



# 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> |  |

# CVRD 5 Year Operating Budget by Service

Functions: 600

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>600 - Recreation Grant</b>    |                                 |                  |                  |                  |                   |                   |                   |                   |
| <b>Revenues</b>                  |                                 |                  |                  |                  |                   |                   |                   |                   |
| <b>600 - Recreation Grant</b>    |                                 |                  |                  |                  |                   |                   |                   |                   |
| <b>01-1-600-005</b>              | Gil Fed Govt                    | 0                | 200              | 200              | 200               | 200               | 200               | 200               |
| <b>01-1-600-009</b>              | Gil Local Govt                  | 0                | 5,000            | 5,000            | 5,000             | 5,000             | 5,000             | 5,000             |
| <b>01-1-600-016</b>              | Grant Prov Govt Conditional     | 0                | 25,000           | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>01-1-600-019</b>              | Reqn Elect/Spec Prov Govt       | 279,280          | 279,127          | 305,735          | 213,085           | 213,085           | 217,577           | 217,577           |
| <b>01-1-600-020</b>              | Reqn Municipal                  | 410,720          | 410,873          | 460,821          | 321,174           | 321,174           | 327,943           | 327,943           |
| <b>01-1-600-150</b>              | Surplus Prior Year              | 197,595          | 197,594          | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>01-1-600-151</b>              | Funds Allocated from Prior Year | 17,000           | 0                | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>600 - Recreation Grant</b>    |                                 | <b>904,595</b>   | <b>917,794</b>   | <b>771,756</b>   | <b>539,459</b>    | <b>539,459</b>    | <b>550,720</b>    | <b>550,720</b>    |
| <b>Revenues</b>                  |                                 | <b>904,595</b>   | <b>917,794</b>   | <b>771,756</b>   | <b>539,459</b>    | <b>539,459</b>    | <b>550,720</b>    | <b>550,720</b>    |
| <b>Expenses</b>                  |                                 |                  |                  |                  |                   |                   |                   |                   |
| <b>600 - Recreation Grant</b>    |                                 |                  |                  |                  |                   |                   |                   |                   |
| <b>01-2-600-200</b>              | Support Services                | 8,073            | 8,073            | 12,074           | 12,074            | 12,074            | 12,074            | 12,074            |
| <b>01-2-600-214</b>              | Grants Cond Local Agencies      | 681,332          | 862,050          | 740,601          | 504,953           | 509,706           | 520,760           | 531,200           |
| <b>01-2-600-220</b>              | Salaries & Wages                | 3,337            | 3,334            | 3,538            | 3,644             | 3,753             | 3,865             | 3,980             |
| <b>01-2-600-225</b>              | Benefits                        | 630              | 1,000            | 1,061            | 1,093             | 1,126             | 1,159             | 1,194             |
| <b>01-2-600-237</b>              | Employer Health Tax             | 66               | 83               | 88               | 91                | 94                | 97                | 100               |
| <b>01-2-600-238</b>              | WCB                             | 67               | 96               | 96               | 99                | 102               | 105               | 108               |
| <b>01-2-600-369</b>              | Insurance Liability             | 1,260            | 1,255            | 1,305            | 1,357             | 1,411             | 1,467             | 1,500             |
| <b>01-2-600-381</b>              | Legal Fees                      | 0                | 500              | 500              | 500               | 500               | 500               | 500               |
| <b>01-2-600-387</b>              | Other Prof Fees                 | 0                | 25,000           | 0                | 0                 | 0                 | 0                 | 0                 |
| <b>01-2-600-489</b>              | Reserve Contr Other             | 16,403           | 16,403           | 12,493           | 15,648            | 10,693            | 10,693            | 64                |
| <b>600 - Recreation Grant</b>    |                                 | <b>711,168</b>   | <b>917,794</b>   | <b>771,756</b>   | <b>539,459</b>    | <b>539,459</b>    | <b>550,720</b>    | <b>550,720</b>    |
| <b>Expenses</b>                  |                                 | <b>(711,168)</b> | <b>(917,794)</b> | <b>(771,756)</b> | <b>(539,459)</b>  | <b>(539,459)</b>  | <b>(550,720)</b>  | <b>(550,720)</b>  |
| <b>600 - Recreation Grant</b>    |                                 | <b>193,427</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>01 - General Revenue Fund</b> |                                 | <b>193,427</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |