

Comox Valley Regional District 2019 – 2023 Recommended Financial Plan and Capital Expenditure Program

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Established:	26-Feb-01	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	Local Govt Act Sec 338; Board Policy Feb 26/01.	Municipal Members						
Amendments:		Comox	124,591	134,112	148,291	148,291	156,578	156,578
Purpose:	Municipal legislative administration	Courtenay	266,634	283,463	313,431	313,431	330,948	330,948
		Cumberland	30,261	35,523	39,278	39,278	41,474	41,474
Participants:	Courtenay, Comox, Cumberland		\$421,486	\$453,098	\$501,000	\$501,000	\$529,000	\$529,000
Maximum Levy:	No stated limit.	Change from Previous year		\$31,612	\$47,902	\$0	\$28,000	\$0
2019 Maximum:	\$0	Residential Tax Rate Estimate	0.0429	0.0397	0.0439	0.0439	0.0464	0.0464
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
100 - Member Municipality Administration								
Revenues								
100 - Member Municipality Administration								
01-1-100-009	Gil Local Govt	19,794	4,600	4,600	4,600	4,600	4,600	4,600
01-1-100-020	Reqn Municipal	421,486	421,486	453,098	501,000	501,000	529,000	529,000
01-1-100-128	Other Revenue	2,217	0	0	0	0	0	0
01-1-100-145	Transfer from Reserve	0	0	62,454	299	14,709	6,148	12,784
01-1-100-150	Surplus Prior Year	52,925	52,925	52,079	0	0	0	0
01-1-100-151	Funds Allocated from Prior Year	0	0	7,172	7,942	2,915	3,012	1,307
100 - Member Municipality Administration		496,422	479,011	579,403	513,841	523,224	542,760	547,691
Revenues		496,422	479,011	579,403	513,841	523,224	542,760	547,691
Expenses								
100 - Member Municipality Administration								
01-2-100-200	Support Services	85,266	85,266	114,182	116,467	118,796	121,172	123,595
01-2-100-220	Salaries & Wages	137,981	147,265	150,381	154,780	159,311	163,976	168,781
01-2-100-221	Directors Remuneration	141,677	143,011	170,185	172,418	174,695	177,018	179,387
01-2-100-225	Benefits	32,805	34,364	38,049	39,180	40,346	41,548	42,784
01-2-100-237	Employer Health Tax	0	0	4,511	4,643	4,779	4,919	5,063
01-2-100-238	WCB	1,618	3,021	3,087	3,181	3,273	3,371	3,471
01-2-100-266	Deliveries/Transportation	0	100	100	100	100	100	100
01-2-100-284	Meeting Expense	3,601	3,500	3,500	3,500	3,500	3,500	3,500
01-2-100-293	Office Expenses	744	500	500	500	500	500	500
01-2-100-314	Telephone & Alarm Lines	1,189	662	1,660	2,884	1,728	2,952	1,798
01-2-100-319	Training/Development & Conferences	592	1,200	1,200	1,200	1,200	1,200	1,200
01-2-100-320	Travel	2,135	4,300	4,000	4,000	4,000	4,000	4,000
01-2-100-335	Advertising	0	100	100	100	100	100	100
01-2-100-340	Dues And Memberships	0	500	0	0	0	0	0
01-2-100-347	Library/Publications	0	100	0	0	0	0	0
01-2-100-353	Public Relations	786	500	500	500	500	500	500
01-2-100-369	Insurance Liability	371	402	380	388	396	404	412
01-2-100-381	Legal Fees	427	2,500	2,500	2,500	2,500	2,500	2,500
01-2-100-387	Other Prof Fees	3,431	20,000	10,640	7,500	7,500	15,000	10,000
01-2-100-489	Reserve Contr Other	31,720	31,720	23,928	0	0	0	0
01-2-100-495	Transfer To Other Functions	0	0	50,000	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
100 - Member Municipality Administration		444,343	479,011	579,403	513,841	523,224	542,760	547,691
Expenses		(444,343)	(479,011)	(579,403)	(513,841)	(523,224)	(542,760)	(547,691)
100 - Member Municipality Administration		52,079	0	0	0	0	0	0
01 - General Revenue Fund		52,079	0	0	0	0	0	0

#100 - Member Municipality Administration
Reserve Fund Balance Estimates

Year		Future Exp Reserve (100)
2018 Balance forward		219,766
2019	Contribution	23,928
2019	Expenditure - Corporate Office Furniture/Fixtures	(50,000)
2019	Expenditure	(12,454)
Total for year		(38,526)
Reserve balance		181,240
2020	Contribution	
2020	Expenditure	(299)
Total for year		(299)
Reserve balance		180,941
2021	Contribution	
2021	Expenditure	(14,709)
Total for year		(14,709)
Reserve balance		166,232
2022	Contribution	
2022	Expenditure	(6,148)
Total for year		(6,148)
Reserve balance		160,084
2023	Contribution	
2023	Expenditure	(12,784)
Total for year		(12,784)
Reserve balance		147,300

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	21-Apr-66	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA Sec 338 (a) /SLP							
Amendments:								
Purpose:	General administration	Electoral Areas						
		Area A	25,772	25,277	25,277	25,277	25,277	25,277
		Area B	18,829	18,677	18,677	18,677	18,677	18,677
		Area C	24,727	24,724	24,724	24,724	24,724	24,724
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Municipal Members						
		Comox	31,273	31,503	31,503	31,503	31,503	31,503
Maximum Levy:	No stated limit.	Courtenay	66,789	66,461	66,461	66,461	66,461	66,461
2019 Maximum:	\$0	Cumberland	7,611	8,358	8,358	8,358	8,358	8,358
			\$175,001	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
		Change from Previous year		(\$1)	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0107	0.0092	0.0092	0.0092	0.0092	0.0092
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
110 - Administration and General Government								
Revenues								
110 - Administration and General Government								
01-1-110-005	Gil Fed Govt	335	200	200	200	200	200	200
01-1-110-008	Gil Prov Govt Agencies	47,587	40,000	40,000	40,000	40,000	40,000	40,000
01-1-110-009	Gil Local Govt	4,967	710	710	710	710	710	710
01-1-110-013	Fed Gas Tax Funding	0	8,328	8,328	0	0	0	0
01-1-110-014	Fed Govt Cond Transfers	9,475	0	0	0	0	0	0
01-1-110-015	Grant Prov Govt Uncond	160,000	160,000	160,000	160,000	160,000	160,000	160,000
01-1-110-016	Grant Prov Govt Conditional	43,136	19,000	154,947	80,000	60,000	0	0
01-1-110-019	Reqn Elect/Spec Prov Govt	69,330	69,327	68,678	68,678	68,678	68,678	68,678
01-1-110-020	Reqn Municipal	105,671	105,673	106,322	106,322	106,322	106,322	106,322
01-1-110-025	Sale Svcs Local Govt	7,871	5,000	5,000	5,000	5,000	5,000	5,000
01-1-110-120	Interest On Investments	268,158	75,000	130,000	115,000	115,000	115,000	115,000
01-1-110-128	Other Revenue	2,171	2,000	2,000	2,000	2,000	2,000	2,000
01-1-110-130	Recoveries-Wages & Benefits	3,776	0	0	0	0	0	0
01-1-110-133	Recoveries - Other	305,005	303,600	303,600	303,600	303,600	303,600	303,600
01-1-110-135	Recoveries-Other Functions	2,799,865	2,776,593	3,447,535	3,441,729	3,442,018	3,417,051	3,147,028
01-1-110-150	Surplus Prior Year	535,720	535,720	559,974	24,784	0	0	0
01-1-110-151	Funds Allocated from Prior Year	38,986	108,223	37,537	0	0	0	0
110 - Administration and General Government		4,402,053	4,209,374	5,024,831	4,348,023	4,303,528	4,218,561	3,948,538
119 - Administration - Corporate Office								
01-1-119-128	Other Revenue	0	0	0	0	0	0	0
119 - Administration - Corporate Office		0	0	0	0	0	0	0
Revenues		4,402,053	4,209,374	5,024,831	4,348,023	4,303,528	4,218,561	3,948,538
Expenses								
111 - Administration - Management Services								
01-2-111-220	Salaries & Wages	10,000	0	0	0	0	0	0
01-2-111-225	Benefits	0	0	0	0	0	0	0
01-2-111-238	WCB	0	0	0	0	0	0	0
01-2-111-246	Bank Charges	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-111-284	Meeting Expense	4,302	1,000	16,500	16,500	12,750	1,500	1,500
01-2-111-293	Office Expenses	797	1,750	1,250	1,250	1,250	1,250	1,250
01-2-111-314	Telephone & Alarm Lines	836	1,358	1,050	1,050	1,050	1,050	1,050

