

## Schedules

SCHEDULE A - OPERATING BUDGET .....	6
SCHEDULE B - CAPITAL BUDGET .....	7

## Finance & Administration

100 MEMBER MUNICIPALITY ADMINISTRATION .....	9
110 ADMINISTRATION AND GENERAL GOVERNMENT .....	12
130 ELECTORAL AREAS EXPENDITURE & ELECTION SERVICES .....	23
150 FEASIBILITY STUDIES REGIONAL .....	27
190 MEMBER MUNICIPALITY - DEBT SERVICING .....	30
275 911 ANSWERING SERVICE .....	33
400 CEMETERY .....	36
550 COMOX VALLEY TOURISM SERVICE .....	39
630 VANCOUVER ISLAND REGIONAL LIBRARY .....	43

## Electoral Area Services

120 GRANT IN AID AREA A BAYNES SOUND .....	47
121 GRANT IN AID AREA B .....	50
122 GRANT IN AID AREA C .....	53
123 DENMAN ISLAND GRANT IN AID .....	56
124 HORNBY ISLAND GRANT IN AID .....	59
151 FEASIBILITY STUDIES - ELECTORAL AREA A BAYNES SOUND .....	62
152 FEASIBILITY STUDIES - ELECTORAL AREA B .....	65
153 FEASIBILITY STUDIES - ELECTORAL AREA C .....	68

154 DENMAN ISLAND FEASIBILITY STUDIES .....	71
155 HORNBY ISLAND FEASIBILITY STUDIES .....	74
285 BUILDING INSPECTION .....	77
291 ELECTORAL AREAS A (BAYNES SOUND), B AND C BYLAW ENFORCEMENT SERVICE .....	83
296 WEED CONTROL .....	89
299 DENMAN AND HORNBY ISLANDS BYLAW ENFORCEMENT SERVICE .....	92
360 HORNBY ISLAND GARBAGE DISPOSAL .....	96
362 DENMAN ISLAND GARBAGE COLLECTION SPECIFIED AREA .....	99
366 ROYSTON GARBAGE COLLECTION .....	102
500 PLANNING .....	105
530 HOUSE NUMBERING AREA A .....	113
531 HOUSE NUMBERING AREA B .....	116
532 HOUSE NUMBERING AREA C .....	119
555 DENMAN ISLAND ECONOMIC DEVELOPMENT .....	122
556 HORNBY ISLAND ECONOMIC DEVELOPMENT .....	125
560 DENMAN AND HORNBY ISLANDS HIGH SPEED INTERNET CONTRIBUTION SERVICE .....	128
615 ELECTORAL AREAS ARTS & CULTURE GRANT SERVICE .....	131
619 DENMAN ISLAND COMMUNITY PARKS & GREENWAYS .....	134
620 HORNBY ISLAND COMMUNITY PARKS & GREENWAYS .....	140
621 BAYNES SD, ELECTORAL AREAS B & C PARKS & GREENWAYS .....	146
623 SARATOGA BEACH COMMUNITY MOSQUITO MANAGEMENT .....	152
670 HORNBY ISLAND COMMUNITY HALL .....	155
672 BAYNES SOUND COMMUNITY FACILITIES SUPPORT .....	158
675 DENMAN ISLAND COMMUNITY FACILITIES .....	161
676 PUNTLIDGE NORTH COMMUNITY FACILITIES SUPPORT SERVICE .....	164
688 HORNBY ISLAND COMFORT STATION LOCAL SERVICE AREA .....	167
691 AREA A BAYNES SOUND HERITAGE CONSERVATION .....	170

692 ELECTORAL AREA B HERITAGE CONSERVATION.....	173
693 ELECTORAL AREA C HERITAGE CONSERVATION.....	176
694 DENMAN ISLAND HERITAGE CONSERVATION.....	179
695 HORNBY ISLAND HERITAGE CONSERVATION.....	182
710 DENMAN ISLAND STREETLIGHTING SPECIFIED AREA .....	185
715 ROYSTON STREETLIGHTING .....	188
716 UNION BAY STREETLIGHTING LOCAL SERVICE AREA.....	191
720 COMOX ROAD STREETLIGHTING LOCAL SERVICE AREA .....	194
722 GIBSON/COTTON ROAD STREETLIGHTING LOCAL SERVICE AREA .....	197
723 LITTLE RIVER STREETLIGHTING SPECIFIED AREA.....	200
725 FOREST GROVE ORNAMENTAL STREETLIGHT SERVICE.....	203
730 ARDEN ROAD STREETLIGHTING SPECIFIED AREA.....	206
732 WEBB AND BOOD ROADS STREETLIGHTING SPECIFIED AREA .....	209
738 McLARY Rd STREETLIGHTING LOCAL SERVICE AREA .....	212
742 FERN ROAD STREETLIGHTING LOCAL SERVICE AREA.....	215
750 HASTINGS STREETLIGHTING LOCAL SERVICE AREA .....	218
791 COURTENAY FLATS DRAINAGE .....	220

## Regional Emergency Services

200 VICTIM SERVICES PROGRAM/CRIME STOPPERS GRANT CONTRIBUTION SERVICE.....	226
205 COMOX VALLEY COMMUNITY JUSTICE SERVICE .....	229
210 RURAL CUMBERLAND FIRE PROTECTION SERVICE .....	232
215 DENMAN ISLAND FIRE PROTECTION LOCAL SERVICE AREA .....	235
220 HORNBY ISLAND FIRE PROTECTION LOCAL SERVICE AREA .....	241
225 FANNY BAY FIRE PROTECTION LOCAL SERVICE AREA.....	247
226 UNION BAY FIRE PROTECTION LOCAL SERVICE AREA .....	253
228 BATES/HUBAND ROAD FIRE PROTECTION LOCAL SERVICE AREA.....	259

230 BLACK CREEK/OYSTER BAY FIRE PROTECTION LSA.....	262
237 GREATER MERVILLE FIRE PROTECTION SERVICE AREA .....	268
240 MT WASHINGTON RESORT COMMUNITY FIRE PROTECTION .....	274
265 COMOX VALLEY SEARCH AND RESCUE .....	280
270 COMOX VALLEY EMERGENCY PROGRAM .....	283

## Regional Sustainability

450 EMERGENCY SHELTER & SUPPORTIVE HOUSING LAND ACQUISITION SERVICE .....	290
451 COMOX VALLEY HOMELESSNESS SUPPORTS SERVICE.....	293
512 REGIONAL GROWTH STRATEGY.....	296
625 REGIONAL PARKS AND TRAIL SERVICE .....	300

## Recreation

600 RECREATION GRANT .....	305
601 COMOX VALLEY TRACK AND FIELDS SERVICE.....	308
605 DENMAN ISLAND RECREATION .....	314
606 HORNBY ISLAND RECREATION .....	317
607 HORNBY-DENMAN REC COMPLEXES CONTRIBUTION SERVICE .....	320
645 COMOX VALLEY RECREATION COMPLEXES .....	323
660 COMOX VALLEY EXHIBITION GROUNDS.....	332

## Sewage Treatment

330 JACKSON DRIVE SEWER .....	339
331 KING COHO SEWER .....	344
335 COMOX VALLEY SEWERAGE SERVICE .....	350
340 LIQUID WASTE MANAGEMENT .....	358

## Water Supply

300 COMOX VALLEY WATER SUPPLY SYSTEM .....	363
305 COMOX VALLEY WATER.....	373
308 UNION BAY WATER .....	379
310 GRAHAM LAKE WATER LOCAL SERVICE AREA.....	385
312 ROYSTON WATER .....	391
313 BLACK CREEK/OYSTER BAY WATER.....	397

## Transportation

780 TRANSIT - COMOX VALLEY.....	404
---------------------------------	-----

**Comox Valley Regional District**  
**2025 - 2029 Proposed Financial Plan and Capital Expenditure Program**  
**Schedule A - Operating Budget**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>Annual</b>	<b>Proposed</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>
	<b>Budget</b>	<b>Annual</b>				
	<b>Budget</b>	<b>Budget</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>
<b>Revenues</b>						
Frontage / Parcel Taxes	\$1,503,420	\$1,730,730	\$1,972,087	\$2,696,503	\$3,049,211	\$3,345,967
Requisition - Municipal & Electoral Areas	46,602,020	51,243,223	52,758,319	54,613,468	56,183,982	56,612,155
Grants in Lieu	405,459	316,959	316,959	317,959	306,959	306,959
Senior Government Grants	5,445,406	2,330,617	1,858,473	160,000	160,000	160,000
Sales of Services - Local Government	99,695	84,320	85,320	84,320	85,320	84,320
Sales of Services - User Fees	17,261,882	17,712,932	18,066,991	18,410,500	18,791,757	18,765,362
Applications / Permits Fees	12,337,918	13,260,512	13,976,501	14,719,853	15,611,824	16,284,686
Other Revenue / Recoveries	9,073,377	10,149,071	10,431,074	11,245,502	11,427,681	11,441,636
Member Municipality Debt	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000	0
Long Term Debt Proceeds	0	0	0	0	0	0
Transfer from Reserve	960,379	1,000,659	657,874	255,349	303,699	252,187
Prior Year Surplus	12,907,385	1,967,788				
<b>Total Revenues</b>	<b>\$108,573,934</b>	<b>\$101,567,748</b>	<b>\$101,813,378</b>	<b>\$104,053,923</b>	<b>\$106,966,433</b>	<b>\$107,253,272</b>

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>Annual</b>	<b>Proposed</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>
	<b>Budget</b>	<b>Annual</b>				
	<b>Budget</b>	<b>Budget</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>	<b>Financial Plan</b>
<b>Expenditures</b>						
Personnel Costs	\$26,779,684	\$28,950,798	\$30,072,209	\$31,120,594	\$32,207,841	\$33,332,803
Operating Costs	50,383,928	48,794,619	46,756,448	45,269,688	46,616,227	46,998,906
Referendum Costs	20,000	0	0	0	0	0
Debt Charges	10,494,280	11,825,324	12,078,431	11,781,256	12,769,747	13,352,991
Contributions to Reserves	19,488,402	10,274,960	12,073,127	14,617,976	14,130,951	12,458,436
Transfer to Capital	0	855,896	6,500	6,500	6,500	6,500
Transfers to Other Functions	1,405,485	806,151	806,663	1,237,909	1,215,167	1,083,636
Transfers to Other Governments	0	60,000	20,000	20,000	20,000	20,000
Deficit Prior Year	2,155	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$108,573,934</b>	<b>\$101,567,748</b>	<b>\$101,813,378</b>	<b>\$104,053,923</b>	<b>\$106,966,433</b>	<b>\$107,253,272</b>

**Net Total**      -      -      -      -      -      -



**2025-2029**  
**Financial Planning**  
**Core Services**  
Finance & Administration







# Year over Year Change

## Revenue and Expenses by Category

100 - Member Municipality Administration

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	15,000	15,000	0	
Taxation	640,000	650,000	10,000	
Transfers from Reserve	65,359	16,085	(49,274)	Reserves brought in to keep requisition flat
Prior Year Surplus	2,339	0	(2,339)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>722,698</b>	<b>681,085</b>	<b>(41,613)</b>	
<b>Expenses</b>				
Support Services	124,378	113,439	(10,939)	Decreased allocation in 2025
Personnel costs	571,683	540,966	(30,717)	FTE decrease of 0.30
Materials, Supplies and Utilities	10,798	10,831	33	
Contract and General Services	15,839	15,849	10	
<b>Total Expense</b>	<b>722,698</b>	<b>681,085</b>	<b>(41,613)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>100 - Member Municipality Administration</b>								
<b>Revenues</b>								
<b>100 - Member Municipality Administration</b>								
01-1-100-009	Gil Local Govt	0	15,000	15,000	15,000	15,000	15,000	15,000
01-1-100-020	Reqn Municipal	640,000	640,000	650,000	650,000	665,000	680,001	690,000
01-1-100-145	Transfer from Reserve	0	65,359	16,085	28,752	26,387	23,391	28,346
01-1-100-150	Surplus Prior Year	2,339	2,339	0	0	0	0	0
<b>100 - Member Municipality Administration</b>		<b>642,339</b>	<b>722,698</b>	<b>681,085</b>	<b>693,752</b>	<b>706,387</b>	<b>718,392</b>	<b>733,346</b>
<b>Revenues</b>								
		642,339	722,698	681,085	693,752	706,387	718,392	733,346
<b>Expenses</b>								
<b>100 - Member Municipality Administration</b>								
01-2-100-200	Support Services	124,378	124,378	113,439	113,439	113,439	113,439	113,439
01-2-100-220	Salaries & Wages	206,530	257,375	231,910	238,828	245,950	253,286	260,842
01-2-100-221	Directors Remuneration	177,627	211,276	215,398	219,521	223,821	228,250	232,823
01-2-100-225	Benefits	51,864	84,212	76,574	78,648	80,785	82,985	85,252
01-2-100-228	Honorarium	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-100-237	Employer Health Tax	7,524	6,433	5,798	5,970	6,150	6,332	6,522
01-2-100-238	WCB	4,996	7,387	6,286	6,472	6,667	6,865	7,070
01-2-100-266	Deliveries/Transportation	0	100	100	100	100	100	100
01-2-100-284	Meeting Expense	7,509	5,000	5,000	5,000	5,000	5,000	5,000
01-2-100-293	Office Expenses	48	1,000	1,000	1,000	1,000	1,000	1,000
01-2-100-314	Telephone & Alarm Lines	1,198	1,398	1,431	1,465	1,500	1,500	1,500
01-2-100-319	Training/Development & Conferences	1,086	1,200	1,200	1,200	1,200	1,200	1,200
01-2-100-320	Travel	4,870	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	50	500	500	500	500	500	500
01-2-100-369	Insurance Liability	488	339	349	359	370	370	370
01-2-100-381	Legal Fees	320	5,000	5,000	5,150	5,305	5,464	5,628
01-2-100-387	Other Prof Fees	0	10,000	10,000	9,000	7,500	5,001	5,000
01-2-100-489	Reserve Contr Other	0	0	0	0	0	0	0
<b>100 - Member Municipality Administration</b>		<b>588,487</b>	<b>722,698</b>	<b>681,085</b>	<b>693,752</b>	<b>706,387</b>	<b>718,392</b>	<b>733,346</b>
<b>Expenses</b>								
		(588,487)	(722,698)	(681,085)	(693,752)	(706,387)	(718,392)	(733,346)
<b>100 - Member Municipality Administration</b>								
		53,852	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>								
		53,852	0	0	0	0	0	0

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	21-Apr-66							
<b>Authority:</b>	LGA Sec 338 (a) /SLP							
<b>Amendments:</b>								
<b>Purpose:</b>	General administration							
<b>Participants:</b>	Courtenay, Comox, Cumberland, Electoral Areas A, B, C							
<b>Maximum Levy:</b>	No stated limit.							
<b>2025 Maximum:</b>	\$0							
		<b>Electoral Areas</b>						
		Area A	26,414	25,796	25,796	25,796	25,796	25,796
		Area B	19,651	19,547	19,547	19,547	19,547	19,547
		Area C	24,501	24,192	24,192	24,192	24,192	24,192
		<b>Municipal Members</b>						
		Comox	30,291	30,731	30,731	30,731	30,731	30,731
		Courtenay	64,633	65,125	65,125	65,125	65,125	65,125
		Cumberland	9,510	9,609	9,609	9,609	9,609	9,609
			<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0057</b>	<b>0.0055</b>	<b>0.0055</b>	<b>0.0055</b>	<b>0.0055</b>	<b>0.0055</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

110 - Administration and General Government

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	56,200	57,200	1,000	
Taxation	175,000	175,000	0	
Other Revenue	17,000	2,000	(15,000)	Courtenay - Substance use funding [-15K]
Government Grants	324,228	160,000	(164,228)	BC Agriculture Grant [-111.9K], 3 others [52.3K]
Transfers from Reserve	106,666	165,000	58,334	ICC projects [100K], BC Safe Restarts [65K]
Prior Year Surplus	2,527,600	550,000	(1,977,600)	Reduced reliance on surplus at proposed
Recoveries from Other Functions	6,207,064	7,353,600	1,146,536	Increase in support services recovered
Investment Income	800,000	800,000	0	
<b>Total Revenue</b>	<b>10,213,758</b>	<b>9,262,800</b>	<b>(950,958)</b>	
<b>Expenses</b>				
Personnel Costs	4,785,300	5,264,431	479,131	FTE increased 2.83
Grants to other organizations	65,000	90,000	25,000	Regional grant in aid [+30K]
Materials, Supplies and Utilities	1,467,687	1,600,328	132,641	Software [+88K], Procure automation [+23K]
Contract and General Services	1,287,241	1,146,596	(140,645)	Non-market housing corp costs [-102K]
Transfer to Other Services	8,871	2,205	(6,666)	One time transfer in 2024 [-6.7K]
Transfer to Reserve	2,126,021	650,015	(1,476,006)	2024 reserve contribution driven by surplus
Debt Charges	419,188	419,188	0	
Minor Capital	54,450	90,037	35,587	Renovations [+40.5K]
<b>Total Expenses</b>	<b>10,213,758</b>	<b>9,262,800</b>	<b>(950,958)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>110 - Administration and General Government</b>								
<b>Revenues</b>								
<b>110 - Administration and General Government</b>								
01-1-110-005	Gil Fed Govt	0	200	200	200	200	200	200
01-1-110-008	Gil Prov Govt Agencies	64,608	51,000	52,000	52,000	53,000	45,000	45,000
01-1-110-009	Gil Local Govt	0	5,000	5,000	5,000	5,000	2,000	2,000
01-1-110-015	Grant Prov Govt Uncond	176,900	160,000	160,000	160,000	160,000	160,000	160,000
01-1-110-016	Grant Prov Govt Conditional	110,950	164,228	0	0	0	0	0
01-1-110-019	Reqn Elect/Spec Prov Govt	70,566	70,528	69,535	69,535	69,535	69,535	69,535
01-1-110-020	Reqn Municipal	104,433	104,472	105,465	105,465	105,465	105,465	105,465
01-1-110-022	Cond Transfers - Local Govt Other	15,000	15,000	0	0	0	0	0
01-1-110-057	Rental/Lease Buildings	4,800	0	0	0	0	0	0
01-1-110-120	Interest On Investments	472,382	800,000	800,000	800,000	800,000	800,000	800,000
01-1-110-128	Other Revenue	2,037	2,000	2,000	2,000	2,000	2,000	2,000
01-1-110-133	Recoveries - Other	428,905	431,773	435,888	437,040	438,226	439,448	440,706
01-1-110-135	Recoveries-Other Functions	5,388,807	5,272,759	6,250,970	6,586,320	6,897,756	6,968,852	7,034,432
01-1-110-145	Transfer from Reserve	0	106,666	165,000	0	0	0	0
01-1-110-150	Surplus Prior Year	2,527,601	2,527,600	550,000	0	0	0	0
<b>110 - Administration and General Government</b>		<b>9,366,989</b>	<b>9,711,226</b>	<b>8,596,058</b>	<b>8,217,560</b>	<b>8,531,182</b>	<b>8,592,500</b>	<b>8,659,338</b>
<b>114 - Project Management Office</b>								
01-1-114-135	Recoveries-Other Functions	0	502,532	666,742	522,240	538,871	557,463	575,281
<b>114 - Project Management Office</b>		<b>0</b>	<b>502,532</b>	<b>666,742</b>	<b>522,240</b>	<b>538,871</b>	<b>557,463</b>	<b>575,281</b>
<b>Revenues</b>		<b>9,366,989</b>	<b>10,213,758</b>	<b>9,262,800</b>	<b>8,739,800</b>	<b>9,070,053</b>	<b>9,149,963</b>	<b>9,234,619</b>
<b>Expenses</b>								
<b>111 - Administration - Management Services</b>								
01-2-111-214	Grants Cond Local Agencies	147,247	65,000	90,000	90,000	75,000	75,000	55,000
01-2-111-220	Salaries & Wages	18,127	26,089	28,391	29,238	30,111	31,009	31,935
01-2-111-225	Benefits	4,318	7,827	8,517	8,771	9,033	9,303	9,580
01-2-111-228	Honorarium	2,339	0	0	0	0	0	0
01-2-111-237	Employer Health Tax	356	652	710	731	753	775	798
01-2-111-238	WCB	526	749	769	792	816	840	865
01-2-111-246	Bank Charges	9,241	5,000	5,000	5,000	5,000	5,000	5,000
01-2-111-284	Meeting Expense	7,291	24,812	22,000	22,000	22,000	22,000	22,000
01-2-111-293	Office Expenses	3,997	2,125	2,000	2,000	1,500	1,500	1,500

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-111-314	Telephone & Alarm Lines	1,379	1,282	1,316	1,351	1,387	1,424	1,445
01-2-111-319	Training/Development & Conferences	4,899	20,125	19,500	19,500	19,500	12,000	12,000
01-2-111-320	Travel	9,475	15,188	12,200	15,000	14,000	16,500	8,500
01-2-111-335	Advertising	2,250	1,000	1,000	1,000	1,000	1,000	1,000
01-2-111-340	Dues And Memberships	309	1,200	1,200	1,200	1,200	1,200	1,000
01-2-111-347	Library/Publications	46	200	200	200	200	200	200
01-2-111-353	Public Relations	22,511	12,500	12,500	12,500	12,500	12,500	12,500
01-2-111-369	Insurance Liability	2,959	7,024	7,235	7,452	7,676	8,541	8,968
01-2-111-372	Insurance Property	16,226	9,036	9,307	9,586	9,874	10,170	10,900
01-2-111-381	Legal Fees	30,281	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	247,027	360,228	146,750	149,750	146,750	149,750	146,750
01-2-111-410	Carbon Offset	9,950	100,000	100,000	0	0	0	0
01-2-111-424	Rental/Lease - Land	23,674	22,500	22,500	22,500	22,500	22,500	20,000
01-2-111-458	Fuel/Lubricants Vehicle	2,156	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-461	Insurance/Licence Vehicle	5,202	3,532	5,961	6,080	6,202	6,327	6,453
01-2-111-464	Repairs & Mtce Vehicle	1,572	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-468	Minor Capital	1,568	5,000	2,500	2,500	2,500	2,500	2,500
01-2-111-495	Transfer To Other Functions	0	6,666	0	0	0	0	0
<b>111 - Administration - Management Services</b>		<b>574,975</b>	<b>718,735</b>	<b>520,556</b>	<b>428,151</b>	<b>410,502</b>	<b>411,039</b>	<b>379,894</b>
<b>112 - Administration - Legislative Services</b>								
01-2-112-220	Salaries & Wages	321,854	317,785	343,978	357,215	370,965	385,251	400,099
01-2-112-225	Benefits	88,148	90,826	98,414	102,197	106,119	110,199	114,440
01-2-112-237	Employer Health Tax	6,350	7,884	8,534	8,865	9,207	9,557	9,927
01-2-112-238	WCB	9,359	9,051	9,250	9,606	9,977	10,362	10,760
01-2-112-251	Cash Overage/Shortage	70	0	0	0	0	0	0
01-2-112-266	Deliveries/Transportation	6,493	2,000	3,500	3,553	3,606	3,660	3,715
01-2-112-284	Meeting Expense	1,193	850	850	850	850	850	850
01-2-112-293	Office Expenses	20,589	19,000	22,000	22,440	22,889	23,347	23,814
01-2-112-296	Postage	12,836	21,856	32,862	33,388	33,924	34,471	35,033
01-2-112-314	Telephone & Alarm Lines	38,299	55,796	51,813	52,849	53,907	54,986	56,272
01-2-112-319	Training/Development & Conferences	6,965	7,500	7,500	7,500	7,500	7,500	7,500
01-2-112-320	Travel	1,865	4,500	4,500	4,500	4,500	4,500	4,500
01-2-112-335	Advertising	1,324	500	500	500	500	500	500
01-2-112-340	Dues And Memberships	1,928	2,595	2,641	2,688	2,736	2,785	2,835

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-112-347	Library/Publications	2,050	1,850	1,877	1,905	1,933	1,962	2,000
01-2-112-353	Public Relations	98	1,000	1,000	1,000	1,000	1,000	1,000
01-2-112-369	Insurance Liability	444	0	0	0	0	0	0
01-2-112-381	Legal Fees	14,087	5,500	16,000	16,000	18,000	18,000	20,000
01-2-112-385	Gis Services	0	250	250	250	250	250	250
01-2-112-387	Other Prof Fees	5,985	12,500	10,000	10,000	10,000	10,000	10,000
01-2-112-438	Contract Svcs Equip/Mach	6,146	5,121	5,193	5,267	5,342	5,356	5,420
01-2-112-444	Rental/Leases - Mach/Equip	13,801	12,700	14,600	14,702	14,806	14,912	15,000
01-2-112-447	Repairs/Mtce Mach/Equip	0	500	500	500	500	500	500
01-2-112-468	Minor Capital	8,077	8,500	8,500	8,500	8,500	8,500	8,500
<b>112 - Administration - Legislative Services</b>		<b>567,959</b>	<b>588,064</b>	<b>644,262</b>	<b>664,275</b>	<b>687,011</b>	<b>708,448</b>	<b>732,915</b>
<b>113 - Administration - Financial Services</b>								
01-2-113-220	Salaries & Wages	1,100,997	1,258,668	1,467,877	1,589,697	1,645,651	1,703,633	1,763,730
01-2-113-225	Benefits	270,107	370,610	435,130	471,647	488,400	505,761	523,759
01-2-113-237	Employer Health Tax	21,418	30,955	36,320	39,369	40,767	42,218	43,720
01-2-113-238	WCB	29,739	35,536	39,371	42,673	44,189	45,761	47,392
01-2-113-246	Bank Charges	74,324	52,000	53,040	54,101	55,183	56,287	49,800
01-2-113-251	Cash Overage/Shortage	(3)	0	0	0	0	0	0
01-2-113-276	Software Licence/Mtce	74,156	132,710	166,055	92,047	95,273	101,896	80,045
01-2-113-284	Meeting Expense	3,763	800	1,200	1,200	1,200	1,200	1,200
01-2-113-290	Miscellaneous	32	0	0	0	0	0	0
01-2-113-293	Office Expenses	9,173	8,500	8,670	8,843	9,020	9,200	7,000
01-2-113-314	Telephone & Alarm Lines	595	1,200	1,600	1,600	1,600	1,600	1,600
01-2-113-319	Training/Development & Conferences	26,335	25,170	30,000	36,000	35,500	40,000	40,000
01-2-113-320	Travel	6,073	10,700	18,500	18,500	18,500	18,500	24,000
01-2-113-335	Advertising	2,700	3,000	3,000	3,000	3,000	3,000	1,500
01-2-113-340	Dues And Memberships	9,078	12,650	15,340	15,381	15,423	15,465	15,500
01-2-113-347	Library/Publications	106	250	250	250	250	250	250
01-2-113-353	Public Relations	1,974	2,000	4,500	2,000	2,000	2,000	2,000
01-2-113-360	Accounting & Audit Fees	49,921	39,300	41,450	43,697	46,079	48,604	50,500
01-2-113-369	Insurance Liability	1,474	0	0	0	0	0	0
01-2-113-381	Legal Fees	3,071	1,000	1,000	1,000	1,000	1,000	1,000
01-2-113-387	Other Prof Fees	6,605	105,000	108,900	7,500	7,500	7,500	5,000
01-2-113-444	Rental/Leases - Mach/Equip	471	0	0	0	0	0	0
01-2-113-468	Minor Capital	7,784	9,950	10,000	4,750	8,250	11,750	6,500



# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>113 - Administration - Financial Services</b>		1,699,891	2,099,999	2,442,203	2,433,255	2,518,785	2,615,625	2,664,496
<b>114 - Project Management Office</b>								
01-2-114-220	Salaries & Wages	327,506	371,222	460,680	379,801	392,205	405,024	418,272
01-2-114-225	Benefits	66,471	84,682	92,978	89,230	91,972	94,798	97,711
01-2-114-237	Employer Health Tax	6,426	8,882	10,842	9,126	9,421	9,727	10,042
01-2-114-238	WCB	9,281	10,196	11,752	9,893	10,213	10,544	10,886
01-2-114-275	Permits/Licences	155	0	0	0	0	0	0
01-2-114-276	Software Licence/Mtce	950	3,920	1,800	2,630	2,030	2,870	2,280
01-2-114-281	Materials & Supplies	197	500	530	560	590	620	660
01-2-114-284	Meeting Expense	535	1,000	500	530	560	590	620
01-2-114-293	Office Expenses	550	600	630	670	710	750	790
01-2-114-305	Safety Equipment	8,458	1,170	1,230	1,300	1,370	1,440	1,520
01-2-114-314	Telephone & Alarm Lines	0	1,360	600	600	600	600	600
01-2-114-319	Training/Development & Conferences	1,248	17,000	17,900	18,800	19,800	20,800	21,900
01-2-114-320	Travel	120	0	200	300	400	500	600
01-2-114-340	Dues And Memberships	535	2,000	2,100	2,300	2,500	2,700	2,900
01-2-114-381	Legal Fees	295	0	0	0	0	0	0
01-2-114-438	Contract Svcs Equip/Mach	0	0	0	0	0	0	0
01-2-114-480	Transfer to Capital	0	0	65,000	6,500	6,500	6,500	6,500
<b>114 - Project Management Office</b>		422,728	502,532	666,742	522,240	538,871	557,463	575,281
<b>115 - Administration - Human Resources</b>								
01-2-115-220	Salaries & Wages	515,164	620,793	559,396	576,052	593,204	610,872	629,067
01-2-115-225	Benefits	126,495	182,667	164,026	168,908	173,940	179,121	184,460
01-2-115-237	Employer Health Tax	10,118	15,520	13,985	14,400	14,829	15,272	15,728
01-2-115-238	WCB	14,367	17,817	15,159	15,611	16,076	16,553	17,047
01-2-115-276	Software Licence/Mtce	6,420	12,350	30,550	27,410	28,313	29,261	30,257
01-2-115-284	Meeting Expense	638	1,750	1,750	1,750	1,750	1,750	1,750
01-2-115-290	Miscellaneous	0	0	0	0	0	0	0
01-2-115-293	Office Expenses	5,828	2,740	6,390	2,640	1,140	1,140	1,140
01-2-115-305	Safety Equipment	581	4,456	11,036	5,031	5,790	10,592	5,504
01-2-115-314	Telephone & Alarm Lines	1,651	1,500	1,525	1,525	1,525	1,525	1,525
01-2-115-319	Training/Development & Conferences	24,742	35,285	17,599	14,290	11,525	14,290	14,290
01-2-115-320	Travel	2,963	8,000	3,000	6,000	3,000	6,000	6,000
01-2-115-335	Advertising	8,510	26,000	9,000	7,500	7,500	7,500	10,000
01-2-115-340	Dues And Memberships	4,967	4,920	5,445	5,445	5,445	5,445	5,445

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-115-347	Library/Publications	4,998	5,725	11,375	11,375	11,375	11,375	11,375
01-2-115-353	Public Relations	5,564	500	4,650	4,450	4,450	4,350	4,450
01-2-115-369	Insurance Liability	768	0	0	0	0	0	0
01-2-115-381	Legal Fees	28,860	20,000	25,000	25,000	25,000	25,000	25,000
01-2-115-387	Other Prof Fees	52,837	128,550	198,300	92,300	80,088	114,414	126,283
01-2-115-468	Minor Capital	9,386	6,000	4,000	2,000	4,000	0	3,000
01-2-115-495	Transfer To Other Functions	2,205	2,205	2,205	2,205	2,205	2,205	2,205
<b>115 - Administration - Human Resources</b>		<b>827,063</b>	<b>1,096,778</b>	<b>1,084,391</b>	<b>983,892</b>	<b>991,155</b>	<b>1,056,665</b>	<b>1,094,526</b>
<b>116 - Administration - Information Services</b>								
01-2-116-220	Salaries & Wages	510,478	480,480	559,962	622,004	642,911	664,537	686,908
01-2-116-225	Benefits	103,720	144,144	167,987	186,600	192,872	199,362	206,072
01-2-116-237	Employer Health Tax	10,004	12,013	13,998	15,551	16,074	16,614	17,172
01-2-116-238	WCB	14,379	13,789	15,175	16,857	17,422	18,009	18,615
01-2-116-276	Software Licence/Mtce	296,026	360,512	448,692	429,462	402,300	410,300	426,800
01-2-116-284	Meeting Expense	63	0	0	0	0	0	0
01-2-116-293	Office Expenses	34,870	41,000	43,500	53,000	44,000	46,500	49,000
01-2-116-314	Telephone & Alarm Lines	46,300	54,765	51,625	46,825	46,825	46,825	57,625
01-2-116-319	Training/Development & Conferences	9,038	20,000	26,000	26,000	31,000	31,000	31,000
01-2-116-320	Travel	1,694	10,000	10,000	10,000	10,000	10,000	10,000
01-2-116-335	Advertising	370	0	0	0	0	0	0
01-2-116-340	Dues And Memberships	429	390	400	400	450	450	500
01-2-116-347	Library/Publications	0	200	200	200	200	200	200
01-2-116-353	Public Relations	298	0	0	0	0	0	0
01-2-116-369	Insurance Liability	976	0	0	0	0	0	0
01-2-116-387	Other Prof Fees	96,629	259,000	276,000	80,000	71,500	48,000	31,000
01-2-116-447	Repairs/Mtce Mach/Equip	1,982	15,000	15,000	18,000	18,000	18,000	18,000
01-2-116-468	Minor Capital	19,057	23,000	22,500	27,000	23,000	20,000	23,500
01-2-116-495	Transfer To Other Functions	0	0	0	0	0	0	0
<b>116 - Administration - Information Services</b>		<b>1,146,311</b>	<b>1,434,293</b>	<b>1,651,039</b>	<b>1,531,899</b>	<b>1,516,554</b>	<b>1,529,797</b>	<b>1,576,392</b>
<b>117 - Administration - Communications</b>								
01-2-117-220	Salaries & Wages	297,565	319,205	334,575	346,688	359,252	372,283	385,801
01-2-117-225	Benefits	71,211	95,761	100,373	104,007	107,774	111,685	115,740
01-2-117-237	Employer Health Tax	5,840	7,981	8,365	8,668	8,982	9,306	9,645
01-2-117-238	WCB	8,572	9,161	9,068	9,397	9,736	10,089	10,455
01-2-117-266	Deliveries/Transportation	0	0	0	0	0	0	0

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-117-276	Software Licence/Mtce	35,483	71,000	66,000	70,000	75,000	76,000	78,000
01-2-117-284	Meeting Expense	771	800	800	800	800	800	800
01-2-117-293	Office Expenses	7,744	8,400	8,500	9,000	9,100	9,200	9,400
01-2-117-314	Telephone & Alarm Lines	0	525	525	525	525	525	525
01-2-117-319	Training/Development & Conferences	3,921	10,000	10,000	10,300	10,400	10,500	10,500
01-2-117-320	Travel	3,824	5,000	5,000	5,000	5,000	5,000	5,000
01-2-117-335	Advertising	54,656	61,000	60,000	62,000	64,000	64,000	66,000
01-2-117-340	Dues And Memberships	995	1,250	1,250	1,275	1,300	1,300	1,300
01-2-117-347	Library/Publications	250	500	500	500	500	500	500
01-2-117-369	Insurance Liability	480	0	0	0	0	0	0
01-2-117-387	Other Prof Fees	33,797	44,500	42,500	44,500	198,500	50,500	52,500
01-2-117-468	Minor Capital	123	2,000	2,000	2,000	2,000	2,000	2,000
<b>117- Administration - Communications</b>		<b>525,232</b>	<b>637,083</b>	<b>649,456</b>	<b>674,660</b>	<b>852,869</b>	<b>723,688</b>	<b>748,166</b>
<b>118- Administration - Fiscal Services and Capital</b>								
01-2-118-485	Contr To Capital Works Reserve	198,000	198,000	253,500	205,500	250,500	250,500	210,500
01-2-118-489	Reserve Contr Other	1,928,021	1,928,021	182,376	178,112	164,533	158,094	102,170
<b>118 - Administration - Fiscal Services and Capital</b>		<b>2,126,021</b>	<b>2,126,021</b>	<b>435,876</b>	<b>383,612</b>	<b>415,033</b>	<b>408,594</b>	<b>312,670</b>
<b>119 - Administration - Corporate Office</b>								
01-2-119-220	Salaries & Wages	173,576	173,121	184,046	190,763	197,728	204,952	212,448
01-2-119-225	Benefits	41,664	51,936	55,214	57,229	59,317	61,486	63,734
01-2-119-237	Employer Health Tax	3,405	4,328	4,601	4,769	4,942	5,125	5,312
01-2-119-238	WCB	5,015	4,970	4,988	5,170	5,360	5,554	5,758
01-2-119-275	Permits/Licences	402	700	700	700	700	700	700
01-2-119-305	Safety Equipment	0	0	500	500	500	500	500
01-2-119-314	Telephone & Alarm Lines	6,555	4,000	4,000	4,000	4,000	4,000	4,000
01-2-119-319	Training/Development & Conferences	394	1,000	1,000	1,000	1,000	1,000	1,000
01-2-119-369	Insurance Liability	426	0	0	0	0	0	0
01-2-119-372	Insurance Property	13,451	19,000	19,000	19,000	19,000	19,000	19,000
01-2-119-381	Legal Fees	2,664	0	0	0	0	0	0
01-2-119-387	Other Prof Fees	3,568	20,000	20,000	0	10,000	0	0
01-2-119-400	Contracted Svcs Buildings/Land Mtce	126,690	165,000	125,000	125,000	125,000	125,000	125,000
01-2-119-403	Buildings Repairs & Mtce	8,659	10,000	7,500	7,500	7,500	7,500	7,500
01-2-119-406	Heating	12,497	25,000	20,000	20,000	20,000	20,000	20,000
01-2-119-409	Hydro	42,937	48,410	49,862	51,358	52,899	53,000	54,000
01-2-119-410	Carbon Offset	0	0	0	0	0	0	0



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		387,000	240,000	165,000	107,000	77,000	108,000	40,000	40,000	-	60,000
140R - Transfers other		-	100,000	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>387,000</b>	<b>340,000</b>	<b>165,000</b>	<b>107,000</b>	<b>77,000</b>	<b>108,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>60,000</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		387,000	340,000	165,000	107,000	77,000	108,000	40,000	40,000	-	60,000
<b>Total Expenditure</b>		<b>387,000</b>	<b>340,000</b>	<b>165,000</b>	<b>107,000</b>	<b>77,000</b>	<b>108,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>60,000</b>

**Electoral Areas Expenditure & Election Services**

**130**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Aug-65							
<b>Authority:</b>	LGA Sec 338; Board Policy Feb 26/01.							
<b>Amendments:</b>								
<b>Purpose:</b>	Electoral area administration & election services							
<b>Participants:</b>	Electoral Areas A, B, C							
<b>Maximum Levy:</b>	No stated limit.							
<b>2025 Maximum:</b>	\$0							
		<b>Electoral Areas</b>						
		Area A	445,436	459,483	480,305	496,095	496,223	496,354
		Area B	331,393	348,165	363,942	375,907	376,004	376,103
		Area C	413,170	430,914	450,441	465,249	465,369	465,492
			<b>\$1,190,000</b>	<b>\$1,238,562</b>	<b>\$1,294,688</b>	<b>\$1,337,252</b>	<b>\$1,337,596</b>	<b>\$1,337,949</b>
		<b>Change from Previous year</b>		<b>\$48,562</b>	<b>\$56,126</b>	<b>\$42,564</b>	<b>\$344</b>	<b>\$353</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0953</b>	<b>0.0980</b>	<b>0.1024</b>	<b>0.1058</b>	<b>0.1058</b>	<b>0.1058</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

130 - Electoral Areas Administration

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	4,000	4,000	0	
Taxation	1,190,000	1,238,562	48,562	Increase of 4.1%
Transfers from Reserve	10,483	0	(10,483)	No withdrawal from future expend. reserve
Prior Year Surplus	17,304	0	(17,304)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<u>1,221,787</u>	<u>1,242,562</u>	<u>20,775</u>	
<b>Expenses</b>				
Support Services	111,204	112,759	1,555	Increased allocation in 2025
Personnel costs	971,067	974,605	3,538	Wage and salary escalation
Materials, Supplies and Utilities	73,995	74,554	559	
Contract and General Services	64,874	64,900	26	
Transfer to Reserve	647	15,744	15,097	Contribution to future expenditure reserve
<b>Total Expense</b>	<u>1,221,787</u>	<u>1,242,562</u>	<u>20,775</u>	



# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>130 - Electoral Areas Expenditure &amp; Election Services</b>								
<b>Revenues</b>								
<b>130 - Electoral Areas Administration</b>								
01-1-130-005	Gil Fed Govt	0	4,000	4,000	4,000	4,000	4,000	4,000
01-1-130-019	Reqn Elect/Spec Prov Govt	1,190,000	1,190,000	1,238,562	1,294,688	1,337,252	1,337,596	1,337,949
01-1-130-145	Transfer from Reserve	0	10,483	0	10,078	0	0	0
01-1-130-150	Surplus Prior Year	17,305	17,304	0	0	0	0	0
<b>130 - Electoral Areas Administration</b>		<b>1,207,305</b>	<b>1,221,787</b>	<b>1,242,562</b>	<b>1,308,766</b>	<b>1,341,252</b>	<b>1,341,596</b>	<b>1,341,949</b>
<b>131 - Electoral Areas Elections</b>								
01-1-131-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
<b>131 - Electoral Areas Elections</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>		<b>1,207,305</b>	<b>1,221,787</b>	<b>1,242,562</b>	<b>1,308,766</b>	<b>1,341,252</b>	<b>1,341,596</b>	<b>1,341,949</b>
<b>Expenses</b>								
<b>130 - Electoral Areas Administration</b>								
01-2-130-200	Support Services	108,416	108,416	109,936	109,936	109,936	109,936	109,936
01-2-130-220	Salaries & Wages	484,858	536,369	532,366	548,280	564,675	581,566	598,958
01-2-130-221	Directors Remuneration	172,798	191,356	194,978	198,601	203,021	207,574	212,275
01-2-130-225	Benefits	110,341	166,911	165,708	170,484	175,404	180,468	185,688
01-2-130-228	Honorarium	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-130-237	Employer Health Tax	12,905	13,410	13,308	13,707	14,115	14,540	14,974
01-2-130-238	WCB	11,242	15,393	14,424	14,861	15,299	15,761	16,231
01-2-130-263	Constituency Expenses	6,211	4,500	4,500	4,500	9,000	3,500	4,500
01-2-130-284	Meeting Expense	14,331	8,000	8,000	8,000	8,000	8,000	8,000
01-2-130-293	Office Expenses	73	1,000	1,000	1,000	1,000	1,000	1,000
01-2-130-314	Telephone & Alarm Lines	1,909	2,795	2,815	2,835	2,856	2,877	2,898
01-2-130-319	Training/Development & Conferences	4,969	7,500	7,500	7,500	7,500	7,500	7,500
01-2-130-320	Travel	12,863	21,000	21,000	21,000	21,000	21,000	21,000
01-2-130-335	Advertising	330	500	500	500	500	500	500
01-2-130-340	Dues And Memberships	25,822	24,700	25,194	25,697	26,212	26,736	27,271
01-2-130-353	Public Relations	42,982	48,000	48,000	48,000	48,000	48,000	48,000
01-2-130-369	Insurance Liability	891	837	862	888	915	942	961
01-2-130-381	Legal Fees	320	5,000	5,000	5,000	5,000	5,000	5,000
01-2-130-387	Other Prof Fees	0	10,000	10,000	9,000	10,000	5,000	5,000
01-2-130-489	Reserve Contr Other	647	647	15,744	0	54,047	35,333	4,258





# Year over Year Change

## Revenue and Expenses by Category

150 - Feasibility Studies - Regional

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	15,000	15,000	0	
Prior Year Surplus	64,292	0	(64,292)	No reliance on surplus at proposed
Recoveries from Other Functions	11,250	11,250	0	
<b>Total Revenue</b>	<b>90,542</b>	<b>26,250</b>	<b>(64,292)</b>	
<b>Expenses</b>				
Support Services	1,135	1,741	606	Increased allocation in 2025
Contract and General Services	89,407	24,509	(64,898)	Professional fees down [64.9K], driven by surplus
<b>Total Expense</b>	<b>90,542</b>	<b>26,250</b>	<b>(64,292)</b>	



