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

|                                           | 2024<br>Annual<br>Budget | 2025<br>Proposed<br>Annual<br>Budget | 2026<br>Financial Plan | 2027<br>Financial Plan | 2028<br>Financial Plan | 2029<br>Financial Plan |
|-------------------------------------------|--------------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <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>   |

|                                | 2024<br>Annual<br>Budget | 2025<br>Proposed<br>Annual<br>Budget | 2026<br>Financial Plan | 2027<br>Financial Plan | 2028<br>Financial Plan | 2029<br>Financial Plan |
|--------------------------------|--------------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|
| <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**      -      -      -      -      -      -



|                      |                                                 | <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-Feb-01                                       |                                      |                    |                  |                  |                  |                  |                  |
| <b>Authority:</b>    | Local Govt Act Sec 338; Board Policy Feb 26/01. |                                      |                    |                  |                  |                  |                  |                  |
| <b>Amendments:</b>   |                                                 |                                      |                    |                  |                  |                  |                  |                  |
| <b>Purpose:</b>      | Municipal legislative administration            |                                      |                    |                  |                  |                  |                  |                  |
| <b>Participants:</b> | Courtenay, Comox, Cumberland                    |                                      |                    |                  |                  |                  |                  |                  |
| <b>Maximum Levy:</b> | No stated limit.                                |                                      |                    |                  |                  |                  |                  |                  |
| <b>2025 Maximum:</b> | \$0                                             |                                      |                    |                  |                  |                  |                  |                  |
|                      |                                                 | <b>Municipal Members</b>             |                    |                  |                  |                  |                  |                  |
|                      |                                                 | Comox                                | 185,432            | 189,268          | 189,268          | 193,636          | 198,004          | 200,916          |
|                      |                                                 | Courtenay                            | 396,350            | 401,563          | 401,563          | 410,830          | 420,097          | 426,274          |
|                      |                                                 | Cumberland                           | 58,218             | 59,169           | 59,169           | 60,534           | 61,900           | 62,810           |
|                      |                                                 |                                      | <b>\$640,000</b>   | <b>\$650,000</b> | <b>\$650,000</b> | <b>\$665,000</b> | <b>\$680,000</b> | <b>\$690,000</b> |
|                      |                                                 | <b>Change from Previous year</b>     |                    | <b>\$10,000</b>  | <b>\$0</b>       | <b>\$15,000</b>  | <b>\$15,000</b>  | <b>\$10,000</b>  |
|                      |                                                 | <b>Residential Tax Rate Estimate</b> | <b>0.0348</b>      | <b>0.0341</b>    | <b>0.0341</b>    | <b>0.0349</b>    | <b>0.0357</b>    | <b>0.0362</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

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>              | <u>722,698</u> | <u>681,085</u> | <u>(41,613)</u> |                                               |
| <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>              | <u>722,698</u> | <u>681,085</u> | <u>(41,613)</u> |                                               |



# CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

| Account Code                                    | Account Description                | 2024<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual   | 2024<br>Budget    | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>            |                                    | <b>422,728</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>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> |

**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)<br>Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | <b>Residential Tax Rate Estimate</b><br>(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>Revenue</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)<br>Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment | <b>Residential Tax Rate Estimate</b><br>(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>Revenue</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>  | 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>Revenue</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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>Revenue</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> |                                                   |



|                      |                                                                              | <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>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>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

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> |                                               |





**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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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                 |



**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>                                                                                                                                                 |             | <b>Local Service Area</b>                                                  |                    |                  |                  |                  |                  |                  |
| To provide fire protection and the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto. |             | 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>Participants:</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>   |
| Defined portion of Electoral Areas A, C                                                                                                                         |             | <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>    |
| <b>Maximum Levy:</b>                                                                                                                                            |             | (per \$1,000 of assessed value)                                            |                    |                  |                  |                  |                  |                  |
| 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           |             | Estimates are based on 2025 Completed Roll at Proposed Budget January 2025 |                    |                  |                  |                  |                  |                  |
| <b>2025 Maximum:</b>                                                                                                                                            | \$448,307   |                                                                            |                    |                  |                  |                  |                  |                  |

# 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> |                                                                            |



|                                                                                            | <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>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>Participants:</b> Defined portion of Electoral Area A (Denman Island)                   |                                      |                    |                  |                  |                  |                  |                  |
|                                                                                            | <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>    |
| <b>Maximum Levy:</b> Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment           | (per \$1,000 of assessed value)      |                    |                  |                  |                  |                  |                  |
| <b>2025 Maximum:</b> \$1,012,325                                                           |                                      |                    |                  |                  |                  |                  |                  |

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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>Purpose:</b>      | The provision of fire prevention, fire suppression and assistance response |                                      |                    |                  |                  |                  |                  |                  |
| <b>Participants:</b> | Defined portion of Electoral Area A (Hornby Island)                        |                                      |                    |                  |                  |                  |                  |                  |
| <b>Maximum Levy:</b> | The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment         |                                      |                    |                  |                  |                  |                  |                  |
| <b>2025 Maximum:</b> | \$1,280,758                                                                |                                      |                    |                  |                  |                  |                  |                  |
|                      |                                                                            | <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>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>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)      |                    |                  |                  |                  |                  |                  |

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<br>[+\$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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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      |                                              |

# CVRD 5 Year Operating Budget by Service

Functions: 228

Objects: Multiple

| Account Code                                                      | Account Description                | 2024<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|-------------------------------------------------------------------|------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>                                  |                                    |                |                |                |                   |                   |                   |                   |
| <b>228 - Bates/Huband Road Fire Protection Local Service Area</b> |                                    |                |                |                |                   |                   |                   |                   |
| <b>Revenues</b>                                                   |                                    |                |                |                |                   |                   |                   |                   |
| <b>228 - Bates/Huband Road Fire Protection Local Service</b>      |                                    |                |                |                |                   |                   |                   |                   |
| <b>01-1-228-019</b>                                               | Reqn Elect/Spec Prov Govt          | 67,000         | 67,000         | 67,000         | 67,500            | 67,500            | 67,500            | 67,500            |
| <b>228 - Bates/Huband Road Fire Protection Local Service</b>      |                                    | 67,000         | 67,000         | 67,000         | 67,500            | 67,500            | 67,500            | 67,500            |
| <b>Revenues</b>                                                   |                                    | 67,000         | 67,000         | 67,000         | 67,500            | 67,500            | 67,500            | 67,500            |
| <b>Expenses</b>                                                   |                                    |                |                |                |                   |                   |                   |                   |
| <b>228 - Bates/Huband Road Fire Protection Local Service</b>      |                                    |                |                |                |                   |                   |                   |                   |
| <b>01-2-228-200</b>                                               | Support Services                   | 2,143          | 2,143          | 1,630          | 1,630             | 1,630             | 1,630             | 1,630             |
| <b>01-2-228-216</b>                                               | Municipal Contract                 | 12,167         | 50,000         | 50,902         | 50,902            | 50,902            | 50,902            | 50,902            |
| <b>01-2-228-220</b>                                               | Salaries & Wages                   | 4,142          | 4,207          | 4,465          | 4,631             | 4,803             | 4,983             | 5,169             |
| <b>01-2-228-225</b>                                               | Benefits                           | 1,160          | 1,215          | 1,290          | 1,338             | 1,388             | 1,441             | 1,495             |
| <b>01-2-228-237</b>                                               | Employer Health Tax                | 81             | 105            | 112            | 116               | 120               | 125               | 129               |
| <b>01-2-228-238</b>                                               | WCB                                | 119            | 120            | 121            | 126               | 131               | 135               | 140               |
| <b>01-2-228-293</b>                                               | Office Expenses                    | 0              | 25             | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-228-314</b>                                               | Telephone & Alarm Lines            | 0              | 30             | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-228-319</b>                                               | Training/Development & Conferences | 37             | 40             | 40             | 40                | 40                | 40                | 40                |
| <b>01-2-228-320</b>                                               | Travel                             | 0              | 63             | 63             | 63                | 63                | 63                | 63                |
| <b>01-2-228-335</b>                                               | Advertising                        | 0              | 75             | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-228-340</b>                                               | Dues And Memberships               | 0              | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-228-353</b>                                               | Public Relations                   | 0              | 25             | 25             | 25                | 25                | 25                | 25                |
| <b>01-2-228-369</b>                                               | Insurance Liability                | 74             | 74             | 77             | 80                | 83                | 86                | 88                |
| <b>01-2-228-381</b>                                               | Legal Fees                         | 0              | 500            | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-228-489</b>                                               | Reserve Contr Other                | 8,378          | 8,378          | 8,275          | 8,549             | 8,315             | 8,070             | 7,819             |
| <b>228 - Bates/Huband Road Fire Protection Local Service</b>      |                                    | 28,302         | 67,000         | 67,000         | 67,500            | 67,500            | 67,500            | 67,500            |
| <b>Expenses</b>                                                   |                                    | (28,302)       | (67,000)       | (67,000)       | (67,500)          | (67,500)          | (67,500)          | (67,500)          |
| <b>228 - Bates/Huband Road Fire Protection Local Service Area</b> |                                    | 38,698         | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01 - General Revenue Fund</b>                                  |                                    | 38,698         | 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>  | 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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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           |



# 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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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> |                                                    |



| Established:         | 28-Oct-91                                                                                                                                    | Requisition Budget                   | 2024 Actual      | 2025 PB          | 2026 FP          | 2027 FP          | 2028 FP          | 2029 FP            |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>Authority:</b>    | BL 1341 - update BL766, 2024                                                                                                                 |                                      |                  |                  |                  |                  |                  |                    |
| <b>Amendments:</b>   | BL 766 - Amend Participants - Adding City of Courtenay, Town of Comox, Village of Cumberland /BL 1583, 2257 (add Area K and rename function) | <b>Electoral Areas</b>               |                  |                  |                  |                  |                  |                    |
|                      |                                                                                                                                              | Area A                               | 88,378           | 115,283          | 122,542          | 133,053          | 140,362          | 122,565            |
|                      |                                                                                                                                              | Area B                               | 65,751           | 87,353           | 92,854           | 100,818          | 106,357          | 92,871             |
|                      |                                                                                                                                              | Area C                               | 81,976           | 108,115          | 114,923          | 124,780          | 131,635          | 114,944            |
| <b>Purpose:</b>      | To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act                        | <b>Municipal Members</b>             |                  |                  |                  |                  |                  |                    |
|                      |                                                                                                                                              | Comox                                | 101,348          | 137,335          | 145,983          | 158,504          | 167,211          | 146,010            |
|                      |                                                                                                                                              | Courtenay                            | 216,253          | 291,042          | 309,369          | 335,904          | 354,357          | 309,426            |
| <b>Participants:</b> | Comox, Courtenay, Cumberland, Electoral Areas A, B, C                                                                                        | Cumberland                           | 31,819           | 42,943           | 45,647           | 49,562           | 52,285           | 45,655             |
| <b>Maximum Levy:</b> | Greater of \$281,809 or \$0.03750 per \$1,000                                                                                                |                                      | <b>\$585,524</b> | <b>\$782,070</b> | <b>\$831,319</b> | <b>\$902,622</b> | <b>\$952,206</b> | <b>\$831,472</b>   |
| <b>2025 Maximum:</b> | \$1,075,302                                                                                                                                  | <b>Change from Previous year</b>     |                  | <b>\$196,546</b> | <b>\$49,249</b>  | <b>\$71,303</b>  | <b>\$49,584</b>  | <b>(\$120,734)</b> |
|                      |                                                                                                                                              | <b>Residential Tax Rate Estimate</b> | <b>0.0189</b>    | <b>0.0246</b>    | <b>0.0261</b>    | <b>0.0284</b>    | <b>0.0299</b>    | <b>0.0261</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

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>              | <u>1,797,980</u> | <u>808,659</u> | <u>(989,321)</u> |                                                          |
| <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>              | <u>1,797,980</u> | <u>808,659</u> | <u>(989,321)</u> |                                                          |

# CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

| Account Code                                   | Account Description                | 2024<br>Actual | 2024<br>Budget   | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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            |









|                      |                                                        | <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-Nov-93                                              |                                      |                    |                    |                    |                    |                    |                    |
| <b>Authority:</b>    | BL 1579                                                |                                      |                    |                    |                    |                    |                    |                    |
| <b>Amendments:</b>   |                                                        |                                      |                    |                    |                    |                    |                    |                    |
| <b>Purpose:</b>      | To provide enhanced 9-1-1 emergency telephone service. |                                      |                    |                    |                    |                    |                    |                    |
| <b>Participants:</b> | Courtenay, Comox, Cumberland, Electoral Areas A, B, C  |                                      |                    |                    |                    |                    |                    |                    |
| <b>Maximum Levy:</b> | \$.35 per \$1,000 - 100% Assessment                    |                                      |                    |                    |                    |                    |                    |                    |
| <b>2025 Maximum:</b> | \$10,023,807                                           |                                      |                    |                    |                    |                    |                    |                    |
|                      |                                                        | <b>Local Service Area</b>            |                    |                    |                    |                    |                    |                    |
|                      |                                                        | 9-771-CNR-SRVA#55                    | 390,525            | 413,219            | 433,609            | 455,019            | 477,501            | 501,105            |
|                      |                                                        | <b>Municipal Members</b>             |                    |                    |                    |                    |                    |                    |
|                      |                                                        | Comox                                | 166,417            | 181,381            | 190,332            | 199,729            | 209,598            | 219,959            |
|                      |                                                        | Courtenay                            | 355,707            | 384,829            | 403,819            | 423,757            | 444,695            | 466,677            |
|                      |                                                        | Cumberland                           | 52,248             | 56,703             | 59,501             | 62,439             | 65,524             | 68,763             |
|                      |                                                        |                                      | <b>\$964,896</b>   | <b>\$1,036,133</b> | <b>\$1,087,261</b> | <b>\$1,140,945</b> | <b>\$1,197,318</b> | <b>\$1,256,504</b> |
|                      |                                                        | <b>Change from Previous year</b>     |                    | <b>\$71,237</b>    | <b>\$51,128</b>    | <b>\$53,684</b>    | <b>\$56,373</b>    | <b>\$59,186</b>    |
|                      |                                                        | <b>Residential Tax Rate Estimate</b> | <b>0.0313</b>      | <b>0.0327</b>      | <b>0.0343</b>      | <b>0.0360</b>      | <b>0.0378</b>      | <b>0.0396</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

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> |                                                  |



|                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                           |                    |                   |                   |                   |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------|-------------------|-------------------|-------------------|----------------|----------------|---------------------|--|--|--|--|--|--|--------------------------|---------|---------|---------|---------|---------|---------|------------------------|--|--|--|--|--|--|--------|---------|---------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|---------|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------------|--|------------|-----------------|------------|------------|------------|------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|--|--|--|--|--|--|
| <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> | <table border="0"> <tr> <td style="border-top: 1px solid black; border-bottom: 1px solid black;"><b>Requisition Budget</b></td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;"><b>2024 Actual</b></td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;"><b>2025 PB</b></td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;"><b>2026 FP</b></td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;"><b>2027 FP</b></td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;"><b>2028 FP</b></td> <td style="border-top: 1px solid black; border-bottom: 1px solid black;"><b>2029 FP</b></td> </tr> <tr> <td colspan="7"><b>Defined Area</b></td> </tr> <tr> <td>Part Area A Baynes Sound</td> <td align="right">140,966</td> <td align="right">138,727</td> <td align="right">151,839</td> <td align="right">151,839</td> <td align="right">151,839</td> <td align="right">151,839</td> </tr> <tr> <td colspan="7"><b>Electoral Areas</b></td> </tr> <tr> <td>Area B</td> <td align="right">172,708</td> <td align="right">174,410</td> <td align="right">190,895</td> <td align="right">190,895</td> <td align="right">190,895</td> <td align="right">190,895</td> </tr> <tr> <td>Area C</td> <td align="right">215,326</td> <td align="right">215,862</td> <td align="right">236,265</td> <td align="right">236,265</td> <td align="right">236,265</td> <td align="right">236,265</td> </tr> <tr> <td></td> <td align="right"><b>\$529,000</b></td> <td align="right"><b>\$529,000</b></td> <td align="right"><b>\$579,000</b></td> <td align="right"><b>\$579,000</b></td> <td align="right"><b>\$579,000</b></td> <td align="right"><b>\$579,000</b></td> </tr> <tr> <td><b>Change from Previous year</b></td> <td></td> <td align="right"><b>\$0</b></td> <td align="right"><b>\$50,000</b></td> <td align="right"><b>\$0</b></td> <td align="right"><b>\$0</b></td> <td align="right"><b>\$0</b></td> </tr> <tr> <td><br/><b>Residential Tax Rate Estimate</b></td> <td align="right"><br/><b>0.0497</b></td> <td align="right"><br/><b>0.0491</b></td> <td align="right"><br/><b>0.0537</b></td> <td align="right"><br/><b>0.0537</b></td> <td align="right"><br/><b>0.0537</b></td> <td align="right"><br/><b>0.0537</b></td> </tr> <tr> <td colspan="7">(per \$1,000 of assessed value)</td> </tr> </table> | <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>Defined Area</b> |  |  |  |  |  |  | Part Area A Baynes Sound | 140,966 | 138,727 | 151,839 | 151,839 | 151,839 | 151,839 | <b>Electoral Areas</b> |  |  |  |  |  |  | Area B | 172,708 | 174,410 | 190,895 | 190,895 | 190,895 | 190,895 | Area C | 215,326 | 215,862 | 236,265 | 236,265 | 236,265 | 236,265 |  | <b>\$529,000</b> | <b>\$529,000</b> | <b>\$579,000</b> | <b>\$579,000</b> | <b>\$579,000</b> | <b>\$579,000</b> | <b>Change from Previous year</b> |  | <b>\$0</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <br><b>Residential Tax Rate Estimate</b> | <br><b>0.0497</b> | <br><b>0.0491</b> | <br><b>0.0537</b> | <br><b>0.0537</b> | <br><b>0.0537</b> | <br><b>0.0537</b> | (per \$1,000 of assessed value) |  |  |  |  |  |  |
| <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>Defined Area</b>                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                           |                    |                   |                   |                   |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
| Part Area A Baynes Sound                                                                                                                                                                                                                                                                                                                              | 140,966                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 138,727                   | 151,839            | 151,839           | 151,839           | 151,839           |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
| <b>Electoral Areas</b>                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                           |                    |                   |                   |                   |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
| Area B                                                                                                                                                                                                                                                                                                                                                | 172,708                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 174,410                   | 190,895            | 190,895           | 190,895           | 190,895           |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
| Area C                                                                                                                                                                                                                                                                                                                                                | 215,326                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 215,862                   | 236,265            | 236,265           | 236,265           | 236,265           |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                       | <b>\$529,000</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>\$529,000</b>          | <b>\$579,000</b>   | <b>\$579,000</b>  | <b>\$579,000</b>  | <b>\$579,000</b>  |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
| <b>Change from Previous year</b>                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>\$0</b>                | <b>\$50,000</b>    | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        |                |                |                     |  |  |  |  |  |  |                          |         |         |         |         |         |         |                        |  |  |  |  |  |  |        |         |         |         |         |         |         |        |         |         |         |         |         |         |  |                  |                  |                  |                  |                  |                  |                                  |  |            |                 |            |            |            |                                          |                   |                   |                   |                   |                   |                   |                                 |  |  |  |  |  |  |
| <br><b>Residential Tax Rate Estimate</b>                                                                                                                                                                                                                                                                                                              | <br><b>0.0497</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <br><b>0.0491</b>         | <br><b>0.0537</b>  | <br><b>0.0537</b> | <br><b>0.0537</b> | <br><b>0.0537</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

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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Budget | 2025<br>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> |                                                    |



|                      |                                                                    | <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<br>Actual  | 2024<br>Budget  | 2025<br>Budget  | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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              |

**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 Other Functions   | 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<br>Actual    | 2024<br>Budget    | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>                               |                             |                   |                   |                  |                   |                   |                   |                   |
|                                               |                             | 11,118,016        | 10,802,557        | 9,053,756        | 9,054,007         | 9,665,633         | 9,850,577         | 9,962,440         |
| <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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>303 - 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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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/Laundry                    | 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><br>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><br>(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>  |
| <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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>Revenue</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<br>Actual | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>                |                           |                |                  |                  |                   |                   |                   |                   |
|                                |                           | 935,983        | 1,096,395        | 1,049,442        | 1,109,329         | 1,640,689         | 1,751,300         | 1,874,907         |
| <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,<br>Conversion BL 1557, BL 1752, BL 1945<br>(repealed), BL 2577, 2629, 2639, 2953,<br>15, 61, 121, 182, 235, 353, 354 | <b>Local Service Area</b><br>N-771-CNR-LSA#24<br>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<br>Actual | 2024<br>Budget   | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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> |

|                      |                                                             | <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> |                    |                |                |                |                |                |
|                      |                                                             | (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>  |

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> |                    |                |                |                |                |                |
|                      |                                                         | (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>  |

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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>Established:</b> 11-Jan-79                                                                                                 | <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> SLP #51, BL 2541 (Conversion)                                                                               | <b>Municipal Members</b>             |                    |                    |                     |                     |                     |                     |
| <b>Amendments:</b> SLP #60,                                                                                                   | Comox                                | 2,781,900          | 2,936,450          | 3,091,000           | 3,245,550           | 3,245,550           | 3,245,550           |
| <b>Purpose:</b> To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities. | 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>Participants:</b> Courtenay, Comox                                                                                         | <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>Maximum Levy:</b> \$3.00 per \$1,000 - 100% Assessment                                                                     | <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>       |
| <b>2025 Maximum:</b> \$46,197,169                                                                                             | (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<br>Actual    | 2024<br>Budget    | 2025<br>Budget    | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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/Laundering         | 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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual   | 2024<br>Budget    | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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 & Confernces | 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             |





**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> | <b>0.1559</b>      | <b>0.1678</b>    | <b>0.1757</b>    | <b>0.1830</b>    | <b>0.1915</b>    | <b>0.2048</b>    |
|                      |                                                                                                                                                                                                                   | (per \$1,000 of assessed value)      |                    |                  |                  |                  |                  |                  |

**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:**

**Purpose:** To undertake, operate and carry out the collection, removal and disposal of waste and noxious, offensive or unwholesome substances in the service area, including the carrying out of any other act or operation for the reduction, recycling or disposal of waste and noxious, offensive or unwholesome substances.

