
01-2-723-489	Reserve Contr Other	11,844	11,844	1,564	1,564	1,564	1,564	564
01-2-723-495	Transfer To Other Functions	65	65	56	59	63	67	71
723 - Little River Streetlighting Specified Area		47,562	45,908	37,127	38,868	40,696	42,615	43,629
Expenses								
		(47,562)	(45,908)	(37,127)	(38,868)	(40,696)	(42,615)	(43,629)
723 - Little River Streetlighting Specified Area								
		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Forest Grove Ornamental Streetlight Service

725

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	28-Oct-08							
Authority:	BL17							
Amendments:								
		Local Service Area						
		8-771-CNR-SRVA#90	2,492	1,982	1,986	1,990	1,994	1,998
Purpose:	To own, operate and maintain ornamental streetlights in the Forest Grove Estates subdivision.		\$2,492	\$1,982	\$1,986	\$1,990	\$1,994	\$1,998
		Change from Previous year		(\$510)	\$4	\$4	\$4	\$4
Participants:	Defined portion of Electoral Area B							
		Residential Tax Rate Estimate	0.0451	0.0354	0.0355	0.0356	0.0357	0.0357
Maximum Levy:	Greater of \$4000 or \$0.50 per \$1000							
2024 Maximum:	\$27,966							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 725

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
725 - Forest Grove Estates Streetlighting								
Revenues								
725 - Forest Grove Estates Streetlighting								
01-1-725-005	Gil Fed Govt	8	0	0	0	0	0	0
01-1-725-019	Reqn Elect/Spec Prov Govt	2,492	2,492	1,982	1,986	1,990	1,994	1,998
01-1-725-150	Surplus Prior Year	451	451	759	0	0	0	0
725 - Forest Grove Estates Streetlighting		2,951	2,943	2,741	1,986	1,990	1,994	1,998
Revenues								
		2,951	2,943	2,741	1,986	1,990	1,994	1,998
Expenses								
725 - Forest Grove Estates Streetlighting								
01-2-725-200	Support Services	300	300	300	300	300	300	300
01-2-725-369	Insurance Liability	12	22	10	10	10	10	10
01-2-725-372	Insurance Property	53	55	57	59	61	63	65
01-2-725-387	Other Prof Fees	275	0	0	0	0	0	0
01-2-725-409	Hydro	98	112	114	116	118	120	122
01-2-725-438	Contract Svcs Equip/Mach	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-725-489	Reserve Contr Other	1,454	1,454	1,259	500	500	500	500
01-2-725-495	Transfer To Other Functions	0	0	1	1	1	1	1
725 - Forest Grove Estates Streetlighting		2,192	2,943	2,741	1,986	1,990	1,994	1,998
Expenses								
		(2,192)	(2,943)	(2,741)	(1,986)	(1,990)	(1,994)	(1,998)
725 - Forest Grove Estates Streetlighting								
		759	0	0	0	0	0	0
01 - General Revenue Fund								
		759	0	0	0	0	0	0

Arden Road Streetlighting Specified Area 730

	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established: 31-Dec-75							
Authority: SLP #31							
Amendments: SLP #37 May 6/76							
Purpose: To provide streetlighting.							
	Specified Area						
	O-771-CNR-SA#17	7,725	8,027	8,394	8,779	9,183	9,608
		\$7,725	\$8,027	\$8,394	\$8,779	\$9,183	\$9,608
Participants: Defined portion of Electoral Area C	Change from Previous year		\$302	\$367	\$385	\$404	\$425
Maximum Levy: \$.291 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0384	0.0427	0.0447	0.0467	0.0489	0.0511
2024 Maximum: \$53,058	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 730

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
730 - Arden Road Streetlighting Specified Area								
Revenues								
730 - Arden Road Streetlighting Specified Area								
01-1-730-005	Gil Fed Govt	23	0	0	0	0	0	0
01-1-730-019	Reqn Elect/Spec Prov Govt	7,725	7,725	8,027	8,394	8,779	9,183	9,608
01-1-730-145	Transfer from Reserve	380	0	0	0	0	0	0
01-1-730-150	Surplus Prior Year	2,038	2,038	0	0	0	0	0
730 - Arden Road Streetlighting Specified Area		10,167	9,763	8,027	8,394	8,779	9,183	9,608
Revenues		10,167	9,763	8,027	8,394	8,779	9,183	9,608
Expenses								
730 - Arden Road Streetlighting Specified Area								
01-2-730-200	Support Services	300	300	300	300	300	300	300
01-2-730-369	Insurance Liability	26	39	40	41	42	43	44
01-2-730-387	Other Prof Fees	858	0	0	0	0	0	0
01-2-730-409	Hydro	6,559	7,000	7,300	7,665	8,048	8,450	8,873
01-2-730-489	Reserve Contr Other	2,413	2,413	375	375	375	375	375
01-2-730-495	Transfer To Other Functions	11	11	12	13	14	15	16
730 - Arden Road Streetlighting Specified Area		10,167	9,763	8,027	8,394	8,779	9,183	9,608
Expenses		(10,167)	(9,763)	(8,027)	(8,394)	(8,779)	(9,183)	(9,608)
730 - Arden Road Streetlighting Specified Area		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Webb and Bood Roads Streetlighting Specified Area

732

	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established: 30-Nov-81							
Authority: SLP/BL 539							
Amendments: BL 2166 (repeals 539)							
	Local Service Area						
	1-771-CNR-LSA#42	1,693	1,282	1,328	1,376	1,427	1,480
Purpose: To provide streetlighting.		\$1,693	\$1,282	\$1,328	\$1,376	\$1,427	\$1,480
	Change from Previous year		(\$411)	\$46	\$48	\$51	\$53
Participants: Defined portion of Electoral Area C							
Maximum Levy: \$.25 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0582	0.0458	0.0474	0.0491	0.0510	0.0529
2024 Maximum: \$6,993	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 732

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
732 - Webb and Bood Roads Streetlighting Specified Area								
Revenues								
732 - Webb and Bood Roads Streetlighting Specified Area								
01-1-732-005	Gil Fed Govt	5	0	0	0	0	0	0
01-1-732-019	Reqn Elect/Spec Prov Govt	1,693	1,693	1,282	1,328	1,376	1,427	1,480
01-1-732-150	Surplus Prior Year	0	0	49	0	0	0	0
732 - Webb and Bood Roads Streetlighting Specified Area		1,698	1,693	1,331	1,328	1,376	1,427	1,480
Revenues								
		1,698	1,693	1,331	1,328	1,376	1,427	1,480
Expenses								
732 - Webb and Bood Roads Streetlighting Specified Area								
01-2-732-200	Support Services	300	300	300	300	300	300	300
01-2-732-369	Insurance Liability	2	3	3	3	3	3	3
01-2-732-387	Other Prof Fees	40	0	0	0	0	0	0
01-2-732-409	Hydro	817	900	918	964	1,012	1,063	1,116
01-2-732-489	Reserve Contr Other	60	60	109	60	60	60	60
01-2-732-495	Transfer To Other Functions	3	3	1	1	1	1	1
01-2-732-550	Deficit Prior Year	427	427	0	0	0	0	0
732 - Webb and Bood Roads Streetlighting Specified Area		1,650	1,693	1,331	1,328	1,376	1,427	1,480
Expenses								
		(1,650)	(1,693)	(1,331)	(1,328)	(1,376)	(1,427)	(1,480)
732 - Webb and Bood Roads Streetlighting Specified Area								
		49	0	0	0	0	0	0
01 - General Revenue Fund								
		49	0	0	0	0	0	0

McLary Rd Streetlighting Local Service Area

738

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	14-Dec-95							
Authority:	BL 1741							
Amendments:								
		Local Service Area						
		Q-771-CNR-LSA#27	3,170	3,269	3,409	3,556	3,710	3,872
Purpose:	To provide streetlighting within the boundaries of the service area.		\$3,170	\$3,269	\$3,409	\$3,556	\$3,710	\$3,872
		Change from Previous year		\$99	\$140	\$147	\$154	\$162
Participants:	Defined portion of Electoral Area C							
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0681	0.0737	0.0768	0.0801	0.0836	0.0873
2024 Maximum:	\$22,174	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 738

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
738 - McLary Rd Streetlighting Local Service Area								
Revenues								
738 - McLary Rd Streetlighting Local Service Area								
01-1-738-005	Gil Fed Govt	10	0	0	0	0	0	0
01-1-738-019	Reqn Elect/Spec Prov Govt	3,170	3,170	3,269	3,409	3,556	3,710	3,872
01-1-738-145	Transfer from Reserve	74	0	0	0	0	0	0
01-1-738-150	Surplus Prior Year	271	271	0	0	0	0	0
738 - McLary Rd Streetlighting Local Service Area		3,524	3,441	3,269	3,409	3,556	3,710	3,872
Revenues								
		3,524	3,441	3,269	3,409	3,556	3,710	3,872
Expenses								
738 - McLary Rd Streetlighting Local Service Area								
01-2-738-200	Support Services	300	300	300	300	300	300	300
01-2-738-369	Insurance Liability	9	14	14	14	14	14	14
01-2-738-387	Other Prof Fees	280	0	0	0	0	0	0
01-2-738-409	Hydro	2,508	2,700	2,800	2,940	3,087	3,241	3,403
01-2-738-489	Reserve Contr Other	421	421	150	150	150	150	150
01-2-738-495	Transfer To Other Functions	6	6	5	5	5	5	5
738 - McLary Rd Streetlighting Local Service Area		3,524	3,441	3,269	3,409	3,556	3,710	3,872
Expenses								
		(3,524)	(3,441)	(3,269)	(3,409)	(3,556)	(3,710)	(3,872)
738 - McLary Rd Streetlighting Local Service Area								
		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Fern Road Streetlighting Local Service Area

742

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	26-Mar-90							
Authority:	BL 1193							
Amendments:	BL 2083 Sep 28/98, BL 2110 - Jan. 25/99 - extended boundaries.							
Purpose:	To provide streetlighting within the boundaries of the service area.							
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	\$.28 per \$1,000 - 100% Assessment							
2024 Maximum:	\$12,551							
		Local Service Area						
		B-771-CNR-LSA#4	3,966	3,365	3,510	3,662	3,822	3,990
			\$3,966	\$3,365	\$3,510	\$3,662	\$3,822	\$3,990
		Change from Previous year		(\$601)	\$145	\$152	\$160	\$168
		Residential Tax Rate Estimate	0.0828	0.0750	0.0782	0.0816	0.0852	0.0889
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 742

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
742 - Fern Road Streetlighting Local Service Area								
Revenues								
742 - Fern Road Streetlighting Local Service Area								
01-1-742-005	Gil Fed Govt	12	0	0	0	0	0	0
01-1-742-019	Reqn Elect/Spec Prov Govt	3,966	3,966	3,365	3,510	3,662	3,822	3,990
01-1-742-150	Surplus Prior Year	0	0	89	0	0	0	0
742 - Fern Road Streetlighting Local Service Area		3,978	3,966	3,454	3,510	3,662	3,822	3,990
Revenues								
		3,978	3,966	3,454	3,510	3,662	3,822	3,990
Expenses								
742 - Fern Road Streetlighting Local Service Area								
01-2-742-200	Support Services	300	300	300	300	300	300	300
01-2-742-369	Insurance Liability	8	10	10	10	10	10	10
01-2-742-387	Other Prof Fees	100	0	0	0	0	0	0
01-2-742-409	Hydro	2,624	2,800	2,900	3,045	3,197	3,357	3,525
01-2-742-489	Reserve Contr Other	150	150	239	150	150	150	150
01-2-742-495	Transfer To Other Functions	6	6	5	5	5	5	5
01-2-742-550	Deficit Prior Year	700	700	0	0	0	0	0
742 - Fern Road Streetlighting Local Service Area		3,889	3,966	3,454	3,510	3,662	3,822	3,990
Expenses								
		(3,889)	(3,966)	(3,454)	(3,510)	(3,662)	(3,822)	(3,990)
742 - Fern Road Streetlighting Local Service Area								
		89	0	0	0	0	0	0
01 - General Revenue Fund								
		89	0	0	0	0	0	0

Hastings Streetlighting Local Service Area

750

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	12-Dec-96							
Authority:	BL 1861							
Amendments:								
		Local Service Area						
		T-771-CNR-LSA#31	665	706	725	744	764	786
Purpose:	To provide streetlighting within the boundaries of the service area.		\$665	\$706	\$725	\$744	\$764	\$786
		Change from Previous year		\$41	\$19	\$19	\$20	\$22
Participants:	Defined portion of Electoral Area A							
Maximum Levy:	Greater of \$545 or \$.22 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0363	0.0386	0.0396	0.0406	0.0417	0.0429
2024 Maximum:	\$4,024	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

CVRD 5 Year Operating Budget by Service

Functions: 750

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
750 - Hastings Streetlighting Local Service Area								
Revenues								
750 - Hastings Streetlighting Local Service Area								
01-1-750-005	Gil Fed Govt	2	0	0	0	0	0	0
01-1-750-019	Reqn Elect/Spec Prov Govt	665	665	706	725	744	764	786
01-1-750-145	Transfer from Reserve	12	0	0	0	0	0	0
01-1-750-150	Surplus Prior Year	149	149	0	0	0	0	0
750 - Hastings Streetlighting Local Service Area		828	814	706	725	744	764	786
Revenues								
		828	814	706	725	744	764	786
Expenses								
750 - Hastings Streetlighting Local Service Area								
01-2-750-200	Support Services	300	300	300	300	300	300	300
01-2-750-369	Insurance Liability	1	2	2	2	2	2	2
01-2-750-387	Other Prof Fees	34	0	0	0	0	0	0
01-2-750-409	Hydro	311	330	350	368	386	405	425
01-2-750-489	Reserve Contr Other	181	181	32	32	32	32	32
01-2-750-495	Transfer To Other Functions	1	1	22	23	24	25	27
750 - Hastings Streetlighting Local Service Area		828	814	706	725	744	764	786
Expenses								
		(828)	(814)	(706)	(725)	(744)	(764)	(786)
750 - Hastings Streetlighting Local Service Area								
		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Established: 25-Sep-89

Authority: BL 999

Amendments: BL 1119

Purpose: To undertake and carry out or cause to be carried out and provide drainage works for the said specified area and to do all things necessary in connection therewith.

Participants: Defined portion of Electoral Area B

Maximum Levy: Sum sufficient

2024 Maximum: \$0

Year over Year Change

Revenue and Expenses by Category

791 - Courtenay Flats Drainage

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	7,329	7,329	0	
Prior Year Surplus	2,717	2,750	33	
Total Revenue	10,046	10,079	33	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	280	280	0	
Contract and General Services	4,118	4,214	96	
Transfer to Other Services	1,000	1,000	0	
Transfer to Reserve	4,348	4,285	(63)	Reduced contribution to capital works reserve
Total Expense	10,046	10,079	33	

CVRD 5 Year Operating Budget by Service

Functions: 791

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
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	7,329
01-1-791-150	Surplus Prior Year	2,717	2,717	2,750	0	0	0	0
791 - Courtenay Flats Drainage		10,046	10,046	10,079	7,329	7,329	7,329	7,329
Revenues		10,046	10,046	10,079	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	300
01-2-791-275	Permits/Licences	0	200	200	200	200	200	200
01-2-791-335	Advertising	0	80	80	80	80	80	80
01-2-791-369	Insurance Liability	1,648	1,618	1,714	1,783	1,854	1,928	2,005
01-2-791-438	Contract Svcs Equip/Mach	0	2,500	2,500	2,500	2,500	2,500	2,500
01-2-791-485	Contr To Capital Works Reserve	4,348	4,348	4,285	1,466	1,395	1,321	1,244
01-2-791-495	Transfer To Other Functions	1,000	1,000	1,000	1,000	1,000	1,000	1,000
791 - Courtenay Flats Drainage		7,296	10,046	10,079	7,329	7,329	7,329	7,329
Expenses		(7,296)	(10,046)	(10,079)	(7,329)	(7,329)	(7,329)	(7,329)
791 - Courtenay Flats Drainage		2,750	0	0	0	0	0	0
01 - General Revenue Fund		2,750	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 791 - Courtenay Flats Drainage
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
130R - Transfer from reserve		-	-	-	42,000	-	-	-	-	-	-
Total Funding Source		-	-	-	42,000	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 791 - Courtenay Flats Drainage
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		-	-	-	42,000	-	-	-	-	-	-
Total Expenditure		-	-	-	42,000	-	-	-	-	-	-

2024-2028
Financial Planning
Core Services
Finance & Administration



Year over Year Change

Revenue and Expenses by Category

100 - Member Municipality Administration

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	15,000	15,000	0	
Taxation	640,000	640,000	0	
Transfers from Reserve	0	65,359	65,359	Reserves brought in to keep requisition flat
Prior Year Surplus	49,003	2,339	(46,664)	2023 surplus less than 2022
Total Revenue	704,003	722,698	18,695	
Expenses				
Support Services	109,091	124,378	15,287	Increased allocation in 2024
Personnel costs	566,910	571,683	4,773	Wage and salary escalation
Materials, Supplies and Utilities	9,766	10,798	1,032	Meeting expense (+1.5K), Office (-500)
Contract and General Services	11,829	15,839	4,010	Legal fees (+4K)
Transfer to Reserve	6,407	0	(6,407)	No contributions as reserve being drawn on
Total Expense	704,003	722,698	18,695	

CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
100 - Member Municipality Administration								
Revenues								
100 - Member Municipality Administration								
01-1-100-009	Gil Local Govt	13,698	15,000	15,000	15,000	15,000	15,000	15,000
01-1-100-020	Reqn Municipal	640,000	640,000	640,000	675,000	695,000	710,000	720,000
01-1-100-145	Transfer from Reserve	0	0	65,359	47,658	51,534	50,653	54,186
01-1-100-150	Surplus Prior Year	49,038	49,003	2,339	0	0	0	0
100 - Member Municipality Administration		702,736	704,003	722,698	737,658	761,534	775,653	789,186
Revenues								
		702,736	704,003	722,698	737,658	761,534	775,653	789,186
Expenses								
100 - Member Municipality Administration								
01-2-100-200	Support Services	109,091	109,091	124,378	124,378	124,378	124,378	124,378
01-2-100-220	Salaries & Wages	282,897	271,707	257,375	269,042	280,646	288,973	297,547
01-2-100-221	Directors Remuneration	173,347	203,654	211,276	215,398	219,521	223,821	228,250
01-2-100-225	Benefits	61,099	77,450	84,212	87,712	91,194	93,692	96,264
01-2-100-228	Honorarium	0	0	5,000	5,000	5,000	5,000	5,000
01-2-100-237	Employer Health Tax	8,918	6,714	6,433	6,726	7,016	7,225	7,437
01-2-100-238	WCB	5,847	7,385	7,387	7,722	8,055	8,294	8,540
01-2-100-266	Deliveries/Transportation	0	100	100	100	100	100	100
01-2-100-284	Meeting Expense	7,669	3,500	5,000	5,000	5,000	5,000	5,000
01-2-100-293	Office Expenses	228	1,500	1,000	1,000	1,000	1,000	1,000
01-2-100-314	Telephone & Alarm Lines	1,600	1,366	1,398	1,431	1,465	1,500	1,500
01-2-100-319	Training/Development & Conferences	2,087	1,200	1,200	1,200	1,200	1,200	1,200
01-2-100-320	Travel	1,267	2,000	2,000	2,000	2,000	2,000	2,000
01-2-100-335	Advertising	0	100	100	100	100	100	100
01-2-100-353	Public Relations	181	500	500	500	500	500	500
01-2-100-369	Insurance Liability	398	329	339	349	359	370	370
01-2-100-381	Legal Fees	34,072	1,000	5,000	5,000	5,000	5,000	5,000
01-2-100-387	Other Prof Fees	5,288	10,000	10,000	5,000	9,000	7,500	5,000
01-2-100-489	Reserve Contr Other	6,407	6,407	0	0	0	0	0
100 - Member Municipality Administration		700,397	704,003	722,698	737,658	761,534	775,653	789,186
Expenses								
		(700,397)	(704,003)	(722,698)	(737,658)	(761,534)	(775,653)	(789,186)
100 - Member Municipality Administration								
		2,339	0	0	0	0	0	0
01 - General Revenue Fund								
		2,339	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	21-Apr-66							
Authority:	LGA Sec 338 (a) /SLP							
Amendments:								
		Electoral Areas						
		Area A	39,296	26,414	26,414	26,414	26,414	26,414
Purpose:	General administration	Area B	28,459	19,651	19,651	19,651	19,651	19,651
		Area C	34,950	24,501	24,501	24,501	24,501	24,501
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Municipal Members						
		Comox	44,780	30,291	30,291	30,291	30,291	30,291
Maximum Levy:	No stated limit.	Courtenay	93,477	64,633	64,633	64,633	64,633	64,633
2024 Maximum:	\$0	Cumberland	14,039	9,510	9,510	9,510	9,510	9,510
			\$255,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
		Change from Previous year		(\$80,000)	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0082	0.0057	0.0057	0.0057	0.0057	0.0057
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

110 - Administration and General Government

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	56,200	56,200	0	
Taxation	255,000	175,000	(80,000)	Decrease of 31.4%
Other Revenue	2,000	17,000	15,000	Courtenay substance use strategy funding (+15K)
Government Grants	500,000	212,328	(287,672)	Community works (-175K), Health network (-140K)
Investment Income	150,000	800,000	650,000	Reflecting increase in interest rates
Transfers from Reserve	128,337	100,000	(28,337)	No withdrawal from reserve in 2024
Prior Year Surplus	706,649	2,527,600	1,820,951	2023 surplus greater than 2022
Recoveries from Other Functions	5,620,641	6,207,064	586,423	Support services recovery increase with staffing
Total Revenue	7,418,827	10,095,192	2,676,365	
Expenses				
Personnel costs	3,727,204	4,785,300	1,058,096	FTE up 5.82
Grants to other organizations	270,000	65,000	(205,000)	Grants to H.I. Arts Center (-175K), CVCHN (-25K)
Materials, Supplies and Utilities	1,171,353	1,467,687	296,334	Software (+82.8K), Training (+34K), Advertising (+20K)
Contract and General Services	1,045,172	1,175,341	130,169	Professional fees (+88K)
Debt Charges	419,188	419,188	0	
Transfer to Reserve	657,655	2,126,021	1,468,366	Reserve contribution increased with surplus
Transfer to Other Services	52,205	2,205	(50,000)	Transfer from IT to sewer in 2023 (-50K)
Minor Capital	76,050	54,450	(21,600)	Front counter reno (-15K), Storage expansion (-7.5K)
Total Expense	7,418,827	10,095,192	2,676,365	

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								
110 - Administration and General Government								
Revenues								
110 - Administration and General Government								
01-1-110-005	Gil Fed Govt	312	200	200	200	200	200	200
01-1-110-008	Gil Prov Govt Agencies	60,065	51,000	51,000	52,000	52,000	53,000	45,000
01-1-110-009	Gil Local Govt	3,262	5,000	5,000	5,000	5,000	5,000	2,000
01-1-110-013	Fed Gas Tax Funding	175,000	175,000	0	0	0	0	0
01-1-110-015	Grant Prov Govt Uncond	160,000	160,000	160,000	160,000	160,000	160,000	160,000
01-1-110-016	Grant Prov Govt Conditional	82,672	165,000	52,328	0	0	0	0
01-1-110-019	Reqn Elect/Spec Prov Govt	102,704	102,704	70,528	70,528	70,528	70,528	70,528
01-1-110-020	Reqn Municipal	152,296	152,296	104,472	104,472	104,472	104,472	104,472
01-1-110-022	Cond Transfers - Local Govt Other	20,000	0	15,000	15,000	15,000	0	0
01-1-110-057	Rental/Lease Buildings	4,800	0	0	0	0	0	0
01-1-110-120	Interest On Investments	1,612,452	150,000	800,000	800,000	800,000	800,000	800,000
01-1-110-128	Other Revenue	4,241	2,000	2,000	2,000	2,000	2,000	2,000
01-1-110-133	Recoveries - Other	385,783	352,600	431,773	433,648	435,758	436,900	438,074
01-1-110-135	Recoveries-Other Functions	5,052,626	5,268,041	5,272,759	5,911,112	5,964,691	6,264,817	6,454,315
01-1-110-145	Transfer from Reserve	0	128,337	100,000	0	0	0	0
01-1-110-150	Surplus Prior Year	702,393	706,649	2,527,600	0	0	0	0
110 - Administration and General Government		8,518,606	7,418,827	9,592,660	7,553,960	7,609,649	7,896,917	8,076,589
114 - Project Management Office								
01-1-114-135	Recoveries-Other Functions	0	0	502,532	430,853	398,094	410,755	423,757
114 - Project Management Office		0	0	502,532	430,853	398,094	410,755	423,757
119 - Administration - Corporate Office								
01-1-119-015	Grant Prov Govt Uncond	117,886	0	0	0	0	0	0
119 - Administration - Corporate Office		117,886	0	0	0	0	0	0
Revenues		8,636,491	7,418,827	10,095,192	7,984,813	8,007,743	8,307,672	8,500,346
Expenses								
111 - Administration - Management Services								
01-2-111-214	Grants Cond Local Agencies	220,000	270,000	65,000	40,000	40,000	25,000	25,000
01-2-111-220	Salaries & Wages	24,324	23,070	26,089	27,516	29,122	29,991	30,886
01-2-111-225	Benefits	5,058	5,958	7,827	8,255	8,737	8,997	9,266
01-2-111-228	Honorarium	2,834	0	0	0	0	0	0
01-2-111-231	Business Use Auto Premium	84	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
01-2-111-237	Employer Health Tax	478	573	652	688	728	750	772
01-2-111-238	WCB	620	630	749	790	836	861	886
01-2-111-246	Bank Charges	11	5,000	5,000	5,000	5,000	5,000	5,000
01-2-111-284	Meeting Expense	10,596	33,250	24,812	22,000	22,000	22,000	22,000
01-2-111-290	Miscellaneous	100	0	0	0	0	0	0
01-2-111-293	Office Expenses	7,541	2,500	2,125	2,000	2,000	1,500	1,500
01-2-111-314	Telephone & Alarm Lines	1,478	1,250	1,282	1,316	1,351	1,387	1,424
01-2-111-319	Training/Development & Conferences	6,386	22,000	20,125	19,500	19,500	19,500	12,000
01-2-111-320	Travel	8,138	13,550	15,188	12,200	15,000	14,000	16,500
01-2-111-335	Advertising	235	1,000	1,000	1,000	1,000	1,000	1,000
01-2-111-340	Dues And Memberships	484	1,200	1,200	1,200	1,200	1,200	1,200
01-2-111-347	Library/Publications	30,620	200	200	200	200	200	200
01-2-111-353	Public Relations	18,444	12,500	12,500	12,500	12,500	12,500	12,500
01-2-111-354	Education Programs Public	7	0	0	0	0	0	0
01-2-111-369	Insurance Liability	6,731	6,819	7,024	7,235	7,452	7,676	8,541
01-2-111-372	Insurance Property	16,311	8,773	9,036	9,307	9,586	9,874	10,170
01-2-111-381	Legal Fees	15,125	15,000	15,000	15,000	15,000	15,000	15,000
01-2-111-385	Gis Services	49	0	0	0	0	0	0
01-2-111-387	Other Prof Fees	156,662	296,750	248,328	146,750	149,750	146,750	149,750
01-2-111-410	Carbon Offset	0	0	100,000	0	0	0	0
01-2-111-424	Rental/Lease - Land	22,187	20,000	22,500	22,500	22,500	22,500	22,500
01-2-111-458	Fuel/Lubricants Vehicle	1,662	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-461	Insurance/Licence Vehicle	4,764	3,429	3,532	3,637	3,745	3,857	3,973
01-2-111-464	Repairs & Mtce Vehicle	3,620	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-468	Minor Capital	2,531	2,500	5,000	2,500	2,500	2,500	2,500
111 - Administration - Management Services		567,081	751,952	600,169	367,094	375,707	358,043	358,568
112 - Administration - Legislative Services								
01-2-112-220	Salaries & Wages	305,336	295,339	317,785	336,532	348,649	359,074	369,811
01-2-112-225	Benefits	75,250	79,360	90,826	96,180	99,672	102,653	105,725
01-2-112-237	Employer Health Tax	6,001	7,309	7,884	8,348	8,651	8,909	9,173
01-2-112-238	WCB	8,414	8,041	9,051	9,583	9,929	10,227	10,532
01-2-112-251	Cash Overage/Shortage	(16)	0	0	0	0	0	0
01-2-112-266	Deliveries/Transportation	3,227	4,000	2,000	2,000	2,000	2,000	2,000
01-2-112-276	Software Licence/Mtce	1,319	0	0	0	0	0	0
01-2-112-284	Meeting Expense	1,429	850	850	850	850	850	850

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
01-2-112-293	Office Expenses	18,014	18,500	19,000	19,380	19,768	20,163	20,566
01-2-112-296	Postage	14,926	21,602	21,856	21,862	21,868	21,874	21,880
01-2-112-314	Telephone & Alarm Lines	43,450	48,807	55,796	51,813	52,849	53,907	54,986
01-2-112-319	Training/Development & Conferences	3,560	7,500	7,500	7,500	7,500	7,500	7,500
01-2-112-320	Travel	509	4,500	4,500	4,500	4,500	4,500	4,500
01-2-112-335	Advertising	0	750	500	500	500	500	500
01-2-112-340	Dues And Memberships	2,237	2,550	2,595	2,641	2,688	2,736	2,785
01-2-112-347	Library/Publications	1,335	1,115	1,850	1,877	1,905	1,933	1,962
01-2-112-353	Public Relations	175	1,000	1,000	1,000	1,000	1,000	1,000
01-2-112-381	Legal Fees	6,796	4,000	5,500	5,500	5,500	5,500	7,000
01-2-112-385	Gis Services	443	250	250	250	250	250	250
01-2-112-387	Other Prof Fees	1,125	10,000	12,500	10,000	10,000	10,000	10,000
01-2-112-438	Contract Svcs Equip/Mach	5,202	5,050	5,121	5,193	5,267	5,342	5,356
01-2-112-444	Rental/Leases - Mach/Equip	4,288	11,806	12,700	12,800	12,902	13,006	13,112
01-2-112-447	Repairs/Mtce Mach/Equip	0	1,000	500	500	500	500	500
01-2-112-464	Repairs & Mtce Vehicle	25	0	0	0	0	0	0
01-2-112-468	Minor Capital	8,475	7,500	8,500	8,500	8,500	8,500	8,500
112 - Administration - Legislative Services		511,520	540,829	588,064	607,309	625,248	640,924	658,488
113 - Administration - Financial Services								
01-2-113-220	Salaries & Wages	1,028,240	1,096,006	1,258,668	1,350,631	1,391,917	1,429,722	1,468,695
01-2-113-225	Benefits	242,891	296,445	370,610	398,155	410,514	421,831	433,495
01-2-113-237	Employer Health Tax	20,265	26,815	30,955	33,254	34,286	35,231	36,203
01-2-113-238	WCB	26,697	29,497	35,536	38,175	39,359	40,445	41,565
01-2-113-246	Bank Charges	10,051	46,013	52,000	53,040	54,101	55,183	56,287
01-2-113-276	Software Licence/Mtce	78,681	115,470	132,710	83,679	86,575	89,492	91,795
01-2-113-284	Meeting Expense	972	400	800	800	800	800	800
01-2-113-293	Office Expenses	7,881	7,000	8,500	8,670	8,843	9,020	9,200
01-2-113-314	Telephone & Alarm Lines	981	1,200	1,200	1,200	1,200	1,200	1,200
01-2-113-319	Training/Development & Conferences	15,460	17,825	25,170	24,674	24,749	24,824	36,400
01-2-113-320	Travel	9,910	11,810	10,700	10,700	10,700	10,700	10,700
01-2-113-335	Advertising	7,095	1,500	3,000	3,000	3,000	3,000	3,000
01-2-113-340	Dues And Memberships	7,865	11,000	12,650	12,870	12,993	13,118	13,245
01-2-113-347	Library/Publications	392	250	250	250	250	250	250
01-2-113-353	Public Relations	8,821	2,000	2,000	4,500	2,000	2,000	2,000
01-2-113-360	Accounting & Audit Fees	33,825	39,000	39,300	41,450	43,697	46,079	48,604

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
01-2-113-381	Legal Fees	402	1,000	1,000	1,000	1,000	1,000	1,000
01-2-113-387	Other Prof Fees	65,112	103,835	105,000	7,500	7,500	7,500	7,500
01-2-113-468	Minor Capital	9,484	13,500	9,950	6,500	4,750	8,250	11,750
113 - Administration - Financial Services		1,575,025	1,820,566	2,099,999	2,080,048	2,138,234	2,199,645	2,273,689
114 - Project Management Office								
01-2-114-220	Salaries & Wages	0	0	371,222	305,077	272,648	280,804	289,205
01-2-114-225	Benefits	0	0	84,682	82,202	81,794	84,242	86,761
01-2-114-237	Employer Health Tax	0	0	8,882	7,488	6,817	7,020	7,230
01-2-114-238	WCB	0	0	10,196	8,596	7,825	8,059	8,301
01-2-114-276	Software Licence/Mtce	0	0	3,920	2,620	2,760	2,900	3,050
01-2-114-281	Materials & Supplies	0	0	500	530	560	590	620
01-2-114-284	Meeting Expense	0	0	1,000	1,050	1,110	1,170	1,230
01-2-114-293	Office Expenses	0	0	600	630	670	710	750
01-2-114-305	Safety Equipment	0	0	1,170	1,230	1,300	1,370	1,440
01-2-114-314	Telephone & Alarm Lines	0	0	1,360	1,430	1,510	1,590	1,670
01-2-114-319	Training/Development & Conferences	0	0	17,000	17,900	18,800	19,800	20,800
01-2-114-340	Dues And Memberships	0	0	2,000	2,100	2,300	2,500	2,700
114 - Project Management Office		0	0	502,532	430,853	398,094	410,755	423,757
115 - Administration - Human Resources								
01-2-115-220	Salaries & Wages	487,014	519,117	620,793	652,783	683,034	703,428	724,431
01-2-115-225	Benefits	112,633	134,139	182,667	192,050	201,013	207,015	213,200
01-2-115-237	Employer Health Tax	9,580	12,898	15,520	16,321	17,076	17,587	18,111
01-2-115-238	WCB	12,599	14,187	17,817	18,736	19,601	20,190	20,790
01-2-115-276	Software Licence/Mtce	3,659	13,666	12,350	10,850	10,850	10,850	10,850
01-2-115-284	Meeting Expense	967	1,000	1,750	1,750	1,750	1,750	1,750
01-2-115-293	Office Expenses	3,842	1,140	2,740	2,640	2,640	1,140	1,140
01-2-115-305	Safety Equipment	270	5,335	4,456	4,456	4,456	4,456	4,456
01-2-115-314	Telephone & Alarm Lines	1,950	3,040	1,500	1,500	1,500	1,500	1,500
01-2-115-319	Training/Development & Conferences	13,292	22,170	35,285	21,175	24,540	19,175	20,095
01-2-115-320	Travel	5,575	12,315	8,000	6,000	10,000	7,000	11,000
01-2-115-335	Advertising	9,334	8,245	26,000	11,000	11,000	11,000	11,000
01-2-115-340	Dues And Memberships	2,853	3,188	4,920	4,920	4,920	4,920	4,920
01-2-115-347	Library/Publications	5,491	4,985	5,725	5,725	5,725	5,725	5,725
01-2-115-353	Public Relations	32	16,100	500	4,300	4,100	4,100	4,000
01-2-115-381	Legal Fees	5,279	20,000	20,000	20,000	20,000	20,000	20,000