**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

**2025 Maximum:** \$0

## Year over Year Change

### Revenue and Expenses by Category

190 - Member Municipality Debt

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Other Revenue	1,976,993	1,770,937	(206,056)	Decreased Municipal Debt in 2025
<b>Total Revenue</b>	<u>1,976,993</u>	<u>1,770,937</u>	<u>(206,056)</u>	
<b>Expenses</b>				
Debt Charges	1,976,993	1,770,937	(206,056)	Decreased Municipal Debt in 2025
<b>Total Expense</b>	<u>1,976,993</u>	<u>1,770,937</u>	<u>(206,056)</u>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>190 - Member Municipality Debt</b>								
<b>Revenues</b>								
<b>191 - Member Municipality Debt</b>								
<b>01-1-191-021</b>	Cond Transfers - Local Govt Debt	1,511,897	1,511,897	1,305,841	1,224,684	1,085,373	580,904	543,279
<b>191 - Member Municipality Debt</b>		1,511,897	1,511,897	1,305,841	1,224,684	1,085,373	580,904	543,279
<b>194 - Member Municipality Debt</b>								
<b>01-1-194-021</b>	Cond Transfers - Local Govt Debt	465,096	465,096	465,096	465,096	465,096	465,096	465,096
<b>194 - Member Municipality Debt</b>		465,096	465,096	465,096	465,096	465,096	465,096	465,096
<b>Revenues</b>		1,976,992	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000	1,008,375
<b>Expenses</b>								
<b>190 - Member Municipality Debt</b>								
<b>01-2-190-505</b>	Debt Charges-Principal	1,297,412	1,297,413	1,154,967	1,091,334	986,777	677,572	677,572
<b>01-2-190-506</b>	Debt Charges-Interest	679,580	679,580	615,970	598,446	563,692	368,428	330,803
<b>190 - Member Municipality Debt</b>		1,976,992	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000	1,008,375
<b>Expenses</b>		(1,976,992)	(1,976,993)	(1,770,937)	(1,689,780)	(1,550,469)	(1,046,000)	(1,008,375)
<b>190 - Member Municipality Debt</b>		0	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		0	0	0	0	0	0	0





# Year over Year Change

## Revenue and Expenses by Category

275 - 911 Answering Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	964,896	1,036,133	71,237	Increasing with payment to NI911 corp
Prior Year Surplus	28,052	0	(28,052)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>992,948</b>	<b>1,036,133</b>	<b>43,185</b>	
<b>Expenses</b>				
Support Services	10,013	10,462	449	Increased allocation in 2025
Grants to other organizations	935,087	1,022,343	87,256	Requisition to NI911 corp increasing
Contract and General Services	335	368	33	Insurance increase
Transfer to Reserve	47,513	2,960	(44,553)	NextGen911 funding drove reserve contribution
<b>Total Expense</b>	<b>992,948</b>	<b>1,036,133</b>	<b>43,185</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	21-Sep-79							
<b>Authority:</b>	SLP #53							
<b>Amendments:</b>								
<b>Purpose:</b>	Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities.							
<b>Participants:</b>	Courtenay, Comox, Electoral Area B							
<b>Maximum Levy:</b>	\$.031 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$582,896							
		<b>Electoral Areas</b>						
		Area B	25,860	30,876	30,876	35,989	35,989	35,989
		<b>Municipal Members</b>						
		Comox	39,567	48,206	48,206	56,189	56,189	56,189
		Courtenay	84,573	102,276	102,276	119,213	119,213	119,213
			<b>\$150,000</b>	<b>\$181,358</b>	<b>\$181,358</b>	<b>\$211,391</b>	<b>\$211,391</b>	<b>\$211,391</b>
		<b>Change from Previous year</b>		<b>\$31,358</b>	<b>\$0</b>	<b>\$30,033</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0074</b>	<b>0.0087</b>	<b>0.0087</b>	<b>0.0101</b>	<b>0.0101</b>	<b>0.0101</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change Revenue and Expenses by Category

400 - Cemetery

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	150,000	181,358	31,358	Increase of 20.9%
<b>Total Revenue</b>	<u>150,000</u>	<u>181,358</u>	<u>31,358</u>	
<b>Expenses</b>				
Support Services	1,229	961	(268)	Decreased allocation in 2025
Grants to Other Organizations	120,000	180,000	60,000	Payment to Courtenay [+60K], 60 lawn crypts
Contract and General Services	382	397	15	Insurance allocation increased
Transfers to Reserve	28,389	0	(28,389)	Decreased with increased capital needs in 2025
<b>Total Expense</b>	<u>150,000</u>	<u>181,358</u>	<u>31,358</u>	





# Year over Year Change

## Revenue and Expenses by Category

550 - Comox Valley Tourism

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	31,000	31,000	0	
Taxation	269,055	268,394	(661)	
Sale of Services	63,695	64,320	625	
Government Grants	12,450	14,950	2,500	Destination BC Grant [-2.5K]
Transfers from Reserve	0	20,000	20,000	To fund EV charging stations
Prior Year Surplus	101,178	0	(101,178)	No reliance on surplus at proposed
<b>Total Revenue</b>	<b>477,378</b>	<b>398,664</b>	<b>(78,714)</b>	
<b>Expenses</b>				
Support Services	24,285	31,282	6,997	Increased allocation in 2025
Personnel Costs	36,679	40,272	3,593	Salary and wage increases
Grants to other organizations	114,638	34,950	(79,688)	Destination BC Grant [-82.2K]
Facility Maintenance, Supplies and Utilities	95,975	118,770	22,795	New EV charging stations [+25K]
Contracts and Professional Fees	67,000	75,000	8,000	Professional Fees [+8K]
Other General Services	9,032	7,385	(1,647)	Dues [-700], Office [-500], Advertising [-500]
Transfer to Other Services	3,525	993	(2,532)	Internal cost of carbon transfer [-2.5K]
Transfer to Reserve	46,374	10,843	(35,531)	Reduced contribution to capital works reserve
Debt Charges	74,870	74,169	(701)	Reduced interest on borrowing
Minor Capital	5,000	5,000	0	
<b>Total Expense</b>	<b>477,378</b>	<b>398,664</b>	<b>(78,714)</b>	



# CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>550 - Comox Valley Tourism Service</b>								
<b>Revenues</b>								
<b>550 - Comox Valley Tourism Service</b>								
01-1-550-005	Gil Fed Govt	0	1,000	1,000	1,000	1,000	1,000	1,000
01-1-550-009	Gil Local Govt	0	30,000	30,000	30,000	30,000	30,000	30,000
01-1-550-016	Grant Prov Govt Conditional	147,000	12,450	14,950	0	0	0	0
01-1-550-019	Reqn Elect/Spec Prov Govt	120,947	120,983	119,124	119,402	119,402	119,402	119,402
01-1-550-020	Reqn Municipal	148,108	148,072	149,270	149,617	149,617	149,617	149,617
01-1-550-025	Sale Svcs Local Govt	60,695	60,695	61,320	61,320	61,320	61,320	61,320
01-1-550-057	Rental/Lease Buildings	987	3,000	3,000	3,000	3,000	3,000	3,000
01-1-550-145	Transfer from Reserve	0	0	20,000	0	0	0	0
01-1-550-150	Surplus Prior Year	102,206	101,178	0	0	0	0	0
<b>550 - Comox Valley Tourism Service</b>		<b>579,942</b>	<b>477,378</b>	<b>398,664</b>	<b>364,339</b>	<b>364,339</b>	<b>364,339</b>	<b>364,339</b>
<b>Revenues</b>								
		579,942	477,378	398,664	364,339	364,339	364,339	364,339
<b>Expenses</b>								
<b>550 - Comox Valley Tourism Service</b>								
01-2-550-200	Support Services	24,285	24,285	31,282	31,282	31,282	31,282	31,282
01-2-550-210	Grant Operational	172,755	94,638	14,950	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	27,095	27,096	29,786	30,673	31,588	32,529	33,499
01-2-550-225	Benefits	6,150	8,127	8,934	9,202	9,477	9,758	10,049
01-2-550-237	Employer Health Tax	533	679	744	766	789	814	839
01-2-550-238	WCB	777	777	808	832	856	880	907
01-2-550-284	Meeting Expense	50	0	500	500	500	500	500
01-2-550-293	Office Expenses	32	1,000	500	500	500	500	500
01-2-550-314	Telephone & Alarm Lines	3,707	3,000	2,500	2,500	2,500	2,500	2,500
01-2-550-319	Training/Development & Conferences	1,050	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-320	Travel	783	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-335	Advertising	0	1,000	500	500	500	500	500
01-2-550-340	Dues And Memberships	0	700	0	0	0	0	0
01-2-550-369	Insurance Liability	1,338	1,332	1,385	1,440	1,498	1,558	1,600
01-2-550-372	Insurance Property	4,988	4,600	5,200	5,400	5,500	5,500	5,600
01-2-550-381	Legal Fees	0	10,000	10,000	10,000	10,000	10,000	10,000
01-2-550-387	Other Prof Fees	50,371	67,000	75,000	75,000	75,000	75,000	75,000



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	17-Jun-95							
<b>Authority:</b>	BL 1705							
<b>Amendments:</b>	BL 2364							
		<b>Local Service Area</b>						
		2-771-CNR-LSA#43	1,847,813	1,948,243	2,045,054	2,146,705	2,253,438	2,364,614
<b>Purpose:</b>	Participation in the Vancouver Island Regional Library District.		<b>\$1,847,813</b>	<b>\$1,948,243</b>	<b>\$2,045,054</b>	<b>\$2,146,705</b>	<b>\$2,253,438</b>	<b>\$2,364,614</b>
		<b>Change from Previous year</b>		<b>\$100,430</b>	<b>\$96,811</b>	<b>\$101,651</b>	<b>\$106,733</b>	<b>\$111,176</b>
<b>Participants:</b>	Electoral Areas A,B,C							
<b>Maximum Levy:</b>	No stated limit.	<b>Residential Tax Rate Estimate</b>	<b>0.1480</b>	<b>0.1541</b>	<b>0.1618</b>	<b>0.1698</b>	<b>0.1783</b>	<b>0.1871</b>
<b>2025 Maximum:</b>	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

630 - Vancouver Island Regional Library

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	1,847,813	1,948,243	100,430	Requisition up to meet VIRL budget increase
Prior Year Surplus	4,901	0	(4,901)	No reliance on surplus at proposed
<b>Total Revenue</b>	<b>1,852,714</b>	<b>1,948,243</b>	<b>95,529</b>	
<b>Expenses</b>				
Support Services	9,418	11,872	2,454	Increased allocation in 2025
Grants to other organizations	1,842,562	1,935,608	93,046	VIRL budget increase from 2024
Contract and General Services	734	763	29	Increased insurance costs
<b>Total Expense</b>	<b>1,852,714</b>	<b>1,948,243</b>	<b>95,529</b>	



**2025-2029**  
**Financial Planning**  
**Core Services**  
Electoral Area Services

---



**Grant In Aid Area A Baynes Sound**

**120**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	31-Mar-85							
<b>Authority:</b>	LGA Sec 380 (2) (g)							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		Part Area A Baynes Sound	39,425	39,425	39,425	39,425	39,425	39,425
<b>Purpose:</b>	To provide assistance to benefit the community or any aspect of the community		<b>\$39,425</b>	<b>\$39,425</b>	<b>\$39,425</b>	<b>\$39,425</b>	<b>\$39,425</b>	<b>\$39,425</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined Area A Baynes Sound							
<b>Maximum Levy:</b>	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0139</b>	<b>0.0139</b>	<b>0.0139</b>	<b>0.0139</b>	<b>0.0139</b>	<b>0.0139</b>
<b>2025 Maximum:</b>	\$256,076	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

120 - Grant in Aid Area A Baynes Sound

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	39,425	39,425	0	
Prior Year Surplus	19,002		(19,002)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>58,427</b>	<b>39,425</b>	<b>(19,002)</b>	
<b>Expenses</b>				
Support Services	912	1,123	211	Increased allocation in 2025
Grants to other organizations	57,290	38,002	(19,288)	Unallocated grant amounts decreased
Contract and General Services	225	300	75	Insurance allocation increased
<b>Total Expense</b>	<b>58,427</b>	<b>39,425</b>	<b>(19,002)</b>	





		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	31-Mar-85							
<b>Authority:</b>	LGA Sec 380 (2) (g)							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area B	67,000	67,000	67,000	67,000	67,000	67,000
<b>Purpose:</b>	To provide assistance to benefit the community or any aspect of the community		<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Electoral Area B							
<b>Maximum Levy:</b>	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0193</b>	<b>0.0189</b>	<b>0.0189</b>	<b>0.0189</b>	<b>0.0189</b>	<b>0.0189</b>
<b>2025 Maximum:</b>	\$340,404	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

121 - Grant in Aid Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	67,000	67,000	0	
Prior Year Surplus	7,052		(7,052)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>74,052</b>	<b>67,000</b>	<b>(7,052)</b>	
<b>Expenses</b>				
Support Services	1,907	1,424	(483)	Decreased allocation in 2025
Grants to other organizations	71,720	64,966	(6,754)	Unallocated grant amounts decreased
Contract and General Services	425	610	185	Insurance allocation increased
<b>Total Expense</b>	<b>74,052</b>	<b>67,000</b>	<b>(7,052)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	31-Mar-85							
<b>Authority:</b>	LGA Sec 380 (2) (g)							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area C	113,000	113,000	113,000	113,000	113,000	113,000
<b>Purpose:</b>	To provide assistance to benefit the community or any aspect of the community		<b>\$113,000</b>	<b>\$113,000</b>	<b>\$113,000</b>	<b>\$113,000</b>	<b>\$113,000</b>	<b>\$113,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Electoral Area C							
<b>Maximum Levy:</b>	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0261</b>	<b>0.0257</b>	<b>0.0257</b>	<b>0.0257</b>	<b>0.0257</b>	<b>0.0257</b>
<b>2025 Maximum:</b>	\$392,278	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

122 - Grant in Aid Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	113,000	113,000	0	
Prior Year Surplus	18,674	0	(18,674)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>131,674</b>	<b>113,000</b>	<b>(18,674)</b>	
<b>Expenses</b>				
Support Services	2,908	2,531	(377)	Decreased allocation in 2025
Grants to other organizations	128,066	109,549	(18,517)	Unallocated grant amounts decreased
Contract and General Services	700	920	220	Insurance allocation increased
<b>Total Expense</b>	<b>131,674</b>	<b>113,000</b>	<b>(18,674)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	09-Mar-1931							
<b>Authority:</b>	BL 29							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		E-771-CNR-SRVA#55	12,875	12,875	12,875	12,875	12,875	12,875
<b>Purpose:</b>	To provide assistance to benefit the community or any aspect of the community		<b>\$12,875</b>	<b>\$12,875</b>	<b>\$12,875</b>	<b>\$12,875</b>	<b>\$12,875</b>	<b>\$12,875</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion Electoral Area A (Denman Island)							
<b>Maximum Levy:</b>	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b> (per \$1,000 of assessed value)	<b>0.0158</b>	<b>0.0156</b>	<b>0.0156</b>	<b>0.0156</b>	<b>0.0156</b>	<b>0.0156</b>
<b>2025 Maximum:</b>	\$80,986							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



## Year over Year Change

### Revenue and Expenses by Category

123 - Denman Island Grant in Aid

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	12,875	12,875	0	
Prior Year Surplus	4,741	0	(4,741)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>17,616</b>	<b>12,875</b>	<b>(4,741)</b>	
<b>Expenses</b>				
Support Services	300	339	39	Increased allocation in 2025
Grants to other organizations	17,236	12,453	(4,783)	Unallocated grant amounts decreased
Contract and General Services	80	83	3	Insurance allocation increased
<b>Total Expense</b>	<b>17,616</b>	<b>12,875</b>	<b>(4,741)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	09-Mar-1931							
<b>Authority:</b>	BL 30							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		F-771-CNR-SRVA#56	15,850	15,850	15,850	15,850	15,850	15,850
<b>Purpose:</b>	To provide assistance to benefit the community or any aspect of the community		<b>\$15,850</b>	<b>\$15,850</b>	<b>\$15,850</b>	<b>\$15,850</b>	<b>\$15,850</b>	<b>\$15,850</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)							
<b>Maximum Levy:</b>	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b> (per \$1,000 of assessed value)	<b>0.0156</b>	<b>0.0153</b>	<b>0.0153</b>	<b>0.0153</b>	<b>0.0153</b>	<b>0.0153</b>
<b>2025 Maximum:</b>	\$102,470							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

124 - Hornby Island Grant in Aid

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	15,850	15,850	0	
Prior Year Surplus	6,656	0	(6,656)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>22,506</b>	<b>15,850</b>	<b>(6,656)</b>	
<b>Expenses</b>				
Support Services	375	433	58	Increased allocation in 2025
Grants to other organizations	22,006	15,287	(6,719)	Unallocated grant amounts decreased
Contract and General Services	125	130	5	Insurance allocation increased
<b>Total Expense</b>	<b>22,506</b>	<b>15,850</b>	<b>(6,656)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-Oct-00							
<b>Authority:</b>	LGA - Sec 338 (c)							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		Part Area A Baynes Sound	30,000	30,000	30,000	30,000	30,000	30,000
<b>Purpose:</b>	For the undertaking of feasibility studies in relation to proposed services.		<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined Area A Baynes Sound							
<b>Maximum Levy:</b>		<b>Residential Tax Rate Estimate</b>	<b>0.0106</b>	<b>0.0106</b>	<b>0.0106</b>	<b>0.0106</b>	<b>0.0106</b>	<b>0.0106</b>
<b>2025 Maximum:</b>	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

151 - Feasibility Studies - Area A Baynes Sound

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	30,000	30,000	0	
Government Grants	1,755,915	0	(1,755,915)	Community Works for Sewer Extension [-1.8M]
Prior Year Surplus	26,508	0	(26,508)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>1,812,423</b>	<b>30,000</b>	<b>(1,782,423)</b>	
<b>Expenses</b>				
Support Services	825	1,026	201	Increased allocation in 2025
Contract and General Services	1,811,598	28,914	(1,782,684)	Sewer extension south (-1.8M)
<b>Total Expense</b>	<b>1,812,423</b>	<b>29,940</b>	<b>(1,782,483)</b>	





		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-Oct-00							
<b>Authority:</b>	LGA - Sec 338 (c)							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area B	12,114	12,114	12,114	12,114	12,114	12,114
<b>Purpose:</b>	For the undertaking of feasibility studies in relation to proposed services.		<b>\$12,114</b>	<b>\$12,114</b>	<b>\$12,114</b>	<b>\$12,114</b>	<b>\$12,114</b>	<b>\$12,114</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Electoral Area B							
<b>Maximum Levy:</b>		<b>Residential Tax Rate Estimate</b>	<b>0.0035</b>	<b>0.0034</b>	<b>0.0034</b>	<b>0.0034</b>	<b>0.0034</b>	<b>0.0034</b>
<b>2025 Maximum:</b>	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

152 - Feasibility Studies - Electoral Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	12,114	12,114	0	
Prior Year Surplus	46,174	0	(46,174)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>58,288</b>	<b>12,114</b>	<b>(46,174)</b>	
<b>Expenses</b>				
Support Services	868	1,121	253	Increased allocation in 2025
Contract and General Services	57,420	10,993	(46,427)	Unallocated professional fees [-46.4K]
<b>Total Expense</b>	<b>58,288</b>	<b>12,114</b>	<b>(46,174)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-Oct-00							
<b>Authority:</b>	LGA - Sec 338 (c)							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area C	28,000	28,000	28,000	28,000	28,000	28,000
<b>Purpose:</b>	For the undertaking of feasibility studies in relation to proposed services.		<b>\$28,000</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$28,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Electoral Area C							
<b>Maximum Levy:</b>		<b>Residential Tax Rate Estimate</b>	<b>0.0065</b>	<b>0.0064</b>	<b>0.0064</b>	<b>0.0064</b>	<b>0.0064</b>	<b>0.0064</b>
<b>2025 Maximum:</b>	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

153 - Feasibility Studies - Electoral Area C

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	28,000	28,000	0	
Recoveries from Other Functions	1,076	1,076	0	
Prior Year Surplus	77,382	0	(77,382)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>106,458</b>	<b>29,076</b>	<b>(77,382)</b>	
<b>Expenses</b>				
Support Services	1,419	2,047	628	Increased allocation in 2025
Contract and General Services	105,039	27,029	(78,010)	Unallocated professional fees [-78.0K]
<b>Total Expense</b>	<b>106,458</b>	<b>29,076</b>	<b>(77,382)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	09-Mar-1931							
<b>Authority:</b>	BL 27							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		C-771-CNR-SRVA#53	3,780	3,780	3,780	3,780	3,780	3,780
<b>Purpose:</b>	To provide funds to support the study of potential services.		<b>\$3,780</b>	<b>\$3,780</b>	<b>\$3,780</b>	<b>\$3,780</b>	<b>\$3,780</b>	<b>\$3,780</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion Electoral Area A (Denman Island)							
		<b>Residential Tax Rate Estimate</b>	<b>0.0046</b>	<b>0.0046</b>	<b>0.0046</b>	<b>0.0046</b>	<b>0.0046</b>	<b>0.0046</b>
<b>Maximum Levy:</b>	None stated							
<b>2025 Maximum:</b>	\$0							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

154 - Denman Island Feasibility Studies

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	3,780	3,780	0	
Prior Year Surplus	12,103	0	(12,103)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>15,883</b>	<b>3,780</b>	<b>(12,103)</b>	
<b>Expenses</b>				
Support Services	300	305	5	Increased allocation in 2025
Contract and General Services	15,583	3,475	(12,108)	Unallocated professional fees [-12.1K]
<b>Total Expense</b>	<b>15,883</b>	<b>3,780</b>	<b>(12,103)</b>	





		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	09-Mar-1931							
<b>Authority:</b>	BL 28							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		D-771-CNR-SRVA#54	8,145	8,145	8,145	8,145	8,145	8,145
<b>Purpose:</b>	To provide funds to support the study of potential services.		<b>\$8,145</b>	<b>\$8,145</b>	<b>\$8,145</b>	<b>\$8,145</b>	<b>\$8,145</b>	<b>\$8,145</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)							
<b>Maximum Levy:</b>	None stated	<b>Residential Tax Rate Estimate</b>	<b>0.0080</b>	<b>0.0078</b>	<b>0.0078</b>	<b>0.0078</b>	<b>0.0078</b>	<b>0.0078</b>
<b>2025 Maximum:</b>	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

155 - Hornby Island Feasibility Studies

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	8,145	8,145	0	
Prior Year Surplus	9,925	0	(9,925)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>18,070</b>	<b>8,145</b>	<b>(9,925)</b>	
<b>Expenses</b>				
Support Services	300	347	47	Increased allocation in 2025
Contract and General Services	17,770	7,798	(9,972)	Unallocated professional fees [-9.9K]
<b>Total Expense</b>	<b>18,070</b>	<b>8,145</b>	<b>(9,925)</b>	



<p><b>Established:</b> 01-Jan-69</p> <p><b>Authority:</b> LGA 297; BL 1160 (Conversion)</p> <p><b>Amendments:</b> BL 2489</p> <p><b>Purpose:</b> The provision of building inspection.</p> <p><b>Participants:</b> Defined Area A Baynes Sound, Electoral Areas B, C</p> <p><b>Maximum Levy:</b> No stated limit.</p> <p><b>2025 Maximum:</b> \$0</p>	<p><b>Requisition Budget</b></p> <hr/> <p><b>Defined Area</b></p> <p>Part Area A Baynes Sound      140,966      138,727      151,839      151,839      151,839      151,839</p> <p><b>Electoral Areas</b></p> <p>Area B      172,708      174,410      190,895      190,895      190,895      190,895</p> <p>Area C      215,326      215,862      236,265      236,265      236,265      236,265</p> <p style="text-align: right;"><b>\$529,000      \$529,000      \$579,000      \$579,000      \$579,000      \$579,000</b></p> <p><b>Change from Previous year</b>      <b>\$0      \$50,000      \$0      \$0      \$0</b></p> <p><b>Residential Tax Rate Estimate</b>      <b>0.0497      0.0491      0.0537      0.0537      0.0537      0.0537</b></p> <p>(per \$1,000 of assessed value)</p>	
---	--	--

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

285 - Building Inspection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	990	990	0	
Taxation	529,000	529,000	0	
Sale of Services	542,750	555,850	13,100	Building permit fees [+10K], Licenses & Fines [+2K]
Other Revenue	7,500	7,500	0	
Transfers from Reserve	204,457	111,561	(92,896)	Increased withdrawals to temper pressures on taxation
<b>Total Revenue</b>	<b>1,284,697</b>	<b>1,204,901</b>	<b>(79,796)</b>	
<b>Expenses</b>				
Support Services	141,187	117,937	(23,250)	Decreased allocation in 2025
Personnel costs	938,097	857,223	(80,874)	FTE down 1.16
Materials, Supplies and Utilities	70,965	71,165	200	
Contract and General Services	101,091	129,514	28,423	Public outreach [+20K], Service delivery [+20K], Communications Assistance [-8K]
Transfer to Reserve	21,238	23,580	2,342	Reduced transfer to capital works reserve
Transfer to Other Services	619	482	(137)	Reduced internal cost of carbon transfer
Minor Capital	11,500	5,000	(6,500)	Pod space expansion (-7.5K)
<b>Total Expense</b>	<b>1,284,697</b>	<b>1,204,901</b>	<b>(79,796)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>285 - Building Inspection</b>								
<b>Revenues</b>								
<b>285 - Building Inspection</b>								
01-1-285-005	Gil Fed Govt	0	990	990	990	990	990	990
01-1-285-019	Reqn Elect/Spec Prov Govt	529,000	529,000	529,000	579,000	579,000	579,000	579,000
01-1-285-110	Licences & Fines	7,488	1,500	3,500	3,500	3,500	3,500	3,500
01-1-285-112	Inspection Fees	2,000	750	1,500	1,500	1,500	1,500	1,500
01-1-285-113	Building Permit Fees	563,750	500,000	510,000	520,200	530,604	541,216	550,000
01-1-285-114	Plumbing Permit Fees	26,840	20,000	20,200	20,402	20,606	20,812	21,000
01-1-285-115	Other Permit Fees	2,250	1,500	1,500	1,500	1,500	1,500	1,500
01-1-285-116	Renewal Fees	31,525	15,000	15,150	15,302	15,455	15,610	15,800
01-1-285-118	Title Searches	3,595	4,000	4,000	4,000	4,000	4,000	4,000
01-1-285-128	Other Revenue	27,006	7,500	7,500	7,500	7,500	7,500	7,500
01-1-285-145	Transfer from Reserve	0	204,457	111,561	59,050	76,479	104,984	125,953
01-1-285-150	Surplus Prior Year	0	0	0	0	0	0	0
<b>285 - Building Inspection</b>		<b>1,193,454</b>	<b>1,284,697</b>	<b>1,204,901</b>	<b>1,212,944</b>	<b>1,241,134</b>	<b>1,280,612</b>	<b>1,310,743</b>
<b>Revenues</b>		<b>1,193,454</b>	<b>1,284,697</b>	<b>1,204,901</b>	<b>1,212,944</b>	<b>1,241,134</b>	<b>1,280,612</b>	<b>1,310,743</b>
<b>Expenses</b>								
<b>285 - Building Inspection</b>								
01-2-285-200	Support Services	141,187	141,187	117,937	117,937	117,937	117,937	117,937
01-2-285-220	Salaries & Wages	587,365	710,624	633,997	656,733	680,307	704,750	730,092
01-2-285-225	Benefits	133,272	190,288	190,197	197,020	204,093	211,426	219,027
01-2-285-237	Employer Health Tax	11,592	17,312	15,848	16,419	17,007	17,618	18,251
01-2-285-238	WCB	16,593	19,873	17,181	17,795	18,436	19,099	19,785
01-2-285-246	Bank Charges	0	6,500	6,500	6,500	6,500	6,500	6,500
01-2-285-266	Deliveries/Transportation	8	125	125	125	125	125	125
01-2-285-276	Software Licence/Mtce	0	30,600	30,600	30,600	30,600	30,600	30,600
01-2-285-281	Materials & Supplies	4	0	0	0	0	0	0
01-2-285-284	Meeting Expense	291	500	1,000	1,000	1,000	1,000	1,000
01-2-285-293	Office Expenses	1,424	3,500	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	0	700	700	700	700	700	700
01-2-285-306	Protective Gear/Equipment	216	0	0	0	0	0	0
01-2-285-314	Telephone & Alarm Lines	2,346	4,020	4,020	4,030	4,030	4,030	4,030





# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		-	-	60,000	60,000	-	-	-	-	-	-
<b>Total Funding Source</b>		-	-	<b>60,000</b>	<b>60,000</b>	-	-	-	-	-	-





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

291

		Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
<b>Established:</b>	03-Sep-81							
<b>Authority:</b>	SLP							
<b>Amendments:</b>	BL 679, 2021, BL 2266 (conversion)							
<b>Purpose:</b>	To allow ticketing through the Bylaw Adjudication Ticketing System							
<b>Participants:</b>	Defined Area A Baynes Sound, Electoral Areas B, C							
<b>Maximum Levy:</b>	\$ .27 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$2,669,097							
		<b>Defined Area</b>						
		X-771-CNR-SRVA#79	240,000	300,000	335,889	343,283	350,782	357,230
			<b>\$240,000</b>	<b>\$300,000</b>	<b>\$335,889</b>	<b>\$343,283</b>	<b>\$350,782</b>	<b>\$357,230</b>
		<b>Change from Previous year</b>		<b>\$60,000</b>	<b>\$35,889</b>	<b>\$7,394</b>	<b>\$7,499</b>	<b>\$6,448</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0225</b>	<b>0.0278</b>	<b>0.0312</b>	<b>0.0319</b>	<b>0.0325</b>	<b>0.0331</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

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

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	240,000	300,000	60,000	Increase of 25.0%
Sale of Services	10,500	15,000	4,500	Licenses and Fines [+4.5K]
Transfers from Reserve	0	25,001	25,001	Withdrawal to temper requisition increase
Prior Year Surplus	57,133	0	(57,133)	No reliance on surplus at proposed
<b>Total Revenue</b>	<b>307,633</b>	<b>340,001</b>	<b>32,368</b>	
<b>Expenses</b>				
Support Services	28,962	19,456	(9,506)	Decreased allocation in 2025
Personnel costs	97,899	158,658	60,759	FTE up 0.33
Grants to other organizations	3,200	3,200	0	
Materials, Supplies and Utilities	16,580	13,622	(2,958)	Software [-5K], Supplies [+1K]
Contract and General Services	139,992	144,707	4,715	Animal Control and vet care [+4.7K]
Transfer to Reserve	21,000	358	(20,642)	Future expenditure reserve in healthy position
<b>Total Expense</b>	<b>307,633</b>	<b>340,001</b>	<b>32,368</b>	



# CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-291-464	Repairs & Mtce Vehicle	5,046	0	0	0	0	0	0
01-2-291-489	Reserve Contr Other	21,000	21,000	358	3,518	3,321	2,528	358
<b>291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service</b>		271,544	307,633	340,001	350,889	358,283	365,782	372,230
<b>Expenses</b>		(271,544)	(307,633)	(340,001)	(350,889)	(358,283)	(365,782)	(372,230)
<b>291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service</b>		44,320	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		44,320	0	0	0	0	0	0







		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	26-Mar-01							
<b>Authority:</b>	BL 2346							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area A	13,850	18,364	19,106	19,477	19,477	19,662
<b>Purpose:</b>	To regulate and control noxious weeds.	Area B	10,304	13,915	14,477	14,758	14,758	14,899
		Area C	12,846	17,222	17,918	18,266	18,266	18,439
<b>Participants:</b>	Electoral Areas A, B, C		<b>\$37,000</b>	<b>\$49,500</b>	<b>\$51,500</b>	<b>\$52,500</b>	<b>\$52,500</b>	<b>\$53,000</b>
<b>Maximum Levy:</b>	\$0.01 per \$1,000 - 100% Assessment	<b>Change from Previous year</b>		<b>\$12,500</b>	<b>\$2,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$500</b>
<b>2025 Maximum:</b>	\$117,226							
		<b>Residential Tax Rate Estimate</b>	<b>0.0030</b>	<b>0.0039</b>	<b>0.0041</b>	<b>0.0042</b>	<b>0.0042</b>	<b>0.0042</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change Revenue and Expenses by Category

296 - Weed Control

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	37,000	49,500	12,500	Increase of 33.8%
Prior Year Surplus	25,568	0	(25,568)	No reliance on prior surplus at proposed
Recoveries from Other Functions	2,500	2,500	0	
<b>Total Revenue</b>	<b>65,068</b>	<b>52,000</b>	<b>(13,068)</b>	
<b>Expenses</b>				
Support Services	350	417	67	Increased allocation in 2025
Materials, Supplies and Utilities	1,300	2,800	1,500	Permits/Licenses [+1.5K]
Contract and General Services	40,466	43,613	3,147	Professional Fees [+3K]
Transfer to Other Services	5,000	5,000	0	
Transfer to Reserve	17,952	170	(17,782)	Reduced contribution to future expenditure reserve
<b>Total Expense</b>	<b>65,068</b>	<b>52,000</b>	<b>(13,068)</b>	



**Denman and Hornby Islands Bylaw Enforcement Service**

**299**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Dec-71							
<b>Authority:</b>	SLP XIX							
<b>Amendments:</b>	BL 679, 2021 BL 2002 (Conversion), BL 2274, BL 2923							
<b>Purpose:</b>	To allow ticketing through the Bylaw Adjudication Ticketing System							
<b>Participants:</b>	Electoral Areas A (Denman/Hornby Islands)							
<b>Maximum Levy:</b>	No stated limit.							
<b>2025 Maximum:</b>	\$0							
		<b>Defined Area</b>						
		Y-771-CNR-SRVA#80	62,000	67,000	75,000	79,000	79,000	79,000
			<b>\$62,000</b>	<b>\$67,000</b>	<b>\$75,000</b>	<b>\$79,000</b>	<b>\$79,000</b>	<b>\$79,000</b>
		<b>Change from Previous year</b>		<b>\$5,000</b>	<b>\$8,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0338</b>	<b>0.0360</b>	<b>0.0402</b>	<b>0.0424</b>	<b>0.0424</b>	<b>0.0424</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

299 - Denman and Hornby Islands Bylaw Enforcement Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	62,000	67,000	5,000	Increase of 8.0%
Sale of Services	200	60	(140)	
Prior Year Surplus	17,430	0	(17,430)	No reliance on surplus at proposed
<b>Total Revenue</b>	<b>79,630</b>	<b>67,060</b>	<b>(12,570)</b>	
<b>Expenses</b>				
Support Services	2,597	2,682	85	Increased allocation in 2025
Personnel costs	25,932	27,979	2,047	Salary and wage increases
Materials, Supplies and Utilities	6,361	6,381	20	
Contract and General Services	11,842	11,876	34	
Transfer to Reserve	32,898	18,142	(14,756)	Decreased transfer to future expenditure reserve
<b>Total Expense</b>	<b>79,630</b>	<b>67,060</b>	<b>(12,570)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>299 - Denman and Hornby Islands Bylaw Enforcement Service</b>								
<b>Revenues</b>								
<b>299 - Denman and Hornby Islands Bylaw Enforcement Service</b>								
<b>01-1-299-019</b>	Reqn Elect/Spec Prov Govt	62,000	62,000	67,000	75,000	79,000	79,000	79,000
<b>01-1-299-115</b>	Other Permit Fees	590	200	60	60	60	60	60
<b>01-1-299-150</b>	Surplus Prior Year	17,430	17,430	0	0	0	0	0
<b>299 - Denman and Hornby Islands Bylaw Enforcement Service</b>		<b>80,020</b>	<b>79,630</b>	<b>67,060</b>	<b>75,060</b>	<b>79,060</b>	<b>79,060</b>	<b>79,060</b>
<b>Revenues</b>		<b>80,020</b>	<b>79,630</b>	<b>67,060</b>	<b>75,060</b>	<b>79,060</b>	<b>79,060</b>	<b>79,060</b>
<b>Expenses</b>								
<b>299 - Denman and Hornby Islands Bylaw Enforcement Service</b>								
<b>01-2-299-200</b>	Support Services	2,597	2,597	2,682	2,682	2,682	2,682	2,682
<b>01-2-299-220</b>	Salaries & Wages	18,256	19,524	21,083	21,819	22,576	23,361	24,175
<b>01-2-299-225</b>	Benefits	3,908	5,375	5,814	6,013	6,220	6,433	6,654
<b>01-2-299-237</b>	Employer Health Tax	359	481	519	538	557	576	595
<b>01-2-299-238</b>	WCB	493	552	563	583	602	623	645
<b>01-2-299-276</b>	Software Licence/Mtce	0	1,500	1,500	1,500	1,500	1,500	1,500
<b>01-2-299-281</b>	Materials & Supplies	0	100	100	100	100	100	100
<b>01-2-299-293</b>	Office Expenses	0	1,000	1,000	1,000	1,000	1,000	1,000
<b>01-2-299-314</b>	Telephone & Alarm Lines	33	91	91	91	91	91	91
<b>01-2-299-316</b>	Tipping Fees	0	500	500	500	500	500	500
<b>01-2-299-319</b>	Training/Development & Conferences	134	500	500	500	500	500	500
<b>01-2-299-320</b>	Travel	608	800	800	800	800	800	800
<b>01-2-299-335</b>	Advertising	0	1,850	1,850	1,850	1,850	1,850	1,850
<b>01-2-299-340</b>	Dues And Memberships	32	20	40	40	40	40	40
<b>01-2-299-353</b>	Public Relations	4	0	0	0	0	0	0
<b>01-2-299-369</b>	Insurance Liability	846	842	876	911	947	985	1,024
<b>01-2-299-381</b>	Legal Fees	0	10,000	10,000	10,000	10,000	10,000	10,000
<b>01-2-299-387</b>	Other Prof Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
<b>01-2-299-489</b>	Reserve Contr Other	32,898	32,898	18,142	25,133	28,095	27,019	25,904
<b>299 - Denman and Hornby Islands Bylaw Enforcement Service</b>		<b>60,168</b>	<b>79,630</b>	<b>67,060</b>	<b>75,060</b>	<b>79,060</b>	<b>79,060</b>	<b>79,060</b>
<b>Expenses</b>		<b>(60,168)</b>	<b>(79,630)</b>	<b>(67,060)</b>	<b>(75,060)</b>	<b>(79,060)</b>	<b>(79,060)</b>	<b>(79,060)</b>

# CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
299 - Denman and Hornby Islands Bylaw Enforcement Service		19,852	0	0	0	0	0	0
01 - General Revenue Fund		19,852	0	0	0	0	0	0

**Hornby Island Garbage Disposal**

**360**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	26-Jun-72							
<b>Authority:</b>	BL 87							
<b>Amendments:</b>								
		<b>Specified Area</b>						
		L-771-CNR-SA#9	400,000	400,000	400,000	400,000	400,000	400,000
<b>Purpose:</b>	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.		<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.3930</b>	<b>0.3850</b>	<b>0.3850</b>	<b>0.3850</b>	<b>0.3850</b>	<b>0.3850</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

**Maximum Levy:** No stated limit.

**2025 Maximum:** \$0



# Year over Year Change

## Revenue and Expenses by Category

360 - Hornby Island Garbage Disposal

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	400,000	400,000	0	
Prior Year Surplus	4,692	0	(4,692)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>404,692</b>	<b>400,000</b>	<b>(4,692)</b>	
<b>Expenses</b>				
Support Services	7,436	7,780	344	Increased allocation in 2025
Grants to other organizations	211,013	326,893	115,880	HIRRA operating increased in 2024
Contract and General Services	2,287	2,342	55	
Transfer to Reserve	26,963	52,111	25,148	Increased contribution to capital works reserve
Transfer to Other Services	2,493	4,374	1,881	Transfer to service 391 - Solid Waste [+2K]
Minor Capital	154,500	6,500	(148,000)	parking lot paving - Hornby Recycle Store in 2024
<b>Total Expense</b>	<b>404,692</b>	<b>400,000</b>	<b>(4,692)</b>	



**Denman Island Garbage Collection Specified Area**

**362**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Nov-73							
<b>Authority:</b>	SLP #24 (Div xxiv)							
<b>Amendments:</b>	BL 126 & 219							
		<b>Specified Area</b>						
		R-771-CNR-SA#22	127,500	138,305	144,807	150,809	157,811	168,813
<b>Purpose:</b>	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;		<b>\$127,500</b>	<b>\$138,305</b>	<b>\$144,807</b>	<b>\$150,809</b>	<b>\$157,811</b>	<b>\$168,813</b>
		<b>Change from Previous year</b>		<b>\$10,805</b>	<b>\$6,502</b>	<b>\$6,002</b>	<b>\$7,002</b>	<b>\$11,002</b>
<b>Participants:</b>	Defined portion Electoral Area A (Denman Island)	<b>Residential Tax Rate Estimate</b> (per \$1,000 of assessed value)	<b>0.1559</b>	<b>0.1678</b>	<b>0.1757</b>	<b>0.1830</b>	<b>0.1915</b>	<b>0.2048</b>

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

**2025 Maximum:** \$231,698

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

362 - Denman Island Garbage Collection Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	127,500	138,305	10,805	Increase of 8.5%
Prior Year Surplus	674	0	(674)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>128,174</b>	<b>138,305</b>	<b>10,131</b>	
<b>Expenses</b>				
Support Services	2,209	2,464	255	Increased allocation in 2025
Grants to other organizations	100,000	131,500	31,500	DIRA operational grant (+31.5K)
Contract and General Services	190	192	2	
Transfer to Reserve	23,775	2,149	(21,626)	Decreased contribution to future expenditure reserve
Transfer to Other Services	2,000	2,000	0	
<b>Total Expense</b>	<b>128,174</b>	<b>138,305</b>	<b>10,131</b>	



**Established:** 31-Aug-10  
**Authority:** BL 118  
**Amendments:**

Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
--------------------	-------------	---------	---------	---------	---------	---------

**Local Service Area**  
 J-771-CNR-SRVA#61

**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.

**Change from Previous year**

<b>Residential Tax Rate Estimate</b> (per \$1,000 of assessed value)		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
---	--	---------------	---------------	---------------	---------------	---------------

**Participants:** Defined portion of Electoral Area A (Royston)

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

**Maximum Levy:**  
**2025 Maximum:** \$0

# Year over Year Change Revenue and Expenses by Category

366 - Royston Garbage Collection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Sale of Services	172,368	261,954	89,586	User fee increase of \$79 per collection
Other Revenue	44,679	54,260	9,581	Recycle BC Recoveries [+9.6K]
Transfers from Reserve	14,134	0	(14,134)	One-time reserve drawdown in 2024
Prior Year Surplus	14,141	0	(14,141)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>245,322</b>	<b>316,214</b>	<b>70,892</b>	
<b>Expenses</b>				
Support Services	4,822	6,288	1,466	Increased allocation in 2025
Personnel costs	1,924	1,933	9	
Materials, Supplies and Utilities	78,210	79,075	865	Tipping fees [+465], Advertising [+400]
Contract and General Services	156,989	203,280	46,291	Operating contract [+46K]
Transfer to Reserve	0	19,724	19,724	Contribution to future expenditure reserve
Transfer to Other Services	3,377	5,914	2,537	Transfer to service 391 - Solid Waste [+2K]
<b>Total Expense</b>	<b>245,322</b>	<b>316,214</b>	<b>70,892</b>	





		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Feb-67							
<b>Authority:</b>	LGA Part 14							
<b>Amendments:</b>	SLP #4 (Feb 67), #9 (Sep 68), #17 (Mar 71), #6 (Apr 72)							
<b>Purpose:</b>	Planning and land use management.							
<b>Participants:</b>	Defined Area A Baynes Sound, Electoral Areas B, C							
<b>Maximum Levy:</b>	Sum sufficient							
<b>2025 Maximum:</b>	\$0							
		<b>Defined Area</b>						
		Part Area A Baynes Sound	612,897	687,080	713,304	786,733	891,631	891,631
		<b>Electoral Areas</b>						
		Area B	750,902	863,809	896,779	989,094	1,120,974	1,120,974
		Area C	936,201	1,069,111	1,109,917	1,224,173	1,387,396	1,387,396
			<b>\$2,300,000</b>	<b>\$2,620,000</b>	<b>\$2,720,000</b>	<b>\$3,000,000</b>	<b>\$3,400,000</b>	<b>\$3,400,000</b>
		<b>Change from Previous year</b>		<b>\$320,000</b>	<b>\$100,000</b>	<b>\$280,000</b>	<b>\$400,000</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.2159</b>	<b>0.2431</b>	<b>0.2523</b>	<b>0.2783</b>	<b>0.3154</b>	<b>0.3154</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