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

**Maximum Levy:**

**2025 Maximum:** \$0

| Requisition Budget                   | 2024 Actual | 2025 PB       | 2026 FP       | 2027 FP       | 2028 FP       | 2029 FP       |
|--------------------------------------|-------------|---------------|---------------|---------------|---------------|---------------|
| <b>Local Service Area</b>            |             |               |               |               |               |               |
| J-771-CNR-SRVA#61                    |             |               |               |               |               |               |
| <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

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>  | 24-Mar-97                                                                                                                                                                                                                                                                                    |                                      |                    |                    |                    |                    |                    |                    |
| <b>Authority:</b>    | Waste Management Act                                                                                                                                                                                                                                                                         |                                      |                    |                    |                    |                    |                    |                    |
| <b>Amendments:</b>   | BL 1822, 331                                                                                                                                                                                                                                                                                 |                                      |                    |                    |                    |                    |                    |                    |
| <b>Purpose:</b>      | The collection, removal and disposal of waste and noxious, offensive or unwholesome substances and the regulation, storage and management of municipal solid waste and recyclable material including the regulation of facilities and commercial vehicles used in relation to these matters. | <b>Local Service Area</b>            |                    |                    |                    |                    |                    |                    |
|                      |                                                                                                                                                                                                                                                                                              | 0-771-CNR-SRVA#66                    | 1,282,895          | 1,393,242          | 1,393,242          | 1,393,242          | 1,494,569          | 1,494,569          |
|                      |                                                                                                                                                                                                                                                                                              | 0-772-CRR-SRVA#57                    | 484,140            | 521,760            | 521,760            | 521,760            | 559,706            | 559,706            |
|                      |                                                                                                                                                                                                                                                                                              | 0-784-CNR-SRVA#57                    | 26,621             | 30,288             | 30,288             | 30,288             | 32,491             | 32,491             |
|                      |                                                                                                                                                                                                                                                                                              | <b>Municipal Members</b>             |                    |                    |                    |                    |                    |                    |
|                      |                                                                                                                                                                                                                                                                                              | Campbell River                       | 1,274,461          | 1,403,481          | 1,403,481          | 1,403,481          | 1,505,552          | 1,505,552          |
|                      |                                                                                                                                                                                                                                                                                              | Comox                                | 546,702            | 611,576            | 611,576            | 611,576            | 656,054            | 656,054            |
|                      |                                                                                                                                                                                                                                                                                              | Courtenay                            | 1,168,547          | 1,297,556          | 1,297,556          | 1,297,556          | 1,391,923          | 1,391,923          |
|                      |                                                                                                                                                                                                                                                                                              | Cumberland                           | 171,643            | 191,190            | 191,190            | 191,190            | 205,095            | 205,095            |
|                      |                                                                                                                                                                                                                                                                                              | Gold River                           | 26,647             | 29,415             | 29,415             | 29,415             | 31,554             | 31,554             |
| <b>Participants:</b> | Comox Valley and Strathcona Regional Districts                                                                                                                                                                                                                                               | Sayward                              | 7,673              | 8,805              | 8,805              | 8,805              | 9,445              | 9,445              |
| <b>Maximum Levy:</b> | Greater of \$7,000,000 or \$1.00 per \$1,000 - 100% Assessment                                                                                                                                                                                                                               | Tahsis                               | 8,121              | 9,716              | 9,716              | 9,716              | 10,422             | 10,422             |
| <b>2025 Maximum:</b> | \$44,365,309                                                                                                                                                                                                                                                                                 | Zeballos                             | 2,549              | 2,972              | 2,972              | 2,972              | 3,188              | 3,188              |
|                      |                                                                                                                                                                                                                                                                                              |                                      | <b>\$5,000,000</b> | <b>\$5,500,000</b> | <b>\$5,500,000</b> | <b>\$5,500,000</b> | <b>\$5,900,000</b> | <b>\$5,900,000</b> |
|                      |                                                                                                                                                                                                                                                                                              | <b>Change from Previous year</b>     |                    | <b>\$500,000</b>   | <b>\$0</b>         | <b>\$0</b>         | <b>\$400,000</b>   | <b>\$0</b>         |
|                      |                                                                                                                                                                                                                                                                                              | <b>Residential Tax Rate Estimate</b> | <b>0.1027</b>      | <b>0.1102</b>      | <b>0.1102</b>      | <b>0.1102</b>      | <b>0.1182</b>      | <b>0.1182</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

391 - Comox Strathcona Waste Management

|                                   | 2024 Budget       | 2025 Budget       | Change         | Explanation for Increase (+) or Decrease (-)                                                                                                  |
|-----------------------------------|-------------------|-------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenues</b>                   |                   |                   |                |                                                                                                                                               |
| Grants in lieu                    | 85,000            | 5,000             | (80,000)       |                                                                                                                                               |
| Taxation                          | 5,000,000         | 5,500,000         | 500,000        | Increase in requisition                                                                                                                       |
| Sale of Services                  | 11,737,768        | 12,648,952        | 911,184        | Increase in tipping fees in four categories. Construction Waste, ICI/Household MSW, Drywall, Clean Fill                                       |
| Other Revenue                     | 302,000           | 825,000           | 523,000        | Increase in recoveries                                                                                                                        |
| Government Grants                 | 20,000            | 20,000            | 0              |                                                                                                                                               |
| Prior Year Surplus                | 2,476,938         | 1,400,000         | (1,076,938)    | 2024 estimated surplus \$1.4M                                                                                                                 |
| Recoveries from Other Functions   | 41,000            | 45,000            | 4,000          |                                                                                                                                               |
| <b>Total Revenue</b>              | <b>19,662,706</b> | <b>20,443,952</b> | <b>781,246</b> |                                                                                                                                               |
| <b>Expenses</b>                   |                   |                   |                |                                                                                                                                               |
| Support Services                  | 999,614           | 1,152,741         | 153,127        | Increase in support cost allocation                                                                                                           |
| Personnel Costs                   | 3,523,106         | 3,831,902         | 308,796        | Increase 1.95 FTE                                                                                                                             |
| Grants to other organizations     | 961,139           | 714,558           | (246,581)      | Cumberland Bevan Paving Grant [-\$300K], Municipal Contracts [+\$53K]                                                                         |
| Materials, Supplies and Utilities | 2,617,120         | 2,795,515         | 178,395        | Recycling/Diversion Initiatives [-\$172K], Tipping Fees for yard waste and wood diversion program [+\$193K], Training [+\$74K], Fuel [+\$36K] |
| Contract and General Services     | 5,796,261         | 6,841,388         | 1,045,127      | Operating Contracts [+\$676K], Other Professional Fees [+\$236K], Rental/Leases [+\$99K]                                                      |
| Transfer to Other Services        | 25,812            | 5,280             | (20,532)       |                                                                                                                                               |
| Transfer to Reserve               | 2,608,549         | 2,007,463         | (601,086)      | Decrease contribution to Capital Works Reserve [-\$600K]                                                                                      |
| Debt Charges                      | 2,736,105         | 2,736,105         | 0              |                                                                                                                                               |
| Minor Capital                     | 395,000           | 359,000           | (36,000)       |                                                                                                                                               |
| <b>Total Expense</b>              | <b>19,662,706</b> | <b>20,443,952</b> | <b>781,246</b> |                                                                                                                                               |

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code                                   | Account Description                  | 2024<br>Actual    | 2024<br>Budget    | 2025<br>Budget    | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|------------------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>               |                                      |                   |                   |                   |                   |                   |                   |                   |
| <b>391 - Comox Strathcona Waste Management</b> |                                      |                   |                   |                   |                   |                   |                   |                   |
| <b>Revenues</b>                                |                                      |                   |                   |                   |                   |                   |                   |                   |
| <b>391 - Comox Strathcona Waste Management</b> |                                      |                   |                   |                   |                   |                   |                   |                   |
| 01-1-391-005                                   | Gil Fed Govt                         | 0                 | 5,000             | 5,000             | 5,000             | 5,000             | 5,000             | 5,000             |
| 01-1-391-009                                   | Gil Local Govt                       | 1,793             | 80,000            | 0                 | 0                 | 0                 | 0                 | 0                 |
| 01-1-391-016                                   | Grant Prov Govt Conditional          | 10,000            | 20,000            | 20,000            | 0                 | 0                 | 0                 | 0                 |
| 01-1-391-019                                   | Reqn Elect/Spec Prov Govt            | 1,793,657         | 1,792,796         | 1,945,291         | 1,945,291         | 1,945,290         | 2,086,766         | 2,086,766         |
| 01-1-391-020                                   | Reqn Municipal                       | 3,206,343         | 3,207,204         | 3,554,709         | 3,554,709         | 3,554,710         | 3,813,234         | 3,813,234         |
| 01-1-391-080                                   | Retail Sales                         | 6,833             | 0                 | 5,000             | 5,000             | 5,000             | 5,000             | 5,000             |
| 01-1-391-110                                   | Licences & Fines                     | 200               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 01-1-391-117                                   | Tipping Fees                         | 11,619,604        | 11,737,768        | 12,643,952        | 13,349,387        | 14,081,978        | 14,962,976        | 15,626,676        |
| 01-1-391-128                                   | Other Revenue                        | 1,722             | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 01-1-391-131                                   | Recoveries - Recycling BC Incentives | 222,627           | 160,000           | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           |
| 01-1-391-132                                   | Recoveries - Scrap                   | 214,281           | 142,000           | 215,000           | 205,000           | 205,000           | 205,000           | 205,000           |
| 01-1-391-133                                   | Recoveries - Other                   | 110,717           | 0                 | 110,000           | 110,000           | 143,313           | 243,250           | 243,250           |
| 01-1-391-135                                   | Recoveries-Other Functions           | 6,000             | 41,000            | 45,000            | 45,000            | 45,000            | 45,000            | 45,000            |
| 01-1-391-150                                   | Surplus Prior Year                   | 2,932,374         | 2,476,938         | 1,400,000         | 0                 | 0                 | 0                 | 0                 |
| 01-1-391-151                                   | Funds Allocated from Prior Year      | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>391 - Comox Strathcona Waste Management</b> |                                      | <b>20,126,151</b> | <b>19,662,706</b> | <b>20,443,952</b> | <b>19,719,387</b> | <b>20,485,291</b> | <b>21,866,226</b> | <b>22,529,926</b> |
| <b>Revenues</b>                                |                                      |                   |                   |                   |                   |                   |                   |                   |
|                                                |                                      | 20,126,151        | 19,662,706        | 20,443,952        | 19,719,387        | 20,485,291        | 21,866,226        | 22,529,926        |
| <b>Expenses</b>                                |                                      |                   |                   |                   |                   |                   |                   |                   |
| <b>391 - Comox Strathcona Waste Management</b> |                                      |                   |                   |                   |                   |                   |                   |                   |
| 01-2-391-200                                   | Support Services                     | 999,614           | 999,614           | 1,152,741         | 1,152,741         | 1,152,741         | 1,152,741         | 1,152,741         |
| 01-2-391-212                                   | Grants Uncond Local Govt             | 150,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           |
| 01-2-391-213                                   | Grants Cond Local Govt               | 194,500           | 300,000           | 0                 | 0                 | 0                 | 0                 | 0                 |
| 01-2-391-214                                   | Grants Cond Local Agencies           | 1,500             | 30,000            | 30,000            | 30,000            | 30,000            | 30,000            | 30,000            |
| 01-2-391-216                                   | Municipal Contract                   | 1,020,199         | 331,139           | 384,558           | 395,557           | 406,919           | 418,657           | 430,786           |
| 01-2-391-220                                   | Salaries & Wages                     | 2,329,215         | 2,439,147         | 2,573,080         | 2,658,606         | 2,757,975         | 2,861,163         | 2,968,330         |
| 01-2-391-221                                   | Directors Remuneration               | 29,280            | 61,552            | 61,552            | 61,552            | 61,552            | 61,552            | 61,552            |
| 01-2-391-225                                   | Benefits                             | 530,133           | 643,168           | 713,682           | 745,832           | 773,579           | 802,382           | 832,294           |
| 01-2-391-237                                   | Employer Health Tax                  | 47,338            | 57,325            | 63,515            | 65,753            | 68,212            | 70,764            | 73,409            |
| 01-2-391-238                                   | WCB                                  | 67,103            | 65,812            | 68,846            | 71,280            | 73,945            | 76,711            | 79,575            |
| 01-2-391-245                                   | Uncollectible Accounts               | 87                | 200               | 200               | 200               | 250               | 250               | 250               |
| 01-2-391-246                                   | Bank Charges                         | 65,256            | 50,000            | 55,000            | 56,100            | 57,222            | 58,366            | 59,533            |