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
01-2-115-387	Other Prof Fees	35,432	133,360	128,550	101,050	60,550	56,050	100,550
01-2-115-468	Minor Capital	2,604	8,550	6,000	6,000	2,000	4,000	0
01-2-115-495	Transfer To Other Functions	2,205	2,205	2,205	2,205	2,205	2,205	2,205
115 - Administration - Human Resources		714,610	935,640	1,096,778	1,083,461	1,086,960	1,102,091	1,175,723
116 - Administration - Information Services								
01-2-116-220	Salaries & Wages	406,373	472,572	480,480	501,124	516,091	531,506	547,385
01-2-116-225	Benefits	88,811	127,596	144,144	150,336	154,827	159,454	164,216
01-2-116-237	Employer Health Tax	7,988	11,681	12,013	12,528	12,903	13,288	13,685
01-2-116-238	WCB	10,823	12,849	13,789	14,381	14,812	15,254	15,710
01-2-116-276	Software Licence/Mtce	100,965	273,512	360,512	328,342	337,062	294,370	415,350
01-2-116-284	Meeting Expense	233	0	0	0	0	0	0
01-2-116-293	Office Expenses	44,984	44,000	41,000	41,000	50,500	44,000	44,000
01-2-116-314	Telephone & Alarm Lines	44,911	50,425	54,765	54,825	54,825	57,825	57,825
01-2-116-319	Training/Development & Conferences	6,045	15,000	20,000	23,000	23,000	26,000	24,000
01-2-116-320	Travel	0	10,000	10,000	10,000	10,000	100,000	10,000
01-2-116-335	Advertising	1,313	0	0	0	0	0	0
01-2-116-340	Dues And Memberships	390	350	390	400	400	450	450
01-2-116-347	Library/Publications	0	200	200	200	200	200	200
01-2-116-387	Other Prof Fees	48,599	90,000	259,000	148,000	67,500	61,500	67,500
01-2-116-447	Repairs/Mtce Mach/Equip	13,564	11,500	15,000	15,000	18,000	18,000	18,000
01-2-116-468	Minor Capital	23,840	19,500	23,000	22,500	25,000	20,000	20,000
01-2-116-495	Transfer To Other Functions	0	50,000	0	0	0	0	0
116 - Administration - Information Services		798,837	1,189,185	1,434,293	1,321,636	1,285,120	1,341,847	1,398,321
117 - Administration - Communications								
01-2-117-220	Salaries & Wages	290,532	296,155	319,205	337,299	347,207	357,411	367,922
01-2-117-225	Benefits	74,110	80,767	95,761	101,189	104,162	107,225	110,377
01-2-117-237	Employer Health Tax	5,705	7,181	7,981	8,432	8,681	8,935	9,198
01-2-117-238	WCB	7,990	7,901	9,161	9,681	9,964	10,258	10,559
01-2-117-276	Software Licence/Mtce	37,163	53,000	71,000	73,000	74,000	75,000	76,000
01-2-117-284	Meeting Expense	751	800	800	800	800	800	800
01-2-117-293	Office Expenses	8,576	8,300	8,400	8,500	9,000	9,100	9,200
01-2-117-314	Telephone & Alarm Lines	261	525	525	525	525	525	0
01-2-117-319	Training/Development & Conferences	2,475	16,500	10,000	10,200	10,300	10,400	10,500
01-2-117-320	Travel	2,254	5,000	5,000	5,000	5,000	5,000	5,000
01-2-117-335	Advertising	12,466	60,000	61,000	62,000	63,000	64,000	64,000

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
01-2-117-340	Dues And Memberships	820	1,200	1,250	1,250	1,275	1,300	1,300
01-2-117-347	Library/Publications	0	500	500	500	500	500	500
01-2-117-353	Public Relations	41	0	0	0	0	0	0
01-2-117-387	Other Prof Fees	27,297	44,500	44,500	47,500	52,500	84,500	55,500
01-2-117-468	Minor Capital	2,056	2,000	2,000	2,000	2,000	2,000	2,000
117 - Administration - Communications		472,497	584,329	637,083	667,876	688,914	736,954	722,856
118 - Administration - Fiscal Services and Capital								
01-2-118-480	Transfer to Capital	7,500	0	0	0	0	0	0
01-2-118-485	Contr To Capital Works Reserve	516,000	516,000	198,000	251,000	203,000	248,000	248,000
01-2-118-489	Reserve Contr Other	141,629	141,655	1,928,021	209,208	221,703	284,948	248,987
118 - Administration - Fiscal Services and Capital		665,129	657,655	2,126,021	460,208	424,703	532,948	496,987
119 - Administration - Corporate Office								
01-2-119-220	Salaries & Wages	104,559	121,295	173,121	183,554	189,050	194,709	200,539
01-2-119-225	Benefits	22,866	33,475	51,936	55,066	56,716	58,413	60,161
01-2-119-237	Employer Health Tax	2,064	3,023	4,328	4,590	4,726	4,868	5,013
01-2-119-238	WCB	2,893	3,325	4,970	5,268	5,425	5,588	5,756
01-2-119-275	Permits/Licences	642	300	700	700	700	700	700
01-2-119-314	Telephone & Alarm Lines	2,106	4,000	4,000	4,000	4,000	4,000	4,000
01-2-119-319	Training/Development & Conferences	358	1,000	1,000	1,000	1,000	1,000	1,000
01-2-119-353	Public Relations	75	0	0	0	0	0	0
01-2-119-372	Insurance Property	12,660	19,000	19,000	19,000	19,000	19,000	19,000
01-2-119-381	Legal Fees	0	1,000	0	0	0	0	0
01-2-119-387	Other Prof Fees	24,812	51,000	20,000	0	10,000	0	0
01-2-119-400	Contracted Svcs Buildings/Land Mtce	75,670	118,500	165,000	125,000	125,000	125,000	125,000
01-2-119-403	Buildings Repairs & Mtce	9,496	6,000	10,000	10,000	10,000	10,000	10,000
01-2-119-406	Heating	13,709	25,000	25,000	25,000	25,000	25,000	25,000
01-2-119-409	Hydro	44,521	47,000	48,410	49,862	51,358	52,899	53,000
01-2-119-410	Carbon Offset	0	965	0	0	0	0	0
01-2-119-412	Janitorial/Cleaning Supplies	8,753	10,500	10,000	10,500	10,000	10,500	10,000
01-2-119-415	Landscaping/Grounds Mtce	10,301	20,000	20,000	20,000	20,000	20,000	20,000
01-2-119-418	Refuse Collection	5,023	7,500	7,500	7,500	7,500	7,500	7,500
01-2-119-421	Rental/Lease Buildings	2,178	4,000	4,000	4,000	4,000	4,000	4,000
01-2-119-427	Sewage Disposal	8,526	8,100	8,600	8,600	8,600	8,600	8,600
01-2-119-430	Water	3,286	6,000	6,000	6,000	6,000	6,000	6,000
01-2-119-438	Contract Svcs Equip/Mach	6,536	6,000	7,500	7,500	7,500	7,500	7,500

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
01-2-119-468	Minor Capital	23,644	22,500	0	0	0	0	0
01-2-119-505	Debt Charges-Principal	256,008	256,008	256,008	256,008	256,008	256,008	256,008
01-2-119-506	Debt Charges-Interest	163,180	163,180	163,180	163,180	163,180	163,180	163,180
119 - Administration - Corporate Office		803,864	938,671	1,010,253	966,328	984,763	984,465	991,957
Expenses		(6,108,563)	(7,418,827)	(10,095,192)	(7,984,813)	(8,007,743)	(8,307,672)	(8,500,346)
110 - Administration and General Government		2,527,928	0	0	0	0	0	0
01 - General Revenue Fund		2,527,928	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 110 - Administration and General Government
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
130R - Transfer from reserve		734,000	83,000	137,000	70,000	157,000	-	108,000	40,000	-	-
140R - Transfers other		100,000	-	-	-	-	-	-	-	-	-
Total Funding Source		834,000	83,000	137,000	70,000	157,000	-	108,000	40,000	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 110 - Administration and General Government
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		834,000	83,000	137,000	70,000	157,000	-	108,000	40,000	-	-
Total Expenditure		834,000	83,000	137,000	70,000	157,000	-	108,000	40,000	-	-

Electoral Areas Expenditure & Election Services

130

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	01-Aug-65							
Authority:	LGA Sec 338; Board Policy Feb 26/01.							
Amendments:								
Purpose:	Electoral area administration & election services							
Participants:	Electoral Areas A, B, C							
Maximum Levy:	No stated limit.							
2024 Maximum:	\$0							
		Electoral Areas						
		Area A	420,871	445,436	457,401	494,208	493,657	493,231
		Area B	304,806	331,393	340,295	367,678	367,269	366,952
		Area C	374,323	413,170	424,269	458,410	457,899	457,504
			\$1,100,000	\$1,190,000	\$1,221,965	\$1,320,296	\$1,318,825	\$1,317,687
		Change from Previous year		\$90,000	\$31,965	\$98,331	(\$1,471)	(\$1,138)
		Residential Tax Rate Estimate	0.0882	0.0953	0.0978	0.1057	0.1056	0.1055
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

130 - Electoral Areas Administration

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	4,000	4,000	0	
Taxation	1,100,000	1,190,000	90,000	Increase of 8.8%
Transfers from Reserve	0	10,483	10,483	Reserve withdrawal to temper requisition increase
Prior Year Surplus	129,746	17,304	(112,442)	2023 surplus less than 2022
Total Revenue	1,233,746	1,221,787	(11,959)	
Expenses				
Support Services	103,931	111,204	7,273	Increased allocation in 2024
Personnel costs	961,612	971,067	9,455	Wage and salary escalation
Materials, Supplies and Utilities	75,767	73,995	(1,772)	Constituency expense (-4.5K), Meetings (+2K)
Contract and General Services	63,849	64,874	1,025	Legal (+3.5K), Professional Fees (-1.5K), PR (-1K)
Transfer to Reserve	28,587	647	(27,940)	Drawing down reserve to temper requisition
Total Expense	1,233,746	1,221,787	(11,959)	

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								
130 - Electoral Areas Expenditure & Election Services								
Revenues								
130 - Electoral Areas Administration								
01-1-130-005	Gil Fed Govt	3,338	4,000	4,000	4,000	4,000	4,000	4,000
01-1-130-019	Reqn Elect/Spec Prov Govt	1,100,000	1,100,000	1,190,000	1,221,965	1,320,296	1,318,825	1,317,687
01-1-130-133	Recoveries - Other	0	0	0	0	0	0	0
01-1-130-145	Transfer from Reserve	0	0	10,483	29,906	32,341	33,685	35,070
01-1-130-150	Surplus Prior Year	116,458	116,502	17,304	0	0	0	0
01-1-130-151	Funds Allocated from Prior Year	13,244	13,244	0	0	0	0	0
130 - Electoral Areas Administration		1,233,040	1,233,746	1,221,787	1,255,871	1,356,637	1,356,510	1,356,757
Revenues		1,233,040	1,233,746	1,221,787	1,255,871	1,356,637	1,356,510	1,356,757
Expenses								
130 - Electoral Areas Administration								
01-2-130-200	Support Services	99,847	99,847	108,416	108,416	108,416	108,416	108,416
01-2-130-220	Salaries & Wages	577,829	556,942	536,369	560,869	585,750	603,126	621,026
01-2-130-221	Directors Remuneration	169,998	187,766	191,356	194,978	198,601	203,021	207,574
01-2-130-225	Benefits	117,711	149,827	166,911	174,258	181,723	186,937	192,307
01-2-130-228	Honorarium	0	0	5,000	5,000	5,000	5,000	5,000
01-2-130-237	Employer Health Tax	14,641	13,764	13,410	14,020	14,641	15,077	15,531
01-2-130-238	WCB	11,771	15,138	15,393	16,097	16,812	17,309	17,819
01-2-130-263	Constituency Expenses	4,550	9,000	4,500	4,500	4,500	9,000	3,500
01-2-130-284	Meeting Expense	14,318	6,000	8,000	8,000	8,000	8,000	8,000
01-2-130-293	Office Expenses	357	1,000	1,000	1,000	1,000	1,000	1,000
01-2-130-314	Telephone & Alarm Lines	2,166	3,151	2,795	2,815	2,835	2,856	2,877
01-2-130-319	Training/Development & Conferences	7,165	7,500	7,500	7,500	7,500	7,500	7,500
01-2-130-320	Travel	13,906	21,000	21,000	21,000	21,000	21,000	21,000
01-2-130-335	Advertising	0	500	500	500	500	500	500
01-2-130-340	Dues And Memberships	24,056	23,866	24,700	25,194	25,697	26,212	26,736
01-2-130-353	Public Relations	44,103	49,000	48,000	48,000	48,000	48,000	48,000
01-2-130-369	Insurance Liability	788	813	837	862	888	915	942
01-2-130-381	Legal Fees	34,025	1,500	5,000	5,000	5,000	5,000	5,000
01-2-130-387	Other Prof Fees	5,288	10,000	10,000	5,000	9,000	10,000	5,000
01-2-130-489	Reserve Contr Other	28,587	28,587	647	0	0	20,137	0
130 - Electoral Areas Administration		1,171,107	1,185,201	1,171,334	1,203,009	1,244,863	1,299,006	1,297,728

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
131 - Electoral Areas Elections								
01-2-131-200	Support Services	4,084	4,084	2,788	2,788	2,788	2,788	2,788
01-2-131-220	Salaries & Wages	29,510	29,151	31,489	33,235	35,537	36,595	37,685
01-2-131-225	Benefits	7,228	7,508	9,447	9,971	10,661	10,978	11,305
01-2-131-237	Employer Health Tax	580	722	788	831	888	915	942
01-2-131-238	WCB	812	794	904	954	1,020	1,050	1,082
01-2-131-281	Materials & Supplies	0	250	250	250	2,000	250	250
01-2-131-293	Office Expenses	0	250	250	250	5,000	250	250
01-2-131-319	Training/Development & Conferences	0	500	500	500	2,000	500	500
01-2-131-320	Travel	0	250	250	250	1,500	250	250
01-2-131-335	Advertising	0	500	500	500	18,000	500	500
01-2-131-353	Public Relations	10	0	0	0	0	0	0
01-2-131-369	Insurance Liability	73	36	37	38	39	40	41
01-2-131-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-131-385	Gis Services	0	0	0	0	1,000	0	0
01-2-131-387	Other Prof Fees	154	1,500	0	0	25,000	0	0
01-2-131-421	Rental/Lease Buildings	2,178	2,000	2,250	2,295	5,341	2,388	2,436
131 - Electoral Areas Elections		44,629	48,545	50,453	52,862	111,774	57,504	59,029
Expenses		(1,215,735)	(1,233,746)	(1,221,787)	(1,255,871)	(1,356,637)	(1,356,510)	(1,356,757)
130 - Electoral Areas Expenditure & Election Services		17,305	0	0	0	0	0	0
01 - General Revenue Fund		17,305	0	0	0	0	0	0

Year over Year Change Revenue and Expenses by Category

150 - Feasibility Studies - Regional

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	15,000	15,000	0	
Prior Year Surplus	30,288	64,292	34,004	No funds dispersed in 2023
Recoveries from Other Functions	21,811	11,250	(10,561)	Larger recovery from parks in year of establishment
Total Revenue	67,099	90,542	23,443	
Expenses				
Support Services	2,932	1,135	(1,797)	Decreased allocation in 2024
Contract and General Services	64,167	89,407	25,240	Unallocated professional fees of 89.4K
Total Expense	67,099	90,542	23,443	

CVRD 5 Year Operating Budget by Service

Functions: 150

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
150 - Feasibility Studies - Regional								
Revenues								
150 - Feasibility Studies - Regional								
01-1-150-005	Gil Fed Govt	18	0	0	0	0	0	0
01-1-150-009	Gil Local Govt	191	0	0	0	0	0	0
01-1-150-019	Reqn Elect/Spec Prov Govt	6,064	6,064	6,068	6,068	6,068	6,068	6,068
01-1-150-020	Reqn Municipal	8,936	8,936	8,932	8,932	8,932	8,932	8,932
01-1-150-135	Recoveries-Other Functions	21,811	21,811	11,250	11,250	11,250	14,439	0
01-1-150-150	Surplus Prior Year	30,288	30,288	64,292	0	0	0	0
150 - Feasibility Studies - Regional		67,308	67,099	90,542	26,250	26,250	29,439	15,000
Revenues		67,308	67,099	90,542	26,250	26,250	29,439	15,000
Expenses								
150 - Feasibility Studies - Regional								
01-2-150-200	Support Services	2,932	2,932	1,135	1,135	1,135	1,135	1,135
01-2-150-369	Insurance Liability	84	114	90	94	98	102	106
01-2-150-387	Other Prof Fees	0	64,053	89,317	25,021	25,017	28,202	13,759
150 - Feasibility Studies - Regional		3,016	67,099	90,542	26,250	26,250	29,439	15,000
Expenses		(3,016)	(67,099)	(90,542)	(26,250)	(26,250)	(29,439)	(15,000)
150 - Feasibility Studies - Regional		64,292	0	0	0	0	0	0
01 - General Revenue Fund		64,292	0	0	0	0	0	0

Established:

Authority: LGA/Municipal Finance Authority Act

Amendments:

Purpose: Debt – In 1971, the provincial government created the Municipal Finance Authority (MFA) as the central borrowing agency for municipalities and regional districts. By law, all local governments, with the exception of the City of Vancouver, are required to borrow funds for capital projects through the MFA. Regional districts function as a critical part of the MFA system. All capital borrowing requests from member municipalities and from the regional district corporation itself must be coordinated and processed by the regional district before being forwarded to the MFA.

Participants: Comox, Courtenay, Cumberland

Maximum Levy: n/a

2024 Maximum: \$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								
190 - Member Municipality Debt								
Revenues								
191 - Member Municipality Debt								
01-1-191-021	Cond Transfers - Local Govt Debt	1,536,106	1,536,106	1,511,897	1,305,841	1,224,684	1,085,373	580,904
191 - Member Municipality Debt		1,536,106	1,536,106	1,511,897	1,305,841	1,224,684	1,085,373	580,904
193 - Member Municipality Debt								
01-1-193-021	Cond Transfers - Local Govt Debt	12,084	12,084	0	0	0	0	0
193 - Member Municipality Debt		12,084	12,084	0	0	0	0	0
194 - Member Municipality Debt								
01-1-194-021	Cond Transfers - Local Govt Debt	465,096	465,096	465,096	465,096	465,096	465,096	465,096
194 - Member Municipality Debt		465,096	465,096	465,096	465,096	465,096	465,096	465,096
Revenues		2,013,286	2,013,286	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000
Expenses								
190 - Member Municipality Debt								
01-2-190-505	Debt Charges-Principal	1,327,963	1,327,964	1,297,413	1,154,967	1,091,334	986,777	677,572
01-2-190-506	Debt Charges-Interest	685,322	685,322	679,580	615,970	598,446	563,692	368,428
190 - Member Municipality Debt		2,013,286	2,013,286	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000
Expenses		(2,013,286)	(2,013,286)	(1,976,993)	(1,770,937)	(1,689,780)	(1,550,469)	(1,046,000)
190 - Member Municipality Debt		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	29-Nov-93							
Authority:	BL 1579							
Amendments:								
		Local Service Area						
		9-771-CNR-SRVA#55	348,526	390,525	420,127	427,660	446,504	460,558
Purpose:	To provide enhanced 9-1-1 emergency telephone service.	Municipal Members						
		Comox	150,878	166,417	179,031	182,241	190,271	196,260
		Courtenay	315,455	355,707	382,670	389,532	406,695	419,496
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Cumberland	47,303	52,248	56,209	57,217	59,738	61,618
			\$862,162	\$964,896	\$1,038,036	\$1,056,650	\$1,103,207	\$1,137,931
Maximum Levy:	\$.35 per \$1,000 - 100% Assessment							
2024 Maximum:	\$9,753,896							
		Change from Previous year		\$102,734	\$73,140	\$18,614	\$46,557	\$34,724
		Residential Tax Rate Estimate	0.0279	0.0313	0.0336	0.0342	0.0358	0.0369
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

275 - 911 Answering Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	862,162	964,896	102,734	Increasing with payment to NI911 corp
Government Grants	45,000	0	(45,000)	NextGen911 funding received in 2023
Prior Year Surplus	20,995	28,052	7,057	2023 surplus greater than 2022
Total Revenue	928,157	992,948	64,791	
Expenses				
Support Services	9,922	10,013	91	Increased allocation in 2024
Grants to other organizations	855,270	935,087	79,817	Requisition to NI911 corp increasing
Contract and General Services	347	335	(12)	
Transfer to Reserve	62,618	47,513	(15,105)	NextGen911 funding (-45K) went to reserve in 2023
Total Expense	928,157	992,948	64,791	

CVRD 5 Year Operating Budget by Service

Functions: 275

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
275 - 911 Answering Service								
Revenues								
275 - 911 Answering Service								
01-1-275-005	Gil Fed Govt	1,058	0	0	0	0	0	0
01-1-275-009	Gil Local Govt	10,993	0	0	0	0	0	0
01-1-275-016	Grant Prov Govt Conditional	22,500	45,000	0	0	0	0	0
01-1-275-019	Reqn Elect/Spec Prov Govt	348,526	348,526	390,311	419,897	427,427	446,259	460,306
01-1-275-020	Reqn Municipal	513,636	513,636	574,585	618,139	629,223	656,948	677,625
01-1-275-150	Surplus Prior Year	20,995	20,995	28,052	0	0	0	0
01-1-275-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
275 - 911 Answering Service		917,707	928,157	992,948	1,038,036	1,056,650	1,103,207	1,137,931
Revenues								
		917,707	928,157	992,948	1,038,036	1,056,650	1,103,207	1,137,931
Expenses								
275 - 911 Answering Service								
01-2-275-200	Support Services	9,922	9,922	10,013	10,013	10,013	10,013	10,013
01-2-275-210	Grant Operational	861,793	855,270	935,087	1,009,894	1,042,849	1,089,395	1,124,103
01-2-275-369	Insurance Liability	322	347	335	368	379	390	406
01-2-275-489	Reserve Contr Other	17,618	62,618	47,513	17,761	3,409	3,409	3,409
275 - 911 Answering Service		889,655	928,157	992,948	1,038,036	1,056,650	1,103,207	1,137,931
Expenses								
		(889,655)	(928,157)	(992,948)	(1,038,036)	(1,056,650)	(1,103,207)	(1,137,931)
275 - 911 Answering Service								
		28,052	0	0	0	0	0	0
01 - General Revenue Fund								
		28,052	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	21-Sep-79							
Authority:	SLP #53							
Amendments:								
		Electoral Areas						
		Area B	25,735	25,860	30,170	30,170	30,170	30,170
Purpose:	Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities.	Municipal Members						
		Comox	40,205	39,567	46,162	46,162	46,162	46,162
		Courtenay	84,060	84,573	98,669	98,669	98,669	98,669
Participants:	Courtenay, Comox, Electoral Area B		\$150,000	\$150,000	\$175,000	\$175,000	\$175,000	\$175,000
		Change from Previous year		\$0	\$25,000	\$0	\$0	\$0
Maximum Levy:	\$.031 per \$1,000 - 100% Assessment							
2024 Maximum:	\$563,580							
		Residential Tax Rate Estimate	0.0074	0.0074	0.0087	0.0087	0.0087	0.0087
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

400 - Cemetery

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	150,000	150,000	0	Capital needs vary, tax held stable w/ reserves
Transfers from Reserve	55,296	0	(55,296)	No reserve withdrawal needed in 2024
Prior Year Surplus	4,792	0	(4,792)	
Total Revenue	<u>210,088</u>	<u>150,000</u>	<u>(60,088)</u>	
Expenses				
Support Services	1,624	1,229	(395)	Decreased allocation in 2024
Grants to other organizations	208,000	120,000	(88,000)	Capital needs are fewer in 2024
Contract and General Services	464	382	(82)	
Transfer to Reserve	0	28,389	28,389	Building reserve for higher capital costs in future
Total Expense	<u>210,088</u>	<u>150,000</u>	<u>(60,088)</u>	

CVRD 5 Year Operating Budget by Service

Functions: 400

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
400 - Cemetery								
Revenues								
400 - Cemetery								
01-1-400-005	Gil Fed Govt	78	0	0	0	0	0	0
01-1-400-009	Gil Local Govt	2,917	0	0	0	0	0	0
01-1-400-019	Reqn Elect/Spec Prov Govt	25,735	25,735	25,838	30,145	30,145	30,145	30,145
01-1-400-020	Reqn Municipal	124,265	124,265	124,162	144,855	144,855	144,855	144,855
01-1-400-145	Transfer from Reserve	40,022	55,296	0	7,252	0	67,285	0
01-1-400-150	Surplus Prior Year	4,792	4,792	0	0	0	0	0
400 - Cemetery		197,809	210,088	150,000	182,252	175,000	242,285	175,000
Revenues								
		197,809	210,088	150,000	182,252	175,000	242,285	175,000
Expenses								
400 - Cemetery								
01-2-400-200	Support Services	1,624	1,624	1,229	1,229	1,229	1,229	1,229
01-2-400-210	Grant Operational	195,790	208,000	120,000	180,000	150,000	240,000	80,000
01-2-400-369	Insurance Liability	395	464	382	397	413	430	447
01-2-400-485	Contr To Capital Works Reserve	0	0	28,389	626	23,358	626	93,324
400 - Cemetery		197,809	210,088	150,000	182,252	175,000	242,285	175,000
Expenses								
		(197,809)	(210,088)	(150,000)	(182,252)	(175,000)	(242,285)	(175,000)
400 - Cemetery		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Established:	30-Jun-76	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority:	SLP #38,	Defined Area						
Amendments:	Bylaw 725, 2022, Bylaw 702, 2022SLP #48/#57/BLs 731/1001/2395/3004	Part Area A Baynes Sound	34,587	32,230	30,209	29,596	37,302	37,708
Purpose:	to provide for the promotion and marketing of the Comox Valley for the purpose of tourism and destination marketing and visitor information services, including through the formation of partnerships with community organizations and service providers.	Electoral Areas						
		Area B	41,793	39,487	37,012	36,260	45,701	46,198
		Area C	51,325	49,231	46,145	45,208	56,978	57,599
Participants:	Cumberland, Courtenay, Defined portion of Area A Baynes Sound, Electoral Areas B, C	Municipal Members						
		Courtenay	136,514	129,139	121,045	118,588	149,463	151,090
		Cumberland	20,470	18,969	17,780	17,419	21,954	22,193
			\$284,689	\$269,055	\$252,190	\$247,072	\$311,397	\$314,787
Maximum Levy:	\$.278 per \$1,000 - 100% Assessment	Change from Previous year						
2024 Maximum:	\$5,847,073			(\$15,634)	(\$16,865)	(\$5,118)	\$64,325	\$3,390
		Residential Tax Rate Estimate	0.0121	0.0114	0.0106	0.0104	0.0131	0.0133
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

550 - Comox Valley Tourism Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	31,000	31,000	0	
Taxation	284,689	269,055	(15,634)	Decrease of 5.5%
Sale of Services	66,475	63,695	(2,780)	Increase to Comox contract
Government Grants	236,550	12,450	(224,100)	Destination BC grant received in 2023
Transfers from Reserve	5,000	0	(5,000)	No withdrawal needed in 2024
Prior Year Surplus	0	101,178	101,178	2023 carryforward
Total Revenue	623,714	477,378	(146,336)	
Expenses				
Support Services	31,343	24,285	(7,058)	Decreased allocation in 2024
Personnel costs	33,208	36,679	3,471	Wage and salary escalation
Grants to other organizations	306,550	114,638	(191,912)	Operational grant to 4VI in 2023
Materials, Supplies and Utilities	32,000	72,950	40,950	Landscaping/Grounds (+24K), Janitorial (+11K)
Contract and General Services	136,194	99,057	(37,137)	Building maintenance (-53.9K), Prof. fees (+17K)
Debt Charges	75,571	74,870	(701)	
Transfer to Reserve	4,654	46,374	41,720	Increased contribution to capital works reserve
Transfer to Other Services	1,194	3,525	2,331	Increased internal cost of carbon transfer
Minor Capital	3,000	5,000	2,000	Washroom accessibility renovation
Total Expense	623,714	477,378	(146,336)	

CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
550 - Comox Valley Tourism Service								
Revenues								
550 - Comox Valley Tourism Service								
01-1-550-005	Gil Fed Govt	388	1,000	1,000	1,000	1,000	1,000	1,000
01-1-550-009	Gil Local Govt	756	30,000	30,000	30,000	30,000	30,000	30,000
01-1-550-016	Grant Prov Govt Conditional	250,088	236,550	12,450	0	0	0	0
01-1-550-019	Reqn Elect/Spec Prov Govt	127,705	127,705	120,983	113,399	111,098	140,023	141,547
01-1-550-020	Reqn Municipal	156,984	156,984	148,072	138,790	135,974	171,374	173,240
01-1-550-025	Sale Svcs Local Govt	66,475	66,475	60,695	69,747	68,499	0	0
01-1-550-057	Rental/Lease Buildings	0	0	3,000	3,000	3,000	3,000	3,000
01-1-550-133	Recoveries - Other	3,060	0	0	0	0	0	0
01-1-550-145	Transfer from Reserve	0	5,000	0	0	0	0	0
01-1-550-150	Surplus Prior Year	0	0	101,178	0	0	0	0
550 - Comox Valley Tourism Service		605,455	623,714	477,378	355,936	349,571	345,397	348,787
Revenues		605,455	623,714	477,378	355,936	349,571	345,397	348,787
Expenses								
550 - Comox Valley Tourism Service								
01-2-550-200	Support Services	31,343	31,343	24,285	24,285	24,285	24,285	24,285
01-2-550-210	Grant Operational	204,362	286,550	94,638	0	0	0	0
01-2-550-212	Grants Uncond Local Govt	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-2-550-220	Salaries & Wages	25,323	25,349	27,096	29,173	30,888	31,808	32,754
01-2-550-225	Benefits	5,733	6,540	8,127	8,753	9,266	9,543	9,826
01-2-550-237	Employer Health Tax	498	628	679	730	773	796	819
01-2-550-238	WCB	696	691	777	838	888	912	940
01-2-550-246	Bank Charges	0	5,000	0	0	0	0	0
01-2-550-281	Materials & Supplies	47	0	0	0	0	0	0
01-2-550-293	Office Expenses	232	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-314	Telephone & Alarm Lines	1,926	0	3,000	3,050	3,075	4,000	4,025
01-2-550-319	Training/Development & Conferences	1,065	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-320	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-335	Advertising	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-340	Dues And Memberships	0	700	700	700	700	700	700
01-2-550-369	Insurance Liability	6,540	1,594	1,332	1,385	1,440	1,498	1,558
01-2-550-372	Insurance Property	4,682	4,600	4,600	4,600	4,600	4,600	4,600

CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

Account Code	Account Description	2023	2023	2024	2025	2026	2027	2028
		Actual	Budget	Budget	Financial	Financial	Financial	Financial
01-2-550-381	Legal Fees	626	10,000	10,000	10,000	10,000	10,000	10,000
01-2-550-385	Gis Services	36	0	0	0	0	0	0
01-2-550-387	Other Prof Fees	50,000	50,000	67,000	60,000	50,000	50,000	50,000
01-2-550-403	Buildings Repairs & Mtce	40,783	70,000	16,125	16,500	17,000	17,500	18,000
01-2-550-406	Heating	2,789	3,120	3,000	3,200	3,400	3,600	3,800
01-2-550-409	Hydro	10,270	17,680	15,000	15,500	16,000	16,500	17,000
01-2-550-412	Janitorial/Cleaning Supplies	0	0	11,000	11,220	11,444	11,672	11,905
01-2-550-415	Landscaping/Grounds Mtce	0	0	23,950	24,250	24,500	24,750	25,000
01-2-550-418	Refuse Collection	0	0	2,800	2,850	2,900	2,950	3,000
01-2-550-425	Property/Parcel Taxes	226	300	300	300	300	300	300
01-2-550-427	Sewage Disposal	0	0	8,000	8,100	8,200	8,300	8,400
01-2-550-430	Water	1,161	1,200	1,200	1,200	1,200	1,200	1,200
01-2-550-468	Minor Capital	2,500	3,000	5,000	0	0	0	0
01-2-550-485	Contr To Capital Works Reserve	4,654	4,654	37,709	18,718	18,719	83,719	83,719
01-2-550-489	Reserve Contr Other	0	0	8,665	8,678	8,623	8,565	8,505
01-2-550-495	Transfer To Other Functions	1,194	1,194	3,525	3,737	3,961	4,199	4,451
01-2-550-505	Debt Charges-Principal	73,000	73,000	73,000	73,000	73,000	0	0
01-2-550-506	Debt Charges-Interest	13,562	2,571	1,870	1,169	409	0	0
550 - Comox Valley Tourism Service		503,249	623,714	477,378	355,936	349,571	345,397	348,787
Expenses		(503,249)	(623,714)	(477,378)	(355,936)	(349,571)	(345,397)	(348,787)
550 - Comox Valley Tourism Service		102,206	0	0	0	0	0	0
01 - General Revenue Fund		102,206	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	17-Jun-95							
Authority:	BL 1705							
Amendments:	BL 2364							
		Local Service Area						
		2-771-CNR-LSA#43	1,602,121	1,847,813	1,907,876	1,964,694	2,023,216	2,083,494
Purpose:	Participation in the Vancouver Island Regional Library District.		\$1,602,121	\$1,847,813	\$1,907,876	\$1,964,694	\$2,023,216	\$2,083,494
		Change from Previous year		\$245,692	\$60,063	\$56,818	\$58,522	\$60,278
Participants:	Electoral Areas A,B,C							
Maximum Levy:	No stated limit.	Residential Tax Rate Estimate	0.1285	0.1480	0.1528	0.1573	0.1620	0.1668
2024 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

630 - Vancouver Island Regional Library

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,602,121	1,847,813	245,692	Requisition up to meet VIRL budget increase
Prior Year Surplus	5,433	4,901	(532)	2023 projected surplus
Total Revenue	1,607,554	1,852,714	245,160	
Expenses				
Support Services	9,754	9,418	(336)	Increased allocation in 2024
Grants to other organizations	1,597,205	1,842,562	245,357	VIRL budget increase from 2023
Contract and General Services	595	734	139	Increased insurance costs
Total Expense	1,607,554	1,852,714	245,160	

CVRD 5 Year Operating Budget by Service

Functions: 630

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
630 - Vancouver Island Regional Library								
Revenues								
630 - Vancouver Island Regional Library								
01-1-630-005	Gil Fed Govt	4,861	0	0	0	0	0	0
01-1-630-019	Reqn Elect/Spec Prov Govt	1,602,121	1,602,121	1,847,813	1,907,876	1,964,694	2,023,216	2,083,494
01-1-630-150	Surplus Prior Year	5,433	5,433	4,901	0	0	0	0
630 - Vancouver Island Regional Library		1,612,415	1,607,554	1,852,714	1,907,876	1,964,694	2,023,216	2,083,494
Revenues								
		1,612,415	1,607,554	1,852,714	1,907,876	1,964,694	2,023,216	2,083,494
Expenses								
630 - Vancouver Island Regional Library								
01-2-630-200	Support Services	9,754	9,754	9,418	9,418	9,418	9,418	9,418
01-2-630-210	Grant Operational	1,597,206	1,597,205	1,842,562	1,897,695	1,954,482	2,012,972	2,073,217
01-2-630-369	Insurance Liability	554	595	734	763	794	826	859
630 - Vancouver Island Regional Library		1,607,514	1,607,554	1,852,714	1,907,876	1,964,694	2,023,216	2,083,494
Expenses		(1,607,514)	(1,607,554)	(1,852,714)	(1,907,876)	(1,964,694)	(2,023,216)	(2,083,494)
630 - Vancouver Island Regional Library		4,901	0	0	0	0	0	0
01 - General Revenue Fund		4,901	0	0	0	0	0	0

2024-2028
Financial Planning
Core Services
Recreation



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
Transfers from Reserve	35,000	0	(35,000)	
Prior Year Surplus	179,334	197,594	18,260	2024 amount is carryforward projects from 2023
Total Revenue	719,534	892,794	173,260	
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	699,000	862,050	163,050	Contribution to Memorial pool (+175K)
Contract and General Services	1,675	1,755	80	
Transfer to Reserve	6,559	16,403	9,844	Transfer to Future Expenditure reserve increased
Total Expense	719,534	892,794	173,260	

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	613	200	200	200	200	200	200
01-1-600-009	Gil Local Govt	6,375	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
01-1-600-145	Transfer from Reserve	0	35,000	0	0	0	0	0
01-1-600-150	Surplus Prior Year	176,606	176,606	197,594	0	0	0	0
01-1-600-151	Funds Allocated from Prior Year	2,728	2,728	0	0	0	0	0
600 - Recreation Grant		736,323	719,534	892,794	445,200	450,199	453,200	460,200
Revenues		736,323	719,534	892,794	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	519,000	699,000	862,050	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	16,403	10,322	8,858	5,305	4,656
600 - Recreation Grant		538,728	719,534	892,794	445,200	450,199	453,200	460,200
Expenses		(538,728)	(719,534)	(892,794)	(445,200)	(450,199)	(453,200)	(460,200)
600 - Recreation Grant		197,595	0	0	0	0	0	0
01 - General Revenue Fund		197,595	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	30-May-80							
Authority:	SLP 56							
Amendments:	BL 2353 (Conversion & Amendment), BL 2740 BL 2740 (Amendment - adds apportionment of costs)							
Purpose:	To provide funding for the maintenance and capital costs of the all-weather sports track and sports playing fields in the City of Courtenay, the Town of Comox and Electoral Areas A, B and C.							
Participants:	Comox, Courtenay, Defined Area A Baynes Sound, Electoral Areas B and C							
		Defined Area						
		Part Area A Baynes Sound	20,258	102,109	102,344	102,344	102,344	102,344
		Electoral Areas						
		Area B	24,479	125,100	125,389	125,389	125,389	125,389
		Area C	30,062	155,971	156,331	156,331	156,331	156,331
		Municipal Members						
		Comox	38,243	191,413	191,855	191,855	191,855	191,855
		Courtenay	79,958	409,136	410,080	410,080	410,080	410,080
			\$193,000	\$983,729	\$986,000	\$986,000	\$986,000	\$986,000
Maximum Levy: \$.04 per \$1,000 - 100% Assessment		Change from Previous year		\$790,729	\$2,271	\$0	\$0	\$0
2024 Maximum: \$983,729								
		Residential Tax Rate Estimate	0.0071	0.0360	0.0361	0.0361	0.0361	0.0361
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