500 - Planning

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	7,500	7,500	0	
Taxation	2,300,000	2,620,000	320,000	Increase of 13.9%
Sale of Services	74,200	72,150	(2,050)	Application fees [-1.1K], Local governments [-1K]
Government Grants	483,442	0	(483,442)	Ministry of Housing, UBCM and LGCAP Grants
Transfers from Reserve	151,833	353,500	201,667	Brought in to temper requisition increase
Prior Year Surplus	372,884	0	(372,884)	No reliance on surplus at proposed
Recoveries from Other Functions	16,620	16,620	0	
<b>Total Revenue</b>	<b>3,406,479</b>	<b>3,069,770</b>	<b>(336,709)</b>	
<b>Expenses</b>				
Support Services	367,971	316,733	(51,238)	Decreased allocation in 2025
Personnel costs	1,881,958	2,022,791	140,833	FTE up 0.63, regular wages and salary increas
Materials, Supplies and Utilities	243,466	154,770	(88,696)	Cityworks software (-90K)
Contract and General Services	873,700	521,081	(352,619)	Grant funded expenses [-483K], Saratoga Plan [+50K], ANTP implementation [+50K]
Transfer to Reserve	15,000	38,024	23,024	Contribution to future expenditure reserve increased
Transfer to Other Services	384	371	(13)	
Minor Capital	24,000	16,000	(8,000)	GIS Hardware (+8K), Bylaw expenses (-3.5K)
<b>Total Expense</b>	<b>3,406,479</b>	<b>3,069,770</b>	<b>(336,709)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>500 - Planning</b>								
<b>Revenues</b>								
<b>500 - Planning</b>								
<b>01-1-500-005</b>	Gil Fed Govt	0	7,500	7,500	7,500	7,500	7,500	7,500
<b>01-1-500-016</b>	Grant Prov Govt Conditional	601,224	483,442	0	0	0	0	0
<b>01-1-500-019</b>	Reqn Elect/Spec Prov Govt	2,300,000	2,300,000	2,620,000	2,720,000	3,000,000	3,400,000	3,400,000
<b>01-1-500-025</b>	Sale Svcs Local Govt	22,265	24,000	23,000	24,000	23,000	24,000	23,000
<b>01-1-500-027</b>	Sale Svcs General Public	0	150	150	150	150	150	150
<b>01-1-500-079</b>	Publications & Maps	0	100	100	100	100	100	100
<b>01-1-500-101</b>	Appl Fees - Agriculture Land Commission	1,500	3,300	2,250	2,250	2,250	2,250	2,250
<b>01-1-500-102</b>	Appl Fees - Board Of Variance	500	1,000	1,000	1,000	1,000	1,000	1,000
<b>01-1-500-103</b>	Appl Fees - Rezoning/Comm Plan	17,500	13,000	13,000	13,000	13,000	13,000	13,000
<b>01-1-500-104</b>	Appl Fees - Subdivision	11,685	8,000	8,000	8,000	8,000	8,000	8,000
<b>01-1-500-109</b>	Appl Fees - Other	6,850	4,650	4,650	4,650	4,650	4,650	4,650
<b>01-1-500-110</b>	Licences & Fines	3,850	0	0	0	0	0	0
<b>01-1-500-115</b>	Other Permit Fees	38,073	20,000	20,000	20,000	20,000	20,000	20,000
<b>01-1-500-128</b>	Other Revenue	38	0	0	0	0	0	0
<b>01-1-500-135</b>	Recoveries-Other Functions	8,953	16,620	16,620	16,620	16,620	16,620	16,620
<b>01-1-500-145</b>	Transfer from Reserve	0	151,833	353,500	156,303	0	1,464	0
<b>01-1-500-150</b>	Surplus Prior Year	487,966	372,884	0	0	0	0	0
<b>500 - Planning</b>		<b>3,500,403</b>	<b>3,406,479</b>	<b>3,069,770</b>	<b>2,973,573</b>	<b>3,096,270</b>	<b>3,498,734</b>	<b>3,496,270</b>
<b>Revenues</b>		<b>3,500,403</b>	<b>3,406,479</b>	<b>3,069,770</b>	<b>2,973,573</b>	<b>3,096,270</b>	<b>3,498,734</b>	<b>3,496,270</b>
<b>Expenses</b>								
<b>500 - Planning</b>								
<b>01-2-500-200</b>	Support Services	217,265	217,265	187,719	187,719	187,719	187,719	187,719
<b>01-2-500-220</b>	Salaries & Wages	775,708	801,000	768,068	795,947	824,862	854,850	885,951
<b>01-2-500-225</b>	Benefits	172,452	228,200	221,250	229,252	237,544	246,148	255,067
<b>01-2-500-237</b>	Employer Health Tax	15,250	19,643	19,070	19,762	20,478	21,222	21,993
<b>01-2-500-238</b>	WCB	21,609	22,548	20,668	21,419	22,198	23,005	23,839
<b>01-2-500-246</b>	Bank Charges	0	1,200	1,200	1,200	1,200	1,200	1,200
<b>01-2-500-266</b>	Deliveries/Transportation	25	500	500	500	500	500	500
<b>01-2-500-276</b>	Software Licence/Mtce	0	60,000	0	10,000	10,000	10,000	10,000
<b>01-2-500-284</b>	Meeting Expense	1,312	1,500	2,000	2,000	2,000	2,000	2,000
<b>01-2-500-293</b>	Office Expenses	1,676	1,500	6,500	6,500	4,000	4,000	4,000



# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-501-369	Insurance Liability	1,131	0	0	0	0	0	0
01-2-501-387	Other Prof Fees	5,637	11,000	2,000	14,000	2,000	14,000	2,000
01-2-501-468	Minor Capital	7,038	13,000	5,000	5,000	13,000	5,000	5,000
01-2-501-489	Reserve Contr Other	15,000	15,000	15,000	15,000	15,000	15,000	15,000
<b>501 - Planning - Geographic Information System</b>		<b>665,227</b>	<b>583,604</b>	<b>557,690</b>	<b>588,521</b>	<b>602,918</b>	<b>618,906</b>	<b>623,513</b>
<b>502 - Planning - Bylaw Enforcement</b>								
01-2-502-200	Support Services	30,746	30,746	36,967	36,967	36,967	36,967	36,967
01-2-502-220	Salaries & Wages	183,178	189,016	202,539	210,007	217,758	225,800	234,148
01-2-502-225	Benefits	36,183	54,292	58,205	60,344	62,563	64,865	67,252
01-2-502-237	Employer Health Tax	3,600	4,691	5,028	5,209	5,404	5,603	5,810
01-2-502-238	WCB	5,045	5,384	5,448	5,648	5,857	6,075	6,298
01-2-502-276	Software Licence/Mtce	0	30,000	0	0	0	0	0
01-2-502-284	Meeting Expense	10	0	500	500	500	500	500
01-2-502-293	Office Expenses	997	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	446	523	535	548	560	573	585
01-2-502-319	Training/Development & Conferences	832	4,000	4,500	4,500	4,500	4,500	4,500
01-2-502-320	Travel	2,552	3,500	3,500	3,500	3,500	3,500	3,500
01-2-502-335	Advertising	100	2,000	2,000	2,000	2,000	2,000	2,000
01-2-502-340	Dues And Memberships	192	240	200	200	200	200	200
01-2-502-353	Public Relations	35	0	0	0	0	0	0
01-2-502-354	Education Programs Public	0	0	2,000	2,000	2,000	2,000	2,000
01-2-502-369	Insurance Liability	882	0	0	0	0	0	0
01-2-502-381	Legal Fees	28,254	70,000	50,000	50,000	50,000	50,000	50,000
01-2-502-387	Other Prof Fees	591	4,000	2,000	2,000	2,000	2,000	2,000
01-2-502-458	Fuel/Lubricants Vehicle	787	1,500	200	200	200	200	200
01-2-502-461	Insurance/Licence Vehicle	1,333	981	2,108	2,150	2,193	2,237	2,282
01-2-502-464	Repairs & Mtce Vehicle	686	1,000	1,000	1,000	1,000	1,000	1,000
01-2-502-468	Minor Capital	666	2,500	2,500	2,500	2,500	2,500	2,500
01-2-502-495	Transfer To Other Functions	364	364	320	313	289	277	179
<b>502 - Planning - Bylaw Enforcement</b>		<b>297,479</b>	<b>405,937</b>	<b>380,750</b>	<b>390,786</b>	<b>401,191</b>	<b>411,997</b>	<b>423,121</b>
<b>503 - Planning - Planning Policy</b>								
01-2-503-200	Support Services	25,428	25,428	28,774	28,774	28,774	28,774	28,774
01-2-503-220	Salaries & Wages	108,199	137,854	245,247	281,304	291,280	301,620	312,329
01-2-503-225	Benefits	22,153	41,356	73,574	84,392	87,384	90,485	93,699









**House Numbering Area A      530**

<p><b>Established:</b> 13-Jan-76</p> <p><b>Authority:</b> SLP #33/35</p> <p><b>Amendments:</b> SLP #71 Mar 31/89, BL 2142 (conv to ext svc)</p> <p><b>Purpose:</b> To undertake house numbering.</p> <p><b>Participants:</b> Electoral Area A</p> <p><b>Maximum Levy:</b> \$.0277 per \$1,000 - 100% Assessment</p> <p><b>2025 Maximum:</b> \$121,764</p>	<p><b>Requisition Budget</b></p> <hr/> <p><b>Electoral Areas</b></p> <p>Area A</p>	<p><b>2024 Actual</b></p>	<p><b>2025 PB</b></p>	<p><b>2026 FP</b></p>	<p><b>2027 FP</b></p>	<p><b>2028 FP</b></p>	<p><b>2029 FP</b></p>
	951	952	952	952	952	952	952
	<b>\$951</b>	<b>\$952</b>	<b>\$952</b>	<b>\$952</b>	<b>\$952</b>	<b>\$952</b>	<b>\$952</b>
	<b>Change from Previous year</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Residential Tax Rate Estimate</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>
	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

530 - House Numbering Area A

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	951	952	1	
Prior Year Surplus	4	0	(4)	
<b>Total Revenue</b>	<b>955</b>	<b>952</b>	<b>(3)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	6	3	(3)	
Transfer to Other Services	649	649	0	
<b>Total Expense</b>	<b>955</b>	<b>952</b>	<b>(3)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 530

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>530 - House Numbering Area A</b>								
<b>Revenues</b>								
<b>530 - House Numbering Area A</b>								
01-1-530-019	Reqn Elect/Spec Prov Govt	951	951	952	952	952	952	952
01-1-530-150	Surplus Prior Year	4	4	0	0	0	0	0
<b>530 - House Numbering Area A</b>		<b>955</b>	<b>955</b>	<b>952</b>	<b>952</b>	<b>952</b>	<b>952</b>	<b>952</b>
<b>Revenues</b>								
		955	955	952	952	952	952	952
<b>Expenses</b>								
<b>530 - House Numbering Area A</b>								
01-2-530-200	Support Services	300	300	300	300	300	300	300
01-2-530-369	Insurance Liability	2	6	3	3	3	3	3
01-2-530-495	Transfer To Other Functions	649	649	649	649	649	649	649
<b>530 - House Numbering Area A</b>		<b>951</b>	<b>955</b>	<b>952</b>	<b>952</b>	<b>952</b>	<b>952</b>	<b>952</b>
<b>Expenses</b>								
		(951)	(955)	(952)	(952)	(952)	(952)	(952)
<b>530 - House Numbering Area A</b>								
		4	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>								
		4	0	0	0	0	0	0

<p><b>Established:</b> 13-Jan-76</p> <p><b>Authority:</b> SLP #33/35</p> <p><b>Amendments:</b> SLP #71 Mar 31/89, BL 2142 (conv to ext svc)</p> <p><b>Purpose:</b> To undertake house numbering.</p> <p><b>Participants:</b> Electoral Area B</p> <p><b>Maximum Levy:</b> \$.0277 per \$1,000 - 100% Assessment</p> <p><b>2025 Maximum:</b> \$94,292</p>	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Requisition Budget</th> <th style="text-align: right; border-bottom: 1px solid black;">2024 Actual</th> <th style="text-align: right; border-bottom: 1px solid black;">2025 PB</th> <th style="text-align: right; border-bottom: 1px solid black;">2026 FP</th> <th style="text-align: right; border-bottom: 1px solid black;">2027 FP</th> <th style="text-align: right; border-bottom: 1px solid black;">2028 FP</th> <th style="text-align: right; border-bottom: 1px solid black;">2029 FP</th> </tr> </thead> <tbody> <tr> <td colspan="7"><b>Electoral Areas</b></td> </tr> <tr> <td>Area B</td> <td style="text-align: right;">734</td> <td style="text-align: right;">735</td> <td style="text-align: right;">735</td> <td style="text-align: right;">735</td> <td style="text-align: right;">735</td> <td style="text-align: right;">735</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>\$734</b></td> <td style="text-align: right;"><b>\$735</b></td> <td style="text-align: right;"><b>\$735</b></td> <td style="text-align: right;"><b>\$735</b></td> <td style="text-align: right;"><b>\$735</b></td> <td style="text-align: right;"><b>\$735</b></td> </tr> <tr> <td><b>Change from Previous year</b></td> <td></td> <td style="text-align: right;"><b>\$1</b></td> <td style="text-align: right;"><b>\$0</b></td> <td style="text-align: right;"><b>\$0</b></td> <td style="text-align: right;"><b>\$0</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> <tr> <td><b>Residential Tax Rate Estimate</b></td> <td style="text-align: right;"><b>0.0002</b></td> <td style="text-align: right;"><b>0.0002</b></td> <td style="text-align: right;"><b>0.0002</b></td> <td style="text-align: right;"><b>0.0002</b></td> <td style="text-align: right;"><b>0.0002</b></td> <td style="text-align: right;"><b>0.0002</b></td> </tr> <tr> <td>(per \$1,000 of assessed value)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP	<b>Electoral Areas</b>							Area B	734	735	735	735	735	735		<b>\$734</b>	<b>\$735</b>	<b>\$735</b>	<b>\$735</b>	<b>\$735</b>	<b>\$735</b>	<b>Change from Previous year</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>Residential Tax Rate Estimate</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	(per \$1,000 of assessed value)						
Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP																																												
<b>Electoral Areas</b>																																																		
Area B	734	735	735	735	735	735																																												
	<b>\$734</b>	<b>\$735</b>	<b>\$735</b>	<b>\$735</b>	<b>\$735</b>	<b>\$735</b>																																												
<b>Change from Previous year</b>		<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>																																												
<b>Residential Tax Rate Estimate</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>	<b>0.0002</b>																																												
(per \$1,000 of assessed value)																																																		

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

531 - House Numbering Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	734	735	1	
Prior Year Surplus	3	0	(3)	
<b>Total Revenue</b>	<b>737</b>	<b>735</b>	<b>(2)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	4	2	(2)	
Transfer to Other Services	433	433	0	
<b>Total Expense</b>	<b>737</b>	<b>735</b>	<b>(2)</b>	



<p><b>Established:</b> 13-Jan-76</p> <p><b>Authority:</b> SLP #33/35</p> <p><b>Amendments:</b> SLP #71 Mar 31/89, BL 2142 (conv to ext svc)</p> <p><b>Purpose:</b> To undertake house numbering.</p> <p><b>Participants:</b> Electoral Area C</p> <p><b>Maximum Levy:</b> \$.0277 per \$1,000 - 100% Assessment</p> <p><b>2025 Maximum:</b> \$108,661</p>	<p><b>Requisition Budget</b></p> <hr/> <p><b>Electoral Areas</b></p> <p>Area C</p> <p style="text-align: right;"><b>840      841      841      841      841      841</b></p> <p style="text-align: right;"><b>\$840      \$841      \$841      \$841      \$841      \$841</b></p> <p><b>Change from Previous year</b></p> <p style="text-align: right;"><b>                 \$1      \$0      \$0      \$0      \$0</b></p> <p><b>Residential Tax Rate Estimate</b></p> <p style="text-align: right;"><b>0.0002      0.0002      0.0002      0.0002      0.0002      0.0002</b></p> <p>(per \$1,000 of assessed value)</p>	<p><b>2024 Actual</b></p> <p><b>2025 PB</b></p> <p><b>2026 FP</b></p> <p><b>2027 FP</b></p> <p><b>2028 FP</b></p> <p><b>2029 FP</b></p>
---	---	---

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

532 - House Numbering Area C

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	840	841	1	
Prior Year Surplus	4	0	(4)	
<b>Total Revenue</b>	<b>844</b>	<b>841</b>	<b>(3)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	3	3	0	
Transfer to Other Services	541	538	(3)	
<b>Total Expense</b>	<b>844</b>	<b>841</b>	<b>(3)</b>	



# CVRD 5 Year Operating Budget by Service

Functions: 532

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>532 - House Numbering Area C</b>								
<b>Revenues</b>								
<b>532 - House Numbering Area C</b>								
01-1-532-019	Reqn Elect/Spec Prov Govt	840	840	841	841	841	841	841
01-1-532-150	Surplus Prior Year	4	4	0	0	0	0	0
<b>532 - House Numbering Area C</b>		<b>844</b>	<b>844</b>	<b>841</b>	<b>841</b>	<b>841</b>	<b>841</b>	<b>841</b>
<b>Revenues</b>								
		844	844	841	841	841	841	841
<b>Expenses</b>								
<b>532 - House Numbering Area C</b>								
01-2-532-200	Support Services	300	300	300	300	300	300	300
01-2-532-369	Insurance Liability	2	3	3	3	3	3	3
01-2-532-495	Transfer To Other Functions	538	541	538	538	538	538	538
<b>532 - House Numbering Area C</b>		<b>840</b>	<b>844</b>	<b>841</b>	<b>841</b>	<b>841</b>	<b>841</b>	<b>841</b>
<b>Expenses</b>								
		(840)	(844)	(841)	(841)	(841)	(841)	(841)
<b>532 - House Numbering Area C</b>								
		4	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>								
		4	0	0	0	0	0	0

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-Oct-12							
<b>Authority:</b>	BL 232							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		N-771-CNR-SRVA#65	62,000	90,000	90,000	90,000	90,000	90,000
<b>Purpose:</b>	To provide an economic development service.		<b>\$62,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>Participants:</b>	Defined portion Electoral Area A (Denman Island)	<b>Change from Previous year</b>		<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Maximum Levy:</b>	\$ .278 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0759</b>	<b>0.1093</b>	<b>0.1093</b>	<b>0.1093</b>	<b>0.1093</b>	<b>0.1093</b>
<b>2025 Maximum:</b>	\$225,141	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

555 - Denman Island Economic Development

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	62,000	90,000	28,000	Increase of 45.2%
Transfers from Reserve	6,000	0	(6,000)	One-time transfer in 2024
Prior Year Surplus	1,000	0	(1,000)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>69,000</b>	<b>90,000</b>	<b>21,000</b>	
<b>Expenses</b>				
Support Services	2,887	1,439	(1,448)	Decreased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wages increase
Grants to other organizations	56,000	80,000	24,000	DenmanWORKS! grant and support increase
Materials, Supplies and Utilities	150	150	0	
Contract and General Services	867	902	35	
Transfer to Reserve	4,583	2,726	(1,857)	Decreased contribution to future expenditure reserve
<b>Total Expense</b>	<b>69,000</b>	<b>90,000</b>	<b>21,000</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	29-Mar-07							
<b>Authority:</b>	BL 3005							
<b>Amendments:</b>	BL 231							
		<b>Local Service Area</b>						
		M-771-CNR-SRVA#64	116,000	120,000	122,000	123,000	125,000	127,000
<b>Purpose:</b>	To provide an economic development service.		<b>\$116,000</b>	<b>\$120,000</b>	<b>\$122,000</b>	<b>\$123,000</b>	<b>\$125,000</b>	<b>\$127,000</b>
		<b>Change from Previous year</b>		<b>\$4,000</b>	<b>\$2,000</b>	<b>\$1,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)							
<b>Maximum Levy:</b>	\$ .278 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.1140</b>	<b>0.1155</b>	<b>0.1174</b>	<b>0.1184</b>	<b>0.1203</b>	<b>0.1222</b>
<b>2025 Maximum:</b>	\$284,866	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

556 - Hornby Island Economic Development

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	116,000	120,000	4,000	Increase of 3.4%
Government Grants	0	0	0	
Prior Year Surplus	4,108	0	(4,108)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>120,108</b>	<b>120,000</b>	<b>(108)</b>	
<b>Expenses</b>				
Support Services	3,752	2,171	(1,581)	Decreased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wages increase
Grants to other organizations	101,300	108,000	6,700	HICEEC grant request increase
Materials, Supplies and Utilities	100	100	0	
Contract and General Services	1,136	1,181	45	
Transfer to Reserve	9,307	3,765	(5,542)	Decreased contribution to future expenditure reserve
<b>Total Expense</b>	<b>120,108</b>	<b>120,000</b>	<b>(108)</b>	





## Denman and Hornby Islands High Speed Internet Contribution Service

560

		Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
<b>Established:</b>	07-Dec-21							
<b>Authority:</b>	BL 672							
<b>Amendments:</b>								
<b>Purpose:</b>	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.							
		<b>Defined Area</b>						
		Part Area A Denman/Hornby	94,633	167,350	167,350	167,350	167,350	0
			<b>\$94,633</b>	<b>\$167,350</b>	<b>\$167,350</b>	<b>\$167,350</b>	<b>\$167,350</b>	<b>\$0</b>
		<b>Change from Previous year</b>		<b>\$72,717</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$167,350)</b>
<b>Participants:</b>	Defined Area A Denman/Hornby	<b>Residential Tax Rate Estimate</b>	<b>0.0515</b>	<b>0.0898</b>	<b>0.0898</b>	<b>0.0898</b>	<b>0.0898</b>	<b>0.0000</b>
		(per \$1,000 of assessed value)						
<b>Maximum Levy:</b>	Greater of \$ 115,000 or \$0.10 per \$1,000							
<b>2025 Maximum:</b>	\$183,497							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



## Year over Year Change

### Revenue and Expenses by Category

560 - Denman and Hornby Islands High Speed Internet Contribution Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	94,633	167,350	72,717	Increase of 76.8%
Transfer from Reserve	1,550	0	(1,550)	Transfer from reserve driven by prior year deficit
<b>Total Revenue</b>	<b>96,183</b>	<b>167,350</b>	<b>71,167</b>	
<b>Expenses</b>				
Support Services	1,186	2,465	1,279	Increased allocation in 2025
Contract and General Services	500	1,100	600	Insurance allocation [+600]
Debt Charges	92,342	163,030	70,688	Term of borrowing changed
Deficit Prior Year	2,155	0	(2,155)	No deficit projected for 2025
<b>Total Expense</b>	<b>96,183</b>	<b>166,595</b>	<b>70,412</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	28-Jan-14							
<b>Authority:</b>	BL 278							
<b>Amendments:</b>								
<b>Purpose:</b>	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.							
<b>Participants:</b>	Defined Area A Baynes Sound, Electoral Areas B, C							
<b>Maximum Levy:</b>	Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$247,189							
		<b>Defined Area</b>						
		Part Area A Baynes Sound	30,929	32,054	33,841	35,630	35,848	35,848
		<b>Electoral Areas</b>						
		Area B	37,894	40,299	42,545	44,794	45,069	45,069
		Area C	47,245	49,877	52,657	55,440	55,781	55,781
			<b>\$116,068</b>	<b>\$122,231</b>	<b>\$129,042</b>	<b>\$135,864</b>	<b>\$136,698</b>	<b>\$136,698</b>
		<b>Change from Previous year</b>		<b>\$6,163</b>	<b>\$6,811</b>	<b>\$6,822</b>	<b>\$834</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0109</b>	<b>0.0113</b>	<b>0.0120</b>	<b>0.0126</b>	<b>0.0127</b>	<b>0.0127</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

615 - Electoral Areas Arts & Culture Grant

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	116,068	122,231	6,163	Increase of 5.3%
Prior Year Surplus	1,957	0	(1,957)	No reliance on surplus at proposed
<b>Total Revenue</b>	<b>118,025</b>	<b>122,231</b>	<b>4,206</b>	
<b>Expenses</b>				
Support Services	1,344	756	(588)	Decreased allocation in 2025
Grants to other organizations	111,441	119,482	8,041	One additional grant, regular increases
Contract and General Services	212	220	8	Insurance allocation increased
Transfer to Reserve	5,028	1,773	(3,255)	Reduced contribution to future expenditure reserve
<b>Total Expense</b>	<b>118,025</b>	<b>122,231</b>	<b>4,206</b>	



**Denman Island Community Parks & Greenways**

**619**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	15-Dec-15							
<b>Authority:</b>	BL 386							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		S-771-CNR-SRVA#72	120,000	155,000	160,000	165,000	170,000	170,000
<b>Purpose:</b>	Community parks and greenways service		<b>\$120,000</b>	<b>\$155,000</b>	<b>\$160,000</b>	<b>\$165,000</b>	<b>\$170,000</b>	<b>\$170,000</b>
<b>Participants:</b>	Defined Area A Denman Island	<b>Change from Previous year</b>		<b>\$35,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Maximum Levy:</b>	\$ .50 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.1468</b>	<b>0.1882</b>	<b>0.1943</b>	<b>0.2003</b>	<b>0.2064</b>	<b>0.2064</b>
<b>2025 Maximum:</b>	\$404,930	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

619 - Denman Island Community Parks & Greenways

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	120,000	155,000	35,000	Increase of 29%
Prior Year Surplus	13,529	0	(13,529)	No reliance on prior surplus at proposed
<b>Total Revenue</b>	<b>133,529</b>	<b>155,000</b>	<b>21,471</b>	
<b>Expenses</b>				
Support Services	20,695	17,500	(3,195)	Decreased allocation in 2025
Personnel costs	57,083	74,163	17,080	FTE increase of 0.13
Grants to other organizations	9,784	11,666	1,882	DIRA grant [+1.9K]
Materials, Supplies and Utilities	5,400	5,050	(350)	
Contract and General Services	16,968	23,499	6,531	Maintenance [+3.5K], Prof. Fees [+3K]
Transfer to Reserve	19,099	18,622	(477)	Reduced contribution to capital works reserve
Transfer to Other Services	1,500	1,500	0	
Minor Capital	3,000	3,000	0	
<b>Total Expense</b>	<b>133,529</b>	<b>155,000</b>	<b>21,471</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>619 - Denman Island Community Parks &amp; Greenways</b>								
<b>Revenues</b>								
<b>619 - Denman Island Community Parks &amp; Greenways</b>								
<b>01-1-619-019</b>	Reqn Elect/Spec Prov Govt	120,000	120,000	155,000	160,000	165,000	170,000	170,000
<b>01-1-619-128</b>	Other Revenue	109	0	0	0	0	0	0
<b>01-1-619-145</b>	Transfer from Reserve	0	0	0	0	0	9,709	0
<b>01-1-619-150</b>	Surplus Prior Year	13,529	13,529	0	0	0	0	0
<b>619 - Denman Island Community Parks &amp; Greenways</b>		<b>133,638</b>	<b>133,529</b>	<b>155,000</b>	<b>160,000</b>	<b>165,000</b>	<b>179,709</b>	<b>170,000</b>
<b>Revenues</b>								
		133,638	133,529	155,000	160,000	165,000	179,709	170,000
<b>Expenses</b>								
<b>619 - Denman Island Community Parks &amp; Greenways</b>								
<b>01-2-619-200</b>	Support Services	20,695	20,695	17,500	17,500	17,500	17,500	17,500
<b>01-2-619-210</b>	Grant Operational	9,784	9,784	11,666	12,414	13,189	12,975	13,795
<b>01-2-619-220</b>	Salaries & Wages	47,359	42,168	54,851	56,899	59,027	61,232	63,523
<b>01-2-619-225</b>	Benefits	10,063	12,651	16,456	17,068	17,707	18,369	19,057
<b>01-2-619-237</b>	Employer Health Tax	935	1,053	1,370	1,423	1,476	1,530	1,588
<b>01-2-619-238</b>	WCB	1,317	1,211	1,486	1,542	1,600	1,660	1,720
<b>01-2-619-281</b>	Materials & Supplies	9	1,000	1,500	1,500	1,500	1,500	1,500
<b>01-2-619-284</b>	Meeting Expense	146	100	100	100	100	100	100
<b>01-2-619-293</b>	Office Expenses	0	0	1,250	0	0	0	0
<b>01-2-619-311</b>	Signs	600	2,000	500	1,000	1,000	1,000	1,000
<b>01-2-619-320</b>	Travel	670	500	500	500	500	500	500
<b>01-2-619-335</b>	Advertising	0	250	250	250	250	250	250
<b>01-2-619-350</b>	Maps & Printing Supplies	148	800	200	200	200	200	200
<b>01-2-619-353</b>	Public Relations	0	300	300	300	300	300	300
<b>01-2-619-369</b>	Insurance Liability	671	668	695	723	752	782	0
<b>01-2-619-372</b>	Insurance Property	101	100	104	108	112	116	0
<b>01-2-619-381</b>	Legal Fees	0	1,000	2,000	1,000	1,000	1,000	1,000
<b>01-2-619-385</b>	Gis Services	163	300	300	300	300	300	300
<b>01-2-619-387</b>	Other Prof Fees	0	3,000	5,000	7,000	3,000	33,000	3,000
<b>01-2-619-400</b>	Contracted Svcs Buildings/Land Mtce	13,832	11,600	15,100	15,100	16,450	16,450	16,450
<b>01-2-619-409</b>	Hydro	463	750	750	750	750	750	750
<b>01-2-619-468</b>	Minor Capital	1,800	3,000	3,000	3,000	3,000	2,500	3,000
<b>01-2-619-485</b>	Contr To Capital Works Reserve	16,599	16,599	13,622	14,823	20,787	3,195	19,967



# CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-619-489	Reserve Contr Other	2,500	2,500	5,000	5,000	3,000	3,000	3,000
01-2-619-495	Transfer To Other Functions	1,500	1,500	1,500	1,500	1,500	1,500	1,500
<b>619 - Denman Island Community Parks &amp; Greenways</b>		129,353	133,529	155,000	160,000	165,000	179,709	170,000
<b>Expenses</b>		(129,353)	(133,529)	(155,000)	(160,000)	(165,000)	(179,709)	(170,000)
<b>619 - Denman Island Community Parks &amp; Greenways</b>		4,285	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		4,285	0	0	0	0	0	0

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		374,655	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		180,000	70,000	65,000	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>554,655</b>	<b>70,000</b>	<b>65,000</b>	-	-	-	-	-	-	-



**Hornby Island Community Parks & Greenways**

**620**

<b>Established:</b> 01-Dec-99	<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Authority:</b> Order In Council 1217 BL 2253 (25-Jun-01)	<b>Local Service Area</b>						
<b>Amendments:</b> BL132, BL 385 (removes Denman)	T-771-CNR-SRVA#73	190,000	262,000	262,000	262,000	285,000	285,000
<b>Purpose:</b> For the provision and operation of community parks.		<b>\$190,000</b>	<b>\$262,000</b>	<b>\$262,000</b>	<b>\$262,000</b>	<b>\$285,000</b>	<b>\$285,000</b>
<b>Participants:</b> Defined Area A Hornby Island	<b>Change from Previous year</b>		<b>\$72,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$0</b>
<b>Maximum Levy:</b> \$.50 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.1866</b>	<b>0.2522</b>	<b>0.2522</b>	<b>0.2522</b>	<b>0.2743</b>	<b>0.2743</b>
<b>2025 Maximum:</b> \$512,349	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

620 - Hornby Island Recreation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	190,000	262,000	72,000	Increase of 37.9%
Prior Year Surplus	8,571	0	(8,571)	No reliance on prior surplus at preliminary
<b>Total Revenue</b>	<b>198,571</b>	<b>262,000</b>	<b>63,429</b>	
<b>Expenses</b>				
Support Services	22,612	18,857	(3,755)	Decreased allocation in 2024
Personnel costs	69,969	93,494	23,525	Salary and wage escalation
Materials, Supplies and Utilities	4,350	5,600	1,250	Office expense [+1.2K]
Contract and General Services	54,631	65,631	11,000	Increased legal fees [+\$6K], Survey Fees [+\$5K]
Debt Charges	8,250	36,600	28,350	Principle debt payments start for Shingle Spit
Transfer to Reserve	34,458	37,517	3,059	Increased contribution to capital works reserve
Transfer to Other Services	4,301	4,301	0	
<b>Total Expense</b>	<b>198,571</b>	<b>262,000</b>	<b>63,429</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>620 - Hornby Island Community Parks &amp; Greenways</b>								
<b>Revenues</b>								
<b>620 - Hornby Island Community Parks &amp; Greenways</b>								
<b>01-1-620-019</b>	Reqn Elect/Spec Prov Govt	190,000	190,000	262,000	262,000	262,000	285,000	285,000
<b>01-1-620-150</b>	Surplus Prior Year	8,571	8,571	0	0	0	0	0
<b>620 - Hornby Island Community Parks &amp; Greenways</b>		<b>198,571</b>	<b>198,571</b>	<b>262,000</b>	<b>262,000</b>	<b>262,000</b>	<b>285,000</b>	<b>285,000</b>
<b>Revenues</b>		<b>198,571</b>	<b>198,571</b>	<b>262,000</b>	<b>262,000</b>	<b>262,000</b>	<b>285,000</b>	<b>285,000</b>
<b>Expenses</b>								
<b>620 - Hornby Island Community Parks &amp; Greenways</b>								
<b>01-2-620-200</b>	Support Services	22,612	22,612	18,857	18,857	18,857	18,857	18,857
<b>01-2-620-220</b>	Salaries & Wages	60,598	51,687	69,149	71,765	74,481	77,301	80,230
<b>01-2-620-225</b>	Benefits	14,593	15,506	20,744	21,530	22,344	23,190	24,070
<b>01-2-620-237</b>	Employer Health Tax	1,196	1,292	1,728	1,794	1,863	1,932	2,007
<b>01-2-620-238</b>	WCB	1,698	1,484	1,873	1,946	2,020	2,095	2,174
<b>01-2-620-281</b>	Materials & Supplies	1,192	2,000	2,000	2,000	2,000	2,000	2,000
<b>01-2-620-284</b>	Meeting Expense	63	100	100	100	100	100	100
<b>01-2-620-293</b>	Office Expenses	0	0	1,250	0	0	0	0
<b>01-2-620-311</b>	Signs	4,271	1,000	1,000	1,000	6,000	1,000	1,000
<b>01-2-620-320</b>	Travel	674	800	800	800	800	800	800
<b>01-2-620-335</b>	Advertising	699	250	250	250	250	250	250
<b>01-2-620-350</b>	Maps & Printing Supplies	0	200	200	200	200	200	200
<b>01-2-620-353</b>	Public Relations	246	300	300	300	300	300	300
<b>01-2-620-369</b>	Insurance Liability	946	1,031	1,031	1,031	1,031	0	0
<b>01-2-620-381</b>	Legal Fees	0	0	6,000	1,000	1,000	1,000	1,000
<b>01-2-620-385</b>	Gis Services	1,398	300	300	300	300	300	300
<b>01-2-620-386</b>	Survey Fees	0	0	5,000	0	0	0	0
<b>01-2-620-387</b>	Other Prof Fees	0	3,000	3,000	3,000	3,000	3,000	3,000
<b>01-2-620-400</b>	Contracted Svcs Buildings/Land Mtce	59,349	50,000	50,000	50,000	53,600	53,600	53,600
<b>01-2-620-444</b>	Rental/Leases - Mach/Equip	1,334	0	0	0	0	0	0
<b>01-2-620-468</b>	Minor Capital	0	0	0	5,000	0	0	0
<b>01-2-620-485</b>	Contr To Capital Works Reserve	33,050	33,050	32,896	41,605	30,716	63,124	59,161
<b>01-2-620-489</b>	Reserve Contr Other	1,408	1,408	4,621	271	5,537	0	0
<b>01-2-620-495</b>	Transfer To Other Functions	4,301	4,301	4,301	4,301	4,301	4,301	4,301
<b>01-2-620-505</b>	Debt Charges-Principal	0	0	30,000	30,000	30,000	30,000	30,000

# CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-620-506	Debt Charges-Interest	0	8,250	6,600	4,950	3,300	1,650	1,650
<b>620 - Hornby Island Community Parks &amp; Greenways</b>		209,627	198,571	262,000	262,000	262,000	285,000	285,000
<b>Expenses</b>		(209,627)	(198,571)	(262,000)	(262,000)	(262,000)	(285,000)	(285,000)
<b>620 - Hornby Island Community Parks &amp; Greenways</b>		(11,056)	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		(11,056)	0	0	0	0	0	0

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		365,680	-	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		150,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		100,000	10,000	40,000	70,000	10,000	80,000	10,000	10,000	10,000	10,000
<b>Total Funding Source</b>		<b>615,680</b>	<b>10,000</b>	<b>40,000</b>	<b>70,000</b>	<b>10,000</b>	<b>80,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		615,680	10,000	40,000	70,000	10,000	80,000	10,000	10,000	10,000	10,000
<b>Total Expenditure</b>		<b>615,680</b>	<b>10,000</b>	<b>40,000</b>	<b>70,000</b>	<b>10,000</b>	<b>80,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

**Baynes Sd, Electoral Areas B & C Parks & Greenways**

**621**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	27-Nov-06							
<b>Authority:</b>	BL 2925							
<b>Amendments:</b>								
<b>Purpose:</b>	For the provision and operation of community parks.							
<b>Participants:</b>	Defined Area A Baynes Sound, Electoral Areas B, C							
<b>Maximum Levy:</b>	\$.50 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$4,943,789							
		<b>Defined Area</b>						
		Part Area A Baynes Sound	439,687	466,795	490,397	498,264	506,131	513,999
		<b>Electoral Areas</b>						
		Area B	538,691	586,863	616,536	626,426	636,317	646,208
		Area C	671,622	726,342	763,068	775,309	787,551	799,793
			<b>\$1,650,000</b>	<b>\$1,780,000</b>	<b>\$1,870,000</b>	<b>\$1,900,000</b>	<b>\$1,930,000</b>	<b>\$1,960,000</b>
		<b>Change from Previous year</b>		<b>\$130,000</b>	<b>\$90,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.1549</b>	<b>0.1651</b>	<b>0.1735</b>	<b>0.1763</b>	<b>0.1790</b>	<b>0.1818</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

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

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	1,843,458	1,973,458	130,000	Increase of 7.1%
Sale of Services	4,546	4,615	69	
Government Grants	175,000	0	(175,000)	Community Works funding for Union Bay Playground [-175K]
Transfers from Reserve	90,000	0	(90,000)	No reserve withdrawal in 2025
Prior Year Surplus	167,327	0	(167,327)	No reliance on prior surplus at proposed
Recoveries from Other Functions	30,026	41,280	11,254	Transfer from Emergency Management for Drone (+10K)
<b>Total Revenue</b>	<b>2,310,357</b>	<b>2,019,353</b>	<b>(291,004)</b>	
<b>Expenses</b>				
Support Services	111,863	118,220	6,357	Increased allocation in 2025
Personnel costs	532,037	570,366	38,329	FTE up 0.07
Materials, Supplies and Utilities	111,147	122,365	11,218	Advertising for park management plans [+10K]
Contract and General Services	799,334	587,813	(211,521)	Union Bay Playground [-265K], CHP support [+20K]
Debt Charges	162,500	156,000	(6,500)	Reduced interest on Spike Road debt [-6.5K]
Transfer to Reserve	517,735	389,864	(127,871)	Reduced contribution to capital works reserve
Transfer to Other Services	341	725	384	Increased internal cost of carbon transfer
Minor Capital	75,400	74,000	(1,400)	Multiple additions and subtractions
<b>Total Expense</b>	<b>2,310,357</b>	<b>2,019,353</b>	<b>(291,004)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>621 - Baynes Sd, Area B &amp; C Parks &amp; Greenways</b>								
<b>Revenues</b>								
<b>621 - Baynes Sd, Area B &amp; C Parks &amp; Greenways</b>								
01-1-621-003	Parcel Tax	195,054	193,458	193,458	193,458	193,458	193,458	193,458
01-1-621-013	Fed Gas Tax Funding	0	175,000	0	0	0	0	0
01-1-621-019	Reqn Elect/Spec Prov Govt	1,650,000	1,650,000	1,780,000	1,870,000	1,900,000	1,930,000	1,960,000
01-1-621-063	Rental Land	4,625	4,546	4,615	4,686	4,759	4,834	4,912
01-1-621-115	Other Permit Fees	400	0	0	0	0	0	0
01-1-621-125	Donations	10,000	0	0	0	0	0	0
01-1-621-128	Other Revenue	13	0	0	0	0	0	0
01-1-621-135	Recoveries-Other Functions	30,026	30,026	41,280	27,487	33,598	32,212	24,500
01-1-621-145	Transfer from Reserve	0	90,000	0	0	0	0	0
01-1-621-150	Surplus Prior Year	169,808	167,327	0	0	0	0	0
<b>621 - Baynes Sd, Area B &amp; C Parks &amp; Greenways</b>		<b>2,059,926</b>	<b>2,310,357</b>	<b>2,019,353</b>	<b>2,095,631</b>	<b>2,131,815</b>	<b>2,160,504</b>	<b>2,182,870</b>
<b>Revenues</b>								
		2,059,926	2,310,357	2,019,353	2,095,631	2,131,815	2,160,504	2,182,870
<b>Expenses</b>								
<b>621 - Baynes Sd, Area B &amp; C Parks &amp; Greenways</b>								
01-2-621-200	Support Services	111,863	111,863	118,220	118,220	118,220	118,220	118,220
01-2-621-220	Salaries & Wages	346,232	401,167	429,854	446,147	463,067	480,643	498,889
01-2-621-225	Benefits	76,032	109,669	118,444	122,915	127,553	132,367	137,368
01-2-621-237	Employer Health Tax	6,897	9,870	10,590	10,992	11,404	11,840	12,289
01-2-621-238	WCB	9,828	11,331	11,478	11,914	12,365	12,834	13,322
01-2-621-262	Contracts - Operating	5,000	15,000	5,581	5,581	5,581	5,581	5,000
01-2-621-266	Deliveries/Transportation	27	200	100	100	100	100	100
01-2-621-275	Permits/Licences	1,000	1,700	2,300	2,300	2,300	2,300	2,300
01-2-621-276	Software Licence/Mtce	406	1,450	1,150	1,150	1,150	1,150	1,150
01-2-621-278	Water Licence Rental	50	0	50	50	50	50	50
01-2-621-281	Materials & Supplies	34,322	45,000	42,000	42,000	42,000	42,000	42,000
01-2-621-284	Meeting Expense	492	500	600	600	600	600	600
01-2-621-293	Office Expenses	4,114	3,550	6,050	2,750	2,150	3,250	750
01-2-621-296	Postage	560	150	100	100	100	100	100
01-2-621-305	Safety Equipment	1,027	1,000	1,000	1,000	1,000	1,000	1,000
01-2-621-311	Signs	6,112	11,000	10,000	10,000	10,000	10,000	10,000
01-2-621-314	Telephone & Alarm Lines	7,182	3,397	3,315	3,315	3,315	3,315	3,315



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		2,346,062	1,055,000	140,000	434,125	200,000	-	-	55,000	25,000	-
090R - Other Revenue/Recoveries		650,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		445,000	1,055,000	330,000	70,000	185,000	250,000	150,000	60,000	70,000	180,000
<b>Total Funding Source</b>		<b>3,441,062</b>	<b>2,110,000</b>	<b>470,000</b>	<b>504,125</b>	<b>385,000</b>	<b>250,000</b>	<b>150,000</b>	<b>115,000</b>	<b>95,000</b>	<b>180,000</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		3,441,062	2,110,000	470,000	504,125	385,000	250,000	150,000	115,000	95,000	180,000
<b>Total Expenditure</b>		<b>3,441,062</b>	<b>2,110,000</b>	<b>470,000</b>	<b>504,125</b>	<b>385,000</b>	<b>250,000</b>	<b>150,000</b>	<b>115,000</b>	<b>95,000</b>	<b>180,000</b>



## Saratoga Beach Community Mosquito Management

623

		Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
<b>Established:</b>	13-Jul-21							
<b>Authority:</b>	BL 638							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		8-771-CNR-SRVA#81	35,000	35,000	35,000	35,000	35,000	35,000
<b>Purpose:</b>	To provide mosquito management within the Saratoga Beach community		<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined Area C							
<b>Maximum Levy:</b>	Greater of \$ 36,800 or \$0.09638 per \$1,000	<b>Residential Tax Rate Estimate</b>	<b>0.0544</b>	<b>0.0525</b>	<b>0.0525</b>	<b>0.0525</b>	<b>0.0525</b>	<b>0.0525</b>
<b>2025 Maximum:</b>	\$368,000	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