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description                 | 2024<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|--------------|-------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-391-251 | Cash Overage/Shortage               | 316            | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| 01-2-391-257 | Clothing/Laundrying                 | 13,218         | 9,468          | 12,000         | 12,240            | 12,485            | 12,734            | 12,989            |
| 01-2-391-262 | Contracts - Operating               | 3,027,345      | 2,850,646      | 3,526,734      | 3,632,977         | 3,742,456         | 3,855,268         | 3,971,516         |
| 01-2-391-266 | Deliveries/Transportation           | 23,343         | 16,500         | 19,330         | 19,821            | 20,323            | 20,839            | 21,370            |
| 01-2-391-270 | Freon Removal                       | 3,265          | 9,000          | 5,000          | 5,000             | 5,000             | 5,000             | 5,000             |
| 01-2-391-275 | Permits/Licences                    | 4,754          | 4,330          | 4,500          | 4,500             | 4,500             | 4,500             | 4,500             |
| 01-2-391-276 | Software Licence/Mtce               | 40,946         | 45,900         | 71,530         | 74,205            | 67,479            | 68,497            | 69,546            |
| 01-2-391-281 | Materials & Supplies                | 90,567         | 75,918         | 76,282         | 76,650            | 79,000            | 82,000            | 82,000            |
| 01-2-391-284 | Meeting Expense                     | 22,188         | 20,675         | 20,675         | 15,000            | 15,000            | 15,000            | 15,000            |
| 01-2-391-290 | Miscellaneous                       | 264            | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| 01-2-391-293 | Office Expenses                     | 14,196         | 11,800         | 14,752         | 14,907            | 15,065            | 15,226            | 15,391            |
| 01-2-391-296 | Postage                             | 56             | 500            | 500            | 500               | 500               | 500               | 500               |
| 01-2-391-303 | Recycling/Diversion Initiatives     | 1,506,581      | 1,232,194      | 1,059,970      | 1,088,800         | 1,068,493         | 1,099,076         | 1,130,579         |
| 01-2-391-305 | Safety Equipment                    | 4,934          | 4,080          | 6,000          | 6,120             | 6,242             | 6,367             | 6,494             |
| 01-2-391-311 | Signs                               | 14,129         | 12,000         | 22,000         | 12,000            | 12,000            | 12,000            | 11,000            |
| 01-2-391-314 | Telephone & Alarm Lines             | 18,652         | 12,100         | 14,465         | 14,635            | 14,810            | 14,990            | 2,200             |
| 01-2-391-316 | Tipping Fees                        | 219,075        | 216,000        | 409,000        | 416,090           | 423,313           | 430,671           | 438,167           |
| 01-2-391-319 | Training/Development & Conferences  | 2,482          | 44,925         | 118,575        | 39,925            | 41,925            | 17,925            | 17,925            |
| 01-2-391-320 | Travel                              | 16,364         | 37,250         | 32,250         | 25,000            | 25,000            | 25,000            | 25,000            |
| 01-2-391-335 | Advertising                         | 37,171         | 27,500         | 23,500         | 21,500            | 21,500            | 21,500            | 21,500            |
| 01-2-391-340 | Dues And Memberships                | 8,227          | 15,578         | 15,706         | 15,578            | 15,578            | 10,403            | 4,503             |
| 01-2-391-347 | Library/Publications                | 0              | 500            | 500            | 500               | 500               | 500               | 500               |
| 01-2-391-353 | Public Relations                    | 663            | 650            | 650            | 650               | 650               | 650               | 650               |
| 01-2-391-354 | Education Programs Public           | 75             | 10,000         | 10,000         | 0                 | 0                 | 0                 | 0                 |
| 01-2-391-366 | Engineering Fees                    | 87,913         | 601,468        | 548,000        | 177,340           | 181,805           | 186,399           | 191,126           |
| 01-2-391-369 | Insurance Liability                 | 11,013         | 9,776          | 10,069         | 10,371            | 10,682            | 10,896            | 11,333            |
| 01-2-391-372 | Insurance Property                  | 25,979         | 25,721         | 26,493         | 27,288            | 28,107            | 28,950            | 29,818            |
| 01-2-391-378 | Lab Analysis                        | 35,193         | 31,000         | 31,930         | 32,888            | 33,875            | 34,890            | 35,937            |
| 01-2-391-381 | Legal Fees                          | 123,363        | 60,000         | 45,000         | 45,000            | 45,000            | 45,000            | 45,000            |
| 01-2-391-385 | Gis Services                        | 0              | 5,000          | 5,000          | 5,000             | 5,000             | 5,000             | 5,000             |
| 01-2-391-387 | Other Prof Fees                     | 471,190        | 435,875        | 672,155        | 272,462           | 226,966           | 231,594           | 186,147           |
| 01-2-391-400 | Contracted Svcs Buildings/Land Mtce | 253,568        | 165,934        | 174,118        | 177,859           | 181,703           | 185,814           | 190,384           |
| 01-2-391-403 | Buildings Repairs & Mtce            | 0              | 1,500          | 1,500          | 1,500             | 1,500             | 1,500             | 1,500             |
| 01-2-391-409 | Hydro                               | 21,984         | 18,745         | 24,461         | 25,024            | 25,600            | 26,190            | 26,794            |
| 01-2-391-412 | Janitorial/Cleaning Supplies        | 3,015          | 1,600          | 4,000          | 4,080             | 4,162             | 4,245             | 4,330             |

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code                                   | Account Description                 | 2024<br>Actual    | 2024<br>Budget    | 2025<br>Budget    | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|------------------------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-391-415                                   | Landscaping/Grounds Mtce            | 0                 | 4,000             | 4,000             | 4,000             | 4,000             | 4,000             | 4,000             |
| 01-2-391-421                                   | Rental/Lease Buildings              | 21,286            | 24,200            | 22,100            | 20,000            | 20,000            | 20,000            | 20,000            |
| 01-2-391-425                                   | Property/Parcel Taxes               | 419               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 01-2-391-430                                   | Water                               | 1,962             | 2,100             | 2,163             | 2,228             | 2,295             | 2,364             | 2,434             |
| 01-2-391-438                                   | Contract Svcs Equip/Mach            | 688,733           | 521,500           | 543,939           | 545,871           | 553,599           | 557,608           | 568,921           |
| 01-2-391-441                                   | Fuel/Lubricants - Mach/Equip        | 274,579           | 270,568           | 281,220           | 292,294           | 303,805           | 315,771           | 328,532           |
| 01-2-391-444                                   | Rental/Leases - Mach/Equip          | 38,335            | 41,301            | 140,700           | 140,700           | 20,700            | 20,700            | 20,700            |
| 01-2-391-447                                   | Repairs/Mtce Mach/Equip             | 28,559            | 20,000            | 18,000            | 18,360            | 18,727            | 19,102            | 19,484            |
| 01-2-391-458                                   | Fuel/Lubricants Vehicle             | 15,223            | 15,000            | 19,000            | 19,570            | 20,157            | 20,762            | 21,384            |
| 01-2-391-461                                   | Insurance/Licence Vehicle           | 15,408            | 14,744            | 16,147            | 16,469            | 16,798            | 17,135            | 17,477            |
| 01-2-391-464                                   | Repairs & Mtce Vehicle              | 9,788             | 10,150            | 10,455            | 10,769            | 11,092            | 11,425            | 11,767            |
| 01-2-391-468                                   | Minor Capital                       | 131,705           | 380,000           | 308,000           | 52,800            | 35,000            | 35,000            | 35,000            |
| 01-2-391-485                                   | Contr To Capital Works Reserve      | 1,908,549         | 1,908,549         | 1,307,463         | 1,376,302         | 1,998,606         | 3,012,653         | 3,337,566         |
| 01-2-391-489                                   | Reserve Contr Other                 | 700,000           | 700,000           | 700,000           | 700,000           | 700,000           | 700,000           | 700,000           |
| 01-2-391-495                                   | Transfer To Other Functions         | 5,000             | 25,812            | 5,000             | 5,000             | 5,000             | 5,000             | 5,000             |
| 01-2-391-505                                   | Debt Charges-Principal              | 1,514,264         | 1,514,263         | 1,514,263         | 1,514,263         | 1,514,263         | 1,514,263         | 1,514,264         |
| 01-2-391-506                                   | Debt Charges-Interest               | 1,221,841         | 1,221,842         | 1,221,842         | 1,221,842         | 1,221,842         | 1,221,842         | 1,221,842         |
| <b>391 - Comox Strathcona Waste Management</b> |                                     | <b>18,111,901</b> | <b>17,966,119</b> | <b>18,524,111</b> | <b>17,753,499</b> | <b>18,464,498</b> | <b>19,789,335</b> | <b>20,400,540</b> |
| <b>392 - CSWM Post Landfill Closure</b>        |                                     |                   |                   |                   |                   |                   |                   |                   |
| 01-2-392-220                                   | Salaries & Wages                    | 26,533            | 55,785            | 88,474            | 112,348           | 116,691           | 121,207           | 125,902           |
| 01-2-392-225                                   | Benefits                            | 7,020             | 16,735            | 26,543            | 33,704            | 35,007            | 36,362            | 37,770            |
| 01-2-392-237                                   | Employer Health Tax                 | 609               | 1,394             | 2,211             | 2,809             | 2,917             | 3,030             | 3,148             |
| 01-2-392-238                                   | WCB                                 | 882               | 1,603             | 2,397             | 3,044             | 3,162             | 3,285             | 3,412             |
| 01-2-392-266                                   | Deliveries/Transportation           | 275               | 1,000             | 1,000             | 1,000             | 1,000             | 1,000             | 1,000             |
| 01-2-392-275                                   | Permits/Licences                    | 351               | 1,000             | 1,000             | 1,000             | 1,000             | 1,000             | 1,000             |
| 01-2-392-276                                   | Software Licence/Mtce               | 6,701             | 10,600            | 10,865            | 11,137            | 11,416            | 11,702            | 11,996            |
| 01-2-392-281                                   | Materials & Supplies                | 2,840             | 4,714             | 7,650             | 7,880             | 8,116             | 8,360             | 8,610             |
| 01-2-392-293                                   | Office Expenses                     | 35                | 212               | 217               | 222               | 225               | 231               | 240               |
| 01-2-392-305                                   | Safety Equipment                    | (178)             | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 01-2-392-314                                   | Telephone & Alarm Lines             | 952               | 1,424             | 1,456             | 1,489             | 1,524             | 1,559             | 1,596             |
| 01-2-392-319                                   | Training/Development & Conferences  | 0                 | 2,000             | 5,000             | 2,000             | 2,000             | 2,000             | 2,000             |
| 01-2-392-320                                   | Travel                              | 0                 | 1,000             | 4,000             | 1,000             | 1,000             | 1,000             | 1,000             |
| 01-2-392-400                                   | Contracted Svcs Buildings/Land Mtce | 1,770             | 12,000            | 14,530            | 14,561            | 15,093            | 15,126            | 15,159            |
| 01-2-392-409                                   | Hydro                               | 7,060             | 19,698            | 20,289            | 20,898            | 21,525            | 22,171            | 22,835            |
| 01-2-392-438                                   | Contract Svcs Equip/Mach            | 2,183             | 34,000            | 34,510            | 35,215            | 35,941            | 36,689            | 36,461            |

# CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code                            | Account Description                 | 2024<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|-----------------------------------------|-------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-392-447                            | Repairs/Mtce Mach/Equip             | 9,888          | 5,500          | 9,665          | 9,955             | 10,254            | 10,561            | 10,878            |
| 01-2-392-458                            | Fuel/Lubricants Vehicle             | 0              | 3,640          | 3,749          | 3,861             | 3,977             | 4,096             | 4,220             |
| 01-2-392-461                            | Insurance/Licence Vehicle           | 812            | 453            | 499            | 509               | 519               | 529               | 540               |
| 01-2-392-495                            | Transfer To Other Functions         | 0              | 0              | 280            | 273               | 252               | 242               | 156               |
| <b>392 - CSWM Post Landfill Closure</b> |                                     | <b>67,731</b>  | <b>172,758</b> | <b>234,335</b> | <b>262,905</b>    | <b>271,619</b>    | <b>280,150</b>    | <b>287,923</b>    |
| <b>393 - Leachate Treatment Plant</b>   |                                     |                |                |                |                   |                   |                   |                   |
| 01-2-393-220                            | Salaries & Wages                    | 80,642         | 115,111        | 150,529        | 176,840           | 183,717           | 190,866           | 198,298           |
| 01-2-393-225                            | Benefits                            | 15,943         | 34,534         | 45,160         | 53,051            | 55,115            | 57,259            | 59,488            |
| 01-2-393-237                            | Employer Health Tax                 | 1,592          | 2,879          | 3,763          | 4,421             | 4,593             | 4,772             | 4,958             |
| 01-2-393-238                            | WCB                                 | 2,279          | 3,304          | 4,079          | 4,791             | 4,979             | 5,174             | 5,374             |
| 01-2-393-254                            | Chemicals                           | 117,277        | 250,000        | 200,000        | 204,000           | 208,080           | 212,242           | 216,487           |
| 01-2-393-266                            | Deliveries/Transportation           | 102            | 1,500          | 1,545          | 1,591             | 1,639             | 1,688             | 1,739             |
| 01-2-393-275                            | Permits/Licences                    | 1,105          | 600            | 1,100          | 1,100             | 1,100             | 1,100             | 1,100             |
| 01-2-393-276                            | Software Licence/Mtce               | 2,262          | 9,500          | 9,785          | 10,079            | 10,381            | 10,692            | 11,013            |
| 01-2-393-281                            | Materials & Supplies                | 21,232         | 16,979         | 25,930         | 26,558            | 27,202            | 27,862            | 28,538            |
| 01-2-393-293                            | Office Expenses                     | 383            | 500            | 510            | 520               | 530               | 541               | 552               |
| 01-2-393-305                            | Safety Equipment                    | 1,789          | 1,500          | 5,545          | 1,591             | 1,639             | 1,688             | 1,739             |
| 01-2-393-314                            | Telephone & Alarm Lines             | 540            | 800            | 824            | 849               | 874               | 900               | 927               |
| 01-2-393-319                            | Training/Development & Conferences  | 740            | 2,000          | 2,000          | 2,000             | 2,000             | 2,000             | 2,000             |
| 01-2-393-320                            | Travel                              | 0              | 1,000          | 1,000          | 1,000             | 1,000             | 1,000             | 1,000             |
| 01-2-393-372                            | Insurance Property                  | 5,745          | 6,107          | 6,290          | 6,479             | 6,673             | 6,873             | 7,079             |
| 01-2-393-378                            | Lab Analysis                        | 5,568          | 12,000         | 12,000         | 12,000            | 12,000            | 12,000            | 12,000            |
| 01-2-393-387                            | Other Prof Fees                     | 0              | 3,000          | 3,090          | 3,183             | 3,278             | 3,376             | 3,478             |
| 01-2-393-400                            | Contracted Svcs Buildings/Land Mtce | 4,558          | 7,000          | 7,210          | 7,426             | 7,649             | 7,878             | 8,115             |
| 01-2-393-403                            | Buildings Repairs & Mtce            | 0              | 500            | 1,000          | 1,000             | 1,000             | 1,000             | 1,000             |
| 01-2-393-409                            | Hydro                               | 48,874         | 61,200         | 62,424         | 63,672            | 64,945            | 66,244            | 67,570            |
| 01-2-393-412                            | Janitorial/Cleaning Supplies        | 0              | 500            | 515            | 530               | 546               | 562               | 580               |
| 01-2-393-430                            | Water                               | 9,494          | 10,000         | 10,000         | 10,000            | 10,000            | 10,000            | 10,000            |
| 01-2-393-438                            | Contract Svcs Equip/Mach            | 36,437         | 22,000         | 30,000         | 30,600            | 31,212            | 31,836            | 32,473            |
| 01-2-393-441                            | Fuel/Lubricants - Mach/Equip        | 183            | 5,732          | 5,905          | 6,082             | 6,264             | 6,451             | 6,647             |
| 01-2-393-444                            | Rental/Leases - Mach/Equip          | 942            | 1,200          | 1,200          | 1,200             | 1,200             | 1,200             | 1,200             |
| 01-2-393-447                            | Repairs/Mtce Mach/Equip             | 15,438         | 16,000         | 20,000         | 20,400            | 20,808            | 21,224            | 21,648            |
| 01-2-393-458                            | Fuel/Lubricants Vehicle             | 2,132          | 1,623          | 1,800          | 1,836             | 1,873             | 1,910             | 1,948             |
| 01-2-393-461                            | Insurance/Licence Vehicle           | 0              | 453            | 499            | 509               | 519               | 529               | 540               |
| 01-2-393-464                            | Repairs & Mtce Vehicle              | 0              | 520            | 536            | 552               | 569               | 586               | 603               |





# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 391 - Comox Strathcona Waste Management  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

|                                 | Rank | 2025             | 2026           | 2027             | 2028             | 2029             | 2030             | 2031              | 2032           | 2033           | 2034           |
|---------------------------------|------|------------------|----------------|------------------|------------------|------------------|------------------|-------------------|----------------|----------------|----------------|
| Funding Source                  |      |                  |                |                  |                  |                  |                  |                   |                |                |                |
| 100R - Short Term Debt Proceeds |      | -                | -              | -                | -                | -                | -                | 6,800,000         | -              | -              | -              |
| 130R - Transfer from reserve    |      | 5,378,329        | 210,000        | 2,110,000        | 2,400,083        | 1,994,205        | 6,718,227        | 10,415,580        | 270,000        | 210,000        | 460,000        |
| 160R - Prior year surplus       |      | 467,896          | -              | -                | -                | -                | -                | -                 | -              | -              | -              |
| <b>Total Funding Source</b>     |      | <b>5,846,225</b> | <b>210,000</b> | <b>2,110,000</b> | <b>2,400,083</b> | <b>1,994,205</b> | <b>6,718,227</b> | <b>17,215,580</b> | <b>270,000</b> | <b>210,000</b> | <b>460,000</b> |

# Capital Object Summary - 10 Years

Budget Year 2025  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 391 - Comox Strathcona Waste Management  
 Object Category or Object All  
 Asset Category or Asset Type All  
 Fund Category or Fund All

|                                      | Rank | 2025             | 2026           | 2027             | 2028             | 2029             | 2030             | 2031              | 2032           | 2033           | 2034           |
|--------------------------------------|------|------------------|----------------|------------------|------------------|------------------|------------------|-------------------|----------------|----------------|----------------|
| Expenditure                          |      |                  |                |                  |                  |                  |                  |                   |                |                |                |
| 050 - Capital projects and equipment |      | 5,846,225        | 210,000        | 2,110,000        | 2,400,083        | 1,994,205        | 6,718,227        | 17,215,580        | 270,000        | 210,000        | 460,000        |
| <b>Total Expenditure</b>             |      | <b>5,846,225</b> | <b>210,000</b> | <b>2,110,000</b> | <b>2,400,083</b> | <b>1,994,205</b> | <b>6,718,227</b> | <b>17,215,580</b> | <b>270,000</b> | <b>210,000</b> | <b>460,000</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>  | 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> |                                                |



|                      |                                                                | <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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|------------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>   |                             |                |                |                |                   |                   |                   |                   |
| <b>451 - Homelessness Supports</b> |                             |                |                |                |                   |                   |                   |                   |
| <b>Revenues</b>                    |                             |                |                |                |                   |                   |                   |                   |
| <b>451 - Homelessness Supports</b> |                             |                |                |                |                   |                   |                   |                   |
| 01-1-451-019                       | Reqn Elect/Spec Prov Govt   | 185,278        | 185,335        | 230,474        | 230,474           | 230,474           | 230,474           | 230,474           |
| 01-1-451-020                       | Reqn Municipal              | 228,222        | 228,165        | 290,526        | 290,526           | 290,526           | 290,526           | 290,526           |
| 01-1-451-150                       | 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> |                             |                |                |                |                   |                   |                   |                   |
| 01-2-451-200                       | Support Services            | 3,062          | 3,062          | 4,559          | 4,559             | 4,559             | 4,559             | 4,559             |
| 01-2-451-214                       | Grants Cond Local Agencies  | 126,956        | 577,342        | 300,000        | 300,000           | 300,000           | 300,000           | 300,000           |
| 01-2-451-284                       | Meeting Expense             | 119            | 0              | 200            | 500               | 500               | 500               | 500               |
| 01-2-451-369                       | Insurance Liability         | 956            | 952            | 990            | 1,030             | 1,071             | 1,114             | 1,147             |
| 01-2-451-387                       | Other Prof Fees             | 184,656        | 100,000        | 199,996        | 199,696           | 199,696           | 199,696           | 199,696           |
| 01-2-451-489                       | Reserve Contr Other         | 28,160         | 28,160         | 13,255         | 13,215            | 13,174            | 13,131            | 13,098            |
| 01-2-451-495                       | 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>  | 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>            |                                         |                  |                  |                  |                  |                  |                  |                  |
| 01-1-500-005                     | Gil Fed Govt                            | 0                | 7,500            | 7,500            | 7,500            | 7,500            | 7,500            | 7,500            |
| 01-1-500-016                     | Grant Prov Govt Conditional             | 601,224          | 483,442          | 0                | 0                | 0                | 0                | 0                |
| 01-1-500-019                     | 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        |
| 01-1-500-025                     | Sale Svcs Local Govt                    | 22,265           | 24,000           | 23,000           | 24,000           | 23,000           | 24,000           | 23,000           |
| 01-1-500-027                     | Sale Svcs General Public                | 0                | 150              | 150              | 150              | 150              | 150              | 150              |
| 01-1-500-079                     | Publications & Maps                     | 0                | 100              | 100              | 100              | 100              | 100              | 100              |
| 01-1-500-101                     | Appl Fees - Agriculture Land Commission | 1,500            | 3,300            | 2,250            | 2,250            | 2,250            | 2,250            | 2,250            |
| 01-1-500-102                     | Appl Fees - Board Of Variance           | 500              | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            | 1,000            |
| 01-1-500-103                     | Appl Fees - Rezoning/Comm Plan          | 17,500           | 13,000           | 13,000           | 13,000           | 13,000           | 13,000           | 13,000           |
| 01-1-500-104                     | Appl Fees - Subdivision                 | 11,685           | 8,000            | 8,000            | 8,000            | 8,000            | 8,000            | 8,000            |
| 01-1-500-109                     | Appl Fees - Other                       | 6,850            | 4,650            | 4,650            | 4,650            | 4,650            | 4,650            | 4,650            |
| 01-1-500-110                     | Licences & Fines                        | 3,850            | 0                | 0                | 0                | 0                | 0                | 0                |
| 01-1-500-115                     | Other Permit Fees                       | 38,073           | 20,000           | 20,000           | 20,000           | 20,000           | 20,000           | 20,000           |
| 01-1-500-128                     | Other Revenue                           | 38               | 0                | 0                | 0                | 0                | 0                | 0                |
| 01-1-500-135                     | Recoveries-Other Functions              | 8,953            | 16,620           | 16,620           | 16,620           | 16,620           | 16,620           | 16,620           |
| 01-1-500-145                     | Transfer from Reserve                   | 0                | 151,833          | 353,500          | 156,303          | 0                | 1,464            | 0                |
| 01-1-500-150                     | 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>            |                                         |                  |                  |                  |                  |                  |                  |                  |
| 01-2-500-200                     | Support Services                        | 217,265          | 217,265          | 187,719          | 187,719          | 187,719          | 187,719          | 187,719          |
| 01-2-500-220                     | Salaries & Wages                        | 775,708          | 801,000          | 768,068          | 795,947          | 824,862          | 854,850          | 885,951          |
| 01-2-500-225                     | Benefits                                | 172,452          | 228,200          | 221,250          | 229,252          | 237,544          | 246,148          | 255,067          |
| 01-2-500-237                     | Employer Health Tax                     | 15,250           | 19,643           | 19,070           | 19,762           | 20,478           | 21,222           | 21,993           |
| 01-2-500-238                     | WCB                                     | 21,609           | 22,548           | 20,668           | 21,419           | 22,198           | 23,005           | 23,839           |
| 01-2-500-246                     | Bank Charges                            | 0                | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            | 1,200            |
| 01-2-500-266                     | Deliveries/Transportation               | 25               | 500              | 500              | 500              | 500              | 500              | 500              |
| 01-2-500-276                     | Software Licence/Mtce                   | 0                | 60,000           | 0                | 10,000           | 10,000           | 10,000           | 10,000           |
| 01-2-500-284                     | Meeting Expense                         | 1,312            | 1,500            | 2,000            | 2,000            | 2,000            | 2,000            | 2,000            |
| 01-2-500-293                     | 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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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            |









|                      |                                                                                                                                                                                  | <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<br>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<br>Actual   | 2024<br>Budget     | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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              |



**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> | <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;"><b>Requisition Budget</b></th> <th style="text-align: right; border-bottom: 1px solid black;"><b>2024 Actual</b></th> <th style="text-align: right; border-bottom: 1px solid black;"><b>2025 PB</b></th> <th style="text-align: right; border-bottom: 1px solid black;"><b>2026 FP</b></th> <th style="text-align: right; border-bottom: 1px solid black;"><b>2027 FP</b></th> <th style="text-align: right; border-bottom: 1px solid black;"><b>2028 FP</b></th> <th style="text-align: right; border-bottom: 1px solid black;"><b>2029 FP</b></th> </tr> </thead> <tbody> <tr> <td colspan="7"><b>Electoral Areas</b></td> </tr> <tr> <td>Area A</td> <td style="text-align: right;">951</td> <td style="text-align: right;">952</td> <td style="text-align: right;">952</td> <td style="text-align: right;">952</td> <td style="text-align: right;">952</td> <td style="text-align: right;">952</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>\$951</b></td> <td style="text-align: right;"><b>\$952</b></td> <td style="text-align: right;"><b>\$952</b></td> <td style="text-align: right;"><b>\$952</b></td> <td style="text-align: right;"><b>\$952</b></td> <td style="text-align: right;"><b>\$952</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> | <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>Electoral Areas</b> |  |  |  |  |  |  | Area A | 951 | 952 | 952 | 952 | 952 | 952 |  | <b>\$951</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>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) |  |  |  |  |  |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|------------------------|--|--|--|--|--|--|--------|-----|-----|-----|-----|-----|-----|--|--------------|--------------|--------------|--------------|--------------|--------------|----------------------------------|--|------------|------------|------------|------------|------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------------|--|--|--|--|--|--|
| <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>Electoral Areas</b>                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                           |                    |                |                |                |                |                |                        |  |  |  |  |  |  |        |     |     |     |     |     |     |  |              |              |              |              |              |              |                                  |  |            |            |            |            |            |                                      |               |               |               |               |               |               |                                 |  |  |  |  |  |  |
| Area A                                                                                                                                                                                                                                                                                                                                                    | 951                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 952                       | 952                | 952            | 952            | 952            |                |                |                        |  |  |  |  |  |  |        |     |     |     |     |     |     |  |              |              |              |              |              |              |                                  |  |            |            |            |            |            |                                      |               |               |               |               |               |               |                                 |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                           | <b>\$951</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>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              |

|                                                                 | <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-Jan-76                                   |                                      |                    |                |                |                |                |                |
| <b>Authority:</b> SLP #33/35                                    |                                      |                    |                |                |                |                |                |
| <b>Amendments:</b> SLP #71 Mar 31/89, BL 2142 (conv to ext svc) |                                      |                    |                |                |                |                |                |
| <b>Purpose:</b> To undertake house numbering.                   |                                      |                    |                |                |                |                |                |
| <b>Participants:</b> Electoral Area B                           |                                      |                    |                |                |                |                |                |
| <b>Maximum Levy:</b> \$.0277 per \$1,000 - 100% Assessment      |                                      |                    |                |                |                |                |                |
| <b>2025 Maximum:</b> \$94,292                                   |                                      |                    |                |                |                |                |                |
|                                                                 | <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>Revenue</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> |                                              |



|                                                                 | <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-Jan-76                                   |                                      |                    |                |                |                |                |                |
| <b>Authority:</b> SLP #33/35                                    |                                      |                    |                |                |                |                |                |
| <b>Amendments:</b> SLP #71 Mar 31/89, BL 2142 (conv to ext svc) |                                      |                    |                |                |                |                |                |
| <b>Purpose:</b> To undertake house numbering.                   |                                      |                    |                |                |                |                |                |
| <b>Participants:</b> Electoral Area C                           |                                      |                    |                |                |                |                |                |
| <b>Maximum Levy:</b> \$.0277 per \$1,000 - 100% Assessment      |                                      |                    |                |                |                |                |                |
| <b>2025 Maximum:</b> \$108,661                                  |                                      |                    |                |                |                |                |                |
|                                                                 | <b>Electoral Areas</b>               |                    |                |                |                |                |                |
|                                                                 | Area C                               | 840                | 841            | 841            | 841            | 841            | 841            |
|                                                                 |                                      | <b>\$840</b>       | <b>\$841</b>   | <b>\$841</b>   | <b>\$841</b>   | <b>\$841</b>   | <b>\$841</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

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> |                                              |







# 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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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 & Confernces | 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>  | 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> |                                                      |

# CVRD 5 Year Operating Budget by Service

Functions: 555

Objects: Multiple

| Account Code                                    | Account Description        | 2024<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|-------------------------------------------------|----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>                |                            |                |                |                |                   |                   |                   |                   |
| <b>555 - Denman Island Economic Development</b> |                            |                |                |                |                   |                   |                   |                   |
| <b>Revenues</b>                                 |                            |                |                |                |                   |                   |                   |                   |
| <b>555 - Denman Island Economic Development</b> |                            |                |                |                |                   |                   |                   |                   |
| <b>01-1-555-019</b>                             | Reqn Elect/Spec Prov Govt  | 62,000         | 62,000         | 90,000         | 90,000            | 90,000            | 90,000            | 90,000            |
| <b>01-1-555-145</b>                             | Transfer from Reserve      | 0              | 6,000          | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-1-555-150</b>                             | Surplus Prior Year         | 1,000          | 1,000          | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>555 - Denman Island Economic Development</b> |                            | <b>63,000</b>  | <b>69,000</b>  | <b>90,000</b>  | <b>90,000</b>     | <b>90,000</b>     | <b>90,000</b>     | <b>90,000</b>     |
| <b>Revenues</b>                                 |                            |                |                |                |                   |                   |                   |                   |
|                                                 |                            | 63,000         | 69,000         | 90,000         | 90,000            | 90,000            | 90,000            | 90,000            |
| <b>Expenses</b>                                 |                            |                |                |                |                   |                   |                   |                   |
| <b>555 - Denman Island Economic Development</b> |                            |                |                |                |                   |                   |                   |                   |
| <b>01-2-555-200</b>                             | Support Services           | 2,887          | 2,887          | 1,439          | 1,439             | 1,439             | 1,439             | 1,439             |
| <b>01-2-555-210</b>                             | Grant Operational          | 50,000         | 50,000         | 80,000         | 80,000            | 80,000            | 80,000            | 80,000            |
| <b>01-2-555-214</b>                             | Grants Cond Local Agencies | 6,000          | 6,000          | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-555-220</b>                             | Salaries & Wages           | 3,337          | 3,334          | 3,538          | 3,644             | 3,753             | 3,865             | 3,980             |
| <b>01-2-555-225</b>                             | Benefits                   | 630            | 1,000          | 1,061          | 1,093             | 1,126             | 1,159             | 1,194             |
| <b>01-2-555-237</b>                             | Employer Health Tax        | 66             | 83             | 88             | 91                | 94                | 97                | 100               |
| <b>01-2-555-238</b>                             | WCB                        | 67             | 96             | 96             | 99                | 102               | 105               | 108               |
| <b>01-2-555-320</b>                             | Travel                     | 0              | 50             | 50             | 50                | 50                | 50                | 50                |
| <b>01-2-555-335</b>                             | Advertising                | 0              | 100            | 100            | 100               | 100               | 100               | 100               |
| <b>01-2-555-369</b>                             | Insurance Liability        | 870            | 867            | 902            | 938               | 976               | 1,015             | 1,056             |
| <b>01-2-555-381</b>                             | Legal Fees                 | 1,854          | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-555-489</b>                             | Reserve Contr Other        | 4,583          | 4,583          | 2,726          | 2,546             | 2,360             | 2,170             | 1,973             |
| <b>555 - Denman Island Economic Development</b> |                            | <b>70,294</b>  | <b>69,000</b>  | <b>90,000</b>  | <b>90,000</b>     | <b>90,000</b>     | <b>90,000</b>     | <b>90,000</b>     |
| <b>Expenses</b>                                 |                            |                |                |                |                   |                   |                   |                   |
|                                                 |                            | (70,294)       | (69,000)       | (90,000)       | (90,000)          | (90,000)          | (90,000)          | (90,000)          |
| <b>555 - Denman Island Economic Development</b> |                            |                |                |                |                   |                   |                   |                   |
|                                                 |                            | (7,294)        | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01 - General Revenue Fund</b>                |                            |                |                |                |                   |                   |                   |                   |
|                                                 |                            | (7,294)        | 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>  | 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> |                                                    |





# 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> |                                                    |







# 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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|----------------------------------------------------|---------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>                   |                                 |                  |                  |                  |                   |                   |                   |                   |
| <b>601 - Comox Valley Track &amp; Fields</b>       |                                 |                  |                  |                  |                   |                   |                   |                   |
| Revenues                                           |                                 |                  |                  |                  |                   |                   |                   |                   |
| <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>    |
| Revenues                                           |                                 |                  |                  |                  |                   |                   |                   |                   |
|                                                    |                                 | 1,089,943        | 1,076,361        | 1,013,633        | 739,845           | 739,845           | 739,845           | 739,845           |
| Expenses                                           |                                 |                  |                  |                  |                   |                   |                   |                   |
| <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> |

|                      |                                                                                                                                                                                                                                                                                                                        | <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> |                                              |





|                      |                                                                                                                                                                                                                                                                                                                        | <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)      |                    |                 |                 |                 |                 |                 |

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

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

**2025 Maximum:** \$51,228

# 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> |                                              |



|                      |                                                                                                                                                                                                                                      | <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> |                                                    |



|                      |                                       | <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<br>Budget | 2025<br>Budget | Change        | Explanation for Increase (+) or Decrease (-)  |
|-----------------------------------|----------------|----------------|---------------|-----------------------------------------------|
| <b>Revenue</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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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> | -    | -    | -    | -    | -    | -    | -    |