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 reserve contribution
Other Revenue	4,500	4,500	0	
Transfers from Reserve	161,244	80,516	(80,728)	Reduced withdrawal from reserve in 2024
Prior Year Surplus	18,538	-	(18,538)	
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	33,113	165	
Materials, Supplies and Utilities	35,817	36,439	622	
Contract and General Services	160,387	86,618	(73,769)	Turf field design costs in 2023
Transfer to Reserve	145,759	911,752	765,993	Increased contribution to fund future projects
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	227	345	345	345	345	345	345
01-1-601-009	Gil Local Govt	2,775	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	383,847	383,847	383,847	383,847
01-1-601-020	Reqn Municipal	118,201	118,201	602,153	602,153	602,153	602,153	602,153
01-1-601-128	Other Revenue	4,190	4,500	4,500	4,500	4,500	4,500	4,500
01-1-601-145	Transfer from Reserve	28,242	161,244	80,516	0	0	0	0
01-1-601-150	Surplus Prior Year	18,538	18,538	0	0	0	0	0
601 - Comox Valley Track and Fields Service		246,973	382,627	1,076,361	995,845	995,845	995,845	995,845
Revenues								
		246,973	382,627	1,076,361	995,845	995,845	995,845	995,845
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	33,113	33,281	33,453	33,759	33,759
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	64,386	159,476	80,516	0	0	0	0
01-2-603-403	Buildings Repairs & Mtce	0	0	5,000	5,000	5,000	5,000	5,000
01-2-603-409	Hydro	5,550	8,635	8,937	9,249	9,526	9,764	10,105
01-2-603-430	Water	14,975	26,682	27,002	27,328	27,661	28,000	28,519
01-2-603-485	Contr To Capital Works Reserve	0	0	790,233	790,052	790,896	790,883	790,811

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	0	0	0	0
01-2-603-506	Debt Charges-Interest	0	0	0	0	0	0	0
603 - Playing Fields		221,487	356,639	1,050,513	969,995	969,993	969,991	969,989
Expenses		(246,973)	(382,627)	(1,076,361)	(995,845)	(995,845)	(995,845)	(995,845)
601 - Comox Valley Track & Fields		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	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)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Maximum Levy: \$.05 per \$1,000 - 100% Assessment

2024 Maximum: \$40,182

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	53	(152)	2023 surplus less than 2022
Total Revenue	17,055	17,082	27	
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	16,751	50	
Total Expense	17,055	17,082	27	

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								
01-1-605-005	Gil Fed Govt	51	0	0	0	0	0	0
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	53	0	0	0	0
605 - Denman Island Recreation		17,106	17,055	17,082	17,032	17,033	17,034	17,035
Revenues								
		17,106	17,055	17,082	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	16,751	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	17,082	17,032	17,033	17,034	17,035
Expenses								
		(17,053)	(17,055)	(17,082)	(17,032)	(17,033)	(17,034)	(17,035)
605 - Denman Island Recreation								
		53	0	0	0	0	0	0
01 - General Revenue Fund								
		53	0	0	0	0	0	0

Established:	05-Jan-1931	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority:	BL 2625	Local Service Area						
Amendments:		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	0.0295	0.0349	0.0359	0.0368	0.0378
Participants:	Defined portion of Electoral Area A (Hornby Island)	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Maximum Levy: \$.05 per \$1,000 - 100% Assessment

2024 Maximum: \$50,195

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								
01-1-606-005	Gil Fed Govt	97	0	0	0	0	0	0
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	4,338	4,434	0	0	0	0	0
606 - Hornby Island Recreation		36,435	36,434	30,000	35,500	36,500	37,500	38,500
Revenues								
		36,435	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		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Hornby-Denman Rec Complexes Contribution Service

607

		Requisition Budget	2023 Actual	2024 AB	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	33,248	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	\$33,248	\$33,346	\$33,347	\$33,348	\$33,349
		Change from Previous year		(\$82)	\$98	\$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	0.0182	0.0182	0.0182	0.0182
2024 Maximum:	\$180,806	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 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	33,248	(82)	
Prior Year Surplus	12	97	85	
Total Revenue	33,342	33,345	3	
Expenses				
Support Services	300	300	0	
Contract and General Services	28	31	3	
Transfer to Other Services	33,014	33,014	0	
Total Expense	33,342	33,345	3	

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								
01-1-607-005	Gil Fed Govt	101	0	0	0	0	0	0
01-1-607-019	Reqn Elect/Spec Prov Govt	33,330	33,330	33,248	33,346	33,347	33,348	33,349
01-1-607-150	Surplus Prior Year	12	12	97	0	0	0	0
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		33,444	33,342	33,345	33,346	33,347	33,348	33,349
Revenues		33,444	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		98	0	0	0	0	0	0
01 - General Revenue Fund		98	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, rentals 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	409,428	4,016	
Recoveries from Other Functions	37,745	38,014	269	
Total Revenue	8,896,958	9,975,912	1,078,954	
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	1,408,481	229,979	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	9,975,912	1,078,954	

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	6,893	8,500	8,500	8,500	8,500	8,500	8,500
01-1-645-009	Gil Local Govt	85,211	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	409,428	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		9,478,558	8,896,958	9,975,912	9,679,459	9,723,145	9,773,740	9,786,740
Revenues		9,478,558	8,896,958	9,975,912	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	10,352	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	11,193	12,000	12,000	12,000	12,000	12,000	12,000
01-2-645-276	Software Licence/Mtce	29,628	30,000	76,000	76,000	76,000	76,000	76,000
01-2-645-281	Materials & Supplies	1,432	0	0	0	0	0	0
01-2-645-284	Meeting Expense	2,577	1,700	1,700	1,700	1,700	1,700	1,700
01-2-645-311	Signs	16,486	15,000	0	15,000	0	0	0
01-2-645-314	Telephone & Alarm Lines	22,562	25,080	28,509	29,131	29,597	30,060	30,587
01-2-645-319	Training/Development & Conferences	47,121	22,000	32,000	32,000	32,000	32,000	32,000
01-2-645-320	Travel	12,440	7,000	9,000	9,000	9,000	9,000	9,000
01-2-645-335	Advertising	21,926	29,350	36,350	36,350	36,350	36,350	36,350
01-2-645-340	Dues And Memberships	2,380	2,500	4,000	4,000	4,000	4,000	4,000
01-2-645-353	Public Relations	3,288	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	1,276	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	71,496	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	3,119	730	752	775	798	822	848
01-2-645-468	Minor Capital	11,695	14,000	14,000	14,000	14,000	14,000	14,000
01-2-645-480	Transfer to Capital	10,858	0	0	0	0	0	0
01-2-645-485	Contr To Capital Works Reserve	1,178,502	1,178,502	1,366,973	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	16,417	20,025	20,025	49,275	66,375	88,875	100,125
645 - Comox Valley Recreation Complexes		3,490,972	3,574,565	4,348,677	3,932,498	3,699,424	3,641,737	3,520,660
646 - CVRC Administration								
01-2-646-220	Salaries & Wages	528,178	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	56,454	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	107	250	250	250	250	250	250
01-2-646-293	Office Expenses	11,485	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
01-2-646-353	Public Relations	494	0	0	0	0	0	0
646 - CVRC Administration		734,019	695,345	734,058	753,367	790,818	811,836	833,475
647 - CVRC Aquatics								
01-2-647-220	Salaries & Wages	1,461,419	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	28,519	31,634	32,011	32,968	34,947	35,988	37,071
01-2-647-238	WCB	40,095	34,803	36,745	37,842	40,118	41,317	42,560
01-2-647-269	First Aid Supplies	8,906	7,000	7,200	7,300	7,500	7,700	7,900
01-2-647-272	Instructional Programs	34,339	26,000	35,000	37,000	40,000	42,000	42,000
01-2-647-281	Materials & Supplies	30,062	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	292	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		1,836,494	1,835,844	1,868,430	1,921,883	2,053,345	2,089,561	2,147,949

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
648 - CVRC Operations								
01-2-648-220	Salaries & Wages	1,062,415	1,145,576	1,181,784	1,213,439	1,278,654	1,313,220	1,348,819
01-2-648-225	Benefits	233,563	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
01-2-648-266	Deliveries/Transportation	60	0	0	0	0	0	0
01-2-648-281	Materials & Supplies	24,109	20,000	16,000	16,000	16,000	16,000	16,000
01-2-648-305	Safety Equipment	11,237	10,000	10,000	10,000	10,000	10,000	10,000
01-2-648-314	Telephone & Alarm Lines	35	0	0	0	0	0	0
01-2-648-316	Tipping Fees	16	0	0	0	0	0	0
01-2-648-353	Public Relations	338	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	101,760	100,000	100,000	100,000	100,000	100,000	100,000
01-2-648-406	Heating	245,616	125,000	200,000	200,000	200,000	200,000	200,000
01-2-648-409	Hydro	346,260	275,000	275,000	275,000	275,000	275,000	275,000
01-2-648-412	Janitorial/Cleaning Supplies	85,191	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	16,934	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	92,747	65,000	70,000	70,000	70,000	70,000	70,000
01-2-648-438	Contract Svcs Equip/Mach	62,716	85,000	65,000	65,000	65,000	65,000	65,000
01-2-648-441	Fuel/Lubricants - Mach/Equip	7,672	7,500	7,300	7,300	7,300	7,300	7,300
01-2-648-444	Rental/Leases - Mach/Equip	12,130	10,000	10,000	10,000	10,000	10,000	10,000
01-2-648-447	Repairs/Mtce Mach/Equip	89,688	40,000	60,000	60,000	60,000	60,000	60,000
01-2-648-458	Fuel/Lubricants Vehicle	8,895	7,500	3,200	3,200	3,200	3,200	3,200
01-2-648-461	Insurance/Licence Vehicle	596	1,501	1,546	1,593	1,640	1,689	1,763
01-2-648-464	Repairs & Mtce Vehicle	1,657	4,000	4,000	4,000	4,000	4,000	4,000
01-2-648-468	Minor Capital	31,694	35,000	30,000	30,000	40,000	40,000	40,000
648 - CVRC Operations		2,743,764	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	164,891	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

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
01-2-649-272	Instructional Programs	59,965	25,000	51,721	51,721	53,721	53,721	55,221
01-2-649-281	Materials & Supplies	20,256	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		274,738	230,985	275,323	280,991	293,825	299,764	307,373
Expenses		(9,079,988)	(8,896,958)	(9,975,912)	(9,679,459)	(9,723,145)	(9,773,740)	(9,786,740)
645 - Comox Valley Recreation Complexes		398,570	0	0	0	0	0	0
01 - General Revenue Fund		398,570	0	0	0	0	0	0

Capital Object Summary - 10 Years

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
 Fund Category or Fund 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		1,888,800	465,000	797,000	98,000	847,000	270,000	117,870	150,000	442,000	-
Total Funding Source		1,888,800	765,000	797,000	288,000	847,000	270,000	117,870	150,000	442,000	-

Capital Object Summary - 10 Years

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
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		1,888,800	765,000	797,000	288,000	847,000	270,000	117,870	150,000	442,000	-
Total Expenditure		1,888,800	765,000	797,000	288,000	847,000	270,000	117,870	150,000	442,000	-

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	124,050	(11,569)	2023 surplus less than 2022
Total Revenue	740,492	797,817	57,325	
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	313,294	168,839	Condition assessments (140K)
Debt Charges	81,998	0	(81,998)	Debt servicing completed October 2023
Transfer to Reserve	258,726	240,995	(17,731)	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	797,817	57,325	

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	594	854	854	854	854	854	854
01-1-660-009	Gil Local Govt	6,217	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
01-1-660-139	Sale of Fixed Assets	21,161	0	0	0	0	0	0
01-1-660-150	Surplus Prior Year	135,619	135,619	124,050	0	0	0	0
660 - Comox Valley Exhibition Grounds		795,832	740,492	797,817	740,224	744,224	747,724	750,724
Revenues		795,832	740,492	797,817	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	2,057	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	158,150	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	32,785	29,000	29,000	29,000	29,000	29,000	29,000

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
01-2-660-412	Janitorial/Cleaning Supplies	773	1,500	850	850	850	850	850
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	965	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	216,901	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		671,781	740,492	797,817	740,224	744,224	747,724	750,724
Expenses		(671,781)	(740,492)	(797,817)	(740,224)	(744,224)	(747,724)	(750,724)
660 - Comox Valley Exhibition Grounds		124,051	0	0	0	0	0	0
01 - General Revenue Fund		124,051	0	0	0	0	0	0

Capital Object Summary - 10 Years

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
 Fund Category or Fund 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

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
 Fund Category or Fund 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	-	-

2024-2028
Financial Planning
Core Services
Regional Emergency Services





Victim Services Program/Crime Stoppers Grant Contribution Service 200

	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established: 28-Apr-89							
Authority: LGA Sec 332 (1),SLP#70							
Amendments: BL 2250 (Conversion); BL 2895, BL 325							
Purpose: To provide a victims assistance program and contribute funds to the Comox Valley Crime Stoppers							
	Electoral Areas						
	Area A	17,572	17,616	17,921	17,922	17,924	17,925
	Area B	12,726	13,106	13,333	13,334	13,335	13,336
	Area C	15,629	16,340	16,623	16,624	16,625	16,627
	Municipal Members						
Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B,C	Comox	19,882	20,054	20,400	20,402	20,403	20,405
	Courtenay	41,569	42,863	43,604	43,607	43,611	43,614
Maximum Levy: Greater of \$50,000 or \$0.02 per \$1000 - 100% Assessment	Cumberland	6,233	6,296	6,405	6,405	6,406	6,406
2024 Maximum: \$557,387		\$113,612	\$116,276	\$118,285	\$118,294	\$118,303	\$118,313
	Change from Previous year		\$2,664	\$2,009	\$9	\$9	\$10
	Residential Tax Rate Estimate	0.0037	0.0038	0.0038	0.0038	0.0038	0.0038
	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

200 - Victim Services Program

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	113,612	116,276	2,664	Minor increase to support grant increases
Prior Year Surplus	6,066	7,331	1,265	Reduced reliance on prior surplus at preliminary
Total Revenue	119,678	123,607	3,929	
Expenses				
Support Services	752	701	(51)	Decreased allocation in 2024
Grants to other organizations	113,000	115,000	2,000	Minor increases to Crimestoppers and CVTS grants
Contract and General Services	5,926	7,906	1,980	
Total Expense	119,678	123,607	3,929	

CVRD 5 Year Operating Budget by Service

Functions: 200

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
200 - Victim Services Program								
Revenues								
200 - Victim Services Program								
01-1-200-005	Gil Fed Govt	139	0	0	0	0	0	0
01-1-200-009	Gil Local Govt	1,449	0	0	0	0	0	0
01-1-200-019	Reqn Elect/Spec Prov Govt	45,927	45,927	47,037	47,850	47,854	47,857	47,861
01-1-200-020	Reqn Municipal	67,685	67,685	69,239	70,435	70,440	70,446	70,452
01-1-200-150	Surplus Prior Year	6,066	6,066	7,331	0	0	0	0
200 - Victim Services Program		121,266	119,678	123,607	118,285	118,294	118,303	118,313
Revenues		121,266	119,678	123,607	118,285	118,294	118,303	118,313
Expenses								
200 - Victim Services Program								
01-2-200-200	Support Services	752	752	701	701	701	701	701
01-2-200-210	Grant Operational	113,000	113,000	115,000	117,000	117,000	117,000	117,000
01-2-200-369	Insurance Liability	183	235	218	227	236	245	255
01-2-200-381	Legal Fees	0	500	0	0	0	0	0
01-2-200-387	Other Prof Fees	0	5,191	7,688	357	357	357	357
200 - Victim Services Program		113,935	119,678	123,607	118,285	118,294	118,303	118,313
Expenses		(113,935)	(119,678)	(123,607)	(118,285)	(118,294)	(118,303)	(118,313)
200 - Victim Services Program		7,331	0	0	0	0	0	0
01 - General Revenue Fund		7,331	0	0	0	0	0	0

Year over Year Change Revenue and Expenses by Category

205 - CV Community Justice

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	64,500	81,857	17,357	Increased to support increased contract ask
Prior Year Surplus	2,126	1,467	(659)	2023 surplus less than 2022
Total Revenue	66,626	83,324	16,698	
Expenses				
Support Services	455	390	(65)	Decreased allocation in 2024
Grants to other organizations	60,000	78,000	18,000	Increased contract ask from Comm. Justice Centre
Contract and General Services	674	121	(553)	Legal fees (-519)
Transfer to Reserve	5,497	4,813	(684)	Reduced contribution to future expenditure reserve
Total Expense	66,626	83,324	16,698	

CVRD 5 Year Operating Budget by Service

Functions: 205

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
205 - CV Community Justice								
Revenues								
205 - CV Community Justice								
01-1-205-005	Gil Fed Govt	79	0	0	0	0	0	0
01-1-205-009	Gil Local Govt	825	0	0	0	0	0	0
01-1-205-019	Reqn Elect/Spec Prov Govt	25,978	25,978	32,990	38,055	41,684	45,676	50,067
01-1-205-020	Reqn Municipal	38,522	38,522	48,867	56,370	61,746	67,659	74,163
01-1-205-150	Surplus Prior Year	2,126	2,126	1,467	0	0	0	0
205 - CV Community Justice		67,530	66,626	83,324	94,425	103,430	113,335	124,230
Revenues		67,530	66,626	83,324	94,425	103,430	113,335	124,230
Expenses								
205 - CV Community Justice								
01-2-205-200	Support Services	455	455	390	390	390	390	390
01-2-205-210	Grant Operational	60,000	60,000	78,000	90,000	99,000	108,900	119,790
01-2-205-369	Insurance Liability	111	155	121	126	131	136	141
01-2-205-381	Legal Fees	0	519	0	0	0	0	0
01-2-205-489	Reserve Contr Other	5,497	5,497	4,813	3,909	3,909	3,909	3,909
205 - CV Community Justice		66,063	66,626	83,324	94,425	103,430	113,335	124,230
Expenses		(66,063)	(66,626)	(83,324)	(94,425)	(103,430)	(113,335)	(124,230)
205 - CV Community Justice		1,467	0	0	0	0	0	0
01 - General Revenue Fund		1,467	0	0	0	0	0	0

Established:	13-Dec-11	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority:	BL192	Local Service Area						
Amendments:	BL 202, 425	O-771-CNR-SRVA#63	240,000	260,000	260,000	250,000	270,000	280,000
Purpose:	To provide fire protection and the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto.		\$240,000	\$260,000	\$260,000	\$250,000	\$270,000	\$280,000
		Change from Previous year		\$20,000	\$0	(\$10,000)	\$20,000	\$10,000
Participants:	Defined portion of Electoral Areas A, C	Residential Tax Rate Estimate	0.6221	0.6943	0.6943	0.6676	0.7210	0.7477
Maximum Levy:	annually greater of \$171,875 or \$1.23 per \$1,000 applied to the net taxable value of land and improvements for regional hospital district purposes	(per \$1,000 of assessed value)						
2024 Maximum:	\$448,536							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

210 - Rural Cumberland Fire Protection

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	240,000	260,000	20,000	Increasing with Cumberland contract
Transfers from Reserve	5,760	0	(5,760)	No withdrawal required for 2024
Total Revenue	245,760	260,000	14,240	
Expenses				
Support Services	3,024	2,241	(783)	Decreased allocation in 2024
Personnel costs	7,363	5,647	(1,716)	FTE down 0.02
Grants to other organizations	225,970	249,885	23,915	Increase in Cumberland contract
Materials, Supplies and Utilities	235	233	(2)	
Contract and General Services	368	427	59	
Transfer to Reserve	8,800	1,567	(7,233)	Reduced contribution as reserve has healthy balance
Total Expense	245,760	260,000	14,240	

CVRD 5 Year Operating Budget by Service

Functions: 210

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
210 - Rural Cumberland Fire Protection								
Revenues								
210 - Rural Cumberland Fire Protection								
01-1-210-005	Gil Fed Govt	728	0	0	0	0	0	0
01-1-210-019	Reqn Elect/Spec Prov Govt	240,000	240,000	260,000	260,000	250,000	270,000	280,000
01-1-210-145	Transfer from Reserve	2,850	5,760	0	0	0	2,751	11,255
01-1-210-150	Surplus Prior Year	0	0	0	0	0	0	0
210 - Rural Cumberland Fire Protection		243,578	245,760	260,000	260,000	250,000	272,751	291,255
Revenues		243,578	245,760	260,000	260,000	250,000	272,751	291,255
Expenses								
210 - Rural Cumberland Fire Protection								
01-2-210-200	Support Services	3,024	3,024	2,241	2,241	2,241	2,241	2,241
01-2-210-216	Municipal Contract	225,970	225,970	249,885	236,810	223,980	262,750	281,050
01-2-210-220	Salaries & Wages	2,904	5,541	4,207	4,436	4,581	4,719	4,861
01-2-210-225	Benefits	578	1,531	1,215	1,282	1,324	1,364	1,405
01-2-210-237	Employer Health Tax	57	139	105	111	115	118	121
01-2-210-238	WCB	80	152	120	128	131	135	139
01-2-210-293	Office Expenses	0	25	25	25	25	25	25
01-2-210-314	Telephone & Alarm Lines	18	30	30	30	30	30	30
01-2-210-319	Training/Development & Conferences	17	40	40	40	40	40	40
01-2-210-320	Travel	35	45	63	63	63	63	63
01-2-210-335	Advertising	0	75	75	75	75	75	75
01-2-210-340	Dues And Memberships	0	20	0	0	0	0	0
01-2-210-353	Public Relations	0	25	25	25	25	25	25
01-2-210-369	Insurance Liability	282	243	302	314	327	340	354
01-2-210-385	Gis Services	16	100	100	100	100	100	100
01-2-210-387	Other Prof Fees	1,797	0	0	0	0	0	0
01-2-210-489	Reserve Contr Other	8,800	8,800	1,567	14,320	16,943	726	726
210 - Rural Cumberland Fire Protection		243,578	245,760	260,000	260,000	250,000	272,751	291,255
Expenses		(243,578)	(245,760)	(260,000)	(260,000)	(250,000)	(272,751)	(291,255)
210 - Rural Cumberland Fire Protection		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Denman Island Fire Protection Local Service Area

215

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	24-Aug-74							
Authority:	BL 143							
Amendments:	BL 2045 (converted to LSA), BL 2272 (amend to Area K)							
Purpose:	The provision of fire prevention, fire suppression and assistance response							
Participants:	Defined portion of Electoral Area A (Denman Island)							
Maximum Levy:	Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment							
2024 Maximum:	\$1,004,559							
		Local Service Area						
		Z-771-CNR-LSA#40	450,000	470,000	520,000	550,000	590,000	620,000
			\$450,000	\$470,000	\$520,000	\$550,000	\$590,000	\$620,000
		Change from Previous year		\$20,000	\$50,000	\$30,000	\$40,000	\$30,000
		Residential Tax Rate Estimate	0.5262	0.5751	0.6362	0.6729	0.7219	0.7586
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

215 - Denman Island Fire Protection Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	450,000	470,000	20,000	Increase of 4.4%
Sale of Services	10,164	10,164	0	
Government Grants	30,000	30,000	0	
Transfers from Reserve	3,257	0	(3,257)	No withdrawal required for 2024
Prior Year Surplus	57,424	43,573	(13,851)	2023 surplus less than 2022
Total Revenue	550,845	553,737	2,892	
Expenses				
Support Services	18,444	18,044	(400)	Decreased allocation in 2024
Personnel costs	108,940	109,590	650	Wage and salary escalation
Grants to other organizations	155,400	155,400	0	
Materials, Supplies and Utilities	48,274	48,741	467	
Contract and General Services	9,534	25,091	15,557	Creation of asset management plan (+15K)
Debt Charges	13,500	16,500	3,000	Increase in rate on short-term lending
Transfer to Reserve	185,086	177,298	(7,788)	Reduced contribution to capital works reserve
Transfer to Other Services	667	573	(94)	
Minor Capital	11,000	2,500	(8,500)	Security cameras for fire hall (-8.5K) in 2023
Total Expense	550,845	553,737	2,892	

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
215 - Denman Island Fire Protection								
Revenues								
215 - Denman Island Fire Protection Local Service Area								
01-1-215-005	Gil Fed Govt	1,365	0	0	0	0	0	0
01-1-215-016	Grant Prov Govt Conditional	3,656	30,000	30,000	0	0	0	0
01-1-215-019	Reqn Elect/Spec Prov Govt	450,000	450,000	470,000	520,000	550,000	590,000	620,000
01-1-215-057	Rental/Lease Buildings	10,164	10,164	10,164	10,164	10,164	10,164	10,164
01-1-215-125	Donations	1,000	0	0	0	0	0	0
01-1-215-145	Transfer from Reserve	0	3,257	0	0	0	0	0
01-1-215-150	Surplus Prior Year	57,424	57,424	43,573	0	0	0	0
215 - Denman Island Fire Protection Local Service Area		523,609	550,845	553,737	530,164	560,164	600,164	630,164
Revenues		523,609	550,845	553,737	530,164	560,164	600,164	630,164
Expenses								
215 - Denman Island Fire Protection Local Service Area								
01-2-215-200	Support Services	18,444	18,444	18,044	18,044	18,044	18,044	18,044
01-2-215-210	Grant Operational	155,400	155,400	155,400	158,700	164,100	166,300	169,300
01-2-215-220	Salaries & Wages	66,684	77,616	77,616	84,247	90,655	93,375	96,177
01-2-215-225	Benefits	20,031	26,373	26,900	28,813	30,659	31,438	32,242
01-2-215-237	Employer Health Tax	1,310	1,939	1,940	2,106	2,266	2,335	2,404
01-2-215-238	WCB	2,633	3,012	3,134	3,324	3,506	3,585	3,665
01-2-215-275	Permits/Licences	518	850	850	850	850	850	850
01-2-215-284	Meeting Expense	118	200	200	200	200	200	200
01-2-215-290	Miscellaneous	1,000	0	0	0	0	0	0
01-2-215-293	Office Expenses	0	130	130	130	130	130	130
01-2-215-306	Protective Gear/Equipment	8,095	44,300	44,900	2,700	5,800	2,900	5,800
01-2-215-314	Telephone & Alarm Lines	127	156	156	156	156	156	156
01-2-215-319	Training/Development & Conferences	88	1,490	1,490	1,490	1,490	1,490	1,490
01-2-215-320	Travel	315	534	625	625	625	625	625
01-2-215-335	Advertising	170	390	390	390	390	390	390
01-2-215-340	Dues And Memberships	0	104	0	0	0	0	0
01-2-215-347	Library/Publications	0	120	0	0	0	0	0
01-2-215-353	Public Relations	0	130	130	130	130	130	130
01-2-215-369	Insurance Liability	2,436	2,285	2,627	2,732	2,841	2,955	3,073
01-2-215-372	Insurance Property	1,528	1,590	1,654	1,720	1,789	1,850	1,900

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-215-385	Gis Services	0	500	500	500	500	500	500
01-2-215-387	Other Prof Fees	9,885	0	15,000	0	0	0	0
01-2-215-461	Insurance/Licence Vehicle	4,940	5,029	5,180	5,333	5,494	5,659	5,824
01-2-215-468	Minor Capital	563	11,000	2,500	2,500	2,500	2,500	2,500
01-2-215-485	Contr To Capital Works Reserve	136,162	136,162	167,298	67,642	86,221	110,117	44,687
01-2-215-489	Reserve Contr Other	48,924	48,924	10,000	10,000	10,000	10,000	10,000
01-2-215-495	Transfer To Other Functions	667	667	573	607	643	682	723
01-2-215-505	Debt Charges-Principal	0	0	0	110,000	110,000	110,000	182,623
01-2-215-506	Debt Charges-Interest	0	13,500	16,500	27,225	21,175	33,953	46,731
215 - Denman Island Fire Protection Local Service Area		480,036	550,845	553,737	530,164	560,164	600,164	630,164
Expenses		(480,036)	(550,845)	(553,737)	(530,164)	(560,164)	(600,164)	(630,164)
215 - Denman Island Fire Protection		43,573	0	0	0	0	0	0
01 - General Revenue Fund		43,573	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 215 - Denman Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		-	-	-	850,000	-	-	-	-	-	-
100R - Short Term Debt Proceeds		550,000	-	-	-	-	-	-	-	150,000	-
120R - Long term debt proceeds		-	-	-	950,000	-	-	-	-	-	-
130R - Transfer from reserve		65,000	30,000	100,000	200,000	-	140,000	-	-	220,000	-
Total Funding Source		615,000	30,000	100,000	2,000,000	-	140,000	-	-	370,000	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 215 - Denman Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		615,000	30,000	100,000	2,000,000	-	140,000	-	-	370,000	-
Total Expenditure		615,000	30,000	100,000	2,000,000	-	140,000	-	-	370,000	-

Hornby Island Fire Protection Local Service Area 220

Established: 10-Aug-70	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority: BL 40	<hr/>						
Amendments: BL 2011 (converted to LSA), BL 2273 (amend to Area K), BL 322 (max reqn)	Local Service Area						
	X-771-CNR-LSA#37	610,000	670,000	700,000	730,000	750,000	750,000
Purpose: The provision of fire prevention, fire suppression and assistance response		\$610,000	\$670,000	\$700,000	\$730,000	\$750,000	\$750,000
	Change from Previous year		\$60,000	\$30,000	\$30,000	\$20,000	\$0
Participants: Defined portion of Electoral Area A (Hornby Island)							
	Residential Tax Rate Estimate	0.5777	0.6582	0.6877	0.7171	0.7368	0.7368
Maximum Levy: The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment		(per \$1,000 of assessed value)					
2024 Maximum: \$1,254,936		Estimates are based on 2024 Revised Roll at Adopted Budget March 2024					

Year over Year Change Revenue and Expenses by Category

220 - Hornby Island Fire Protection Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	610,000	670,000	60,000	Increase of 9.8%
Government Grants	15,600	29,450	13,850	UBCM grant for protective gear
Prior Year Surplus	62,016	36,319	(25,697)	2023 surplus less than 2022
Total Revenue	687,616	735,769	48,153	
Expenses				
Support Services	25,998	21,609	(4,389)	Decreased allocation in 2024
Personnel costs	148,364	154,330	5,966	Wage and salary escalation
Grants to other organizations	241,729	236,442	(5,287)	Operating grant submission decrease
Materials, Supplies and Utilities	36,124	48,341	12,217	Grant funded protective gear
Contract and General Services	18,544	22,252	3,708	Professional fees (+5K) for asset management
Debt Charges	82,776	76,476	(6,300)	New projected debt pushed to 2027
Transfer to Reserve	125,829	170,953	45,124	Increasing to support capital plan
Transfer to Other Services	752	1,366	614	Increase in internal cost of carbon transfer
Minor Capital	7,500	4,000	(3,500)	Auto-ex training pad in 2023
Total Expense	687,616	735,769	48,153	

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
220 - Hornby Island Fire Protection								
Revenues								
220 - Hornby Island Fire Protection Local Service Area								
01-1-220-005	Gil Fed Govt	1,851	0	0	0	0	0	0
01-1-220-016	Grant Prov Govt Conditional	15,600	15,600	29,450	0	0	0	0
01-1-220-019	Reqn Elect/Spec Prov Govt	610,000	610,000	670,000	700,000	730,000	750,000	750,000
01-1-220-150	Surplus Prior Year	62,125	62,016	36,319	0	0	0	0
220 - Hornby Island Fire Protection Local Service Area		689,576	687,616	735,769	700,000	730,000	750,000	750,000
Revenues								
		689,576	687,616	735,769	700,000	730,000	750,000	750,000
Expenses								
220 - Hornby Island Fire Protection Local Service Area								
01-2-220-200	Support Services	25,998	25,998	21,609	21,609	21,609	21,609	21,609
01-2-220-210	Grant Operational	241,729	241,729	236,442	249,351	253,956	258,658	263,459
01-2-220-220	Salaries & Wages	97,950	109,909	113,931	124,122	132,504	136,479	140,572
01-2-220-225	Benefits	26,676	32,089	33,530	36,202	38,393	39,440	40,518
01-2-220-237	Employer Health Tax	1,932	2,746	2,848	3,103	3,312	3,413	3,514
01-2-220-238	WCB	3,347	3,620	4,021	4,314	4,552	4,668	4,785
01-2-220-275	Permits/Licences	565	100	100	100	100	100	100
01-2-220-284	Meeting Expense	206	200	200	200	200	200	200
01-2-220-293	Office Expenses	0	130	130	130	130	130	130
01-2-220-306	Protective Gear/Equipment	24,753	25,400	39,750	15,650	16,006	16,317	16,816
01-2-220-314	Telephone & Alarm Lines	130	156	156	156	156	156	156
01-2-220-319	Training/Development & Conferences	3,338	8,790	6,790	1,790	1,790	1,790	1,790
01-2-220-320	Travel	702	734	825	825	825	825	825
01-2-220-335	Advertising	170	390	390	390	390	390	390
01-2-220-340	Dues And Memberships	0	104	0	0	0	0	0
01-2-220-347	Library/Publications	0	120	0	0	0	0	0
01-2-220-353	Public Relations	76	380	380	380	380	380	380
01-2-220-369	Insurance Liability	3,513	4,520	2,981	3,100	3,224	3,353	3,487
01-2-220-372	Insurance Property	3,789	3,776	3,889	4,006	4,126	4,250	4,374
01-2-220-381	Legal Fees	872	0	0	0	0	0	0
01-2-220-387	Other Prof Fees	9,885	5,400	10,400	400	400	500	500
01-2-220-461	Insurance/Licence Vehicle	4,571	4,468	4,602	4,740	4,883	5,029	5,175
01-2-220-468	Minor Capital	0	7,500	4,000	2,500	4,000	2,500	2,500

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-220-485	Contr To Capital Works Reserve	115,829	115,829	145,549	144,008	156,053	154,029	75,585
01-2-220-489	Reserve Contr Other	10,000	10,000	25,404	5,000	5,000	10,899	9,708
01-2-220-495	Transfer To Other Functions	752	752	1,366	1,448	1,535	1,627	1,725
01-2-220-505	Debt Charges-Principal	51,550	51,550	51,550	51,550	51,550	51,550	113,212
01-2-220-506	Debt Charges-Interest	24,925	31,226	24,926	24,926	24,926	31,708	38,490
220 - Hornby Island Fire Protection Local Service Area		653,257	687,616	735,769	700,000	730,000	750,000	750,000
Expenses		(653,257)	(687,616)	(735,769)	(700,000)	(730,000)	(750,000)	(750,000)
220 - Hornby Island Fire Protection		36,319	0	0	0	0	0	0
01 - General Revenue Fund		36,319	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 220 - Hornby Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
100R - Short Term Debt Proceeds		175,000	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		-	-	-	330,000	-	200,000	-	-	-	-
130R - Transfer from reserve		240,000	50,000	108,800	420,000	-	-	-	8,000	-	-
Total Funding Source		415,000	50,000	108,800	750,000	-	200,000	-	8,000	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 220 - Hornby Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		415,000	50,000	108,800	750,000	-	200,000	-	8,000	-	-
Total Expenditure		415,000	50,000	108,800	750,000	-	200,000	-	8,000	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	24-Mar-80							
Authority:	BL 416							
Amendments:	BL 1992 (Conversion), BL 2962 , BL 267, BL 2101, BL 267							
Purpose:	The provision of fire prevention, fire suppression and participation in the first responder program in support of the British Columbia Ambulance service.							
		Local Service Area						
		P-771-CNR-LSA#35	210,000	220,000	260,000	305,000	350,000	350,000
			\$210,000	\$220,000	\$260,000	\$305,000	\$350,000	\$350,000
		Change from Previous year		\$10,000	\$40,000	\$45,000	\$45,000	\$0
Participants:	Defined portion of Electoral Area A							
		Residential Tax Rate Estimate	0.6196	0.6733	0.7957	0.9334	1.0711	1.0711
		(per \$1,000 of assessed value)						
Maximum Levy:	Greater of \$74,935 or \$1.50 per \$1,000 - 100% Assessment							
2024 Maximum:	\$441,016							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

225 - Fanny Bay Fire Protection Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	210,000	220,000	10,000	Increase of 4.8%
Government Grants	29,560	30,000	440	
Prior Year Surplus	57,239	83,044	25,805	2023 surplus greater than 2022
Total Revenue	296,799	333,044	36,245	
Expenses				
Support Services	10,750	9,499	(1,251)	Decreased allocation in 2024
Personnel costs	81,451	50,475	(30,976)	FTE down 0.10
Materials, Supplies and Utilities	70,041	46,691	(23,350)	Protective gear (-29.6K)
Contract and General Services	32,158	19,026	(13,132)	Vehicle/Equipment maintenance (-13.6K)
Transfer to Reserve	85,721	96,906	11,185	Reduced capital works reserve contribution
Transfer to Other Services	578	105,447	104,869	Apportionment to Union Bay Fire for operating costs
Minor Capital	16,100	5,000	(11,100)	Security cameras for hall in 2023
Total Expense	296,799	333,044	36,245	

