

		Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
Established:	21-Sep-79							
Authority:	SLP #53							
Amendments:								
Purpose:	Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities.							
Participants:	Courtenay, Comox, Electoral Area B							
Maximum Levy:	\$.031 per \$1,000 - 100% Assessment							
2025 Maximum:	\$582,896							
		Electoral Areas						
		Area B	25,860	30,876	30,876	35,989	35,989	35,989
		Municipal Members						
		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
			\$150,000	\$181,358	\$181,358	\$211,391	\$211,391	\$211,391
		Change from Previous year		\$31,358	\$0	\$30,033	\$0	\$0
		Residential Tax Rate Estimate	0.0074	0.0087	0.0087	0.0101	0.0101	0.0101
		(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 (-)
Revenues				
Taxation	150,000	181,358	31,358	Increase of 20.9%
Total Revenue	<u>150,000</u>	<u>181,358</u>	<u>31,358</u>	
Expenses				
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
Total Expense	<u>150,000</u>	<u>181,358</u>	<u>31,358</u>	

CVRD 5 Year Operating Budget by Service

Functions: 400

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
400 - Cemetery								
Revenues								
400 - Cemetery								
01-1-400-019	Reqn Elect/Spec Prov Govt	25,860	25,838	30,876	30,876	35,989	35,989	35,989
01-1-400-020	Reqn Municipal	124,140	124,162	150,482	150,482	175,402	175,402	175,402
01-1-400-145	Transfer from Reserve	0	0	0	0	30,000	0	30,070
400 - Cemetery		<u>150,000</u>	<u>150,000</u>	<u>181,358</u>	<u>181,358</u>	<u>241,391</u>	<u>211,391</u>	<u>241,461</u>
Revenues		150,000	150,000	181,358	181,358	241,391	211,391	241,461
Expenses								
400 - Cemetery								
01-2-400-200	Support Services	1,229	1,229	961	961	961	961	961
01-2-400-210	Grant Operational	0	120,000	180,000	150,000	240,000	180,000	240,000
01-2-400-369	Insurance Liability	384	382	397	413	430	447	500
01-2-400-485	Contr To Capital Works Reserve	28,389	28,389	0	29,984	0	29,983	0
400 - Cemetery		<u>30,002</u>	<u>150,000</u>	<u>181,358</u>	<u>181,358</u>	<u>241,391</u>	<u>211,391</u>	<u>241,461</u>
Expenses		<u>(30,002)</u>	<u>(150,000)</u>	<u>(181,358)</u>	<u>(181,358)</u>	<u>(241,391)</u>	<u>(211,391)</u>	<u>(241,461)</u>
400 - Cemetery		119,998	0	0	0	0	0	0
01 - General Revenue Fund		<u>119,998</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>