

Comox Valley Recreation Complexes

645

		Requisition Budget	2024 Actual	2025 PB	2026 FP	2027 FP	2028 FP	2029 FP
Established:	29-Apr-02							
Authority:	BL 2410							
Amendments:	BL 2622, 2823							
Purpose:	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.							
Participants:	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C							
Maximum Levy:	\$1.05 per \$1,000 - 100% Assessment							
2025 Maximum:	\$28,181,644							
		Defined Area						
		Part Area A Baynes Sound	672,080	703,055	703,055	703,055	706,829	706,829
		Electoral Areas						
		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
		Municipal Members						
		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
			\$6,897,970	\$7,450,000	\$7,450,000	\$7,450,000	\$7,490,000	\$7,490,000
		Change from Previous year		\$552,030	\$0	\$0	\$40,000	\$0
		Residential Tax Rate Estimate	0.2368	0.2487	0.2487	0.2487	0.2500	0.2500
		(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 (-)
Revenues				
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	
Total Revenue	9,975,912	10,090,514	114,602	
Expenses				
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]
Total Expense	9,975,912	10,090,514	114,602	

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 - General Revenue Fund								
645 - Comox Valley Recreation Complexes								
Revenues								
645 - Comox Valley Recreation Complexes								
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
645 - Comox Valley Recreation Complexes		9,955,507	9,975,912	10,090,514	10,102,514	10,117,514	10,169,514	10,180,514
Revenues		9,955,507	9,975,912	10,090,514	10,102,514	10,117,514	10,169,514	10,180,514
Expenses								
645 - Comox Valley Recreation Complexes								

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-645-200	Support Services	683,894	683,894	630,214	630,214	630,214	630,214	630,214
01-2-645-220	Salaries & Wages	992,880	999,762	1,012,191	1,042,424	1,073,566	1,105,647	1,138,697
01-2-645-221	Directors Remuneration	12,685	15,452	15,452	15,452	15,452	15,452	15,452
01-2-645-225	Benefits	214,757	299,928	303,664	312,725	322,069	331,696	341,607
01-2-645-237	Employer Health Tax	19,749	24,996	25,312	26,062	26,841	27,637	28,459
01-2-645-238	WCB	26,943	28,689	27,432	28,249	29,089	29,958	30,854
01-2-645-251	Cash Overage/Shortage	1	0	0	0	0	0	0
01-2-645-254	Chemicals	1,468	0	0	0	0	0	0
01-2-645-257	Clothing/Laundrying	24,416	23,000	25,000	18,000	25,000	28,000	25,000
01-2-645-266	Deliveries/Transportation	5,457	5,200	5,200	5,200	5,200	5,200	5,200
01-2-645-272	Instructional Programs	250	0	0	0	0	0	0
01-2-645-275	Permits/Licences	9,695	12,000	14,000	14,000	14,000	14,000	14,000
01-2-645-276	Software Licence/Mtce	30,180	76,000	116,000	76,000	76,000	76,000	116,000
01-2-645-281	Materials & Supplies	994	0	0	0	0	0	0
01-2-645-284	Meeting Expense	4,876	1,700	2,000	2,000	2,000	2,000	2,000
01-2-645-290	Miscellaneous	528	0	0	0	0	0	0
01-2-645-293	Office Expenses	3,308	0	0	0	0	0	0
01-2-645-305	Safety Equipment	690	0	0	0	0	0	0
01-2-645-311	Signs	3,541	0	2,000	2,000	2,000	2,000	2,000
01-2-645-314	Telephone & Alarm Lines	21,813	28,509	29,131	29,597	30,060	30,587	31,142
01-2-645-319	Training/Development & Conferences	50,010	32,000	40,000	40,000	40,000	40,000	40,000
01-2-645-320	Travel	17,396	9,000	9,000	9,000	9,000	9,000	9,000
01-2-645-335	Advertising	26,869	36,350	26,350	26,350	26,350	26,350	26,350
01-2-645-340	Dues And Memberships	3,217	4,000	4,000	4,000	4,000	4,000	4,000
01-2-645-353	Public Relations	2,870	2,000	22,000	12,000	12,000	12,000	12,000
01-2-645-369	Insurance Liability	22,181	28,325	29,175	30,050	30,952	31,725	32,525
01-2-645-372	Insurance Property	65,177	61,800	63,654	65,564	67,531	69,219	71,100
01-2-645-381	Legal Fees	11,469	10,000	10,000	10,000	10,000	10,000	10,000
01-2-645-387	Other Prof Fees	305,836	301,700	351,000	476,000	256,000	231,000	325,000
01-2-645-400	Contracted Svcs Buildings/Land Mtce	10,425	1,000	7,000	7,000	7,000	7,000	7,000
01-2-645-403	Buildings Repairs & Mtce	282	0	0	0	0	0	0
01-2-645-412	Janitorial/Cleaning Supplies	3,913	0	0	0	0	0	0
01-2-645-425	Property/Parcel Taxes	355	0	0	0	0	0	0
01-2-645-435	Chargeouts Mach & Equip	61	0	0	0	0	0	0
01-2-645-438	Contract Svcs Equip/Mach	2,410	4,500	4,500	4,500	4,500	4,500	4,500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-645-444	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
645 - Comox Valley Recreation Complexes		4,248,953	4,348,677	4,197,205	4,012,074	3,852,701	3,723,771	3,549,318
646 - CVRC Administration								
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
646 - CVRC Administration		729,548	734,058	766,935	793,423	820,949	849,593	879,381
647 - CVRC Aquatics								
01-2-647-220	Salaries & Wages	1,555,953	1,402,661	1,468,385	1,522,655	1,579,093	1,637,794	1,698,838
01-2-647-225	Benefits	250,170	309,313	332,450	345,198	358,448	372,233	386,575
01-2-647-237	Employer Health Tax	31,370	32,011	35,523	36,846	38,211	39,644	41,123
01-2-647-238	WCB	45,999	36,745	38,510	39,932	41,426	42,971	44,582
01-2-647-269	First Aid Supplies	16,621	7,200	15,300	7,500	7,700	7,900	8,200
01-2-647-272	Instructional Programs	28,054	35,000	37,000	40,000	42,000	42,000	43,000
01-2-647-281	Materials & Supplies	30,362	35,500	36,000	37,000	38,000	39,000	40,000
01-2-647-284	Meeting Expense	117	0	0	0	0	0	0
01-2-647-305	Safety Equipment	51	0	0	0	0	0	0
01-2-647-319	Training/Development & Conferences	25	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-647-335	Advertising	594	0	0	0	0	0	0
01-2-647-353	Public Relations	615	5,000	5,000	5,000	5,000	5,000	5,000
01-2-647-369	Insurance Liability	6,840	0	0	0	0	0	0
01-2-647-387	Other Prof Fees	0	5,000	5,000	5,000	5,000	5,000	5,000
647 - CVRC Aquatics		1,966,772	1,868,430	1,973,168	2,039,131	2,114,878	2,191,542	2,272,318
648 - CVRC Operations								
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