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
225 - Fanny Bay Fire Protection								
Revenues								
225 - Fanny Bay Fire Protection Local Service Area								
01-1-225-005	Gil Fed Govt	637	0	0	0	0	0	0
01-1-225-016	Grant Prov Govt Conditional	601	29,560	30,000	0	0	0	0
01-1-225-019	Reqn Elect/Spec Prov Govt	210,000	210,000	220,000	260,000	305,000	350,000	350,000
01-1-225-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-225-150	Surplus Prior Year	60,165	57,239	83,044	0	0	0	0
225 - Fanny Bay Fire Protection Local Service Area		271,403	296,799	333,044	260,000	305,000	350,000	350,000
Revenues								
		271,403	296,799	333,044	260,000	305,000	350,000	350,000
Expenses								
225 - Fanny Bay Fire Protection Local Service Area								
01-2-225-200	Support Services	10,750	10,750	9,499	9,499	9,499	9,499	9,499
01-2-225-210	Grant Operational	13,250	0	0	0	0	0	0
01-2-225-220	Salaries & Wages	23,626	64,588	35,020	37,918	40,082	41,284	42,523
01-2-225-225	Benefits	5,405	14,447	13,185	13,956	14,530	14,852	15,187
01-2-225-237	Employer Health Tax	473	972	876	948	1,002	1,033	1,063
01-2-225-238	WCB	950	1,444	1,394	1,477	1,537	1,573	1,608
01-2-225-257	Clothing/Laundrying	85	6,982	0	0	0	0	0
01-2-225-275	Permits/Licences	486	500	0	0	0	0	0
01-2-225-276	Software Licence/Mtce	1,247	2,500	0	0	0	0	0
01-2-225-281	Materials & Supplies	2,278	3,300	0	0	0	0	0
01-2-225-284	Meeting Expense	369	100	100	100	100	100	100
01-2-225-293	Office Expenses	40	730	130	130	130	130	130
01-2-225-296	Postage	0	100	0	0	0	0	0
01-2-225-306	Protective Gear/Equipment	730	34,060	33,800	10,000	10,500	10,500	13,000
01-2-225-314	Telephone & Alarm Lines	3,279	3,631	1,256	1,306	1,356	1,406	1,475
01-2-225-319	Training/Development & Conferences	3,386	6,890	7,390	1,190	1,190	1,190	1,190
01-2-225-320	Travel	1,014	3,934	425	425	425	425	425
01-2-225-335	Advertising	258	440	390	390	390	400	400
01-2-225-340	Dues And Memberships	1,083	2,004	0	0	0	0	0
01-2-225-347	Library/Publications	0	120	0	0	0	0	0
01-2-225-353	Public Relations	443	3,380	130	130	130	130	140
01-2-225-369	Insurance Liability	1,374	1,157	1,293	1,345	1,399	1,455	1,513

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

Account Code	Account Description	2023	2023	2024	2025	2026	2027	2028
		Actual	Budget	Budget	Financial	Financial	Financial	Financial
01-2-225-372	Insurance Property	539	538	560	582	605	629	654
01-2-225-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-225-387	Other Prof Fees	11,471	3,100	10,000	0	0	0	0
01-2-225-400	Contracted Svcs Buildings/Land Mtce	354	3,900	4,000	4,100	4,200	4,300	4,300
01-2-225-409	Hydro	3,062	3,200	3,200	3,300	3,300	3,400	3,400
01-2-225-418	Refuse Collection	0	500	0	0	0	0	0
01-2-225-430	Water	236	1,050	0	0	0	0	0
01-2-225-447	Repairs/Mtce Mach/Equip	2,075	6,400	0	0	0	0	0
01-2-225-458	Fuel/Lubricants Vehicle	1,941	3,000	0	0	0	0	0
01-2-225-461	Insurance/Licence Vehicle	1,948	2,483	2,043	2,104	2,168	2,233	2,298
01-2-225-464	Repairs & Mtce Vehicle	9,910	7,200	0	0	0	0	0
01-2-225-468	Minor Capital	0	16,100	5,000	5,000	5,000	5,000	5,000
01-2-225-485	Contr To Capital Works Reserve	85,721	85,721	68,000	31,940	10,196	54,026	50,418
01-2-225-489	Reserve Contr Other	0	0	28,906	10,000	5,000	5,000	5,000
01-2-225-495	Transfer To Other Functions	578	578	105,447	108,083	110,785	113,555	116,394
01-2-225-505	Debt Charges-Principal	0	0	0	0	64,000	64,000	64,000
01-2-225-506	Debt Charges-Interest	0	0	0	15,077	16,476	12,880	9,283
225 - Fanny Bay Fire Protection Local Service Area		188,358	296,799	333,044	260,000	305,000	350,000	350,000
Expenses		(188,358)	(296,799)	(333,044)	(260,000)	(305,000)	(350,000)	(350,000)
225 - Fanny Bay Fire Protection		83,045	0	0	0	0	0	0
01 - General Revenue Fund		83,045	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 225 - Fanny Bay Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
100R - Short Term Debt Proceeds		-	320,000	-	-	-	-	-	-	-	-
130R - Transfer from reserve		85,000	130,000	-	-	-	-	330,000	-	-	-
Total Funding Source		85,000	450,000	-	-	-	-	330,000	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 225 - Fanny Bay Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		85,000	450,000	-	-	-	-	330,000	-	-	-
Total Expenditure		85,000	450,000	-	-	-	-	330,000	-	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	10-Aug-21							
Authority:	BL 658							
Amendments:								
		Defined Area						
		V-771-CNR-SRVA#83	550,000	600,000	650,000	720,000	750,000	750,000
Purpose:	To provide fire protection within the Union Bay Service Area		\$550,000	\$600,000	\$650,000	\$720,000	\$750,000	\$750,000
		Change from Previous year		\$50,000	\$50,000	\$70,000	\$30,000	\$0
Participants:	Defined portion of Area A							
Maximum Levy:	Max Levy \$750,000	Residential Tax Rate Estimate	0.6856	0.7674	0.8313	0.9208	0.9592	0.9592
2024 Maximum:	\$750,000	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

226 -Union Bay Fire Protection Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	550,000	600,000	50,000	Increase of 9.1%
Government Grants	26,261	0	(26,261)	UBCM grant for protective equipment in 2023
Prior Year Surplus	46,673	26,003	(20,670)	2023 surplus less than 2022
Recoveries from Other Functions	0	105,447	105,447	Contribution from Fanny Bay for operating costs
Total Revenue	622,934	731,450	108,516	
Expenses				
Support Services	19,470	21,935	2,465	Increased allocation in 2024
Personnel costs	143,737	123,428	(20,309)	FTE down 0.28
Grants to other organizations	284,180	370,229	86,049	Operational grant submission increase
Materials, Supplies and Utilities	43,071	16,620	(26,451)	Grant funded protective gear (-26.3K)
Contract and General Services	12,920	11,779	(1,141)	Professional fees (-500), Insurance (-479)
Transfer to Reserve	93,306	175,846	82,540	Increased contribution to meet capital plan
Transfer to Other Services	1,200	1,613	413	Increase in internal cost of carbon transfer
Minor Capital	25,050	10,000	(15,050)	Replacement computer, tablet, thermal camera in 2023
Total Expense	622,934	731,450	108,516	

CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
226 - Union Bay Fire Protection Local Service Area								
Revenues								
226 - Union Bay Fire Protection Local Service Area								
01-1-226-005	Gil Fed Govt	1,669	0	0	0	0	0	0
01-1-226-016	Grant Prov Govt Conditional	18,499	26,261	0	0	0	0	0
01-1-226-019	Reqn Elect/Spec Prov Govt	550,000	550,000	600,000	650,000	720,000	750,000	750,000
01-1-226-135	Recoveries-Other Functions	0	0	105,447	108,083	110,785	113,555	116,394
01-1-226-150	Surplus Prior Year	46,985	46,673	26,003	0	0	0	0
226 - Union Bay Fire Protection Local Service Area		617,153	622,934	731,450	758,083	830,785	863,555	866,394
Revenues								
		617,153	622,934	731,450	758,083	830,785	863,555	866,394
Expenses								
226 - Union Bay Fire Protection Local Service Area								
01-2-226-200	Support Services	19,470	19,470	21,935	21,935	21,935	21,935	21,935
01-2-226-210	Grant Operational	284,180	284,180	370,229	379,485	388,972	398,697	408,664
01-2-226-220	Salaries & Wages	94,525	107,858	92,048	100,049	106,167	109,350	112,626
01-2-226-225	Benefits	25,327	29,664	25,839	27,946	29,549	30,391	31,256
01-2-226-237	Employer Health Tax	1,865	2,696	2,302	2,500	2,654	2,730	2,817
01-2-226-238	WCB	3,025	3,519	3,239	3,462	3,643	3,736	3,828
01-2-226-284	Meeting Expense	191	200	200	200	200	200	200
01-2-226-306	Protective Gear/Equipment	33,017	39,761	13,500	14,000	14,000	14,500	14,500
01-2-226-314	Telephone & Alarm Lines	0	180	180	180	180	180	180
01-2-226-319	Training/Development & Conferences	102	1,870	1,920	1,920	1,920	1,920	1,920
01-2-226-320	Travel	210	270	270	270	270	270	270
01-2-226-335	Advertising	170	550	550	550	550	550	550
01-2-226-340	Dues And Memberships	0	120	0	0	0	0	0
01-2-226-347	Library/Publications	0	120	0	0	0	0	0
01-2-226-353	Public Relations	75	400	400	400	400	400	400
01-2-226-369	Insurance Liability	2,335	3,760	3,281	3,412	3,548	3,690	3,838
01-2-226-372	Insurance Property	3,799	3,187	3,314	3,447	3,585	3,728	3,000
01-2-226-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-226-385	Gis Services	0	500	0	0	0	0	0
01-2-226-387	Other Prof Fees	9,885	400	0	0	0	0	0
01-2-226-461	Insurance/Licence Vehicle	4,244	3,673	3,784	3,898	4,015	4,136	4,258
01-2-226-468	Minor Capital	14,225	25,050	10,000	10,400	6,400	6,400	11,400

CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-226-485	Contr To Capital Works Reserve	83,306	83,306	165,217	65,640	20,278	45,164	30,528
01-2-226-489	Reserve Contr Other	10,000	10,000	10,629	5,654	5,681	3,131	6,162
01-2-226-495	Transfer To Other Functions	1,200	1,200	1,613	1,710	1,813	1,922	2,037
01-2-226-505	Debt Charges-Principal	0	0	0	0	100,000	100,000	100,000
01-2-226-506	Debt Charges-Interest	0	0	0	110,025	114,025	109,525	105,025
226 - Union Bay Fire Protection Local Service Area		591,149	622,934	731,450	758,083	830,785	863,555	866,394
Expenses		(591,149)	(622,934)	(731,450)	(758,083)	(830,785)	(863,555)	(866,394)
226 - Union Bay Fire Protection Local Service Area		26,003	0	0	0	0	0	0
01 - General Revenue Fund		26,003	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 226 - Union Bay Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		-	2,295,000	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	-	500,000	-	-	-	-	-	-	-
120R - Long term debt proceeds		-	1,705,000	-	-	-	-	-	-	-	-
130R - Transfer from reserve		89,542	300,000	350,000	254,000	450,000	125,000	-	-	-	-
Total Funding Source		89,542	4,300,000	850,000	254,000	450,000	125,000	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 226 - Union Bay Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		89,542	4,300,000	850,000	254,000	450,000	125,000	-	-	-	-
Total Expenditure		89,542	4,300,000	850,000	254,000	450,000	125,000	-	-	-	-

Bates/Huband Road Fire Protection Local Service Area

228

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	27-Oct-97							
Authority:	BL 1965							
Amendments:								
		Local Service Area						
		U-771-CNR-LSA#33	50,000	67,000	67,000	67,500	67,500	67,500
Purpose:	The provision of fire prevention, suppression and assistance in the case of emergency		\$50,000	\$67,000	\$67,000	\$67,500	\$67,500	\$67,500
		Change from Previous year		\$17,000	\$0	\$500	\$0	\$0
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	\$.85 per \$1,000 - 100% Assessment or \$14,788	Residential Tax Rate Estimate	0.2996	0.4234	0.4234	0.4266	0.4266	0.4266
2024 Maximum:	\$132,231	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

228 - Bates/Huband Road Fire Protections Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	50,000	67,000	17,000	Increase of 34.0%
Transfers from Reserve	11,365	0	(11,365)	No reliance on reserve withdrawal
Total Revenue	61,365	67,000	5,635	
Expenses				
Support Services	1,905	2,143	238	Increased allocation in 2024
Personnel costs	7,363	5,647	(1,716)	FTE down 0.02
Grants to other organizations	49,784	50,000	216	
Materials, Supplies and Utilities	235	233	(2)	
Contract and General Services	2,078	599	(1,479)	Legal review of new agreement in 2023 (-1.5K)
Transfer to Reserve	0	8,378	8,378	Contribution to future expenditure reserve
Total Expense	61,365	67,000	5,635	

CVRD 5 Year Operating Budget by Service

Functions: 228

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
228 - Bates/Huband Road Fire Protection Local Service Area								
Revenues								
228 - Bates/Huband Road Fire Protection Local Service								
01-1-228-005	Gil Fed Govt	152	0	0	0	0	0	0
01-1-228-019	Reqn Elect/Spec Prov Govt	50,000	50,000	67,000	67,000	67,500	67,500	67,500
01-1-228-145	Transfer from Reserve	8,734	11,365	0	0	0	0	0
228 - Bates/Huband Road Fire Protection Local Service		58,885	61,365	67,000	67,000	67,500	67,500	67,500
Revenues								
		58,885	61,365	67,000	67,000	67,500	67,500	67,500
Expenses								
228 - Bates/Huband Road Fire Protection Local Service								
01-2-228-200	Support Services	1,905	1,905	2,143	2,143	2,143	2,143	2,143
01-2-228-216	Municipal Contract	49,784	49,784	50,000	50,000	50,000	50,000	50,000
01-2-228-220	Salaries & Wages	2,904	5,541	4,207	4,436	4,581	4,719	4,861
01-2-228-225	Benefits	577	1,531	1,215	1,282	1,324	1,364	1,405
01-2-228-237	Employer Health Tax	57	139	105	111	115	118	121
01-2-228-238	WCB	80	152	120	128	131	135	139
01-2-228-293	Office Expenses	0	25	25	25	25	25	25
01-2-228-314	Telephone & Alarm Lines	18	30	30	30	30	30	30
01-2-228-319	Training/Development & Conferences	17	40	40	40	40	40	40
01-2-228-320	Travel	35	45	63	63	63	63	63
01-2-228-335	Advertising	0	75	75	75	75	75	75
01-2-228-340	Dues And Memberships	0	20	0	0	0	0	0
01-2-228-353	Public Relations	0	25	25	25	25	25	25
01-2-228-369	Insurance Liability	77	53	74	77	80	83	86
01-2-228-381	Legal Fees	0	2,000	500	500	500	500	500
01-2-228-385	Gis Services	16	0	0	0	0	0	0
01-2-228-387	Other Prof Fees	3,415	0	0	0	0	0	0
01-2-228-489	Reserve Contr Other	0	0	8,378	8,065	8,368	8,180	7,987
228 - Bates/Huband Road Fire Protection Local Service		58,885	61,365	67,000	67,000	67,500	67,500	67,500
Expenses								
		(58,885)	(61,365)	(67,000)	(67,000)	(67,500)	(67,500)	(67,500)
228 - Bates/Huband Road Fire Protection Local Service Area								
		0	0	0	0	0	0	0
01 - General Revenue Fund								
		0	0	0	0	0	0	0

Black Creek/Oyster Bay Fire Protection LSA

230

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	02-Dec-75							
Authority:	BL 176							
Amendments:	BL 1964 (Conversion), BL 2759, BL 74, BL 260, BL 288, BL 382							
		Local Service Area						
		V-771-CNR-LSA#34	620,495	664,245	708,281	708,356	708,434	708,434
		V-772-CRR-LSA#34	229,505	242,253	258,314	258,341	258,369	258,369
Purpose:	The provision of fire prevention, fire suppression and assistance response		\$850,000	\$906,498	\$966,595	\$966,697	\$966,803	\$966,803
Participants:	Defined portion of Electoral Area C and SRD Area D	Change from Previous year		\$56,498	\$60,097	\$102	\$106	\$0
Maximum Levy:	Greater of \$301,629.00 or \$1.00 per \$1000 - 100% Assessment.	Residential Tax Rate Estimate	0.4552	0.4722	0.5036	0.5036	0.5037	0.5037
2024 Maximum:	\$1,856,955	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

230 - Black Creek/Oyster Bay Fire Protection

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	850,000	906,498	56,498	Increase of 6.6%
Government Grants	29,000	30,000	1,000	
Prior Year Surplus	52,969	60,010	7,041	2023 surplus greater than 2022
Recoveries from Other Functions	242,651	207,468	(35,183)	Recoveries for air trailer purchase in 2023
Total Revenue	1,174,620	1,203,976	29,356	
Expenses				
Support Services	38,190	35,955	(2,235)	Decreased allocation in 2024
Personnel costs	299,902	233,171	(66,731)	FTE down 0.72
Grants to other organizations	456,300	424,875	(31,425)	Operating grant submission reflects 2022 surplus
Materials, Supplies and Utilities	55,735	57,155	1,420	
Contract and General Services	15,518	31,931	16,413	Professional fees for asset management (+15K)
Debt Charges	116,926	140,926	24,000	New short-term debt for engine replacement
Transfer to Reserve	178,338	272,208	93,870	Increased contribution to fund capital plan
Transfer to Other Services	4,961	5,005	44	
Minor Capital	8,750	2,750	(6,000)	Pager and radio requirements decrease
Total Expense	1,174,620	1,203,976	29,356	

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
230 - Black Creek/Oyster Bay Fire Protection LSA								
Revenues								
230 - Black Creek/Oyster Bay Fire Protection								
01-1-230-016	Grant Prov Govt Conditional	0	0	30,000	0	0	0	0
01-1-230-019	Reqn Elect/Spec Prov Govt	0	0	906,498	966,595	966,697	966,803	966,803
01-1-230-135	Recoveries-Other Functions	0	0	207,468	224,974	229,650	236,535	239,647
01-1-230-150	Surplus Prior Year	0	0	60,010	0	0	0	0
230 - Black Creek/Oyster Bay Fire Protection		0	0	1,203,976	1,191,569	1,196,347	1,203,338	1,206,450
230 - Black Creek/Oyster Bay Fire Protection LSA								
01-1-230-005	Gil Fed Govt	2,579	0	0	0	0	0	0
01-1-230-016	Grant Prov Govt Conditional	16,019	29,000	0	0	0	0	0
01-1-230-019	Reqn Elect/Spec Prov Govt	850,000	850,000	0	0	0	0	0
01-1-230-125	Donations	3,482	0	0	0	0	0	0
01-1-230-135	Recoveries-Other Functions	242,651	242,651	0	0	0	0	0
01-1-230-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-230-150	Surplus Prior Year	52,969	52,969	0	0	0	0	0
230 - Black Creek/Oyster Bay Fire Protection LSA		1,167,700	1,174,620	0	0	0	0	0
Revenues		1,167,700	1,174,620	1,203,976	1,191,569	1,196,347	1,203,338	1,206,450
Expenses								
230 - Black Creek/Oyster Bay Fire Protection								
01-2-230-200	Support Services	0	0	35,955	35,955	35,955	35,955	35,955
01-2-230-210	Grant Operational	0	0	424,875	460,725	470,300	484,400	490,775
01-2-230-220	Salaries & Wages	0	0	169,714	175,679	181,377	186,815	192,416
01-2-230-221	Directors Remuneration	0	0	1,648	1,648	1,648	1,648	1,648
01-2-230-225	Benefits	0	0	51,596	53,358	55,029	56,622	58,271
01-2-230-237	Employer Health Tax	0	0	4,243	4,391	4,532	4,667	4,812
01-2-230-238	WCB	0	0	5,970	6,141	6,306	6,461	6,623
01-2-230-275	Permits/Licences	0	0	250	250	250	250	50
01-2-230-284	Meeting Expense	0	0	200	200	200	200	200
01-2-230-293	Office Expenses	0	0	200	200	200	200	200
01-2-230-306	Protective Gear/Equipment	0	0	45,500	23,000	25,000	25,000	25,000
01-2-230-314	Telephone & Alarm Lines	0	0	240	240	240	240	240
01-2-230-319	Training/Development & Conferences	0	0	9,690	2,690	2,690	2,690	2,790
01-2-230-320	Travel	0	0	675	675	675	675	675

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-230-335	Advertising	0	0	400	400	400	400	400
01-2-230-353	Public Relations	0	0	200	200	200	200	250
01-2-230-369	Insurance Liability	0	0	5,163	5,370	5,585	5,808	6,040
01-2-230-372	Insurance Property	0	0	4,247	4,374	4,505	4,640	4,900
01-2-230-381	Legal Fees	0	0	1,000	1,000	1,000	1,000	1,000
01-2-230-387	Other Prof Fees	0	0	15,000	0	0	0	0
01-2-230-461	Insurance/Licence Vehicle	0	0	6,321	6,510	6,704	6,905	7,306
01-2-230-468	Minor Capital	0	0	2,750	11,000	4,000	11,950	13,000
01-2-230-485	Contr To Capital Works Reserve	0	0	252,208	142,132	254,328	237,052	229,118
01-2-230-489	Reserve Contr Other	0	0	20,000	20,000	20,000	20,000	20,463
01-2-230-495	Transfer To Other Functions	0	0	5,005	5,305	5,623	5,960	6,318
01-2-230-505	Debt Charges-Principal	0	0	53,686	143,686	90,000	90,000	90,000
01-2-230-506	Debt Charges-Interest	0	0	87,240	86,440	19,600	13,600	8,000
230 - Black Creek/Oyster Bay Fire Protection		0	0	1,203,976	1,191,569	1,196,347	1,203,338	1,206,450
230 - Black Creek/Oyster Bay Fire Protection LSA								
01-2-230-200	Support Services	38,190	38,190	0	0	0	0	0
01-2-230-210	Grant Operational	441,300	456,300	0	0	0	0	0
01-2-230-220	Salaries & Wages	201,669	221,738	0	0	0	0	0
01-2-230-221	Directors Remuneration	1,425	1,648	0	0	0	0	0
01-2-230-225	Benefits	51,996	63,886	0	0	0	0	0
01-2-230-237	Employer Health Tax	4,001	5,535	0	0	0	0	0
01-2-230-238	WCB	6,571	7,095	0	0	0	0	0
01-2-230-246	Bank Charges	84	0	0	0	0	0	0
01-2-230-275	Permits/Licences	0	250	0	0	0	0	0
01-2-230-284	Meeting Expense	75	200	0	0	0	0	0
01-2-230-293	Office Expenses	53	200	0	0	0	0	0
01-2-230-306	Protective Gear/Equipment	32,836	50,700	0	0	0	0	0
01-2-230-314	Telephone & Alarm Lines	226	240	0	0	0	0	0
01-2-230-319	Training/Development & Conferences	3,386	2,690	0	0	0	0	0
01-2-230-320	Travel	497	535	0	0	0	0	0
01-2-230-335	Advertising	170	600	0	0	0	0	0
01-2-230-340	Dues And Memberships	0	160	0	0	0	0	0
01-2-230-347	Library/Publications	0	160	0	0	0	0	0
01-2-230-353	Public Relations	0	200	0	0	0	0	0
01-2-230-369	Insurance Liability	4,580	3,558	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-230-372	Insurance Property	4,124	4,123	0	0	0	0	0
01-2-230-381	Legal Fees	0	1,000	0	0	0	0	0
01-2-230-385	Gis Services	0	500	0	0	0	0	0
01-2-230-387	Other Prof Fees	6,650	0	0	0	0	0	0
01-2-230-461	Insurance/Licence Vehicle	322	6,137	0	0	0	0	0
01-2-230-468	Minor Capital	9,310	8,750	0	0	0	0	0
01-2-230-485	Contr To Capital Works Reserve	165,369	165,369	0	0	0	0	0
01-2-230-489	Reserve Contr Other	12,969	12,969	0	0	0	0	0
01-2-230-495	Transfer To Other Functions	4,961	4,961	0	0	0	0	0
01-2-230-505	Debt Charges-Principal	53,686	53,686	0	0	0	0	0
01-2-230-506	Debt Charges-Interest	63,240	63,240	0	0	0	0	0
230 - Black Creek/Oyster Bay Fire Protection LSA		1,107,690	1,174,620	0	0	0	0	0
Expenses		(1,107,690)	(1,174,620)	(1,203,976)	(1,191,569)	(1,196,347)	(1,203,338)	(1,206,450)
230 - Black Creek/Oyster Bay Fire Protection LSA		60,010	0	0	0	0	0	0
01 - General Revenue Fund		60,010	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 230 - Black Creek/Oyster Bay Fire Protection LSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
090R - Other Revenue/Recoveries		100,000	-	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		450,000	-	-	-	-	300,000	-	-	1,000,000	-
130R - Transfer from reserve		130,747	111,000	45,000	75,000	565,000	100,000	-	-	30,000	-
Total Funding Source		680,747	111,000	45,000	75,000	565,000	400,000	-	-	1,030,000	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 230 - Black Creek/Oyster Bay Fire Protection LSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		680,747	111,000	45,000	75,000	565,000	400,000	-	-	1,030,000	-
Total Expenditure		680,747	111,000	45,000	75,000	565,000	400,000	-	-	1,030,000	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	29-Aug-17							
Authority:	BL 515 - update BL 484							
Amendments:	BL 501 & 515							
		Local Service Area						
		4-771-CNR-SRVA#75	570,000	580,000	580,000	580,000	580,000	580,000
Purpose:	The provision of fire prevention, fire suppression and assistance response		\$570,000	\$580,000	\$580,000	\$580,000	\$580,000	\$580,000
		Change from Previous year		\$10,000	\$0	\$0	\$0	\$0
Participants:	Defined portion							
Maximum Levy:	Greater of \$446,106 or \$0.6228 per \$1,000	Residential Tax Rate Estimate	0.3931	0.4158	0.4158	0.4158	0.4158	0.4158
2024 Maximum:	\$848,322	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

237 - Greater Merville Fire Protection Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	570,000	580,000	10,000	Increase of 1.8%
Government Grants	28,000	29,300	1,300	
Prior Year Surplus	41,739	0	(41,739)	No 2023 surplus
Total Revenue	639,739	609,300	(30,439)	
Expenses				
Support Services	9,080	10,326	1,246	Increased allocation in 2024
Personnel costs	92,570	86,804	(5,766)	FTE down 0.03
Materials, Supplies and Utilities	62,644	63,934	1,290	
Contract and General Services	6,178	16,186	10,008	Professional fees for asset management (+10K)
Debt Charges	172,000	36,961	(135,039)	Debt converted from interim to long-term financing
Transfer to Reserve	103,994	211,009	107,015	Increased contribution to fund long-term capital plan
Transfer to Other Services	191,273	172,080	(19,193)	Apportionment to Black Creek reduced
Minor Capital	2,000	12,000	10,000	Fire hose and hose rack
Total Expense	639,739	609,300	(30,439)	

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
237 - Greater Merville Fire Protection Local Service Area								
Revenues								
237 - Greater Merville Fire Protection Local Service Area								
01-1-237-005	Gil Fed Govt	1,730	0	0	0	0	0	0
01-1-237-016	Grant Prov Govt Conditional	11,779	28,000	29,300	0	0	0	0
01-1-237-019	Reqn Elect/Spec Prov Govt	570,000	570,000	580,000	580,000	580,000	580,000	580,000
01-1-237-145	Transfer from Reserve	7,445	0	0	0	0	0	0
01-1-237-150	Surplus Prior Year	41,432	41,739	0	0	0	0	0
237 - Greater Merville Fire Protection Local Service Area		632,384	639,739	609,300	580,000	580,000	580,000	580,000
Revenues								
		632,384	639,739	609,300	580,000	580,000	580,000	580,000
Expenses								
237 - Greater Merville Fire Protection Local Service Area								
01-2-237-200	Support Services	9,080	9,080	10,326	10,326	10,326	10,326	10,326
01-2-237-220	Salaries & Wages	56,569	67,080	62,075	64,454	66,570	68,564	70,620
01-2-237-225	Benefits	14,916	21,538	20,775	21,421	21,987	22,525	23,077
01-2-237-237	Employer Health Tax	1,114	1,677	1,552	1,612	1,664	1,715	1,765
01-2-237-238	WCB	2,132	2,275	2,402	2,471	2,531	2,587	2,647
01-2-237-293	Office Expenses	0	100	100	100	100	100	100
01-2-237-306	Protective Gear/Equipment	17,128	38,000	42,300	13,500	13,500	14,000	14,000
01-2-237-314	Telephone & Alarm Lines	72	120	120	120	120	120	120
01-2-237-319	Training/Development & Conferences	1,318	3,145	145	145	145	145	145
01-2-237-320	Travel	1,958	355	425	425	425	425	425
01-2-237-335	Advertising	0	300	300	300	300	300	300
01-2-237-340	Dues And Memberships	0	80	0	0	0	0	0
01-2-237-353	Public Relations	0	100	100	100	100	100	100
01-2-237-369	Insurance Liability	852	675	1,110	1,154	1,200	1,248	1,298
01-2-237-372	Insurance Property	3,176	66	68	70	72	74	82
01-2-237-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-237-385	Gis Services	0	500	0	0	0	0	0
01-2-237-387	Other Prof Fees	6,650	0	10,000	0	0	0	0
01-2-237-424	Rental/Lease - Land	23,531	20,544	20,544	20,544	25,680	25,680	27,000
01-2-237-438	Contract Svcs Equip/Mach	408	1,500	1,500	1,500	1,500	1,500	1,500
01-2-237-461	Insurance/Licence Vehicle	3,092	2,337	2,408	2,480	2,555	2,632	0
01-2-237-468	Minor Capital	2,075	2,000	12,000	5,000	7,500	2,000	6,000

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-237-485	Contr To Capital Works Reserve	73,067	73,067	179,083	59,239	47,105	73,704	65,590
01-2-237-489	Reserve Contr Other	30,927	30,927	31,926	32,465	30,117	0	0
01-2-237-495	Transfer To Other Functions	191,273	191,273	172,080	186,570	190,499	196,251	198,901
01-2-237-505	Debt Charges-Principal	100,000	100,000	0	81,083	81,083	81,083	81,083
01-2-237-506	Debt Charges-Interest	85,602	72,000	36,961	73,921	73,921	73,921	73,921
237 - Greater Merville Fire Protection Local Service Area		624,941	639,739	609,300	580,000	580,000	580,000	580,000
Expenses		(624,941)	(639,739)	(609,300)	(580,000)	(580,000)	(580,000)	(580,000)
237 - Greater Merville Fire Protection Local Service Area		7,444	0	0	0	0	0	0
01 - General Revenue Fund		7,444	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 237 - Greater Merville Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
100R - Short Term Debt Proceeds		-	-	-	-	-	400,000	-	-	45,000	-
130R - Transfer from reserve		9,000	-	-	-	-	350,000	-	-	80,000	-
Total Funding Source		9,000	-	-	-	-	750,000	-	-	125,000	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 237 - Greater Merville Fire Protection Local Service Area
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		9,000	-	-	-	-	750,000	-	-	125,000	-
Total Expenditure		9,000	-	-	-	-	750,000	-	-	125,000	-



Mt Washington Resort Community Fire Protection 240

Established: 20-Sep-16	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority: BL 433	<hr/>						
Amendments:	Local Service Area						
	3-771-CNR-SRVA#74	250,000	250,423	250,440	250,458	250,510	251,703
Purpose: To provide fire protection to the Mount Washington resort community		\$250,000	\$250,423	\$250,440	\$250,458	\$250,510	\$251,703
	Change from Previous year		\$423	\$17	\$18	\$52	\$1,193
Participants: Defined portion of Electoral Area C							
Maximum Levy: Greater of \$150,000 or \$1.15 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.7785	0.6611	0.6612	0.6612	0.6613	0.6645
2024 Maximum: \$412,327	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

240 - Mt. Washington Resort Community Fire Protection

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	250,000	250,423	423	
Government Grants	30,000	30,000	0	
Prior Year Surplus	138,699	85,429	(53,270)	2023 surplus less than 2022
Total Revenue	418,699	365,852	(52,847)	
Expenses				
Support Services	8,671	9,437	766	Increased allocation in 2024
Personnel costs	47,876	44,013	(3,863)	FTE down 0.06
Materials, Supplies and Utilities	40,068	40,457	389	
Contract and General Services	3,471	3,959	488	
Debt Charges	65,000	43,000	(22,000)	Grant allocations reducing debt burden
Transfer to Reserve	190,235	181,279	(8,956)	Reduced contribution to capital works reserve
Transfer to Other Services	51,378	36,607	(14,771)	Apportionment to Black Creek decreased
Minor Capital	12,000	7,100	(4,900)	Pagers and radios (-4.4K)
Total Expense	418,699	365,852	(52,847)	

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
240 - Mt Washington Resort Community Fire Protection								
Revenues								
240 - Mt Washington Resort Community Fire Protection								
01-1-240-005	Gil Fed Govt	759	0	0	0	0	0	0
01-1-240-016	Grant Prov Govt Conditional	10,139	30,000	30,000	0	0	0	0
01-1-240-019	Reqn Elect/Spec Prov Govt	250,000	250,000	250,423	250,440	250,458	250,510	251,703
01-1-240-150	Surplus Prior Year	138,699	138,699	85,429	0	0	0	0
240 - Mt Washington Resort Community Fire Protection		399,596	418,699	365,852	250,440	250,458	250,510	251,703
Revenues								
		399,596	418,699	365,852	250,440	250,458	250,510	251,703
Expenses								
240 - Mt Washington Resort Community Fire Protection								
01-2-240-200	Support Services	8,671	8,671	9,437	9,437	9,437	9,437	9,437
01-2-240-220	Salaries & Wages	24,604	35,737	32,573	33,908	35,108	36,160	37,245
01-2-240-225	Benefits	6,360	10,037	9,406	9,767	10,086	10,369	10,659
01-2-240-237	Employer Health Tax	484	894	814	848	878	905	932
01-2-240-238	WCB	945	1,208	1,220	1,257	1,292	1,322	1,353
01-2-240-284	Meeting Expense	70	250	250	250	250	250	250
01-2-240-293	Office Expenses	0	110	110	110	110	110	110
01-2-240-306	Protective Gear/Equipment	17,406	35,600	32,200	10,000	10,000	10,500	10,500
01-2-240-314	Telephone & Alarm Lines	80	132	132	132	132	132	132
01-2-240-319	Training/Development & Conferences	1,325	3,160	6,960	160	160	160	160
01-2-240-320	Travel	2,329	198	275	275	275	275	275
01-2-240-335	Advertising	0	530	530	530	530	530	575
01-2-240-340	Dues And Memberships	0	88	0	0	0	0	0
01-2-240-353	Public Relations	0	100	100	100	100	100	100
01-2-240-369	Insurance Liability	1,034	841	1,298	1,350	1,404	1,460	1,518
01-2-240-372	Insurance Property	180	51	53	55	57	57	65
01-2-240-381	Legal Fees	454	1,000	1,000	1,000	1,000	1,000	1,000
01-2-240-385	Gis Services	0	500	500	500	500	500	500
01-2-240-387	Other Prof Fees	6,650	0	0	0	0	0	0
01-2-240-461	Insurance/Licence Vehicle	759	979	1,008	1,038	1,070	1,102	1,135
01-2-240-468	Minor Capital	1,203	12,000	7,100	7,100	6,600	6,500	6,800
01-2-240-485	Contr To Capital Works Reserve	143,438	143,438	156,279	64,927	62,948	84,905	83,672
01-2-240-489	Reserve Contr Other	46,797	46,797	25,000	25,000	25,000	0	0

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-240-495	Transfer To Other Functions	51,378	51,378	36,607	39,696	40,521	41,736	42,285
01-2-240-505	Debt Charges-Principal	0	65,000	0	0	0	0	0
01-2-240-506	Debt Charges-Interest	0	0	43,000	43,000	43,000	43,000	43,000
240 - Mt Washington Resort Community Fire Protection		314,167	418,699	365,852	250,440	250,458	250,510	251,703
Expenses		(314,167)	(418,699)	(365,852)	(250,440)	(250,458)	(250,510)	(251,703)
240 - Mt Washington Resort Community Fire Protection		85,429	0	0	0	0	0	0
01 - General Revenue Fund		85,429	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 240 - Mt Washington Resort Community Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		1,731,715	-	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		785,286	-	-	-	-	-	200,000	-	-	-
130R - Transfer from reserve		322,500	-	-	75,000	-	-	200,000	-	-	-
Total Funding Source		2,839,501	-	-	75,000	-	-	400,000	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 240 - Mt Washington Resort Community Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		2,839,501	-	-	75,000	-	-	400,000	-	-	-
Total Expenditure		2,839,501	-	-	75,000	-	-	400,000	-	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	21-Oct-82							
Authority:	SLP, Conversion BL 2985							
Amendments:								
		Electoral Areas						
		Area A	38,306	38,718	39,410	39,777	40,190	25,468
Purpose:	To make grants-in-aid for the search and rescue coordination and assist in the acquisition of equipment required to carry out search and rescue work within the participating areas.	Area B	27,742	28,805	29,320	29,593	29,901	18,948
		Area C	34,070	35,913	36,556	36,896	37,279	23,623
		Municipal Members						
		Comox	43,653	44,400	45,194	45,615	46,089	29,206
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B, C	Courtenay	91,123	94,739	96,434	97,331	98,343	62,318
		Cumberland	13,685	13,940	14,189	14,321	14,470	9,169
Maximum Levy:	\$.03 per \$1,000 - 100% Assessment		\$248,579	\$256,515	\$261,103	\$263,532	\$266,272	\$168,733
2024 Maximum:	\$836,971							
		Change from Previous year		\$7,936	\$4,588	\$2,429	\$2,740	(\$97,539)
		Residential Tax Rate Estimate	0.0080	0.0083	0.0084	0.0085	0.0086	0.0054
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