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-111-319	Training/Development & Conferences	4,580	11,900	11,500	11,500	11,500	11,500	11,500
01-2-111-320	Travel	4,230	11,800	9,300	9,300	9,300	9,300	9,300
01-2-111-335	Advertising	2,670	2,000	11,000	500	500	500	500
01-2-111-340	Dues And Memberships	300	1,585	1,085	1,085	1,085	1,085	1,085
01-2-111-347	Library/Publications	0	200	200	200	200	200	200
01-2-111-353	Public Relations	20,863	24,360	19,500	19,500	19,500	19,500	19,500
01-2-111-354	Education Programs Public	28,809	47,200	71,984	0	0	0	0
01-2-111-369	Insurance Liability	3,597	4,407	4,760	4,855	4,952	5,051	5,152
01-2-111-372	Insurance Property	7,539	10,523	10,734	10,949	11,168	11,391	11,619
01-2-111-381	Legal Fees	3,188	42,529	15,000	15,000	15,000	15,000	15,000
01-2-111-387	Other Prof Fees	157,918	274,876	237,749	134,534	90,500	49,750	41,750
01-2-111-410	Carbon Offset	88	88	158	158	158	158	158
01-2-111-424	Rental/Lease - Land	17,715	20,000	20,000	20,000	20,000	20,000	20,000
01-2-111-458	Fuel/Lubricants Vehicle	2,821	3,000	3,500	3,500	3,500	3,500	3,500
01-2-111-461	Insurance/Licence Vehicle	3,640	2,740	3,217	3,346	3,480	3,619	3,764
01-2-111-464	Repairs & Mtce Vehicle	1,725	3,000	3,500	3,500	3,500	3,500	3,500
01-2-111-468	Minor Capital	0	10,828	10,828	2,500	2,500	2,500	2,500
111 - Administration - Management Services		275,619	480,144	457,815	264,227	216,893	165,354	157,828
112 - Administration - Legislative Services								
01-2-112-220	Salaries & Wages	253,312	223,258	251,137	255,867	260,694	265,616	270,639
01-2-112-225	Benefits	68,621	62,230	70,236	71,596	72,980	74,393	75,836
01-2-112-237	Employer Health Tax	0	0	7,534	7,676	7,821	7,968	8,119
01-2-112-238	WCB	4,510	4,664	5,247	5,346	5,448	5,551	5,654
01-2-112-251	Cash Overage/Shortage	(972)	0	0	0	0	0	0
01-2-112-266	Deliveries/Transportation	4,186	5,000	5,000	5,000	5,000	5,000	5,000
01-2-112-284	Meeting Expense	5,906	4,500	6,000	6,000	6,000	6,000	6,000
01-2-112-293	Office Expenses	19,939	22,000	25,000	25,000	25,000	25,000	25,000
01-2-112-296	Postage	7,916	13,000	13,000	13,000	13,000	13,000	13,000
01-2-112-314	Telephone & Alarm Lines	25,873	45,655	36,361	37,070	37,780	38,540	45,394
01-2-112-319	Training/Development & Conferences	8,048	8,500	8,500	8,500	8,500	8,500	8,500
01-2-112-320	Travel	5,511	7,000	7,000	7,000	7,000	7,000	7,000
01-2-112-335	Advertising	75	500	500	500	500	500	500
01-2-112-340	Dues And Memberships	2,618	2,270	2,620	2,620	2,620	2,620	2,620
01-2-112-347	Library/Publications	741	800	800	800	800	1,000	1,000
01-2-112-353	Public Relations	734	500	500	500	500	500	500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-112-381	Legal Fees	722	3,000	3,000	3,000	3,000	3,000	3,000
01-2-112-387	Other Prof Fees	6,100	10,000	10,000	10,000	10,000	10,000	10,000
01-2-112-438	Contract Svcs Equip/Mach	8,328	6,860	7,860	7,860	7,860	7,860	7,860
01-2-112-444	Rental/Leases - Mach/Equip	10,701	7,600	10,200	10,200	10,200	10,200	10,200
01-2-112-447	Repairs/Mtce Mach/Equip	0	1,500	1,500	1,500	1,500	1,500	0
01-2-112-464	Repairs & Mtce Vehicle	0	0	0	0	0	0	0
01-2-112-468	Minor Capital	8,318	3,000	3,000	3,000	3,000	3,000	0
112 - Administration - Legislative Services		441,187	431,837	474,995	482,035	489,203	496,748	505,822
113 - Administration - Financial Services								
01-2-113-220	Salaries & Wages	574,695	608,197	622,325	637,765	653,614	669,880	686,573
01-2-113-225	Benefits	136,326	155,675	165,733	169,881	174,134	178,498	182,977
01-2-113-237	Employer Health Tax	0	0	18,670	19,133	19,608	20,096	20,597
01-2-113-238	WCB	8,802	12,460	12,756	13,078	13,412	13,749	14,099
01-2-113-246	Bank Charges	47,845	38,000	40,000	38,000	38,000	38,000	38,000
01-2-113-276	Software Licence/Mtce	33,708	37,270	39,527	39,530	40,532	40,534	41,489
01-2-113-284	Meeting Expense	90	250	250	250	250	250	250
01-2-113-293	Office Expenses	3,775	6,000	6,000	6,000	6,000	6,000	6,000
01-2-113-314	Telephone & Alarm Lines	838	936	1,500	1,000	1,000	1,550	1,050
01-2-113-319	Training/Development & Conferences	7,229	11,000	14,500	11,000	11,000	11,000	11,000
01-2-113-320	Travel	3,621	6,500	8,500	6,500	6,500	6,500	6,500
01-2-113-335	Advertising	593	1,500	2,000	1,500	1,500	1,500	1,500
01-2-113-340	Dues And Memberships	4,286	4,455	5,630	5,650	5,650	5,650	5,650
01-2-113-347	Library/Publications	378	250	250	250	250	250	250
01-2-113-353	Public Relations	423	2,000	2,000	2,000	2,000	2,000	2,000
01-2-113-360	Accounting & Audit Fees	27,300	31,500	32,000	33,000	39,000	39,000	39,000
01-2-113-381	Legal Fees	843	2,000	2,000	2,000	2,000	2,000	2,000
01-2-113-387	Other Prof Fees	1,100	9,000	4,000	5,000	5,000	5,000	5,000
01-2-113-438	Contract Svcs Equip/Mach	562	1,000	1,000	1,000	1,000	1,000	1,000
01-2-113-468	Minor Capital	2,684	5,500	3,000	3,000	3,000	3,000	3,000
113 - Administration - Financial Services		855,098	933,493	981,641	995,537	1,023,450	1,045,457	1,067,935
115 - Administration - Human Resources								
01-2-115-220	Salaries & Wages	411,731	415,777	420,399	432,968	445,911	459,244	472,976
01-2-115-225	Benefits	97,889	98,743	107,843	111,079	114,410	117,843	121,378
01-2-115-237	Employer Health Tax	0	0	12,612	12,989	13,377	13,777	14,189
01-2-115-238	WCB	6,214	8,682	8,752	9,015	9,286	9,564	9,852

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-115-276	Software Licence/Mtce	6,704	12,027	8,234	12,593	12,729	12,879	12,944
01-2-115-284	Meeting Expense	1,509	1,000	2,500	2,500	1,000	1,100	1,100
01-2-115-293	Office Expenses	4,425	2,250	2,295	2,341	2,388	2,436	2,500
01-2-115-314	Telephone & Alarm Lines	2,691	1,745	2,300	2,415	2,536	2,663	2,796
01-2-115-319	Training/Development & Conferences	22,898	16,000	22,675	23,800	25,000	25,000	25,000
01-2-115-320	Travel	9,044	19,750	15,025	15,776	16,565	16,565	16,565
01-2-115-335	Advertising	159	9,250	9,250	9,250	9,250	9,250	9,250
01-2-115-340	Dues And Memberships	2,915	3,100	3,720	3,906	4,101	4,306	4,521
01-2-115-347	Library/Publications	5,451	4,500	8,100	8,100	8,100	8,100	8,100
01-2-115-353	Public Relations	855	1,500	2,000	2,000	2,000	2,000	2,000
01-2-115-381	Legal Fees	6,061	20,000	30,000	30,000	30,000	30,000	30,000
01-2-115-387	Other Prof Fees	34,774	50,823	45,500	24,500	24,500	24,500	24,500
01-2-115-468	Minor Capital	1,374	7,000	8,200	8,000	8,000	8,000	8,000
01-2-115-495	Transfer To Other Functions	0	0	1,880	1,899	1,918	1,937	1,956
115 - Administration - Human Resources		614,692	672,147	711,285	713,131	731,071	749,164	767,627
116 - Administration - Information Services								
01-2-116-220	Salaries & Wages	234,998	325,731	311,022	319,094	327,395	335,930	344,710
01-2-116-225	Benefits	54,133	75,824	76,768	78,886	81,064	83,300	85,600
01-2-116-237	Employer Health Tax	0	0	9,331	9,573	9,822	10,078	10,341
01-2-116-238	WCB	3,508	6,388	6,072	6,243	6,416	6,594	6,776
01-2-116-276	Software Licence/Mtce	88,953	109,820	126,320	126,320	120,820	121,020	121,020
01-2-116-293	Office Expenses	9,999	29,000	33,900	31,500	31,500	31,500	31,500
01-2-116-314	Telephone & Alarm Lines	28,591	32,291	42,882	33,471	34,061	35,042	35,042
01-2-116-319	Training/Development & Conferences	3,902	12,200	12,300	12,300	12,300	12,400	12,400
01-2-116-320	Travel	6,322	8,500	9,000	9,000	10,000	10,000	10,000
01-2-116-335	Advertising	1,020	0	0	0	0	0	0
01-2-116-340	Dues And Memberships	324	350	350	350	350	350	350
01-2-116-347	Library/Publications	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-116-353	Public Relations	752	0	0	0	0	0	0
01-2-116-387	Other Prof Fees	10,844	28,500	119,500	43,000	26,000	16,000	16,000
01-2-116-421	Rental/Lease Buildings	0	2,000	2,000	0	0	0	0
01-2-116-438	Contract Svcs Equip/Mach	3,189	3,000	11,000	3,000	3,000	3,000	3,000
01-2-116-447	Repairs/Mtce Mach/Equip	4,098	11,500	11,500	11,500	11,500	11,500	11,500
01-2-116-468	Minor Capital	35,858	18,000	20,000	20,000	20,000	20,000	20,000
116 - Administration - Information Services		486,491	664,104	792,945	705,237	695,228	697,714	709,239