## Year over Year Change

### Revenue and Expenses by Category

623 - Saratoga Beach Community Mosquito Management Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	35,000	35,000	0	
Prior Year Surplus	6,699	0	(6,699)	No reliance on prior surplus at proposed
<b>Total Revenue</b>	<b>41,699</b>	<b>35,000</b>	<b>(6,699)</b>	
<b>Expenses</b>				
Support Services	6,235	534	(5,701)	Decreased allocation in 2025
Materials, Supplies and Utilities	750	750	0	
Contract and General Services	21,346	23,035	1,689	Building/Land Maintenance [+1.7K]
Transfer to Reserve	10,292	7,605	(2,687)	Reduced contribution to future expenditure reserve
Transfer to Other Services	3,076	3,076	0	
<b>Total Expense</b>	<b>41,699</b>	<b>35,000</b>	<b>(6,699)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	25-Nov-85							
<b>Authority:</b>	BL 831							
<b>Amendments:</b>	BL 1590 (Conversion), BL 2616, BL 197							
<b>Purpose:</b>	To provide funds relating to the operations and capital infrastructure improvements of the community hall on Hornby Island.							
		<b>Local Service Area</b>						
		J-771-CNR-LSA#18	100,000	110,000	120,000	120,000	130,000	130,000
			<b>\$100,000</b>	<b>\$110,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$130,000</b>	<b>\$130,000</b>
		<b>Change from Previous year</b>		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)							
		<b>Residential Tax Rate Estimate</b>	<b>0.0982</b>	<b>0.1059</b>	<b>0.1155</b>	<b>0.1155</b>	<b>0.1251</b>	<b>0.1251</b>
		(per \$1,000 of assessed value)						
<b>Maximum Levy:</b>	Greater of \$20,000 or \$0.16 per \$1,000							
<b>2025 Maximum:</b>	\$163,929							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

670 - Hornby Island Community Hall

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	100,000	110,000	10,000	Increase of 10.0%
Transfers from Reserve	37,596	0	(37,596)	No reserve drawdown needed in 2025
Prior Year Surplus	1,555	0	(1,555)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>139,151</b>	<b>110,000</b>	<b>(29,151)</b>	
<b>Expenses</b>				
Support Services	795	1,436	641	Increased allocation in 2025
Personnel Costs	0	1,957	1,957	0.01 FTE allocation in 2025
Grants to other organizations	135,926	105,697	(30,229)	Operating grant [+27.9K], Access. Upgrades [-65K]
Contract and General Services	875	910	35	Insurance allocation increased
Transfer to Reserve	1,555	0	(1,555)	No contribution to reserve
<b>Total Expense</b>	<b>139,151</b>	<b>110,000</b>	<b>(29,151)</b>	



**Baynes Sound Community Facilities Support**

**672**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Jun-21							
<b>Authority:</b>	BL 636, 2021							
<b>Amendments:</b>	BL 824, 2024							
		<b>Defined Area</b>						
		1-771-CNR-SRVA#82	67,202	80,000	80,000	80,000	80,000	80,000
<b>Purpose:</b>	To provide financial assistance to eligible organizations for expenses relating to maintaining and operating community facilities		<b>\$67,202</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>
		<b>Change from Previous year</b>		<b>\$12,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined Area A Baynes Sound							
		<b>Residential Tax Rate Estimate</b>	<b>0.0237</b>	<b>0.0283</b>	<b>0.0283</b>	<b>0.0283</b>	<b>0.0283</b>	<b>0.0283</b>
<b>Maximum Levy:</b>	Greater of \$230,000 or \$0.08944 per \$1,000	(per \$1,000 of assessed value)						
<b>2025 Maximum:</b>	\$229,034							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

672 - Baynes Sound Community Facilities Support Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	68,000	80,000	12,000	Increase of 17.6%
Prior Year Surplus	53,843	0	(53,843)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<u>121,843</u>	<u>80,000</u>	<u>(41,843)</u>	
<b>Expenses</b>				
Support Services	708	1,325	617	Increased allocation in 2025
Personnel Costs	0	1,957	1,957	FTE allocation of 0.1
Grants to other organizations	111,339	73,225	(38,114)	Safe restart grant [-50K], Fanny Bay Hall assesement [+15K]
Materials, Supplies and Utilities	150	150	0	
Contract and General Services	780	811	31	
Transfer to Reserve	8,866	2,532	(6,334)	Decreased contribution to future expenditure reserve
<b>Total Expense</b>	<u>121,843</u>	<u>80,000</u>	<u>(41,843)</u>	





**Denman Island Community Facilities**

**675**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-Mar-92							
<b>Authority:</b>	BL 1415							
<b>Amendments:</b>	BL 564, 2019 / BL 2618							
		<b>Local Service Area</b>						
		F-771-CNR-LSA#12	86,000	86,000	86,000	86,000	86,000	86,000
<b>Purpose:</b>	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		<b>\$86,000</b>	<b>\$86,000</b>	<b>\$86,000</b>	<b>\$86,000</b>	<b>\$86,000</b>	<b>\$86,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion Electoral Area A (Denman Island)	<b>Residential Tax Rate Estimate</b> (per \$1,000 of assessed value)	<b>0.1052</b>	<b>0.1044</b>	<b>0.1044</b>	<b>0.1044</b>	<b>0.1044</b>	<b>0.1044</b>

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

**2025 Maximum:** \$161,972

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

675 - Denman Island Community Facilities

	2024			
	Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	86,000	86,000	0	
Transfers from Reserve	20,000	0	(20,000)	Brought in for DICES covered space project in 2024
Prior Year Surplus	12,292	0	(12,292)	No reliance on prior year surplus
<b>Total Revenue</b>	<b>118,292</b>	<b>86,000</b>	<b>(32,292)</b>	
<b>Expenses</b>				
Support Services	965	1,303	338	Increased allocation in 2025
Personnel Costs	0	1,957	1,957	FTE allocation of 0.1
Grants to other organizations	94,750	71,000	(23,750)	DICES covered space [-20K]
Contract and General Services	1,063	1,106	43	
Transfer to Reserve	21,514	10,634	(10,880)	Decrease in transfer to Future Expenditure Reserve
<b>Total Expense</b>	<b>118,292</b>	<b>86,000</b>	<b>(32,292)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-Jul-09							
<b>Authority:</b>	BL 637, 2021, BL 47							
<b>Amendments:</b>	BL 399, BL 637, 2021							
		<b>Local Service Area</b>						
		K-771-CNR-SRVA#58	144,000	146,000	148,000	150,000	150,000	150,000
<b>Purpose:</b>	To contribute towards the operation of the Black Creek community centre in Puntledge-Black Creek (Electoral Area C).		<b>\$144,000</b>	<b>\$146,000</b>	<b>\$148,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
		<b>Change from Previous year</b>		<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area C							
		<b>Residential Tax Rate Estimate</b>	<b>0.0246</b>	<b>0.0245</b>	<b>0.0248</b>	<b>0.0252</b>	<b>0.0252</b>	<b>0.0252</b>
<b>Maximum Levy:</b>	Greater of \$144,325 or \$0.05675 per \$1,000 - 100% assessment	(per \$1,000 of assessed value)						
<b>2025 Maximum:</b>	\$309,079							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

676 - Puntledge North Community Facilities Support Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	144,000	146,000	2,000	Increase of 1.4%
Transfers from Reserve	30,000	0	(30,000)	2024 reserves withdrawal for outdoor entrance
Prior Year Surplus	14,821	0	(14,821)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>188,821</b>	<b>146,000</b>	<b>(42,821)</b>	
<b>Expenses</b>				
Support Services	1,007	1,755	748	Increased allocation in 2024
Personnel Costs	0	1,957	1,957	
Grants to other organizations	154,692	114,838	(39,854)	Merville outdoor entrance [-30K] and Halbe Hall [-10K]
Materials, Supplies and Utilities	300	300	0	
Contract and General Services	1,109	1,153	44	
Transfer to Reserve	31,713	25,997	(5,716)	Future Expenditure reserve contribution decreased
<b>Total Expense</b>	<b>188,821</b>	<b>146,000</b>	<b>(42,821)</b>	



**Hornby Island Comfort Station Local Service Area**

**688**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	26-Nov-90							
<b>Authority:</b>	BL 1234							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		D-771-CNR-LSA#6	37,000	37,000	37,000	37,000	37,000	37,000
<b>Purpose:</b>	To provide community services within the boundaries of the service area.		<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>	<b>\$37,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)							
<b>Maximum Levy:</b>	\$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0364</b>	<b>0.0356</b>	<b>0.0356</b>	<b>0.0356</b>	<b>0.0356</b>	<b>0.0356</b>
<b>2025 Maximum:</b>	\$102,456		(per \$1,000 of assessed value)					

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

688 - Hornby Island Comfort Station Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	37,000	37,000	0	
Government Grants	15,000	0	(15,000)	Community Works Funds [-15K]
Transfers from Reserve	0	1,801	1,801	Withdrawal to keep requisition flat
<b>Total Revenue</b>	<b>52,000</b>	<b>38,801</b>	<b>(13,199)</b>	
<b>Expenses</b>				
Support Services	300	333	33	Increased allocation in 2025
Grants to other organizations	24,085	25,650	1,565	HIRRA budget increased
Contract and General Services	5,306	318	(4,988)	Conditions assessment [-5K]
Transfer to Reserve	1,059	0	(1,059)	Reduced contribution to future expenditure reserve
Transfer to Other Services	1,250	2,500	1,250	Transfer to parks project management services [+1.2K]
Minor Capital	20,000	10,000	(10,000)	Comfort station replacement [-15K], Arch work [+5K]
<b>Total Expense</b>	<b>52,000</b>	<b>38,801</b>	<b>(13,199)</b>	





**Area A Baynes Sound Heritage Conservation**

**691**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	27-Mar-00							
<b>Authority:</b>	BL No. 2183							
<b>Amendments:</b>	BL 316							
		<b>Defined Area</b>						
		Part Area A Baynes Sound	3,490	3,490	3,490	3,490	3,490	3,490
<b>Purpose:</b>	To provide services relating to heritage conservation.		<b>\$3,490</b>	<b>\$3,490</b>	<b>\$3,490</b>	<b>\$3,490</b>	<b>\$3,490</b>	<b>\$3,490</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined Area A Baynes Sd							
<b>Maximum Levy:</b>	0.25 per \$1,000	<b>Residential Tax Rate Estimate</b>	<b>0.0012</b>	<b>0.0012</b>	<b>0.0012</b>	<b>0.0012</b>	<b>0.0012</b>	<b>0.0012</b>
<b>2025 Maximum:</b>	\$640,189	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

691 - Area A Baynes Sound Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	3,490	3,490	0	
Prior Year Surplus	1,299	0	(1,299)	No reliance on prior year surplus at proposed
Recoveries from Other Functions	6,667	0	(6,667)	One-time initiative in 2024
<b>Total Revenue</b>	<b>11,456</b>	<b>3,490</b>	<b>(7,966)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	3,190	3,190	0	
Transfer to Other Governments	6,667	0	(6,667)	One-time initiative in 2024
Transfer to Reserve	1,299	0	(1,299)	Driven by prior year surplus
<b>Total Expense</b>	<b>11,456</b>	<b>3,490</b>	<b>(7,966)</b>	



**Electoral Area B Heritage Conservation**

**692**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Jan-15							
<b>Authority:</b>	BL 319 (replaces BL 2183)							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area B	10,000	10,000	10,000	10,000	10,000	10,000
<b>Purpose:</b>	To provide services relating to heritage conservation.		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Electoral Area B							
<b>Maximum Levy:</b>	Greater of \$100,000 or \$0.25 per \$1,000	<b>Residential Tax Rate Estimate</b>	<b>0.0029</b>	<b>0.0028</b>	<b>0.0028</b>	<b>0.0028</b>	<b>0.0028</b>	<b>0.0028</b>
<b>2025 Maximum:</b>	\$851,011	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

692 - Electoral Area B Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	10,000	10,000	0	
Prior Year Surplus	5,422	0	(5,422)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>15,422</b>	<b>10,000</b>	<b>(5,422)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	9,042	9,044	2	
Transfer to Reserve	6,080	656	(5,424)	Driven by prior year surplus
<b>Total Expense</b>	<b>15,422</b>	<b>10,000</b>	<b>(5,422)</b>	



**Electoral Area C Heritage Conservation**

**693**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Jan-15							
<b>Authority:</b>	BL 320 (replaces BL 2183)							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area C	10,000	10,000	10,000	10,000	10,000	10,000
<b>Purpose:</b>	To provide services relating to heritage conservation.		<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Electoral Area C							
<b>Maximum Levy:</b>	Greater of \$100,000 or \$0.25 per \$1,000	<b>Residential Tax Rate Estimate</b>	<b>0.0023</b>	<b>0.0023</b>	<b>0.0023</b>	<b>0.0023</b>	<b>0.0023</b>	<b>0.0023</b>
<b>2025 Maximum:</b>	\$980,694	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



# Year over Year Change

## Revenue and Expenses by Category

693 - Electoral Area C Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	10,000	10,000	0	
Prior Year Surplus	1,079	0	(1,079)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>11,079</b>	<b>10,000</b>	<b>(1,079)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	9,700	9,700	0	
Transfer to Reserve	1,079	0	(1,079)	Driven by prior year surplus
<b>Total Expense</b>	<b>11,079</b>	<b>10,000</b>	<b>(1,079)</b>	



**Denman Island Heritage Conservation**

**694**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Jan-15							
<b>Authority:</b>	BL 318 (replaces BL 2183)							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		Q-771-CNR-SRVA#70	1,048	1,048	1,048	1,048	1,048	1,048
<b>Purpose:</b>	To provide services relating to heritage conservation.		<b>\$1,048</b>	<b>\$1,048</b>	<b>\$1,048</b>	<b>\$1,048</b>	<b>\$1,048</b>	<b>\$1,048</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Denman Island)							
<b>Maximum Levy:</b>	Greater of \$100,000 or \$0.25 per \$1,000	<b>Residential Tax Rate Estimate</b>	<b>0.0013</b>	<b>0.0013</b>	<b>0.0013</b>	<b>0.0013</b>	<b>0.0013</b>	<b>0.0013</b>
<b>2025 Maximum:</b>	\$202,465		(per \$1,000 of assessed value)					

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

694 - Denman Island Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	1,048	1,048	0	
Prior Year Surplus	4,830	0	(4,830)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>5,878</b>	<b>1,048</b>	<b>(4,830)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	748	748	0	
Transfer to Reserve	4,830	0	(4,830)	Driven by prior year surplus
<b>Total Expense</b>	<b>5,878</b>	<b>1,048</b>	<b>(4,830)</b>	



**Hornby Island Heritage Conservation**

**695**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	01-Jan-15							
<b>Authority:</b>	BL 317 (replaces BL 2183)							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		P-771-CNR-SRVA#69	1,462	1,462	1,462	1,462	1,462	1,462
<b>Purpose:</b>	To provide services relating to heritage conservation.		<b>\$1,462</b>	<b>\$1,462</b>	<b>\$1,462</b>	<b>\$1,462</b>	<b>\$1,462</b>	<b>\$1,462</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)							
<b>Maximum Levy:</b>	Greater of \$100,000 or \$0.25 per \$1,000	<b>Residential Tax Rate Estimate</b>	<b>0.0014</b>	<b>0.0014</b>	<b>0.0014</b>	<b>0.0014</b>	<b>0.0014</b>	<b>0.0014</b>
<b>2025 Maximum:</b>	\$256,174	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

695 - Hornby Island Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	1,462	1,462	0	
Prior Year Surplus	427	0	(427)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>1,889</b>	<b>1,462</b>	<b>(427)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	1,162	1,162	0	
Transfer to Reserve	427	0	(427)	Driven by prior year surplus
<b>Total Expense</b>	<b>1,889</b>	<b>1,462</b>	<b>(427)</b>	





**Denman Island Streetlighting Specified Area**

**710**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	25-Jul-87							
<b>Authority:</b>	BL 951							
<b>Amendments:</b>								
		<b>Specified Area</b>						
		W-771-CNR-SA#46	2,541	2,646	2,756	2,872	2,993	3,120
<b>Purpose:</b>	To provide street lighting in and for the service area		<b>\$2,541</b>	<b>\$2,646</b>	<b>\$2,756</b>	<b>\$2,872</b>	<b>\$2,993</b>	<b>\$3,120</b>
		<b>Change from Previous year</b>		<b>\$105</b>	<b>\$110</b>	<b>\$116</b>	<b>\$121</b>	<b>\$127</b>
<b>Participants:</b>	Defined portion of Electoral Area A							
<b>Maximum Levy:</b>	Sum sufficient	<b>Residential Tax Rate Estimate</b>	<b>0.2202</b>	<b>0.2224</b>	<b>0.2317</b>	<b>0.2414</b>	<b>0.2516</b>	<b>0.2623</b>
<b>2025 Maximum:</b>	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

710 - Denman Island Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	2,541	2,646	105	Increase of 4.1%
<b>Total Revenue</b>	<u>2,541</u>	<u>2,646</u>	<u>105</u>	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	2,100	2,205	105	Hydro [+105]
Contract and General Services	12	12	0	
Transfer to Reserve	125	125	0	
Transfer to Other Functions	4	4	0	
<b>Total Expense</b>	<u>2,541</u>	<u>2,646</u>	<u>105</u>	





**Royston Streetlighting      715**

<b>Established:</b> 31-Aug-10	<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Authority:</b> BL 117	<hr/>						
<b>Amendments:</b> 147 (Rankin), 155 ( KIP)	<b>Local Service Area</b>						
	H-771-CNR-SRVA#60	24,312	24,312	24,312	24,312	24,606	25,088
<b>Purpose:</b> To provide streetlighting at Royston.		<b>\$24,312</b>	<b>\$24,312</b>	<b>\$24,312</b>	<b>\$24,312</b>	<b>\$24,606</b>	<b>\$25,088</b>
<b>Participants:</b> Defined portion of Electoral Area A (Royston)	<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$294</b>	<b>\$482</b>
<b>Maximum Levy:</b> \$0.30 per \$1000	<b>Residential Tax Rate Estimate</b>	<b>0.0242</b>	<b>0.0243</b>	<b>0.0243</b>	<b>0.0243</b>	<b>0.0246</b>	<b>0.0250</b>
<b>2025 Maximum:</b> \$289,848	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

715 - Royston Streetlighting

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	24,312	24,312	0	
Other Revenue	1,650	1,650	0	
Prior Year Surplus	2,796		(2,796)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>28,758</b>	<b>25,962</b>	<b>(2,796)</b>	
<b>Expenses</b>				
Support Services	510	369	(141)	Decreased allocation in 2025
Materials, Supplies and Utilities	23,714	22,728	(986)	Hydro [-986]
Contract and General Services	159	165	6	Increased insurance allocation
Transfer to Reserve	4,328	2,669	(1,659)	Reduced contribution to future expend. reserve
Transfer to Other Functions	47	31	(16)	Reduced transfer to Internal Cost of Carbon
<b>Total Expense</b>	<b>28,758</b>	<b>25,962</b>	<b>(2,796)</b>	





**Union Bay Streetlighting Local Service Area**

**716**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	10-Aug-21							
<b>Authority:</b>	BL 659							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		U-771-CNR-SRVA#78	40,294	41,274	41,274	41,274	41,650	42,459
<b>Purpose:</b>	To provide streetlighting within Union Bay		<b>\$40,294</b>	<b>\$41,274</b>	<b>\$41,274</b>	<b>\$41,274</b>	<b>\$41,650</b>	<b>\$42,459</b>
<b>Participants:</b>	Defined Portion Area A	<b>Change from Previous year</b>		<b>\$980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$376</b>	<b>\$809</b>
<b>Maximum Levy:</b>	Max Levy \$75,000	<b>Residential Tax Rate Estimate</b>	<b>0.0515</b>	<b>0.0531</b>	<b>0.0531</b>	<b>0.0531</b>	<b>0.0536</b>	<b>0.0546</b>
<b>2025 Maximum:</b>	\$75,000	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

716 - Union Bay Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	40,294	41,274	980	Increase of 2.4%
Other Revenue	2,000	2,000	0	
<b>Total Revenue</b>	<b>42,294</b>	<b>43,274</b>	<b>980</b>	
<b>Expenses</b>				
Support Services	551	542	(9)	Decreased allocation in 2025
Materials, Supplies and Utilities	39,627	40,580	953	Hydro [+953]
Contract and General Services	171	178	7	Increased insurance allocation
Transfer to Reserve	1,879	1,912	33	Increased contribution to future expend. reserve
Transfer to Other Functions	66	62	(4)	Reduced transfer to Internal Cost of Carbon
<b>Total Expense</b>	<b>42,294</b>	<b>43,274</b>	<b>980</b>	





**Comox Road Streetlighting Local Service Area**

**720**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	31-May-93							
<b>Authority:</b>	BL 1519							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		H-771-CNR-LSA#16	3,923	3,923	3,923	3,923	3,934	4,000
<b>Purpose:</b>	To provide streetlighting within the boundaries of the service area.		<b>\$3,923</b>	<b>\$3,923</b>	<b>\$3,923</b>	<b>\$3,923</b>	<b>\$3,934</b>	<b>\$4,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11</b>	<b>\$66</b>
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	\$ .50 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.1161</b>	<b>0.1129</b>	<b>0.1129</b>	<b>0.1129</b>	<b>0.1132</b>	<b>0.1151</b>
<b>2025 Maximum:</b>	\$14,372	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

720 - Comox Road Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	3,923	3,923	0	
Prior Year Surplus	127		(127)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>4,050</b>	<b>3,923</b>	<b>(127)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	3,400	3,216	(184)	Hydro [-184]
Contract and General Services	16	16	0	
Transfer to Reserve	327	385	58	Increased contribution to future expend. reserve
Transfer to Other Functions	7	6	(1)	Reduced transfer to Internal Cost of Carbon
<b>Total Expense</b>	<b>4,050</b>	<b>3,923</b>	<b>(127)</b>	





**Gibson/Cotton Road Streetlighting Local Service Area**

**722**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	29-Jan-90							
<b>Authority:</b>	BL 1151							
<b>Amendments:</b>	BL 1701 - Oct 31/94							
<b>Purpose:</b>	To provide street lighting in and for the specified area							
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	\$ .50 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$91,831							
		<b>Local Service Area</b>						
		A-771-CNR-LSA#1	13,889	13,889	13,889	13,889	13,792	14,044
			<b>\$13,889</b>	<b>\$13,889</b>	<b>\$13,889</b>	<b>\$13,889</b>	<b>\$13,792</b>	<b>\$14,044</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$97)</b>	<b>\$252</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0761</b>	<b>0.0752</b>	<b>0.0752</b>	<b>0.0752</b>	<b>0.0747</b>	<b>0.0761</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

722 - Gibson/Cotton Road Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	13,889	13,889	0	
<b>Total Revenue</b>	<u>13,889</u>	<u>13,889</u>	0	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	12,900	12,060	(840)	Hydro [-840]
Contract and General Services	44	46	2	Increased insurance allocation
Transfer to Reserve	625	1,464	839	Increased contribution to future expend. reserve
Transfer to Other Functions	20	19	(1)	Reduced transfer to Internal Cost of Carbon
<b>Total Expense</b>	<u>13,889</u>	<u>13,889</u>	0	

# CVRD 5 Year Operating Budget by Service

Functions: 722

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>722 - Gibson/Cotton Road Streetlighting Local Service Area</b>								
<b>Revenues</b>								
<b>722 - Gibson/Cotton Road Streetlighting Local Service Area</b>								
<b>01-1-722-019</b>	Reqn Elect/Spec Prov Govt	13,889	13,889	13,889	13,889	13,889	13,792	14,044
<b>722 - Gibson/Cotton Road Streetlighting Local Service Area</b>		13,889	13,889	13,889	13,889	13,889	13,792	14,044
<b>Revenues</b>		13,889	13,889	13,889	13,889	13,889	13,792	14,044
<b>Expenses</b>								
<b>722 - Gibson/Cotton Road Streetlighting Local Service Area</b>								
<b>01-2-722-200</b>	Support Services	300	300	300	300	300	300	300
<b>01-2-722-369</b>	Insurance Liability	44	44	46	48	50	52	54
<b>01-2-722-409</b>	Hydro	10,510	12,900	12,060	12,301	12,547	12,798	13,054
<b>01-2-722-489</b>	Reserve Contr Other	625	625	1,464	1,221	975	625	625
<b>01-2-722-495</b>	Transfer To Other Functions	20	20	19	19	17	17	11
<b>722 - Gibson/Cotton Road Streetlighting Local Service Area</b>		11,499	13,889	13,889	13,889	13,889	13,792	14,044
<b>Expenses</b>		(11,499)	(13,889)	(13,889)	(13,889)	(13,889)	(13,792)	(14,044)
<b>722 - Gibson/Cotton Road Streetlighting Local Service Area</b>		2,390	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		2,390	0	0	0	0	0	0

**Little River Streetlighting Specified Area**

**723**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	22-May-75							
<b>Authority:</b>	SLP #29							
<b>Amendments:</b>	SLP #33 Jan 13/76							
<b>Purpose:</b>	To provide streetlighting.							
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	\$ .291 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$421,025							
		<b>Specified Area</b>						
		D-771-CNR-SA#38	37,127	37,127	37,127	37,127	37,127	37,127
			<b>\$37,127</b>	<b>\$37,127</b>	<b>\$37,127</b>	<b>\$37,127</b>	<b>\$37,127</b>	<b>\$37,127</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0246</b>	<b>0.0241</b>	<b>0.0241</b>	<b>0.0241</b>	<b>0.0241</b>	<b>0.0241</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



# Year over Year Change

## Revenue and Expenses by Category

723 - Little River Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	37,127	37,127	0	
<b>Total Revenue</b>	<u>37,127</u>	<u>37,127</u>	0	
<b>Expenses</b>				
Support Services	535	476	(59)	Decreased allocation in 2025
Materials, Supplies and Utilities	34,806	35,660	854	Hydro [+854]
Contract and General Services	166	173	7	Increased insurance allocation
Transfer to Reserve	1,564	768	(796)	Reduced contribution to future expend. reserve
Transfer to Other Functions	56	50	(6)	Reduced transfer to Internal Cost of Carbon
<b>Total Expense</b>	<u>37,127</u>	<u>37,127</u>	0	



**Forest Grove Ornamental Streetlight Service**

**725**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	28-Oct-08							
<b>Authority:</b>	BL17							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		8-771-CNR-SRVA#90	1,982	1,986	1,990	1,994	1,998	1,998
<b>Purpose:</b>	To own, operate and maintain ornamental streetlights in the Forest Grove Estates subdivision.		<b>\$1,982</b>	<b>\$1,986</b>	<b>\$1,990</b>	<b>\$1,994</b>	<b>\$1,998</b>	<b>\$1,998</b>
		<b>Change from Previous year</b>		<b>\$4</b>	<b>\$4</b>	<b>\$4</b>	<b>\$4</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	Greater of \$4000 or \$0.50 per \$1000	<b>Residential Tax Rate Estimate</b>	<b>0.0354</b>	<b>0.0352</b>	<b>0.0353</b>	<b>0.0354</b>	<b>0.0354</b>	<b>0.0354</b>
<b>2025 Maximum:</b>	\$28,194	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

725 - Forest Grove Estates Streetlighting

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	1,982	1,986	4	Increase of 0.2%
Prior Year Surplus	759	0	(759)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>2,741</b>	<b>1,986</b>	<b>(755)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	1,114	1,103	(11)	Hydro [-11]
Contract and General Services	67	69	2	Increased insurance allocation
Transfer to Reserve	1,259	513	(746)	Reduced contribution to future expend. reserve
Transfer to Other Functions	1	1	0	
<b>Total Expense</b>	<b>2,741</b>	<b>1,986</b>	<b>(755)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 725

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>725 - Forest Grove Estates Streetlighting</b>								
<b>Revenues</b>								
<b>725 - Forest Grove Estates Streetlighting</b>								
01-1-725-019	Reqn Elect/Spec Prov Govt	1,982	1,982	1,986	1,990	1,994	1,998	1,998
01-1-725-150	Surplus Prior Year	759	759	0	0	0	0	0
<b>725 - Forest Grove Estates Streetlighting</b>		<b>2,741</b>	<b>2,741</b>	<b>1,986</b>	<b>1,990</b>	<b>1,994</b>	<b>1,998</b>	<b>1,998</b>
<b>Revenues</b>								
		2,741	2,741	1,986	1,990	1,994	1,998	1,998
<b>Expenses</b>								
<b>725 - Forest Grove Estates Streetlighting</b>								
01-2-725-200	Support Services	300	300	300	300	300	300	300
01-2-725-369	Insurance Liability	10	10	10	10	10	10	10
01-2-725-372	Insurance Property	57	57	59	61	63	65	67
01-2-725-403	Buildings Repairs & Mtce	338	0	0	0	0	0	0
01-2-725-409	Hydro	84	114	103	105	107	109	111
01-2-725-438	Contract Svcs Equip/Mach	460	1,000	1,000	1,000	1,000	1,000	1,000
01-2-725-489	Reserve Contr Other	1,259	1,259	513	513	513	513	509
01-2-725-495	Transfer To Other Functions	1	1	1	1	1	1	1
<b>725 - Forest Grove Estates Streetlighting</b>		<b>2,509</b>	<b>2,741</b>	<b>1,986</b>	<b>1,990</b>	<b>1,994</b>	<b>1,998</b>	<b>1,998</b>
<b>Expenses</b>								
		(2,509)	(2,741)	(1,986)	(1,990)	(1,994)	(1,998)	(1,998)
<b>725 - Forest Grove Estates Streetlighting</b>								
		232	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>								
		232	0	0	0	0	0	0

**Arden Road Streetlighting Specified Area**

**730**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	31-Dec-75							
<b>Authority:</b>	SLP #31							
<b>Amendments:</b>	SLP #37 May 6/76							
<b>Purpose:</b>	To provide streetlighting.							
<b>Participants:</b>	Defined portion of Electoral Area C							
<b>Maximum Levy:</b>	\$ .291 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$53,617							
		<b>Specified Area</b>						
		O-771-CNR-SA#17	8,027	8,027	8,027	8,027	8,063	8,208
			<b>\$8,027</b>	<b>\$8,027</b>	<b>\$8,027</b>	<b>\$8,027</b>	<b>\$8,063</b>	<b>\$8,208</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36</b>	<b>\$145</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0427</b>	<b>0.0422</b>	<b>0.0422</b>	<b>0.0422</b>	<b>0.0424</b>	<b>0.0432</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

730 - Arden Road Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	8,027	8,027	0	
<b>Total Revenue</b>	<u>8,027</u>	<u>8,027</u>	0	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	7,300	6,912	(388)	Hydro [-388]
Contract and General Services	40	41	1	Increased insurance allocation
Transfer to Reserve	375	763	388	Increased contribution to future expend. reserve
Transfer to Other Functions	12	11	(1)	Reduced transfer to Internal Cost of Carbon
<b>Total Expense</b>	<u>8,027</u>	<u>8,027</u>	0	





**Webb and Bood Roads Streetlighting Specified Area**

**732**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-Nov-81							
<b>Authority:</b>	SLP/BL 539							
<b>Amendments:</b>	BL 2166 (repeals 539)							
		<b>Local Service Area</b>						
		1-771-CNR-LSA#42	1,282	1,282	1,282	1,282	1,282	1,291
<b>Purpose:</b>	To provide streetlighting.		<b>\$1,282</b>	<b>\$1,282</b>	<b>\$1,282</b>	<b>\$1,282</b>	<b>\$1,282</b>	<b>\$1,291</b>
<b>Participants:</b>	Defined portion of Electoral Area C	<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9</b>
<b>Maximum Levy:</b>	\$.25 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0458</b>	<b>0.0465</b>	<b>0.0465</b>	<b>0.0465</b>	<b>0.0465</b>	<b>0.0468</b>
<b>2025 Maximum:</b>	\$6,885	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

732 - Webb and Bood Roads Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	1,282	1,282	0	
Prior Year Surplus	49		(49)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>1,331</b>	<b>1,282</b>	<b>(49)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	918	857	(61)	Hydro [-61]
Contract and General Services	3	3	0	
Transfer to Reserve	109	121	12	Increased contribution to future expend. reserve
Transfer to Other Functions	1	1	0	
<b>Total Expense</b>	<b>1,331</b>	<b>1,282</b>	<b>(49)</b>	



**McLary Rd Streetlighting Local Service Area**

**738**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	14-Dec-95							
<b>Authority:</b>	BL 1741							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		Q-771-CNR-LSA#27	3,269	3,269	3,269	3,269	3,269	3,269
<b>Purpose:</b>	To provide streetlighting within the boundaries of the service area.		<b>\$3,269</b>	<b>\$3,269</b>	<b>\$3,269</b>	<b>\$3,269</b>	<b>\$3,269</b>	<b>\$3,269</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area C							
<b>Maximum Levy:</b>	\$ .50 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0737</b>	<b>0.0726</b>	<b>0.0726</b>	<b>0.0726</b>	<b>0.0726</b>	<b>0.0726</b>
<b>2025 Maximum:</b>	\$22,498	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

738 - McLary Rd Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	3,269	3,269	0	
<b>Total Revenue</b>	<u>3,269</u>	<u>3,269</u>	0	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	2,800	2,520	(280)	Hydro [-280]
Contract and General Services	14	14	0	
Transfer to Reserve	150	431	281	Increased contribution to future expend. reserve
Transfer to Other Functions	5	4	(1)	Reduced transfer to Internal Cost of Carbon
<b>Total Expense</b>	<u>3,269</u>	<u>3,269</u>	0	



**Fern Road Streetlighting Local Service Area**

**742**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	26-Mar-90							
<b>Authority:</b>	BL 1193							
<b>Amendments:</b>	BL 2083 Sep 28/98, BL 2110 - Jan. 25/99 - extended boundaries.							
<b>Purpose:</b>	To provide streetlighting within the boundaries of the service area.							
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	\$ .28 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$12,508							
		<b>Local Service Area</b>						
		B-771-CNR-LSA#4	3,365	3,365	3,365	3,365	3,392	3,450
			<b>\$3,365</b>	<b>\$3,365</b>	<b>\$3,365</b>	<b>\$3,365</b>	<b>\$3,392</b>	<b>\$3,450</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27</b>	<b>\$58</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0750</b>	<b>0.0745</b>	<b>0.0745</b>	<b>0.0745</b>	<b>0.0751</b>	<b>0.0764</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

742 - Fern Road Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	3,365	3,365	0	
Prior Year Surplus	89	0	(89)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>3,454</b>	<b>3,365</b>	<b>(89)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	2,900	2,760	(140)	Hydro [-140]
Contract and General Services	10	10	0	
Transfer to Reserve	239	290	51	Increased contribution to future expend. reserve
Transfer to Other Functions	5	5	0	
<b>Total Expense</b>	<b>3,454</b>	<b>3,365</b>	<b>(89)</b>	





**Hastings Streetlighting Local Service Area**

**750**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	12-Dec-96							
<b>Authority:</b>	BL 1861							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		T-771-CNR-LSA#31	706	0	0	0	0	0
<b>Purpose:</b>	To provide streetlighting within the boundaries of the service area.		<b>\$706</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Change from Previous year</b>		<b>(\$706)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A							
<b>Maximum Levy:</b>	Greater of \$545 or \$.22 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0386</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>2025 Maximum:</b>	\$4,610							
			(per \$1,000 of assessed value)					

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



**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

**2025 Maximum:** \$0

# Year over Year Change

## Revenue and Expenses by Category

791 - Courtenay Flats Drainage

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	7,329	7,329	0	
Prior Year Surplus	2,750	0	(2,750)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>10,079</b>	<b>7,329</b>	<b>(2,750)</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Materials, Supplies and Utilities	280	280	0	
Contract and General Services	4,214	4,783	569	Contract services - equipment [+500]
Transfer to Other Services	1,000	1,000	0	
Transfer to Reserve	4,285	966	(3,319)	Driven by prior year surplus
<b>Total Expense</b>	<b>10,079</b>	<b>7,329</b>	<b>(2,750)</b>	



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		-	-	42,000	-	-	-	-	-	-	-
<b>Total Funding Source</b>		-	-	<b>42,000</b>	-	-	-	-	-	-	-

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		-	-	42,000	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	<b>42,000</b>	-	-	-	-	-	-	-



**2025-2029  
Financial Planning  
Core Services**

Regional Emergency Services

---





**Victim Services Program/Crime Stoppers Grant Contribution Service**

**200**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	28-Apr-89							
<b>Authority:</b>	LGA Sec 332 (1), SLP #70							
<b>Amendments:</b>	BL 2250 (Conversion); BL 2895, BL 325							
<b>Purpose:</b>	To provide a victims assistance program and contribute funds to the Comox Valley Crime Stoppers							
<b>Participants:</b>	Courtenay, Comox, Cumberland, Electoral Areas A, B, C							
<b>Maximum Levy:</b>	Greater of \$50,000 or \$0.02 per \$1000 - 100% Assessment							
<b>2025 Maximum:</b>	\$572,825							
		<b>Electoral Areas</b>						
		Area A	17,616	17,502	17,503	17,504	17,506	17,507
		Area B	13,106	13,262	13,263	13,264	13,265	13,266
		Area C	16,340	16,414	16,415	16,416	16,417	16,419
		<b>Municipal Members</b>						
		Comox	20,054	20,705	20,707	20,708	20,710	20,712
		Courtenay	42,863	43,930	43,933	43,936	43,940	43,944
		Cumberland	6,296	6,473	6,473	6,474	6,474	6,475
			<b>\$116,276</b>	<b>\$118,285</b>	<b>\$118,294</b>	<b>\$118,303</b>	<b>\$118,313</b>	<b>\$118,323</b>
		<b>Change from Previous year</b>		<b>\$2,009</b>	<b>\$9</b>	<b>\$9</b>	<b>\$10</b>	<b>\$10</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0038</b>	<b>0.0037</b>	<b>0.0037</b>	<b>0.0037</b>	<b>0.0037</b>	<b>0.0037</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change Revenue and Expenses by Category

200 - Victim Services Program

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	116,276	118,285	2,009	Increase of 1.7%
Prior Year Surplus	7,331	0	(7,331)	Reduced reliance on prior surplus at preliminary
<b>Total Revenue</b>	<b>123,607</b>	<b>118,285</b>	<b>(5,322)</b>	
<b>Expenses</b>				
Support Services	701	792	91	Increased allocation in 2025
Grants to other organizations	115,000	117,000	2,000	CVTS grants [+2K]
Contract and General Services	7,906	493	(7,413)	Service supported funded by surplus [-7.4K]
<b>Total Expense</b>	<b>123,607</b>	<b>118,285</b>	<b>(5,322)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	28-Aug-00							
<b>Authority:</b>	BL 2262							
<b>Amendments:</b>	BL576, 2019 - BL34							
<b>Purpose:</b>	To providing a contribution towards the operation of a Comox Valley community justice centre.							
<b>Participants:</b>	Courtenay, Comox, Cumberland, Electoral Areas A, B, C							
<b>Maximum Levy:</b>	Greater of \$62,500 or \$.00377 per \$1,000							
<b>2025 Maximum:</b>	\$108,104							
		<b>Electoral Areas</b>						
		Area A	12,355	13,919	15,246	16,706	18,312	18,313
		Area B	9,192	10,547	11,553	12,659	13,876	13,876
		Area C	11,460	13,053	14,298	15,668	17,174	17,174
		<b>Municipal Members</b>						
		Comox	14,169	16,581	18,163	19,902	21,815	21,816
		Courtenay	30,232	35,140	38,491	42,177	46,231	46,233
		Cumberland	4,448	5,185	5,679	6,223	6,821	6,822
			<b>\$81,857</b>	<b>\$94,425</b>	<b>\$103,430</b>	<b>\$113,335</b>	<b>\$124,230</b>	<b>\$124,235</b>
		<b>Change from Previous year</b>		<b>\$12,568</b>	<b>\$9,005</b>	<b>\$9,905</b>	<b>\$10,895</b>	<b>\$5</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0026</b>	<b>0.0030</b>	<b>0.0033</b>	<b>0.0036</b>	<b>0.0039</b>	<b>0.0039</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

205 - CV Community Justice

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	81,857	94,425	12,568	Increase of 15.4%
Prior Year Surplus	1,467	0	(1,467)	No reliance on prior surplus at proposed
<b>Total Revenue</b>	<b>83,324</b>	<b>94,425</b>	<b>11,101</b>	
<b>Expenses</b>				
Support Services	390	534	144	Increased allocation in 2025
Grants to other organizations	78,000	90,000	12,000	Increased contract ask from Comm. Justice Centre
Contract and General Services	121	126	5	
Transfer to Reserve	4,813	3,765	(1,048)	Reduced contribution to future expenditure reserve
<b>Total Expense</b>	<b>83,324</b>	<b>94,425</b>	<b>11,101</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	13-Dec-11							
<b>Authority:</b>	BL192							
<b>Amendments:</b>	BL 202, 425							
<b>Purpose:</b>	To provide fire protection and the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto.							
<b>Participants:</b>	Defined portion of Electoral Areas A, C							
<b>Maximum Levy:</b>	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							
<b>2025 Maximum:</b>	\$448,307							
		<b>Local Service Area</b>						
		O-771-CNR-SRVA#63	260,000	260,305	250,334	272,405	290,961	293,153
			<b>\$260,000</b>	<b>\$260,305</b>	<b>\$250,334</b>	<b>\$272,405</b>	<b>\$290,961</b>	<b>\$293,153</b>
		<b>Change from Previous year</b>		<b>\$305</b>	<b>(\$9,971)</b>	<b>\$22,071</b>	<b>\$18,556</b>	<b>\$2,192</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.6943</b>	<b>0.6955</b>	<b>0.6688</b>	<b>0.7278</b>	<b>0.7774</b>	<b>0.7832</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



# Year over Year Change

## Revenue and Expenses by Category

210 - Rural Cumberland Fire Protection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	260,000	260,305	305	
<b>Total Revenue</b>	<u>260,000</u>	<u>260,305</u>	<u>305</u>	
<b>Expenses</b>				
Support Services	2,241	2,544	303	
Personnel costs	5,647	5,988	341	
Grants to other organizations	249,885	236,810	(13,075)	New contract with Cumberland Pending, [-\$30K] adjustment to 2024 contract
Materials, Supplies and Utilities	233	103	(130)	
Contract and General Services	427	439	12	
Transfer to Reserve	1,567	14,421	12,854	Reserve is at sufficient level
<b>Total Expense</b>	<u>260,000</u>	<u>260,305</u>	<u>305</u>	



**Denman Island Fire Protection Local Service Area**

**215**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	24-Aug-74							
<b>Authority:</b>	BL 143							
<b>Amendments:</b>	BL 2045 (converted to LSA), BL 2272 (amend to Area K)							
<b>Purpose:</b>	The provision of fire prevention, fire suppression and assistance response							
<b>Participants:</b>	Defined portion of Electoral Area A (Denman Island)							
<b>Maximum Levy:</b>	Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment							
<b>2025 Maximum:</b>	\$1,012,325							
		<b>Local Service Area</b>						
		Z-771-CNR-LSA#40	470,000	521,141	550,000	608,336	775,677	777,782
			<b>\$470,000</b>	<b>\$521,141</b>	<b>\$550,000</b>	<b>\$608,336</b>	<b>\$775,677</b>	<b>\$777,782</b>
		<b>Change from Previous year</b>		<b>\$51,141</b>	<b>\$28,859</b>	<b>\$58,336</b>	<b>\$167,341</b>	<b>\$2,105</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.5751</b>	<b>0.6328</b>	<b>0.6678</b>	<b>0.7387</b>	<b>0.9419</b>	<b>0.9444</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