|                      |                                                     | <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-99                                           |                                      |                    |                  |                  |                  |                  |                  |
| <b>Authority:</b>    | Order In Council 1217 BL 2253 (25-Jun-01)           |                                      |                    |                  |                  |                  |                  |                  |
| <b>Amendments:</b>   | BL132, BL 385 (removes Denman)                      |                                      |                    |                  |                  |                  |                  |                  |
| <b>Purpose:</b>      | For the provision and operation of community parks. |                                      |                    |                  |                  |                  |                  |                  |
| <b>Participants:</b> | Defined Area A Hornby Island                        |                                      |                    |                  |                  |                  |                  |                  |
| <b>Maximum Levy:</b> | \$.50 per \$1,000 - 100% Assessment                 |                                      |                    |                  |                  |                  |                  |                  |
| <b>2025 Maximum:</b> | \$512,349                                           |                                      |                    |                  |                  |                  |                  |                  |
|                      |                                                     | <b>Local Service Area</b>            |                    |                  |                  |                  |                  |                  |
|                      |                                                     | T-771-CNR-SRVA#73                    | 190,000            | 262,000          | 262,000          | 262,000          | 285,000          | 285,000          |
|                      |                                                     |                                      | <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>Change from Previous year</b>     |                    | <b>\$72,000</b>  | <b>\$0</b>       | <b>\$0</b>       | <b>\$23,000</b>  | <b>\$0</b>       |
|                      |                                                     | <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>    |
|                      |                                                     | (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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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> |                                     |                |                |                |                   |                   |                   |                   |
| 01-1-620-019                                               | Reqn Elect/Spec Prov Govt           | 190,000        | 190,000        | 262,000        | 262,000           | 262,000           | 285,000           | 285,000           |
| 01-1-620-150                                               | 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> |                                     |                |                |                |                   |                   |                   |                   |
| 01-2-620-200                                               | Support Services                    | 22,612         | 22,612         | 18,857         | 18,857            | 18,857            | 18,857            | 18,857            |
| 01-2-620-220                                               | Salaries & Wages                    | 60,598         | 51,687         | 69,149         | 71,765            | 74,481            | 77,301            | 80,230            |
| 01-2-620-225                                               | Benefits                            | 14,593         | 15,506         | 20,744         | 21,530            | 22,344            | 23,190            | 24,070            |
| 01-2-620-237                                               | Employer Health Tax                 | 1,196          | 1,292          | 1,728          | 1,794             | 1,863             | 1,932             | 2,007             |
| 01-2-620-238                                               | WCB                                 | 1,698          | 1,484          | 1,873          | 1,946             | 2,020             | 2,095             | 2,174             |
| 01-2-620-281                                               | Materials & Supplies                | 1,192          | 2,000          | 2,000          | 2,000             | 2,000             | 2,000             | 2,000             |
| 01-2-620-284                                               | Meeting Expense                     | 63             | 100            | 100            | 100               | 100               | 100               | 100               |
| 01-2-620-293                                               | Office Expenses                     | 0              | 0              | 1,250          | 0                 | 0                 | 0                 | 0                 |
| 01-2-620-311                                               | Signs                               | 4,271          | 1,000          | 1,000          | 1,000             | 6,000             | 1,000             | 1,000             |
| 01-2-620-320                                               | Travel                              | 674            | 800            | 800            | 800               | 800               | 800               | 800               |
| 01-2-620-335                                               | Advertising                         | 699            | 250            | 250            | 250               | 250               | 250               | 250               |
| 01-2-620-350                                               | Maps & Printing Supplies            | 0              | 200            | 200            | 200               | 200               | 200               | 200               |
| 01-2-620-353                                               | Public Relations                    | 246            | 300            | 300            | 300               | 300               | 300               | 300               |
| 01-2-620-369                                               | Insurance Liability                 | 946            | 1,031          | 1,031          | 1,031             | 1,031             | 0                 | 0                 |
| 01-2-620-381                                               | Legal Fees                          | 0              | 0              | 6,000          | 1,000             | 1,000             | 1,000             | 1,000             |
| 01-2-620-385                                               | Gis Services                        | 1,398          | 300            | 300            | 300               | 300               | 300               | 300               |
| 01-2-620-386                                               | Survey Fees                         | 0              | 0              | 5,000          | 0                 | 0                 | 0                 | 0                 |
| 01-2-620-387                                               | Other Prof Fees                     | 0              | 3,000          | 3,000          | 3,000             | 3,000             | 3,000             | 3,000             |
| 01-2-620-400                                               | Contracted Svcs Buildings/Land Mtce | 59,349         | 50,000         | 50,000         | 50,000            | 53,600            | 53,600            | 53,600            |
| 01-2-620-444                                               | Rental/Leases - Mach/Equip          | 1,334          | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| 01-2-620-468                                               | Minor Capital                       | 0              | 0              | 0              | 5,000             | 0                 | 0                 | 0                 |
| 01-2-620-485                                               | Contr To Capital Works Reserve      | 33,050         | 33,050         | 32,896         | 41,605            | 30,716            | 63,124            | 59,161            |
| 01-2-620-489                                               | Reserve Contr Other                 | 1,408          | 1,408          | 4,621          | 271               | 5,537             | 0                 | 0                 |
| 01-2-620-495                                               | Transfer To Other Functions         | 4,301          | 4,301          | 4,301          | 4,301             | 4,301             | 4,301             | 4,301             |
| 01-2-620-505                                               | 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>Expense</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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>                                              |                            | <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>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**

|                      |                                                                    | <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-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>  | 01-Jan-71                                                                                                                                                                                                                                                                                                                                                                                                |                                                          |                                  |                  |                  |                  |                  |                  |
| <b>Authority:</b>    | SLP - BL 719, 2022                                                                                                                                                                                                                                                                                                                                                                                       |                                                          |                                  |                  |                  |                  |                  |                  |
| <b>Amendments:</b>   | BL719, 2022                                                                                                                                                                                                                                                                                                                                                                                              |                                                          |                                  |                  |                  |                  |                  |                  |
| <b>Purpose:</b>      | The protection and preservation of regionally-significant natural areas while providing opportunities for public access and enjoyment; the development of a network of regional greenways and trails; and carrying out any function that is ancillary or incidental to the foregoing activities including the planning, acquisition, development, operation and regulation of such lands and facilities. | <b>Electoral Areas</b>                                   |                                  |                  |                  |                  |                  |                  |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | Area A                                                   | 66,359                           | 86,189           | 96,324           | 96,324           | 96,324           | 96,324           |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | Area B                                                   | 49,370                           | 65,308           | 72,988           | 72,988           | 72,988           | 72,988           |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | Area C                                                   | 61,553                           | 80,830           | 90,335           | 90,335           | 90,335           | 90,335           |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Municipal Members</b>                                 |                                  |                  |                  |                  |                  |                  |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | Comox                                                    | 75,540                           | 101,964          | 113,955          | 113,955          | 113,955          | 113,955          |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | Courtenay                                                | 161,462                          | 216,334          | 241,774          | 241,774          | 241,774          | 241,774          |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | Cumberland                                               | 23,716                           | 31,876           | 35,624           | 35,624           | 35,624           | 35,624           |
| <b>Participants:</b> |                                                                                                                                                                                                                                                                                                                                                                                                          | Comox, Courtenay, Cumberland, Electoral Areas A, B and C | <b>\$438,000</b>                 | <b>\$582,500</b> | <b>\$651,000</b> | <b>\$651,000</b> | <b>\$651,000</b> | <b>\$651,000</b> |
| <b>Maximum Levy:</b> |                                                                                                                                                                                                                                                                                                                                                                                                          | No stated limit                                          | <b>Change from Previous year</b> |                  |                  |                  |                  |                  |
| <b>2025 Maximum:</b> | \$0                                                                                                                                                                                                                                                                                                                                                                                                      |                                                          | <b>\$144,500</b>                 | <b>\$68,500</b>  | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |                  |
|                      |                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Residential Tax Rate Estimate</b>                     | <b>0.0142</b>                    | <b>0.0184</b>    | <b>0.0205</b>    | <b>0.0205</b>    | <b>0.0205</b>    | <b>0.0205</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

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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>                                |                                     | <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>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              |

|                      |                                                                  | <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> |                                              |



|                      |                                                                                                                                                                                                                         | <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<br>Actual   | 2024<br>Budget   | 2025<br>Budget    | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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> |

|                      |                                                                                                                             | <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> |                                                   |

# CVRD 5 Year Operating Budget by Service

Functions: 670

Objects: Multiple

| Account Code                              | Account Description             | 2024<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|-------------------------------------------|---------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>          |                                 |                |                |                |                   |                   |                   |                   |
| <b>670 - Hornby Island Community Hall</b> |                                 |                |                |                |                   |                   |                   |                   |
| <b>Revenues</b>                           |                                 |                |                |                |                   |                   |                   |                   |
| <b>670 - Hornby Island Community Hall</b> |                                 |                |                |                |                   |                   |                   |                   |
| <b>01-1-670-019</b>                       | Reqn Elect/Spec Prov Govt       | 100,000        | 100,000        | 110,000        | 120,000           | 120,000           | 130,000           | 130,000           |
| <b>01-1-670-145</b>                       | Transfer from Reserve           | 0              | 37,596         | 608            | 32,501            | 34,497            | 51,099            | 3,000             |
| <b>01-1-670-150</b>                       | Surplus Prior Year              | 1,555          | 1,555          | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-1-670-151</b>                       | Funds Allocated from Prior Year | 5,000          | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>670 - Hornby Island Community Hall</b> |                                 | <b>106,555</b> | <b>139,151</b> | <b>110,608</b> | <b>152,501</b>    | <b>154,497</b>    | <b>181,099</b>    | <b>133,000</b>    |
| <b>Revenues</b>                           |                                 |                |                |                |                   |                   |                   |                   |
|                                           |                                 | 106,555        | 139,151        | 110,608        | 152,501           | 154,497           | 181,099           | 133,000           |
| <b>Expenses</b>                           |                                 |                |                |                |                   |                   |                   |                   |
| <b>670 - Hornby Island Community Hall</b> |                                 |                |                |                |                   |                   |                   |                   |
| <b>01-2-670-200</b>                       | Support Services                | 795            | 795            | 1,436          | 1,436             | 1,436             | 1,436             | 1,436             |
| <b>01-2-670-210</b>                       | Grant Operational               | 53,426         | 135,926        | 106,305        | 148,104           | 150,000           | 176,500           | 128,000           |
| <b>01-2-670-220</b>                       | Salaries & Wages                | 0              | 0              | 1,448          | 1,491             | 1,536             | 1,582             | 1,629             |
| <b>01-2-670-225</b>                       | Benefits                        | 0              | 0              | 434            | 447               | 461               | 475               | 489               |
| <b>01-2-670-237</b>                       | Employer Health Tax             | 0              | 0              | 36             | 37                | 38                | 40                | 41                |
| <b>01-2-670-238</b>                       | WCB                             | 0              | 0              | 39             | 40                | 42                | 43                | 44                |
| <b>01-2-670-353</b>                       | Public Relations                | 294            | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-670-369</b>                       | Insurance Liability             | 991            | 875            | 910            | 946               | 984               | 1,023             | 1,064             |
| <b>01-2-670-489</b>                       | Reserve Contr Other             | 1,555          | 1,555          | 0              | 0                 | 0                 | 0                 | 297               |
| <b>670 - Hornby Island Community Hall</b> |                                 | <b>57,061</b>  | <b>139,151</b> | <b>110,608</b> | <b>152,501</b>    | <b>154,497</b>    | <b>181,099</b>    | <b>133,000</b>    |
| <b>Expenses</b>                           |                                 |                |                |                |                   |                   |                   |                   |
|                                           |                                 | (57,061)       | (139,151)      | (110,608)      | (152,501)         | (154,497)         | (181,099)         | (133,000)         |
| <b>670 - Hornby Island Community Hall</b> |                                 |                |                |                |                   |                   |                   |                   |
|                                           |                                 | 49,494         | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01 - General Revenue Fund</b>          |                                 |                |                |                |                   |                   |                   |                   |
|                                           |                                 | 49,494         | 0              | 0              | 0                 | 0                 | 0                 | 0                 |



**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<br>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><br>(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>Revenue</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>          | <u>118,292</u> | <u>86,000</u> | <u>(32,292)</u> |                                                    |
| <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>          | <u>118,292</u> | <u>86,000</u> | <u>(32,292)</u> |                                                    |



**Puntledge North Community Facilities Support Service**

**676**

**Established:** 30-Jul-09  
**Authority:** BL 637, 2021, BL 47  
**Amendments:** BL 399, BL 637, 2021  
  
**Purpose:** To contribute towards the operation of the Black Creek community centre in Puntledge-Black Creek (Electoral Area C).  
  