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
117 - Administration - Communications								
01-2-117-220	Salaries & Wages	22,310	30,036	26,655	27,173	27,704	28,243	28,793
01-2-117-225	Benefits	6,379	8,065	7,450	7,592	7,746	7,903	8,058
01-2-117-237	Employer Health Tax	0	0	800	815	831	847	864
01-2-117-238	WCB	379	614	539	553	566	575	583
01-2-117-276	Software Licence/Mtce	6,202	10,500	27,900	27,900	28,500	28,500	28,500
01-2-117-284	Meeting Expense	398	800	500	500	500	500	500
01-2-117-293	Office Expenses	4,091	7,300	7,456	8,631	8,852	9,096	9,275
01-2-117-314	Telephone & Alarm Lines	509	788	0	525	0	525	0
01-2-117-319	Training/Development & Conferences	3,293	10,000	8,000	8,050	8,075	9,000	9,050
01-2-117-320	Travel	3,722	3,000	3,000	3,000	3,000	3,000	3,000
01-2-117-335	Advertising	16,156	15,000	15,000	15,000	15,000	15,000	15,000
01-2-117-340	Dues And Memberships	325	1,080	1,102	1,124	1,146	1,169	1,200
01-2-117-347	Library/Publications	0	500	500	500	500	500	500
01-2-117-387	Other Prof Fees	47,000	70,000	98,000	60,000	60,000	60,000	60,000
01-2-117-468	Minor Capital	5,428	3,000	2,000	2,000	2,000	2,000	0
117 - Administration - Communications		116,192	160,683	198,902	163,363	164,420	166,858	165,323
118 - Administration - Fiscal Services and Capital								
01-2-118-480	Transfer to Capital	33,557	94,620	245,450	15,000	15,000	15,000	15,000
01-2-118-485	Contr To Capital Works Reserve	35,000	35,000	35,000	25,000	10,000	10,000	10,000
118 - Administration - Fiscal Services and Capital		68,557	129,620	280,450	40,000	25,000	25,000	25,000
119 - Administration - Corporate Office								
01-2-119-220	Salaries & Wages	35,333	36,443	78,143	85,645	87,851	90,112	92,437
01-2-119-225	Benefits	8,350	9,111	18,900	23,021	23,610	24,213	24,833
01-2-119-237	Employer Health Tax	0	0	2,344	2,569	2,636	2,703	2,773
01-2-119-238	WCB	534	761	1,479	1,782	1,828	1,877	1,924
01-2-119-266	Deliveries/Transportation	590	0	0	0	0	0	0
01-2-119-284	Meeting Expense	766	0	0	0	0	0	0
01-2-119-296	Postage	60	1,200	2,000	0	0	0	0
01-2-119-314	Telephone & Alarm Lines	919	2,450	2,500	2,500	2,500	2,500	2,500
01-2-119-335	Advertising	0	10,000	20,000	0	0	0	0
01-2-119-354	Education Programs Public	360	10,000	19,640	0	0	0	0
01-2-119-372	Insurance Property	485	1,018	8,289	22,560	22,581	22,602	22,623
01-2-119-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-119-387	Other Prof Fees	0	12,000	60,000	2,000	0	2,000	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-119-400	Contracted Svcs Buildings/Land Mtce	39,610	53,500	75,000	110,000	110,000	100,000	100,000
01-2-119-403	Buildings Repairs & Mtce	819	3,000	5,000	5,000	5,000	5,000	5,000
01-2-119-406	Heating	2,933	4,000	4,000	5,000	5,000	5,000	5,000
01-2-119-409	Hydro	35,475	40,000	41,600	38,170	39,315	40,494	41,709
01-2-119-410	Carbon Offset	813	813	965	965	965	965	965
01-2-119-412	Janitorial/Cleaning Supplies	5,827	5,800	6,200	10,000	10,200	10,000	10,200
01-2-119-415	Landscaping/Grounds Mtce	0	1,500	5,500	15,500	15,500	15,500	15,500
01-2-119-418	Refuse Collection	1,351	1,500	3,000	3,000	3,000	3,000	3,000
01-2-119-421	Rental/Lease Buildings	324,208	333,524	351,638	74,814	45,500	4,500	4,500
01-2-119-427	Sewage Disposal	0	0	3,000	7,000	7,000	7,000	7,000
01-2-119-430	Water	0	0	3,000	10,000	10,000	10,000	10,000
01-2-119-438	Contract Svcs Equip/Mach	812	800	1,000	2,000	2,000	2,000	2,000
01-2-119-485	Contr To Capital Works Reserve	525,000	175,000	275,000	365,167	365,977	325,000	0
01-2-119-506	Debt Charges-Interest	0	33,926	137,600	196,800	196,800	196,800	196,800
119 - Administration - Corporate Office		984,243	737,346	1,126,798	984,493	958,263	872,266	549,764
Expenses		(3,842,079)	(4,209,374)	(5,024,831)	(4,348,023)	(4,303,528)	(4,218,561)	(3,948,538)
110 - Administration and General Government		559,974	0	0	0	0	0	0
01 - General Revenue Fund		559,974	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
013 - Fed Gas Tax Funding	1,500,000	0	0	0	0	0	0	0	0	0
016 - Grant Prov Govt Conditional	25,000	0	0	0	0	0	0	0	0	0
Total: 030R - Senior Govt Grants	1,525,000	0	0	0	0	0	0	0	0	0
100R - Short Term Debt Proceeds										
140 - Short Term Debt Proceeds	8,200,000	0	0	0	0	0	0	0	0	0
Total: 100R - Short Term Debt Proceeds	8,200,000	0	0	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	1,000,883	30,000	630,000	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	1,000,883	30,000	630,000	0	0	0	0	0	0	0
150R - Transfer from operating										
148 - Gen Fund Budget Contr	245,450	15,000	15,000	15,000	15,000	0	0	0	0	0
Total: 150R - Transfer from operating	245,450	15,000	15,000	15,000	15,000	0	0	0	0	0
Total Revenues	10,971,333	45,000	645,000	15,000	15,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
469 - Land	0	0	600,000	0	0	0	0	0	0	0
471 - Building	10,345,883	0	0	0	0	0	0	0	0	0
473 - It Infrastructure	465,450	15,000	15,000	15,000	15,000	0	0	0	0	0
476 - Furniture & Fixtures	120,000	0	0	0	0	0	0	0	0	0
478 - Vehicles	40,000	30,000	30,000	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	10,971,333	45,000	645,000	15,000	15,000	0	0	0	0	0
Total Expenses	10,971,333	45,000	645,000	15,000	15,000	0	0	0	0	0

#110 - Administration and General Government
Reserve Fund Balance Estimates

Year	Capital project	Future Expenditure Reserve (110)	Capital Works Reserve (801)
	2018 Balance forward	151,548	658,513
2019	Contributions		310,000
2019	Expenditures	(40,000)	(960,883)
	Total for year	(40,000)	(650,883)
	Reserve balance	111,548	7,630
2020	Contributions		390,167
2020	Expenditures		(30,000)
	Total for year	-	360,167
	Reserve balance	111,548	367,797
2021	Contributions		375,977
2021	Expenditures		(630,000)
	Total for year	-	(254,023)
	Reserve balance	111,548	113,774
2022	Contributions		335,000
2022	Expenditures		
	Total for year	-	335,000
	Reserve balance	111,548	448,774
2023	Contributions		10,000
2023	Expenditures		
	Total for year	-	10,000
	Reserve balance	111,548	458,774

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Grant In Aid Area A Baynes Sound
120

Established:	31-Mar-85	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA Sec 380 (2) (g)	Defined Area						
Amendments:		Part Area A Baynes Sound	19,492	19,500	19,500	19,500	19,500	19,500
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$19,492	\$19,500	\$19,500	\$19,500	\$19,500	\$19,500
		Change from Previous year		\$8	\$0	\$0	\$0	\$0
Participants:	Defined Area A Baynes Sound							
Maximum Levy:	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0133	0.0113	0.0113	0.0113	0.0113	0.0113
2019 Maximum:	\$149,369	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 120

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
120 - Grant In Aid Area A Baynes Sound								
Revenues								
120 - Grant In Aid Area A Baynes Sound								
01-1-120-005	Gil Fed Govt	25	0	0	0	0	0	0
01-1-120-019	Reqn Elect/Spec Prov Govt	19,492	19,492	19,500	19,500	19,500	19,500	19,500
01-1-120-150	Surplus Prior Year	1,032	1,032	424	0	0	0	0
120 - Grant In Aid Area A Baynes Sound		20,549	20,524	19,924	19,500	19,500	19,500	19,500
Revenues		20,549	20,524	19,924	19,500	19,500	19,500	19,500
Expenses								
120 - Grant In Aid Area A Baynes Sound								
01-2-120-200	Support Services	300	300	304	310	316	322	328
01-2-120-212	Grants Uncond Local Govt	19,700	20,088	19,498	19,066	19,058	19,049	19,040
01-2-120-369	Insurance Liability	126	136	122	124	126	129	132
120 - Grant In Aid Area A Baynes Sound		20,126	20,524	19,924	19,500	19,500	19,500	19,500
Expenses		(20,126)	(20,524)	(19,924)	(19,500)	(19,500)	(19,500)	(19,500)
120 - Grant In Aid Area A Baynes Sound		424	0	0	0	0	0	0
01 - General Revenue Fund		424	0	0	0	0	0	0

Grant In Aid Area B
121

		Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Established:	31-Mar-85							
Authority:	LGA Sec 380 (2) (g)							
Amendments:								
		Electoral Areas						
		Area B	30,754	30,754	30,754	30,754	30,754	30,754
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$30,754	\$30,754	\$30,754	\$30,754	\$30,754	\$30,754
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area B							
Maximum Levy:	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0174	0.0152	0.0152	0.0152	0.0152	0.0152
2019 Maximum:	\$193,205	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 121

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
121 - Grant In Aid Area B								
Revenues								
121 - Grant In Aid Area B								
01-1-121-005	Gil Fed Govt	410	0	0	0	0	0	0
01-1-121-019	Reqn Elect/Spec Prov Govt	30,754	30,754	30,754	30,754	30,754	30,754	30,754
01-1-121-150	Surplus Prior Year	9,490	9,490	7,809	0	0	0	0
121 - Grant In Aid Area B		40,654	40,244	38,563	30,754	30,754	30,754	30,754
Revenues		40,654	40,244	38,563	30,754	30,754	30,754	30,754
Expenses								
121 - Grant In Aid Area B								
01-2-121-200	Support Services	587	587	595	607	619	631	644
01-2-121-212	Grants Uncond Local Govt	32,000	39,377	37,728	29,902	29,885	29,868	29,850
01-2-121-369	Insurance Liability	258	280	240	245	250	255	260
121 - Grant In Aid Area B		32,845	40,244	38,563	30,754	30,754	30,754	30,754
Expenses		(32,845)	(40,244)	(38,563)	(30,754)	(30,754)	(30,754)	(30,754)
121 - Grant In Aid Area B		7,809	0	0	0	0	0	0
01 - General Revenue Fund		7,809	0	0	0	0	0	0

