

Year over Year Change

Revenue and Expenses by Category

660 - Comox Valley Exhibition Grounds

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
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
Total Revenue	797,817	739,224	(58,593)	
Expenses				
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]
Total Expense	797,817	739,224	(58,593)	

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
660 - Comox Valley Exhibition Grounds								
Revenues								
660 - Comox Valley Exhibition Grounds								
01-1-660-005	Gil Fed Govt	0	854	854	854	854	854	854
01-1-660-009	Gil Local Govt	0	2,870	2,870	2,870	2,870	2,870	2,870
01-1-660-019	Reqn Elect/Spec Prov Govt	211,998	211,884	232,843	232,843	232,843	232,843	232,843
01-1-660-020	Reqn Municipal	313,744	313,859	353,157	353,157	353,157	353,157	353,157
01-1-660-057	Rental/Lease Buildings	11,693	10,800	11,000	11,000	11,500	11,500	12,000
01-1-660-060	Rentals Outbuildings	57,601	50,000	55,000	55,000	55,000	56,000	56,000
01-1-660-063	Rental Land	88,028	80,000	80,000	80,000	80,000	80,000	80,000
01-1-660-128	Other Revenue	2,782	3,500	3,500	3,500	3,500	3,500	3,500
01-1-660-150	Surplus Prior Year	124,051	124,050	0	0	0	0	0
660 - Comox Valley Exhibition Grounds		809,897	797,817	739,224	739,224	739,724	740,724	741,224
Revenues								
		809,897	797,817	739,224	739,224	739,724	740,724	741,224
Expenses								
660 - Comox Valley Exhibition Grounds								
01-2-660-200	Support Services	23,752	23,752	27,683	27,683	27,683	27,683	27,683
01-2-660-220	Salaries & Wages	79,919	80,145	133,083	137,068	141,171	145,399	149,756
01-2-660-225	Benefits	17,931	24,044	39,925	41,122	42,350	43,621	44,928
01-2-660-237	Employer Health Tax	1,571	2,004	3,327	3,426	3,529	3,635	3,744
01-2-660-238	WCB	2,192	2,300	3,605	3,715	3,826	3,940	4,059
01-2-660-275	Permits/Licences	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-660-281	Materials & Supplies	76	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-353	Public Relations	18	0	0	0	0	0	0
01-2-660-369	Insurance Liability	2,468	2,458	2,556	2,658	2,764	2,875	2,961
01-2-660-372	Insurance Property	2,934	2,586	2,664	2,744	2,826	2,896	2,982
01-2-660-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-385	Gis Services	0	200	50	50	50	50	50
01-2-660-387	Other Prof Fees	31,386	158,150	0	0	0	0	0
01-2-660-400	Contracted Svcs Buildings/Land Mtce	112,177	109,000	135,000	135,000	135,000	135,000	135,000
01-2-660-403	Buildings Repairs & Mtce	7,161	12,000	12,000	12,000	12,000	12,000	12,000
01-2-660-409	Hydro	31,042	29,000	32,000	32,000	32,000	32,000	32,000
01-2-660-412	Janitorial/Cleaning Supplies	677	850	950	950	950	950	950
01-2-660-415	Landscaping/Grounds Mtce	37,200	42,000	42,000	42,000	42,000	42,000	42,000

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-660-418	Refuse Collection	6,114	8,000	8,000	8,000	8,000	8,000	8,000
01-2-660-427	Sewage Disposal	877	1,800	1,800	1,800	1,800	1,800	1,800
01-2-660-430	Water	14,968	7,500	20,000	20,000	20,000	20,000	20,000
01-2-660-438	Contract Svcs Equip/Mach	0	6,000	4,000	4,000	4,000	4,000	4,000
01-2-660-441	Fuel/Lubricants - Mach/Equip	4,104	2,000	3,500	3,500	3,500	3,500	3,500
01-2-660-444	Rental/Leases - Mach/Equip	1,132	15,000	5,000	5,000	5,000	5,000	5,000
01-2-660-447	Repairs/Mtce Mach/Equip	9,419	4,500	5,000	5,000	5,000	5,000	5,000
01-2-660-458	Fuel/Lubricants Vehicle	1,057	2,400	2,400	2,400	2,400	2,400	2,400
01-2-660-461	Insurance/Licence Vehicle	836	0	1,653	1,686	1,719	1,754	1,789
01-2-660-464	Repairs & Mtce Vehicle	1,433	0	0	0	0	0	0
01-2-660-468	Minor Capital	9,460	10,000	5,000	5,000	5,000	5,000	5,000
01-2-660-485	Contr To Capital Works Reserve	216,901	216,901	223,251	221,722	213,761	206,742	206,172
01-2-660-489	Reserve Contr Other	24,094	24,094	12,470	5,912	10,167	14,780	10,000
01-2-660-495	Transfer To Other Functions	7,133	7,133	8,307	10,788	9,228	6,699	6,450
660 - Comox Valley Exhibition Grounds		648,030	797,817	739,224	739,224	739,724	740,724	741,224
Expenses		(648,030)	(797,817)	(739,224)	(739,224)	(739,724)	(740,724)	(741,224)
660 - Comox Valley Exhibition Grounds		161,867	0	0	0	0	0	0
01 - General Revenue Fund		161,867	0	0	0	0	0	0

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	-	-	-
Total Funding Source		194,000	163,000	190,000	208,000	60,000	-	199,000	-	-	-

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	-	-	-
Total Expenditure		194,000	163,000	190,000	208,000	60,000	-	199,000	-	-	-