**Participants:** Defined portion of Electoral Area C  
  
**Maximum Levy:** Greater of \$144,325 or \$0.05675 per \$1,000 - 100% assessment  
**2025 Maximum:** \$309,079

| Requisition Budget                                                      | 2024 Actual      | 2025 PB          | 2026 FP          | 2027 FP          | 2028 FP          | 2029 FP          |
|-------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Local Service Area</b>                                               |                  |                  |                  |                  |                  |                  |
| K-771-CNR-SRVA#58                                                       | 144,000          | 146,000          | 148,000          | 150,000          | 150,000          | 150,000          |
|                                                                         | <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>Residential Tax Rate Estimate</b><br>(per \$1,000 of assessed value) | <b>0.0246</b>    | <b>0.0245</b>    | <b>0.0248</b>    | <b>0.0252</b>    | <b>0.0252</b>    | <b>0.0252</b>    |

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>Revenue</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**

| <p><b>Established:</b> 27-Mar-00</p> <p><b>Authority:</b> BL No. 2183</p> <p><b>Amendments:</b> BL 316</p><br><p><b>Purpose:</b> To provide services relating to heritage conservation.</p><br><p><b>Participants:</b> Defined Area A Baynes Sd</p><br><p><b>Maximum Levy:</b> 0.25 per \$1,000</p> <p><b>2025 Maximum:</b> \$640,189</p> | <table border="0"> <thead> <tr> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">Requisition Budget</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2024 Actual</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2025 PB</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2026 FP</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2027 FP</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2028 FP</th> <th style="border-top: 1px solid black; border-bottom: 1px solid black;">2029 FP</th> </tr> </thead> <tbody> <tr> <td colspan="7"><b>Defined Area</b></td> </tr> <tr> <td>Part Area A Baynes Sound</td> <td align="right">3,490</td> <td align="right">3,490</td> <td align="right">3,490</td> <td align="right">3,490</td> <td align="right">3,490</td> <td align="right">3,490</td> </tr> <tr> <td></td> <td align="right"><b>\$3,490</b></td> <td align="right"><b>\$3,490</b></td> <td align="right"><b>\$3,490</b></td> <td align="right"><b>\$3,490</b></td> <td align="right"><b>\$3,490</b></td> <td align="right"><b>\$3,490</b></td> </tr> <tr> <td><b>Change from Previous year</b></td> <td></td> <td align="right"><b>\$0</b></td> <td align="right"><b>\$0</b></td> <td align="right"><b>\$0</b></td> <td align="right"><b>\$0</b></td> <td align="right"><b>\$0</b></td> </tr> <tr> <td><b>Residential Tax Rate Estimate</b></td> <td align="right"><b>0.0012</b></td> <td align="right"><b>0.0012</b></td> <td align="right"><b>0.0012</b></td> <td align="right"><b>0.0012</b></td> <td align="right"><b>0.0012</b></td> <td align="right"><b>0.0012</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>Defined Area</b> |  |  |  |  |  |  | Part Area A Baynes Sound | 3,490 | 3,490 | 3,490 | 3,490 | 3,490 | 3,490 |  | <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>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> | (per \$1,000 of assessed value) |  |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------|----------------|----------------|----------------|---------|---------|---------------------|--|--|--|--|--|--|--------------------------|-------|-------|-------|-------|-------|-------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------------------------|--|------------|------------|------------|------------|------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------------------|--|--|--|--|--|--|
| Requisition Budget                                                                                                                                                                                                                                                                                                                        | 2024 Actual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2025 PB            | 2026 FP        | 2027 FP        | 2028 FP        | 2029 FP        |         |         |                     |  |  |  |  |  |  |                          |       |       |       |       |       |       |  |                |                |                |                |                |                |                                  |  |            |            |            |            |            |                                      |               |               |               |               |               |               |                                 |  |  |  |  |  |  |
| <b>Defined Area</b>                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                    |                |                |                |                |         |         |                     |  |  |  |  |  |  |                          |       |       |       |       |       |       |  |                |                |                |                |                |                |                                  |  |            |            |            |            |            |                                      |               |               |               |               |               |               |                                 |  |  |  |  |  |  |
| Part Area A Baynes Sound                                                                                                                                                                                                                                                                                                                  | 3,490                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3,490              | 3,490          | 3,490          | 3,490          | 3,490          |         |         |                     |  |  |  |  |  |  |                          |       |       |       |       |       |       |  |                |                |                |                |                |                |                                  |  |            |            |            |            |            |                                      |               |               |               |               |               |               |                                 |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                           | <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>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>  |         |         |                     |  |  |  |  |  |  |                          |       |       |       |       |       |       |  |                |                |                |                |                |                |                                  |  |            |            |            |            |            |                                      |               |               |               |               |               |               |                                 |  |  |  |  |  |  |
| (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>          | <u>15,422</u> | <u>10,000</u> | <u>(5,422)</u> |                                               |
| <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>          | <u>15,422</u> | <u>10,000</u> | <u>(5,422)</u> |                                               |



**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> |                                               |



|                      |                                                        | <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**

| Established:         | 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                                        |                                      |                    |                 |                 |                 |                 |                 |
| <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> |                                                |



# CVRD 5 Year Operating Budget by Service

Functions: 715

Objects: Multiple

| Account Code                        | Account Description         | 2024<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>Financial |
|-------------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <b>01 - General Revenue Fund</b>    |                             |                |                |                |                   |                   |                   |                   |
| <b>715 - Royston Streetlighting</b> |                             |                |                |                |                   |                   |                   |                   |
| <b>Revenues</b>                     |                             |                |                |                |                   |                   |                   |                   |
| <b>715 - Royston Streetlighting</b> |                             |                |                |                |                   |                   |                   |                   |
| <b>01-1-715-019</b>                 | Reqn Elect/Spec Prov Govt   | 24,312         | 24,312         | 24,312         | 24,312            | 24,312            | 24,606            | 25,088            |
| <b>01-1-715-133</b>                 | Recoveries - Other          | 1,650          | 1,650          | 1,650          | 1,650             | 1,650             | 1,650             | 1,650             |
| <b>01-1-715-150</b>                 | Surplus Prior Year          | 2,796          | 2,796          | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>715 - Royston Streetlighting</b> |                             | <b>28,759</b>  | <b>28,758</b>  | <b>25,962</b>  | <b>25,962</b>     | <b>25,962</b>     | <b>26,256</b>     | <b>26,738</b>     |
| <b>Revenues</b>                     |                             |                |                |                |                   |                   |                   |                   |
|                                     |                             | 28,759         | 28,758         | 25,962         | 25,962            | 25,962            | 26,256            | 26,738            |
| <b>Expenses</b>                     |                             |                |                |                |                   |                   |                   |                   |
| <b>715 - Royston Streetlighting</b> |                             |                |                |                |                   |                   |                   |                   |
| <b>01-2-715-200</b>                 | Support Services            | 510            | 510            | 369            | 369               | 369               | 369               | 369               |
| <b>01-2-715-369</b>                 | Insurance Liability         | 159            | 159            | 165            | 172               | 179               | 186               | 195               |
| <b>01-2-715-409</b>                 | Hydro                       | 18,983         | 23,714         | 22,728         | 23,183            | 23,647            | 24,120            | 24,602            |
| <b>01-2-715-410</b>                 | Carbon Offset               | 0              | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-715-489</b>                 | Reserve Contr Other         | 4,328          | 4,328          | 2,669          | 2,207             | 1,739             | 1,554             | 1,554             |
| <b>01-2-715-495</b>                 | Transfer To Other Functions | 47             | 47             | 31             | 31                | 28                | 27                | 18                |
| <b>715 - Royston Streetlighting</b> |                             | <b>24,027</b>  | <b>28,758</b>  | <b>25,962</b>  | <b>25,962</b>     | <b>25,962</b>     | <b>26,256</b>     | <b>26,738</b>     |
| <b>Expenses</b>                     |                             |                |                |                |                   |                   |                   |                   |
|                                     |                             | (24,027)       | (28,758)       | (25,962)       | (25,962)          | (25,962)          | (26,256)          | (26,738)          |
| <b>715 - Royston Streetlighting</b> |                             |                |                |                |                   |                   |                   |                   |
|                                     |                             | 4,732          | 0              | 0              | 0                 | 0                 | 0                 | 0                 |
| <b>01 - General Revenue Fund</b>    |                             |                |                |                |                   |                   |                   |                   |
|                                     |                             | 4,732          | 0              | 0              | 0                 | 0                 | 0                 | 0                 |



**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>\$980</b>    | <b>\$0</b>      | <b>\$0</b>      | <b>\$376</b>    | <b>\$809</b>    |
| <b>Maximum Levy:</b> | Max Levy \$75,000                          |                                      |                    |                 |                 |                 |                 |                 |
| <b>2025 Maximum:</b> | \$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>   |
|                      |                                            | (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>Local Service Area</b>            |                    |                 |                 |                 |                 |                 |
|                      |                                                          | A-771-CNR-LSA#1                      | 13,889             | 13,889          | 13,889          | 13,889          | 13,792          | 14,044          |
| <b>Purpose:</b>      | To provide street lighting in and for the specified area |                                      | <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>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>0.0761</b>      | <b>0.0752</b>   | <b>0.0752</b>   | <b>0.0752</b>   | <b>0.0747</b>   | <b>0.0761</b>   |
| <b>2025 Maximum:</b> | \$91,831                                                 | (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      |                                                  |





**Little River Streetlighting Specified Area      723**

|                                                           |                                      |                    |                 |                 |                 |                 |                 |
|-----------------------------------------------------------|--------------------------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Established:</b> 22-May-75                             | <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> SLP #29                                 | <hr/>                                |                    |                 |                 |                 |                 |                 |
| <b>Amendments:</b> SLP #33 Jan 13/76                      | <b>Specified Area</b>                |                    |                 |                 |                 |                 |                 |
|                                                           | D-771-CNR-SA#38                      | 37,127             | 37,127          | 37,127          | 37,127          | 37,127          | 37,127          |
| <b>Purpose:</b> To provide streetlighting.                |                                      | <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>Participants:</b> Defined portion of Electoral Area B  | <b>Change from Previous year</b>     |                    | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>      |
| <b>Maximum Levy:</b> \$.291 per \$1,000 - 100% Assessment | <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>   |
| <b>2025 Maximum:</b> \$421,025                            | (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>Revenue</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<br>Actual | 2024<br>Budget | 2025<br>Budget | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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>Established:</b> 31-Dec-75                             | <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> SLP #31                                 | <hr/>                                |                    |                |                |                |                |                |
| <b>Amendments:</b> SLP #37 May 6/76                       | <b>Specified Area</b>                |                    |                |                |                |                |                |
|                                                           | O-771-CNR-SA#17                      | 8,027              | 8,027          | 8,027          | 8,027          | 8,063          | 8,208          |
| <b>Purpose:</b> To provide streetlighting.                |                                      | <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>Participants:</b> Defined portion of Electoral Area C  | <b>Change from Previous year</b>     |                    | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$36</b>    | <b>\$145</b>   |
| <b>Maximum Levy:</b> \$.291 per \$1,000 - 100% Assessment | <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>  |
| <b>2025 Maximum:</b> \$53,617                             | (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>Change from Previous year</b>     |                    | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     | <b>\$9</b>     |
| <b>Participants:</b> Defined portion of Electoral Area C |                                      |                    |                |                |                |                |                |
| <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



|                      |                                                                                          | <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-Oct-90                                                                                |                                      |                    |                    |                    |                    |                    |                    |
| <b>Authority:</b>    | BL #1225                                                                                 |                                      |                    |                    |                    |                    |                    |                    |
| <b>Amendments:</b>   | BL #1257, BL 2327, BL 2897, BL 360                                                       |                                      |                    |                    |                    |                    |                    |                    |
| <b>Purpose:</b>      | To provide transit service for the service area.                                         |                                      |                    |                    |                    |                    |                    |                    |
| <b>Participants:</b> | Courtenay, Comox, Cumberland, Electoral Areas A, B, Defined portion of Electoral Area C, |                                      |                    |                    |                    |                    |                    |                    |
| <b>Maximum Levy:</b> | \$.25 per \$1,000 - 100% Assessment                                                      |                                      |                    |                    |                    |                    |                    |                    |
| <b>2025 Maximum:</b> | \$6,907,705                                                                              |                                      |                    |                    |                    |                    |                    |                    |
|                      |                                                                                          | <b>Electoral Areas</b>               |                    |                    |                    |                    |                    |                    |
|                      |                                                                                          | Area A                               | 576,826            | 587,914            | 676,317            | 744,081            | 780,298            | 837,733            |
|                      |                                                                                          | Area B                               | 429,144            | 445,481            | 512,467            | 563,814            | 591,257            | 634,777            |
|                      |                                                                                          | <b>Local Service Area</b>            |                    |                    |                    |                    |                    |                    |
|                      |                                                                                          | 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            |
|                      |                                                                                          | Courtenay                            | 1,403,500          | 1,475,667          | 1,697,559          | 1,867,647          | 1,958,553          | 2,102,715          |
|                      |                                                                                          | 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<br>Actual   | 2024<br>Budget   | 2025<br>Budget   | 2026<br>Financial | 2027<br>Financial | 2028<br>Financial | 2029<br>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            |



**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>Revenue</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> | -    | -    | -    | -    | -    | -    | -    |