Grant In Aid Area C
122

		Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Established:	31-Mar-85							
Authority:	LGA Sec 380 (2) (g)							
Amendments:								
		Electoral Areas						
		Area C	88,034	88,034	88,034	88,034	88,034	88,034
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$88,034	\$88,034	\$88,034	\$88,034	\$88,034	\$88,034
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area C							
Maximum Levy:	LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0380	0.0329	0.0329	0.0329	0.0329	0.0329
2019 Maximum:	\$228,112	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 122

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
122 - Grant In Aid Area C								
Revenues								
122 - Grant In Aid Area C								
01-1-122-005	Gil Fed Govt	199	0	0	0	0	0	0
01-1-122-019	Reqn Elect/Spec Prov Govt	88,034	88,034	88,034	88,034	88,034	88,034	88,034
01-1-122-150	Surplus Prior Year	14,227	14,227	20,606	0	0	0	0
122 - Grant In Aid Area C		102,460	102,261	108,640	88,034	88,034	88,034	88,034
Revenues		102,460	102,261	108,640	88,034	88,034	88,034	88,034
Expenses								
122 - Grant In Aid Area C								
01-2-122-200	Support Services	1,288	1,288	1,515	1,545	1,576	1,608	1,640
01-2-122-212	Grants Uncond Local Govt	80,000	100,359	106,515	85,867	85,824	85,779	85,734
01-2-122-369	Insurance Liability	566	614	610	622	634	647	660
122 - Grant In Aid Area C		81,854	102,261	108,640	88,034	88,034	88,034	88,034
Expenses		(81,854)	(102,261)	(108,640)	(88,034)	(88,034)	(88,034)	(88,034)
122 - Grant In Aid Area C		20,606	0	0	0	0	0	0
01 - General Revenue Fund		20,606	0	0	0	0	0	0

		Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Established:	09-Mar-31							
Authority:	BL 29							
Amendments:								
		Local Service Area						
		E-771-CNR-SRVA#55	12,454	12,454	12,454	12,454	12,454	12,454
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$12,454	\$12,454	\$12,454	\$12,454	\$12,454	\$12,454
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Defined portion Electoral Area A (Denman Island)							
		Residential Tax Rate Estimate	0.0322	0.0293	0.0293	0.0293	0.0293	0.0293
Maximum Levy:	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	(per \$1,000 of assessed value)						
2019 Maximum:	\$41,426	Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						

CVRD 5 Year Operating Budget by Service

Functions: 123

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
123 - Denman Island Grant In Aid								
Revenues								
123 - Denman Island Grant In Aid								
01-1-123-005	Gil Fed Govt	13	0	0	0	0	0	0
01-1-123-019	Reqn Elect/Spec Prov Govt	12,454	12,454	12,454	12,454	12,454	12,454	12,454
01-1-123-150	Surplus Prior Year	4,173	4,173	6,238	0	0	0	0
123 - Denman Island Grant In Aid		16,640	16,627	18,692	12,454	12,454	12,454	12,454
Revenues		16,640	16,627	18,692	12,454	12,454	12,454	12,454
Expenses								
123 - Denman Island Grant In Aid								
01-2-123-200	Support Services	300	300	300	306	312	318	324
01-2-123-212	Grants Uncond Local Govt	10,000	16,216	18,293	12,047	12,039	12,031	12,023
01-2-123-369	Insurance Liability	102	111	99	101	103	105	107
123 - Denman Island Grant In Aid		10,402	16,627	18,692	12,454	12,454	12,454	12,454
Expenses		(10,402)	(16,627)	(18,692)	(12,454)	(12,454)	(12,454)	(12,454)
123 - Denman Island Grant In Aid		6,238	0	0	0	0	0	0
01 - General Revenue Fund		6,238	0	0	0	0	0	0

		Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Established:	09-Mar-31							
Authority:	BL 30							
Amendments:								
		Local Service Area						
		F-771-CNR-SRVA#56	15,425	15,425	15,425	15,425	15,425	15,425
Purpose:	To provide assistance to benefit the community or any aspect of the community		\$15,425	\$15,425	\$15,425	\$15,425	\$15,425	\$15,425
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Defined portion of Electoral Area A (Hornby Island)							
		Residential Tax Rate Estimate	0.0273	0.0262	0.0262	0.0262	0.0262	0.0262
Maximum Levy:	\$.10 per \$1000 assessed value - LGA 374(9) Total cost of service cannot exceed - \$.10 per \$1,000 - 100% Assessment	(per \$1,000 of assessed value)						
2019 Maximum:	\$58,129	Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						

CVRD 5 Year Operating Budget by Service

Functions: 124

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
124 - Hornby Island Grant In Aid								
Revenues								
124 - Hornby Island Grant In Aid								
01-1-124-005	Gil Fed Govt	10	0	0	0	0	0	0
01-1-124-019	Reqn Elect/Spec Prov Govt	15,425	15,425	15,425	15,425	15,425	15,425	15,425
01-1-124-150	Surplus Prior Year	4,020	4,020	1,523	0	0	0	0
124 - Hornby Island Grant In Aid		19,454	19,445	16,948	15,425	15,425	15,425	15,425
Revenues		19,454	19,445	16,948	15,425	15,425	15,425	15,425
Expenses								
124 - Hornby Island Grant In Aid								
01-2-124-200	Support Services	300	300	300	306	312	318	324
01-2-124-212	Grants Uncond Local Govt	17,500	19,002	16,532	15,001	14,993	14,985	14,977
01-2-124-369	Insurance Liability	132	143	116	118	120	122	124
124 - Hornby Island Grant In Aid		17,932	19,445	16,948	15,425	15,425	15,425	15,425
Expenses		(17,932)	(19,445)	(16,948)	(15,425)	(15,425)	(15,425)	(15,425)
124 - Hornby Island Grant In Aid		1,523	0	0	0	0	0	0
01 - General Revenue Fund		1,523	0	0	0	0	0	0

Electoral Areas Expenditure & Election Services
130

Established:	01-Aug-65	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA Sec 338; Board Policy Feb 26/01.	Electoral Areas						
Amendments:		Area A	367,936	369,447	396,610	403,579	419,336	424,955
Purpose:	Electoral area administration & election services	Area B	268,818	272,988	293,059	298,209	309,852	314,004
		Area C	353,019	361,365	387,934	394,750	410,163	415,659
Participants:	Electoral Areas A, B, C		\$989,773	\$1,003,801	\$1,077,604	\$1,096,538	\$1,139,350	\$1,154,618
Maximum Levy:	No stated limit.	Change from Previous year		\$14,028	\$73,803	\$18,934	\$42,812	\$15,268
2019 Maximum:	\$0	Residential Tax Rate Estimate	0.1523	0.1351	0.1451	0.1476	0.1534	0.1554
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
130 - Electoral Areas Expenditure & Election Services								
Revenues								
130 - Electoral Areas Administration								
01-1-130-005	Gil Fed Govt	4,763	2,400	2,400	2,400	2,400	2,400	2,400
01-1-130-019	Reqn Elect/Spec Prov Govt	989,773	989,773	1,003,801	1,077,604	1,096,538	1,139,350	1,154,618
01-1-130-128	Other Revenue	2,568	0	0	0	0	0	0
01-1-130-133	Recoveries - Other	14,645	0	0	0	0	0	0
01-1-130-145	Transfer from Reserve	0	0	50,000	0	0	19,118	0
01-1-130-150	Surplus Prior Year	95,703	95,703	151,862	0	0	0	0
01-1-130-151	Funds Allocated from Prior Year	0	0	0	18,437	18,503	23,112	18,373
130 - Electoral Areas Administration		1,107,453	1,087,876	1,208,063	1,098,441	1,117,441	1,183,980	1,175,391
Revenues		1,107,453	1,087,876	1,208,063	1,098,441	1,117,441	1,183,980	1,175,391
Expenses								
130 - Electoral Areas Administration								
01-2-130-200	Support Services	90,091	90,091	121,030	123,451	125,920	128,439	131,007
01-2-130-220	Salaries & Wages	461,992	526,968	495,968	510,199	524,853	535,131	555,472
01-2-130-221	Directors Remuneration	140,866	148,504	169,330	171,840	174,392	176,998	179,658
01-2-130-225	Benefits	109,528	125,446	127,122	130,805	134,599	138,506	142,529
01-2-130-237	Employer Health Tax	0	0	14,879	15,306	15,746	16,054	16,664
01-2-130-238	WCB	5,947	10,873	10,232	10,524	10,830	11,149	11,474
01-2-130-263	Constituency Expenses	3,547	9,000	7,500	3,600	3,600	3,600	7,500
01-2-130-284	Meeting Expense	5,938	5,000	5,000	5,000	5,000	5,000	5,000
01-2-130-293	Office Expenses	846	500	500	500	500	500	500
01-2-130-314	Telephone & Alarm Lines	1,039	3,641	3,910	4,509	4,068	4,670	4,234
01-2-130-319	Training/Development & Conferences	4,654	7,000	7,000	7,000	7,000	7,000	7,000
01-2-130-320	Travel	20,682	25,000	20,500	20,500	20,500	20,500	20,500
01-2-130-335	Advertising	0	500	500	500	500	500	500
01-2-130-340	Dues And Memberships	17,254	18,730	18,700	18,700	18,700	18,700	18,700
01-2-130-347	Library/Publications	0	100	0	0	0	0	0
01-2-130-353	Public Relations	521	4,000	64,000	4,000	4,000	4,000	4,000
01-2-130-369	Insurance Liability	832	903	880	898	916	934	953
01-2-130-381	Legal Fees	2,764	2,500	2,500	2,500	2,500	2,500	2,500
01-2-130-387	Other Prof Fees	5,988	20,000	10,640	7,500	7,500	15,000	10,000
01-2-130-468	Minor Capital	0	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-130-489	Reserve Contr Other	3,611	3,611	28,465	10,441	4,352	0	2,528
01-2-130-495	Transfer To Other Functions	0	0	50,000	0	0	0	0
130 - Electoral Areas Administration		876,099	1,002,367	1,158,656	1,047,773	1,065,476	1,089,181	1,120,719
131 - Electoral Areas Elections								
01-2-131-200	Support Services	1,998	1,998	2,931	2,989	3,049	3,110	3,172
01-2-131-220	Salaries & Wages	37,447	31,328	31,420	32,338	33,281	34,251	35,251
01-2-131-225	Benefits	7,186	7,398	8,090	8,326	8,571	8,822	9,080
01-2-131-237	Employer Health Tax	0	0	943	970	998	1,028	1,058
01-2-131-238	WCB	601	650	652	672	691	711	732
01-2-131-266	Deliveries/Transportation	104	0	0	0	0	0	0
01-2-131-281	Materials & Supplies	0	2,000	250	250	250	2,000	250
01-2-131-293	Office Expenses	3,707	5,000	250	250	250	5,000	250
01-2-131-296	Postage	72	0	0	0	0	0	0
01-2-131-319	Training/Development & Conferences	620	2,500	500	500	500	3,000	500
01-2-131-320	Travel	809	1,500	250	250	250	1,500	250
01-2-131-335	Advertising	11,025	8,000	500	500	500	8,000	500
01-2-131-347	Library/Publications	450	0	0	0	0	0	0
01-2-131-369	Insurance Liability	42	45	81	83	85	87	89
01-2-131-381	Legal Fees	244	3,000	1,000	1,000	1,000	3,000	1,000
01-2-131-385	Gis Services	455	1,000	0	0	0	1,500	0
01-2-131-387	Other Prof Fees	12,328	17,500	1,700	1,700	1,700	19,200	1,700
01-2-131-421	Rental/Lease Buildings	2,405	3,590	840	840	840	3,590	840
131 - Electoral Areas Elections		79,492	85,509	49,407	50,668	51,965	94,799	54,672
Expenses		(955,591)	(1,087,876)	(1,208,063)	(1,098,441)	(1,117,441)	(1,183,980)	(1,175,391)
130 - Electoral Areas Expenditure & Election Services		151,862	0	0	0	0	0	0
01 - General Revenue Fund		151,862	0	0	0	0	0	0