215 - Denman Island Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	470,000	521,141	51,141	Increase of 10.9%
Sale of Services	10,164	10,164	0	
Government Grants	30,000	0	(30,000)	UBCM grant for protective gear [+\$30K]
Prior Year Surplus	43,573	0	(43,573)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>553,737</b>	<b>531,305</b>	<b>(22,432)</b>	
<b>Expenses</b>				
Support Services	18,044	16,588	(1,456)	Decreased allocation in 2025
Personnel costs	109,590	142,564	32,974	FTE increase of .37
Grants to other organizations	155,400	160,800	5,400	Increased operating contract
Materials, Supplies and Utilities	48,741	6,525	(42,216)	Grant funded protective gear [-\$30], one replacement of SCBA cylinders [-\$9.5K]
Contract and General Services	25,091	12,115	(12,976)	Creation of asset management plan [-\$15K]
Debt Charges	16,500	133,265	116,765	Increase in short-term lending for truck purchase
Transfer to Reserve	177,298	58,828	(118,470)	
Transfer to Other Services	573	620	47	
Minor Capital	2,500	0	(2,500)	
<b>Total Expense</b>	<b>553,737</b>	<b>531,305</b>	<b>(22,432)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>215 - Denman Island Fire Protection</b>								
<b>Revenues</b>								
<b>215 - Denman Island Fire Protection Local Service Area</b>								
01-1-215-016	Grant Prov Govt Conditional	0	30,000	0	0	0	0	0
01-1-215-019	Reqn Elect/Spec Prov Govt	470,000	470,000	521,141	550,000	608,336	775,677	777,782
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	0	0	0	0	0	0	0
01-1-215-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-215-150	Surplus Prior Year	43,573	43,573	0	0	0	0	0
<b>215 - Denman Island Fire Protection Local Service Area</b>		<b>523,737</b>	<b>553,737</b>	<b>531,305</b>	<b>560,164</b>	<b>618,500</b>	<b>785,841</b>	<b>787,946</b>
<b>Revenues</b>								
		523,737	553,737	531,305	560,164	618,500	785,841	787,946
<b>Expenses</b>								
<b>215 - Denman Island Fire Protection Local Service Area</b>								
01-2-215-200	Support Services	18,044	18,044	16,588	16,588	16,588	16,588	16,588
01-2-215-210	Grant Operational	155,400	155,400	160,800	166,400	171,400	173,700	180,000
01-2-215-220	Salaries & Wages	80,988	77,616	101,448	109,642	112,963	116,386	119,914
01-2-215-225	Benefits	23,219	26,900	33,912	36,280	37,234	38,217	39,230
01-2-215-237	Employer Health Tax	1,587	1,940	2,536	2,742	2,824	2,910	2,998
01-2-215-238	WCB	2,921	3,134	4,668	4,891	4,983	5,074	5,170
01-2-215-275	Permits/Licences	541	850	700	700	700	700	700
01-2-215-284	Meeting Expense	65	200	200	200	200	200	200
01-2-215-293	Office Expenses	113	130	100	100	100	100	100
01-2-215-306	Protective Gear/Equipment	21,212	44,900	3,200	6,400	3,200	6,400	3,500
01-2-215-314	Telephone & Alarm Lines	0	156	25	25	25	25	25
01-2-215-319	Training/Development & Conferences	193	1,490	1,235	1,235	1,235	1,235	1,235
01-2-215-320	Travel	180	625	625	625	625	625	625
01-2-215-335	Advertising	170	390	390	390	390	390	390
01-2-215-353	Public Relations	0	130	130	130	130	130	130
01-2-215-369	Insurance Liability	2,638	2,627	2,732	2,841	2,955	3,073	2,300
01-2-215-372	Insurance Property	1,702	1,654	1,720	1,789	1,850	1,900	1,975
01-2-215-385	Gis Services	0	500	100	100	100	100	100
01-2-215-387	Other Prof Fees	12,780	15,000	1,000	500	250	250	250
01-2-215-403	Buildings Repairs & Mtce	4,353	0	0	0	0	0	0
01-2-215-412	Janitorial/Cleaning Supplies	302	0	50	52	54	56	58



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		-	-	850,000	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	-	-	-	-	-	-	150,000	-	-
120R - Long term debt proceeds		-	-	5,150,000	-	-	-	-	-	-	-
130R - Transfer from reserve		9,000	400,000	-	-	110,000	-	-	220,000	-	-
<b>Total Funding Source</b>		<b>9,000</b>	<b>400,000</b>	<b>6,000,000</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>370,000</b>	<b>-</b>	<b>-</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		9,000	400,000	6,000,000	-	110,000	-	-	370,000	-	-
<b>Total Expenditure</b>		<b>9,000</b>	<b>400,000</b>	<b>6,000,000</b>	<b>-</b>	<b>110,000</b>	<b>-</b>	<b>-</b>	<b>370,000</b>	<b>-</b>	<b>-</b>



**Hornby Island Fire Protection Local Service Area**

**220**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	10-Aug-70							
<b>Authority:</b>	BL 40							
<b>Amendments:</b>	BL 2011 (converted to LSA), BL 2273 (amend to Area K), BL 322 (max reqn)							
		<b>Local Service Area</b>						
		X-771-CNR-LSA#37	670,000	705,900	735,900	755,900	775,900	805,900
			<b>\$670,000</b>	<b>\$705,900</b>	<b>\$735,900</b>	<b>\$755,900</b>	<b>\$775,900</b>	<b>\$805,900</b>
<b>Purpose:</b>	The provision of fire prevention, fire suppression and assistance response							
		<b>Change from Previous year</b>		<b>\$35,900</b>	<b>\$30,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$30,000</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)							
		<b>Residential Tax Rate Estimate</b>	<b>0.6582</b>	<b>0.6795</b>	<b>0.7083</b>	<b>0.7276</b>	<b>0.7468</b>	<b>0.7757</b>
		(per \$1,000 of assessed value)						
<b>Maximum Levy:</b>	The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment							
<b>2025 Maximum:</b>	\$1,280,758							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

220 - Hornby Island Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	670,000	705,900	35,900	Increase of 5.4%
Government Grants	29,450	0	(29,450)	UBCM grant for protective gear from 2023 [-\$29K]
Prior Year Surplus	36,319	0	(36,319)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>735,769</b>	<b>705,900</b>	<b>(29,869)</b>	
<b>Expenses</b>				
Support Services	21,609	21,438	(171)	
Personnel costs	154,330	170,854	16,524	Wage and salary escalation
Grants to other organizations	236,442	251,668	15,226	Operating grant submission increase
Materials, Supplies and Utilities	48,341	19,055	(29,286)	Grant funded protective gear [-\$29K]
Contract and General Services	22,252	13,549	(8,703)	Professional fees for asset management [-\$10K]
Debt Charges	76,476	79,976	3,500	Interest on loan for tanker truck purchased in 2024 [+\$3.5K]
Transfer to Reserve	170,953	145,414	(25,539)	Decreased contribution to Future Expenditures reserve
Transfer to Other Services	1,366	1,446	80	
Minor Capital	4,000	2,500	(1,500)	
<b>Total Expense</b>	<b>735,769</b>	<b>705,900</b>	<b>(29,869)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>220 - Hornby Island Fire Protection</b>								
<b>Revenues</b>								
<b>220 - Hornby Island Fire Protection Local Service Area</b>								
01-1-220-016	Grant Prov Govt Conditional	0	29,450	0	0	0	0	0
01-1-220-019	Reqn Elect/Spec Prov Govt	670,000	670,000	705,900	735,900	755,900	775,900	805,900
01-1-220-150	Surplus Prior Year	36,319	36,319	0	0	0	0	0
<b>220 - Hornby Island Fire Protection Local Service Area</b>		<b>706,319</b>	<b>735,769</b>	<b>705,900</b>	<b>735,900</b>	<b>755,900</b>	<b>775,900</b>	<b>805,900</b>
<b>Revenues</b>								
		706,319	735,769	705,900	735,900	755,900	775,900	805,900
<b>Expenses</b>								
<b>220 - Hornby Island Fire Protection Local Service Area</b>								
01-2-220-200	Support Services	21,609	21,609	21,438	21,438	21,438	21,438	21,438
01-2-220-210	Grant Operational	236,442	236,442	251,668	255,626	260,304	265,081	269,957
01-2-220-220	Salaries & Wages	114,894	113,931	125,476	133,191	137,218	141,369	145,646
01-2-220-225	Benefits	30,199	33,530	36,600	38,621	39,682	40,776	41,903
01-2-220-237	Employer Health Tax	2,266	2,848	3,138	3,331	3,430	3,534	3,641
01-2-220-238	WCB	3,752	4,021	5,640	5,850	5,961	6,071	6,188
01-2-220-275	Permits/Licences	580	100	650	650	650	650	650
01-2-220-284	Meeting Expense	77	200	200	200	200	200	200
01-2-220-293	Office Expenses	0	130	50	50	50	50	50
01-2-220-306	Protective Gear/Equipment	29,067	39,750	15,650	16,006	16,317	16,816	17,237
01-2-220-314	Telephone & Alarm Lines	0	156	50	50	50	50	50
01-2-220-319	Training/Development & Conferences	1,323	6,790	1,190	1,190	1,190	1,190	1,190
01-2-220-320	Travel	270	825	825	825	825	825	825
01-2-220-335	Advertising	325	390	390	390	390	390	390
01-2-220-353	Public Relations	0	380	230	230	230	230	230
01-2-220-369	Insurance Liability	2,993	2,981	3,100	3,224	3,353	3,487	3,550
01-2-220-372	Insurance Property	4,024	3,889	4,050	4,150	4,250	4,374	4,700
01-2-220-385	Gis Services	0	0	100	100	100	100	100
01-2-220-387	Other Prof Fees	13,595	10,400	1,000	500	250	250	250
01-2-220-412	Janitorial/Cleaning Supplies	302	0	50	50	50	50	50
01-2-220-461	Insurance/Licence Vehicle	4,122	4,602	5,069	5,171	5,274	5,379	5,486
01-2-220-468	Minor Capital	6,869	4,000	2,500	4,000	2,500	2,500	4,000
01-2-220-485	Contr To Capital Works Reserve	145,549	145,549	140,414	116,869	129,508	128,862	28,986
01-2-220-489	Reserve Contr Other	25,404	25,404	5,000	5,000	5,000	5,000	5,000



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		-	-	-	300,000	-	-	-	-	-	-
130R - Transfer from reserve		30,000	120,000	80,000	550,000	200,000	-	8,000	-	-	-
<b>Total Funding Source</b>		<b>30,000</b>	<b>120,000</b>	<b>80,000</b>	<b>850,000</b>	<b>200,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		30,000	120,000	80,000	850,000	200,000	-	8,000	-	-	-
<b>Total Expenditure</b>		<b>30,000</b>	<b>120,000</b>	<b>80,000</b>	<b>850,000</b>	<b>200,000</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	24-Mar-80							
<b>Authority:</b>	BL 416							
<b>Amendments:</b>	BL 1992 (Conversion), BL 2962 , BL 267, BL 2101, BL 267							
<b>Purpose:</b>	The provision of fire prevention, fire suppression and participation in the first responder program in support of the British Columbia Ambulance service.							
		<b>Local Service Area</b>						
		P-771-CNR-LSA#35	220,000	260,000	315,000	350,000	350,000	350,000
			<b>\$220,000</b>	<b>\$260,000</b>	<b>\$315,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>
		<b>Change from Previous year</b>		<b>\$40,000</b>	<b>\$55,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area A							
		<b>Residential Tax Rate Estimate</b>	<b>0.6733</b>	<b>0.7767</b>	<b>0.9410</b>	<b>1.0455</b>	<b>1.0455</b>	<b>1.0455</b>
		(per \$1,000 of assessed value)						
<b>Maximum Levy:</b>	Greater of \$74,935 or \$1.50 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$452,115							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# 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 (-)
<b>Revenues</b>				
Taxation	220,000	260,000	40,000	Increase of 18.2%
Government Grants	30,000	0	(30,000)	UBCM grant for protective gear from 2023 carried forward [-\$30k]
Prior Year Surplus	83,044	0	(83,044)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>333,044</b>	<b>260,000</b>	<b>(73,044)</b>	
<b>Expenses</b>				
Support Services	9,499	7,597	(1,902)	
Personnel costs	50,475	55,315	4,840	Wage and salary escalation
Materials, Supplies and Utilities	46,691	20,657	(26,034)	Protective gear [-\$23K], Training [-\$7K], Telephones[+\$2K]
Contract and General Services	19,026	6,761	(12,265)	Asset Management Plan [-\$10K]
Transfer to Reserve	96,906	49,199	(47,707)	Reduced Capital Works and Future Expenditure reserve contributions
Transfer to Other Services	105,447	106,071	624	
Debt Charges	0	8,800	8,800	Interest on debt portion of expected Tender purchase
Minor Capital	5,000	5,600	600	
<b>Total Expense</b>	<b>333,044</b>	<b>260,000</b>	<b>(73,044)</b>	



# CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>225 - Fanny Bay Fire Protection</b>								
<b>Revenues</b>								
<b>225 - Fanny Bay Fire Protection Local Service Area</b>								
01-1-225-016	Grant Prov Govt Conditional	0	30,000	0	0	0	0	0
01-1-225-019	Reqn Elect/Spec Prov Govt	220,000	220,000	260,000	315,000	350,000	350,000	350,000
01-1-225-128	Other Revenue	62	0	0	0	0	0	0
01-1-225-150	Surplus Prior Year	83,045	83,044	0	0	0	0	0
<b>225 - Fanny Bay Fire Protection Local Service Area</b>		<b>303,107</b>	<b>333,044</b>	<b>260,000</b>	<b>315,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>Revenues</b>								
		303,107	333,044	260,000	315,000	350,000	350,000	350,000
<b>Expenses</b>								
<b>225 - Fanny Bay Fire Protection Local Service Area</b>								
01-2-225-200	Support Services	9,499	9,499	7,597	7,597	7,597	7,597	7,597
01-2-225-220	Salaries & Wages	35,232	35,020	38,273	40,305	41,546	42,828	44,148
01-2-225-225	Benefits	10,067	13,185	14,050	14,590	14,925	15,271	15,627
01-2-225-237	Employer Health Tax	695	876	958	1,008	1,038	1,071	1,104
01-2-225-238	WCB	1,179	1,394	2,034	2,091	2,125	2,159	2,195
01-2-225-275	Permits/Licences	246	0	550	560	570	580	590
01-2-225-284	Meeting Expense	0	100	100	100	100	100	100
01-2-225-293	Office Expenses	0	130	100	100	100	100	100
01-2-225-306	Protective Gear/Equipment	19,088	33,800	12,000	12,000	12,000	12,000	12,000
01-2-225-314	Telephone & Alarm Lines	3,104	1,256	3,042	3,055	3,070	3,085	3,100
01-2-225-316	Tipping Fees	48	0	0	0	0	0	0
01-2-225-319	Training/Development & Conferences	1,205	7,390	750	750	750	750	750
01-2-225-320	Travel	0	425	425	425	425	425	100
01-2-225-335	Advertising	42	390	390	390	400	400	400
01-2-225-353	Public Relations	0	130	130	130	130	140	140
01-2-225-369	Insurance Liability	1,298	1,293	1,345	1,399	1,455	1,513	1,250
01-2-225-372	Insurance Property	571	560	582	605	629	654	670
01-2-225-381	Legal Fees	0	1,000	0	0	0	0	0
01-2-225-387	Other Prof Fees	22,278	10,000	800	400	200	0	0
01-2-225-400	Contracted Svcs Buildings/Land Mtce	302	4,000	1,000	1,000	1,000	1,000	1,000
01-2-225-409	Hydro	2,405	3,200	3,300	3,300	3,400	3,400	3,450
01-2-225-458	Fuel/Lubricants Vehicle	2,289	0	0	0	0	0	0
01-2-225-461	Insurance/Licence Vehicle	4,295	2,043	2,904	2,962	3,021	3,082	3,143



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		320,000	-	-	-	-	300,000	-	-	-	-
130R - Transfer from reserve		134,500	-	63,600	-	120,000	30,000	-	-	-	-
<b>Total Funding Source</b>		<b>454,500</b>	<b>-</b>	<b>63,600</b>	<b>-</b>	<b>120,000</b>	<b>330,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		454,500	-	63,600	-	120,000	330,000	-	-	-	-
<b>Total Expenditure</b>		<b>454,500</b>	<b>-</b>	<b>63,600</b>	<b>-</b>	<b>120,000</b>	<b>330,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Union Bay Fire Protection Local Service Area**

**226**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	10-Aug-21							
<b>Authority:</b>	BL 658							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		V-771-CNR-SRVA#83	600,000	744,069	837,025	899,464	920,574	988,871
<b>Purpose:</b>	To provide fire protection within the Union Bay Service Area		<b>\$600,000</b>	<b>\$744,069</b>	<b>\$837,025</b>	<b>\$899,464</b>	<b>\$920,574</b>	<b>\$988,871</b>
		<b>Change from Previous year</b>		<b>\$144,069</b>	<b>\$92,956</b>	<b>\$62,439</b>	<b>\$21,110</b>	<b>\$68,297</b>
<b>Participants:</b>	Defined portion of Area A							
<b>Maximum Levy:</b>	Max Levy \$750,000	<b>Residential Tax Rate Estimate</b>	<b>0.7674</b>	<b>0.9572</b>	<b>1.0768</b>	<b>1.1571</b>	<b>1.1843</b>	<b>1.2721</b>
<b>2025 Maximum:</b>	\$750,000	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

226 -Union Bay Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	600,000	744,069	144,069	Increase of 24.0%
Prior Year Surplus	26,003	0	(26,003)	No reliance on prior year surplus at preliminary
Recoveries from Other Functions	105,447	105,756	309	Contribution from Fanny Bay for operating costs
<b>Total Revenue</b>	<b>731,450</b>	<b>849,825</b>	<b>118,375</b>	
<b>Expenses</b>				
Support Services	21,935	26,800	4,865	Increased allocation
Personnel costs	123,428	136,893	13,465	Wage and salary escalation
Grants to other organizations	370,229	370,229	0	
Materials, Supplies and Utilities	16,620	13,640	(2,980)	Protective Gear [-\$1.5], Advertising [-\$550]
Contract and General Services	11,779	13,350	1,571	Insurance [+\$1.1K]
Transfer to Reserve	175,846	223,744	47,898	Increased contribution to meet capital plan and future expenditures reserve recommended balance
Transfer to Other Services	1,613	1,676	63	
Debt Charges	0	53,393	53,393	Debt Charges to start on New Firehall
Minor Capital	10,000	10,100	100	
<b>Total Expense</b>	<b>731,450</b>	<b>849,825</b>	<b>118,375</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>226 - Union Bay Fire Protection Local Service Area</b>								
<b>Revenues</b>								
<b>226 - Union Bay Fire Protection Local Service Area</b>								
01-1-226-019	Reqn Elect/Spec Prov Govt	600,000	600,000	744,069	837,025	899,464	920,574	988,871
01-1-226-135	Recoveries-Other Functions	105,447	105,447	105,756	110,785	113,555	116,394	119,000
01-1-226-150	Surplus Prior Year	26,003	26,003	0	0	0	0	0
<b>226 - Union Bay Fire Protection Local Service Area</b>		<b>731,450</b>	<b>731,450</b>	<b>849,825</b>	<b>947,810</b>	<b>1,013,019</b>	<b>1,036,968</b>	<b>1,107,871</b>
<b>Revenues</b>								
		731,450	731,450	849,825	947,810	1,013,019	1,036,968	1,107,871
<b>Expenses</b>								
<b>226 - Union Bay Fire Protection Local Service Area</b>								
01-2-226-200	Support Services	21,935	21,935	26,800	26,800	26,800	26,800	26,800
01-2-226-210	Grant Operational	370,229	370,229	370,229	379,485	388,972	398,696	408,663
01-2-226-220	Salaries & Wages	92,705	92,048	101,109	106,757	110,028	113,393	116,865
01-2-226-225	Benefits	24,606	25,839	28,224	29,706	30,576	31,467	32,387
01-2-226-237	Employer Health Tax	1,828	2,302	2,525	2,668	2,754	2,835	2,922
01-2-226-238	WCB	3,058	3,239	5,035	5,183	5,271	5,366	5,464
01-2-226-284	Meeting Expense	25	200	100	100	100	100	100
01-2-226-293	Office Expenses	13	0	0	0	0	0	0
01-2-226-306	Protective Gear/Equipment	36,589	13,500	12,000	12,000	12,000	12,000	12,000
01-2-226-314	Telephone & Alarm Lines	0	180	0	0	0	0	0
01-2-226-319	Training/Development & Conferences	223	1,920	1,220	1,220	1,220	1,220	1,220
01-2-226-320	Travel	0	270	270	270	270	270	270
01-2-226-335	Advertising	320	550	0	0	0	0	0
01-2-226-353	Public Relations	0	400	300	300	300	300	300
01-2-226-369	Insurance Liability	3,295	3,281	3,500	3,600	3,780	3,780	4,200
01-2-226-372	Insurance Property	3,850	3,314	4,200	4,300	4,500	4,600	4,700
01-2-226-381	Legal Fees	0	1,000	0	0	0	0	0
01-2-226-385	Gis Services	0	0	100	100	100	100	100
01-2-226-387	Other Prof Fees	0	0	800	500	250	0	0
01-2-226-412	Janitorial/Cleaning Supplies	302	0	50	50	50	50	50
01-2-226-461	Insurance/Licence Vehicle	3,991	3,784	4,450	4,448	4,539	4,630	4,722
01-2-226-468	Minor Capital	9,235	10,000	10,100	3,200	3,200	9,000	4,000
01-2-226-485	Contr To Capital Works Reserve	165,217	165,217	174,366	173,693	189,288	187,770	88,123
01-2-226-489	Reserve Contr Other	10,629	10,629	49,378	49,374	49,370	54,940	21,060





# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		3,495,000	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		2,755,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		50,000	932,600	630,000	450,000	140,000	-	-	-	-	-
<b>Total Funding Source</b>		<b>6,300,000</b>	<b>932,600</b>	<b>630,000</b>	<b>450,000</b>	<b>140,000</b>	-	-	-	-	-

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		6,300,000	932,600	630,000	450,000	140,000	-	-	-	-	-
<b>Total Expenditure</b>		<b>6,300,000</b>	<b>932,600</b>	<b>630,000</b>	<b>450,000</b>	<b>140,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Bates/Huband Road Fire Protection Local Service Area**

**228**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	27-Oct-97							
<b>Authority:</b>	BL 1965							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		U-771-CNR-LSA#33	67,000	67,000	67,500	67,500	67,500	67,500
<b>Purpose:</b>	The provision of fire prevention, suppression and assistance in the case of emergency		<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,500</b>	<b>\$67,500</b>	<b>\$67,500</b>	<b>\$67,500</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	\$ .85 per \$1,000 - 100% Assessment or \$14,788	<b>Residential Tax Rate Estimate</b>	<b>0.4234</b>	<b>0.4217</b>	<b>0.4248</b>	<b>0.4248</b>	<b>0.4248</b>	<b>0.4248</b>
<b>2025 Maximum:</b>	\$133,392	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

228 - Bates/Huband Road Fire Protections Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	67,000	67,000	0	
<b>Total Revenue</b>	<u>67,000</u>	<u>67,000</u>	0	
<b>Expenses</b>				
Support Services	2,143	1,630	(513)	
Personnel costs	5,647	5,988	341	Wage and salary escalation
Grants to other organizations	50,000	50,902	902	Increase in Town of Comox contract
Materials, Supplies and Utilities	233	103	(130)	
Contract and General Services	599	102	(497)	Legal Fees [-\$500]
Transfer to Reserve	8,378	8,275	(103)	Contribution to future expenditure reserve
<b>Total Expense</b>	<u>67,000</u>	<u>67,000</u>	0	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	02-Dec-75							
<b>Authority:</b>	BL 176							
<b>Amendments:</b>	BL 1964 (Conversion), BL 2759, BL 74, BL 260, BL 288, BL 382							
<b>Purpose:</b>	The provision of fire prevention, fire suppression and assistance response							
		<b>Local Service Area</b>						
		V-771-CNR-LSA#34	664,245	708,879	709,403	709,660	709,916	710,173
		V-772-CRR-LSA#34	242,253	257,716	257,906	257,999	258,093	258,186
			<b>\$906,498</b>	<b>\$966,595</b>	<b>\$967,309</b>	<b>\$967,659</b>	<b>\$968,009</b>	<b>\$968,359</b>
<b>Participants:</b>	Defined portion of Electoral Area C and SRD Area D	<b>Change from Previous year</b>		<b>\$60,097</b>	<b>\$714</b>	<b>\$350</b>	<b>\$350</b>	<b>\$350</b>
<b>Maximum Levy:</b>	Greater of \$301,629.00 or \$1.00 per \$1000 - 100% Assessment.	<b>Residential Tax Rate Estimate</b>	<b>0.4722</b>	<b>0.4911</b>	<b>0.4914</b>	<b>0.4916</b>	<b>0.4918</b>	<b>0.4920</b>
<b>2025 Maximum:</b>	\$1,902,034	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

230 - Black Creek/Oyster Bay Fire Protection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	906,498	966,595	60,097	Increase of 6.6%
Government Grants	30,000	0	(30,000)	UBCM grant for protective gear [-\$30]
Prior Year Surplus	60,010	0	(60,010)	No reliance on prior year surplus at preliminary
Recoveries from Other Functions	207,468	243,655	36,187	Contribution from Merville and Mt. Washington for operating costs
<b>Total Revenue</b>	<b>1,203,976</b>	<b>1,210,250</b>	<b>6,274</b>	
<b>Expenses</b>				
Support Services	35,955	42,579	6,624	
Personnel costs	233,171	241,444	8,273	Wage and salary escalation
Grants to other organizations	424,875	475,225	50,350	Increase in operational grant from ORVFRA, increased to Mt. Washington operations [+\$28K]
Materials, Supplies and Utilities	57,155	27,315	(29,840)	Grant-funded protective gear [-\$23K], Training [-\$8.5]
Contract and General Services	31,931	19,472	(12,459)	Professional fees for asset management [+\$15K]
Debt Charges	140,926	226,726	85,800	New short-term debt for engine replacement
Transfer to Reserve	272,208	163,121	(109,087)	Decreased contribution to Capital reserve
Transfer to Other Services	5,005	4,618	(387)	
Minor Capital	2,750	9,750	7,000	Pager and radio requirements increase
<b>Total Expense</b>	<b>1,203,976</b>	<b>1,210,250</b>	<b>6,274</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>230 - Black Creek/Oyster Bay Fire Protection LSA</b>								
<b>Revenues</b>								
<b>230 - Black Creek/Oyster Bay Fire Protection</b>								
01-1-230-016	Grant Prov Govt Conditional	0	30,000	0	0	0	0	0
01-1-230-019	Reqn Elect/Spec Prov Govt	906,498	906,498	966,595	967,309	967,659	968,009	968,359
01-1-230-125	Donations	0	0	0	0	0	0	0
01-1-230-135	Recoveries-Other Functions	207,468	207,468	243,655	249,376	257,084	259,313	263,456
01-1-230-150	Surplus Prior Year	60,010	60,010	0	0	0	0	0
<b>230 - Black Creek/Oyster Bay Fire Protection</b>		<b>1,173,976</b>	<b>1,203,976</b>	<b>1,210,250</b>	<b>1,216,685</b>	<b>1,224,743</b>	<b>1,227,322</b>	<b>1,231,815</b>
<b>Revenues</b>								
		1,173,976	1,203,976	1,210,250	1,216,685	1,224,743	1,227,322	1,231,815
<b>Expenses</b>								
<b>230 - Black Creek/Oyster Bay Fire Protection</b>								
01-2-230-200	Support Services	35,955	35,955	42,579	42,579	42,579	42,579	42,579
01-2-230-210	Grant Operational	424,347	424,875	475,225	487,100	503,100	507,725	516,325
01-2-230-220	Salaries & Wages	167,604	169,714	174,508	179,807	185,264	190,889	196,683
01-2-230-221	Directors Remuneration	673	1,648	1,648	1,648	1,648	1,648	1,648
01-2-230-225	Benefits	41,609	51,596	53,357	54,765	56,215	57,707	59,249
01-2-230-237	Employer Health Tax	3,312	4,243	4,361	4,495	4,631	4,774	4,918
01-2-230-238	WCB	5,565	5,970	7,570	7,711	7,857	8,014	8,170
01-2-230-275	Permits/Licences	200	250	250	250	250	250	250
01-2-230-276	Software Licence/Mtce	104	0	0	0	0	0	0
01-2-230-284	Meeting Expense	0	200	150	150	150	150	150
01-2-230-293	Office Expenses	48	200	50	50	50	50	50
01-2-230-306	Protective Gear/Equipment	62,155	45,500	25,000	27,000	27,500	28,000	28,500
01-2-230-314	Telephone & Alarm Lines	0	240	50	50	50	50	50
01-2-230-319	Training/Development & Conferences	7,114	9,690	790	790	790	790	790
01-2-230-320	Travel	104	675	675	675	675	675	675
01-2-230-335	Advertising	170	400	300	300	300	300	300
01-2-230-340	Dues And Memberships	121	0	0	0	0	0	0
01-2-230-353	Public Relations	68	200	200	200	200	250	250
01-2-230-369	Insurance Liability	5,184	5,163	5,370	5,585	5,808	6,040	4,700
01-2-230-372	Insurance Property	4,364	4,247	4,374	4,505	4,640	4,900	4,900
01-2-230-381	Legal Fees	0	1,000	0	0	0	0	0
01-2-230-385	Gis Services	65	0	250	250	250	250	250





# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		-	-	-	-	300,000	-	-	600,000	-	-
130R - Transfer from reserve		160,000	85,000	-	175,000	140,000	-	-	430,000	-	200,000
<b>Total Funding Source</b>		<b>160,000</b>	<b>85,000</b>	<b>-</b>	<b>175,000</b>	<b>440,000</b>	<b>-</b>	<b>-</b>	<b>1,030,000</b>	<b>-</b>	<b>200,000</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		160,000	85,000	-	175,000	440,000	-	-	1,030,000	-	200,000
<b>Total Expenditure</b>		<b>160,000</b>	<b>85,000</b>	<b>-</b>	<b>175,000</b>	<b>440,000</b>	<b>-</b>	<b>-</b>	<b>1,030,000</b>	<b>-</b>	<b>200,000</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	29-Aug-17							
<b>Authority:</b>	BL 515 - update BL 484							
<b>Amendments:</b>	BL 501 & 515							
		<b>Local Service Area</b>						
		4-771-CNR-SRVA#75	580,000	580,000	580,000	580,000	580,000	580,000
<b>Purpose:</b>	The provision of fire prevention, fire suppression and assistance response		<b>\$580,000</b>	<b>\$580,000</b>	<b>\$580,000</b>	<b>\$580,000</b>	<b>\$580,000</b>	<b>\$580,000</b>
		<b>Change from Previous year</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Participants:</b>	Defined portion							
<b>Maximum Levy:</b>	Greater of \$446,106 or \$0.6228 per \$1,000	<b>Residential Tax Rate Estimate</b>	<b>0.4158</b>	<b>0.4056</b>	<b>0.4056</b>	<b>0.4056</b>	<b>0.4056</b>	<b>0.4056</b>
<b>2025 Maximum:</b>	\$868,743	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

237 - Greater Merville Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	580,000	580,000	0	
Government Grants	29,300	0	(29,300)	UBCM grant for protective gear and training [-\$29K]
<b>Total Revenue</b>	<b>609,300</b>	<b>580,000</b>	<b>(29,300)</b>	
<b>Expenses</b>				
Support Services	10,326	12,612	2,286	Increased allocation
Personnel costs	86,804	90,518	3,714	Wage and salary escalation
Materials, Supplies and Utilities	63,934	35,914	(28,020)	Grant-funded gear [-\$29K]
Contract and General Services	16,186	5,916	(10,270)	Professional fees for asset management [+\$10K]
Debt Charges	36,961	155,004	118,043	Debt converted from interim to long-term financing
Transfer to Reserve	211,009	92,399	(118,610)	Decreased contribution to capital reserve
Transfer to Other Services	172,080	179,637	7,557	Contributions to Black Creek/Oyster River Fire
Minor Capital	12,000	8,000	(4,000)	Fire hose rack [-\$5k]
<b>Total Expense</b>	<b>609,300</b>	<b>580,000</b>	<b>(29,300)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>237 - Greater Merville Fire Protection Local Service Area</b>								
<b>Revenues</b>								
<b>237 - Greater Merville Fire Protection Local Service Area</b>								
01-1-237-016	Grant Prov Govt Conditional	0	29,300	0	0	0	0	0
01-1-237-019	Reqn Elect/Spec Prov Govt	580,000	580,000	580,000	580,000	580,000	580,000	580,000
01-1-237-150	Surplus Prior Year	7,444	0	0	0	0	0	0
<b>237 - Greater Merville Fire Protection Local Service Area</b>		<b>587,444</b>	<b>609,300</b>	<b>580,000</b>	<b>580,000</b>	<b>580,000</b>	<b>580,000</b>	<b>580,000</b>
<b>Revenues</b>								
		587,444	609,300	580,000	580,000	580,000	580,000	580,000
<b>Expenses</b>								
<b>237 - Greater Merville Fire Protection Local Service Area</b>								
01-2-237-200	Support Services	10,326	10,326	12,612	12,612	12,612	12,612	12,612
01-2-237-220	Salaries & Wages	61,408	62,075	64,293	66,284	68,340	70,458	72,643
01-2-237-225	Benefits	15,883	20,775	21,381	21,920	22,473	23,044	21,033
01-2-237-237	Employer Health Tax	1,208	1,552	1,607	1,658	1,708	1,760	1,817
01-2-237-238	WCB	2,239	2,402	3,237	3,292	3,348	3,405	3,464
01-2-237-293	Office Expenses	0	100	0	0	0	0	0
01-2-237-306	Protective Gear/Equipment	26,111	42,300	14,000	14,500	15,000	15,500	16,000
01-2-237-314	Telephone & Alarm Lines	0	120	0	0	0	0	0
01-2-237-319	Training/Development & Conferences	5,693	145	645	645	645	645	645
01-2-237-320	Travel	0	425	425	425	425	425	355
01-2-237-335	Advertising	64	300	300	300	300	300	300
01-2-237-353	Public Relations	0	100	100	100	100	100	100
01-2-237-369	Insurance Liability	1,115	1,110	1,154	1,200	1,248	1,298	915
01-2-237-372	Insurance Property	3,277	68	70	72	74	82	85
01-2-237-381	Legal Fees	0	1,000	500	500	500	500	500
01-2-237-385	Gis Services	146	0	0	0	0	0	0
01-2-237-387	Other Prof Fees	11,016	10,000	800	400	250	0	0
01-2-237-424	Rental/Lease - Land	25,497	20,544	20,544	25,680	25,680	27,000	27,000
01-2-237-438	Contract Svcs Equip/Mach	0	1,500	0	0	0	0	0
01-2-237-461	Insurance/Licence Vehicle	2,770	2,408	3,292	3,357	3,425	3,493	3,563
01-2-237-468	Minor Capital	3,190	12,000	8,000	8,500	3,250	8,750	10,750
01-2-237-485	Contr To Capital Works Reserve	179,083	179,083	47,399	34,199	29,962	18,162	13,303
01-2-237-489	Reserve Contr Other	31,926	31,926	45,000	45,000	45,000	45,000	45,000
01-2-237-495	Transfer To Other Functions	172,080	172,080	179,637	184,352	190,656	192,462	195,541

# CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-237-505	Debt Charges-Principal	50,000	0	81,083	81,083	81,083	81,083	81,083
01-2-237-506	Debt Charges-Interest	62,763	36,961	73,921	73,921	73,921	73,921	73,291
<b>237 - Greater Merville Fire Protection Local Service Area</b>		665,796	609,300	580,000	580,000	580,000	580,000	580,000
<b>Expenses</b>		(665,796)	(609,300)	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)
<b>237 - Greater Merville Fire Protection Local Service Area</b>		(78,352)	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		(78,352)	0	0	0	0	0	0

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		-	-	-	-	400,000	-	-	45,000	-	-
130R - Transfer from reserve		-	-	-	-	350,000	-	-	80,000	-	-
<b>Total Funding Source</b>		-	-	-	-	<b>750,000</b>	-	-	<b>125,000</b>	-	-



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		-	-	-	-	750,000	-	-	125,000	-	-
<b>Total Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>



## Mt Washington Resort Community Fire Protection

**240**

<b>Established:</b> 20-Sep-16	<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Authority:</b> BL 433	<hr/>						
<b>Amendments:</b>	<b>Local Service Area</b>						
	3-771-CNR-SRVA#74	250,423	250,440	250,458	250,510	251,703	252,500
<b>Purpose:</b> To provide fire protection to the Mount Washington resort community		<b>\$250,423</b>	<b>\$250,440</b>	<b>\$250,458</b>	<b>\$250,510</b>	<b>\$251,703</b>	<b>\$252,500</b>
	<b>Change from Previous year</b>		<b>\$17</b>	<b>\$18</b>	<b>\$52</b>	<b>\$1,193</b>	<b>\$797</b>
<b>Participants:</b> Defined portion of Electoral Area C							
<b>Maximum Levy:</b> Greater of \$150,000 or \$1.15 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.6611</b>	<b>0.6355</b>	<b>0.6356</b>	<b>0.6357</b>	<b>0.6388</b>	<b>0.6408</b>
<b>2025 Maximum:</b> \$426,075	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

240 - Mt. Washington Resort Community Fire Protection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	250,423	250,440	17	
Other Revenue	0	60,000	60,000	
Government Grants	30,000	0	(30,000)	UBCM grant for protective gear and training [-\$30K]
Transfers from Reserve	25,000	0	(25,000)	Transfer to cover VI Mt. Sports Society Funding [-\$20K]
Prior Year Surplus	85,429	0	(85,429)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>390,852</b>	<b>310,440</b>	<b>(80,412)</b>	
<b>Expenses</b>				
Support Services	9,437	8,239	(1,198)	
Personnel costs	44,013	46,484	2,471	Wage and salary escalation
Grants to other organizations	25,000	0	(25,000)	
Materials, Supplies and Utilities	40,457	15,335	(25,122)	Grant-funded protective gear and training [-\$30K]
Contract and General Services	3,959	5,247	1,288	
Debt Charges	43,000	5,890	(37,110)	Grant allocations reducing debt burden
Transfer to Reserve	181,279	150,572	(30,707)	Reduced contribution to capital works reserve
Transfer to Other Services	36,607	65,173	28,566	Apportionment to Black Creek increased
Minor Capital	7,100	13,500	6,400	Increase in equipment [+\$6.4K]
<b>Total Expense</b>	<b>390,852</b>	<b>310,440</b>	<b>(80,412)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>240 - Mt Washington Resort Community Fire Protection</b>								
<b>Revenues</b>								
<b>240 - Mt Washington Resort Community Fire Protection</b>								
01-1-240-016	Grant Prov Govt Conditional	0	30,000	0	0	0	0	0
01-1-240-019	Reqn Elect/Spec Prov Govt	250,423	250,423	250,440	250,458	250,510	251,703	252,500
01-1-240-128	Other Revenue	0	0	60,000	60,000	60,000	60,000	60,000
01-1-240-145	Transfer from Reserve	0	25,000	0	0	0	0	0
01-1-240-150	Surplus Prior Year	85,429	85,429	0	0	0	0	0
<b>240 - Mt Washington Resort Community Fire Protection</b>		<b>335,852</b>	<b>390,852</b>	<b>310,440</b>	<b>310,458</b>	<b>310,510</b>	<b>311,703</b>	<b>312,500</b>
<b>Revenues</b>								
		<b>335,852</b>	<b>390,852</b>	<b>310,440</b>	<b>310,458</b>	<b>310,510</b>	<b>311,703</b>	<b>312,500</b>
<b>Expenses</b>								
<b>240 - Mt Washington Resort Community Fire Protection</b>								
01-2-240-200	Support Services	9,437	9,437	8,239	8,239	8,239	8,239	8,239
01-2-240-212	Grants Uncond Local Govt	0	25,000	0	0	0	0	0
01-2-240-220	Salaries & Wages	32,349	32,573	34,209	35,299	36,426	37,587	38,789
01-2-240-225	Benefits	8,567	9,406	9,845	10,139	10,442	10,756	11,079
01-2-240-237	Employer Health Tax	636	814	855	882	910	939	970
01-2-240-238	WCB	1,084	1,220	1,575	1,605	1,635	1,667	1,699
01-2-240-281	Materials & Supplies	549	0	0	0	0	0	0
01-2-240-284	Meeting Expense	0	250	200	200	200	200	200
01-2-240-293	Office Expenses	0	110	0	0	0	0	0
01-2-240-306	Protective Gear/Equipment	38,019	32,200	14,000	14,500	15,000	15,500	16,000
01-2-240-314	Telephone & Alarm Lines	0	132	0	0	0	0	0
01-2-240-319	Training/Development & Conferences	3,433	6,960	660	660	660	660	660
01-2-240-320	Travel	0	275	275	275	275	275	275
01-2-240-335	Advertising	64	530	200	200	200	200	200
01-2-240-353	Public Relations	0	100	100	100	100	100	100
01-2-240-369	Insurance Liability	1,304	1,298	1,350	1,404	1,460	1,518	1,000
01-2-240-372	Insurance Property	176	53	55	57	57	65	65
01-2-240-381	Legal Fees	3,470	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	0	0	800	500	250	0	0
01-2-240-461	Insurance/Licence Vehicle	8,659	1,008	1,442	1,471	1,500	1,530	1,561
01-2-240-468	Minor Capital	1,130	7,100	13,500	7,500	2,500	2,500	18,500



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		-	-	-	-	-	300,000	-	-	-	-
130R - Transfer from reserve		-	7,000	75,000	25,000	-	100,000	-	-	-	-
<b>Total Funding Source</b>		<b>-</b>	<b>7,000</b>	<b>75,000</b>	<b>25,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		-	7,000	75,000	25,000	-	400,000	-	-	-	-
<b>Total Expenditure</b>		<b>-</b>	<b>7,000</b>	<b>75,000</b>	<b>25,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	21-Oct-82							
<b>Authority:</b>	SLP, Conversion BL 2985							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area A	38,718	41,670	42,039	42,466	28,060	28,300
<b>Purpose:</b>	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	28,805	31,575	31,855	32,178	21,262	21,444
		Area C	35,913	39,079	39,426	39,826	26,316	26,540
		<b>Municipal Members</b>						
		Comox	44,400	49,641	50,081	50,589	33,428	33,714
<b>Participants:</b>	Comox, Courtenay, Cumberland, Electoral Areas A, B, C	Courtenay	94,739	105,199	106,133	107,210	70,841	71,446
		Cumberland	13,940	15,522	15,660	15,819	10,452	10,542
<b>Maximum Levy:</b>	\$.03 per \$1,000 - 100% Assessment		<b>\$256,515</b>	<b>\$282,685</b>	<b>\$285,193</b>	<b>\$288,088</b>	<b>\$190,360</b>	<b>\$191,986</b>
<b>2025 Maximum:</b>	\$860,241							
		<b>Change from Previous year</b>		<b>\$26,170</b>	<b>\$2,508</b>	<b>\$2,895</b>	<b>(\$97,728)</b>	<b>\$1,626</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0083</b>	<b>0.0089</b>	<b>0.0090</b>	<b>0.0091</b>	<b>0.0060</b>	<b>0.0060</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



## Year over Year Change

### Revenue and Expenses by Category

265 - Search and Rescue - Comox Valley

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	256,515	282,685	26,170	Increase of 10.2%
Prior Year Surplus	3,483	0	(3,483)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>259,998</b>	<b>282,685</b>	<b>22,687</b>	
<b>Expenses</b>				
Support Services	1,485	1,666	181	Increased allocation in 2025
Grants to other organizations	156,210	179,680	23,470	New grant to Merville rescue unit [+18.9K]
Contract and General Services	462	480	18	
Transfer to Reserve	101,841	100,859	(982)	Reduced contribution to future expenditure reserve
<b>Total Expense</b>	<b>259,998</b>	<b>282,685</b>	<b>22,687</b>	