265 - Search and Rescue - Comox Valley

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	248,579	256,515	7,936	Increase to support grant increases
Prior Year Surplus	4,337	3,483	(854)	2023 surplus less than 2022
Total Revenue	<u>252,916</u>	<u>259,998</u>	<u>7,082</u>	
Expenses				
Support Services	914	1,485	571	Increased allocation in 2024
Grants to other organizations	151,780	153,810	2,030	Slight increase in 3 of grants issued
Contract and General Services	222	462	240	Insurance (+240)
Transfer to Reserve	100,000	104,241	4,241	
Total Expense	<u>252,916</u>	<u>259,998</u>	<u>7,082</u>	

CVRD 5 Year Operating Budget by Service

Functions: 265

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
265 - Search and Rescue - Comox Valley								
Revenues								
265 - Search and Rescue - Comox Valley								
01-1-265-005	Gil Fed Govt	304	0	0	0	0	0	0
01-1-265-009	Gil Local Govt	3,180	0	0	0	0	0	0
01-1-265-019	Reqn Elect/Spec Prov Govt	100,118	100,118	103,380	105,229	106,208	107,312	68,002
01-1-265-020	Reqn Municipal	148,461	148,461	153,135	155,874	157,324	158,960	100,731
01-1-265-150	Surplus Prior Year	4,337	4,337	3,483	0	0	0	0
265 - Search and Rescue - Comox Valley		256,399	252,916	259,998	261,103	263,532	266,272	168,733
Revenues		256,399	252,916	259,998	261,103	263,532	266,272	168,733
Expenses								
265 - Search and Rescue - Comox Valley								
01-2-265-200	Support Services	914	914	1,485	1,485	1,485	1,485	1,485
01-2-265-212	Grants Uncond Local Govt	151,780	151,780	153,810	158,380	160,790	163,510	165,950
01-2-265-369	Insurance Liability	222	222	462	480	499	519	540
01-2-265-489	Reserve Contr Other	100,000	100,000	104,241	100,758	100,758	100,758	758
265 - Search and Rescue - Comox Valley		252,916	252,916	259,998	261,103	263,532	266,272	168,733
Expenses		(252,916)	(252,916)	(259,998)	(261,103)	(263,532)	(266,272)	(168,733)
265 - Search and Rescue - Comox Valley		3,483	0	0	0	0	0	0
01 - General Revenue Fund		3,483	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	28-Oct-91							
Authority:	BL 1341 - update BL766, 2024							
Amendments:	BL 766 - Amend Participants - Adding City of Courtenay, Town of Comox, Village of Cumberland /BL 1583, 2257 (add Area K and rename function)							
Purpose:	To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act							
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B, C							
Maximum Levy:	Greater of \$281,809 or \$0.03750 per \$1,000							
2024 Maximum:	\$1,046,214							
			\$227,173	\$585,524	\$614,800	\$645,539	\$677,816	\$711,708
		Change from Previous year		\$358,351	\$29,276	\$30,739	\$32,277	\$33,892
		Residential Tax Rate Estimate	0.0182	0.0189	0.0199	0.0208	0.0219	0.0230
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

270 - Comox Valley Emergency Management

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	227,173	585,524	358,351	Municipalities now participants, not contracts
Sale of Services	330,468	0	(330,468)	Municipalities now participants, not contracts
Other Revenue	8,184	0	(8,184)	Shared building costs for CVSAR in 2023
Government Grants	451,900	698,885	246,985	UBCM grants carried forward from 2023
Transfers from Reserve	13,147	0	(13,147)	No withdrawal needed in 2024
Prior Year Surplus	133,295	0	(133,295)	Reduced reliance on prior surplus at preliminary
Recoveries from Other Functions	8,082	8,082	0	
Total Revenue	1,172,249	1,292,491	120,242	
Expenses				
Support Services	71,014	79,432	8,418	Increased allocation in 2024
Personnel costs	359,637	396,985	37,348	Wage and salary escalation
Grants to other organizations	34,858	4,000	(30,858)	No funds requested from Denman emergency
Materials, Supplies and Utilities	288,920	390,808	101,888	Training (+47.9K)
Contract and General Services	253,466	327,574	74,108	Public education (+190K), PR (-33.5K)
Transfer to Reserve	146,155	42,353	(103,802)	Future expenditure reserve sufficient for operating risk
Transfer to Other Services	11,199	5,339	(5,860)	Parks contributions: One Spot (-8K), Drone (+2K)
Minor Capital	7,000	46,000	39,000	Firesmart grant expenses
Total Expense	1,172,249	1,292,491	120,242	

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
270 - Comox Valley Emergency Management								
Revenues								
270 - Comox Valley Emergency Management								
01-1-270-005	Gil Fed Govt	689	0	0	0	0	0	0
01-1-270-016	Grant Prov Govt Conditional	166,372	451,900	698,885	0	0	0	0
01-1-270-019	Reqn Elect/Spec Prov Govt	227,173	227,173	235,977	247,776	260,164	273,172	286,831
01-1-270-020	Reqn Municipal	0	0	349,547	367,024	385,375	404,644	424,877
01-1-270-022	Cond Transfers - Local Govt Other	0	0	0	0	0	0	0
01-1-270-025	Sale Svcs Local Govt	330,468	330,468	0	0	0	0	0
01-1-270-128	Other Revenue	6,489	8,184	0	0	0	0	0
01-1-270-135	Recoveries-Other Functions	7,589	8,082	8,082	8,082	8,082	8,082	8,082
01-1-270-145	Transfer from Reserve	0	13,147	0	0	0	0	0
01-1-270-150	Surplus Prior Year	133,295	133,295	0	0	0	0	0
270 - Comox Valley Emergency Management		872,076	1,172,249	1,292,491	622,882	653,621	685,898	719,790
Revenues		872,076	1,172,249	1,292,491	622,882	653,621	685,898	719,790
Expenses								
270 - Comox Valley Emergency Management								
01-2-270-200	Support Services	71,014	71,014	79,432	79,432	79,432	79,432	79,432
01-2-270-210	Grant Operational	3,500	34,858	4,000	4,000	4,000	4,000	4,000
01-2-270-220	Salaries & Wages	281,350	273,698	294,566	311,206	324,621	334,184	344,035
01-2-270-225	Benefits	62,023	71,842	86,870	91,861	95,887	98,756	101,709
01-2-270-228	Honorarium	0	0	0	0	0	0	0
01-2-270-237	Employer Health Tax	5,528	6,713	7,239	7,655	7,990	8,230	8,476
01-2-270-238	WCB	7,616	7,384	8,310	8,789	9,173	9,447	9,730
01-2-270-243	Administrative Services	0	0	0	0	0	0	0
01-2-270-275	Permits/Licences	2,393	3,500	3,500	3,000	3,000	3,000	3,000
01-2-270-276	Software Licence/Mtce	2,808	8,950	9,300	9,300	9,300	9,300	9,300
01-2-270-281	Materials & Supplies	12,131	5,850	1,750	1,000	1,000	1,000	1,250
01-2-270-284	Meeting Expense	13,333	2,000	1,000	1,000	1,000	1,000	1,000
01-2-270-293	Office Expenses	3,878	700	500	500	500	500	500
01-2-270-296	Postage	0	50	50	50	50	50	50
01-2-270-314	Telephone & Alarm Lines	9,523	11,255	5,315	5,320	5,325	5,330	5,335
01-2-270-319	Training/Development & Conferences	65,693	208,042	339,603	41,037	37,636	47,850	53,200
01-2-270-320	Travel	9,102	1,500	2,000	2,000	2,000	2,000	2,000

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-270-335	Advertising	2,135	6,150	5,500	6,500	5,500	6,500	6,500
01-2-270-340	Dues And Memberships	0	250	250	250	250	250	250
01-2-270-353	Public Relations	21,634	52,400	18,950	1,000	1,000	6,000	6,000
01-2-270-354	Education Programs Public	0	0	93,235	0	0	0	0
01-2-270-369	Insurance Liability	1,238	1,439	1,500	1,560	1,622	1,687	1,754
01-2-270-372	Insurance Property	136	119	123	127	131	135	139
01-2-270-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-270-385	Gis Services	440	250	250	250	250	250	250
01-2-270-387	Other Prof Fees	173,001	186,000	207,000	5,000	5,000	6,000	46,710
01-2-270-400	Contracted Svcs Buildings/Land Mtce	6,505	2,500	0	0	0	0	0
01-2-270-403	Buildings Repairs & Mtce	1,380	2,400	0	0	0	0	0
01-2-270-406	Heating	1,790	2,666	0	0	0	0	0
01-2-270-409	Hydro	2,265	5,177	0	0	0	0	0
01-2-270-421	Rental/Lease Buildings	27,228	32,830	22,040	22,040	22,040	22,040	0
01-2-270-438	Contract Svcs Equip/Mach	0	350	0	0	0	0	0
01-2-270-444	Rental/Leases - Mach/Equip	172	89	200	200	200	200	200
01-2-270-447	Repairs/Mtce Mach/Equip	1,317	3,850	1,700	1,500	1,500	1,700	1,500
01-2-270-458	Fuel/Lubricants Vehicle	629	500	500	500	500	500	500
01-2-270-461	Insurance/Licence Vehicle	1,731	1,569	1,616	1,664	1,713	1,765	1,818
01-2-270-464	Repairs & Mtce Vehicle	1,243	1,000	1,500	1,000	1,000	0	0
01-2-270-468	Minor Capital	16,426	7,000	46,000	1,000	1,000	1,000	1,000
01-2-270-489	Reserve Contr Other	104,555	146,155	42,353	9,652	26,413	29,118	25,387
01-2-270-494	Contributions To Other Services	10,000	10,000	0	0	0	0	0
01-2-270-495	Transfer To Other Functions	1,199	1,199	5,339	3,489	3,588	3,674	3,765
270 - Comox Valley Emergency Management		924,917	1,172,249	1,292,491	622,882	653,621	685,898	719,790
Expenses		(924,917)	(1,172,249)	(1,292,491)	(622,882)	(653,621)	(685,898)	(719,790)
270 - Comox Valley Emergency Management		(52,842)	0	0	0	0	0	0
01 - General Revenue Fund		(52,842)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 270 - Comox Valley EmergencyManagement
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		41,600	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		-	-	60,000	-	-	-	-	-	-	-
Total Funding Source		41,600	-	60,000	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 270 - Comox Valley EmergencyManagement
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		41,600	-	60,000	-	-	-	-	-	-	-
Total Expenditure		41,600	-	60,000	-	-	-	-	-	-	-

2024-2028
Financial Planning
Core Services
Regional Sustainability



		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	25-Aug-09							
Authority:	BL 52							
Amendments:								
		Electoral Areas						
		Area A	5,481	75,732	76,262	76,262	76,262	76,262
Purpose:	For emergency shelter and supportive housing land acquisition.	Area B	5,712	78,927	79,479	79,479	79,479	79,479
		Area C	6,614	91,386	92,025	92,025	92,025	92,025
		Municipal Members						
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Comox	10,826	149,588	150,634	150,634	150,634	150,634
		Courtenay	19,145	264,542	266,392	266,392	266,392	266,392
Maximum Levy:	Greater of \$275,000 or \$0.025 per \$1,000 - 100% Assessment	Cumberland	2,699	37,301	37,562	37,562	37,562	37,562
2024 Maximum:	\$697,476		\$50,476	\$697,476	\$702,353	\$702,353	\$702,353	\$702,353
		Change from Previous year		\$647,000	\$4,877	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0016	0.0222	0.0223	0.0223	0.0223	0.0223
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

450 - Emergency Shelter Land Acquisition

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	50,476	702,353	651,877	Increased to build reserve balance
Prior Year Surplus	22,166	20,823	(1,343)	2023 surplus less than 2022
Total Revenue	<u>72,642</u>	<u>723,176</u>	<u>650,534</u>	
Expenses				
Support Services	476	425	(51)	Decreased allocation in 2024
Grants to other organizations	52,050	0	(52,050)	2023 amount for supportive housing
Contract and General Services	20,116	20,132	16	
Transfer to Reserve	0	702,619	702,619	Building reserves to address housing crisis
Total Expense	<u>72,642</u>	<u>723,176</u>	<u>650,534</u>	

CVRD 5 Year Operating Budget by Service

Functions: 450

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
450 - Emergency Shelter Land Acquisition								
Revenues								
450 - Emergency Shelter Land Acquisition								
01-1-450-005	Gil Fed Govt	54	0	0	0	0	0	0
01-1-450-009	Gil Local Govt	769	0	0	0	0	0	0
01-1-450-019	Reqn Elect/Spec Prov Govt	17,806	17,806	247,766	247,766	247,766	247,766	247,766
01-1-450-020	Reqn Municipal	32,670	32,670	454,587	454,587	454,587	454,587	454,587
01-1-450-150	Surplus Prior Year	22,166	22,166	20,823	0	0	0	0
450 - Emergency Shelter Land Acquisition		73,465	72,642	723,176	702,353	702,353	702,353	702,353
Revenues								
		73,465	72,642	723,176	702,353	702,353	702,353	702,353
Expenses								
450 - Emergency Shelter Land Acquisition								
01-2-450-200	Support Services	476	476	425	425	425	425	425
01-2-450-213	Grants Cond Local Govt	0	52,050	0	0	0	0	0
01-2-450-369	Insurance Liability	116	116	132	137	142	148	154
01-2-450-387	Other Prof Fees	0	20,000	20,000	0	0	0	0
01-2-450-489	Reserve Contr Other	52,050	0	702,619	701,791	701,786	701,780	701,774
450 - Emergency Shelter Land Acquisition		52,642	72,642	723,176	702,353	702,353	702,353	702,353
Expenses								
		(52,642)	(72,642)	(723,176)	(702,353)	(702,353)	(702,353)	(702,353)
450 - Emergency Shelter Land Acquisition		20,823	0	0	0	0	0	0
01 - General Revenue Fund								
		20,823	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	15-Dec-15							
Authority:	BL 389							
Amendments:								
		Defined Area						
		Part Area A Baynes Sound	51,023	49,372	49,372	49,372	49,372	49,372
Purpose:	To provide funds to one or more local nongovernmental organizations based on a board approved five-year action plan to address homelessness in the Comox Valley.	Electoral Areas						
		Area B	61,654	60,490	60,490	60,490	60,490	60,490
		Area C	75,715	75,416	75,416	75,416	75,416	75,416
		Municipal Members						
Participants:	Courtenay, Cumberland, Electoral Areas B, C, Defined portion of Electoral Area A	Courtenay	202,508	198,949	198,949	198,949	198,949	198,949
		Cumberland	30,414	29,273	29,273	29,273	29,273	29,273
Maximum Levy:	Greater of \$165,000 or \$.02 per \$1,000 - 100% Assessment		\$421,314	\$413,500	\$413,500	\$413,500	\$413,500	\$413,500
2024 Maximum:	\$421,004			(\$7,814)	\$0	\$0	\$0	\$0
		Change from Previous year		(\$7,814)	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0178	0.0174	0.0174	0.0174	0.0174	0.0174
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

451 - Homelessness Supports

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	421,314	413,500	(7,814)	Decrease of 1.9%
Prior Year Surplus	108,102	298,016	189,914	2023 surplus increased from 2022
Total Revenue	529,416	711,516	182,100	
Expenses				
Support Services	9,997	3,062	(6,935)	Decreased allocation in 2024
Grants to other organizations	457,342	577,342	120,000	300K currently unallocated
Contract and General Services	52,754	100,952	48,198	Strategic consultant (+33K), CV Coalition (+15K)
Transfer to Reserve	7,323	28,160	20,837	Reserve contributions increased
Transfer to Other Services	2,000	2,000	0	
Total Expense	529,416	711,516	182,100	

CVRD 5 Year Operating Budget by Service

Functions: 451

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
451 - Homelessness Supports								
Revenues								
451 - Homelessness Supports								
01-1-451-005	Gil Fed Govt	572	0	0	0	0	0	0
01-1-451-009	Gil Local Govt	1,122	0	0	0	0	0	0
01-1-451-019	Reqn Elect/Spec Prov Govt	188,392	188,392	185,335	185,335	185,335	185,335	185,335
01-1-451-020	Reqn Municipal	232,922	232,922	228,165	228,165	228,165	228,165	228,165
01-1-451-150	Surplus Prior Year	108,102	108,102	298,016	0	0	0	0
451 - Homelessness Supports		531,109	529,416	711,516	413,500	413,500	413,500	413,500
Revenues		531,109	529,416	711,516	413,500	413,500	413,500	413,500
Expenses								
451 - Homelessness Supports								
01-2-451-200	Support Services	9,997	9,997	3,062	3,062	3,062	3,062	3,062
01-2-451-214	Grants Cond Local Agencies	180,000	457,342	577,342	300,000	300,000	300,000	300,000
01-2-451-369	Insurance Liability	2,430	754	952	990	1,030	1,071	1,114
01-2-451-387	Other Prof Fees	31,343	52,000	100,000	100,000	100,000	100,000	100,000
01-2-451-489	Reserve Contr Other	7,323	7,323	28,160	7,448	7,408	7,367	7,324
01-2-451-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
451 - Homelessness Supports		233,093	529,416	711,516	413,500	413,500	413,500	413,500
Expenses		(233,093)	(529,416)	(711,516)	(413,500)	(413,500)	(413,500)	(413,500)
451 - Homelessness Supports		298,016	0	0	0	0	0	0
01 - General Revenue Fund		298,016	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	15-Feb-08							
Authority:	Order in Council 060 - Feb 1/08 Part 13 LGA, Letters Patent, BL 120							
Amendments:								
Purpose:	To promote human settlement that is socially, economically and environmentally healthy and that makes efficient use of public facilities and services, land and other resources.							
Participants:	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C							
Maximum Levy:								
2024 Maximum:	\$0							
		Defined Area						
		Part Area A Baynes Sound	60,047	59,433	70,151	70,151	70,151	70,151
		Electoral Areas						
		Area B	72,558	72,816	85,947	85,947	85,947	85,947
		Area C	89,106	90,784	107,155	107,155	107,155	107,155
		Municipal Members						
		Comox	114,170	112,239	132,478	132,478	132,478	132,478
		Courtenay	238,325	239,490	282,676	282,676	282,676	282,676
		Cumberland	35,793	35,238	41,592	41,592	41,592	41,592
			\$610,000	\$610,000	\$720,000	\$720,000	\$720,000	\$720,000
		Change from Previous year		\$0	\$110,000	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0210	0.0209	0.0247	0.0247	0.0247	0.0247
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

512 - Regional Growth Strategy

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	610,000	610,000	0	
Government Grants	116,893	44,833	(72,060)	Woodstove grant funding from UBCM in 2023
Transfers from Reserve	87,070	0	(87,070)	
Prior Year Surplus	528,699	489,314	(39,385)	2023 surplus less than 2022
Recoveries from Other Functions	1,000	2,000	1,000	
Total Revenue	1,343,662	1,146,147	(197,515)	
Expenses				
Support Services	35,769	45,135	9,366	Increased allocation in 2024
Personnel costs	437,546	517,946	80,400	Wage and salary escalation
Materials, Supplies and Utilities	11,250	8,435	(2,815)	Advertising (-8.5K), Dues (+2.6), Training (+2.5K)
Contract and General Services	570,643	471,822	(98,821)	2023 projects include woodstove exchange, bylaw review
Transfer to Other Governments	40,000	0	(40,000)	For electric charging stations in 2023
Transfer to Reserve	248,454	99,809	(148,645)	Future expenditure reserve in healthy position
Minor Capital	0	3,000	3,000	Laptop and office equipment
Total Expense	1,343,662	1,146,147	(197,515)	

CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
512 - Regional Growth Strategy								
Revenues								
512 - Regional Growth Strategy								
01-1-512-005	Gil Fed Govt	673	0	0	0	0	0	0
01-1-512-009	Gil Local Govt	8,317	0	0	0	0	0	0
01-1-512-016	Grant Prov Govt Conditional	28,980	116,893	44,833	0	0	0	0
01-1-512-019	Reqn Elect/Spec Prov Govt	221,712	221,712	222,915	263,114	263,114	263,113	263,113
01-1-512-020	Reqn Municipal	388,288	388,288	387,085	456,887	456,887	456,887	456,887
01-1-512-135	Recoveries-Other Functions	2,000	1,000	2,000	2,000	2,000	2,000	2,000
01-1-512-145	Transfer from Reserve	0	87,070	0	2,122	23,066	40,340	58,137
01-1-512-150	Surplus Prior Year	528,699	528,699	489,314	0	0	0	0
512 - Regional Growth Strategy		1,178,668	1,343,662	1,146,147	724,123	745,067	762,340	780,137
Revenues		1,178,668	1,343,662	1,146,147	724,123	745,067	762,340	780,137
Expenses								
512 - Regional Growth Strategy								
01-2-512-200	Support Services	35,769	35,769	45,135	45,135	45,135	45,135	45,135
01-2-512-220	Salaries & Wages	228,507	328,521	382,614	407,587	422,981	435,664	448,727
01-2-512-225	Benefits	54,117	91,791	114,785	122,276	126,895	130,699	134,619
01-2-512-237	Employer Health Tax	4,585	8,205	9,565	10,188	10,575	10,892	11,218
01-2-512-238	WCB	6,361	9,029	10,982	11,699	12,140	12,503	12,880
01-2-512-266	Deliveries/Transportation	0	100	0	0	0	0	0
01-2-512-284	Meeting Expense	322	800	500	250	250	250	250
01-2-512-293	Office Expenses	5,506	100	100	100	100	100	100
01-2-512-314	Telephone & Alarm Lines	35	0	0	0	0	0	0
01-2-512-319	Training/Development & Conferences	500	0	2,500	1,000	1,000	1,000	1,000
01-2-512-320	Travel	30	250	1,200	250	250	250	250
01-2-512-335	Advertising	3,878	10,000	1,500	1,500	1,500	1,500	1,500
01-2-512-340	Dues And Memberships	0	0	2,635	2,600	2,600	2,600	2,600
01-2-512-353	Public Relations	101	5,000	5,000	5,000	5,000	5,000	5,000
01-2-512-354	Education Programs Public	2,580	136,037	25,637	7,000	7,000	7,000	7,000
01-2-512-369	Insurance Liability	2,023	2,305	2,470	2,569	2,672	2,779	2,890
01-2-512-381	Legal Fees	0	10,000	15,000	10,000	10,000	10,000	10,000
01-2-512-385	Gis Services	0	5,000	5,000	0	0	0	0
01-2-512-387	Other Prof Fees	96,588	412,301	418,715	86,000	86,000	86,000	86,000

CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-512-468	Minor Capital	0	0	3,000	0	0	0	0
01-2-512-489	Reserve Contr Other	248,454	248,454	99,809	10,969	10,969	10,968	10,968
01-2-512-496	Transfers to Other Governments	0	40,000	0	0	0	0	0
512 - Regional Growth Strategy		689,354	1,343,662	1,146,147	724,123	745,067	762,340	780,137
Expenses		(689,354)	(1,343,662)	(1,146,147)	(724,123)	(745,067)	(762,340)	(780,137)
512 - Regional Growth Strategy		489,314	0	0	0	0	0	0
01 - General Revenue Fund		489,314	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	01-Jan-71							
Authority:	SLP - BL 719, 2022							
Amendments:	BL719, 2022							
Purpose:	The protection and preservation of regionally-significant natural areas while providing opportunities for public access and enjoyment; the development of a network of regional greenways and trails; and carrying out any function that is ancillary or incidental to the foregoing activities including the planning, acquisition, development, operation and regulation of such lands and facilities.	Electoral Areas						
		Area A	42,534	66,359	69,541	69,541	69,541	69,541
		Area B	30,804	49,370	51,737	51,737	51,737	51,737
		Area C	37,830	61,553	64,504	64,504	64,504	64,504
		Municipal Members						
		Comox	48,125	75,540	79,161	79,161	79,161	79,161
		Courtenay	100,619	161,462	169,203	169,203	169,203	169,203
		Cumberland	15,088	23,716	24,854	24,854	24,854	24,854
Participants:		Comox, Courtenay, Cumberland, Electoral Areas A, B and C	\$275,000	\$438,000	\$459,000	\$459,000	\$459,000	\$459,000
Maximum Levy:		No stated limit	Change from Previous year					
2024 Maximum:	\$0		\$163,000	\$21,000	\$0	\$0	\$0	
		Residential Tax Rate Estimate	0.0089	0.0142	0.0149	0.0149	0.0149	0.0149
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

625 - Regional Parks and Trails Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	275,000	438,000	163,000	Increase to support reserve contribution
Prior Year Surplus	0	84,870	84,870	Carryforward amount from 2023 Parks Plan
Total Revenue	275,000	522,870	247,870	
Expenses				
Support Services	19,481	26,923	7,442	Increased allocation in 2024
Personnel costs	93,506	184,215	90,709	FTE up 0.70
Materials, Supplies and Utilities	0	26,580	26,580	Costs to support strategic plan (+22K)
Contract and General Services	135,000	116,251	(18,749)	Regional land acquisition strategy in 2023
Transfer to Reserve	5,202	157,651	152,449	Increased contribution to capital works reserve
Transfer to Other Services	21,811	11,250	(10,561)	Reimbursement to feasibility studies decreased
Total Expense	275,000	522,870	247,870	

CVRD 5 Year Operating Budget by Service

Functions: 625

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
625 - Regional Parks and Trails Service								
Revenues								
625 - Regional Parks and Trails Service								
01-1-625-005	Gil Fed Govt	337	0	0	0	0	0	0
01-1-625-009	Gil Local Govt	3,506	0	0	0	0	0	0
01-1-625-019	Reqn Elect/Spec Prov Govt	111,168	111,168	177,185	185,680	185,680	185,680	185,680
01-1-625-020	Reqn Municipal	163,832	163,832	260,815	273,320	273,320	273,320	273,320
01-1-625-150	Surplus Prior Year	0	0	84,870	0	0	0	0
625 - Regional Parks and Trails Service		278,844	275,000	522,870	459,000	459,000	459,000	459,000
Revenues		278,844	275,000	522,870	459,000	459,000	459,000	459,000
Expenses								
625 - Regional Parks and Trails Service								
01-2-625-200	Support Services	19,481	19,481	26,923	26,923	26,923	26,923	26,923
01-2-625-220	Salaries & Wages	70,349	66,117	130,489	137,141	141,239	145,462	149,812
01-2-625-221	Directors Remuneration	3,030	6,060	7,575	7,575	7,575	7,575	7,575
01-2-625-225	Benefits	15,526	17,884	39,146	41,142	42,372	43,637	44,944
01-2-625-237	Employer Health Tax	1,440	1,641	3,262	3,429	3,530	3,638	3,745
01-2-625-238	WCB	1,812	1,804	3,743	3,937	4,053	4,175	4,300
01-2-625-276	Software Licence/Mtce	0	0	300	650	650	650	650
01-2-625-284	Meeting Expense	217	0	1,500	1,500	1,000	1,000	1,000
01-2-625-293	Office Expenses	0	0	2,500	0	0	0	0
01-2-625-314	Telephone & Alarm Lines	0	0	280	840	840	840	840
01-2-625-335	Advertising	0	0	16,000	0	0	0	0
01-2-625-350	Maps & Printing Supplies	0	0	6,000	0	0	0	0
01-2-625-369	Insurance Liability	0	0	1,251	1,301	1,353	1,407	1,463
01-2-625-385	Gis Services	585	0	0	0	0	0	0
01-2-625-387	Other Prof Fees	54,522	135,000	115,000	50,000	25,000	10,000	10,000
01-2-625-485	Contr To Capital Works Reserve	0	0	137,769	152,899	172,899	178,899	187,552
01-2-625-489	Reserve Contr Other	5,202	5,202	19,882	20,413	20,316	20,355	20,196
01-2-625-495	Transfer To Other Functions	21,811	21,811	11,250	11,250	11,250	14,439	0
625 - Regional Parks and Trails Service		193,974	275,000	522,870	459,000	459,000	459,000	459,000
Expenses		(193,974)	(275,000)	(522,870)	(459,000)	(459,000)	(459,000)	(459,000)
625 - Regional Parks and Trails Service		84,870	0	0	0	0	0	0
01 - General Revenue Fund		84,870	0	0	0	0	0	0

2024-2028
Financial Planning
Core Services
Sewage Treatment



		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	29-Mar-82							
Authority:	BL 508							
Amendments:	BL 2118, BL 2600 (Conv)							
Purpose:	To provide sewage collection and disposal for the area.							
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	Greater of \$11,500 or \$2.87 per \$1,000 - 100% Assessment							
2024 Maximum:	\$11,500							
		Local Service Area						
		4-771-CNR-SRVA#45						
		Change from Previous year						
		Residential Tax Rate Estimate						
		(per \$1,000 of assessed value)		0.0000	0.0000	0.0000	0.0000	0.0000

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

330 - Jackson Drive Sewer

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	18,448	19,184	736	Increase of \$46 per parcel
Prior Year Surplus	8,458	11,415	2,957	2023 surplus greater than 2022
Total Revenue	26,906	30,599	3,693	
Expenses				
Support Services	667	663	(4)	
Personnel costs	5,013	5,155	142	Wage and salary escalation
Materials, Supplies and Utilities	1,905	2,605	700	Hydro (+700)
Contract and General Services	12,512	3,512	(9,000)	Dispersion field assessment in 2023
Transfer to Reserve	5,947	17,798	11,851	Increased reserve contributions
Transfer to Other Services	862	866	4	
Total Expense	26,906	30,599	3,693	

CVRD 5 Year Operating Budget by Service

Functions: 330

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
03 - Sewer Revenue Fund								
330 - Jackson Drive Sewer								
Revenues								
330 - Jackson Drive Sewer								
03-1-330-003	Parcel Tax	18,448	18,448	19,184	19,952	20,749	21,579	22,442
03-1-330-150	Surplus Prior Year	8,458	8,458	11,415	0	0	0	0
330 - Jackson Drive Sewer		26,906	26,906	30,599	19,952	20,749	21,579	22,442
Revenues		26,906	26,906	30,599	19,952	20,749	21,579	22,442
Expenses								
330 - Jackson Drive Sewer								
03-2-330-200	Support Services	667	667	663	663	663	663	663
03-2-330-220	Salaries & Wages	2,425	3,734	3,808	4,037	4,158	4,283	4,411
03-2-330-225	Benefits	658	1,083	1,143	1,211	1,247	1,285	1,323
03-2-330-237	Employer Health Tax	48	93	95	101	104	107	110
03-2-330-238	WCB	67	103	109	116	119	123	127
03-2-330-314	Telephone & Alarm Lines	257	325	325	332	338	345	352
03-2-330-335	Advertising	0	80	80	80	80	80	80
03-2-330-369	Insurance Liability	13	12	12	12	12	12	12
03-2-330-409	Hydro	2,597	1,500	2,200	2,288	2,380	2,475	2,574
03-2-330-438	Contract Svcs Equip/Mach	1,288	11,500	2,500	2,500	2,500	2,500	2,500
03-2-330-447	Repairs/Mtce Mach/Equip	663	1,000	1,000	1,000	1,000	1,000	1,000
03-2-330-485	Contr To Capital Works Reserve	5,947	5,947	17,798	6,745	7,280	7,837	8,420
03-2-330-495	Transfer To Other Functions	862	862	866	867	868	869	870
330 - Jackson Drive Sewer		15,491	26,906	30,599	19,952	20,749	21,579	22,442
Expenses		(15,491)	(26,906)	(30,599)	(19,952)	(20,749)	(21,579)	(22,442)
330 - Jackson Drive Sewer		11,415	0	0	0	0	0	0
03 - Sewer Revenue Fund		11,415	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 330 - Jackson Drive Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		60,223	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		65,000	-	-	-	-	-	-	-	-	-
Total Funding Source		125,223	-	-	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 330 - Jackson Drive Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		125,223	-	-	-	-	-	-	-	-	-
Total Expenditure		125,223	-	-	-	-	-	-	-	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:								
Authority:	BL 495							
Amendments:								
		Local Service Area						
		King Coho Sewer						
Purpose:	To provide sewage collection and disposal for the area.							
		Change from Previous year						
Participants:	Defined portion							
Maximum Levy:	\$9.2655 per \$1,000 - 100% Assessment							
2024 Maximum:	\$205,000							
		Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

331 - King Coho Sewer

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	77,145	79,845	2,700	Parcel tax increase of 3.5%
Transfers from Reserve	7,781	0	(7,781)	No withdrawal required in 2024
Prior Year Surplus	17,454	38,287	20,833	2023 surplus greater than 2022
Total Revenue	102,380	118,132	15,752	
Expenses				
Support Services	13,026	19,314	6,288	Increased allocation in 2024
Personnel costs	12,479	12,834	355	Wage and salary escalation
Materials, Supplies and Utilities	7,621	7,540	(81)	
Contract and General Services	27,224	28,526	1,302	Lab analysis (+1.2K)
Debt Charges	7,830	7,560	(270)	
Transfer to Reserve	7,850	37,982	30,132	Future sewer upgrades funded through reserves
Transfer to Other Services	1,350	1,376	26	
Minor Capital	25,000	3,000	(22,000)	Varies year to year with workplan & needs
Total Expense	102,380	118,132	15,752	

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
03 - Sewer Revenue Fund								
331 - King Coho Sewer								
Revenues								
331 - King Coho Sewer								
03-1-331-003	Parcel Tax	77,145	77,145	79,845	82,640	85,532	88,526	91,624
03-1-331-145	Transfer from Reserve	0	7,781	0	0	0	0	0
03-1-331-150	Surplus Prior Year	17,454	17,454	38,287	0	0	0	0
331 - King Coho Sewer		94,599	102,380	118,132	82,640	85,532	88,526	91,624
Revenues		94,599	102,380	118,132	82,640	85,532	88,526	91,624
Expenses								
331 - King Coho Sewer								
03-2-331-200	Support Services	13,026	13,026	19,314	19,314	19,314	19,314	19,314
03-2-331-220	Salaries & Wages	6,038	9,295	9,481	10,050	10,351	10,662	10,982
03-2-331-225	Benefits	1,637	2,696	2,844	3,015	3,105	3,199	3,295
03-2-331-237	Employer Health Tax	119	232	237	251	259	267	275
03-2-331-238	WCB	166	256	272	288	297	306	315
03-2-331-275	Permits/Licences	75	357	350	350	350	350	350
03-2-331-276	Software Licence/Mtce	0	100	100	100	100	100	100
03-2-331-281	Materials & Supplies	1,474	2,000	2,000	2,000	2,000	2,000	2,000
03-2-331-296	Postage	0	82	83	85	87	89	91
03-2-331-314	Telephone & Alarm Lines	1,254	1,600	1,400	1,428	1,457	1,486	1,515
03-2-331-335	Advertising	0	82	83	85	87	89	0
03-2-331-369	Insurance Liability	66	53	55	57	59	61	0
03-2-331-372	Insurance Property	644	671	691	712	733	755	0
03-2-331-378	Lab Analysis	5,063	4,500	5,700	5,814	5,930	6,049	6,170
03-2-331-409	Hydro	2,687	2,800	2,912	3,029	3,150	3,276	3,342
03-2-331-430	Water	425	600	612	624	637	650	663
03-2-331-438	Contract Svcs Equip/Mach	1,317	19,000	19,080	4,162	4,245	4,330	4,417
03-2-331-447	Repairs/Mtce Mach/Equip	751	3,000	3,000	3,060	3,121	3,184	3,247
03-2-331-468	Minor Capital	4,252	25,000	3,000	1,000	1,000	1,000	1,000
03-2-331-485	Contr To Capital Works Reserve	7,850	7,850	36,482	17,665	20,230	26,178	33,164
03-2-331-489	Reserve Contr Other	0	0	1,500	1,085	721	3,799	0
03-2-331-495	Transfer To Other Functions	1,350	1,350	1,376	1,378	1,380	1,382	1,384
03-2-331-505	Debt Charges-Principal	6,750	6,750	6,750	6,750	6,750	0	0
03-2-331-506	Debt Charges-Interest	1,272	1,080	810	338	169	0	0