**#130 - Electoral Areas Administration
Reserve Fund Balance Estimates**

Year	Capital project	Future Exp Reserve (130)
	2018 Balance forward	43,690
2019	Contribution	28,465
2019	Expenditure - Corporate Building Furniture / Fixtures	(50,000)
	Total for year	(21,535)
	Reserve balance	22,155
2020	Contribution	10,441
2020	Contribution to Operating	
	Total for year	10,441
	Reserve balance	32,596
2021	Contribution	4,352
2021	Contribution to Operating	
	Total for year	4,352
	Reserve balance	36,948
2022	Contribution	
2022	Contribution to Operating	(19,118)
	Total for year	(19,118)
	Reserve balance	17,830
2023	Contribution	2,528
2023	Contribution to Operating	
	Total for year	2,528
	Reserve balance	20,358

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	11-Aug-69	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA - Sec 338 (c) /SLP see Admin Reserve Fund BL No. 27	Electoral Areas						
Amendments:		Area A	2,178	2,135	2,135	2,135	2,135	2,135
Purpose:	For the undertaking of feasibility studies in relation to proposed services.	Area B	1,591	1,577	1,577	1,577	1,577	1,577
		Area C	2,090	2,088	2,088	2,088	2,088	2,088
		Municipal Members						
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Comox	2,616	2,636	2,636	2,636	2,636	2,636
		Courtenay	5,597	5,572	5,572	5,572	5,572	5,572
Maximum Levy:		Cumberland	635	698	698	698	698	698
2019 Maximum:	\$0		\$14,707	\$14,707	\$14,707	\$14,707	\$14,707	\$14,707
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0009	0.0008	0.0008	0.0008	0.0008	0.0008
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 150

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
150 - Feasibility Studies - Regional								
Revenues								
150 - Feasibility Studies - Regional								
01-1-150-005	Gil Fed Govt	28	0	0	0	0	0	0
01-1-150-009	Gil Local Govt	416	0	0	0	0	0	0
01-1-150-013	Fed Gas Tax Funding	25,000	71,653	81,988	0	0	0	0
01-1-150-019	Reqn Elect/Spec Prov Govt	5,859	5,859	5,800	5,800	5,800	5,800	5,800
01-1-150-020	Reqn Municipal	8,849	8,848	8,907	8,907	8,907	8,907	8,907
01-1-150-135	Recoveries-Other Functions	5,000	5,000	5,000	4,522	5,171	0	0
01-1-150-150	Surplus Prior Year	41,685	41,685	60,089	0	0	0	0
150 - Feasibility Studies - Regional		86,837	133,045	161,784	19,229	19,878	14,707	14,707
Revenues		86,837	133,045	161,784	19,229	19,878	14,707	14,707
Expenses								
150 - Feasibility Studies - Regional								
01-2-150-200	Support Services	1,666	1,666	896	914	932	951	970
01-2-150-369	Insurance Liability	82	89	43	44	45	46	47
01-2-150-387	Other Prof Fees	25,000	131,290	160,845	18,271	18,901	13,710	13,690
150 - Feasibility Studies - Regional		26,748	133,045	161,784	19,229	19,878	14,707	14,707
Expenses		(26,748)	(133,045)	(161,784)	(19,229)	(19,878)	(14,707)	(14,707)
150 - Feasibility Studies - Regional		60,089	0	0	0	0	0	0
01 - General Revenue Fund		60,089	0	0	0	0	0	0

Established:	30-Oct-00	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA - Sec 338 (c)	Defined Area						
Amendments:		Part Area A Baynes Sound	30,000	30,000	30,000	30,000	30,000	30,000
Purpose:	For the undertaking of feasibility studies in relation to proposed services.		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Participants:	Defined Area A Baynes Sound	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:		Residential Tax Rate Estimate	0.0205	0.0175	0.0175	0.0175	0.0175	0.0175
2019 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 151

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
151 - Feasibility Studies - Area A Baynes Sound								
Revenues								
151 - Feasibility Studies - Area A Baynes Sound								
01-1-151-005	Gil Fed Govt	39	0	0	0	0	0	0
01-1-151-013	Fed Gas Tax Funding	6,320	1,254,232	1,255,265	0	0	0	0
01-1-151-019	Reqn Elect/Spec Prov Govt	30,000	30,000	30,000	30,000	30,000	30,000	30,000
01-1-151-150	Surplus Prior Year	46,599	46,599	75,897	0	0	0	0
01-1-151-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
151 - Feasibility Studies - Area A Baynes Sound		82,958	1,330,831	1,361,162	30,000	30,000	30,000	30,000
Revenues		82,958	1,330,831	1,361,162	30,000	30,000	30,000	30,000
Expenses								
151 - Feasibility Studies - Area A Baynes Sound								
01-2-151-200	Support Services	706	706	1,128	1,151	1,174	1,197	1,221
01-2-151-369	Insurance Liability	35	38	54	55	56	57	58
01-2-151-387	Other Prof Fees	6,320	1,330,087	1,359,980	28,794	28,770	28,746	28,721
151 - Feasibility Studies - Area A Baynes Sound		7,061	1,330,831	1,361,162	30,000	30,000	30,000	30,000
Expenses		(7,061)	(1,330,831)	(1,361,162)	(30,000)	(30,000)	(30,000)	(30,000)
151 - Feasibility Studies - Area A Baynes Sound		75,897	0	0	0	0	0	0
01 - General Revenue Fund		75,897	0	0	0	0	0	0

Established:	30-Oct-00	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA - Sec 338 (c)	Electoral Areas						
Amendments:		Area B	12,114	12,114	12,114	12,114	12,114	12,114
Purpose:	For the undertaking of feasibility studies in relation to proposed services.		\$12,114	\$12,114	\$12,114	\$12,114	\$12,114	\$12,114
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area B							
Maximum Levy:		Residential Tax Rate Estimate	0.0069	0.0060	0.0060	0.0060	0.0060	0.0060
2019 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 152

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
152 - Feasibility Studies - Electoral Area B								
Revenues								
152 - Feasibility Studies - Electoral Area B								
01-1-152-005	Gil Fed Govt	161	0	0	0	0	0	0
01-1-152-013	Fed Gas Tax Funding	20,729	80,000	59,271	0	0	0	0
01-1-152-019	Reqn Elect/Spec Prov Govt	12,114	12,114	12,114	12,114	12,114	12,114	12,114
01-1-152-150	Surplus Prior Year	33,997	33,997	44,178	0	0	0	0
152 - Feasibility Studies - Electoral Area B		67,001	126,111	115,563	12,114	12,114	12,114	12,114
Revenues		67,001	126,111	115,563	12,114	12,114	12,114	12,114
Expenses								
152 - Feasibility Studies - Electoral Area B								
01-2-152-200	Support Services	1,997	1,997	662	675	689	703	717
01-2-152-369	Insurance Liability	98	106	32	33	34	35	36
01-2-152-387	Other Prof Fees	20,729	124,008	114,869	11,406	11,391	11,376	11,361
152 - Feasibility Studies - Electoral Area B		22,823	126,111	115,563	12,114	12,114	12,114	12,114
Expenses		(22,823)	(126,111)	(115,563)	(12,114)	(12,114)	(12,114)	(12,114)
152 - Feasibility Studies - Electoral Area B		44,178	0	0	0	0	0	0
01 - General Revenue Fund		44,178	0	0	0	0	0	0

Feasibility Studies - Electoral Area C
153

Established:	30-Oct-00	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA - Sec 338 (c)	Electoral Areas						
Amendments:		Area C	13,000	13,000	13,000	13,000	13,000	13,000
Purpose:	For the undertaking of feasibility studies in relation to proposed services.		\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Electoral Area C							
Maximum Levy:		Residential Tax Rate Estimate	0.0056	0.0049	0.0049	0.0049	0.0049	0.0049
2019 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 153