# Year over Year Change

## Revenue and Expenses by Category

270 - Comox Valley Emergency Management

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	585,524	782,070	196,546	Increase of 33.6%
Government Grants	1,204,374	19,000	(1,185,374)	UBCM grants in 2024 budget, to be carried forward
Recoveries from Other Functions	8,082	7,589	(493)	
<b>Total Revenue</b>	<b>1,797,980</b>	<b>808,659</b>	<b>(989,321)</b>	
<b>Expenses</b>				
Support Services	79,432	84,094	4,662	Increased allocation in 2025
Personnel costs	396,985	527,730	130,745	Wage and salary escalation; 1.0 FTE increase
Grants to other organizations	74,000	4,000	(70,000)	Grant funded expenses in 2024
Materials, Supplies and Utilities	661,518	120,190	(541,328)	Grant funded expenses in 2024
Contract and General Services	492,353	36,337	(456,016)	Grant funded expenses in 2024
Transfer to Reserve	42,353	17,285	(25,068)	Future expenditure reserve sufficient for operating risk
Transfer to Other Services	5,339	13,023	7,684	Parks contributions [-8.4K]
Minor Capital	46,000	6,000	(40,000)	Grant funded expenses in 2024
<b>Total Expense</b>	<b>1,797,980</b>	<b>808,659</b>	<b>(989,321)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>270 - Comox Valley Emergency Management</b>								
<b>Revenues</b>								
<b>270 - Comox Valley Emergency Management</b>								
01-1-270-016	Grant Prov Govt Conditional	270,396	1,204,374	19,000	0	0	0	0
01-1-270-019	Reqn Elect/Spec Prov Govt	236,104	235,977	310,751	330,319	358,651	378,354	330,380
01-1-270-020	Reqn Municipal	349,420	349,547	471,319	501,000	543,970	573,853	501,091
01-1-270-022	Cond Transfers - Local Govt Other	0	0	0	0	0	0	0
01-1-270-128	Other Revenue	1,129	0	0	0	0	0	0
01-1-270-130	Recoveries-Wages & Benefits	7,318	0	0	0	0	0	0
01-1-270-133	Recoveries - Other	0	0	0	0	0	0	0
01-1-270-135	Recoveries-Other Functions	7,589	8,082	7,589	8,082	8,082	8,082	8,082
01-1-270-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-270-150	Surplus Prior Year	0	0	0	0	0	0	0
<b>270 - Comox Valley Emergency Management</b>		<b>871,956</b>	<b>1,797,980</b>	<b>808,659</b>	<b>839,401</b>	<b>910,703</b>	<b>960,289</b>	<b>839,553</b>
<b>Revenues</b>								
		871,956	1,797,980	808,659	839,401	910,703	960,289	839,553
<b>Expenses</b>								
<b>270 - Comox Valley Emergency Management</b>								
01-2-270-200	Support Services	79,432	79,432	84,094	84,094	84,094	84,094	84,094
01-2-270-210	Grant Operational	73,500	74,000	4,000	4,000	4,000	4,000	4,000
01-2-270-220	Salaries & Wages	306,361	294,566	390,306	330,802	341,355	352,260	363,528
01-2-270-225	Benefits	65,352	86,870	117,091	99,241	102,407	105,679	109,058
01-2-270-228	Honorarium	0	0	0	0	0	0	0
01-2-270-237	Employer Health Tax	6,020	7,239	9,757	8,269	8,533	8,807	9,088
01-2-270-238	WCB	8,642	8,310	10,576	8,965	9,250	9,547	9,852
01-2-270-266	Deliveries/Transportation	45	0	100	100	100	100	100
01-2-270-275	Permits/Licences	2,568	3,500	3,250	3,250	3,250	3,250	3,250
01-2-270-276	Software Licence/Mtce	7,741	9,300	9,500	9,500	9,500	9,500	9,500
01-2-270-281	Materials & Supplies	36,631	208,422	1,100	1,100	1,100	1,100	1,100
01-2-270-284	Meeting Expense	5,660	1,000	1,000	1,000	1,000	1,000	1,000
01-2-270-293	Office Expenses	4,677	500	1,000	1,000	1,000	1,000	1,000
01-2-270-296	Postage	0	50	50	50	50	50	50
01-2-270-314	Telephone & Alarm Lines	8,656	5,315	5,900	5,405	5,410	5,415	5,416
01-2-270-316	Tipping Fees	555	0	0	0	0	0	0
01-2-270-319	Training/Development & Conferences	109,157	403,641	68,000	68,000	68,000	68,000	68,000









# 2025-2029 Financial Planning Core Services

Regional Sustainability



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	25-Aug-09							
<b>Authority:</b>	BL 52							
<b>Amendments:</b>								
		<b>Electoral Areas</b>						
		Area A	75,732	149,841	157,442	157,442	157,442	157,442
<b>Purpose:</b>	For emergency shelter and supportive housing land acquisition.	Area B	78,927	156,162	164,083	164,083	164,083	164,083
		Area C	91,386	180,813	189,985	189,985	189,985	189,985
		<b>Municipal Members</b>						
<b>Participants:</b>	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Comox	149,588	295,969	310,982	310,982	310,982	310,982
		Courtenay	264,542	523,413	549,963	549,963	549,963	549,963
<b>Maximum Levy:</b>	Greater of \$275,000 or \$0.025 per \$1,000 - 100% Assessment	Cumberland	37,301	73,802	77,546	77,546	77,546	77,546
<b>2025 Maximum:</b>	\$716,868		<b>\$697,476</b>	<b>\$1,380,000</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>	<b>\$1,450,000</b>
		<b>Change from Previous year</b>		<b>\$682,524</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0222</b>	<b>0.0427</b>	<b>0.0449</b>	<b>0.0449</b>	<b>0.0449</b>	<b>0.0449</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

450 - Emergency Shelter Land Acquisition

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	702,353	1,380,000	677,647	Increased to build reserve balance
Prior Year Surplus	20,823	0	(20,823)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>723,176</b>	<b>1,380,000</b>	<b>656,824</b>	
<b>Expenses</b>				
Support Services	425	4,634	4,209	Increased allocation in 2024
Contract and General Services	20,132	137	(19,995)	Consultant for site selection [-20K]
Transfer to Reserve	702,619	1,375,229	672,610	Building reserves to address housing crisis
<b>Total Expense</b>	<b>723,176</b>	<b>1,380,000</b>	<b>656,824</b>	





## Year over Year Change Revenue and Expenses by Category

451 - Homelessness Supports

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	413,500	521,000	107,500	Increase of 26.0%
Prior Year Surplus	298,016	0	(298,016)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>711,516</b>	<b>521,000</b>	<b>(190,516)</b>	
<b>Expenses</b>				
Support Services	3,062	4,559	1,497	Increased allocation in 2025
Grants to other organizations	577,342	300,000	(277,342)	Three grant initiatives in 2024 [-277K]
Materials, Supplies and Utilities	0	200	200	Meeting expenses [+200]
Contract and General Services	100,952	200,986	100,034	Professional fees [+100K]
Transfer to Reserve	28,160	13,255	(14,905)	Reduced contribution to future expenditure reserve
Transfer to Other Services	2,000	2,000	0	
<b>Total Expense</b>	<b>711,516</b>	<b>521,000</b>	<b>(190,516)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 451

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>451 - Homelessness Supports</b>								
<b>Revenues</b>								
<b>451 - Homelessness Supports</b>								
<b>01-1-451-019</b>	Reqn Elect/Spec Prov Govt	185,278	185,335	230,474	230,474	230,474	230,474	230,474
<b>01-1-451-020</b>	Reqn Municipal	228,222	228,165	290,526	290,526	290,526	290,526	290,526
<b>01-1-451-150</b>	Surplus Prior Year	298,016	298,016	0	0	0	0	0
<b>451 - Homelessness Supports</b>		<b>711,516</b>	<b>711,516</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>
<b>Revenues</b>								
		711,516	711,516	521,000	521,000	521,000	521,000	521,000
<b>Expenses</b>								
<b>451 - Homelessness Supports</b>								
<b>01-2-451-200</b>	Support Services	3,062	3,062	4,559	4,559	4,559	4,559	4,559
<b>01-2-451-214</b>	Grants Cond Local Agencies	126,956	577,342	300,000	300,000	300,000	300,000	300,000
<b>01-2-451-284</b>	Meeting Expense	119	0	200	500	500	500	500
<b>01-2-451-369</b>	Insurance Liability	956	952	990	1,030	1,071	1,114	1,147
<b>01-2-451-387</b>	Other Prof Fees	184,656	100,000	199,996	199,696	199,696	199,696	199,696
<b>01-2-451-489</b>	Reserve Contr Other	28,160	28,160	13,255	13,215	13,174	13,131	13,098
<b>01-2-451-495</b>	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
<b>451 - Homelessness Supports</b>		<b>345,910</b>	<b>711,516</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>
<b>Expenses</b>								
		(345,910)	(711,516)	(521,000)	(521,000)	(521,000)	(521,000)	(521,000)
<b>451 - Homelessness Supports</b>								
		365,607	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>								
		365,607	0	0	0	0	0	0

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	15-Feb-08							
<b>Authority:</b>	Order in Council 060 - Feb 1/08 Part 13 LGA, Letters Patent, BL 120							
<b>Amendments:</b>								
<b>Purpose:</b>	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.							
<b>Participants:</b>	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C							
<b>Maximum Levy:</b>								
<b>2025 Maximum:</b>	\$0							
		<b>Defined Area</b>						
		Part Area A Baynes Sound						
		59,433	67,390	67,390	69,412	71,510	71,976	
		<b>Electoral Areas</b>						
		Area B						
		72,816	84,724	84,724	87,265	89,903	90,490	
		Area C						
		90,784	104,860	104,860	108,006	111,271	111,997	
		<b>Municipal Members</b>						
		Comox						
		112,239	133,201	133,201	137,197	141,344	142,266	
		Courtenay						
		239,490	282,280	282,280	290,749	299,537	301,492	
		Cumberland						
		35,238	41,650	41,650	42,900	44,196	44,485	
		<b>\$610,000</b>	<b>\$714,105</b>	<b>\$714,105</b>	<b>\$735,528</b>	<b>\$757,761</b>	<b>\$762,705</b>	
		<b>Change from Previous year</b>		<b>\$104,105</b>	<b>\$0</b>	<b>\$21,423</b>	<b>\$22,233</b>	<b>\$4,944</b>
		<b>Residential Tax Rate Estimate</b>		<b>0.0209</b>	<b>0.0238</b>	<b>0.0238</b>	<b>0.0246</b>	<b>0.0253</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



# Year over Year Change

## Revenue and Expenses by Category

512 - Regional Growth Strategy

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	610,000	714,105	104,105	Increase of 17.1%
Government Grants	44,833	0	(44,833)	Woodstove grant funding [-44.8K]
Transfers from Reserve	0	134,131	134,131	To temper requisition increase
Prior Year Surplus	489,314	0	(489,314)	No reliance on prior surplus at proposed
Recoveries from Other Functions	2,000	2,000	0	
<b>Total Revenue</b>	<b>1,146,147</b>	<b>850,236</b>	<b>(295,911)</b>	
<b>Expenses</b>				
Support Services	45,135	44,525	(610)	Decreased allocation in 2024
Personnel costs	517,946	560,536	42,590	Wage and salary escalation, additional 0.2 FTE
Materials, Supplies and Utilities	8,435	17,000	8,565	Training [+3.5K], Travel [+2.8K]
Contract and General Services	471,822	219,206	(252,616)	ANTP work [-130K], Climate Action Strategy [-87K]
Transfer to Reserve	99,809	5,969	(93,840)	Reduced contribution to future expenditure reserve
Minor Capital	3,000	3,000	0	
<b>Total Expense</b>	<b>1,146,147</b>	<b>850,236</b>	<b>(295,911)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>512 - Regional Growth Strategy</b>								
<b>Revenues</b>								
<b>512 - Regional Growth Strategy</b>								
01-1-512-016	Grant Prov Govt Conditional	5,000	44,833	0	0	0	0	0
01-1-512-019	Reqn Elect/Spec Prov Govt	223,034	222,915	256,974	256,974	264,683	272,684	274,463
01-1-512-020	Reqn Municipal	386,966	387,085	457,131	457,131	470,845	485,077	488,242
01-1-512-135	Recoveries-Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	20,000
01-1-512-145	Transfer from Reserve	0	0	134,131	0	0	0	0
01-1-512-150	Surplus Prior Year	482,750	489,314	0	0	0	0	0
<b>512 - Regional Growth Strategy</b>		<b>1,099,750</b>	<b>1,146,147</b>	<b>850,236</b>	<b>716,105</b>	<b>737,528</b>	<b>759,761</b>	<b>782,705</b>
<b>Revenues</b>		<b>1,099,750</b>	<b>1,146,147</b>	<b>850,236</b>	<b>716,105</b>	<b>737,528</b>	<b>759,761</b>	<b>782,705</b>
<b>Expenses</b>								
<b>512 - Regional Growth Strategy</b>								
01-2-512-200	Support Services	45,135	45,135	44,525	44,525	44,525	44,525	44,525
01-2-512-220	Salaries & Wages	309,510	382,614	414,565	429,771	445,540	461,898	478,869
01-2-512-225	Benefits	69,063	114,785	124,371	128,931	133,661	138,572	143,661
01-2-512-237	Employer Health Tax	6,176	9,565	10,365	10,747	11,140	11,547	11,971
01-2-512-238	WCB	8,957	10,982	11,235	11,647	12,072	12,518	12,978
01-2-512-284	Meeting Expense	236	500	2,000	2,000	2,000	2,000	2,000
01-2-512-293	Office Expenses	1,342	100	500	500	500	500	500
01-2-512-319	Training/Development & Conferences	404	2,500	6,000	5,000	5,000	5,000	5,000
01-2-512-320	Travel	995	1,200	4,000	4,000	4,000	4,000	4,000
01-2-512-335	Advertising	1,520	1,500	2,000	1,500	1,500	1,500	1,500
01-2-512-340	Dues And Memberships	755	2,635	2,500	2,500	2,500	2,500	2,500
01-2-512-353	Public Relations	26	5,000	5,000	5,000	5,000	5,000	5,000
01-2-512-354	Education Programs Public	0	25,637	7,637	2,000	2,000	2,000	2,000
01-2-512-369	Insurance Liability	2,480	2,470	2,569	2,672	2,779	2,890	2,890
01-2-512-381	Legal Fees	0	15,000	10,000	10,000	10,000	10,000	10,000
01-2-512-385	Gis Services	0	5,000	3,000	3,000	3,000	3,000	3,000
01-2-512-387	Other Prof Fees	220,413	418,715	191,000	35,000	35,000	35,000	35,000
01-2-512-468	Minor Capital	3,368	3,000	3,000	3,000	3,000	3,000	3,000
01-2-512-489	Reserve Contr Other	99,809	99,809	5,969	14,312	14,311	14,311	14,311
<b>512 - Regional Growth Strategy</b>		<b>770,189</b>	<b>1,146,147</b>	<b>850,236</b>	<b>716,105</b>	<b>737,528</b>	<b>759,761</b>	<b>782,705</b>
<b>Expenses</b>		<b>(770,189)</b>	<b>(1,146,147)</b>	<b>(850,236)</b>	<b>(716,105)</b>	<b>(737,528)</b>	<b>(759,761)</b>	<b>(782,705)</b>

# CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
512 - Regional Growth Strategy		329,561	0	0	0	0	0	0
01 - General Revenue Fund		329,561	0	0	0	0	0	0



# Year over Year Change

## Revenue and Expenses by Category

625 - Regional Parks and Trails Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	438,000	582,500	144,500	Increase to support reserve contribution
Prior Year Surplus	84,870	0	(84,870)	No reliance on prior surplus at proposed
<b>Total Revenue</b>	<b>522,870</b>	<b>582,500</b>	<b>59,630</b>	
<b>Expenses</b>				
Support Services	26,923	31,552	4,629	Increased allocation in 2025
Personnel costs	184,215	145,393	(38,822)	FTE allocation reduced 0.40
Materials, Supplies and Utilities	26,580	10,090	(16,490)	Advertising for strategic plan [-13K]
Contract and General Services	116,251	82,801	(33,450)	Regional Parks Plan [-65K], Land acquisition [+30K]
Transfer to Reserve	157,651	301,414	143,763	Increased to support future land purchase
Transfer to Other Services	11,250	11,250	0	
<b>Total Expense</b>	<b>522,870</b>	<b>582,500</b>	<b>59,630</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 625

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>625 - Regional Parks and Trails Service</b>								
<b>Revenues</b>								
<b>625 - Regional Parks and Trails Service</b>								
<b>01-1-625-019</b>	Reqn Elect/Spec Prov Govt	177,282	177,185	232,326	259,647	259,647	259,647	259,647
<b>01-1-625-020</b>	Reqn Municipal	260,718	260,815	350,174	391,353	391,353	391,353	391,353
<b>01-1-625-150</b>	Surplus Prior Year	84,870	84,870	0	0	0	0	0
<b>625 - Regional Parks and Trails Service</b>		<b>522,870</b>	<b>522,870</b>	<b>582,500</b>	<b>651,000</b>	<b>651,000</b>	<b>651,000</b>	<b>651,000</b>
<b>Revenues</b>								
		522,870	522,870	582,500	651,000	651,000	651,000	651,000
<b>Expenses</b>								
<b>625 - Regional Parks and Trails Service</b>								
<b>01-2-625-200</b>	Support Services	26,923	26,923	31,552	31,552	31,552	31,552	31,552
<b>01-2-625-220</b>	Salaries & Wages	72,367	130,489	101,928	105,534	109,269	113,139	117,151
<b>01-2-625-221</b>	Directors Remuneration	6,060	7,575	7,575	7,575	7,575	7,575	7,575
<b>01-2-625-225</b>	Benefits	16,758	39,146	30,579	31,660	32,781	33,942	35,146
<b>01-2-625-237</b>	Employer Health Tax	1,540	3,262	2,548	2,638	2,732	2,828	2,928
<b>01-2-625-238</b>	WCB	1,941	3,743	2,763	2,860	2,962	3,065	3,175
<b>01-2-625-276</b>	Software Licence/Mtce	0	300	650	650	650	650	650
<b>01-2-625-281</b>	Materials & Supplies	0	0	0	0	5,000	5,000	5,000
<b>01-2-625-284</b>	Meeting Expense	695	1,500	1,000	1,000	1,000	1,000	1,000
<b>01-2-625-293</b>	Office Expenses	0	2,500	2,600	2,600	100	2,600	100
<b>01-2-625-311</b>	Signs	0	0	0	1,000	1,000	1,000	1,000
<b>01-2-625-314</b>	Telephone & Alarm Lines	0	280	840	840	840	840	840
<b>01-2-625-335</b>	Advertising	5,268	16,000	3,000	500	500	500	500
<b>01-2-625-350</b>	Maps & Printing Supplies	640	6,000	2,000	0	0	0	0
<b>01-2-625-353</b>	Public Relations	0	0	500	500	500	500	500
<b>01-2-625-369</b>	Insurance Liability	1,256	1,251	1,301	1,353	1,407	1,463	1,500
<b>01-2-625-381</b>	Legal Fees	0	0	0	10,000	10,000	10,000	10,000
<b>01-2-625-385</b>	Gis Services	0	0	1,000	500	500	500	500
<b>01-2-625-387</b>	Other Prof Fees	65,268	115,000	80,000	65,000	35,000	35,000	35,000
<b>01-2-625-400</b>	Contracted Svcs Buildings/Land Mtce	0	0	0	0	20,000	30,000	40,000
<b>01-2-625-485</b>	Contr To Capital Works Reserve	137,769	137,769	250,000	349,000	349,000	340,000	334,000
<b>01-2-625-489</b>	Reserve Contr Other	19,882	19,882	51,414	24,988	24,193	29,846	22,883
<b>01-2-625-495</b>	Transfer To Other Functions	11,250	11,250	11,250	11,250	14,439	0	0
<b>625 - Regional Parks and Trails Service</b>		<b>367,616</b>	<b>522,870</b>	<b>582,500</b>	<b>651,000</b>	<b>651,000</b>	<b>651,000</b>	<b>651,000</b>

# CVRD 5 Year Operating Budget by Service

Functions: 625

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>Expenses</b>		(367,616)	(522,870)	(582,500)	(651,000)	(651,000)	(651,000)	(651,000)
<b>625 - Regional Parks and Trails Service</b>		155,254	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>		155,254	0	0	0	0	0	0

**2025-2029**  
**Financial Planning**  
**Core Services**  
Recreation







# Year over Year Change

## Revenue and Expenses by Category

600 - Recreation Grant

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	5,200	5,200	0	
Taxation	690,000	766,556	76,556	Requisition increased with contribution to pool
Government Grants	25,000	0	(25,000)	UBCM Grant [-25K]
Prior Year Surplus	197,594	0	(197,594)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>917,794</b>	<b>771,756</b>	<b>(146,038)</b>	
<b>Expenses</b>				
Support Services	8,073	12,074	4,001	Increased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wage escalation
Grants to other organizations	862,050	740,601	(121,449)	Soccer fieldhouse [-115K], Cricket club [-18K]
Contract and General Services	26,755	1,805	(24,950)	UBCM Grant [-25K]
Transfer to Reserve	16,403	12,493	(3,910)	Reduced contribution to future expenditure reserve
<b>Total Expense</b>	<b>917,794</b>	<b>771,756</b>	<b>(146,038)</b>	



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	30-May-80							
<b>Authority:</b>	SLP 56							
<b>Amendments:</b>	BL 2353 (Conversion & Amendment), BL 2740 BL 2740 (Amendment - adds apportionment of costs)							
<b>Purpose:</b>	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.							
<b>Participants:</b>	Comox, Courtenay, Defined Area A Baynes Sound, Electoral Areas B and C							
<b>Maximum Levy:</b>	\$0.04 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$1,011,465							
		<b>Defined Area</b>						
		Part Area A Baynes Sound	102,109	99,188	73,436	73,436	73,436	73,436
		<b>Electoral Areas</b>						
		Area B	125,100	124,701	92,325	92,325	92,325	92,325
		Area C	155,971	154,339	114,267	114,267	114,267	114,267
		<b>Municipal Members</b>						
		Comox	191,413	194,695	144,145	144,145	144,145	144,145
		Courtenay	409,136	413,076	305,827	305,827	305,827	305,827
			<b>\$983,729</b>	<b>\$986,000</b>	<b>\$730,000</b>	<b>\$730,000</b>	<b>\$730,000</b>	<b>\$730,000</b>
		<b>Change from Previous year</b>		<b>\$2,271</b>	<b>(\$256,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0360</b>	<b>0.0351</b>	<b>0.0260</b>	<b>0.0260</b>	<b>0.0260</b>	<b>0.0260</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

601 - Comox Valley Track and Fields Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	5,345	5,345	0	
Taxation	986,000	986,000	0	
Other Revenue	4,500	4,500	0	
Transfers from Reserve	80,516	-	(80,516)	No withdrawal from reserve in 2025
Prior Year Surplus	-	17,788	17,788	
<b>Total Revenue</b>	<b>1,076,361</b>	<b>1,013,633</b>	<b>(62,728)</b>	
<b>Expenses</b>				
Support Services	3,926	14,426	10,500	Increased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wage escalation
Grants to other organizations	33,113	35,781	2,668	Turf field maintenance [+2.5K]
Materials, Supplies and Utilities	36,439	45,556	9,117	Water [+5.3K], Hydro [+3.3K]
Contract and General Services	86,618	4,749	(81,869)	Turf field design costs [-80.5K]
Transfer to Reserve	911,752	908,338	(3,414)	Reduced contribution to future expend. reserve
<b>Total Expense</b>	<b>1,076,361</b>	<b>1,013,633</b>	<b>(62,728)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>601 - Comox Valley Track &amp; Fields</b>								
<b>Revenues</b>								
<b>601 - Comox Valley Track and Fields Service</b>								
01-1-601-005	Gil Fed Govt	0	345	345	345	345	345	345
01-1-601-009	Gil Local Govt	0	5,000	5,000	5,000	5,000	5,000	5,000
01-1-601-019	Reqn Elect/Spec Prov Govt	383,180	383,847	378,229	280,027	280,028	280,028	280,028
01-1-601-020	Reqn Municipal	600,549	602,153	607,771	449,973	449,972	449,972	449,972
01-1-601-124	Contributions from Others	25,000	0	0	0	0	0	0
01-1-601-128	Other Revenue	0	4,500	4,500	4,500	4,500	4,500	4,500
01-1-601-145	Transfer from Reserve	0	80,516	0	0	0	0	0
01-1-601-150	Surplus Prior Year	0	0	17,788	0	0	0	0
01-1-601-151	Funds Allocated from Prior Year	81,214	0	0	0	0	0	0
<b>601 - Comox Valley Track and Fields Service</b>		<b>1,089,943</b>	<b>1,076,361</b>	<b>1,013,633</b>	<b>739,845</b>	<b>739,845</b>	<b>739,845</b>	<b>739,845</b>
<b>Revenues</b>								
		<b>1,089,943</b>	<b>1,076,361</b>	<b>1,013,633</b>	<b>739,845</b>	<b>739,845</b>	<b>739,845</b>	<b>739,845</b>
<b>Expenses</b>								
<b>601 - Comox Valley Track and Fields Service</b>								
01-2-601-284	Meeting Expense	15	0	0	0	0	0	0
<b>601 - Comox Valley Track and Fields Service</b>		<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>602 - Sports Track</b>								
01-2-602-200	Support Services	301	301	331	331	331	331	331
01-2-602-369	Insurance Liability	48	47	49	51	53	55	58
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
<b>602 - Sports Track</b>		<b>25,349</b>	<b>25,848</b>	<b>25,880</b>	<b>25,882</b>	<b>25,884</b>	<b>25,886</b>	<b>25,889</b>
<b>603 - Playing Fields</b>								
01-2-603-200	Support Services	3,625	3,625	14,095	14,095	14,095	14,095	14,095
01-2-603-214	Grants Cond Local Agencies	745	33,113	35,781	40,953	41,259	41,259	42,740
01-2-603-220	Salaries & Wages	3,337	3,334	3,538	3,644	3,753	3,865	3,980
01-2-603-225	Benefits	630	1,000	1,061	1,093	1,126	1,159	1,194
01-2-603-237	Employer Health Tax	66	83	88	91	94	97	100
01-2-603-238	WCB	67	96	96	99	102	105	108
01-2-603-284	Meeting Expense	0	0	500	500	0	0	0
01-2-603-335	Advertising	0	500	500	500	500	500	500
01-2-603-369	Insurance Liability	557	555	700	1,155	1,155	1,155	1,155



# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 601 - Comox Valley Track & Fields  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		808,500	-	-	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		-	-	-	-	500,000	-	-	-	-	-
100R - Short Term Debt Proceeds		3,000,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		1,426,165	-	-	-	500,000	-	-	-	-	-
140R - Transfers other		790,233	-	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>6,024,898</b>	-	-	-	<b>1,000,000</b>	-	-	-	-	-



# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 601 - Comox Valley Track & Fields  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		6,024,898	-	-	-	1,000,000	-	-	-	-	-
<b>Total Expenditure</b>		<b>6,024,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Denman Island Recreation**

**605**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	05-Jan-1931							
<b>Authority:</b>	BL 2624							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		5-771-CNR-SRVA#46	17,029	18,032	19,033	20,034	21,035	22,036
<b>Purpose:</b>	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.		<b>\$17,029</b>	<b>\$18,032</b>	<b>\$19,033</b>	<b>\$20,034</b>	<b>\$21,035</b>	<b>\$22,036</b>
		<b>Change from Previous year</b>		<b>\$1,003</b>	<b>\$1,001</b>	<b>\$1,001</b>	<b>\$1,001</b>	<b>\$1,001</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0208</b>	<b>0.0219</b>	<b>0.0231</b>	<b>0.0243</b>	<b>0.0255</b>	<b>0.0268</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Denman Island)	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

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

**2025 Maximum:** \$40,493

# Year over Year Change

## Revenue and Expenses by Category

605 - Denman Island Recreation

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	17,029	18,032	1,003	Increase of 5.9%
Prior Year Surplus	53		(53)	
<b>Total Revenue</b>	<b>17,082</b>	<b>18,032</b>	<b>950</b>	
<b>Expenses</b>				
Support Services	300	300	0	
Contract and General Services	31	32	1	
Grants to other organizations	16,751	17,700	949	Increased recreation grants to DIRA
<b>Total Expense</b>	<b>17,082</b>	<b>18,032</b>	<b>950</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 605

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>605 - Denman Island Recreation</b>								
<b>Revenues</b>								
<b>605 - Denman Island Recreation</b>								
<b>01-1-605-019</b>	Reqn Elect/Spec Prov Govt	17,029	17,029	18,032	19,033	20,034	21,035	22,036
<b>01-1-605-150</b>	Surplus Prior Year	53	53	0	0	0	0	0
<b>605 - Denman Island Recreation</b>		<b>17,082</b>	<b>17,082</b>	<b>18,032</b>	<b>19,033</b>	<b>20,034</b>	<b>21,035</b>	<b>22,036</b>
<b>Revenues</b>								
		17,082	17,082	18,032	19,033	20,034	21,035	22,036
<b>Expenses</b>								
<b>605 - Denman Island Recreation</b>								
<b>01-2-605-200</b>	Support Services	300	300	300	300	300	300	300
<b>01-2-605-214</b>	Grants Cond Local Agencies	16,700	16,751	17,700	18,700	19,700	20,700	21,700
<b>01-2-605-369</b>	Insurance Liability	31	31	32	33	34	35	36
<b>605 - Denman Island Recreation</b>		<b>17,031</b>	<b>17,082</b>	<b>18,032</b>	<b>19,033</b>	<b>20,034</b>	<b>21,035</b>	<b>22,036</b>
<b>Expenses</b>								
		(17,031)	(17,082)	(18,032)	(19,033)	(20,034)	(21,035)	(22,036)
<b>605 - Denman Island Recreation</b>								
		51	0	0	0	0	0	0
<b>01 - General Revenue Fund</b>								
		51	0	0	0	0	0	0

**Hornby Island Recreation**

**606**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	05-Jan-1931							
<b>Authority:</b>	BL 2625							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		6-771-CNR-SRVA#47	30,000	39,500	40,500	41,500	42,500	43,500
<b>Purpose:</b>	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.		<b>\$30,000</b>	<b>\$39,500</b>	<b>\$40,500</b>	<b>\$41,500</b>	<b>\$42,500</b>	<b>\$43,500</b>
		<b>Change from Previous year</b>		<b>\$9,500</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.0295</b>	<b>0.0380</b>	<b>0.0390</b>	<b>0.0399</b>	<b>0.0409</b>	<b>0.0419</b>
<b>Participants:</b>	Defined portion of Electoral Area A (Hornby Island)	(per \$1,000 of assessed value)						
<b>Maximum Levy:</b>	\$ .05 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$51,228							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

606 - Hornby Island Recreation

	2023 Budget	2024 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	30,000	39,500	9,500	Increase of 31.7%
<b>Total Revenue</b>	<u>30,000</u>	<u>39,500</u>	<u>9,500</u>	
<b>Expenses</b>				
Support Services	424	300	(124)	Decreased allocation in 2025
Grants to other organizations	27,023	38,254	11,231	Increased budget from HIRRA supporting higher wages & benefits
Contract and General Services	67	70	3	
Transfer to Reserve	2,486	876	(1,610)	Contribution to future expenditure reserve
<b>Total Expense</b>	<u>30,000</u>	<u>39,500</u>	<u>9,500</u>	



**Hornby-Denman Rec Complexes Contribution Service**

**607**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	05-Jan-1931							
<b>Authority:</b>	BL 2623							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		Part Area A Denman/Hornby	33,248	33,346	33,347	33,348	33,349	33,350
<b>Purpose:</b>	To provide a contribution to the cost of the Comox Valley Recreation Complexes service.		<b>\$33,248</b>	<b>\$33,346</b>	<b>\$33,347</b>	<b>\$33,348</b>	<b>\$33,349</b>	<b>\$33,350</b>
		<b>Change from Previous year</b>		<b>\$98</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>
<b>Participants:</b>	Defined Area A Denman/Hornby							
<b>Maximum Levy:</b>	Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0181</b>	<b>0.0179</b>	<b>0.0179</b>	<b>0.0179</b>	<b>0.0179</b>	<b>0.0179</b>
<b>2025 Maximum:</b>	\$183,497	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



# 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 (-)
<b>Revenues</b>				
Taxation	33,248	33,346	98	Increase of 0.3%
Prior Year Surplus	97	0	(97)	
<b>Total Revenue</b>	<b>33,345</b>	<b>33,346</b>	<b>1</b>	
<b>Expenses</b>				
Support Services	300	427	127	Increased allocation in 2025
Contract and General Services	31	32	1	
Transfer to Other Services	33,014	32,887	(127)	Transfer to CV Recreation Facilities
<b>Total Expense</b>	<b>33,345</b>	<b>33,346</b>	<b>1</b>	



**Comox Valley Recreation Complexes**

**645**

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	29-Apr-02							
<b>Authority:</b>	BL 2410							
<b>Amendments:</b>	BL 2622, 2823							
<b>Purpose:</b>	The purpose of constructing, equipping, enlarging, operating and maintaining ice arena-swimming pool complexes and to contribute towards the costs of existing community use facilities structures in the service area.							
<b>Participants:</b>	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C							
<b>Maximum Levy:</b>	\$1.05 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$28,181,644							
		<b>Defined Area</b>						
		Part Area A Baynes Sound	672,080	703,055	703,055	703,055	706,829	706,829
		<b>Electoral Areas</b>						
		Area B	823,413	883,893	883,893	883,893	888,638	888,638
		Area C	1,026,604	1,093,968	1,093,968	1,093,968	1,099,841	1,099,841
		<b>Municipal Members</b>						
		Comox	1,269,210	1,389,635	1,389,635	1,389,635	1,397,096	1,397,096
		Courtenay	2,708,186	2,944,931	2,944,931	2,944,931	2,960,742	2,960,742
		Cumberland	398,477	434,520	434,520	434,520	436,853	436,853
			<b>\$6,897,970</b>	<b>\$7,450,000</b>	<b>\$7,450,000</b>	<b>\$7,450,000</b>	<b>\$7,490,000</b>	<b>\$7,490,000</b>
		<b>Change from Previous year</b>		<b>\$552,030</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.2368</b>	<b>0.2487</b>	<b>0.2487</b>	<b>0.2487</b>	<b>0.2500</b>	<b>0.2500</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change Revenue and Expenses by Category

645 - Comox Valley Recreation Complexes

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	138,500	138,500	0	
Taxation	6,897,970	7,450,000	552,030	Increase of 8.0%
Sale of Services	2,470,000	2,442,000	(28,000)	
Other Revenue	27,000	27,000	0	
Prior Year Surplus	409,428	0	(409,428)	No reliance on prior year surplus at proposed
Recoveries from Other Functions	33,014	33,014	0	
<b>Total Revenue</b>	<b>9,975,912</b>	<b>10,090,514</b>	<b>114,602</b>	
<b>Expenses</b>				
Support Services	683,894	630,214	(53,680)	Decreased allocation in 2024
Personnel costs	5,506,245	5,730,998	224,753	Wage and salary escalation
Materials, Supplies and Utilities	1,332,830	1,406,552	73,722	cameras and software [+40K], First aid [+8.1K]
Contract and General Services	768,823	862,292	93,469	Safety Plan [+75K], Public Relations [+20K]
Debt Charges	111,927	141,177	29,250	Additional interim financing in 2025
Transfer to Reserve	1,408,481	1,148,539	(259,942)	Reduced capital works contribution
Transfer to Other Services	119,712	116,742	(2,970)	Transfer to internal cost of carbon reduced
Minor Capital	44,000	54,000	10,000	LED lights [+10K]
<b>Total Expense</b>	<b>9,975,912</b>	<b>10,090,514</b>	<b>114,602</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>645 - Comox Valley Recreation Complexes</b>								
<b>Revenues</b>								
<b>645 - Comox Valley Recreation Complexes</b>								
01-1-645-005	Gil Fed Govt	0	8,500	8,500	8,500	8,500	8,500	8,500
01-1-645-009	Gil Local Govt	0	130,000	130,000	130,000	130,000	130,000	130,000
01-1-645-019	Reqn Elect/Spec Prov Govt	2,522,097	2,520,760	2,680,915	2,680,915	2,680,915	2,695,309	2,695,309
01-1-645-020	Reqn Municipal	4,375,873	4,377,210	4,769,085	4,769,085	4,769,085	4,794,691	4,794,691
01-1-645-030	Public Skating	84,043	74,000	74,000	74,000	74,000	74,000	74,000
01-1-645-033	Public Swimming	447,927	430,000	430,000	440,000	440,000	440,000	440,000
01-1-645-041	Instructional Programs	63,201	65,000	66,000	67,000	68,000	69,000	69,000
01-1-645-042	Arena & Wellness Programs	67,485	65,000	40,000	40,000	40,000	40,000	40,000
01-1-645-043	Ice Programs Over 14	149,098	140,000	140,000	140,000	140,000	140,000	140,000
01-1-645-044	Ice Programs 14 & Under	106,063	70,000	65,000	65,000	68,000	68,000	70,000
01-1-645-046	Swim Lessons Over 14	53,427	50,000	50,000	50,000	50,000	50,000	50,000
01-1-645-049	Swim Lessons 14 & Under	416,424	410,000	410,000	410,000	420,000	430,000	430,000
01-1-645-054	Memberships	403,059	475,000	475,000	475,000	475,000	475,000	475,000
01-1-645-055	Arena Rental	482,135	400,000	400,000	400,000	400,000	400,000	400,000
01-1-645-056	Dry Floor Arena Rental	29,505	18,000	18,000	18,000	18,000	18,000	18,000
01-1-645-057	Rental/Lease Buildings	44,585	41,000	41,000	41,000	41,000	41,000	41,000
01-1-645-058	Lockers	44,945	40,000	40,000	40,000	40,000	40,000	40,000
01-1-645-061	Rental Pool	137,909	140,000	140,000	140,000	140,000	140,000	140,000
01-1-645-064	Rental Skates	30,356	20,000	21,000	22,000	23,000	24,000	24,000
01-1-645-073	Vending	22,208	16,000	16,000	16,000	16,000	16,000	16,000
01-1-645-075	Advertising	29,615	15,000	15,000	15,000	15,000	15,000	15,000
01-1-645-080	Retail Sales	1,350	1,000	1,000	1,000	1,000	1,000	10,000
01-1-645-125	Donations	1,450	4,000	4,000	4,000	4,000	4,000	4,000
01-1-645-128	Other Revenue	8,670	18,000	18,000	18,000	18,000	18,000	18,000
01-1-645-133	Recoveries - Other	2,500	5,000	5,000	5,000	5,000	5,000	5,000
01-1-645-135	Recoveries-Other Functions	33,014	33,014	33,014	33,014	33,014	33,014	33,014
01-1-645-150	Surplus Prior Year	398,570	409,428	0	0	0	0	0
<b>645 - Comox Valley Recreation Complexes</b>		<b>9,955,507</b>	<b>9,975,912</b>	<b>10,090,514</b>	<b>10,102,514</b>	<b>10,117,514</b>	<b>10,169,514</b>	<b>10,180,514</b>
<b>Revenues</b>		<b>9,955,507</b>	<b>9,975,912</b>	<b>10,090,514</b>	<b>10,102,514</b>	<b>10,117,514</b>	<b>10,169,514</b>	<b>10,180,514</b>
<b>Expenses</b>								
<b>645 - Comox Valley Recreation Complexes</b>								



# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-645-444	Rental/Leases - Mach/Equip	6,263	4,000	4,500	4,500	4,500	4,500	4,500
01-2-645-447	Repairs/Mtce Mach/Equip	1,412	0	0	0	0	0	0
01-2-645-461	Insurance/Licence Vehicle	3,106	752	3,667	3,741	3,815	3,891	3,969
01-2-645-468	Minor Capital	17,455	14,000	14,000	14,000	14,000	14,000	14,000
01-2-645-485	Contr To Capital Works Reserve	1,366,973	1,366,973	1,096,997	767,371	761,536	669,624	349,583
01-2-645-489	Reserve Contr Other	41,508	41,508	51,542	69,334	69,026	224	1,858
01-2-645-495	Transfer To Other Functions	119,712	119,712	111,047	108,464	100,223	96,320	61,281
01-2-645-505	Debt Charges-Principal	91,902	91,902	91,902	91,902	91,902	91,902	91,902
01-2-645-506	Debt Charges-Interest	20,025	20,025	49,275	66,375	88,875	100,125	100,125
<b>645 - Comox Valley Recreation Complexes</b>		<b>4,248,953</b>	<b>4,348,677</b>	<b>4,197,205</b>	<b>4,012,074</b>	<b>3,852,701</b>	<b>3,723,771</b>	<b>3,549,318</b>
<b>646 - CVRC Administration</b>								
01-2-646-220	Salaries & Wages	507,188	519,404	541,444	561,787	582,944	604,950	627,835
01-2-646-225	Benefits	116,086	123,719	130,533	135,635	140,930	146,444	152,176
01-2-646-237	Employer Health Tax	10,270	12,098	13,200	13,700	14,215	14,753	15,316
01-2-646-238	WCB	15,028	13,887	14,308	14,851	15,410	15,996	16,604
01-2-646-246	Bank Charges	61,079	48,000	48,000	48,000	48,000	48,000	48,000
01-2-646-251	Cash Overage/Shortage	725	200	200	200	200	200	200
01-2-646-281	Materials & Supplies	821	250	250	250	250	250	250
01-2-646-293	Office Expenses	14,747	15,900	17,900	17,900	17,900	17,900	17,900
01-2-646-296	Postage	0	100	100	100	100	100	100
01-2-646-330	Merchandise For Resale	445	500	1,000	1,000	1,000	1,000	1,000
01-2-646-353	Public Relations	568	0	0	0	0	0	0
01-2-646-369	Insurance Liability	2,591	0	0	0	0	0	0
<b>646 - CVRC Administration</b>		<b>729,548</b>	<b>734,058</b>	<b>766,935</b>	<b>793,423</b>	<b>820,949</b>	<b>849,593</b>	<b>879,381</b>
<b>647 - CVRC Aquatics</b>								
01-2-647-220	Salaries & Wages	1,555,953	1,402,661	1,468,385	1,522,655	1,579,093	1,637,794	1,698,838
01-2-647-225	Benefits	250,170	309,313	332,450	345,198	358,448	372,233	386,575
01-2-647-237	Employer Health Tax	31,370	32,011	35,523	36,846	38,211	39,644	41,123
01-2-647-238	WCB	45,999	36,745	38,510	39,932	41,426	42,971	44,582
01-2-647-269	First Aid Supplies	16,621	7,200	15,300	7,500	7,700	7,900	8,200
01-2-647-272	Instructional Programs	28,054	35,000	37,000	40,000	42,000	42,000	43,000
01-2-647-281	Materials & Supplies	30,362	35,500	36,000	37,000	38,000	39,000	40,000
01-2-647-284	Meeting Expense	117	0	0	0	0	0	0
01-2-647-305	Safety Equipment	51	0	0	0	0	0	0
01-2-647-319	Training/Development & Conferences	25	0	0	0	0	0	0

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-647-335	Advertising	594	0	0	0	0	0	0
01-2-647-353	Public Relations	615	5,000	5,000	5,000	5,000	5,000	5,000
01-2-647-369	Insurance Liability	6,840	0	0	0	0	0	0
01-2-647-387	Other Prof Fees	0	5,000	5,000	5,000	5,000	5,000	5,000
<b>647 - CVRC Aquatics</b>		<b>1,966,772</b>	<b>1,868,430</b>	<b>1,973,168</b>	<b>2,039,131</b>	<b>2,114,878</b>	<b>2,191,542</b>	<b>2,272,318</b>
<b>648 - CVRC Operations</b>								
01-2-648-220	Salaries & Wages	1,026,523	1,181,784	1,220,643	1,292,153	1,340,411	1,390,608	1,442,811
01-2-648-225	Benefits	239,316	270,667	301,932	320,944	333,148	345,839	359,038
01-2-648-237	Employer Health Tax	20,785	26,596	29,855	31,621	32,810	34,038	35,314
01-2-648-238	WCB	30,405	30,531	32,362	34,273	35,562	36,893	38,287
01-2-648-254	Chemicals	124,838	122,000	122,000	122,000	122,000	122,000	122,000
01-2-648-266	Deliveries/Transportation	885	0	0	0	0	0	0
01-2-648-281	Materials & Supplies	18,692	16,000	16,000	16,000	16,000	16,000	16,000
01-2-648-305	Safety Equipment	14,006	10,000	10,000	10,000	10,000	10,000	10,000
01-2-648-314	Telephone & Alarm Lines	147	0	0	0	0	0	0
01-2-648-319	Training/Development & Conferences	196	0	0	0	0	0	0
01-2-648-369	Insurance Liability	9,539	0	0	0	0	0	0
01-2-648-387	Other Prof Fees	90	0	0	0	0	0	0
01-2-648-400	Contracted Svcs Buildings/Land Mtce	61,042	71,000	71,000	71,000	71,000	71,000	71,000
01-2-648-403	Buildings Repairs & Mtce	153,803	100,000	100,000	100,000	100,000	100,000	100,000
01-2-648-406	Heating	276,225	200,000	200,000	200,000	200,000	200,000	200,000
01-2-648-409	Hydro	312,700	275,000	275,000	275,000	275,000	275,000	275,000
01-2-648-412	Janitorial/Cleaning Supplies	107,417	71,500	78,500	78,500	78,500	78,500	78,500
01-2-648-415	Landscaping/Grounds Mtce	28,506	38,000	38,000	38,000	38,000	38,000	38,000
01-2-648-418	Refuse Collection	13,570	15,300	15,300	15,300	15,300	15,300	15,300
01-2-648-427	Sewage Disposal	71,128	70,000	78,500	78,500	78,500	78,500	78,500
01-2-648-430	Water	71,534	70,000	70,000	70,000	70,000	70,000	70,000
01-2-648-438	Contract Svcs Equip/Mach	67,665	65,000	65,000	65,000	65,000	65,000	65,000
01-2-648-441	Fuel/Lubricants - Mach/Equip	11,099	7,300	7,300	7,300	7,300	7,300	7,300
01-2-648-444	Rental/Leases - Mach/Equip	7,931	10,000	8,000	8,000	8,000	8,000	8,000
01-2-648-447	Repairs/Mtce Mach/Equip	98,516	60,000	75,000	75,000	75,000	75,000	75,000
01-2-648-458	Fuel/Lubricants Vehicle	4,605	3,200	3,200	3,200	3,200	3,200	3,200
01-2-648-461	Insurance/Licence Vehicle	496	1,546	996	1,016	1,036	1,057	1,078
01-2-648-464	Repairs & Mtce Vehicle	2,788	4,000	3,000	3,000	3,000	3,000	3,000
01-2-648-468	Minor Capital	40,377	30,000	40,000	40,000	40,000	40,000	40,000





# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		-	700,000	2,759,295	190,000	-	-	-	-	-	-
120R - Long term debt proceeds		-	-	7,313,936	14,629,100	12,212,151	-	-	-	-	-
130R - Transfer from reserve		1,074,925	2,113,720	1,012,104	564,200	948,308	29,418	142,000	3,265,871	794,560	80,000
<b>Total Funding Source</b>		<b>1,074,925</b>	<b>2,813,720</b>	<b>11,085,335</b>	<b>15,383,300</b>	<b>13,160,459</b>	<b>29,418</b>	<b>142,000</b>	<b>3,265,871</b>	<b>794,560</b>	<b>80,000</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		1,074,925	2,813,720	11,085,335	15,383,300	13,160,459	29,418	142,000	3,265,871	794,560	80,000
<b>Total Expenditure</b>		<b>1,074,925</b>	<b>2,813,720</b>	<b>11,085,335</b>	<b>15,383,300</b>	<b>13,160,459</b>	<b>29,418</b>	<b>142,000</b>	<b>3,265,871</b>	<b>794,560</b>	<b>80,000</b>



# Year over Year Change

## Revenue and Expenses by Category

660 - Comox Valley Exhibition Grounds

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	3,724	3,724	0	
Taxation	525,743	586,000	60,257	Increase of 11.5%
Sale of Services	140,800	146,000	5,200	Outbuilding rental [+5K]
Other Revenue	3,500	3,500	0	
Prior Year Surplus	124,050	0	(124,050)	No reliance on prior surplus at proposed
<b>Total Revenue</b>	<b>797,817</b>	<b>739,224</b>	<b>(58,593)</b>	
<b>Expenses</b>				
Support Services	23,752	27,683	3,931	Increased allocation in 2025
Personnel costs	108,493	179,940	71,447	Additional 0.45 FTE allocation
Materials, Supplies and Utilities	94,150	111,250	17,100	Water [+17K]
Contract and General Services	313,294	171,323	(141,971)	One-time cost for Market Field design [-158K]
Transfer to Reserve	240,995	235,721	(5,274)	Capital works reserve contribution reduced
Transfer to Other Services	7,133	8,307	1,174	Trail maintenance to parks [+1.5K]
Minor Capital	10,000	5,000	(5,000)	Allowance [-5K]
<b>Total Expense</b>	<b>797,817</b>	<b>739,224</b>	<b>(58,593)</b>	





# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		194,000	163,000	190,000	208,000	60,000	-	199,000	-	-	-
<b>Total Funding Source</b>		<b>194,000</b>	<b>163,000</b>	<b>190,000</b>	<b>208,000</b>	<b>60,000</b>	<b>-</b>	<b>199,000</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		194,000	163,000	190,000	208,000	60,000	-	199,000	-	-	-
<b>Total Expenditure</b>		<b>194,000</b>	<b>163,000</b>	<b>190,000</b>	<b>208,000</b>	<b>60,000</b>	<b>-</b>	<b>199,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**2025-2029**  
**Financial Planning**  
**Core Services**  
Sewage Treatment



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	29-Mar-82							
<b>Authority:</b>	BL 508							
<b>Amendments:</b>	BL 2118, BL 2600 (Conv)							
<b>Purpose:</b>	To provide sewage collection and disposal for the area.							
<b>Participants:</b>	Defined portion of Electoral Area B							
<b>Maximum Levy:</b>	Greater of \$11,500 or \$2.87 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$11,500							
		<b>Local Service Area</b>						
		4-771-CNR-SRVA#45						
		<b>Change from Previous year</b>						
		<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

330 - Jackson Drive Sewer

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	19,184	19,952	768	Increase of \$48 per parcel
Prior Year Surplus	11,415	0	(11,415)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>30,599</b>	<b>19,952</b>	<b>(10,647)</b>	
<b>Expenses</b>				
Support Services	663	763	100	Increased allocation in 2024
Personnel costs	5,155	10,164	5,009	Increase of 0.04 FTE
Materials, Supplies and Utilities	2,605	3,312	707	Hydro (+700)
Contract and General Services	3,512	3,512	0	
Transfer to Reserve	17,798	1,826	(15,972)	Reduced contribution to capital works reserve
Transfer to Other Services	866	375	(491)	Transfer to Liquid Waste Mgmt [-500]
<b>Total Expense</b>	<b>30,599</b>	<b>19,952</b>	<b>(10,647)</b>	







		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>								
<b>Authority:</b>	BL 495							
<b>Amendments:</b>								
		<b>Local Service Area</b>						
		King Coho Sewer						
<b>Purpose:</b>	To provide sewage collection and disposal for the area.							
		<b>Change from Previous year</b>						
<b>Participants:</b>	Defined portion							
<b>Maximum Levy:</b>	\$9.2655 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$205,000							
		<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025



# Year over Year Change

## Revenue and Expenses by Category

331 - King Coho Sewer

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	79,845	87,081	7,236	Parcel tax increase of \$75.54
Transfers from Reserve	0	14,000	14,000	Withdrawal from future expenditure reserve
Prior Year Surplus	38,287	0	(38,287)	No reliance on prior year surplus at preliminary
<b>Total Revenue</b>	<b>118,132</b>	<b>101,081</b>	<b>(17,051)</b>	
<b>Expenses</b>				
Support Services	19,314	13,082	(6,232)	Decreased allocation in 2024
Personnel costs	12,834	20,797	7,963	Additional 0.03 FTE
Materials, Supplies and Utilities	7,540	8,820	1,280	Telephone [+600], Materials & supplies [+500]
Contract and General Services	28,526	14,589	(13,937)	Outfall inspection [-15K]
Debt Charges	7,560	7,560	0	
Transfer to Reserve	37,982	21,857	(16,125)	Decreased contributions to capital works reserve
Transfer to Other Services	1,376	376	(1,000)	
Minor Capital	3,000	14,000	11,000	Communications upgrade [+13K]
<b>Total Expense</b>	<b>118,132</b>	<b>101,081</b>	<b>(17,051)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>03 - Sewer Revenue Fund</b>								
<b>331 - King Coho Sewer</b>								
<b>Revenues</b>								
<b>331 - King Coho Sewer</b>								
03-1-331-003	Parcel Tax	79,845	79,845	87,081	92,292	95,061	97,913	101,830
03-1-331-145	Transfer from Reserve	0	0	14,000	0	0	0	0
03-1-331-150	Surplus Prior Year	38,384	38,287	0	0	0	0	0
<b>331 - King Coho Sewer</b>		<b>118,229</b>	<b>118,132</b>	<b>101,081</b>	<b>92,292</b>	<b>95,061</b>	<b>97,913</b>	<b>101,830</b>
<b>Revenues</b>		<b>118,229</b>	<b>118,132</b>	<b>101,081</b>	<b>92,292</b>	<b>95,061</b>	<b>97,913</b>	<b>101,830</b>
<b>Expenses</b>								
<b>331 - King Coho Sewer</b>								
03-2-331-200	Support Services	19,314	19,314	13,082	13,082	13,082	13,082	13,082
03-2-331-220	Salaries & Wages	3,184	9,481	15,381	15,983	16,610	17,261	17,939
03-2-331-225	Benefits	1,061	2,844	4,615	4,795	4,983	5,178	5,382
03-2-331-237	Employer Health Tax	83	237	384	399	416	432	449
03-2-331-238	WCB	122	272	417	433	450	468	486
03-2-331-275	Permits/Licences	232	350	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	2,952	2,000	2,500	2,600	2,704	2,812	2,925
03-2-331-296	Postage	0	83	85	87	89	91	93
03-2-331-314	Telephone & Alarm Lines	1,890	1,400	2,000	2,080	2,163	2,250	2,340
03-2-331-335	Advertising	0	83	85	87	89	91	93
03-2-331-369	Insurance Liability	79	55	57	59	61	63	65
03-2-331-372	Insurance Property	686	691	712	733	755	760	765
03-2-331-378	Lab Analysis	6,547	5,700	6,760	6,963	7,172	7,387	7,608
03-2-331-387	Other Prof Fees	0	0	0	0	0	0	0
03-2-331-409	Hydro	2,551	2,912	3,000	3,120	3,245	3,375	3,510
03-2-331-430	Water	566	612	700	721	743	765	788
03-2-331-438	Contract Svcs Equip/Mach	6,378	19,080	4,000	4,160	4,326	4,499	24,676
03-2-331-447	Repairs/Mtce Mach/Equip	3,231	3,000	3,060	3,182	3,310	3,442	3,580
03-2-331-468	Minor Capital	624	3,000	14,000	1,000	1,000	1,000	1,000
03-2-331-485	Contr To Capital Works Reserve	36,482	36,482	17,857	20,422	29,039	30,134	12,234
03-2-331-489	Reserve Contr Other	1,500	1,500	4,000	4,000	4,000	4,000	4,000
03-2-331-495	Transfer To Other Functions	1,376	1,376	376	376	374	373	365
03-2-331-505	Debt Charges-Principal	6,750	6,750	6,750	6,750	0	0	0

# CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03-2-331-506	Debt Charges-Interest	764	810	810	810	0	0	0
<b>331 - King Coho Sewer</b>		96,373	118,132	101,081	92,292	95,061	97,913	101,830
<b>Expenses</b>		(96,373)	(118,132)	(101,081)	(92,292)	(95,061)	(97,913)	(101,830)
<b>331 - King Coho Sewer</b>		21,856	0	0	0	0	0	0
<b>03 - Sewer Revenue Fund</b>		21,856	0	0	0	0	0	0

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		-	-	-	-	-	-	-	-	350,000	-
120R - Long term debt proceeds		-	-	-	-	-	-	-	-	-	350,000
130R - Transfer from reserve		-	-	-	81,710	-	-	-	-	120,046	120,046
<b>Total Funding Source</b>		-	-	-	<b>81,710</b>	-	-	-	-	<b>470,046</b>	<b>470,046</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		-	-	-	81,710	-	-	-	-	470,046	470,046
<b>Total Expenditure</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>81,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,046</b>	<b>470,046</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	11-Jan-79							
<b>Authority:</b>	SLP #51, BL 2541 (Conversion)							
<b>Amendments:</b>	SLP #60,							
<b>Purpose:</b>	To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities.							
<b>Participants:</b>	Courtenay, Comox							
<b>Maximum Levy:</b>	\$3.00 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>	\$46,197,169							
		<b>Municipal Members</b>						
		Comox	2,781,900	2,936,450	3,091,000	3,245,550	3,245,550	3,245,550
		Courtenay	6,218,100	6,563,550	6,909,000	7,254,450	7,254,450	7,254,450
			<b>\$9,000,000</b>	<b>\$9,500,000</b>	<b>\$10,000,000</b>	<b>\$10,500,000</b>	<b>\$10,500,000</b>	<b>\$10,500,000</b>
		<b>Change from Previous year</b>		<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>
		<b>Residential Tax Rate Estimate</b>	<b>0.5347</b>	<b>0.5434</b>	<b>0.5720</b>	<b>0.6006</b>	<b>0.6006</b>	<b>0.6006</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

Apportionment Based on Actual Sewer Flows to be updated for Adopted Budget March 2025.

# Year over Year Change

## Revenue and Expenses by Category

335 - Comox Valley Sewerage Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	9,000,000	9,500,000	500,000	Increase required for conveyance borrowing
Sale of Services	1,354,358	1,417,576	63,218	
Prior Year Surplus	1,499,038	0	(1,499,038)	No reliance on prior year surplus at proposed
Transfers from Reserve	375,000	0	(375,000)	No withdrawal from future expend. reserve in 2025
Recoveries from Other Functions	700	700	0	
<b>Total Revenue</b>	<b>12,229,096</b>	<b>10,918,276</b>	<b>(1,310,820)</b>	
<b>Expenses</b>				
Support Services	670,849	737,493	66,644	Increased allocation in 2024
Personnel costs	2,076,901	2,284,918	208,017	FTE up 0.33
Materials, Supplies and Utilities	1,236,595	1,252,533	15,938	
Contract and General Services	1,471,428	1,402,838	(68,590)	Engineering fees [-105K]
Debt Charges	1,686,274	2,937,857	1,251,583	Increase conveyance project borrowing
Transfer to Reserve	4,384,912	1,993,827	(2,391,085)	Decrease in contribution to capital works reserve
Transfer to Other Services	534,137	65,810	(468,327)	Transfer to Project Mgmt Office [467.4K]
Transfer to Other Governments	0	20,000	20,000	K'omoks resources [+20K]
Minor Capital	168,000	223,000	55,000	EV Chargers [+20K], FIT outfall flow meter [+10K]
<b>Total Expense</b>	<b>12,229,096</b>	<b>10,918,276</b>	<b>(1,310,820)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>03 - Sewer Revenue Fund</b>								
<b>335 - Comox Valley Sewerage Service</b>								
<b>Revenues</b>								
<b>335 - Comox Valley Sewerage Service</b>								
03-1-335-016	Grant Prov Govt Conditional	0	9,802,122	0	0	0	0	0
03-1-335-020	Reqn Municipal	8,999,999	9,000,000	9,500,000	10,000,000	10,500,000	10,500,000	10,500,000
03-1-335-090	DND Operating Contribution	673,366	562,948	591,096	668,978	668,978	668,978	668,978
03-1-335-091	Septage Disposal	821,767	630,000	661,500	661,500	661,500	661,500	350,000
03-1-335-092	User Rates	83,838	71,410	74,980	76,480	76,480	76,480	57,128
03-1-335-093	Compost Sales	78,059	90,000	90,000	90,000	90,000	90,000	50,000
03-1-335-128	Other Revenue	18,694	0	0	0	0	0	0
03-1-335-132	Recoveries - Scrap	692	0	0	0	0	0	0
03-1-335-135	Recoveries-Other Functions	700	700	700	700	700	700	700
03-1-335-140	Short Term Debt Proceeds	0	(9,802,122)	0	0	0	0	0
03-1-335-145	Transfer from Reserve	0	375,000	0	0	0	0	0
03-1-335-150	Surplus Prior Year	1,505,240	1,499,038	0	0	0	0	0
<b>335 - Comox Valley Sewerage Service</b>		<b>12,182,355</b>	<b>12,229,096</b>	<b>10,918,276</b>	<b>11,497,658</b>	<b>11,997,658</b>	<b>11,997,658</b>	<b>11,626,806</b>
<b>Revenues</b>		<b>12,182,355</b>	<b>12,229,096</b>	<b>10,918,276</b>	<b>11,497,658</b>	<b>11,997,658</b>	<b>11,997,658</b>	<b>11,626,806</b>
<b>Expenses</b>								
<b>336 - Comox Valley Sewerage Service</b>								
03-2-336-200	Support Services	670,849	670,849	737,493	737,493	737,493	737,493	737,493
03-2-336-220	Salaries & Wages	1,412,796	1,356,073	1,498,952	1,562,575	1,618,359	1,676,303	1,736,507
03-2-336-221	Directors Remuneration	6,770	8,400	8,400	8,400	8,400	8,400	8,400
03-2-336-225	Benefits	298,500	379,084	440,443	459,162	475,513	492,500	510,144
03-2-336-228	Honorarium	0	20,000	0	0	0	0	0
03-2-336-237	Employer Health Tax	28,370	32,186	37,336	38,927	40,310	41,753	43,253
03-2-336-238	WCB	40,435	36,953	40,475	42,193	43,698	45,253	46,881
03-2-336-246	Bank Charges	0	2,500	2,500	2,500	2,500	2,500	0
03-2-336-254	Chemicals	319,491	294,350	301,708	309,252	316,984	324,909	483,031
03-2-336-257	Clothing/Laundrying	4,659	4,438	5,000	5,125	5,253	5,384	5,519
03-2-336-266	Deliveries/Transportation	6,082	7,557	7,746	7,940	8,138	8,341	8,550
03-2-336-275	Permits/Licences	15,204	18,807	19,990	20,490	38,678	39,645	40,636
03-2-336-276	Software Licence/Mtce	50,945	55,391	59,733	61,227	62,758	64,327	65,935
03-2-336-281	Materials & Supplies	47,405	32,000	32,800	33,620	34,461	35,323	36,206
03-2-336-284	Meeting Expense	1,044	10,750	10,750	11,000	11,256	750	750



# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03-2-336-290	Miscellaneous	264	0	0	0	0	0	0
03-2-336-293	Office Expenses	9,746	8,701	8,919	9,142	9,371	9,605	9,845
03-2-336-296	Postage	8	0	0	0	0	0	0
03-2-336-305	Safety Equipment	10,789	9,401	13,300	10,045	10,296	10,553	10,817
03-2-336-308	Screening Disposal	26,337	14,298	14,656	20,023	15,398	20,783	16,177
03-2-336-314	Telephone & Alarm Lines	16,257	17,404	17,589	18,030	18,481	18,939	19,413
03-2-336-319	Training/Development & Conferences	14,388	17,403	17,839	18,286	18,744	19,213	19,693
03-2-336-320	Travel	9,906	11,965	12,264	12,571	12,885	13,207	13,537
03-2-336-335	Advertising	2,119	16,000	9,500	3,250	3,250	3,250	3,250
03-2-336-340	Dues And Memberships	3,031	4,266	4,800	4,920	5,043	5,169	5,298
03-2-336-347	Library/Publications	0	308	316	324	332	340	349
03-2-336-353	Public Relations	2,208	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-354	Education Programs Public	0	0	0	0	10,000	10,000	10,000
03-2-336-366	Engineering Fees	394,227	185,000	80,000	80,000	80,000	160,000	80,000
03-2-336-369	Insurance Liability	10,829	9,933	10,231	10,538	10,854	10,854	0
03-2-336-372	Insurance Property	78,319	78,740	81,102	83,535	86,041	86,041	0
03-2-336-378	Lab Analysis	17,385	18,710	20,603	21,118	21,646	22,187	22,741
03-2-336-381	Legal Fees	4,307	60,000	60,000	10,250	10,506	10,769	11,038
03-2-336-385	Gis Services	16	2,000	2,000	2,000	2,000	2,000	2,000
03-2-336-387	Other Prof Fees	373,503	662,300	633,000	108,325	78,658	78,999	71,656
03-2-336-400	Contracted Svcs Buildings/Land Mtce	23,944	20,000	20,500	21,013	21,538	22,076	22,628
03-2-336-403	Buildings Repairs & Mtce	4,240	5,439	5,575	5,714	5,857	6,003	6,153
03-2-336-406	Heating	35,012	30,750	31,519	32,307	33,115	33,943	34,792
03-2-336-409	Hydro	242,557	329,898	300,000	307,500	315,188	362,068	371,120
03-2-336-412	Janitorial/Cleaning Supplies	2,757	2,719	2,787	2,857	2,928	3,001	3,076
03-2-336-415	Landscaping/Grounds Mtce	3,751	4,100	4,203	4,308	4,416	4,526	4,639
03-2-336-430	Water	61,412	51,306	52,589	53,904	55,252	56,633	58,049
03-2-336-438	Contract Svcs Equip/Mach	67,752	64,434	66,044	67,695	69,387	71,122	72,900
03-2-336-441	Fuel/Lubricants - Mach/Equip	13,188	8,887	9,109	9,337	9,570	9,809	10,054
03-2-336-444	Rental/Leases - Mach/Equip	4,464	3,200	3,280	3,362	3,446	3,532	3,620
03-2-336-447	Repairs/Mtce Mach/Equip	110,582	90,000	92,250	94,556	96,920	99,343	117,443
03-2-336-458	Fuel/Lubricants Vehicle	14,141	16,400	16,810	17,230	17,661	18,103	18,556
03-2-336-461	Insurance/Licence Vehicle	10,678	10,369	10,776	10,991	11,210	11,434	11,663
03-2-336-464	Repairs & Mtce Vehicle	4,956	4,416	4,526	4,639	4,755	4,874	4,996
03-2-336-468	Minor Capital	55,364	143,000	182,000	147,000	84,000	112,000	20,000

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03-2-336-485	Contr To Capital Works Reserve	4,184,912	4,184,912	1,793,827	2,705,233	3,159,300	1,556,024	301,144
03-2-336-489	Reserve Contr Other	200,000	200,000	200,000	200,000	232,068	200,000	0
03-2-336-495	Transfer To Other Functions	21,223	488,581	20,358	19,880	18,356	17,633	11,357
03-2-336-496	Transfers to Other Governments	0	0	20,000	0	0	0	0
03-2-336-505	Debt Charges-Principal	240,726	217,149	217,149	106,864	98,267	0	1,311,037
03-2-336-506	Debt Charges-Interest	322,915	1,469,125	2,720,708	2,863,277	2,867,617	4,303,458	4,071,499
<b>336 - Comox Valley Sewerage Service</b>		<b>9,500,766</b>	<b>11,392,952</b>	<b>9,965,955</b>	<b>10,392,428</b>	<b>10,910,657</b>	<b>10,862,872</b>	<b>10,476,345</b>
<b>337 - Comox Valley Sewerage Service - Composting</b>								
03-2-337-220	Salaries & Wages	214,115	173,960	183,276	190,563	198,141	206,024	214,219
03-2-337-225	Benefits	50,223	47,046	50,169	52,162	54,235	56,391	58,634
03-2-337-237	Employer Health Tax	4,188	4,232	4,511	4,689	4,876	5,070	5,271
03-2-337-238	WCB	6,125	4,858	4,889	5,082	5,285	5,496	5,714
03-2-337-257	Clothing/Laundrying	1,572	1,066	1,093	1,120	1,148	1,177	1,206
03-2-337-266	Deliveries/Transportation	563	1,589	1,629	1,670	1,711	1,754	1,798
03-2-337-275	Permits/Licences	0	217	222	228	234	240	246
03-2-337-281	Materials & Supplies	7,008	7,452	7,638	7,829	8,025	8,226	8,432
03-2-337-293	Office Expenses	1,657	1,632	1,673	1,715	1,758	1,802	1,847
03-2-337-305	Safety Equipment	7,161	2,219	3,300	3,383	3,468	3,555	3,644
03-2-337-314	Telephone & Alarm Lines	2,471	1,875	2,221	2,276	2,333	2,391	2,450
03-2-337-319	Training/Development & Conferences	1,216	2,176	2,230	2,286	2,343	2,402	2,462
03-2-337-320	Travel	0	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-323	Wood Chips	20,375	20,000	20,500	21,013	21,538	22,076	22,628
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	0	800	820	841	862	884	906
03-2-337-372	Insurance Property	23,511	12,680	13,060	13,452	13,856	0	0
03-2-337-378	Lab Analysis	7,352	6,526	7,700	7,893	8,090	8,292	8,499
03-2-337-400	Contracted Svcs Buildings/Land Mtce	10,599	12,374	12,443	12,754	13,073	13,400	13,735
03-2-337-403	Buildings Repairs & Mtce	2,406	4,613	4,728	4,846	4,967	5,091	5,218
03-2-337-409	Hydro	36,793	35,000	35,875	36,772	37,691	38,633	39,599
03-2-337-412	Janitorial/Cleaning Supplies	0	277	284	291	298	305	313
03-2-337-415	Landscaping/Grounds Mtce	1,908	1,500	1,500	1,538	1,576	1,615	1,655
03-2-337-430	Water	607	1,152	1,181	1,210	1,240	1,271	1,303
03-2-337-438	Contract Svcs Equip/Mach	31,257	37,537	53,476	39,438	40,424	41,435	42,471
03-2-337-441	Fuel/Lubricants - Mach/Equip	55,729	51,250	52,531	53,844	55,190	56,570	57,984
03-2-337-444	Rental/Leases - Mach/Equip	384	1,200	1,230	1,261	1,293	1,325	1,358



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
090R - Other Revenue/Recoveries		1,989,000	750,000	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		20,841,400	-	4,000,000	23,000,000	10,000,000	-	-	-	-	-
120R - Long term debt proceeds		-	-	48,322,525	-	-	-	-	-	-	-
130R - Transfer from reserve		5,242,716	8,813,036	11,651,000	4,547,691	560,000	200,000	200,000	360,000	530,000	480,000
<b>Total Funding Source</b>		<b>28,073,116</b>	<b>9,563,036</b>	<b>63,973,525</b>	<b>27,547,691</b>	<b>10,560,000</b>	<b>200,000</b>	<b>200,000</b>	<b>360,000</b>	<b>530,000</b>	<b>480,000</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		28,073,116	9,563,036	15,651,000	27,547,691	10,560,000	200,000	200,000	360,000	530,000	480,000
090 - Debt charges		-	-	48,322,525	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>28,073,116</b>	<b>9,563,036</b>	<b>63,973,525</b>	<b>27,547,691</b>	<b>10,560,000</b>	<b>200,000</b>	<b>200,000</b>	<b>360,000</b>	<b>530,000</b>	<b>480,000</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	25-Mar-02							
<b>Authority:</b>	BL 2422							
<b>Amendments:</b>	BL 251 (max levy)							
<b>Purpose:</b>	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							
		<b>Electoral Areas</b>						
		Area A	159,269	157,850	161,377	170,651	172,506	172,506
		Area B	118,492	119,608	122,280	129,308	130,714	130,714
		Area C	147,732	148,035	151,343	160,041	161,780	161,780
			<b>\$425,492</b>	<b>\$425,492</b>	<b>\$435,000</b>	<b>\$460,000</b>	<b>\$465,000</b>	<b>\$465,000</b>
<b>Participants:</b>	Electoral Areas A, B, C	<b>Change from Previous year</b>		<b>\$0</b>	<b>\$9,508</b>	<b>\$25,000</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Maximum Levy:</b>	\$.10 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>	<b>0.0341</b>	<b>0.0337</b>	<b>0.0344</b>	<b>0.0364</b>	<b>0.0368</b>	<b>0.0368</b>
<b>2025 Maximum:</b>	\$1,172,263	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

340 - Liquid Waste Management

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Taxation	425,492	425,492	0	
Other Revenue	833,833	0	(833,833)	One-time budgeted contribution in 2024
Government Grants	1,860,667	2,116,667	256,000	Grant for South Sewer design
Transfers from Reserve	39,459	88,538	49,079	Increased withdrawal from future expend. Reserve
Prior Year Surplus	65,000	0	(65,000)	No reliance on prior year surplus at proposed
Recoveries from Other Functions	2,500	1,000	(1,500)	Recoveries from services 330 and 331 [-1.5K]
<b>Total Revenue</b>	<b>3,226,951</b>	<b>2,631,697</b>	<b>(595,254)</b>	
<b>Expenses</b>				
Support Services	48,914	36,976	(11,938)	Decreased allocation in 2024
Personnel costs	361,917	366,934	5,017	Wage and salary escalation
Grants to other organizations	10,000	0	(10,000)	One-time transfer in 2024
Materials, Supplies and Utilities	15,620	14,120	(1,500)	Program supplies (-1K), Office expenses (-500)
Contract and General Services	2,760,200	2,183,367	(576,833)	South Sewer design fees (-833K)
Transfer to Other Governments	20,000	20,000	0	To Kómoks First Nation
Transfer to Reserve	9,300	9,300	0	Contribution to future expenditure reserve
Minor Capital	1,000	1,000	0	
<b>Total Expense</b>	<b>3,226,951</b>	<b>2,631,697</b>	<b>(595,254)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>340 - Liquid Waste Management</b>								
<b>Revenues</b>								
<b>340 - Liquid Waste Management</b>								
01-1-340-013	Fed Gas Tax Funding	0	194,000	450,000	31,806	0	0	0
01-1-340-016	Grant Prov Govt Conditional	0	1,666,667	1,666,667	1,666,667	0	0	0
01-1-340-019	Reqn Elect/Spec Prov Govt	425,492	425,492	425,492	435,000	460,000	465,000	465,000
01-1-340-124	Contributions from Others	0	833,833	0	0	0	0	0
01-1-340-135	Recoveries-Other Functions	2,500	2,500	1,000	1,000	1,000	1,000	1,000
01-1-340-145	Transfer from Reserve	0	39,459	88,538	51,144	29,199	37,716	51,311
01-1-340-151	Funds Allocated from Prior Year	65,000	65,000	0	0	0	0	0
<b>340 - Liquid Waste Management</b>		<b>492,992</b>	<b>3,226,951</b>	<b>2,631,697</b>	<b>2,185,617</b>	<b>490,199</b>	<b>503,716</b>	<b>517,311</b>
<b>Revenues</b>								
		492,992	3,226,951	2,631,697	2,185,617	490,199	503,716	517,311
<b>Expenses</b>								
<b>340 - Liquid Waste Management</b>								
01-2-340-200	Support Services	48,914	48,914	36,976	36,976	36,976	36,976	36,976
01-2-340-214	Grants Cond Local Agencies	10,000	10,000	0	0	0	0	0
01-2-340-220	Salaries & Wages	231,874	270,956	275,121	284,565	294,339	304,459	314,935
01-2-340-225	Benefits	52,219	76,410	77,480	80,160	82,930	85,803	88,776
01-2-340-237	Employer Health Tax	4,556	6,774	6,878	7,113	7,357	7,609	7,872
01-2-340-238	WCB	6,274	7,777	7,455	7,710	7,977	8,249	8,532
01-2-340-266	Deliveries/Transportation	0	120	120	120	120	120	120
01-2-340-276	Software Licence/Mtce	428	1,100	1,100	1,100	1,100	1,100	1,100
01-2-340-284	Meeting Expense	566	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-293	Office Expenses	163	1,500	1,000	1,000	1,000	1,000	1,000
01-2-340-296	Postage	484	2,100	2,100	2,100	2,100	2,100	3,000
01-2-340-299	Program Supplies	0	1,500	500	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	311	500	500	500	500	500	500
01-2-340-340	Dues And Memberships	1,000	800	800	800	800	800	800
01-2-340-353	Public Relations	0	400	400	400	400	400	400
01-2-340-354	Education Programs Public	7,697	6,000	1,500	1,500	1,500	1,500	1,500
01-2-340-369	Insurance Liability	1,478	1,300	1,300	1,300	1,300	1,300	0
01-2-340-381	Legal Fees	40,485	45,000	55,000	15,000	5,000	5,000	5,000





**2025-2029**  
**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.

**2025 Maximum:** \$0

## Year over Year Change Revenue and Expenses by Category

300 - Comox Valley Water Supply System

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Sale of Services	8,722,292	8,908,539	186,247	1.1% sales volume increase
Other Revenue	110,000	55,000	(55,000)	Cell tower revenue [-60K]
Transfers from Reserve	100,000	40,000	(60,000)	Transfer to IT Fibre Project [-100K], tnfr for water availability study [+40K]
Prior Year Surplus	1,820,298	0	(1,820,298)	No reliance on prior year surplus at proposed
Recoveries from OtherFunctions	49,967	50,217	250	
<b>Total Revenue</b>	<b>10,802,557</b>	<b>9,053,756</b>	<b>(1,748,801)</b>	
<b>Expenses</b>				
Support Services	986,907	1,174,786	187,879	Increased allocation for 2025
Personnel costs	1,974,644	2,274,309	299,665	Additional 0.28 FTE
Materials, Supplies and Utilities	1,215,002	1,224,140	9,138	
Contract and General Services	1,420,869	1,542,772	121,903	Professional fees [+70K], Repairs and Maint. [+20K], Landscaping [+13.1K]
Debt Charges	2,534,656	2,340,645	(194,011)	Decreasing as debt issues are being retired
Transfer to Reserve	2,369,305	312,716	(2,056,589)	Fewer reserve contributions; planned increases in future years
Transfer to Other Services	136,174	18,388	(117,786)	Transfer to IT Fibre Project [-100K]
Minor Capital	165,000	146,000	(19,000)	Backup radio system [-20K]
<b>Total Expense</b>	<b>10,802,557</b>	<b>9,033,756</b>	<b>(1,768,801)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>02 - Water Revenue Fund</b>								
<b>300 - Comox Valley Water Supply System</b>								
<b>Revenues</b>								
<b>300 - Comox Valley Water Supply System</b>								
<b>02-1-300-083</b>	Water Sales	9,194,192	8,721,542	8,907,789	8,907,789	9,088,632	9,273,373	9,425,032
<b>02-1-300-110</b>	Licences & Fines	2,349	0	0	0	0	0	0
<b>02-1-300-115</b>	Other Permit Fees	150	750	750	750	750	750	750
<b>02-1-300-128</b>	Other Revenue	68,876	110,000	55,000	55,000	55,000	55,000	55,000
<b>02-1-300-130</b>	Recoveries-Wages & Benefits	23	0	0	0	0	0	0
<b>02-1-300-135</b>	Recoveries-Other Functions	49,967	49,967	50,217	50,468	481,251	481,454	481,658
<b>02-1-300-145</b>	Transfer from Reserve	0	100,000	40,000	40,000	40,000	40,000	0
<b>02-1-300-150</b>	Surplus Prior Year	1,802,459	1,820,298	0	0	0	0	0
<b>300 - Comox Valley Water Supply System</b>		<b>11,118,016</b>	<b>10,802,557</b>	<b>9,053,756</b>	<b>9,054,007</b>	<b>9,665,633</b>	<b>9,850,577</b>	<b>9,962,440</b>
<b>Revenues</b>		<b>11,118,016</b>	<b>10,802,557</b>	<b>9,053,756</b>	<b>9,054,007</b>	<b>9,665,633</b>	<b>9,850,577</b>	<b>9,962,440</b>
<b>Expenses</b>								
<b>300 - Comox Valley Water Supply System</b>								
<b>02-2-300-200</b>	Support Services	986,907	986,907	1,174,786	1,174,786	1,174,786	1,174,786	1,174,786
<b>02-2-300-220</b>	Salaries & Wages	1,045,447	1,085,572	1,201,983	1,255,795	1,301,380	1,348,736	1,397,954
<b>02-2-300-225</b>	Benefits	221,702	307,051	354,272	370,164	383,569	397,505	411,977
<b>02-2-300-237</b>	Employer Health Tax	21,020	25,946	29,958	31,291	32,437	33,615	34,842
<b>02-2-300-238</b>	WCB	29,595	29,785	32,477	33,933	35,161	36,436	37,755
<b>02-2-300-248</b>	Bulk Water Purchases	43,739	35,000	35,875	36,772	37,691	38,633	39,599
<b>02-2-300-254</b>	Chemicals	2,850	2,000	3,000	3,000	3,000	3,000	3,000
<b>02-2-300-257</b>	Clothing/Laundrying	152	0	0	0	0	0	0
<b>02-2-300-266</b>	Deliveries/Transportation	2,630	0	3,500	3,500	3,500	3,500	3,500
<b>02-2-300-275</b>	Permits/Licences	6,523	3,950	3,702	3,754	3,807	3,862	3,918
<b>02-2-300-276</b>	Software Licence/Mtce	49,925	30,960	26,225	6,381	6,541	6,705	6,873
<b>02-2-300-278</b>	Water Licence Rental	32,053	0	0	0	0	0	0
<b>02-2-300-281</b>	Materials & Supplies	5,418	0	5,000	5,125	5,253	5,384	5,519
<b>02-2-300-284</b>	Meeting Expense	548	0	0	0	0	0	0
<b>02-2-300-293</b>	Office Expenses	2,234	0	0	0	0	0	0
<b>02-2-300-296</b>	Postage	6	500	513	526	539	552	566
<b>02-2-300-305</b>	Safety Equipment	9,913	0	2,000	2,050	2,101	2,154	2,208
<b>02-2-300-311</b>	Signs	2,092	0	6,000	1,025	1,051	1,077	1,104
<b>02-2-300-314</b>	Telephone & Alarm Lines	29,264	19,286	19,768	20,262	20,769	21,288	21,820

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-300-316	Tipping Fees	1,014	1,000	1,500	1,051	1,077	1,104	1,132
02-2-300-319	Training/Development & Conferences	6,666	0	0	0	0	0	0
02-2-300-320	Travel	1,327	0	0	0	0	0	0
02-2-300-335	Advertising	24,599	25,000	25,625	26,265	26,922	27,595	26,971
02-2-300-340	Dues And Memberships	1,217	0	0	0	0	0	0
02-2-300-347	Library/Publications	0	200	205	210	215	220	226
02-2-300-350	Maps & Printing Supplies	20	100	250	256	262	269	276
02-2-300-353	Public Relations	566	1,000	1,025	1,051	1,077	1,104	1,132
02-2-300-354	Education Programs Public	13,738	120,000	120,000	120,000	120,000	120,000	120,000
02-2-300-366	Engineering Fees	66,017	20,000	20,500	21,013	21,538	22,076	22,628
02-2-300-369	Insurance Liability	9,330	8,445	8,656	9,002	9,362	9,736	10,125
02-2-300-372	Insurance Property	117,825	42,945	44,019	45,780	47,611	49,516	51,496
02-2-300-378	Lab Analysis	36,237	30,000	40,000	41,000	42,025	43,076	44,153
02-2-300-381	Legal Fees	5,945	30,000	30,750	31,519	32,307	33,115	33,943
02-2-300-385	Gis Services	33	1,500	1,538	1,576	1,615	1,655	1,696
02-2-300-387	Other Prof Fees	198,766	360,000	390,250	83,538	85,627	87,768	89,962
02-2-300-400	Contracted Svcs Buildings/Land Mtce	11,446	0	5,000	5,125	5,253	5,384	5,519
02-2-300-403	Buildings Repairs & Mtce	3,598	2,500	5,000	5,125	5,253	5,384	5,519
02-2-300-409	Hydro	66,695	99,224	101,705	104,246	106,853	109,524	112,261
02-2-300-415	Landscaping/Grounds Mtce	28,635	0	30,000	30,750	31,519	32,307	33,115
02-2-300-424	Rental/Lease - Land	0	3,200	3,280	3,362	3,446	3,532	3,620
02-2-300-425	Property/Parcel Taxes	182	0	0	0	0	0	0
02-2-300-438	Contract Svcs Equip/Mach	51,133	70,000	71,750	73,544	75,383	77,268	79,200
02-2-300-441	Fuel/Lubricants - Mach/Equip	710	4,000	4,100	4,203	4,308	4,416	4,526
02-2-300-444	Rental/Leases - Mach/Equip	6,262	5,000	5,125	5,253	5,384	5,519	5,657
02-2-300-447	Repairs/Mtce Mach/Equip	79,207	50,000	70,000	71,750	73,544	75,383	77,268
02-2-300-458	Fuel/Lubricants Vehicle	9,784	2,000	2,050	2,101	2,154	2,208	2,263
02-2-300-464	Repairs & Mtce Vehicle	6,537	0	0	0	0	0	0
02-2-300-468	Minor Capital	38,199	90,000	70,500	21,013	21,538	22,076	22,628
02-2-300-485	Contr To Capital Works Reserve	2,015,860	2,015,860	252,716	721,667	1,099,419	1,142,007	1,150,585
02-2-300-489	Reserve Contr Other	333,445	333,445	40,000	69,315	548,555	550,531	550,531
02-2-300-495	Transfer To Other Functions	121,812	136,174	10,089	10,106	9,931	7,218	6,130
02-2-300-496	Transfers to Other Governments	0	0	20,000	0	0	0	0
02-2-300-505	Debt Charges-Principal	1,303,293	1,303,292	1,234,339	1,134,790	976,043	976,043	976,043
02-2-300-506	Debt Charges-Interest	1,231,363	1,231,364	1,106,306	989,042	764,500	764,500	764,500

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>300 - Comox Valley Water Supply System</b>		8,283,476	8,513,206	6,615,337	6,582,017	7,134,306	7,257,767	7,348,526
<b>301 - Watershed Protection</b>								
02-2-301-220	Salaries & Wages	53,551	53,551	56,769	59,039	61,400	63,858	66,411
02-2-301-225	Benefits	15,095	16,065	17,030	17,712	18,419	19,157	19,924
02-2-301-237	Employer Health Tax	1,052	1,339	1,420	1,476	1,536	1,596	1,660
02-2-301-238	WCB	1,536	1,538	1,538	1,600	1,663	1,731	1,801
02-2-301-266	Deliveries/Transportation	822	3,000	3,000	3,075	3,152	3,231	3,312
02-2-301-275	Permits/Licences	110	0	0	0	0	0	0
02-2-301-281	Materials & Supplies	4,514	1,000	1,000	1,025	1,051	1,077	1,104
02-2-301-284	Meeting Expense	1,080	5,000	5,000	5,125	5,253	5,384	5,519
02-2-301-314	Telephone & Alarm Lines	900	0	0	0	0	0	0
02-2-301-354	Education Programs Public	122,595	70,000	70,000	70,000	70,000	70,000	70,000
02-2-301-378	Lab Analysis	27,462	22,000	22,000	22,550	23,114	23,692	24,284
02-2-301-385	Gis Services	0	2,000	2,000	2,000	2,000	2,000	2,000
02-2-301-387	Other Prof Fees	128,398	100,000	140,000	140,000	140,000	140,000	100,000
02-2-301-438	Contract Svcs Equip/Mach	110,187	60,000	60,000	61,500	63,038	64,614	66,229
02-2-301-441	Fuel/Lubricants - Mach/Equip	282	0	0	0	0	0	0
02-2-301-447	Repairs/Mtce Mach/Equip	117	0	0	0	0	0	0
02-2-301-458	Fuel/Lubricants Vehicle	642	0	0	0	0	0	0
02-2-301-468	Minor Capital	610	35,000	40,000	20,000	20,000	20,000	20,000
02-2-301-485	Contr To Capital Works Reserve	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>301 - Watershed Protection</b>		488,951	390,493	439,757	425,102	430,626	436,340	402,244
<b>302 - CV Water Treatment Plant &amp; Raw Water Intake</b>								
02-2-302-220	Salaries & Wages	406,801	329,652	428,119	440,800	453,984	467,691	481,943
02-2-302-225	Benefits	70,262	88,336	128,437	132,240	136,195	140,309	144,585
02-2-302-237	Employer Health Tax	8,307	7,360	10,703	11,019	11,350	11,692	12,047
02-2-302-238	WCB	9,076	8,449	11,603	11,946	12,303	12,672	13,060
02-2-302-248	Bulk Water Purchases	160,530	161,500	165,538	169,676	173,918	178,266	182,723
02-2-302-254	Chemicals	208,767	191,000	195,776	200,670	205,688	210,830	216,101
02-2-302-257	Clothing/Laundrying	132	0	0	0	0	0	0
02-2-302-266	Deliveries/Transportation	1,171	3,000	3,075	3,152	3,231	3,312	3,395
02-2-302-275	Permits/Licences	935	700	960	984	1,009	1,034	1,060
02-2-302-276	Software Licence/Mtce	3,020	5,000	5,125	5,253	5,384	5,519	5,657
02-2-302-278	Water Licence Rental	0	21,000	21,525	22,063	22,615	23,180	23,760
02-2-302-281	Materials & Supplies	10,191	20,000	20,500	21,013	21,538	22,076	22,628