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
331 - King Coho Sewer		56,215	102,380	118,132	82,640	85,532	88,526	91,624
Expenses		(56,215)	(102,380)	(118,132)	(82,640)	(85,532)	(88,526)	(91,624)
331 - King Coho Sewer		38,384	0	0	0	0	0	0
03 - Sewer Revenue Fund		38,384	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 331 - King Coho Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		105,000	-	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		78,000	-	-	-	-	-	-	-	-	350,000
130R - Transfer from reserve		30,000	-	-	-	81,710	-	-	-	-	120,046
Total Funding Source		213,000	-	-	-	81,710	-	-	-	-	470,046

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 331 - King Coho Sewer
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		213,000	-	-	-	81,710	-	-	-	-	470,046
Total Expenditure		213,000	-	-	-	81,710	-	-	-	-	470,046

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	11-Jan-79							
Authority:	SLP #51, BL 2541 (Conversion)							
Amendments:	SLP #60,							
Purpose:	To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities.							
Participants:	Courtenay, Comox							
Maximum Levy:	\$3.00 per \$1,000 - 100% Assessment							
2024 Maximum:	\$44,540,825							
		Municipal Members						
		Comox	2,462,400	2,781,900	2,936,450	3,091,000	3,091,000	3,183,730
		Courtenay	5,637,600	6,218,100	6,563,550	6,909,000	6,909,000	7,116,270
			\$8,100,000	\$9,000,000	\$9,500,000	\$10,000,000	\$10,000,000	\$10,300,000
		Change from Previous year		\$900,000	\$500,000	\$500,000	\$0	\$300,000
		Residential Tax Rate Estimate	0.4778	0.5347	0.5644	0.5941	0.5941	0.6120
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

335 - Comox Valley Sewerage Service

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	8,100,000	9,000,000	900,000	Increase required for conveyance borrowing
Sale of Services	1,262,640	1,354,358	91,718	DND contr. (+28K), Septage (+30K), Compost (+30K)
Prior Year Surplus	379,291	1,499,038	1,119,747	No reliance on prior year surplus at preliminary
Recoveries from Other Functions	50,700	700	(50,000)	Transfer to IT in 2023 related to conveyance
Total Revenue	9,792,631	11,854,096	2,061,465	
Expenses				
Support Services	686,999	670,849	(16,150)	Decreased allocation in 2024
Personnel costs	2,088,584	2,076,901	(11,683)	FTE down 1.10
Materials, Supplies and Utilities	1,376,395	1,236,595	(139,800)	Chemicals (-130K)
Contract and General Services	1,140,445	1,096,428	(44,017)	Legal fees for conveyance project in 2023 (-50K)
Debt Charges	1,301,959	1,686,274	384,315	Increase in debt as conveyance project begins
Transfer to Reserve	2,941,310	4,384,912	1,443,602	Increase to meet future capital projects
Transfer to Other Services	88,939	534,137	445,198	Transfer to project management office (+467.4K)
Minor Capital	168,000	168,000	0	
Total Expense	9,792,631	11,854,096	2,061,465	

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
03 - Sewer Revenue Fund								
335 - Comox Valley Sewerage Service								
Revenues								
335 - Comox Valley Sewerage Service								
03-1-335-009	Gil Local Govt	181,302	0	0	0	0	0	0
03-1-335-020	Reqn Municipal	8,100,000	8,100,000	9,000,000	9,500,000	10,000,000	10,000,000	10,300,000
03-1-335-090	DND Operating Contribution	526,920	534,801	562,948	591,096	668,978	668,978	668,978
03-1-335-091	Septage Disposal	702,000	600,000	630,000	661,500	661,500	661,500	661,500
03-1-335-092	User Rates	71,578	67,839	71,410	74,980	76,480	76,480	76,480
03-1-335-093	Compost Sales	130,401	60,000	90,000	90,000	90,000	90,000	90,000
03-1-335-128	Other Revenue	632	0	0	0	0	0	0
03-1-335-135	Recoveries-Other Functions	700	50,700	700	700	700	700	700
03-1-335-145	Transfer from Reserve	0	0	0	0	0	0	0
03-1-335-150	Surplus Prior Year	382,124	379,291	1,499,038	0	0	0	0
335 - Comox Valley Sewerage Service		10,095,658	9,792,631	11,854,096	10,918,276	11,497,658	11,497,658	11,797,658
Revenues		10,095,658	9,792,631	11,854,096	10,918,276	11,497,658	11,497,658	11,797,658
Expenses								
336 - Comox Valley Sewerage Service								
03-2-336-200	Support Services	686,999	686,999	670,849	670,849	670,849	670,849	670,849
03-2-336-220	Salaries & Wages	1,385,977	1,423,449	1,356,073	1,433,484	1,474,373	1,514,057	1,557,212
03-2-336-221	Directors Remuneration	4,500	8,400	8,400	8,400	8,400	8,400	8,400
03-2-336-225	Benefits	269,503	350,762	379,084	401,788	413,774	425,394	438,051
03-2-336-228	Honorarium	0	0	20,000	0	0	0	0
03-2-336-237	Employer Health Tax	27,046	33,257	32,186	34,113	35,130	36,120	37,195
03-2-336-238	WCB	36,867	36,590	36,953	39,162	40,334	41,467	42,700
03-2-336-246	Bank Charges	2,559	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-254	Chemicals	379,349	425,825	294,350	301,708	309,252	316,984	324,909
03-2-336-257	Clothing/Laundrying	4,002	4,330	4,438	4,549	4,663	4,780	4,900
03-2-336-266	Deliveries/Transportation	7,876	5,910	7,557	7,746	7,940	8,138	8,341
03-2-336-275	Permits/Licences	16,451	18,349	18,807	19,277	19,759	37,928	38,876
03-2-336-276	Software Licence/Mtce	43,890	54,199	55,391	56,777	58,197	59,652	61,143
03-2-336-281	Materials & Supplies	37,393	28,154	32,000	32,800	33,620	34,461	35,323
03-2-336-284	Meeting Expense	2,249	2,750	10,750	750	750	750	750
03-2-336-293	Office Expenses	10,693	8,489	8,701	8,919	9,142	9,371	9,605
03-2-336-305	Safety Equipment	8,265	9,171	9,401	9,636	9,877	10,124	10,377

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

03-2-336-308	Screening Disposal	9,576	13,949	14,298	14,656	15,023	15,398	15,783
03-2-336-314	Telephone & Alarm Lines	13,505	16,986	17,404	17,834	18,275	18,726	19,184
03-2-336-319	Training/Development & Conferences	9,887	16,978	17,403	17,839	18,286	18,744	19,213
03-2-336-320	Travel	7,149	11,673	11,965	12,264	12,571	12,885	13,207
03-2-336-335	Advertising	548	16,000	16,000	9,500	3,250	3,250	3,250
03-2-336-340	Dues And Memberships	4,516	4,162	4,266	4,373	4,482	4,594	4,709
03-2-336-347	Library/Publications	323	300	308	316	324	332	340
03-2-336-353	Public Relations	1,898	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-366	Engineering Fees	134,195	325,000	185,000	80,000	180,000	180,000	260,000
03-2-336-369	Insurance Liability	9,810	9,644	9,933	10,231	10,538	10,854	10,854
03-2-336-372	Insurance Property	73,523	76,447	78,740	81,102	83,535	86,041	86,041
03-2-336-378	Lab Analysis	6,889	18,253	18,710	19,178	19,657	20,149	20,652
03-2-336-381	Legal Fees	67,647	110,000	60,000	60,000	10,200	10,404	10,612
03-2-336-385	Gis Services	2,600	2,000	2,000	2,000	2,000	2,000	2,000
03-2-336-387	Other Prof Fees	98,648	177,612	287,300	87,608	87,923	78,246	78,577
03-2-336-400	Contracted Svcs Buildings/Land Mtce	11,041	21,224	20,000	20,500	21,013	21,538	22,076
03-2-336-403	Buildings Repairs & Mtce	373	5,306	5,439	5,575	5,714	5,857	6,003
03-2-336-406	Heating	32,901	30,000	30,750	31,519	32,307	33,115	33,943
03-2-336-409	Hydro	259,327	314,189	329,898	338,145	346,599	355,264	403,146
03-2-336-412	Janitorial/Cleaning Supplies	1,952	2,653	2,719	2,787	2,857	2,928	3,001
03-2-336-415	Landscaping/Grounds Mtce	270	4,000	4,100	4,203	4,308	4,416	4,526
03-2-336-425	Property/Parcel Taxes	818	0	0	0	0	0	0
03-2-336-430	Water	63,472	42,448	51,306	52,589	53,904	55,252	56,633
03-2-336-438	Contract Svcs Equip/Mach	63,468	62,862	64,434	66,044	67,695	69,387	71,122
03-2-336-441	Fuel/Lubricants - Mach/Equip	8,313	8,670	8,887	9,109	9,337	9,570	9,809
03-2-336-444	Rental/Leases - Mach/Equip	5,326	2,706	3,200	3,280	3,362	3,446	3,532
03-2-336-447	Repairs/Mtce Mach/Equip	68,043	85,000	90,000	92,250	94,556	96,920	99,343
03-2-336-458	Fuel/Lubricants Vehicle	14,034	16,000	16,400	16,810	17,230	17,661	18,103
03-2-336-461	Insurance/Licence Vehicle	10,613	10,066	10,369	10,680	11,000	11,366	9,366
03-2-336-464	Repairs & Mtce Vehicle	7,245	4,308	4,416	4,526	4,639	4,755	4,874
03-2-336-468	Minor Capital	66,103	150,000	143,000	97,000	87,000	84,000	112,000
03-2-336-485	Contr To Capital Works Reserve	2,866,548	2,866,548	4,184,912	2,808,528	3,086,724	1,998,695	961,313
03-2-336-489	Reserve Contr Other	74,762	74,762	200,000	200,000	200,000	232,098	200,000
03-2-336-495	Transfer To Other Functions	27,189	40,664	488,581	22,496	23,846	25,277	26,794
03-2-336-505	Debt Charges-Principal	407,060	383,483	217,149	217,149	106,864	98,267	1,238,494
03-2-336-506	Debt Charges-Interest	569,561	918,476	1,469,125	2,605,121	2,709,162	3,643,565	3,648,707

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
336 - Comox Valley Sewerage Service		7,922,749	8,944,003	11,017,952	10,060,170	10,455,241	10,418,475	10,730,838
337 - Comox Valley Sewerage Service - Composting								
03-2-337-220	Salaries & Wages	153,173	170,582	173,960	184,272	189,736	195,367	201,166
03-2-337-225	Benefits	37,759	43,271	47,046	49,867	51,363	52,904	54,489
03-2-337-237	Employer Health Tax	3,125	4,146	4,232	4,485	4,620	4,758	4,901
03-2-337-238	WCB	4,378	4,561	4,858	5,148	5,303	5,462	5,626
03-2-337-257	Clothing/Laundrying	451	1,040	1,066	1,093	1,120	1,148	1,177
03-2-337-266	Deliveries/Transportation	869	1,550	1,589	1,629	1,670	1,711	1,754
03-2-337-275	Permits/Licences	0	212	217	222	228	234	240
03-2-337-281	Materials & Supplies	6,648	7,270	7,452	7,638	7,829	8,025	8,226
03-2-337-293	Office Expenses	620	1,592	1,632	1,673	1,715	1,758	1,802
03-2-337-305	Safety Equipment	1,766	2,165	2,219	2,274	2,331	2,389	2,449
03-2-337-314	Telephone & Alarm Lines	2,282	1,829	1,875	1,921	1,969	2,019	2,069
03-2-337-319	Training/Development & Conferences	915	2,123	2,176	2,230	2,286	2,343	2,402
03-2-337-320	Travel	0	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-323	Wood Chips	7,425	33,293	20,000	20,500	21,013	21,538	22,076
03-2-337-335	Advertising	0	3,000	3,000	3,000	3,000	3,000	3,000
03-2-337-340	Dues And Memberships	760	690	800	820	841	862	884
03-2-337-372	Insurance Property	13,496	12,311	12,680	13,060	13,452	13,856	0
03-2-337-378	Lab Analysis	6,096	6,367	6,526	6,689	6,856	7,027	7,203
03-2-337-400	Contracted Svcs Buildings/Land Mtce	2,587	12,306	12,374	12,443	12,514	12,587	12,662
03-2-337-403	Buildings Repairs & Mtce	807	4,500	4,613	4,728	4,846	4,967	5,091
03-2-337-409	Hydro	39,538	51,367	35,000	35,875	36,772	37,691	38,633
03-2-337-412	Janitorial/Cleaning Supplies	0	270	277	284	291	298	305
03-2-337-415	Landscaping/Grounds Mtce	298	1,500	1,500	1,500	1,500	1,500	1,500
03-2-337-430	Water	400	1,124	1,152	1,181	1,210	1,240	1,271
03-2-337-438	Contract Svcs Equip/Mach	38,499	36,622	37,537	38,476	39,438	40,424	41,435
03-2-337-441	Fuel/Lubricants - Mach/Equip	53,826	50,000	51,250	52,531	53,844	55,190	56,570
03-2-337-444	Rental/Leases - Mach/Equip	1,493	1,200	1,200	1,230	1,261	1,293	1,325
03-2-337-447	Repairs/Mtce Mach/Equip	29,593	26,855	34,526	40,214	34,919	29,642	36,383
03-2-337-461	Insurance/Licence Vehicle	2,245	3,072	3,165	3,260	3,358	3,459	0
03-2-337-468	Minor Capital	0	8,000	15,000	12,000	12,000	12,000	12,000
03-2-337-495	Transfer To Other Functions	11,428	46,428	44,800	45,388	46,011	46,672	47,372
337 - Comox Valley Sewerage Service - Composting		420,475	541,246	535,722	557,631	565,296	573,364	576,011
338 - Comox Valley Sewerage Service - Pump Stations								

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
03-2-338-220	Salaries & Wages	9,827	10,227	10,422	11,019	11,335	11,661	11,997
03-2-338-225	Benefits	2,022	2,827	3,127	3,306	3,401	3,498	3,599
03-2-338-237	Employer Health Tax	196	244	261	275	283	292	300
03-2-338-238	WCB	258	268	299	316	325	335	344
03-2-338-254	Chemicals	99,133	60,000	61,500	63,038	64,614	66,229	67,885
03-2-338-266	Deliveries/Transportation	0	200	200	200	250	250	250
03-2-338-275	Permits/Licences	325	1,034	1,060	1,087	1,114	1,142	1,170
03-2-338-281	Materials & Supplies	1,320	0	1,500	1,538	1,576	1,615	1,655
03-2-338-314	Telephone & Alarm Lines	10,304	15,664	13,927	14,277	14,634	15,000	15,373
03-2-338-400	Contracted Svcs Buildings/Land Mtce	1,411	6,000	6,150	6,304	6,462	6,624	6,790
03-2-338-403	Buildings Repairs & Mtce	0	3,000	3,075	3,152	3,231	3,312	3,395
03-2-338-409	Hydro	65,363	89,893	65,000	70,000	260,925	267,448	274,134
03-2-338-415	Landscaping/Grounds Mtce	0	2,500	2,500	2,500	2,500	2,500	2,500
03-2-338-430	Water	1,258	1,894	1,941	1,990	2,040	2,091	2,143
03-2-338-438	Contract Svcs Equip/Mach	37,893	72,754	88,948	50,172	51,426	79,712	54,030
03-2-338-441	Fuel/Lubricants - Mach/Equip	353	2,500	2,563	2,627	2,693	2,760	2,829
03-2-338-447	Repairs/Mtce Mach/Equip	15,685	26,530	27,193	27,873	39,463	40,450	41,461
03-2-338-468	Minor Capital	0	10,000	10,000	40,000	10,000	0	0
03-2-338-495	Transfer To Other Functions	1,847	1,847	756	801	849	900	954
338 - Comox Valley Sewerage Service - Pump Stations		247,195	307,382	300,422	300,475	477,121	505,819	490,809
Expenses		(8,590,419)	(9,792,631)	(11,854,096)	(10,918,276)	(11,497,658)	(11,497,658)	(11,797,658)
335 - Comox Valley Sewerage Service		1,505,240	0	0	0	0	0	0
03 - Sewer Revenue Fund		1,505,240	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 335 - Comox Valley Sewerage Service
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
090R - Other Revenue/Recoveries		1,989,000	1,989,000	750,000	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		35,500,000	20,841,400	-	14,000,000	23,000,000	-	-	-	-	-
120R - Long term debt proceeds		-	-	-	48,322,525	-	-	-	-	-	-
130R - Transfer from reserve		11,821,000	4,446,716	7,803,036	10,926,000	4,407,691	200,000	200,000	200,000	300,000	530,000
150R - Transfer from operating		770,000	-	-	-	-	-	-	-	-	-
Total Funding Source		50,080,000	27,277,116	8,553,036	73,248,525	27,407,691	200,000	200,000	200,000	300,000	530,000

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 335 - Comox Valley Sewerage Service
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		50,080,000	27,277,116	8,553,036	24,926,000	27,407,691	200,000	200,000	200,000	300,000	530,000
090 - Debt charges		-	-	-	48,322,525	-	-	-	-	-	-
Total Expenditure		50,080,000	27,277,116	8,553,036	73,248,525	27,407,691	200,000	200,000	200,000	300,000	530,000

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	25-Mar-02							
Authority:	BL 2422							
Amendments:	BL 251 (max levy)							
Purpose:	To provide co-ordination, research and analytical services in relation to liquid waste management requirements and options relating to the development of the Regional District							
		Electoral Areas						
		Area A	162,798	159,269	159,269	162,828	172,185	174,057
		Area B	117,902	118,492	118,492	121,140	128,102	129,494
		Area C	144,792	147,732	147,732	151,033	159,713	161,449
			\$425,492	\$425,492	\$425,492	\$435,000	\$460,000	\$465,000
Participants:	Electoral Areas A, B, C	Change from Previous year		\$0	\$0	\$9,508	\$25,000	\$5,000
Maximum Levy:	\$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0341	0.0341	0.0341	0.0348	0.0368	0.0372
2024 Maximum:	\$1,155,444	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

340 - Liquid Waste Management

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	425,492	425,492	0	
Other Revenue	0	833,833	833,833	UBE contribution to South Sewer design costs
Government Grants	44,595	1,860,667	1,816,072	CCI grant for South Sewer design
Transfers from Reserve	411,435	39,459	(371,976)	Reduced reliance on reserve with grant and UBE
Prior Year Surplus	8,405	65,000	56,595	2023 surplus greater than 2022
Recoveries from Other Functions	2,500	2,500	0	
Total Revenue	892,427	3,226,951	2,334,524	
Expenses				
Support Services	51,536	48,914	(2,622)	Decreased allocation in 2024
Personnel costs	328,131	361,917	33,786	FTE up 0.09, wage and salary escalation
Grants to other organizations	10,000	10,000	0	
Materials, Supplies and Utilities	20,820	15,620	(5,200)	Postage (-3K), Meetings (-1K), Program exp. (-1K)
Contract and General Services	480,940	2,760,200	2,279,260	South Sewer design fees (+2.5M)
Transfer to Other Governments	0	20,000	20,000	To Kómoks First Nation
Transfer to Reserve	0	9,300	9,300	Contribution to future expenditure reserve
Minor Capital	1,000	1,000	0	
Total Expense	892,427	3,226,951	2,334,524	

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
340 - Liquid Waste Management								
Revenues								
340 - Liquid Waste Management								
01-1-340-005	Gil Fed Govt	1,291	0	0	0	0	0	0
01-1-340-013	Fed Gas Tax Funding	0	44,595	194,000	41,806	0	0	0
01-1-340-016	Grant Prov Govt Conditional	0	0	1,666,667	1,666,667	0	0	0
01-1-340-019	Reqn Elect/Spec Prov Govt	425,492	425,492	425,492	425,492	435,000	460,000	465,000
01-1-340-124	Contributions from Others	0	0	833,833	833,333	0	0	0
01-1-340-135	Recoveries-Other Functions	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-1-340-145	Transfer from Reserve	227,462	411,435	39,459	57,304	50,549	27,707	35,790
01-1-340-150	Surplus Prior Year	0	8,405	0	0	0	0	0
01-1-340-151	Funds Allocated from Prior Year	0	0	65,000	0	0	0	0
340 - Liquid Waste Management		656,745	892,427	3,226,951	3,027,102	488,049	490,207	503,290
Revenues		656,745	892,427	3,226,951	3,027,102	488,049	490,207	503,290
Expenses								
340 - Liquid Waste Management								
01-2-340-200	Support Services	51,536	51,536	48,914	48,914	48,914	48,914	48,914
01-2-340-214	Grants Cond Local Agencies	0	10,000	10,000	0	0	0	0
01-2-340-220	Salaries & Wages	210,591	247,521	270,956	281,672	290,835	300,301	310,084
01-2-340-225	Benefits	48,435	67,671	76,410	79,466	82,062	84,748	87,523
01-2-340-237	Employer Health Tax	4,139	6,162	6,774	7,039	7,272	7,506	7,751
01-2-340-238	WCB	5,517	6,777	7,777	8,085	8,346	8,618	8,898
01-2-340-266	Deliveries/Transportation	0	120	120	120	120	120	120
01-2-340-276	Software Licence/Mtce	382	1,300	1,100	1,100	1,100	1,100	1,100
01-2-340-284	Meeting Expense	1,648	2,000	1,000	1,000	1,000	1,000	1,000
01-2-340-293	Office Expenses	1,564	1,000	1,500	1,000	1,000	1,000	1,000
01-2-340-296	Postage	1,274	5,100	2,100	2,100	2,100	2,100	2,100
01-2-340-299	Program Supplies	0	2,500	1,500	0	500	0	0
01-2-340-314	Telephone & Alarm Lines	74	0	0	0	0	0	0
01-2-340-319	Training/Development & Conferences	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-340-320	Travel	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-340-335	Advertising	320	1,000	500	500	500	500	500
01-2-340-340	Dues And Memberships	1,000	800	800	800	800	800	800
01-2-340-347	Library/Publications	160	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-340-353	Public Relations	89	400	400	400	400	400	400
01-2-340-354	Education Programs Public	278	5,000	6,000	1,000	1,000	1,000	1,000
01-2-340-369	Insurance Liability	1,290	945	1,300	1,300	1,300	1,300	1,300
01-2-340-381	Legal Fees	28,357	60,000	45,000	25,000	15,000	5,000	5,000
01-2-340-385	Gis Services	3,185	5,000	3,500	3,500	3,500	3,500	3,500
01-2-340-387	Other Prof Fees	296,605	409,595	2,704,000	2,546,806	5,000	5,000	5,000
01-2-340-444	Rental/Leases - Mach/Equip	301	0	0	0	0	0	0
01-2-340-468	Minor Capital	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-489	Reserve Contr Other	0	0	9,300	9,300	9,300	9,300	9,300
01-2-340-496	Transfers to Other Governments	0	0	20,000	0	0	0	0
340 - Liquid Waste Management		656,745	892,427	3,226,951	3,027,102	488,049	490,207	503,290
Expenses		(656,745)	(892,427)	(3,226,951)	(3,027,102)	(488,049)	(490,207)	(503,290)
340 - Liquid Waste Management		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

2024 - 2028 Financial Plan

Comox Strathcona Waste Management Function 391

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**Comox Strathcona
Waste Management**

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	24-Mar-97							
Authority:	Waste Management Act							
Amendments:	BL 1822, 331							
Purpose:	The collection, removal and disposal of waste and noxious, offensive or unwholesome substances and the regulation, storage and management of municipal solid waste and recyclable material including the regulation of facilities and commercial vehicles used in relation to these matters.							
Participants:	Comox Valley and Strathcona Regional Districts							
Maximum Levy:	Greater of \$7,000,000 or \$1.00 per \$1,000 - 100% Assessment							
2024 Maximum:	\$43,316,227							
		Local Service Area						
		0-771-CNR-SRVA#66	1,294,660	1,282,895	1,282,895	1,282,895	1,282,895	1,282,895
		0-772-CRR-SRVA#57	470,810	484,140	484,140	484,140	484,140	484,140
		0-784-CNR-SRVA#57	23,696	26,621	26,621	26,621	26,621	26,621
		Municipal Members						
		Campbell River	1,259,337	1,274,461	1,274,461	1,274,461	1,274,461	1,274,461
		Comox	560,464	546,702	546,702	546,702	546,702	546,702
		Courtenay	1,171,811	1,168,547	1,168,547	1,168,547	1,168,547	1,168,547
		Cumberland	175,715	171,643	171,643	171,643	171,643	171,643
		Gold River	25,727	26,647	26,647	26,647	26,647	26,647
		Sayward	8,313	1,073	1,073	1,073	1,073	1,073
		Tahsis	7,537	8,121	8,121	8,121	8,121	8,121
		Zeballos	1,930	2,549	2,549	2,549	2,549	2,549
			\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.1038	0.1027	0.1027	0.1027	0.1027	0.1027
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

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								
391 - Comox Strathcona Waste Management								
Revenues								
391 - Comox Strathcona Waste Management								
01-1-391-005	Gil Fed Govt	5,677	5,000	5,000	5,000	5,000	5,000	5,000
01-1-391-009	Gil Local Govt	57,256	80,000	80,000	80,000	80,000	80,000	80,000
01-1-391-019	Reqn Elect/Spec Prov Govt	1,789,166	1,789,166	1,792,796	1,792,796	1,792,796	1,792,796	1,792,796
01-1-391-020	Reqn Municipal	3,210,834	3,210,834	3,207,204	3,207,204	3,207,204	3,207,204	3,207,204
01-1-391-117	Tipping Fees	11,227,695	10,421,680	11,737,768	11,749,274	12,017,907	12,257,825	12,423,875
01-1-391-124	Contributions from Others	8,465	0	0	0	0	0	0
01-1-391-131	Recoveries - Recycling BC Incentives	224,464	160,000	160,000	160,000	160,000	160,000	160,000
01-1-391-132	Recoveries - Scrap	261,670	142,000	142,000	142,000	142,000	142,000	142,000
01-1-391-133	Recoveries - Other	117,406	0	0	66,625	133,250	133,250	133,250
01-1-391-135	Recoveries-Other Functions	14,025	41,000	41,000	41,000	41,000	41,000	41,000
01-1-391-150	Surplus Prior Year	2,840,579	2,821,319	2,476,938	0	0	0	0
01-1-391-151	Funds Allocated from Prior Year	116,010	116,010	0	0	0	0	0
391 - Comox Strathcona Waste Management		19,873,247	18,787,009	19,642,706	17,243,899	17,579,157	17,819,075	17,985,125
Revenues		19,873,247	18,787,009	19,642,706	17,243,899	17,579,157	17,819,075	17,985,125
Expenses								
391 - Comox Strathcona Waste Management								
01-2-391-200	Support Services	885,684	885,684	999,614	999,614	999,614	999,614	999,614
01-2-391-212	Grants Uncond Local Govt	300,000	300,000	300,000	300,000	300,000	300,000	300,000
01-2-391-213	Grants Cond Local Govt	105,500	300,000	300,000	0	0	0	0
01-2-391-214	Grants Cond Local Agencies	1,539	30,000	30,000	30,000	30,000	30,000	30,000
01-2-391-216	Municipal Contract	448,606	324,705	331,139	337,796	344,392	351,236	52,264
01-2-391-220	Salaries & Wages	2,364,060	2,351,384	2,439,147	2,504,507	2,562,714	2,637,267	2,714,044
01-2-391-221	Directors Remuneration	28,285	61,552	61,552	61,552	61,552	61,552	61,552
01-2-391-225	Benefits	538,745	587,904	643,168	682,670	704,217	725,283	746,976
01-2-391-237	Employer Health Tax	46,805	54,598	57,325	59,956	61,470	63,312	65,206
01-2-391-238	WCB	63,545	60,055	65,812	68,816	70,571	72,682	74,857
01-2-391-245	Uncollectible Accounts	245	200	200	200	200	250	250
01-2-391-246	Bank Charges	67,495	47,000	50,000	51,000	52,020	53,060	54,121
01-2-391-251	Cash Overage/Shortage	247	0	0	0	0	0	0
01-2-391-257	Clothing/Laundrying	7,984	9,282	9,468	9,657	9,850	10,047	10,248
01-2-391-262	Contracts - Operating	2,510,515	2,725,550	2,850,646	2,899,121	2,956,907	3,016,037	3,086,478

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
01-2-391-266	Deliveries/Transportation	13,895	22,500	16,500	16,980	17,476	17,984	18,508
01-2-391-270	Freon Removal	8,834	12,000	9,000	9,000	9,000	9,000	9,000
01-2-391-275	Permits/Licences	3,076	3,500	4,330	4,660	4,660	4,660	4,660
01-2-391-276	Software Licence/Mtce	19,076	46,900	45,900	45,900	45,900	45,900	12,000
01-2-391-281	Materials & Supplies	79,774	75,557	75,918	76,282	76,650	79,000	7,000
01-2-391-284	Meeting Expense	22,670	15,000	15,000	15,000	15,000	15,000	15,000
01-2-391-293	Office Expenses	10,788	11,500	11,800	12,036	12,277	12,522	12,772
01-2-391-296	Postage	206	500	500	500	500	500	500
01-2-391-303	Recycling/Diversion Initiatives	1,156,114	1,060,014	1,232,194	1,231,690	1,074,073	1,105,365	1,137,595
01-2-391-305	Safety Equipment	3,323	4,000	4,080	4,162	4,245	4,330	4,417
01-2-391-311	Signs	7,034	15,000	12,000	12,000	12,000	12,000	12,000
01-2-391-314	Telephone & Alarm Lines	14,410	10,850	12,100	12,265	12,435	12,610	12,790
01-2-391-316	Tipping Fees	32,998	31,000	216,000	221,680	227,526	233,544	239,738
01-2-391-319	Training/Development & Conferences	10,042	45,575	44,925	45,575	43,925	45,925	5,350
01-2-391-320	Travel	11,312	35,000	35,000	25,000	25,000	25,000	5,000
01-2-391-335	Advertising	38,939	48,000	27,500	23,500	21,500	21,500	18,500
01-2-391-340	Dues And Memberships	6,651	11,075	15,578	15,578	15,578	15,578	10,403
01-2-391-347	Library/Publications	252	676	500	500	500	500	500
01-2-391-353	Public Relations	810	650	650	650	650	650	650
01-2-391-354	Education Programs Public	68	0	10,000	10,000	0	0	0
01-2-391-366	Engineering Fees	39,600	426,706	601,468	128,597	130,769	132,984	135,244
01-2-391-369	Insurance Liability	9,585	9,491	9,776	10,069	10,371	10,682	10,896
01-2-391-372	Insurance Property	23,055	24,972	25,721	26,493	27,288	28,107	28,950
01-2-391-378	Lab Analysis	33,703	0	31,000	31,930	32,888	33,875	34,890
01-2-391-381	Legal Fees	23,230	80,000	60,000	45,000	45,000	45,000	45,000
01-2-391-385	Gis Services	163	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-387	Other Prof Fees	280,332	415,350	423,800	229,380	219,338	216,377	169,998
01-2-391-400	Contracted Svcs Buildings/Land Mtce	192,298	285,640	165,934	170,756	175,719	180,830	186,254
01-2-391-403	Buildings Repairs & Mtce	1,183	1,500	1,500	1,500	1,500	1,500	1,500
01-2-391-409	Hydro	22,851	22,525	18,745	19,306	19,884	20,479	21,092
01-2-391-412	Janitorial/Cleaning Supplies	1,092	2,040	1,600	1,648	1,697	1,748	1,800
01-2-391-415	Landscaping/Grounds Mtce	0	4,000	4,000	4,000	4,000	4,000	4,000
01-2-391-421	Rental/Lease Buildings	21,980	17,200	24,200	24,200	24,200	24,200	24,200
01-2-391-425	Property/Parcel Taxes	394	0	0	0	0	0	0
01-2-391-430	Water	1,910	1,800	2,100	2,163	2,228	2,295	2,364

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
01-2-391-438	Contract Svcs Equip/Mach	537,257	516,340	521,500	516,979	529,774	548,192	552,951
01-2-391-441	Fuel/Lubricants - Mach/Equip	266,761	323,300	270,568	281,220	292,294	303,805	315,771
01-2-391-444	Rental/Leases - Mach/Equip	27,942	41,250	41,301	20,379	20,459	20,542	20,627
01-2-391-447	Repairs/Mtce Mach/Equip	13,304	28,000	20,000	20,600	21,218	21,855	22,511
01-2-391-458	Fuel/Lubricants Vehicle	14,383	20,000	15,000	15,450	15,914	16,391	16,883
01-2-391-461	Insurance/Licence Vehicle	15,314	14,316	14,744	15,183	15,637	16,105	16,533
01-2-391-464	Repairs & Mtce Vehicle	7,303	10,000	10,150	10,455	10,769	11,092	11,425
01-2-391-468	Minor Capital	201,182	370,000	380,000	100,000	102,800	100,000	100,000
01-2-391-485	Contr To Capital Works Reserve	2,508,930	2,508,930	1,908,549	670,179	951,640	896,075	1,298,536
01-2-391-489	Reserve Contr Other	700,000	700,000	700,000	700,000	700,000	700,000	700,000
01-2-391-495	Transfer To Other Functions	5,000	5,000	25,812	5,000	5,000	5,000	5,000
01-2-391-505	Debt Charges-Principal	913,267	913,266	1,514,263	1,514,263	1,514,263	1,514,263	1,514,263
01-2-391-506	Debt Charges-Interest	783,462	1,134,578	1,221,842	1,221,842	1,221,842	1,221,842	1,221,842
01-2-391-509	Capital Lease - Interest Pymt	356,313	0	0	0	0	0	0
391 - Comox Strathcona Waste Management		15,811,317	17,068,415	17,946,119	15,579,439	15,873,894	16,064,147	16,189,523
392 - CSWM Post Landfill Closure								
01-2-392-220	Salaries & Wages	39,064	54,460	55,785	58,998	60,759	62,573	64,441
01-2-392-225	Benefits	9,939	15,546	16,735	17,700	18,228	18,771	19,333
01-2-392-237	Employer Health Tax	770	1,356	1,394	1,475	1,519	1,564	1,611
01-2-392-238	WCB	1,066	1,490	1,603	1,693	1,745	1,796	1,849
01-2-392-266	Deliveries/Transportation	110	1,000	1,000	1,000	1,000	1,000	1,000
01-2-392-275	Permits/Licences	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-392-276	Software Licence/Mtce	5,347	1,500	10,600	10,865	11,137	11,416	11,702
01-2-392-281	Materials & Supplies	477	7,282	4,714	7,650	7,880	8,116	8,360
01-2-392-293	Office Expenses	5,248	208	212	217	222	225	231
01-2-392-314	Telephone & Alarm Lines	635	1,656	1,424	1,456	1,489	1,524	1,559
01-2-392-319	Training/Development & Conferences	474	624	2,000	2,000	2,000	2,000	2,000
01-2-392-320	Travel	0	676	1,000	1,000	1,000	1,000	1,000
01-2-392-400	Contracted Svcs Buildings/Land Mtce	0	14,000	12,000	14,530	14,561	15,093	15,126
01-2-392-409	Hydro	10,041	20,976	19,698	20,289	20,898	21,525	22,171
01-2-392-438	Contract Svcs Equip/Mach	6,637	27,687	34,000	34,510	35,215	35,941	36,689
01-2-392-447	Repairs/Mtce Mach/Equip	1,364	7,202	5,500	9,665	9,955	10,254	10,561
01-2-392-458	Fuel/Lubricants Vehicle	0	3,500	3,640	3,749	3,861	3,977	4,096
01-2-392-461	Insurance/Licence Vehicle	432	440	453	467	481	495	0
392 - CSWM Post Landfill Closure		81,604	160,603	172,758	188,264	192,950	198,270	202,729