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
153 - Feasibility Studies - Electoral Area C								
Revenues								
153 - Feasibility Studies - Electoral Area C								
01-1-153-005	Gil Fed Govt	29	0	0	0	0	0	0
01-1-153-013	Fed Gas Tax Funding	34,698	31,622	35,302	0	0	0	0
01-1-153-016	Grant Prov Govt Conditional	28,245	31,623	35,000	0	0	0	0
01-1-153-019	Reqn Elect/Spec Prov Govt	13,000	13,000	13,000	13,000	13,000	13,000	13,000
01-1-153-150	Surplus Prior Year	27,257	27,257	87,254	0	0	0	0
01-1-153-151	Funds Allocated from Prior Year	61,877	61,877	0	0	0	0	0
153 - Feasibility Studies - Electoral Area C		165,107	165,379	170,556	13,000	13,000	13,000	13,000
Revenues		165,107	165,379	170,556	13,000	13,000	13,000	13,000
Expenses								
153 - Feasibility Studies - Electoral Area C								
01-2-153-200	Support Services	3,152	3,152	1,960	1,999	2,039	2,080	2,122
01-2-153-284	Meeting Expense	603	0	0	0	0	0	0
01-2-153-369	Insurance Liability	154	167	94	96	98	100	102
01-2-153-381	Legal Fees	514	0	0	0	0	0	0
01-2-153-385	Gis Services	1,983	0	0	0	0	0	0
01-2-153-387	Other Prof Fees	71,448	162,060	168,502	10,905	10,863	10,820	10,776
153 - Feasibility Studies - Electoral Area C		77,853	165,379	170,556	13,000	13,000	13,000	13,000
Expenses		(77,853)	(165,379)	(170,556)	(13,000)	(13,000)	(13,000)	(13,000)
153 - Feasibility Studies - Electoral Area C		87,254	0	0	0	0	0	0
01 - General Revenue Fund		87,254	0	0	0	0	0	0

Established:	09-Mar-31	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 27	Local Service Area						
Amendments:		C-771-CNR-SRVA#53	3,783	3,783	3,783	3,783	3,783	3,783
Purpose:	To provide funds to support the study of potential services.		\$3,783	\$3,783	\$3,783	\$3,783	\$3,783	\$3,783
Participants:	Defined portion Electoral Area A (Denman Island)	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	None stated	Residential Tax Rate Estimate	0.0098	0.0089	0.0089	0.0089	0.0089	0.0089
2019 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 154

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
154 - Denman Island Feasibility Studies								
Revenues								
154 - Denman Island Feasibility Studies								
01-1-154-005	Gil Fed Govt	4	0	0	0	0	0	0
01-1-154-016	Grant Prov Govt Conditional	7,610	0	2,390	0	0	0	0
01-1-154-019	Reqn Elect/Spec Prov Govt	3,783	3,783	3,783	3,783	3,783	3,783	3,783
01-1-154-150	Surplus Prior Year	13,620	13,620	14,487	0	0	0	0
154 - Denman Island Feasibility Studies		25,017	17,403	20,660	3,783	3,783	3,783	3,783
Revenues		25,017	17,403	20,660	3,783	3,783	3,783	3,783
Expenses								
154 - Denman Island Feasibility Studies								
01-2-154-200	Support Services	300	300	300	306	312	318	324
01-2-154-369	Insurance Liability	10	11	12	12	12	12	12
01-2-154-387	Other Prof Fees	10,220	17,092	20,348	3,465	3,459	3,453	3,447
154 - Denman Island Feasibility Studies		10,530	17,403	20,660	3,783	3,783	3,783	3,783
Expenses		(10,530)	(17,403)	(20,660)	(3,783)	(3,783)	(3,783)	(3,783)
154 - Denman Island Feasibility Studies		14,487	0	0	0	0	0	0
01 - General Revenue Fund		14,487	0	0	0	0	0	0

#154 - Denman Island Feasibility Studies
Reserve Fund Balance Estimates

Year	Capital project	Future Exp Reserve (154)
2018 Balance forward		24,706
2019	Contribution	
2019	Contribution to Operating	
Total for year		-
Reserve balance		24,706
2020	Contribution	
2020	Contribution to Operating	
Total for year		-
Reserve balance		24,706
2021	Contribution	
2021	Contribution to Operating	
Total for year		-
Reserve balance		24,706
2022	Contribution	
2022	Contribution to Operating	
Total for year		-
Reserve balance		24,706
2023	Contribution	
2023	Contribution to Operating	
Total for year		-
Reserve balance		24,706

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Established:	09-Mar-31	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 28	Local Service Area						
Amendments:		D-771-CNR-SRVA#54	8,145	8,145	8,145	8,145	8,145	8,145
Purpose:	To provide funds to support the study of potential services.		\$8,145	\$8,145	\$8,145	\$8,145	\$8,145	\$8,145
Participants:	Defined portion of Electoral Area A (Hornby Island)	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	None stated	Residential Tax Rate Estimate	0.0144	0.0138	0.0138	0.0138	0.0138	0.0138
2019 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 155

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
155 - Hornby Island Feasibility Studies								
Revenues								
155 - Hornby Island Feasibility Studies								
01-1-155-005	Gil Fed Govt	5	0	0	0	0	0	0
01-1-155-016	Grant Prov Govt Conditional	0	0	10,000	0	0	0	0
01-1-155-019	Reqn Elect/Spec Prov Govt	8,145	8,145	8,145	8,145	8,145	8,145	8,145
01-1-155-150	Surplus Prior Year	10,871	10,871	538	0	0	0	0
155 - Hornby Island Feasibility Studies		19,021	19,016	18,683	8,145	8,145	8,145	8,145
Revenues		19,021	19,016	18,683	8,145	8,145	8,145	8,145
Expenses								
155 - Hornby Island Feasibility Studies								
01-2-155-200	Support Services	300	300	300	306	312	318	324
01-2-155-369	Insurance Liability	8	8	14	14	14	14	14
01-2-155-387	Other Prof Fees	18,175	18,708	18,369	7,825	7,819	7,813	7,807
155 - Hornby Island Feasibility Studies		18,483	19,016	18,683	8,145	8,145	8,145	8,145
Expenses		(18,483)	(19,016)	(18,683)	(8,145)	(8,145)	(8,145)	(8,145)
155 - Hornby Island Feasibility Studies		538	0	0	0	0	0	0
01 - General Revenue Fund		538	0	0	0	0	0	0

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

2019 Maximum: \$0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
190 - Member Municipality Debt								
Revenues								
191 - Member Municipality Debt								
01-1-191-021	Cond Transfers - Local Govt Debt	1,552,577	1,552,577	1,514,917	1,506,383	1,447,390	1,309,572	1,212,434
191 - Member Municipality Debt		1,552,577	1,552,577	1,514,917	1,506,383	1,447,390	1,309,572	1,212,434
193 - Member Municipality Debt								
01-1-193-021	Cond Transfers - Local Govt Debt	220,563	223,330	36,449	36,449	36,449	32,939	11,567
193 - Member Municipality Debt		220,563	223,330	36,449	36,449	36,449	32,939	11,567
194 - Member Municipality Debt								
01-1-194-021	Cond Transfers - Local Govt Debt	145,756	145,756	145,756	145,756	145,756	145,756	145,756
194 - Member Municipality Debt		145,756	145,756	145,756	145,756	145,756	145,756	145,756
Revenues		1,918,895	1,921,663	1,697,122	1,688,588	1,629,595	1,488,267	1,369,757
Expenses								
190 - Member Municipality Debt								
01-2-190-505	Debt Charges-Principal	1,199,932	1,199,932	1,032,032	1,032,720	982,986	908,105	815,430
01-2-190-506	Debt Charges-Interest	718,964	721,731	665,090	655,868	646,609	580,162	554,327
190 - Member Municipality Debt		1,918,895	1,921,663	1,697,122	1,688,588	1,629,595	1,488,267	1,369,757
Expenses		(1,918,895)	(1,921,663)	(1,697,122)	(1,688,588)	(1,629,595)	(1,488,267)	(1,369,757)
190 - Member Municipality Debt		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Victim Services Program/Crime Stoppers Grant Contribution Service

200

Established:	28-Apr-89	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA Sec 332 (1),SLP #70							
Amendments:	BL 2250 (Conversion); BL 2895, BL 325							
Purpose:	To provide a victims assistance program and contribute funds to the Comox Valley Crime Stoppers							
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B,C							
Maximum Levy:	Greater of \$50,000 or \$0.02 per \$1000 - 100% Assessment							
2019 Maximum:	\$330,815							
		Electoral Areas						
		Area A	12,553	12,304	13,234	13,527	13,527	13,819
		Area B	9,171	9,092	9,779	9,995	9,995	10,211
		Area C	12,044	12,035	12,945	13,231	13,231	13,517
		Municipal Members						
		Comox	15,075	15,195	16,344	16,705	16,705	17,067
		Courtenay	32,263	32,117	34,545	35,308	35,308	36,072
		Cumberland	3,661	4,025	4,329	4,425	4,425	4,520
			\$84,767	\$84,767	\$91,175	\$93,191	\$93,191	\$95,207
		Change from Previous year		\$0	\$6,408	\$2,016	\$0	\$2,016
		Residential Tax Rate Estimate	0.0052	0.0045	0.0048	0.0049	0.0049	0.0051
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 200