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-302-293	Office Expenses	2,365	0	500	513	526	539	552
02-2-302-305	Safety Equipment	6,247	3,000	4,000	4,100	4,203	4,308	4,416
02-2-302-311	Signs	914	0	0	0	0	0	0
02-2-302-314	Telephone & Alarm Lines	4,910	520	530	543	557	571	585
02-2-302-316	Tipping Fees	37,787	25,000	30,000	30,750	31,519	32,307	33,115
02-2-302-319	Training/Development & Conferences	656	7,000	0	0	0	0	0
02-2-302-340	Dues And Memberships	129	0	0	0	0	0	0
02-2-302-366	Engineering Fees	2,459	0	0	0	0	0	0
02-2-302-378	Lab Analysis	562	12,000	2,000	2,050	2,101	2,154	2,208
02-2-302-381	Legal Fees	1,529	0	0	0	0	0	0
02-2-302-387	Other Prof Fees	11,084	5,000	5,125	5,253	5,384	5,519	5,657
02-2-302-400	Contracted Svcs Buildings/Land Mtce	18,042	5,000	12,500	12,813	13,133	13,461	13,798
02-2-302-403	Buildings Repairs & Mtce	1,889	3,000	3,075	3,152	3,231	3,312	3,395
02-2-302-409	Hydro	188,083	316,419	250,000	256,750	263,682	270,801	278,113
02-2-302-412	Janitorial/Cleaning Supplies	486	0	0	0	0	0	0
02-2-302-415	Landscaping/Grounds Mtce	15,271	20,100	20,603	21,159	21,730	22,317	22,920
02-2-302-438	Contract Svcs Equip/Mach	89,731	105,000	107,625	110,316	113,074	115,901	118,799
02-2-302-441	Fuel/Lubricants - Mach/Equip	10,480	10,000	10,250	10,506	10,769	11,038	11,314
02-2-302-444	Rental/Leases - Mach/Equip	862	2,000	2,050	2,101	2,154	2,208	2,263
02-2-302-447	Repairs/Mtce Mach/Equip	88,498	125,000	128,125	131,328	134,611	137,976	141,425
02-2-302-461	Insurance/Licence Vehicle	0	798	0	0	0	0	0
02-2-302-464	Repairs & Mtce Vehicle	2,106	0	0	0	0	0	0
02-2-302-468	Minor Capital	4,641	20,000	20,500	21,013	21,538	22,076	22,628
02-2-302-495	Transfer To Other Functions	0	0	793	774	715	687	442
<b>302 - CV Water Treatment Plant &amp; Raw Water Intake</b>		<b>1,367,921</b>	<b>1,495,834</b>	<b>1,589,037</b>	<b>1,631,937</b>	<b>1,676,142</b>	<b>1,721,756</b>	<b>1,768,589</b>
<b>302 - CVRD Water Distribution Operations</b>								
02-2-303-228	Honorarium	0	20,000	0	0	0	0	0
02-2-303-254	Chemicals	2,293	0	0	0	0	0	0
02-2-303-257	Clothing/Laundrying	1,317	7,500	7,688	7,880	8,077	8,279	8,486
02-2-303-266	Deliveries/Transportation	266	2,000	2,000	1,025	1,051	1,077	1,104
02-2-303-276	Software Licence/Mtce	19,607	34,300	44,038	44,712	45,830	46,976	48,150
02-2-303-281	Materials & Supplies	20,585	25,000	25,625	26,266	26,923	27,596	28,286
02-2-303-284	Meeting Expense	617	1,750	1,794	1,839	1,885	1,932	1,980
02-2-303-293	Office Expenses	3,800	3,000	3,075	3,152	3,231	3,312	3,395
02-2-303-305	Safety Equipment	11,786	10,500	10,000	10,250	10,506	10,769	11,038



# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-303-311	Signs	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-303-314	Telephone & Alarm Lines	1,522	19,903	20,401	20,911	21,434	21,970	22,520
02-2-303-319	Training/Development & Conferences	9,416	33,400	34,236	35,092	35,970	36,869	37,791
02-2-303-320	Travel	4,241	21,000	21,525	22,063	22,615	23,180	23,760
02-2-303-340	Dues And Memberships	1,409	4,440	4,553	4,666	4,783	4,902	5,024
02-2-303-387	Other Prof Fees	30,226	20,000	20,000	20,500	21,013	21,538	22,076
02-2-303-400	Contracted Svcs Buildings/Land Mtce	3,984	15,000	15,375	15,759	16,153	16,557	16,971
02-2-303-403	Buildings Repairs & Mtce	57	2,500	2,563	2,627	2,693	2,760	2,829
02-2-303-412	Janitorial/Cleaning Supplies	961	0	1,000	1,025	1,051	1,077	1,104
02-2-303-415	Landscaping/Grounds Mtce	0	13,400	14,395	14,827	15,271	15,729	16,201
02-2-303-438	Contract Svcs Equip/Mach	13,563	0	0	0	0	0	0
02-2-303-441	Fuel/Lubricants - Mach/Equip	152	0	0	0	0	0	0
02-2-303-447	Repairs/Mtce Mach/Equip	14,778	0	0	0	0	0	0
02-2-303-458	Fuel/Lubricants Vehicle	38,544	70,000	71,750	73,544	75,383	77,267	79,199
02-2-303-461	Insurance/Licence Vehicle	13,724	14,440	18,081	18,442	18,811	19,189	19,572
02-2-303-464	Repairs & Mtce Vehicle	24,972	23,842	24,438	25,049	25,675	26,317	26,975
02-2-303-468	Minor Capital	19,661	20,000	13,000	10,250	10,506	10,769	11,038
02-2-303-495	Transfer To Other Functions	0	0	7,217	7,048	6,507	6,251	4,026
<b>303 - CVRD Water Distribution Operations</b>		<b>237,482</b>	<b>363,975</b>	<b>364,804</b>	<b>369,028</b>	<b>377,522</b>	<b>386,524</b>	<b>393,788</b>
<b>304 - CVRD Water Treatment Operations</b>								
02-2-304-257	Clothing/Laundrying	999	2,150	2,204	2,259	2,315	2,373	2,432
02-2-304-266	Deliveries/Transportation	166	0	0	0	0	0	0
02-2-304-281	Materials & Supplies	1,107	0	2,500	2,563	2,627	2,693	2,760
02-2-304-284	Meeting Expense	390	0	0	0	0	0	0
02-2-304-293	Office Expenses	1,309	1,000	1,025	1,051	1,077	1,104	1,132
02-2-304-305	Safety Equipment	1,289	1,000	1,025	1,051	1,077	1,104	1,132
02-2-304-314	Telephone & Alarm Lines	0	2,840	2,911	2,984	3,059	3,135	3,213
02-2-304-319	Training/Development & Conferences	1,512	7,000	7,175	7,354	7,538	7,726	7,919
02-2-304-320	Travel	0	4,000	4,100	4,203	4,308	4,416	4,526
02-2-304-340	Dues And Memberships	538	1,160	1,190	1,220	1,251	1,282	1,314
02-2-304-387	Other Prof Fees	14,318	0	0	0	0	0	0
02-2-304-400	Contracted Svcs Buildings/Land Mtce	2,588	10,000	10,250	10,506	10,769	11,038	11,314
02-2-304-412	Janitorial/Cleaning Supplies	613	0	0	0	0	0	0
02-2-304-438	Contract Svcs Equip/Mach	536	0	0	0	0	0	0
02-2-304-441	Fuel/Lubricants - Mach/Equip	40	0	0	0	0	0	0



# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 300 - Comox Valley Water Supply System  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		600,000	150,913	6,289,523	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		600,000	11,641,264	-	-	-	-	-	-	-	-
130R - Transfer from reserve		1,009,500	240,000	690,000	80,000	375,000	80,000	80,000	80,000	-	120,000
<b>Total Funding Source</b>		<b>2,209,500</b>	<b>12,032,177</b>	<b>6,979,523</b>	<b>80,000</b>	<b>375,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>120,000</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 300 - Comox Valley Water Supply System  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		2,209,500	12,032,177	6,979,523	80,000	375,000	80,000	80,000	80,000	-	120,000
<b>Total Expenditure</b>		<b>2,209,500</b>	<b>12,032,177</b>	<b>6,979,523</b>	<b>80,000</b>	<b>375,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>120,000</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	25-Jan-82							
<b>Authority:</b>	BL 559							
<b>Amendments:</b>	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	<b>Local Service Area</b>						
		R-771-CNR-LSA#29						
<b>Purpose:</b>	For the supply, treatment, conveyance, storage and distribution of water.	<b>Change from Previous year</b>						
<b>Participants:</b>	Defined portion of Electoral Areas B and C	<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
		(per \$1,000 of assessed value)						
<b>Maximum Levy:</b>	\$80,000							
<b>2025 Maximum:</b>	\$80,000							

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

305 - Comox Valley Water Local Service Area (CVWLSA)

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	242,296	303,779	61,483	Parcel tax increase as per rate review
Sale of Services	1,369,609	1,412,149	42,540	User rate increase as per rate review
Prior Year Surplus	57,941	0	(57,941)	No reliance on surplus at proposed
Recoveries from Other Functions	85,301	85,301	0	
<b>Total Revenue</b>	<b>1,755,147</b>	<b>1,801,229</b>	<b>46,082</b>	
<b>Expenses</b>				
Support Services	68,780	68,539	(241)	Reduced allocation for 2024
Personnel costs	200,855	231,589	30,734	Wage and salary escalation
Materials, Supplies and Utilities	911,297	935,008	23,711	CHP and HCA compliance costs [+20K]
Contract and General Services	154,219	206,803	52,584	Machinery/Equipment costs [+30.8K], Professional fees [+21.4K]
Transfer to Reserve	392,228	331,061	(61,167)	Reduced contribution to capital works reserve
Transfer to Other Services	22,768	23,104	336	
Minor Capital	5,000	5,125	125	
<b>Total Expense</b>	<b>1,755,147</b>	<b>1,801,229</b>	<b>46,082</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>02 - Water Revenue Fund</b>								
<b>305 - Comox Valley Water LSA</b>								
<b>Revenues</b>								
<b>305 - Comox Valley Water</b>								
<b>02-1-305-003</b>	Parcel Tax	258,750	242,296	303,779	379,388	477,137	597,221	709,520
<b>02-1-305-036</b>	Connection Fees	7,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>02-1-305-092</b>	User Rates	1,191,205	1,359,609	1,402,149	1,437,203	1,473,133	1,509,962	1,547,711
<b>02-1-305-128</b>	Other Revenue	241	0	0	0	0	0	0
<b>02-1-305-135</b>	Recoveries-Other Functions	85,301	85,301	85,301	85,301	85,301	85,301	0
<b>02-1-305-150</b>	Surplus Prior Year	57,941	57,941	0	0	0	0	0
<b>305 - Comox Valley Water</b>		<b>1,600,438</b>	<b>1,755,147</b>	<b>1,801,229</b>	<b>1,911,892</b>	<b>2,045,571</b>	<b>2,202,484</b>	<b>2,267,231</b>
<b>Revenues</b>								
		1,600,438	1,755,147	1,801,229	1,911,892	2,045,571	2,202,484	2,267,231
<b>Expenses</b>								
<b>305 - Comox Valley Water</b>								
<b>02-2-305-200</b>	Support Services	68,780	68,780	68,539	68,539	68,539	68,539	68,539
<b>02-2-305-220</b>	Salaries & Wages	165,930	151,101	172,052	178,205	184,589	191,225	198,113
<b>02-2-305-225</b>	Benefits	36,258	42,084	50,605	52,411	54,288	56,232	58,254
<b>02-2-305-237</b>	Employer Health Tax	3,219	3,572	4,286	4,444	4,597	4,764	4,937
<b>02-2-305-238</b>	WCB	4,511	4,098	4,646	4,813	4,987	5,168	5,354
<b>02-2-305-246</b>	Bank Charges	0	6,500	6,500	6,663	6,830	7,001	7,176
<b>02-2-305-248</b>	Bulk Water Purchases	804,603	871,292	873,907	876,528	879,158	881,795	884,440
<b>02-2-305-275</b>	Permits/Licences	2,633	2,750	22,819	22,889	22,961	23,035	23,111
<b>02-2-305-276</b>	Software Licence/Mtce	7,062	16,200	16,605	17,020	17,446	17,882	18,329
<b>02-2-305-281</b>	Materials & Supplies	18	0	0	0	0	0	0
<b>02-2-305-296</b>	Postage	7,094	6,000	6,150	6,304	6,462	6,624	6,790
<b>02-2-305-314</b>	Telephone & Alarm Lines	122	0	0	0	0	0	0
<b>02-2-305-316</b>	Tipping Fees	10	0	250	256	262	269	276
<b>02-2-305-335</b>	Advertising	0	1,125	1,153	1,182	1,212	1,242	1,273
<b>02-2-305-350</b>	Maps & Printing Supplies	0	500	513	526	539	552	566
<b>02-2-305-366</b>	Engineering Fees	0	5,000	5,125	5,253	5,384	5,519	5,657
<b>02-2-305-369</b>	Insurance Liability	579	575	598	622	647	673	700
<b>02-2-305-372</b>	Insurance Property	809	806	838	872	907	943	981
<b>02-2-305-378</b>	Lab Analysis	498	400	410	420	431	442	453
<b>02-2-305-381</b>	Legal Fees	80	1,500	1,538	1,576	1,615	1,655	1,696
<b>02-2-305-385</b>	Gis Services	1,820	2,750	2,819	2,889	2,961	3,035	3,111





# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 305 - Comox Valley Water LSA  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
120R - Long term debt proceeds		-	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000
130R - Transfer from reserve		635,000	779,114	639,970	365,625	769,586	737,141	1,281,827	1,392,410	2,050,564	2,724,390
<b>Total Funding Source</b>		<b>635,000</b>	<b>1,779,114</b>	<b>1,639,970</b>	<b>1,365,625</b>	<b>1,769,586</b>	<b>2,237,141</b>	<b>2,781,827</b>	<b>3,392,410</b>	<b>4,050,564</b>	<b>4,724,390</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 305 - Comox Valley Water LSA  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		635,000	1,779,114	1,639,970	1,365,625	1,769,586	2,237,141	2,781,827	3,392,410	4,050,564	4,724,390
<b>Total Expenditure</b>		<b>635,000</b>	<b>1,779,114</b>	<b>1,639,970</b>	<b>1,365,625</b>	<b>1,769,586</b>	<b>2,237,141</b>	<b>2,781,827</b>	<b>3,392,410</b>	<b>4,050,564</b>	<b>4,724,390</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	10-Aug-21							
<b>Authority:</b>	BL 660							
<b>Amendments:</b>								
		<b>Defined Area</b>						
		W-771-CNR-SRVA#84						
<b>Purpose:</b>	To provide the distribution of water within the Union Bay Local Water Service Area							
		<b>Change from Previous year</b>						
<b>Participants:</b>	Defined Portion Area A							
<b>Maximum Levy:</b>	None Stated							
<b>2025 Maximum:</b>	\$450,000							
		<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

308 - Union Bay Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	393,340	428,130	34,790	Parcel tax increase as per rate review
Sale of Services	681,296	712,069	30,773	User rate increase as per rate review
Prior Year Surplus	159,530	0	(159,530)	No reliance on prior year surplus at proposed
			0	
<b>Total Revenue</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>(93,967)</b>	
<b>Expenses</b>				
Support Services	36,469	56,070	19,601	Increased allocation in 2024
Personnel costs	383,796	411,632	27,836	Increase of 0.11 FTE
Materials, Supplies and Utilities	91,666	128,731	37,065	CHP and HCA compliance costs [+30K]
Contract and General Services	131,305	261,051	129,746	Engineering fees (+30K), Professional fees (+70K)
Debt Charges	245,879	245,879	0	
Transfer to Reserve	328,455	23,964	(304,491)	Reduced contribution to capital works Reserve
Transfer to Other Services	1,596	247	(1,349)	Decrease in internal cost of carbon transfer
Minor Capital	15,000	12,625	(2,375)	Treatment plant upgrades [-10K], McLeod Rd PRV [+7.5K]
<b>Total Expense</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>(93,967)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>02 - Water Revenue Fund</b>								
<b>308 - Union Bay Water</b>								
<b>Revenues</b>								
<b>308 - Union Bay Water</b>								
<b>02-1-308-003</b>	Parcel Tax	415,500	393,340	428,130	465,050	505,520	549,540	597,110
<b>02-1-308-036</b>	Connection Fees	6,252	2,000	2,000	2,000	2,000	2,000	2,000
<b>02-1-308-092</b>	User Rates	524,948	679,296	710,069	727,927	746,234	765,002	784,127
<b>02-1-308-128</b>	Other Revenue	5,260	0	0	0	0	0	0
<b>02-1-308-150</b>	Surplus Prior Year	159,530	159,530	0	0	0	0	0
<b>308 - Union Bay Water</b>		<b>1,111,490</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>1,194,977</b>	<b>1,253,754</b>	<b>1,316,542</b>	<b>1,383,237</b>
<b>Revenues</b>								
		<b>1,111,490</b>	<b>1,234,166</b>	<b>1,140,199</b>	<b>1,194,977</b>	<b>1,253,754</b>	<b>1,316,542</b>	<b>1,383,237</b>
<b>Expenses</b>								
<b>308 - Union Bay Water</b>								
<b>02-2-308-200</b>	Support Services	36,469	36,469	56,070	56,070	56,070	56,070	56,070
<b>02-2-308-220</b>	Salaries & Wages	239,820	300,103	304,440	314,788	325,553	336,732	348,355
<b>02-2-308-225</b>	Benefits	48,263	70,973	91,332	94,441	97,666	101,021	104,509
<b>02-2-308-237</b>	Employer Health Tax	4,865	5,922	7,611	7,869	8,138	8,418	8,710
<b>02-2-308-238</b>	WCB	6,330	6,798	8,249	8,530	8,823	9,131	9,446
<b>02-2-308-246</b>	Bank Charges	0	3,500	3,500	3,500	3,500	0	0
<b>02-2-308-254</b>	Chemicals	28,292	25,391	26,026	27,327	28,693	30,128	31,634
<b>02-2-308-266</b>	Deliveries/Transportation	519	500	750	769	788	808	828
<b>02-2-308-275</b>	Permits/Licences	700	1,900	31,900	31,925	31,951	31,977	32,004
<b>02-2-308-276</b>	Software Licence/Mtce	2,440	7,000	9,456	9,863	10,072	10,286	10,505
<b>02-2-308-278</b>	Water Licence Rental	1,833	0	2,000	2,050	2,101	2,154	2,208
<b>02-2-308-281</b>	Materials & Supplies	645	2,000	2,000	2,050	2,101	2,154	2,208
<b>02-2-308-296</b>	Postage	1,273	2,500	2,563	2,627	2,693	2,760	2,829
<b>02-2-308-305</b>	Safety Equipment	0	2,000	2,050	2,101	2,154	2,208	2,263
<b>02-2-308-314</b>	Telephone & Alarm Lines	5,859	8,550	8,764	8,983	9,209	9,439	9,675
<b>02-2-308-316</b>	Tipping Fees	269	500	513	526	539	552	566
<b>02-2-308-319</b>	Training/Development & Conferences	450	0	0	0	0	0	0
<b>02-2-308-335</b>	Advertising	3,872	1,500	1,538	1,576	1,615	1,655	1,696
<b>02-2-308-350</b>	Maps & Printing Supplies	0	150	154	158	162	166	170
<b>02-2-308-366</b>	Engineering Fees	509	10,000	40,000	30,250	20,506	10,769	11,038
<b>02-2-308-369</b>	Insurance Liability	265	285	296	308	320	333	346
<b>02-2-308-372</b>	Insurance Property	5,644	5,520	5,741	5,885	6,032	6,183	6,338



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
090R - Other Revenue/Recoveries		2,750,000	750,000	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		-	-	1,000,000	-	500,000	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
130R - Transfer from reserve		457,000	2,321,747	194,745	870,163	562,902	232,250	521,442	836,757	1,145,638	399,204
<b>Total Funding Source</b>		<b>3,207,000</b>	<b>3,071,747</b>	<b>1,194,745</b>	<b>870,163</b>	<b>1,062,902</b>	<b>1,232,250</b>	<b>1,521,442</b>	<b>1,836,757</b>	<b>2,145,638</b>	<b>2,399,204</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		3,207,000	3,071,747	1,194,745	870,163	1,062,902	1,232,250	1,521,442	1,836,757	2,145,638	2,399,204
<b>Total Expenditure</b>		<b>3,207,000</b>	<b>3,071,747</b>	<b>1,194,745</b>	<b>870,163</b>	<b>1,062,902</b>	<b>1,232,250</b>	<b>1,521,442</b>	<b>1,836,757</b>	<b>2,145,638</b>	<b>2,399,204</b>



<b>Established:</b>	01-Jan-23	<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Authority:</b>	OIC	<b>Local Service Area</b>						
<b>Amendments:</b>		3-771-CNR-SRVA#44						
<b>Purpose:</b>	For the distribution and treatment of water for the area to be known as the Graham Lake Water Service	<b>Change from Previous year</b>						
<b>Participants:</b>	Defined Portion Area A							
<b>Maximum Levy:</b>	Sum sufficient	<b>Residential Tax Rate Estimate</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>2025 Maximum:</b>	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

## Year over Year Change

### Revenue and Expenses by Category

310 - Graham Lake Water Local Service Area

	2024			
	Budget*	2025 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	55,342	88,725	33,383	DILWSA user rates split into parcel tax and rates in 2024
Sale of Services	104,823	96,460	(8,363)	DILWSA user rates split into parcel tax and rates in 2024
Other Revenue	1,000	0	(1,000)	
Transfers from Reserve	16,342	0	(16,342)	No reserve withdrawal needed in 2025
Prior Year Surplus	58,105	0	(58,105)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>235,612</b>	<b>185,185</b>	<b>(50,427)</b>	
<b>Expenses</b>				
Support Services	8,520	11,377	2,857	Increased allocation in 2024
Personnel costs	29,930	36,838	6,908	FTE allocation increase of 0.03
Materials, Supplies and Utilities	14,782	29,238	14,456	Machinery contracts and repairs [+9.9K]
Contract and General Services	59,541	58,752	(789)	
Transfer to Reserve	111,397	43,709	(67,688)	Contribution to capital works reserve reduced
Transfer to Other Services	0	43	43	
Minor Capital	11,442	5,228	(6,214)	One time DIWLSA expenditure in 2024 [-6.3K]
<b>Total Expense</b>	<b>235,612</b>	<b>185,185</b>	<b>(50,427)</b>	

\*2024 Budget is the combination of 307 Denman Island WLSA and 310 Graham Lake WLSA

# CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>02 - Water Revenue Fund</b>								
<b>310 - Graham Lake Water Local Service Area</b>								
<b>Revenues</b>								
<b>310 - Graham Lake Water Local Service Area</b>								
<b>02-1-310-003</b>	Parcel Tax	55,342	55,342	88,725	104,650	123,487	145,691	161,707
<b>02-1-310-092</b>	User Rates	64,482	64,482	96,460	98,826	101,283	121,576	145,873
<b>02-1-310-135</b>	Recoveries-Other Functions	35,700	35,700	0	0	0	0	0
<b>02-1-310-145</b>	Transfer from Reserve	0	10,000	0	0	9,705	0	10,473
<b>02-1-310-150</b>	Surplus Prior Year	58,106	58,105	0	0	0	0	0
<b>310 - Graham Lake Water Local Service Area</b>		<b>213,630</b>	<b>223,629</b>	<b>185,185</b>	<b>203,476</b>	<b>234,475</b>	<b>267,267</b>	<b>318,053</b>
<b>Revenues</b>		<b>213,630</b>	<b>223,629</b>	<b>185,185</b>	<b>203,476</b>	<b>234,475</b>	<b>267,267</b>	<b>318,053</b>
<b>Expenses</b>								
<b>310 - Graham Lake Water Local Service Area</b>								
<b>02-2-310-200</b>	Support Services	5,087	5,087	11,377	11,377	11,377	11,377	11,377
<b>02-2-310-220</b>	Salaries & Wages	73,828	22,513	27,245	28,122	29,036	29,985	30,958
<b>02-2-310-225</b>	Benefits	11,343	6,290	8,175	8,438	8,711	8,993	9,291
<b>02-2-310-237</b>	Employer Health Tax	1,345	527	680	705	725	750	773
<b>02-2-310-238</b>	WCB	1,634	600	738	761	784	813	840
<b>02-2-310-254</b>	Chemicals	1,882	4,000	4,100	4,202	4,307	10,877	11,149
<b>02-2-310-266</b>	Deliveries/Transportation	740	0	0	0	0	0	0
<b>02-2-310-275</b>	Permits/Licences	375	612	8,627	8,643	8,659	8,675	8,692
<b>02-2-310-276</b>	Software Licence/Mtce	2,122	2,500	4,062	2,626	2,692	2,759	2,828
<b>02-2-310-278</b>	Water Licence Rental	170	0	200	205	210	215	220
<b>02-2-310-281</b>	Materials & Supplies	1,984	1,500	1,537	1,575	1,614	1,654	1,695
<b>02-2-310-284</b>	Meeting Expense	199	100	103	106	109	112	115
<b>02-2-310-293</b>	Office Expenses	1,254	0	250	256	262	269	276
<b>02-2-310-296</b>	Postage	20	0	0	0	0	0	0
<b>02-2-310-314</b>	Telephone & Alarm Lines	2,138	350	2,859	2,931	3,004	3,079	3,156
<b>02-2-310-319</b>	Training/Development & Conferences	329	1,020	0	0	0	0	0
<b>02-2-310-320</b>	Travel	2,424	500	2,500	2,563	2,627	2,693	2,760
<b>02-2-310-335</b>	Advertising	0	0	0	0	0	0	0
<b>02-2-310-340</b>	Dues And Memberships	0	510	0	0	0	0	0
<b>02-2-310-354</b>	Education Programs Public	20	3,060	3,121	3,199	3,279	3,361	3,445
<b>02-2-310-369</b>	Insurance Liability	26	5,610	5,750	5,980	6,219	6,468	6,727
<b>02-2-310-372</b>	Insurance Property	885	5,610	5,750	5,980	6,219	6,468	6,727



# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 310 - Graham Lake Water Local Service Area  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		685,687	1,062,933	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	605,520	1,257,508	-	-	-	-	-	-	-
130R - Transfer from reserve		75,000	420,782	-	-	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>760,687</b>	<b>2,089,235</b>	<b>1,257,508</b>	-	-	-	-	-	-	-



		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	31-Aug-10							
<b>Authority:</b>	BL 126							
<b>Amendments:</b>	BL 286							
<b>Purpose:</b>	For the supply of water.							
<b>Participants:</b>	Defined portion of Electoral Area A (Royston)							
<b>Maximum Levy:</b>	\$2.00 per \$1,000 - 100% Assessment							
<b>2025 Maximum:</b>								
		<b>Local Service Area</b>						
		L-771-CNR-SRVA#62						
		<b>Change from Previous year</b>						
		<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

312 - Royston Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	225,400	259,700	34,300	Parcel tax increase as per rate review
Sale of Services	710,614	759,308	48,694	User rate increase as per rate review
Transfers from Reserve	0	30,434	30,434	Withdrawal from future expenditure reserve
Prior Year Surplus	160,381	0	(160,381)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>1,096,395</b>	<b>1,049,442</b>	<b>(46,953)</b>	
<b>Expenses</b>				
Support Services	56,952	59,959	3,007	Increased allocation in 2024
Personnel costs	259,490	298,656	39,166	Additional 0.04 FTE allocation
Materials, Supplies and Utilities	400,654	449,787	49,133	CHP and HCA compliance [+30K], Bulk Water [+10.6K]
Contract and General Services	100,527	178,504	77,977	Professional fees (+40K), Mach. contracts (+15K)
Debt Charges	24,750	34,000	9,250	Borrowing for conversion to CV Water Supply
Transfer to Reserve	236,302	5,000	(231,302)	Reduced contribution to capital works reserve
Transfer to Other Services	12,720	12,604	(116)	
Minor Capital	5,000	10,932	5,932	Spill containment [+10K], Allowance [-5K]
<b>Total Expense</b>	<b>1,096,395</b>	<b>1,049,442</b>	<b>(46,953)</b>	



# CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>02 - Water Revenue Fund</b>								
<b>312 - Royston Water</b>								
<b>Revenues</b>								
<b>312 - Royston Water</b>								
<b>02-1-312-003</b>	Parcel Tax	225,170	225,400	259,700	297,920	773,531	824,491	884,271
<b>02-1-312-036</b>	Connection Fees	12,580	15,000	15,000	15,000	15,000	15,000	15,000
<b>02-1-312-092</b>	User Rates	537,732	695,614	744,308	796,409	852,158	911,809	975,636
<b>02-1-312-115</b>	Other Permit Fees	120	0	0	0	0	0	0
<b>02-1-312-145</b>	Transfer from Reserve	0	0	30,434	0	0	0	0
<b>02-1-312-150</b>	Surplus Prior Year	160,381	160,381	0	0	0	0	0
<b>312 - Royston Water</b>		<b>935,983</b>	<b>1,096,395</b>	<b>1,049,442</b>	<b>1,109,329</b>	<b>1,640,689</b>	<b>1,751,300</b>	<b>1,874,907</b>
<b>Revenues</b>		<b>935,983</b>	<b>1,096,395</b>	<b>1,049,442</b>	<b>1,109,329</b>	<b>1,640,689</b>	<b>1,751,300</b>	<b>1,874,907</b>
<b>Expenses</b>								
<b>312 - Royston Water</b>								
<b>02-2-312-200</b>	Support Services	56,952	56,952	59,959	59,959	59,959	59,959	59,959
<b>02-2-312-220</b>	Salaries & Wages	181,836	195,513	221,925	229,880	238,148	246,741	255,667
<b>02-2-312-225</b>	Benefits	40,283	54,105	65,215	67,547	69,972	72,489	75,105
<b>02-2-312-237</b>	Employer Health Tax	3,622	4,594	5,526	5,728	5,929	6,146	6,370
<b>02-2-312-238</b>	WCB	5,108	5,278	5,990	6,206	6,428	6,661	6,905
<b>02-2-312-246</b>	Bank Charges	0	4,500	4,500	4,613	4,728	4,846	4,967
<b>02-2-312-248</b>	Bulk Water Purchases	3,649,576	355,453	366,117	377,101	388,414	400,066	412,068
<b>02-2-312-254</b>	Chemicals	5,981	7,000	7,175	7,390	7,612	7,840	8,075
<b>02-2-312-266</b>	Deliveries/Transportation	0	500	513	526	539	552	566
<b>02-2-312-275</b>	Permits/Licences	1,035	950	31,062	31,080	31,100	31,121	31,142
<b>02-2-312-276</b>	Software Licence/Mtce	2,943	4,000	4,100	4,203	4,308	4,416	0
<b>02-2-312-281</b>	Materials & Supplies	7	0	2,000	2,050	2,101	2,154	2,208
<b>02-2-312-296</b>	Postage	1,439	1,500	1,538	1,576	1,615	1,655	1,696
<b>02-2-312-305</b>	Safety Equipment	0	1,500	1,538	1,576	1,615	1,655	1,696
<b>02-2-312-311</b>	Signs	853	0	3,000	0	0	0	0
<b>02-2-312-314</b>	Telephone & Alarm Lines	13,400	13,294	13,625	13,966	14,314	14,673	15,040
<b>02-2-312-316</b>	Tipping Fees	318	0	500	513	526	539	552
<b>02-2-312-335</b>	Advertising	3,305	500	500	500	3,500	500	500
<b>02-2-312-350</b>	Maps & Printing Supplies	0	150	154	158	162	166	170
<b>02-2-312-366</b>	Engineering Fees	900	0	10,250	10,506	10,769	11,038	11,314
<b>02-2-312-369</b>	Insurance Liability	398	314	322	330	338	346	355



# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
120R - Long term debt proceeds		-	-	-	-	1,000,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
130R - Transfer from reserve		370,000	450,000	-	-	594,060	269,901	112,224	243,449	575,070	333,017
<b>Total Funding Source</b>		<b>370,000</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>1,594,060</b>	<b>769,901</b>	<b>1,112,224</b>	<b>1,243,449</b>	<b>1,575,070</b>	<b>1,333,017</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		370,000	450,000	-	-	1,594,060	769,901	1,112,224	1,243,449	1,575,070	1,333,017
<b>Total Expenditure</b>		<b>370,000</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>1,594,060</b>	<b>769,901</b>	<b>1,112,224</b>	<b>1,243,449</b>	<b>1,575,070</b>	<b>1,333,017</b>

		<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Established:</b>	02-Dec-75							
<b>Authority:</b>	BL 182							
<b>Amendments:</b>	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	<b>Local Service Area</b> N-771-CNR-LSA#24 N-772-CRR-LSA#24						
<b>Purpose:</b>	To provide water service.							
<b>Participants:</b>	Defined portion of Electoral Areas C & D	<b>Change from Previous year</b>						
<b>Maximum Levy:</b>	\$5.62 per \$1,000 - 100% Assessment	<b>Residential Tax Rate Estimate</b>		<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>
<b>2025 Maximum:</b>		(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

313 - Black Creek/Oyster Bay Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
<b>Revenues</b>				
Taxation	201,925	257,275	55,350	Parcel tax increase as per rate review
Sale of Services	648,417	664,503	16,086	User rate increase as per rate review
Prior Year Surplus	165,893	0	(165,893)	No reliance on prior year surplus at proposed
<b>Total Revenue</b>	<b>1,016,235</b>	<b>921,778</b>	<b>(94,457)</b>	
<b>Expenses</b>				
Support Services	51,505	65,262	13,757	Increased allocation in 2024
Personnel costs	296,314	340,627	44,313	Wage and salary escalation, additional 0.12 FTE
Materials, Supplies and Utilities	140,542	181,437	40,895	HCA/CHP compliance [+20K], Chemicals [10K]
Contract and General Services	141,899	205,042	63,143	Engineering [20.3K], Machinery contracts [20K]
Debt Charges	99,123	99,123	0	
Transfer to Reserve	260,396	3,744	(256,652)	Decreased contribution to capital works reserve
Transfer to Other Services	14,956	14,918	(38)	
Minor Capital	11,500	11,625	125	
<b>Total Expense</b>	<b>1,016,235</b>	<b>921,778</b>	<b>(94,457)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>02 - Water Revenue Fund</b>								
<b>313 - Black Creek/Oyster Bay Water</b>								
<b>Revenues</b>								
<b>313 - Black Creek/Oyster Bay Water</b>								
02-1-313-001	Frontage Tax	210,396	0	0	0	0	0	0
02-1-313-003	Parcel Tax	0	201,925	257,275	325,950	414,100	525,825	668,300
02-1-313-036	Connection Fees	11,500	5,000	5,000	5,000	5,000	5,000	5,000
02-1-313-092	User Rates	557,940	643,417	659,503	675,990	692,890	710,212	727,967
02-1-313-115	Other Permit Fees	90	0	0	0	0	0	0
02-1-313-128	Other Revenue	1,061	0	0	0	0	0	0
02-1-313-150	Surplus Prior Year	165,893	165,893	0	0	0	0	0
02-1-313-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
<b>313 - Black Creek/Oyster Bay Water</b>		<b>946,881</b>	<b>1,016,235</b>	<b>921,778</b>	<b>1,006,940</b>	<b>1,111,990</b>	<b>1,241,037</b>	<b>1,401,267</b>
<b>Revenues</b>		<b>946,881</b>	<b>1,016,235</b>	<b>921,778</b>	<b>1,006,940</b>	<b>1,111,990</b>	<b>1,241,037</b>	<b>1,401,267</b>
<b>Expenses</b>								
<b>313 - Black Creek/Oyster Bay Water</b>								
02-2-313-200	Support Services	51,505	51,505	65,262	65,262	65,262	65,262	65,262
02-2-313-220	Salaries & Wages	258,786	220,904	250,868	259,882	269,254	278,991	289,108
02-2-313-221	Directors Remuneration	2,018	2,992	2,992	2,992	2,992	2,992	2,992
02-2-313-225	Benefits	55,693	61,252	73,747	76,394	79,144	81,998	84,964
02-2-313-237	Employer Health Tax	5,042	5,200	6,247	6,472	6,708	6,951	7,201
02-2-313-238	WCB	7,080	5,966	6,773	7,015	7,272	7,531	7,808
02-2-313-246	Bank Charges	0	1,000	1,000	1,000	1,000	1,000	1,000
02-2-313-254	Chemicals	41,956	50,000	60,000	61,800	63,654	65,564	67,531
02-2-313-266	Deliveries/Transportation	258	200	300	308	316	324	332
02-2-313-275	Permits/Licences	1,620	3,125	23,169	23,184	23,200	23,216	23,233
02-2-313-276	Software Licence/Mtce	3,210	7,500	7,688	7,880	8,078	8,280	8,487
02-2-313-278	Water Licence Rental	1,394	0	0	0	0	0	0
02-2-313-281	Materials & Supplies	216	0	2,000	2,050	2,101	2,154	2,208
02-2-313-284	Meeting Expense	0	250	256	262	269	276	283
02-2-313-296	Postage	3,136	2,500	2,563	2,627	2,693	2,760	2,829
02-2-313-305	Safety Equipment	46	0	0	0	0	0	0
02-2-313-314	Telephone & Alarm Lines	13,958	19,366	23,932	24,531	25,145	25,773	21,530
02-2-313-316	Tipping Fees	10	0	150	154	158	162	166
02-2-313-320	Travel	0	250	256	262	269	276	283





# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		451,000	-	-	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		449,000	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		-	-	-	-	1,500,000	800,000	800,000	2,500,000	1,000,000	2,500,000
130R - Transfer from reserve		115,000	50,000	50,000	-	448,693	165,451	124,742	1,093,345	837,134	726,649
<b>Total Funding Source</b>		<b>1,015,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>1,948,693</b>	<b>965,451</b>	<b>924,742</b>	<b>3,593,345</b>	<b>1,837,134</b>	<b>3,226,649</b>

# Capital Object Summary - 10 Years

Budget Year 2025  
 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	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		1,015,000	50,000	50,000	-	1,948,693	965,451	924,742	3,593,345	1,837,134	3,226,649
<b>Total Expenditure</b>		<b>1,015,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>1,948,693</b>	<b>965,451</b>	<b>924,742</b>	<b>3,593,345</b>	<b>1,837,134</b>	<b>3,226,649</b>

**2025-2029**  
**Financial Planning**  
**Core Services**  
Transportation



<b>Established:</b> 29-Oct-90	<b>Requisition Budget</b>	<b>2024 Actual</b>	<b>2025 PB</b>	<b>2026 FP</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>
<b>Authority:</b> BL #1225	<hr/>						
<b>Amendments:</b> BL #1257, BL 2327, BL 2897, BL 360	<b>Electoral Areas</b>						
	Area A	576,826	587,914	676,317	744,081	780,298	837,733
<b>Purpose:</b> To provide transit service for the service area.	Area B	429,144	445,481	512,467	563,814	591,257	634,777
	<b>Local Service Area</b>						
<b>Participants:</b> Courtenay, Comox, Cumberland, Electoral Areas A, B, Defined portion of Electoral Area C,	C-771-CNR-LSA#5	365,494	378,863	435,832	479,500	502,840	539,852
	<b>Municipal Members</b>						
	Comox	656,624	695,525	800,110	880,277	923,123	991,071
<b>Maximum Levy:</b> \$.25 per \$1,000 - 100% Assessment	Courtenay	1,403,500	1,475,667	1,697,559	1,867,647	1,958,553	2,102,715
<b>2025 Maximum:</b> \$6,907,705	Cumberland	206,154	217,434	250,129	275,191	288,585	309,827
		<b>\$3,637,743</b>	<b>\$3,800,884</b>	<b>\$4,372,414</b>	<b>\$4,810,509</b>	<b>\$5,044,656</b>	<b>\$5,415,975</b>
	<b>Change from Previous year</b>		<b>\$163,141</b>	<b>\$571,530</b>	<b>\$438,095</b>	<b>\$234,147</b>	<b>\$371,319</b>
	<b>Residential Tax Rate Estimate</b>	<b>0.1234</b>	<b>0.1253</b>	<b>0.1442</b>	<b>0.1586</b>	<b>0.1664</b>	<b>0.1786</b>
	(per \$1,000 of assessed value)						

Estimates are based on 2025 Completed Roll at Proposed Budget January 2025

# Year over Year Change

## Revenue and Expenses by Category

780 - Transit - Comox Valley

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenues</b>				
Grants in lieu	53,000	43,500	(9,500)	
Taxation	3,637,743	3,800,884	163,141	Increase of 4.5%
Sale of Services	870,095	870,095	0	
Other Revenue	90,000	302,103	212,103	BC transit credits previously offset against costs
Government Grants	8,136	0	(8,136)	Community Works allocation for Bike & Ride
Prior Year Surplus	626,299	0	(626,299)	No reliance on prior surplus at proposed
<b>Total Revenue</b>	<b>5,285,273</b>	<b>5,016,582</b>	<b>(268,691)</b>	
<b>Expenses</b>				
Support Services	116,462	147,587	31,125	Increased allocation in 2025
Personnel costs	140,073	147,946	7,873	Salary and wage increases
Materials, Supplies and Utilities	76,691	75,841	(850)	
Contract and General Services	4,363,007	4,639,208	276,201	Operating contracts (+276K)
Transfer to Reserve	588,040	0	(588,040)	Future expenditure reserve in healthy position
Minor Capital	1,000	6,000	5,000	New computer [+5K]
<b>Total Expense</b>	<b>5,285,273</b>	<b>5,016,582</b>	<b>(268,691)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
<b>01 - General Revenue Fund</b>								
<b>780 - Transit - Comox Valley</b>								
<b>Revenues</b>								
<b>780 - Transit - Comox Valley</b>								
01-1-780-005	Gil Fed Govt	0	3,000	3,500	3,500	3,500	3,500	3,500
01-1-780-009	Gil Local Govt	0	50,000	40,000	40,000	40,000	40,000	40,000
01-1-780-013	Fed Gas Tax Funding	0	8,136	0	0	0	0	0
01-1-780-016	Grant Prov Govt Conditional	82,107	0	0	0	0	0	0
01-1-780-019	Reqn Elect/Spec Prov Govt	1,371,465	1,370,715	1,412,258	1,624,616	1,787,395	1,874,395	2,012,362
01-1-780-020	Reqn Municipal	2,266,278	2,267,028	2,388,626	2,747,798	3,023,114	3,170,261	3,403,613
01-1-780-076	Bus Fares	247,895	313,073	300,000	306,000	312,120	318,362	324,729
01-1-780-078	Passes	52,947	449,586	40,000	40,800	41,616	42,448	43,297
01-1-780-082	Ticket Sales	61,200	107,436	40,000	40,800	41,616	42,448	43,297
01-1-780-085	UMO Pass Sales	285,067	0	403,695	411,769	420,004	428,404	436,972
01-1-780-086	UMO Stored Value	52,550	0	72,000	73,440	74,909	76,407	77,935
01-1-780-087	Transit Day Pass Tokens	1,440	0	7,200	7,344	7,491	7,641	7,794
01-1-780-088	Transit Single Ride Tokens	3,816	0	7,200	7,344	7,491	7,641	7,794
01-1-780-128	Other Revenue	281,836	50,000	260,103	360,565	360,565	360,565	360,565
01-1-780-133	Recoveries - Other	38,247	40,000	42,000	42,840	43,697	44,571	45,462
01-1-780-145	Transfer from Reserve	0	0	0	268,652	0	0	0
01-1-780-150	Surplus Prior Year	626,300	626,299	0	0	0	0	0
<b>780 - Transit - Comox Valley</b>		<b>5,371,146</b>	<b>5,285,273</b>	<b>5,016,582</b>	<b>5,975,468</b>	<b>6,163,518</b>	<b>6,416,643</b>	<b>6,807,320</b>
<b>Revenues</b>		<b>5,371,146</b>	<b>5,285,273</b>	<b>5,016,582</b>	<b>5,975,468</b>	<b>6,163,518</b>	<b>6,416,643</b>	<b>6,807,320</b>
<b>Expenses</b>								
<b>780 - Transit - Comox Valley</b>								
01-2-780-200	Support Services	116,462	116,462	147,587	147,587	147,587	147,587	147,587
01-2-780-214	Grants Cond Local Agencies	0	0	0	0	0	0	0
01-2-780-220	Salaries & Wages	102,972	103,527	109,472	113,277	117,218	121,300	125,527
01-2-780-225	Benefits	25,271	30,987	32,770	33,910	35,088	36,309	37,574
01-2-780-237	Employer Health Tax	2,027	2,588	2,737	2,832	2,930	3,031	3,139
01-2-780-238	WCB	2,955	2,971	2,967	3,070	3,175	3,288	3,401
01-2-780-246	Bank Charges	0	1,500	1,500	1,500	1,500	1,500	1,500
01-2-780-262	Contracts - Operating	4,276,623	4,289,194	4,592,322	5,550,187	5,732,020	5,978,715	6,362,748
01-2-780-266	Deliveries/Transportation	8,623	6,700	8,200	8,200	8,200	8,200	8,200
01-2-780-272	Instructional Programs	38,411	40,000	42,000	42,840	43,697	44,571	45,462