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
393 - Leachate Treatment Plant								
01-2-393-220	Salaries & Wages	83,154	112,394	115,111	121,748	125,383	129,128	132,986
01-2-393-225	Benefits	16,527	32,098	34,534	36,525	37,615	38,739	39,897
01-2-393-237	Employer Health Tax	1,640	2,795	2,879	3,044	3,133	3,228	3,324
01-2-393-238	WCB	2,276	3,076	3,304	3,494	3,598	3,706	3,817
01-2-393-254	Chemicals	127,265	275,000	250,000	257,500	265,225	273,182	281,377
01-2-393-266	Deliveries/Transportation	352	1,561	1,500	1,545	1,591	1,639	1,688
01-2-393-275	Permits/Licences	391	800	600	600	600	600	600
01-2-393-276	Software Licence/Mtce	10,873	8,500	9,500	9,785	10,079	10,381	10,692
01-2-393-281	Materials & Supplies	11,591	16,646	16,979	17,488	18,013	18,554	19,111
01-2-393-293	Office Expenses	264	0	500	510	520	530	541
01-2-393-305	Safety Equipment	950	1,800	1,500	1,545	1,591	1,639	1,688
01-2-393-314	Telephone & Alarm Lines	309	1,200	800	824	849	874	900
01-2-393-319	Training/Development & Conferences	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-393-320	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-372	Insurance Property	5,539	5,929	6,107	6,290	6,479	6,673	0
01-2-393-378	Lab Analysis	6,230	12,000	12,000	12,000	12,000	12,000	12,000
01-2-393-387	Other Prof Fees	0	6,000	3,000	3,090	3,183	3,278	3,376
01-2-393-400	Contracted Svcs Buildings/Land Mtce	3,222	7,000	7,000	7,210	7,426	7,649	7,878
01-2-393-403	Buildings Repairs & Mtce	232	1,000	500	1,000	1,000	1,000	1,000
01-2-393-409	Hydro	50,723	60,000	61,200	62,424	63,672	64,945	66,244
01-2-393-410	Carbon Offset	0	0	0	0	0	0	0
01-2-393-412	Janitorial/Cleaning Supplies	0	520	500	515	530	546	562
01-2-393-430	Water	4,509	10,000	10,000	10,000	10,000	10,000	10,000
01-2-393-438	Contract Svcs Equip/Mach	10,698	25,500	22,000	22,660	23,340	24,040	24,761
01-2-393-441	Fuel/Lubricants - Mach/Equip	4,366	5,590	5,732	5,905	6,082	6,264	6,451
01-2-393-444	Rental/Leases - Mach/Equip	986	1,000	1,200	1,200	1,200	1,200	1,200
01-2-393-447	Repairs/Mtce Mach/Equip	13,557	14,000	16,000	18,000	18,000	18,000	18,000
01-2-393-458	Fuel/Lubricants Vehicle	1,844	1,561	1,623	1,672	1,722	1,774	1,827
01-2-393-461	Insurance/Licence Vehicle	0	440	453	467	481	495	0
01-2-393-464	Repairs & Mtce Vehicle	64	510	520	536	552	569	586
01-2-393-468	Minor Capital	4,225	10,000	10,000	10,000	10,000	10,000	10,000
393 - Leachate Treatment Plant		361,786	619,920	598,042	620,577	636,864	653,633	663,506
394 - Regional Organics Composting Facility and Transfer Station								
01-2-394-220	Salaries & Wages	0	17,930	18,288	19,386	19,967	20,566	21,183

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
01-2-394-225	Benefits	12	5,200	5,487	5,816	5,990	6,170	6,355
01-2-394-237	Employer Health Tax	0	448	457	485	499	514	530
01-2-394-238	WCB	0	493	525	556	573	590	608
01-2-394-262	Contracts - Operating	449,101	452,000	740,000	762,200	785,066	808,618	832,877
01-2-394-266	Deliveries/Transportation	0	0	3,000	3,090	3,183	3,278	3,376
01-2-394-275	Permits/Licences	0	500	500	500	500	500	500
01-2-394-281	Materials & Supplies	132,145	355,000	6,500	6,500	6,500	6,500	6,500
01-2-394-305	Safety Equipment	0	1,500	1,530	1,576	1,623	1,672	1,722
01-2-394-314	Telephone & Alarm Lines	585	1,000	1,000	1,000	1,000	1,000	1,000
01-2-394-335	Advertising	14,972	10,000	25,000	15,000	10,000	10,000	10,000
01-2-394-340	Dues And Memberships	725	0	0	0	0	0	0
01-2-394-372	Insurance Property	7,772	0	0	0	0	0	0
01-2-394-378	Lab Analysis	0	5,000	8,000	8,240	8,487	8,742	9,004
01-2-394-387	Other Prof Fees	9,646	15,000	0	0	0	0	0
01-2-394-400	Contracted Svcs Buildings/Land Mtce	2,110	4,000	4,000	4,120	4,244	4,372	4,504
01-2-394-403	Buildings Repairs & Mtce	1,228	1,000	2,000	2,000	2,000	4,000	4,000
01-2-394-409	Hydro	14,175	25,000	8,500	8,670	8,843	9,020	9,200
01-2-394-438	Contract Svcs Equip/Mach	9,125	9,000	16,000	16,480	16,974	17,483	18,008
01-2-394-441	Fuel/Lubricants - Mach/Equip	19,842	0	0	0	0	0	0
01-2-394-444	Rental/Leases - Mach/Equip	16,253	35,000	80,000	0	0	0	0
01-2-394-447	Repairs/Mtce Mach/Equip	6,539	0	0	0	0	0	0
01-2-394-468	Minor Capital	1,937	0	5,000	0	0	0	0
394 - Regional Organics Composting Facility and Transfer Station		686,166	938,071	925,787	855,619	875,449	903,025	929,367
Expenses		(16,940,873)	(18,787,009)	(19,642,706)	(17,243,899)	(17,579,157)	(17,819,075)	(17,985,125)
391 - Comox Strathcona Waste Management		2,932,374	0	0	0	0	0	0
01 - General Revenue Fund		2,932,374	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 391 - Comox Strathcona WasteManagement
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
130R - Transfer from reserve		5,448,246	686,000	455,000	1,810,000	1,490,083	3,244,205	4,918,227	10,635,580	510,000	210,000
160R - Prior year surplus		500,000	-	-	-	-	-	-	-	-	-
Total Funding Source		5,948,246	686,000	455,000	1,810,000	1,490,083	3,244,205	4,918,227	10,635,580	510,000	210,000

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 391 - Comox Strathcona WasteManagement
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		5,948,246	686,000	455,000	1,810,000	1,490,083	3,244,205	4,918,227	10,635,580	510,000	210,000
Total Expenditure		5,948,246	686,000	455,000	1,810,000	1,490,083	3,244,205	4,918,227	10,635,580	510,000	210,000

2024-2028
Financial Planning
Core Services
Transportation



Established: 29-Oct-90	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority: BL #1225	Electoral Areas						
Amendments: BL #1257, BL 2327, BL 2897, BL 360	Area A	492,001	576,826	656,113	687,831	719,548	751,262
Purpose: To provide transit service for the service area.	Area B	356,320	429,144	488,132	511,729	535,326	558,920
Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, Defined portion of Electoral Area C,	Local Service Area						
	C-771-CNR-LSA#5	306,588	365,494	415,733	435,830	455,927	476,022
	Municipal Members						
Maximum Levy: \$.25 per \$1,000 - 100% Assessment	Comox	556,675	656,624	746,880	782,985	819,090	855,191
2024 Maximum: \$6,719,356	Courtenay	1,163,889	1,403,500	1,596,417	1,673,589	1,750,762	1,827,927
	Cumberland	174,527	206,154	234,491	245,826	257,162	268,496
		\$3,050,000	\$3,637,743	\$4,137,766	\$4,337,789	\$4,537,814	\$4,737,818
	Change from Previous year		\$587,743	\$500,023	\$200,023	\$200,025	\$200,004
	Residential Tax Rate Estimate	0.1031	0.1234	0.1403	0.1471	0.1539	0.1607
	(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

780 - Transit - Comox Valley

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	53,000	53,000	0	
Taxation	3,050,000	3,637,743	587,743	Increase of 19.3%
Sale of Services	729,810	870,095	140,285	Ridership is recovering to pre-pandemic levels
Other Revenue	0	50,000	50,000	Increased fare due to expansions
Government Grants	8,136	8,136	0	Community Works allocation for Bike & Ride in 2023
Prior Year Surplus	273,377	626,299	352,922	2023 surplus greater than 2022
Recoveries from Other Functions	45,000	40,000	(5,000)	Taxi Saver program (-5K)
Total Revenue	4,159,323	5,285,273	1,125,950	
Expenses				
Support Services	127,213	116,462	(10,751)	Decreased allocation in 2024
Personnel costs	163,042	140,073	(22,969)	FTE down 0.50
Grants to other organizations	8,136	0	(8,136)	To HICEEC for Bike & Ride in 2023
Materials, Supplies and Utilities	83,691	76,691	(7,000)	Instructional programs (-5K), Training (-2.5K)
Contract and General Services	3,721,956	4,363,007	641,051	Operating contracts (+597K)
Transfer to Other Governments	20,500	0	(20,500)	Contributions to Municipalities' bus shelters in 2023
Transfer to Reserve	32,785	588,040	555,255	Future expenditure reserve in healthy position
Minor Capital	2,000	1,000	(1,000)	
Total Expense	4,159,323	5,285,273	1,125,950	

CVRD 5 Year Operating Budget by Service

Functions: 780

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01 - General Revenue Fund								
780 - Transit - Comox Valley								
Revenues								
780 - Transit - Comox Valley								
01-1-780-005	Gil Fed Govt	3,504	3,000	3,000	3,000	3,000	3,000	3,000
01-1-780-009	Gil Local Govt	40,560	50,000	50,000	50,000	50,000	50,000	50,000
01-1-780-013	Fed Gas Tax Funding	0	8,136	8,136	0	0	0	0
01-1-780-019	Reqn Elect/Spec Prov Govt	1,154,909	1,154,909	1,370,715	1,559,125	1,634,495	1,709,865	1,785,227
01-1-780-020	Reqn Municipal	1,895,091	1,895,091	2,267,028	2,578,641	2,703,294	2,827,949	2,952,591
01-1-780-076	Bus Fares	316,114	304,226	313,073	322,465	332,139	342,103	352,366
01-1-780-078	Passes	420,751	342,671	449,586	463,074	476,966	491,275	506,013
01-1-780-082	Ticket Sales	102,519	82,913	107,436	110,659	113,979	117,398	120,920
01-1-780-128	Other Revenue	31,233	0	50,000	81,997	81,997	81,997	81,997
01-1-780-133	Recoveries - Other	44,944	45,000	40,000	42,000	44,100	46,305	48,620
01-1-780-145	Transfer from Reserve	0	0	0	170,300	39,272	65,280	101,821
01-1-780-150	Surplus Prior Year	273,377	273,377	626,299	0	0	0	0
780 - Transit - Comox Valley		4,283,001	4,159,323	5,285,273	5,381,261	5,479,242	5,735,172	6,002,555
Revenues		4,283,001	4,159,323	5,285,273	5,381,261	5,479,242	5,735,172	6,002,555
Expenses								
780 - Transit - Comox Valley								
01-2-780-200	Support Services	127,213	127,213	116,462	116,462	116,462	116,462	116,462
01-2-780-214	Grants Cond Local Agencies	0	8,136	0	0	0	0	0
01-2-780-220	Salaries & Wages	105,900	122,610	103,527	109,748	113,014	116,378	119,841
01-2-780-225	Benefits	23,918	34,015	30,987	32,847	33,826	34,833	35,871
01-2-780-237	Employer Health Tax	2,109	3,056	2,588	2,743	2,825	2,909	2,996
01-2-780-238	WCB	2,957	3,361	2,971	3,150	3,244	3,340	3,439
01-2-780-246	Bank Charges	911	1,500	1,500	1,500	1,500	1,500	1,500
01-2-780-262	Contracts - Operating	3,272,330	3,691,338	4,289,194	5,006,734	5,098,119	5,347,215	5,607,514
01-2-780-266	Deliveries/Transportation	6,443	6,700	6,700	5,700	5,700	5,700	5,700
01-2-780-272	Instructional Programs	43,927	45,000	40,000	42,000	44,100	46,305	48,620
01-2-780-281	Materials & Supplies	9	500	500	500	500	500	500
01-2-780-284	Meeting Expense	360	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-293	Office Expenses	2,639	2,000	2,000	2,000	2,000	2,000	2,000
01-2-780-311	Signs	3,894	1,000	3,000	3,000	3,000	3,000	3,000
01-2-780-314	Telephone & Alarm Lines	926	1,041	1,041	1,041	1,041	1,041	1,041

CVRD 5 Year Operating Budget by Service

Functions: 780

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
01-2-780-319	Training/Development & Conferences	1,176	6,000	3,500	3,500	3,500	3,500	3,500
01-2-780-320	Travel	1,061	3,500	2,000	2,000	2,000	2,000	2,000
01-2-780-335	Advertising	2,991	15,000	15,000	15,000	15,000	15,000	15,000
01-2-780-340	Dues And Memberships	583	450	450	450	450	450	450
01-2-780-353	Public Relations	175	0	0	0	0	0	0
01-2-780-354	Education Programs Public	1,763	3,000	3,000	3,000	3,000	3,000	3,000
01-2-780-369	Insurance Liability	1,648	1,618	1,813	1,886	1,961	2,039	2,121
01-2-780-381	Legal Fees	421	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-387	Other Prof Fees	20,771	25,000	45,000	25,000	25,000	25,000	25,000
01-2-780-447	Repairs/Mtce Mach/Equip	0	0	23,000	0	0	0	0
01-2-780-468	Minor Capital	407	2,000	1,000	1,000	1,000	1,000	1,000
01-2-780-489	Reserve Contr Other	32,785	32,785	588,040	0	0	0	0
01-2-780-496	Transfers to Other Governments	0	20,500	0	0	0	0	0
780 - Transit - Comox Valley		3,657,317	4,159,323	5,285,273	5,381,261	5,479,242	5,735,172	6,002,555
Expenses		(3,657,317)	(4,159,323)	(5,285,273)	(5,381,261)	(5,479,242)	(5,735,172)	(6,002,555)
780 - Transit - Comox Valley		625,685	0	0	0	0	0	0
01 - General Revenue Fund		625,685	0	0	0	0	0	0

2024-2028
Financial Planning
Core Services
Water Supply



Established: 17-Feb-67

Authority: SLP #4

Amendments: BL 1783 (Conv)

Purpose: To design, construct, reconstruct, purchase, maintain and operate facilities for the supply, treatment, conveyancing, storage and distribution of water.

Participants: Courtenay, Comox, Defined areas within Electoral Areas A, B, C

Maximum Levy: No stated limit.

2024 Maximum: \$0

Year over Year Change Revenue and Expenses by Category

300 - Comox Valley Water Supply System

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Sale of Services	8,305,565	8,722,292	416,727	Increase from \$0.96 to \$1.00 per m3, 0.8% sales volume increase
Other Revenue	50,000	110,000	60,000	Additional cell tower revenue
Transfers from Reserve	0	100,000	100,000	Transfer to IT Fibre Project
Prior Year Surplus	876,969	1,820,298	943,329	2023 surplus greater than 2022
Recoveries from Other Functions	49,718	49,967	249	
Total Revenue	9,282,252	10,802,557	1,520,305	
Expenses				
Support Services	1,085,523	986,907	(98,616)	Reduced allocation for 2024
Personnel costs	1,867,745	1,974,644	106,899	Additional 1.56 FTE
Materials, Supplies and Utilities	1,096,272	1,215,002	118,730	Bulk water (+35K), Small tools (+20K), Landscaping (18K), Training (+11K)
Contract and General Services	1,206,863	1,420,869	214,006	Professional fees (+160K), Machinery contracts (+80K)
Debt Charges	2,525,860	2,534,656	8,796	
Transfer to Reserve	1,359,688	2,369,305	1,009,617	Increased reserve contributions
Transfer to Other Services	15,301	136,174	120,873	Transfer to IT Fibre Project
Minor Capital	125,000	165,000	40,000	Increased cost for Thermistor String
Total Expense	9,282,252	10,802,557	1,520,305	

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
02 - Water Revenue Fund								
300 - Comox Valley Water Supply System								
Revenues								
300 - Comox Valley Water Supply System								
02-1-300-014	Fed Govt Cond Transfers	2,347	0	0	0	0	0	0
02-1-300-083	Water Sales	9,650,019	8,304,815	8,721,542	8,802,757	8,884,495	8,978,829	9,074,264
02-1-300-110	Licences & Fines	3,750	0	0	0	0	0	0
02-1-300-115	Other Permit Fees	90	750	750	750	750	750	750
02-1-300-128	Other Revenue	50,750	50,000	110,000	110,000	110,000	110,000	110,000
02-1-300-130	Recoveries-Wages & Benefits	64	0	0	0	0	0	0
02-1-300-135	Recoveries-Other Functions	49,718	49,718	49,967	50,217	50,468	50,720	50,923
02-1-300-145	Transfer from Reserve	0	0	100,000	0	0	0	0
02-1-300-150	Surplus Prior Year	876,940	876,969	1,820,298	0	0	0	0
300 - Comox Valley Water Supply System		10,633,678	9,282,252	10,802,557	8,963,724	9,045,713	9,140,299	9,235,937
Revenues								
		10,633,678	9,282,252	10,802,557	8,963,724	9,045,713	9,140,299	9,235,937
Expenses								
300 - Comox Valley Water Supply System								
02-2-300-200	Support Services	1,085,943	1,085,523	986,907	986,907	986,907	986,907	986,907
02-2-300-220	Salaries & Wages	1,104,098	1,152,057	1,085,572	1,158,216	1,191,584	1,225,712	1,260,859
02-2-300-225	Benefits	238,700	284,661	307,051	328,530	338,369	348,445	358,823
02-2-300-237	Employer Health Tax	22,169	25,602	25,946	27,763	28,597	29,438	30,311
02-2-300-238	WCB	30,008	28,177	29,785	31,861	32,821	33,798	34,816
02-2-300-246	Bank Charges	521	0	0	0	0	0	0
02-2-300-248	Bulk Water Purchases	51,671	0	35,000	35,875	36,772	37,691	38,633
02-2-300-254	Chemicals	2,978	1,500	2,000	2,050	2,101	2,154	2,208
02-2-300-257	Clothing/Laundrying	6,458	7,500	0	0	0	0	0
02-2-300-266	Deliveries/Transportation	443	2,000	0	0	0	0	0
02-2-300-275	Permits/Licences	2,505	3,950	3,950	4,049	4,149	4,253	4,360
02-2-300-276	Software Licence/Mtce	39,558	64,800	30,960	31,735	32,528	33,341	34,175
02-2-300-281	Materials & Supplies	27,879	15,000	0	0	0	0	0
02-2-300-284	Meeting Expense	3,054	1,750	0	0	0	0	0
02-2-300-293	Office Expenses	7,049	3,000	0	0	0	0	0
02-2-300-296	Postage	0	500	500	513	526	539	552
02-2-300-305	Safety Equipment	8,486	5,000	0	0	0	0	0
02-2-300-311	Signs	569	2,000	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

02-2-300-314	Telephone & Alarm Lines	23,096	34,612	19,286	19,768	20,262	20,769	21,288
02-2-300-316	Tipping Fees	1,876	300	1,000	1,025	1,051	1,077	1,104
02-2-300-319	Training/Development & Conferences	15,646	31,400	0	0	0	0	0
02-2-300-320	Travel	2,891	20,000	0	0	0	0	0
02-2-300-335	Advertising	17,772	25,000	25,000	25,625	26,265	26,922	27,595
02-2-300-340	Dues And Memberships	5,186	3,660	0	0	0	0	0
02-2-300-347	Library/Publications	323	200	200	205	210	215	220
02-2-300-350	Maps & Printing Supplies	0	100	100	103	106	109	112
02-2-300-353	Public Relations	412	1,000	1,000	1,025	1,051	1,077	1,104
02-2-300-354	Education Programs Public	43,083	120,000	120,000	120,000	120,000	120,000	120,000
02-2-300-366	Engineering Fees	0	20,000	20,000	20,500	21,013	21,538	22,076
02-2-300-369	Insurance Liability	8,311	8,199	8,445	8,656	8,872	9,094	9,321
02-2-300-372	Insurance Property	110,642	41,694	42,945	44,019	45,120	46,248	47,404
02-2-300-378	Lab Analysis	23,625	35,000	30,000	30,750	31,519	32,307	33,115
02-2-300-381	Legal Fees	5,708	30,000	30,000	30,750	31,519	32,307	33,115
02-2-300-385	Gis Services	3,218	1,500	1,500	1,538	1,576	1,615	1,655
02-2-300-387	Other Prof Fees	34,521	200,000	360,000	235,250	83,038	84,614	86,230
02-2-300-400	Contracted Svcs Buildings/Land Mtce	15,106	25,000	0	0	0	0	0
02-2-300-403	Buildings Repairs & Mtce	2,116	5,000	2,500	2,563	2,627	2,693	2,760
02-2-300-409	Hydro	76,086	97,164	99,224	101,705	104,246	106,853	109,524
02-2-300-415	Landscaping/Grounds Mtce	16,990	13,000	0	0	0	0	0
02-2-300-421	Rental/Lease Buildings	0	850	0	0	0	0	0
02-2-300-424	Rental/Lease - Land	6,000	3,200	3,200	3,280	3,362	3,446	3,532
02-2-300-438	Contract Svcs Equip/Mach	46,044	70,000	70,000	71,750	73,544	75,383	77,268
02-2-300-441	Fuel/Lubricants - Mach/Equip	104	4,000	4,000	4,100	4,203	4,308	4,416
02-2-300-444	Rental/Leases - Mach/Equip	3,148	5,000	5,000	5,125	5,253	5,384	5,519
02-2-300-447	Repairs/Mtce Mach/Equip	67,953	50,000	50,000	51,250	52,531	53,844	55,190
02-2-300-458	Fuel/Lubricants Vehicle	53,127	50,000	2,000	2,050	2,101	2,154	2,208
02-2-300-461	Insurance/Licence Vehicle	11,373	13,245	0	0	0	0	0
02-2-300-464	Repairs & Mtce Vehicle	36,911	15,450	0	0	0	0	0
02-2-300-468	Minor Capital	58,288	70,000	90,000	20,500	21,013	21,538	22,076
02-2-300-480	Transfer to Capital	17,839	0	0	0	0	0	0
02-2-300-485	Contr To Capital Works Reserve	1,236,688	1,236,688	2,015,860	781,108	1,177,992	1,458,398	1,471,646
02-2-300-489	Reserve Contr Other	103,000	103,000	333,445	125,387	69,315	118,024	120,000
02-2-300-495	Transfer To Other Functions	18,551	15,301	136,174	22,855	23,957	59,305	23,663
02-2-300-505	Debt Charges-Principal	1,130,091	1,130,090	1,303,292	1,234,339	1,134,790	976,043	976,043
02-2-300-506	Debt Charges-Interest	1,257,219	1,395,770	1,231,364	1,106,306	989,042	764,500	764,500

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
300 - Comox Valley Water Supply System		7,085,034	7,558,443	8,513,206	6,679,031	6,709,932	6,752,043	6,794,328
301 - CV Watershed Protection Plan								
02-2-301-220	Salaries & Wages	52,499	52,499	0	0	0	0	0
02-2-301-225	Benefits	14,691	15,225	0	0	0	0	0
02-2-301-237	Employer Health Tax	1,031	1,313	0	0	0	0	0
02-2-301-238	WCB	1,444	1,444	0	0	0	0	0
02-2-301-266	Deliveries/Transportation	992	3,000	0	0	0	0	0
02-2-301-281	Materials & Supplies	2,728	1,000	0	0	0	0	0
02-2-301-284	Meeting Expense	457	5,000	0	0	0	0	0
02-2-301-314	Telephone & Alarm Lines	612	0	0	0	0	0	0
02-2-301-354	Education Programs Public	67,295	70,000	0	0	0	0	0
02-2-301-378	Lab Analysis	20,940	22,000	0	0	0	0	0
02-2-301-385	Gis Services	423	2,000	0	0	0	0	0
02-2-301-387	Other Prof Fees	103,623	100,000	0	0	0	0	0
02-2-301-438	Contract Svcs Equip/Mach	88,881	60,000	0	0	0	0	0
02-2-301-447	Repairs/Mtce Mach/Equip	12	0	0	0	0	0	0
02-2-301-458	Fuel/Lubricants Vehicle	93	0	0	0	0	0	0
02-2-301-468	Minor Capital	1,152	35,000	0	0	0	0	0
02-2-301-485	Contr To Capital Works Reserve	20,000	20,000	0	0	0	0	0
301 - CV Watershed Protection Plan		376,873	388,481	0	0	0	0	0
301 - Watershed Protection								
02-2-301-220	Salaries & Wages	0	0	53,551	56,764	58,467	60,221	62,027
02-2-301-225	Benefits	0	0	16,065	17,029	17,539	18,066	18,608
02-2-301-237	Employer Health Tax	0	0	1,339	1,420	1,461	1,505	1,550
02-2-301-238	WCB	0	0	1,538	1,628	1,678	1,728	1,779
02-2-301-266	Deliveries/Transportation	0	0	3,000	3,000	3,000	3,000	3,000
02-2-301-281	Materials & Supplies	0	0	1,000	1,000	1,000	1,000	1,000
02-2-301-284	Meeting Expense	0	0	5,000	5,000	5,000	5,000	5,000
02-2-301-354	Education Programs Public	0	0	70,000	70,000	70,000	70,000	70,000
02-2-301-378	Lab Analysis	0	0	22,000	22,000	22,000	22,000	22,000
02-2-301-385	Gis Services	0	0	2,000	2,000	2,000	2,000	2,000
02-2-301-387	Other Prof Fees	0	0	100,000	100,000	100,000	100,000	100,000
02-2-301-438	Contract Svcs Equip/Mach	0	0	60,000	60,000	60,000	60,000	60,000
02-2-301-468	Minor Capital	0	0	35,000	20,000	20,000	20,000	20,000
02-2-301-485	Contr To Capital Works Reserve	0	0	20,000	20,000	20,000	20,000	20,000

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
301 - Watershed Protection		0	0	390,493	379,841	382,145	384,520	386,964
302 - CV Water Treatment Plant & Raw Water Intake								
02-2-302-220	Salaries & Wages	354,526	240,592	329,652	347,082	356,320	365,835	375,635
02-2-302-225	Benefits	55,934	56,031	88,336	93,567	96,335	99,193	102,133
02-2-302-237	Employer Health Tax	7,001	4,830	7,360	7,796	8,027	8,265	8,510
02-2-302-238	WCB	7,717	5,314	8,449	8,952	9,216	9,489	9,771
02-2-302-248	Bulk Water Purchases	142,602	161,500	161,500	165,538	169,676	173,918	178,266
02-2-302-254	Chemicals	203,787	182,000	191,000	195,776	200,670	205,688	210,830
02-2-302-257	Clothing/Laundrying	1,254	2,000	0	0	0	0	0
02-2-302-266	Deliveries/Transportation	979	3,000	3,000	3,075	3,152	3,231	3,312
02-2-302-275	Permits/Licences	710	400	700	718	736	755	774
02-2-302-276	Software Licence/Mtce	33	5,000	5,000	5,125	5,253	5,384	5,519
02-2-302-278	Water Licence Rental	20,670	20,000	21,000	21,525	22,063	22,615	23,180
02-2-302-281	Materials & Supplies	19,080	10,000	20,000	20,500	21,013	21,538	22,076
02-2-302-293	Office Expenses	1,788	1,000	0	0	0	0	0
02-2-302-305	Safety Equipment	3,963	4,000	3,000	3,075	3,152	3,231	3,312
02-2-302-314	Telephone & Alarm Lines	1,532	3,111	520	530	541	552	0
02-2-302-316	Tipping Fees	29,202	25,000	25,000	25,625	26,266	26,923	27,596
02-2-302-319	Training/Development & Conferences	3,295	5,000	7,000	7,175	7,354	7,538	7,726
02-2-302-320	Travel	945	3,000	0	0	0	0	0
02-2-302-340	Dues And Memberships	930	1,175	0	0	0	0	0
02-2-302-378	Lab Analysis	9,944	2,000	12,000	2,000	2,000	2,000	2,050
02-2-302-387	Other Prof Fees	3,009	5,000	5,000	5,125	5,253	5,384	5,519
02-2-302-400	Contracted Svcs Buildings/Land Mtce	15,790	4,000	5,000	5,125	5,253	5,384	5,519
02-2-302-403	Buildings Repairs & Mtce	1,660	3,000	3,000	3,075	3,152	3,231	3,312
02-2-302-409	Hydro	203,441	308,100	316,419	324,962	333,736	342,747	352,001
02-2-302-415	Landscaping/Grounds Mtce	2,655	2,500	20,100	20,603	21,118	21,646	22,187
02-2-302-438	Contract Svcs Equip/Mach	78,534	25,000	105,000	107,625	110,316	113,074	115,901
02-2-302-441	Fuel/Lubricants - Mach/Equip	4,573	10,000	10,000	10,250	10,506	10,769	11,038
02-2-302-444	Rental/Leases - Mach/Equip	731	2,000	2,000	2,050	2,101	2,154	2,208
02-2-302-447	Repairs/Mtce Mach/Equip	182,450	220,000	125,000	128,125	131,328	134,611	137,976
02-2-302-461	Insurance/Licence Vehicle	1,470	775	798	818	838	859	880
02-2-302-468	Minor Capital	9,108	20,000	20,000	20,500	21,013	21,538	22,076
302 - CV Water Treatment Plant & Raw Water Intake		1,369,312	1,335,328	1,495,834	1,536,317	1,576,388	1,617,552	1,659,307
303 - CVRD Water Distribution Operations								

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

02-2-303-228	Honorarium	0	0	20,000	0	0	0	0
02-2-303-257	Clothing/Laundrying	0	0	7,500	7,688	7,880	8,077	8,279
02-2-303-266	Deliveries/Transportation	0	0	2,000	2,050	2,101	2,154	2,208
02-2-303-276	Software Licence/Mtce	0	0	34,300	35,159	36,037	36,937	37,861
02-2-303-281	Materials & Supplies	0	0	25,000	25,625	26,266	26,923	27,596
02-2-303-284	Meeting Expense	0	0	1,750	1,794	1,839	1,885	1,932
02-2-303-293	Office Expenses	0	0	3,000	3,075	3,152	3,231	3,312
02-2-303-305	Safety Equipment	0	0	10,500	7,688	7,880	8,077	8,279
02-2-303-311	Signs	0	0	2,000	2,050	2,101	2,154	2,208
02-2-303-314	Telephone & Alarm Lines	0	0	19,903	20,401	20,911	21,434	21,970
02-2-303-319	Training/Development & Conferences	0	0	33,400	34,236	35,092	35,970	36,869
02-2-303-320	Travel	0	0	21,000	21,525	22,063	22,615	23,180
02-2-303-340	Dues And Memberships	0	0	4,440	4,553	4,666	4,783	4,902
02-2-303-387	Other Prof Fees	0	0	20,000	20,000	20,000	20,000	20,000
02-2-303-400	Contracted Svcs Buildings/Land Mtce	0	0	15,000	15,375	15,759	16,153	16,557
02-2-303-403	Buildings Repairs & Mtce	0	0	2,500	2,563	2,627	2,693	2,760
02-2-303-415	Landscaping/Grounds Mtce	0	0	13,400	13,735	14,078	14,430	14,791
02-2-303-458	Fuel/Lubricants Vehicle	0	0	70,000	71,750	73,544	75,383	77,267
02-2-303-461	Insurance/Licence Vehicle	0	0	14,440	14,784	15,162	15,548	15,943
02-2-303-464	Repairs & Mtce Vehicle	0	0	23,842	24,438	25,049	25,675	26,317
02-2-303-468	Minor Capital	0	0	20,000	0	0	0	0
303 - CVRD Water Distribution Operations		0	0	363,975	328,489	336,207	344,122	352,231
304 - CVRD Water Treatment Operations								
02-2-304-257	Clothing/Laundrying	0	0	2,150	2,204	2,259	2,315	2,373
02-2-304-293	Office Expenses	0	0	1,000	1,025	1,051	1,077	1,104
02-2-304-305	Safety Equipment	0	0	1,000	1,025	1,051	1,077	1,104
02-2-304-314	Telephone & Alarm Lines	0	0	2,840	2,911	2,984	3,059	3,135
02-2-304-319	Training/Development & Conferences	0	0	7,000	7,175	7,354	7,538	7,726
02-2-304-320	Travel	0	0	4,000	4,100	4,203	4,308	4,416
02-2-304-340	Dues And Memberships	0	0	1,160	1,190	1,220	1,251	1,282
02-2-304-400	Contracted Svcs Buildings/Land Mtce	0	0	10,000	10,250	10,506	10,769	11,038
02-2-304-458	Fuel/Lubricants Vehicle	0	0	6,541	6,705	6,873	7,045	7,222
02-2-304-461	Insurance/Licence Vehicle	0	0	1,200	1,249	1,273	1,299	1,325
02-2-304-464	Repairs & Mtce Vehicle	0	0	2,158	2,212	2,267	2,324	2,382
304 - CVRD Water Treatment Operations		0	0	39,049	40,046	41,041	42,062	43,107
Expenses		(8,831,219)	(9,282,252)	(10,802,557)	(8,963,724)	(9,045,713)	(9,140,299)	(9,235,937)
300 - Comox Valley Water Supply System		1,802,459	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
02 - Water Revenue Fund		1,802,459	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 300 - Comox Valley Water SupplySystem
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		2,255,627	600,000	150,913	6,289,523	-	-	-	-	-	-
090R - Other Revenue/Recoveries		3,279,571	600,000	11,641,264	-	-	-	-	-	-	-
130R - Transfer from reserve		949,776	470,000	240,000	690,000	160,000	230,000	230,000	180,000	180,000	-
140R - Transfers other		175,384	-	-	-	-	-	-	-	-	-
Total Funding Source		6,660,358	1,670,000	12,032,177	6,979,523	160,000	230,000	230,000	180,000	180,000	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 300 - Comox Valley Water SupplySystem
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		6,660,358	1,670,000	12,032,177	6,979,523	160,000	230,000	230,000	180,000	180,000	-
Total Expenditure		6,660,358	1,670,000	12,032,177	6,979,523	160,000	230,000	230,000	180,000	180,000	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	25-Jan-82							
Authority:	BL 559							
Amendments:	BL 688, BL 1886 (Conv), BL 2458, BL42, BL240, BL241, BL 255, BL256, BL 262, BL263, BL264, BL287, BL 297, BL298, BL300, BL301, BL 302, BL 315	Local Service Area						
		R-771-CNR-LSA#29						
Purpose:	For the supply, treatment, conveyance, storage and distribution of water.	Change from Previous year						
Participants:	Defined portion of Electoral Areas B and C	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						
Maximum Levy:	\$80,000							
2024 Maximum:	\$80,000							

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

305 - Comox Valley Water Local Service Area (CVWLSA)

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	193,446	242,296	48,850	Parcel tax increase as per rate review
Sale of Services	1,344,586	1,369,609	25,023	User rate increase as per rate review
Prior Year Surplus	240	57,941	57,701	2023 surplus greater than 2022
Recoveries from Other Functions	87,966	85,301	(2,665)	Equalization rate parcel taxes expire
Total Revenue	1,626,238	1,755,147	128,909	
Expenses				
Support Services	86,121	68,780	(17,341)	Reduced allocation for 2024
Personnel costs	198,198	200,855	2,657	Wage and salary escalation
Materials, Supplies and Utilities	894,549	911,297	16,748	Minor cost escalation
Contract and General Services	146,233	154,219	7,986	Machinery repairs (+13K), professional fees (-5K)
Transfer to Reserve	273,489	392,228	118,739	Increase in anticipation of asset replacement
Transfer to Other Services	22,648	22,768	120	
Minor Capital	5,000	5,000	0	
Total Expense	1,626,238	1,755,147	128,909	

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
305 - Comox Valley Water LSA								
Revenues								
305 - Comox Valley Water								
02-1-305-003	Parcel Tax	194,238	193,446	242,296	303,779	379,388	477,137	597,221
02-1-305-036	Connection Fees	17,000	10,000	10,000	10,000	10,000	10,000	10,000
02-1-305-092	User Rates	1,392,403	1,334,586	1,359,609	1,402,149	1,437,203	1,473,133	1,509,962
02-1-305-110	Licences & Fines	75	0	0	0	0	0	0
02-1-305-128	Other Revenue	1,743	0	0	0	0	0	0
02-1-305-135	Recoveries-Other Functions	87,966	87,966	85,301	85,301	85,301	85,301	85,301
02-1-305-150	Surplus Prior Year	976	240	57,941	0	0	0	0
305 - Comox Valley Water		1,694,401	1,626,238	1,755,147	1,801,229	1,911,892	2,045,571	2,202,484
Revenues								
		1,694,401	1,626,238	1,755,147	1,801,229	1,911,892	2,045,571	2,202,484
Expenses								
305 - Comox Valley Water								
02-2-305-200	Support Services	86,121	86,121	68,780	68,780	68,780	68,780	68,780
02-2-305-220	Salaries & Wages	169,445	152,540	151,101	158,860	163,347	167,978	172,743
02-2-305-225	Benefits	36,382	38,396	42,084	44,355	45,675	47,035	48,428
02-2-305-237	Employer Health Tax	3,138	3,460	3,572	3,764	3,875	3,988	4,107
02-2-305-238	WCB	4,272	3,802	4,098	4,322	4,448	4,578	4,716
02-2-305-246	Bank Charges	3,746	6,500	6,500	6,500	6,500	6,500	6,500
02-2-305-248	Bulk Water Purchases	878,339	868,686	871,292	873,907	876,528	879,158	881,795
02-2-305-275	Permits/Licences	2,652	2,750	2,750	2,819	2,889	2,961	3,035
02-2-305-276	Software Licence/Mtce	7,062	2,100	16,200	16,605	17,020	17,446	17,882
02-2-305-296	Postage	7,237	6,000	6,000	6,150	6,304	6,462	6,624
02-2-305-314	Telephone & Alarm Lines	584	0	0	0	0	0	0
02-2-305-316	Tipping Fees	154	0	0	0	0	0	0
02-2-305-320	Travel	6	0	0	0	0	0	0
02-2-305-335	Advertising	1,008	1,125	1,125	1,153	1,182	1,212	1,242
02-2-305-350	Maps & Printing Supplies	0	500	500	513	526	539	552
02-2-305-366	Engineering Fees	0	5,000	5,000	5,125	5,253	5,384	5,519
02-2-305-369	Insurance Liability	630	558	575	598	622	647	673
02-2-305-372	Insurance Property	633	775	806	838	872	907	943
02-2-305-378	Lab Analysis	0	400	400	410	420	431	442
02-2-305-381	Legal Fees	0	1,500	1,500	1,538	1,576	1,615	1,655

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-305-385	Gis Services	572	2,750	2,750	2,819	2,889	2,961	3,035
02-2-305-387	Other Prof Fees	6,290	45,000	40,000	55,125	55,253	15,384	5,519
02-2-305-409	Hydro	3,218	1,388	1,430	1,473	1,517	1,562	1,608
02-2-305-415	Landscaping/Grounds Mtce	2,874	5,500	5,500	5,638	5,779	5,923	6,071
02-2-305-438	Contract Svcs Equip/Mach	49,385	46,000	52,900	54,223	55,579	56,968	58,392
02-2-305-444	Rental/Leases - Mach/Equip	1,501	4,000	4,000	4,100	4,203	4,308	4,416
02-2-305-447	Repairs/Mtce Mach/Equip	74,729	40,250	46,288	47,445	48,631	49,847	51,093
02-2-305-468	Minor Capital	342	5,000	5,000	5,125	5,253	5,384	5,519
02-2-305-485	Contr To Capital Works Reserve	254,989	254,989	367,228	380,929	483,992	644,518	821,177
02-2-305-489	Reserve Contr Other	18,500	18,500	25,000	25,000	20,000	20,000	20,000
02-2-305-495	Transfer To Other Functions	22,648	22,648	22,768	23,115	22,979	23,095	18
305 - Comox Valley Water		1,636,460	1,626,238	1,755,147	1,801,229	1,911,892	2,045,571	2,202,484
Expenses		(1,636,460)	(1,626,238)	(1,755,147)	(1,801,229)	(1,911,892)	(2,045,571)	(2,202,484)
305 - Comox Valley Water LSA		57,941	0	0	0	0	0	0
02 - Water Revenue Fund		57,941	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 305 - Comox Valley WaterLSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		-	348,415	-	-	-	-	-	-	-	-
130R - Transfer from reserve		725,000	901,585	650,000	-	-	-	-	-	-	-
Total Funding Source		725,000	1,250,000	650,000	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 305 - Comox Valley WaterLSA
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		725,000	1,250,000	650,000	-	-	-	-	-	-	-
Total Expenditure		725,000	1,250,000	650,000	-	-	-	-	-	-	-

Year over Year Change

Revenue and Expenses by Category

306 - Sandwich Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	85,301	85,301	0	
			0	
Total Revenue	85,301	85,301	0	
Expenses				
Transfer to Other Services	85,301	85,301	0	
			0	
Total Expense	85,301	85,301	0	

Established:	26-Feb-73	Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Authority:	BL 97	Local Service Area						
Amendments:	Conversion BL 1567, BL 113	K-771-CNR-LSA#19						
Purpose:	To provide water service.	Change from Previous year						
Participants:	Defined portion of Electoral Area A							
Maximum Levy:		Residential Tax Rate Estimate						
2024 Maximum:	\$0	(per \$1,000 of assessed value)						
			0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

307 - Denman Island Water Collection Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Sale of Services	36,600	40,341	3,741	User rates increase
Other Revenue	1,000	1,000	0	
Government Grants	7,422	0	(7,422)	Community Works Funds allocation in 2023
Recoveries from Other Functions	1,000	0	(1,000)	Recovery from Graham Lake in 2023
Total Revenue	46,022	41,341	(4,681)	
Expenses				
Support Services	916	3,433	2,517	Increased allocation in 2024
Materials, Supplies and Utilities	190	190	0	
Contract and General Services	7,435	11	(7,424)	Cost for masterplan in 2023
Transfer to Reserve	368	2,007	1,639	Increase in anticipation of asset replacement
Transfer to Other Services	35,700	35,700	0	
Prior Year Deficit	1,413	0	(1,413)	No deficit in 2023
Total Expense	46,022	41,341	(4,681)	

CVRD 5 Year Operating Budget by Service

Functions: 307

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
307 - Denman Island Water Collection Area								
Revenues								
307 - Denman Island Water Collection Area								
02-1-307-003	Parcel Tax	0	0	0	23,400	27,600	32,568	38,424
02-1-307-013	Fed Gas Tax Funding	26	7,422	0	0	0	0	0
02-1-307-092	User Rates	36,600	36,600	40,341	25,185	26,256	27,444	32,859
02-1-307-128	Other Revenue	0	1,000	1,000	1,000	1,000	1,000	1,000
02-1-307-135	Recoveries-Other Functions	1,000	1,000	0	0	0	0	0
02-1-307-145	Transfer from Reserve	1,574	0	0	0	0	0	0
307 - Denman Island Water Collection Area		39,200	46,022	41,341	49,585	54,856	61,012	72,283
Revenues		39,200	46,022	41,341	49,585	54,856	61,012	72,283
Expenses								
307 - Denman Island Water Collection Area								
02-2-307-200	Support Services	916	916	3,433	3,433	3,433	3,433	3,433
02-2-307-246	Bank Charges	171	0	0	0	0	0	0
02-2-307-275	Permits/Licences	164	160	160	160	160	160	160
02-2-307-290	Miscellaneous	116	0	0	0	0	0	0
02-2-307-296	Postage	26	30	30	30	30	30	30
02-2-307-369	Insurance Liability	9	13	11	11	11	11	11
02-2-307-387	Other Prof Fees	0	7,422	0	0	0	0	0
02-2-307-447	Repairs/Mtce Mach/Equip	317	0	0	0	0	0	0
02-2-307-485	Contr To Capital Works Reserve	368	368	2,007	10,251	15,522	21,678	32,949
02-2-307-495	Transfer To Other Functions	35,700	35,700	35,700	35,700	35,700	35,700	35,700
02-2-307-550	Deficit Prior Year	1,413	1,413	0	0	0	0	0
307 - Denman Island Water Collection Area		39,200	46,022	41,341	49,585	54,856	61,012	72,283
Expenses		(39,200)	(46,022)	(41,341)	(49,585)	(54,856)	(61,012)	(72,283)
307 - Denman Island Water Collection Area		0	0	0	0	0	0	0
02 - Water Revenue Fund		0	0	0	0	0	0	0

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	10-Aug-21							
Authority:	BL 660							
Amendments:								
Purpose:	To provide the distribution of water within the Union Bay Local Water Service Area							
Participants:	Defined Portion Area A							
Maximum Levy:	None Stated							
2024 Maximum:	\$450,000							
		Defined Area						
		W-771-CNR-SRVA#84						
		Change from Previous year						
		Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

308 - Union Bay Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	362,100	393,340	31,240	Parcel tax increase as per rate review
Sale of Services	654,981	681,296	26,315	User rate increase as per rate review
Transfers from Reserve	27,654	0	(27,654)	No withdrawal needed in 2024
Prior Year Surplus	390	0	(390)	
Recoveries from Other	30,000	0	(30,000)	Recovery from UBE in 2023
			0	
Total Revenue	1,075,125	1,074,636	(489)	
Expenses				
Support Services	40,382	36,469	(3,913)	Reduced allocation in 2024
Personnel costs	383,854	383,796	(58)	
Materials, Supplies and Utilities	101,507	91,666	(9,841)	Materials (-8K)
Contract and General Services	246,202	131,305	(114,897)	Engineering fees (-70K), Professional fees (-40K)
Debt Charges	203,249	245,879	42,630	Conversion to long-term debt for treatment plant
Transfer to Reserve	84,240	168,925	84,685	Increase in anticipation of asset replacement
Transfer to Other Services	691	1,596	905	Increase in internal cost of carbon transfer
Minor Capital	15,000	15,000	0	
			0	
Total Expense	1,075,125	1,074,636	(489)	

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
308 - Union Bay Water								
Revenues								
308 - Union Bay Water								
02-1-308-003	Parcel Tax	363,120	362,100	393,340	428,130	465,050	505,520	549,540
02-1-308-036	Connection Fees	11,842	2,000	2,000	2,000	2,000	2,000	2,000
02-1-308-092	User Rates	636,514	652,981	679,296	710,069	727,927	746,234	765,002
02-1-308-128	Other Revenue	150	0	0	0	0	0	0
02-1-308-133	Recoveries - Other	0	30,000	0	0	0	0	0
02-1-308-142	Long Term Debt Proceeds	3,214,141	0	0	0	0	0	0
02-1-308-145	Transfer from Reserve	0	27,654	0	0	0	0	0
02-1-308-150	Surplus Prior Year	469	390	159,530	0	0	0	0
308 - Union Bay Water		4,226,236	1,075,125	1,234,166	1,140,199	1,194,977	1,253,754	1,316,542
Revenues		4,226,236	1,075,125	1,234,166	1,140,199	1,194,977	1,253,754	1,316,542
Expenses								
308 - Union Bay Water								
02-2-308-200	Support Services	40,382	40,382	36,469	36,469	36,469	36,469	36,469
02-2-308-220	Salaries & Wages	223,019	283,494	300,103	313,804	321,240	328,902	336,795
02-2-308-225	Benefits	54,791	84,899	70,973	75,084	77,316	79,612	81,974
02-2-308-237	Employer Health Tax	4,747	7,363	5,922	6,263	6,447	6,639	6,839
02-2-308-238	WCB	6,329	8,098	6,798	7,191	7,402	7,623	7,845
02-2-308-246	Bank Charges	1,697	3,500	3,500	3,500	3,500	3,500	0
02-2-308-254	Chemicals	19,059	24,182	25,391	26,026	26,677	27,344	28,028
02-2-308-266	Deliveries/Transportation	29	500	500	500	500	500	500
02-2-308-275	Permits/Licences	1,163	1,900	1,900	1,900	1,900	1,900	1,900
02-2-308-276	Software Licence/Mtce	2,247	7,000	7,000	7,175	7,354	7,538	7,727
02-2-308-281	Materials & Supplies	1,740	10,000	2,000	2,000	2,000	2,000	2,000
02-2-308-293	Office Expenses	323	0	0	0	0	0	0
02-2-308-296	Postage	1,361	2,500	2,500	2,563	2,627	2,693	2,760
02-2-308-305	Safety Equipment	2,793	0	2,000	2,050	2,101	2,154	2,208
02-2-308-314	Telephone & Alarm Lines	8,802	11,050	8,550	8,764	8,983	9,209	9,439
02-2-308-316	Tipping Fees	319	0	500	513	526	539	552
02-2-308-319	Training/Development & Conferences	2,629	3,000	0	0	0	0	0
02-2-308-320	Travel	6	2,000	0	0	0	0	0
02-2-308-335	Advertising	2,846	1,500	1,500	1,538	1,576	1,615	1,655

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-308-340	Dues And Memberships	358	900	0	0	0	0	0
02-2-308-350	Maps & Printing Supplies	0	150	150	154	158	162	166
02-2-308-353	Public Relations	150	0	0	0	0	0	0
02-2-308-366	Engineering Fees	0	80,000	10,000	10,000	10,000	10,000	10,000
02-2-308-369	Insurance Liability	213	274	285	296	308	320	333
02-2-308-372	Insurance Property	5,297	5,308	5,520	5,741	5,971	6,210	6,458
02-2-308-378	Lab Analysis	1,691	3,000	3,000	3,075	3,152	3,231	3,312
02-2-308-381	Legal Fees	20,667	2,500	2,500	2,563	2,627	2,693	2,760
02-2-308-385	Gis Services	65	500	500	513	526	539	552
02-2-308-387	Other Prof Fees	59,622	70,000	30,000	80,000	50,000	10,000	0
02-2-308-400	Contracted Svcs Buildings/Land Mtce	137	2,000	2,000	2,050	2,101	2,154	2,208
02-2-308-403	Buildings Repairs & Mtce	587	2,500	2,500	2,563	2,627	2,693	2,760
02-2-308-409	Hydro	23,213	28,325	29,175	29,904	30,652	31,418	32,203
02-2-308-412	Janitorial/Cleaning Supplies	0	500	500	513	526	539	552
02-2-308-415	Landscaping/Grounds Mtce	911	4,500	4,500	4,613	4,728	4,847	4,968
02-2-308-438	Contract Svcs Equip/Mach	45,429	30,000	35,000	35,875	36,772	37,691	38,633
02-2-308-441	Fuel/Lubricants - Mach/Equip	0	0	2,000	2,050	2,101	2,154	2,208
02-2-308-444	Rental/Leases - Mach/Equip	1,185	5,000	5,000	5,125	5,253	5,384	5,519
02-2-308-447	Repairs/Mtce Mach/Equip	42,171	30,000	35,000	35,875	36,772	37,691	38,633
02-2-308-458	Fuel/Lubricants Vehicle	10,664	7,000	0	0	0	0	0
02-2-308-461	Insurance/Licence Vehicle	2,033	4,120	0	0	0	0	0
02-2-308-464	Repairs & Mtce Vehicle	146	4,000	0	0	0	0	0
02-2-308-468	Minor Capital	12,005	15,000	15,000	5,125	5,253	5,384	5,519
02-2-308-485	Contr To Capital Works Reserve	84,240	84,240	318,455	161,253	231,159	314,626	385,172
02-2-308-489	Reserve Contr Other	0	0	10,000	10,000	10,000	10,000	0
02-2-308-495	Transfer To Other Functions	691	691	1,596	1,692	1,794	1,902	2,016
02-2-308-498	Mfa Issue Expense/Drf Deposits	32,141	0	0	0	0	0	0
02-2-308-504	Short Term Debt Paydown	3,182,639	0	0	0	0	0	0
02-2-308-505	Debt Charges-Principal	38,287	155,435	112,492	112,492	112,492	112,492	112,492
02-2-308-506	Debt Charges-Interest	127,879	47,814	133,387	133,387	133,387	133,387	133,387
308 - Union Bay Water		4,066,706	1,075,125	1,234,166	1,140,199	1,194,977	1,253,754	1,316,542
Expenses		(4,066,706)	(1,075,125)	(1,234,166)	(1,140,199)	(1,194,977)	(1,253,754)	(1,316,542)
308 - Union Bay Water		159,530	0	0	0	0	0	0
02 - Water Revenue Fund		159,530	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 308 - Union Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
090R - Other Revenue/Recoveries		1,500,000	2,750,000	750,000	-	-	-	-	-	-	-
130R - Transfer from reserve		340,000	200,000	-	-	-	-	-	-	-	-
Total Funding Source		1,840,000	2,950,000	750,000	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 308 - Union Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		1,840,000	2,950,000	750,000	-	-	-	-	-	-	-
Total Expenditure		1,840,000	2,950,000	750,000	-	-	-	-	-	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	01-Jan-23							
Authority:	OIC							
Amendments:								
Purpose:	For the distribution and treatment of water for the area to be known as the Graham Lake Water Service							
Participants:	Defined Portion Area A							
Maximum Levy:	Sum sufficient							
2024 Maximum:	\$0							
		Local Service Area						
		3-771-CNR-SRVA#44						
		Change from Previous year						
		Residential Tax Rate Estimate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change

Revenue and Expenses by Category

310 - Graham Lake Water Local Service Area

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	0	55,342	55,342	User fee split into parcel tax and user fee
Sale of Services	107,200	64,482	(42,718)	User fee split into parcel tax and user fee
Government Grants	50,000	0	(50,000)	Community works allocation in 2023
Prior Year Surplus	0	58,105	58,105	2023 surplus
Recoveries from Other Functions	35,700	35,700	0	
Total Revenue	192,900	213,629	20,729	
Expenses				
Support Services	0	5,087	5,087	Increased allocation in 2024
Personnel costs	22,500	29,930	7,430	FTE allocation increased in 2024
Materials, Supplies and Utilities	24,600	14,592	(10,008)	Chemicals (-7K), Supplies (-3K)
Contract and General Services	90,150	49,530	(40,620)	45K for investigation of system assets in 2023
Transfer to Reserve	49,650	109,390	59,740	Increased reserve contributions
Transfer to Other Services	1,000	0	(1,000)	
Minor Capital	5,000	5,100	100	
Total Expense	192,900	213,629	20,729	

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
310 - Graham Lake Water Local Service Area								
Revenues								
310 - Graham Lake Water Local Service Area								
02-1-310-003	Parcel Tax	0	0	55,342	63,325	77,050	90,919	107,267
02-1-310-013	Fed Gas Tax Funding	0	45,000	0	0	0	0	0
02-1-310-016	Grant Prov Govt Conditional	5,000	5,000	0	0	0	0	0
02-1-310-036	Connection Fees	0	0	0	0	0	0	0
02-1-310-092	User Rates	106,300	107,200	64,482	69,960	71,676	73,458	88,176
02-1-310-124	Contributions from Others	481,718	0	0	0	0	0	0
02-1-310-128	Other Revenue	1,801	0	0	0	0	0	0
02-1-310-135	Recoveries-Other Functions	35,700	35,700	35,700	35,700	35,700	35,700	35,700
02-1-310-145	Transfer from Reserve	0	0	0	0	0	11,915	0
02-1-310-150	Surplus Prior Year	0	0	58,105	0	0	0	0
310 - Graham Lake Water Local Service Area		630,519	192,900	213,629	168,985	184,426	211,992	231,143
Revenues		630,519	192,900	213,629	168,985	184,426	211,992	231,143
Expenses								
310 - Graham Lake Water Local Service Area								
02-2-310-200	Support Services	0	0	5,087	5,087	5,087	5,087	5,087
02-2-310-220	Salaries & Wages	2,633	22,500	22,513	23,600	24,254	24,930	25,628
02-2-310-225	Benefits	0	0	6,290	6,615	6,812	7,016	7,218
02-2-310-237	Employer Health Tax	0	0	527	554	566	587	599
02-2-310-238	WCB	575	0	600	632	652	675	689
02-2-310-246	Bank Charges	482	0	0	0	0	0	0
02-2-310-254	Chemicals	4,448	11,000	4,000	4,100	4,202	4,307	10,877
02-2-310-275	Permits/Licences	450	600	612	627	643	659	675
02-2-310-276	Software Licence/Mtce	2,758	0	2,500	2,562	2,626	2,692	2,759
02-2-310-281	Materials & Supplies	0	4,500	1,500	1,537	1,575	1,615	1,655
02-2-310-284	Meeting Expense	57	0	100	103	106	109	112
02-2-310-296	Postage	12	0	0	0	0	0	0
02-2-310-314	Telephone & Alarm Lines	388	0	350	359	368	377	386
02-2-310-319	Training/Development & Conferences	0	1,000	1,020	1,040	1,061	1,082	0
02-2-310-320	Travel	343	0	500	513	526	539	552
02-2-310-340	Dues And Memberships	0	500	510	520	530	541	0
02-2-310-354	Education Programs Public	0	3,000	3,060	3,121	3,183	3,247	3,328

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-310-360	Accounting & Audit Fees	1,975	0	0	0	0	0	0
02-2-310-369	Insurance Liability	1,151	5,500	5,610	5,750	5,894	6,041	6,192
02-2-310-372	Insurance Property	898	5,500	5,610	5,750	5,894	6,041	6,192
02-2-310-378	Lab Analysis	5,641	6,000	6,120	6,273	6,430	6,591	6,756
02-2-310-381	Legal Fees	951	4,500	1,500	1,538	1,576	1,615	1,655
02-2-310-387	Other Prof Fees	24,761	50,000	10,000	10,000	10,000	10,000	10,000
02-2-310-400	Contracted Svcs Buildings/Land Mtce	134	9,150	1,000	1,025	1,051	1,077	1,104
02-2-310-403	Buildings Repairs & Mtce	0	1,500	1,530	1,568	1,607	1,647	1,688
02-2-310-406	Heating	0	2,000	500	513	526	539	552
02-2-310-409	Hydro	3,502	5,000	3,000	3,075	3,152	3,231	9,692
02-2-310-438	Contract Svcs Equip/Mach	18,957	0	10,000	10,250	10,506	10,769	11,038
02-2-310-447	Repairs/Mtce Mach/Equip	4,942	5,000	5,100	5,228	5,359	5,493	5,630
02-2-310-468	Minor Capital	1,947	5,000	5,100	5,228	5,359	5,493	5,630
02-2-310-485	Contr To Capital Works Reserve	494,410	49,650	99,390	61,817	44,552	12,500	17,957
02-2-310-489	Reserve Contr Other	0	0	10,000	0	12,000	0	0
02-2-310-495	Transfer To Other Functions	1,000	1,000	0	0	0	0	0
02-2-310-505	Debt Charges-Principal	0	0	0	0	0	0	0
02-2-310-506	Debt Charges-Interest	0	0	0	0	18,329	87,492	87,492
310 - Graham Lake Water Local Service Area		572,413	192,900	213,629	168,985	184,426	211,992	231,143
Expenses		(572,413)	(192,900)	(213,629)	(168,985)	(184,426)	(211,992)	(231,143)
310 - Graham Lake Water Local Service Area		58,106	0	0	0	0	0	0
02 - Water Revenue Fund		58,106	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 310 - Graham Lake Water Local ServiceArea
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		405,687	300,000	1,062,933	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	-	605,520	1,257,508	-	-	-	-	-	-
130R - Transfer from reserve		140,000	75,000	420,782	-	-	-	-	-	-	-
Total Funding Source		545,687	375,000	2,089,235	1,257,508	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 310 - Graham Lake Water Local ServiceArea
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		545,687	375,000	2,089,235	1,257,508	-	-	-	-	-	-
Total Expenditure		545,687	375,000	2,089,235	1,257,508	-	-	-	-	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	31-Aug-10							
Authority:	BL 126							
Amendments:	BL 286							
Purpose:	For the supply of water.							
Participants:	Defined portion of Electoral Area A (Royston)							
Maximum Levy:	\$2.00 per \$1,000 - 100% Assessment							
2024 Maximum:								
		Local Service Area						
		L-771-CNR-SRVA#62						
		Change from Previous year						
		Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

312 - Royston Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	196,000	225,400	29,400	Parcel tax increase as per rate review
Sale of Services	665,107	710,614	45,507	User rate increase as per rate review
Transfers from Reserve	20,000	0	(20,000)	No withdrawal needed in 2024
Prior Year Surplus	287,710	160,381	(127,329)	2023 surplus less than 2022
Total Revenue	1,168,817	1,096,395	(72,422)	
Expenses				
Support Services	44,515	56,952	12,437	Increased allocation in 2024
Personnel costs	259,439	259,490	51	
Materials, Supplies and Utilities	329,119	400,654	71,535	Bulk water purchases (-65K)
Contract and General Services	148,948	100,527	(48,421)	Professional fees (-15K), Engineering fees (-10K)
Debt Charges	0	24,750	24,750	Borrowing for conversion to CV Water Supply
Transfer to Reserve	369,179	236,302	(132,877)	Contributions escalate quickly in upcoming years
Transfer to Other Services	12,617	12,720	103	
Minor Capital	5,000	5,000	0	
Total Expense	1,168,817	1,096,395	(72,422)	

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
312 - Royston Water								
Revenues								
312 - Royston Water								
02-1-312-003	Parcel Tax	195,800	196,000	225,400	259,700	297,920	773,531	824,491
02-1-312-036	Connection Fees	10,000	15,000	15,000	15,000	15,000	15,000	15,000
02-1-312-092	User Rates	661,355	650,107	695,614	744,308	796,409	852,158	911,809
02-1-312-115	Other Permit Fees	30	0	0	0	0	0	0
02-1-312-133	Recoveries - Other	420	0	0	0	0	0	0
02-1-312-145	Transfer from Reserve	0	20,000	0	0	0	0	0
02-1-312-150	Surplus Prior Year	288,097	287,710	160,381	0	0	0	0
312 - Royston Water		1,155,703	1,168,817	1,096,395	1,019,008	1,109,329	1,640,689	1,751,300
Revenues								
		1,155,703	1,168,817	1,096,395	1,019,008	1,109,329	1,640,689	1,751,300
Expenses								
312 - Royston Water								
02-2-312-200	Support Services	44,515	44,515	56,952	56,952	56,952	56,952	56,952
02-2-312-202	Referendum/Election	0	20,000	0	0	0	0	0
02-2-312-220	Salaries & Wages	145,582	199,754	195,513	205,815	211,608	217,568	223,711
02-2-312-225	Benefits	31,434	50,233	54,105	57,115	58,816	60,562	62,364
02-2-312-237	Employer Health Tax	2,754	4,504	4,594	4,851	4,995	5,145	5,302
02-2-312-238	WCB	3,753	4,948	5,278	5,571	5,737	5,911	6,081
02-2-312-246	Bank Charges	2,327	4,500	4,500	4,500	4,500	4,500	4,500
02-2-312-248	Bulk Water Purchases	272,949	290,000	355,453	366,117	377,101	388,414	400,066
02-2-312-254	Chemicals	4,007	7,000	7,000	7,175	7,354	7,538	7,726
02-2-312-266	Deliveries/Transportation	49	500	500	513	526	539	552
02-2-312-275	Permits/Licences	700	950	950	974	998	1,024	1,050
02-2-312-276	Software Licence/Mtce	2,943	2,000	4,000	4,100	4,203	4,308	4,416
02-2-312-290	Miscellaneous	27	0	0	0	0	0	0
02-2-312-296	Postage	1,445	1,500	1,500	1,538	1,576	1,615	1,655
02-2-312-305	Safety Equipment	0	0	1,500	1,538	1,576	1,615	1,655
02-2-312-314	Telephone & Alarm Lines	13,544	10,896	13,294	13,625	13,966	14,314	14,673
02-2-312-316	Tipping Fees	10	0	0	0	0	0	0
02-2-312-320	Travel	6	0	0	0	0	0	0
02-2-312-335	Advertising	4,203	500	500	500	500	500	500
02-2-312-350	Maps & Printing Supplies	0	150	150	154	158	162	166

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2023	2023	2024	2025	2026	2027	2028
		Actual	Budget	Budget	Financial	Financial	Financial	Financial
02-2-312-353	Public Relations	1,338	0	0	0	0	0	0
02-2-312-366	Engineering Fees	0	10,000	0	10,250	10,506	10,769	11,038
02-2-312-369	Insurance Liability	265	305	314	322	330	338	346
02-2-312-372	Insurance Property	2,248	2,343	2,413	2,473	2,535	2,598	2,663
02-2-312-378	Lab Analysis	2,690	5,000	5,000	5,125	5,253	5,384	5,519
02-2-312-381	Legal Fees	0	1,500	1,500	1,538	1,576	1,615	1,655
02-2-312-385	Gis Services	520	300	300	308	316	324	332
02-2-312-387	Other Prof Fees	1,638	20,000	5,000	45,000	55,000	15,000	5,000
02-2-312-400	Contracted Svcs Buildings/Land Mtce	388	2,000	2,000	2,050	2,101	2,154	2,208
02-2-312-403	Buildings Repairs & Mtce	222	5,000	1,500	1,500	1,500	1,500	1,500
02-2-312-409	Hydro	5,640	6,123	6,307	6,465	6,627	6,793	6,963
02-2-312-415	Landscaping/Grounds Mtce	3,387	5,000	5,000	5,126	5,255	5,387	5,522
02-2-312-438	Contract Svcs Equip/Mach	12,602	35,000	35,000	35,875	36,772	37,691	38,633
02-2-312-444	Rental/Leases - Mach/Equip	1,004	2,500	2,500	2,563	2,627	2,693	2,760
02-2-312-447	Repairs/Mtce Mach/Equip	48,015	45,000	45,000	46,125	47,278	48,460	49,672
02-2-312-468	Minor Capital	3,322	5,000	5,000	5,125	5,253	5,384	5,519
02-2-312-485	Contr To Capital Works Reserve	364,179	364,179	231,302	51,007	108,498	225,997	335,494
02-2-312-489	Reserve Contr Other	5,000	5,000	5,000	5,000	5,000	5,000	5,000
02-2-312-495	Transfer To Other Functions	12,617	12,617	12,720	12,618	12,836	443,435	430,607
02-2-312-505	Debt Charges-Principal	0	0	0	0	0	0	0
02-2-312-506	Debt Charges-Interest	0	0	24,750	49,500	49,500	49,500	49,500
312 - Royston Water		995,321	1,168,817	1,096,395	1,019,008	1,109,329	1,640,689	1,751,300
Expenses		(995,321)	(1,168,817)	(1,096,395)	(1,019,008)	(1,109,329)	(1,640,689)	(1,751,300)
312 - Royston Water		160,381	0	0	0	0	0	0
02 - Water Revenue Fund		160,381	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 312 - Royston Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		835,000	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		900,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		1,155,000	50,000	-	-	-	-	-	-	-	-
Total Funding Source		2,890,000	50,000	-	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 312 - Royston Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		2,890,000	50,000	-	-	-	-	-	-	-	-
Total Expenditure		2,890,000	50,000	-	-	-	-	-	-	-	-

		Requisition Budget	2023 Actual	2024 AB	2025 FP	2026 FP	2027 FP	2028 FP
Established:	02-Dec-75							
Authority:	BL 182							
Amendments:	BL 413, BL 461, BL 480, BL 742, Conversion BL 1557, BL 1752, BL 1945 (repealed), BL 2577, 2629, 2639, 2953, 15, 61, 121, 182, 235, 353, 354	Local Service Area						
		N-771-CNR-LSA#24						
		N-772-CRR-LSA#24						
Purpose:	To provide water service.							
		Change from Previous year						
Participants:	Defined portion of Electoral Areas C & D							
Maximum Levy:	\$5.62 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
2024 Maximum:		(per \$1,000 of assessed value)						

Estimates are based on 2024 Revised Roll at Adopted Budget March 2024

Year over Year Change Revenue and Expenses by Category

313 - Black Creek/Oyster Bay Water

	2023 Budget	2024 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	163,562	201,925	38,363	Parcel tax increase as per rate review
Sale of Services	632,724	648,417	15,693	User rate increase as per rate review
Prior Year Surplus	0	165,893	165,893	2023 surplus
Total Revenue	796,286	1,016,235	219,949	
Expenses				
Support Services	67,296	51,505	(15,791)	Decreased allocation in 2024
Personnel costs	287,631	296,314	8,683	Wage and salary escalation
Materials, Supplies and Utilities	122,747	140,542	17,795	Chemicals (+10K), Software (+3.5K)
Contract and General Services	151,698	141,899	(9,799)	Professional fees (-15K), Equipment repair (+5K)
Debt Charges	104,123	99,123	(5,000)	
Transfer to Reserve	47,857	260,396	212,539	Increase in anticipation of asset replacement
Transfer to Other Services	14,934	14,956	22	
Minor Capital	0	11,500	11,500	Purchase of chemical barrel dolly (6.5K)
Total Expense	796,286	1,016,235	219,949	

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02 - Water Revenue Fund								
313 - Black Creek/Oyster Bay Water								
Revenues								
313 - Black Creek/Oyster Bay Water								
02-1-313-001	Frontage Tax	167,570	163,562	0	0	0	0	0
02-1-313-003	Parcel Tax	0	0	201,925	257,275	325,950	414,100	525,825
02-1-313-036	Connection Fees	600	5,000	5,000	5,000	5,000	5,000	5,000
02-1-313-092	User Rates	696,737	627,724	643,417	659,503	675,990	692,890	710,212
02-1-313-115	Other Permit Fees	60	0	0	0	0	0	0
02-1-313-128	Other Revenue	25	0	0	0	0	0	0
02-1-313-150	Surplus Prior Year	412	0	165,893	0	0	0	0
313 - Black Creek/Oyster Bay Water		865,404	796,286	1,016,235	921,778	1,006,940	1,111,990	1,241,037
Revenues		865,404	796,286	1,016,235	921,778	1,006,940	1,111,990	1,241,037
Expenses								
313 - Black Creek/Oyster Bay Water								
02-2-313-200	Support Services	67,296	67,296	51,505	51,505	51,505	51,505	51,505
02-2-313-220	Salaries & Wages	198,042	219,210	220,904	232,565	239,123	245,867	252,818
02-2-313-221	Directors Remuneration	2,375	2,992	2,992	2,992	2,992	2,992	2,992
02-2-313-225	Benefits	43,162	55,067	61,252	64,672	66,593	68,566	70,609
02-2-313-237	Employer Health Tax	3,698	4,935	5,200	5,488	5,652	5,822	6,000
02-2-313-238	WCB	4,994	5,427	5,966	6,305	6,494	6,681	6,880
02-2-313-246	Bank Charges	812	1,000	1,000	1,000	1,000	1,000	1,000
02-2-313-254	Chemicals	50,842	40,000	50,000	51,250	52,531	53,844	55,190
02-2-313-266	Deliveries/Transportation	22	200	200	205	210	215	220
02-2-313-275	Permits/Licences	7,561	3,125	3,125	3,203	3,282	3,365	3,449
02-2-313-276	Software Licence/Mtce	4,883	4,000	7,500	7,688	7,880	8,078	8,280
02-2-313-284	Meeting Expense	0	250	250	256	262	269	276
02-2-313-293	Office Expenses	30	0	0	0	0	0	0
02-2-313-296	Postage	3,222	2,500	2,500	2,563	2,627	2,693	2,760
02-2-313-305	Safety Equipment	102	0	0	0	0	0	0
02-2-313-314	Telephone & Alarm Lines	13,453	16,942	19,366	24,087	24,315	24,549	24,787
02-2-313-316	Tipping Fees	121	0	0	0	0	0	0
02-2-313-320	Travel	6	250	250	256	262	269	276
02-2-313-335	Advertising	4,141	1,250	1,250	1,281	1,313	1,346	1,380
02-2-313-350	Maps & Printing Supplies	0	250	250	256	262	269	276

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2023 Actual	2023 Budget	2024 Budget	2025 Financial	2026 Financial	2027 Financial	2028 Financial
02-2-313-366	Engineering Fees	0	10,000	10,000	10,250	10,506	10,769	11,038
02-2-313-369	Insurance Liability	460	327	337	345	354	363	372
02-2-313-372	Insurance Property	6,118	6,371	6,562	6,759	6,962	7,171	7,386
02-2-313-378	Lab Analysis	8,419	7,500	7,500	7,688	7,880	8,077	8,279
02-2-313-381	Legal Fees	4,419	2,000	2,000	2,050	2,101	2,154	2,208
02-2-313-385	Gis Services	553	500	500	513	526	539	552
02-2-313-387	Other Prof Fees	595	45,000	30,000	60,250	60,506	20,769	11,038
02-2-313-403	Buildings Repairs & Mtce	35	2,000	2,000	2,050	2,101	2,154	2,208
02-2-313-409	Hydro	31,325	45,330	46,101	47,254	48,435	49,646	50,887
02-2-313-412	Janitorial/Cleaning Supplies	209	100	200	205	210	215	220
02-2-313-415	Landscaping/Grounds Mtce	6,210	6,500	7,500	7,688	7,880	8,077	8,279
02-2-313-424	Rental/Lease - Land	0	550	550	564	578	592	607
02-2-313-438	Contract Svcs Equip/Mach	18,958	40,000	40,000	41,000	42,025	43,076	44,153
02-2-313-441	Fuel/Lubricants - Mach/Equip	8	500	500	513	526	539	552
02-2-313-444	Rental/Leases - Mach/Equip	2,640	3,000	3,000	3,075	3,152	3,231	3,312
02-2-313-447	Repairs/Mtce Mach/Equip	48,073	35,000	40,000	41,000	42,025	43,076	44,153
02-2-313-468	Minor Capital	4,813	0	11,500	5,125	5,253	5,384	5,519
02-2-313-485	Contr To Capital Works Reserve	42,857	42,857	255,396	110,764	180,304	309,415	432,134
02-2-313-489	Reserve Contr Other	5,000	5,000	5,000	5,000	5,000	5,000	5,000
02-2-313-495	Transfer To Other Functions	14,934	14,934	14,956	14,990	15,190	15,290	15,319
02-2-313-505	Debt Charges-Principal	73,523	78,523	73,523	73,523	73,523	73,523	73,523
02-2-313-506	Debt Charges-Interest	25,600	25,600	25,600	25,600	25,600	25,600	25,600
313 - Black Creek/Oyster Bay Water		699,511	796,286	1,016,235	921,778	1,006,940	1,111,990	1,241,037
Expenses		(699,511)	(796,286)	(1,016,235)	(921,778)	(1,006,940)	(1,111,990)	(1,241,037)
313 - Black Creek/Oyster Bay Water		165,893	0	0	0	0	0	0
02 - Water Revenue Fund		165,893	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 313 - Black Creek/Oyster Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Funding Source											
030R - Senior Govt Grants		516,613	-	-	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		7,500	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		413,907	55,000	-	-	-	-	-	-	-	-
Total Funding Source		938,020	55,000	-	-	-	-	-	-	-	-

Capital Object Summary - 10 Years

Budget Year 2024
 Report Group Object Category
 Stage All
 Function Type or Service - 313 - Black Creek/Oyster Bay Water
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Expenditure											
050 - Capital projects and equipment		938,020	55,000	-	-	-	-	-	-	-	-
Total Expenditure		938,020	55,000	-	-	-	-	-	-	-	-