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
200 - Victim Services Program								
Revenues								
200 - Victim Services Program								
01-1-200-005	Gil Fed Govt	163	0	0	0	0	0	0
01-1-200-009	Gil Local Govt	2,395	0	0	0	0	0	0
01-1-200-019	Reqn Elect/Spec Prov Govt	33,748	33,768	33,430	35,958	36,753	36,753	37,548
01-1-200-020	Reqn Municipal	51,020	50,999	51,337	55,217	56,438	56,438	57,659
01-1-200-150	Surplus Prior Year	6,770	6,770	7,467	0	0	0	0
200 - Victim Services Program		94,096	91,537	92,234	91,175	93,191	93,191	95,207
Revenues		94,096	91,537	92,234	91,175	93,191	93,191	95,207
Expenses								
200 - Victim Services Program								
01-2-200-200	Support Services	437	437	456	465	474	483	493
01-2-200-210	Grant Operational	86,000	86,000	88,000	90,000	92,000	92,000	94,000
01-2-200-369	Insurance Liability	192	208	183	187	191	195	199
01-2-200-381	Legal Fees	0	4,892	3,595	523	526	513	515
200 - Victim Services Program		86,629	91,537	92,234	91,175	93,191	93,191	95,207
Expenses		(86,629)	(91,537)	(92,234)	(91,175)	(93,191)	(93,191)	(95,207)
200 - Victim Services Program		7,467	0	0	0	0	0	0
01 - General Revenue Fund		7,467	0	0	0	0	0	0

Established:	28-Aug-00	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2262							
Amendments:	BL34							
Purpose:	To providing a contribution towards the operation of a Comox Valley community justice centre.							
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C							
Maximum Levy:	\$50,000							
2019 Maximum:	\$50,000							
		Electoral Areas						
		Area A	5,735	6,933	8,666	8,666	8,666	8,666
		Area B	4,190	5,123	6,404	6,404	6,404	6,404
		Area C	5,503	6,781	8,477	8,477	8,477	8,477
		Municipal Members						
		Comox	6,960	8,641	10,801	10,801	10,801	10,801
		Courtenay	14,863	18,229	22,787	22,787	22,787	22,787
		Cumberland	1,694	2,292	2,866	2,866	2,866	2,866
			\$38,945	\$48,000	\$60,000	\$60,000	\$60,000	\$60,000
		Change from Previous year		\$9,055	\$12,000	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0024	0.0025	0.0032	0.0032	0.0032	0.0032
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 205

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
205 - CV Community Justice								
Revenues								
205 - CV Community Justice								
01-1-205-005	Gil Fed Govt	75	0	0	0	0	0	0
01-1-205-009	Gil Local Govt	1,105	0	0	0	0	0	0
01-1-205-019	Reqn Elect/Spec Prov Govt	15,427	15,428	18,837	23,547	23,547	23,547	23,547
01-1-205-020	Reqn Municipal	23,516	23,517	29,163	36,453	36,453	36,453	36,453
01-1-205-145	Transfer from Reserve	1,353	2,363	1,708	891	899	907	915
01-1-205-150	Surplus Prior Year	89	89	1,175	0	0	0	0
205 - CV Community Justice		41,564	41,397	50,883	60,891	60,899	60,907	60,915
Revenues		41,564	41,397	50,883	60,891	60,899	60,907	60,915
Expenses								
205 - CV Community Justice								
01-2-205-200	Support Services	300	300	300	306	312	318	324
01-2-205-210	Grant Operational	40,000	40,000	50,000	60,000	60,000	60,000	60,000
01-2-205-369	Insurance Liability	89	97	83	85	87	89	91
01-2-205-381	Legal Fees	0	500	500	500	500	500	500
01-2-205-387	Other Prof Fees	0	500	0	0	0	0	0
205 - CV Community Justice		40,389	41,397	50,883	60,891	60,899	60,907	60,915
Expenses		(40,389)	(41,397)	(50,883)	(60,891)	(60,899)	(60,907)	(60,915)
205 - CV Community Justice		1,175	0	0	0	0	0	0
01 - General Revenue Fund		1,175	0	0	0	0	0	0

**#205 - Comox Valley Community Justice
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (205)
2018 Balance forward		17,351
2019	Contribution	
2019	Contribution to Operating	(1,708)
Total for year		(1,708)
Reserve balance		15,643
2020	Contribution	
2020	Contribution to Operating	(891)
Total for year		(891)
Reserve balance		14,752
2021	Contribution	
2021	Contribution to Operating	(899)
Total for year		(899)
Reserve balance		13,853
2022	Contribution	
2022	Contribution to Operating	(907)
Total for year		(907)
Reserve balance		12,946
2023	Contribution	
2023	Contribution to Operating	(915)
Total for year		(915)
Reserve balance		12,031

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Rural Cumberland Fire Protection Service
210

Established:	13-Dec-11	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL192	Local Service Area						
Amendments:	BL 202, 425	O-771-CNR-SRVA#63	183,558	183,558	211,337	260,621	260,621	260,621
Purpose:	To provide fire protection and the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto.		\$183,558	\$183,558	\$211,337	\$260,621	\$260,621	\$260,621
		Change from Previous year		\$0	\$27,779	\$49,284	\$0	\$0
Participants:	Defined portion of Electoral Areas A, C	Residential Tax Rate Estimate	0.9915	0.8225	0.9469	1.1677	1.1677	1.1677
Maximum Levy:	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	(per \$1,000 of assessed value)						
2019 Maximum:	\$267,319							

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 210

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
210 - Rural Cumberland Fire Protection								
Revenues								
210 - Rural Cumberland Fire Protection								
01-1-210-019	Reqn Elect/Spec Prov Govt	183,558	183,558	183,558	211,337	260,621	260,621	260,621
01-1-210-133	Recoveries - Other	8,742	0	0	0	0	0	0
01-1-210-145	Transfer from Reserve	0	29,884	0	0	0	4,746	15,196
01-1-210-150	Surplus Prior Year	0	0	40,693	0	0	0	0
210 - Rural Cumberland Fire Protection		192,300	213,442	224,251	211,337	260,621	265,367	275,817
Revenues		192,300	213,442	224,251	211,337	260,621	265,367	275,817
Expenses								
210 - Rural Cumberland Fire Protection								
01-2-210-200	Support Services	1,201	1,201	1,483	1,513	1,544	1,575	1,607
01-2-210-202	Referendum/Election	0	0	8,000	0	0	0	0
01-2-210-216	Municipal Contract	141,603	163,310	155,230	203,480	254,210	258,820	269,130
01-2-210-220	Salaries & Wages	2,304	2,399	2,388	2,459	2,533	2,609	2,688
01-2-210-225	Benefits	535	570	615	633	652	672	692
01-2-210-237	Employer Health Tax	0	0	72	74	76	78	81
01-2-210-238	WCB	35	50	50	51	53	55	56
01-2-210-293	Office Expenses	0	14	14	14	14	14	14
01-2-210-314	Telephone & Alarm Lines	14	25	30	30	30	30	30
01-2-210-319	Training/Development & Conferences	39	40	37	37	37	37	37
01-2-210-320	Travel	35	38	38	38	38	38	38
01-2-210-335	Advertising	0	5,050	4,212	70	70	70	70
01-2-210-340	Dues And Memberships	10	14	15	15	15	15	15
01-2-210-353	Public Relations	0	13	13	13	13	13	13
01-2-210-369	Insurance Liability	213	231	226	231	236	241	246
01-2-210-381	Legal Fees	0	6,000	2,000	1,000	1,000	1,000	1,000
01-2-210-385	Gis Services	130	1,000	500	100	100	100	100
01-2-210-387	Other Prof Fees	0	28,000	5,000	0	0	0	0
01-2-210-489	Reserve Contr Other	5,487	5,487	44,328	1,579	0	0	0
210 - Rural Cumberland Fire Protection		151,607	213,442	224,251	211,337	260,621	265,367	275,817
Expenses		(151,607)	(213,442)	(224,251)	(211,337)	(260,621)	(265,367)	(275,817)
210 - Rural Cumberland Fire Protection		40,693	0	0	0	0	0	0
01 - General Revenue Fund		40,693	0	0	0	0	0	0

**#210 - Rural Cumberland Fire Protection
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (210)
2018 Reserve bal fwd	118,425
2019 Contributions	44,328
2019 Expenditures	
2019 reserve balance	162,753
2020 Contributions	1,579
2020 reserve balance	164,332
2021 Transfer to Operating	(39)
2021 reserve balance	164,293
2022 Contributions	
2022 Transfer to Operating	(4,746)
2022 reserve balance	159,547
2023 Contributions	
2023 Transfer to Operating	(15,196)
2023	144,351

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Denman Island Fire Protection Local Service Area
215

Established:	24-Aug-74	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 143	Local Service Area						
Amendments:	BL 2045 (converted to LSA), BL 2272 (amend to Area K)	Z-771-CNR-LSA#40	290,000	320,000	336,000	352,800	370,440	388,962
Purpose:	The provision of fire prevention, fire suppression and assistance response		\$290,000	\$320,000	\$336,000	\$352,800	\$370,440	\$388,962
		Change from Previous year		\$30,000	\$16,000	\$16,800	\$17,640	\$18,522
Participants:	Defined portion of Electoral Area A (Denman Island)	Residential Tax Rate Estimate	0.7490	0.7535	0.7911	0.8307	0.8722	0.9159
Maximum Levy:	Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment	(per \$1,000 of assessed value)						
2019 Maximum:	\$517,825	Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
215 - Denman Island Fire Protection								
Revenues								
215 - Denman Island Fire Protection Local Service Area								
01-1-215-005	Gil Fed Govt	84	0	0	0	0	0	0
01-1-215-019	Reqn Elect/Spec Prov Govt	290,000	290,000	320,000	336,000	352,800	370,440	388,962
01-1-215-057	Rental/Lease Buildings	9,240	9,240	9,240	9,240	9,240	10,164	10,164
01-1-215-150	Surplus Prior Year	12,887	12,887	11,406	0	0	0	0
215 - Denman Island Fire Protection Local Service Area		312,211	312,127	340,646	345,240	362,040	380,604	399,126
Revenues		312,211	312,127	340,646	345,240	362,040	380,604	399,126
Expenses								
215 - Denman Island Fire Protection Local Service Area								
01-2-215-200	Support Services	12,098	12,098	13,988	14,269	14,554	14,845	15,143
01-2-215-210	Grant Operational	126,700	126,700	126,650	127,650	129,650	131,950	133,700
01-2-215-220	Salaries & Wages	66,524	67,554	67,869	69,896	71,985	74,135	76,351
01-2-215-225	Benefits	12,415	18,078	18,730	19,290	19,867	20,461	21,073
01-2-215-237	Employer Health Tax	0	0	2,060	2,121	2,185	2,250	2,317
01-2-215-238	WCB	1,599	1,409	1,583	1,626	1,668	1,714	1,760
01-2-215-275	Permits/Licences	769	800	800	800	800	800	800
01-2-215-284	Meeting Expense	18	0	0	0	0	0	0
01-2-215-293	Office Expenses	46	96	96	96	96	96	96
01-2-215-306	Protective Gear/Equipment	19,620	16,000	2,200	7,200	8,800	10,300	10,900
01-2-215-314	Telephone & Alarm Lines	97	165	198	198	198	198	198
01-2-215-319	Training/Development & Conferences	1,220	1,864	1,540	240	240	240	240
01-2-215-320	Travel	519	550	550	550	550	550	550
01-2-215-335	Advertising	0	100	897	100	100	100	100
01-2-215-340	Dues And Memberships	68	92	100	100	100	100	100
01-2-215-347	Library/Publications	0	150	150	150	150	150	150
01-2-215-353	Public Relations	100	333	333	333	333	333	333
01-2-215-369	Insurance Liability	1,614	1,750	1,622	1,654	1,687	1,721	1,755
01-2-215-372	Insurance Property	1,345	1,386	1,414	1,456	1,499	1,544	1,590
01-2-215-381	Legal Fees	388	1,000	2,500	1,000	1,000	1,000	1,000
01-2-215-385	Gis Services	0	937	500	500	500	500	500
01-2-215-387	Other Prof Fees	0	400	5,400	400	400	400	400
01-2-215-410	Carbon Offset	148	148	120	120	120	120	120