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
01-2-648-495	Transfer To Other Functions	0	0	5,695	5,561	5,135	4,933	3,177
648 - CVRC Operations		2,814,822	2,749,424	2,867,283	2,961,368	3,023,902	3,089,168	3,155,505
649 - CVRC Arena / Wellness Programs								
01-2-649-220	Salaries & Wages	200,184	152,073	159,105	164,718	170,558	176,629	182,944
01-2-649-225	Benefits	19,737	19,166	21,071	21,861	22,681	23,536	24,423
01-2-649-237	Employer Health Tax	4,028	3,149	3,659	3,789	3,924	4,065	4,211
01-2-649-238	WCB	5,914	3,614	3,967	4,107	4,254	4,406	4,564
01-2-649-272	Instructional Programs	54,991	51,721	51,721	54,831	55,831	58,331	58,450
01-2-649-281	Materials & Supplies	24,972	15,600	15,800	16,000	16,000	16,000	16,400
01-2-649-353	Public Relations	995	0	0	0	0	0	0
01-2-649-369	Insurance Liability	861	0	0	0	0	0	0
01-2-649-387	Other Prof Fees	37,834	30,000	30,600	31,212	31,836	32,473	33,000
01-2-649-400	Contracted Svcs Buildings/Land Mtce	3,200	0	0	0	0	0	0
649 - CVRC Arena / Wellness Programs		352,715	275,323	285,923	296,518	305,084	315,440	323,992
Expenses		(10,112,809)	(9,975,912)	(10,090,514)	(10,102,514)	(10,117,514)	(10,169,514)	(10,180,514)
645 - Comox Valley Recreation Complexes		(157,303)	0	0	0	0	0	0
01 - General Revenue Fund		(157,303)	0	0	0	0	0	0

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
Total Funding Source		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

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
Total Expenditure		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