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-215-461	Insurance/Licence Vehicle	6,211	6,212	6,695	6,963	7,242	7,533	7,835
01-2-215-468	Minor Capital	0	5,000	0	5,000	5,000	5,000	5,000
01-2-215-485	Contr To Capital Works Reserve	41,805	41,805	84,651	10,482	22,070	35,118	49,469
01-2-215-489	Reserve Contr Other	7,500	7,500	0	0	0	0	0
01-2-215-505	Debt Charges-Principal	0	0	0	60,000	60,000	60,000	60,000
01-2-215-506	Debt Charges-Interest	0	0	0	13,046	11,246	9,446	7,646
215 - Denman Island Fire Protection Local Service Area		300,806	312,127	340,646	345,240	362,040	380,604	399,126
Expenses		(300,806)	(312,127)	(340,646)	(345,240)	(362,040)	(380,604)	(399,126)
215 - Denman Island Fire Protection		11,406	0	0	0	0	0	0
01 - General Revenue Fund		11,406	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
100R - Short Term Debt Proceeds										
140 - Short Term Debt Proceeds	0	450,000	0	0	0	0	0	0	0	0
Total: 100R - Short Term Debt Proceeds	0	450,000	0	0	0	0	0	0	0	0
Total Revenues	0	450,000	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
478 - Vehicles	0	450,000	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	0	450,000	0	0	0	0	0	0	0	0
Total Expenses	0	450,000	0	0	0	0	0	0	0	0

**#215 - Denman Island Fire Protection
Reserve Fund Balance Estimates**

		Future Expenditure Reserve (215)	Capital Works Reserve (807)
Project			
2018	Balance forward	67,627	87,902
2019	Contributions		84,651
	2018 reserve balance	67,627	172,553
2020	Contributions		10,482
	2019 reserve balance	67,627	183,035
2021	Contributions		22,070
	2020 reserve balance	67,627	205,105
2022	Contributions		35,118
	2021 reserve balance	67,627	240,223
2023	Contributions		49,469
2023	Ending balance	67,627	289,692

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Hornby Island Fire Protection Local Service Area
220

Established:	10-Aug-70	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 40	Local Service Area						
Amendments:	BL 2011 (converted to LSA), BL 2273 (amend to Area K), BL 322 (max reqn)	X-771-CNR-LSA#37	515,000	540,000	540,000	565,000	565,000	565,000
Purpose:	The provision of fire prevention, fire suppression and assistance response		\$515,000	\$540,000	\$540,000	\$565,000	\$565,000	\$565,000
Participants:	Defined portion of Electoral Area A (Hornby Island)	Change from Previous year		\$25,000	\$0	\$25,000	\$0	\$0
Maximum Levy:	The greater of \$211,168.00 or \$1.25 per \$1000 - 100% Assessment	Residential Tax Rate Estimate	0.9121	0.9156	0.9156	0.9580	0.9580	0.9580
2019 Maximum:	\$726,615	(per \$1,000 of assessed value)						
			Estimates are based on 2019 Completed Roll at Recommended Budget February 2019					

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
220 - Hornby Island Fire Protection								
Revenues								
220 - Hornby Island Fire Protection Local Service Area								
01-1-220-005	Gil Fed Govt	307	0	0	0	0	0	0
01-1-220-019	Reqn Elect/Spec Prov Govt	515,000	515,000	540,000	540,000	565,000	565,000	565,000
01-1-220-125	Donations	23,827	0	0	0	0	0	0
01-1-220-150	Surplus Prior Year	122,351	122,351	5,084	0	0	0	0
01-1-220-151	Funds Allocated from Prior Year	7,000	7,000	0	0	0	0	0
220 - Hornby Island Fire Protection Local Service Area		668,485	644,351	545,084	540,000	565,000	565,000	565,000
Revenues		668,485	644,351	545,084	540,000	565,000	565,000	565,000
Expenses								
220 - Hornby Island Fire Protection Local Service Area								
01-2-220-200	Support Services	21,560	21,560	28,504	29,075	29,657	30,249	30,853
01-2-220-210	Grant Operational	195,036	197,436	184,789	197,440	201,464	203,541	206,271
01-2-220-220	Salaries & Wages	79,883	100,233	103,583	106,680	109,870	113,159	116,543
01-2-220-225	Benefits	25,162	23,792	26,654	27,452	28,273	29,119	29,992
01-2-220-237	Employer Health Tax	0	0	3,089	3,178	3,273	3,371	3,472
01-2-220-238	WCB	1,300	2,092	2,162	2,227	2,292	2,361	2,432
01-2-220-275	Permits/Licences	755	520	520	520	520	520	520
01-2-220-284	Meeting Expense	228	200	200	200	200	200	200
01-2-220-293	Office Expenses	60	116	116	116	116	116	116
01-2-220-306	Protective Gear/Equipment	15,414	14,500	11,000	8,500	8,500	8,500	8,500
01-2-220-314	Telephone & Alarm Lines	124	210	252	252	252	252	252
01-2-220-319	Training/Development & Conferences	330	1,940	1,910	310	310	310	310
01-2-220-320	Travel	1,089	815	815	815	815	815	815
01-2-220-335	Advertising	0	100	586	100	100	100	100
01-2-220-340	Dues And Memberships	87	116	126	126	126	126	126
01-2-220-347	Library/Publications	0	150	150	150	150	150	150
01-2-220-353	Public Relations	0	355	355	355	355	355	355
01-2-220-369	Insurance Liability	3,740	7,055	4,580	4,672	4,765	4,860	4,957
01-2-220-372	Insurance Property	3,294	3,394	3,474	2,393	2,464	2,537	2,502
01-2-220-381	Legal Fees	388	1,000	3,500	1,000	1,000	1,000	1,000
01-2-220-385	Gis Services	0	1,438	500	500	500	500	500
01-2-220-387	Other Prof Fees	0	400	5,400	400	400	400	400

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-220-406	Heating	0	0	1,000	0	0	0	0
01-2-220-409	Hydro	491	0	500	0	0	0	0
01-2-220-410	Carbon Offset	450	450	289	289	289	289	289
01-2-220-461	Insurance/Licence Vehicle	5,461	5,461	6,504	6,764	7,035	7,316	7,609
01-2-220-468	Minor Capital	23,827	5,000	35,000	5,000	5,000	5,000	5,000
01-2-220-485	Contr To Capital Works Reserve	71,225	131,225	79,326	84,349	52,760	45,340	37,222
01-2-220-498	Mfa Issue Expense/Drf Deposits	0	0	0	13,535	0	0	0
01-2-220-505	Debt Charges-Principal	178,278	60,147	0	0	50,373	50,373	50,373
01-2-220-506	Debt Charges-Interest	35,218	64,646	40,200	43,602	54,141	54,141	54,141
220 - Hornby Island Fire Protection Local Service Area		663,401	644,351	545,084	540,000	565,000	565,000	565,000
Expenses		(663,401)	(644,351)	(545,084)	(540,000)	(565,000)	(565,000)	(565,000)
220 - Hornby Island Fire Protection		5,084	0	0	0	0	0	0
01 - General Revenue Fund		5,084	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	44,000	35,000	25,000	30,000	0	0	0	0	0	0
Total: 130R - Transfer from reserve	44,000	35,000	25,000	30,000	0	0	0	0	0	0
Total Revenues	44,000	35,000	25,000	30,000	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
475 - Machinery & Equipment	9,000	35,000	25,000	30,000	0	0	0	0	0	0
478 - Vehicles	35,000	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	44,000	35,000	25,000	30,000	0	0	0	0	0	0
Total Expenses	44,000	35,000	25,000	30,000	0	0	0	0	0	0

**#220 - Hornby Island Fire Protection
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (220)	Capital Works Reserve (811)
2018 Reserve bal fwd	51,592	158,949
2019 Contributions		79,326
2019 Expenditures		(44,000)
2019 reserve balance	51,592	194,275
2020 Contributions		84,349
2020 Expenditures		(35,000)
2020 reserve balance	51,592	243,624
2021 Contributions		52,760
2021 Expenditures		(25,000)
2021 reserve balance	51,592	271,384
2022 Contributions		45,340
2022 Expenditures		(30,000)
2022 reserve balance	51,592	286,724
2023 Contributions		37,222
2023 Expenditures		-
2023 Ending balance	51,592	323,946

Based on 2019 - 2023 Adopted Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Fanny Bay Fire Protection Local Service Area
225

Established:	24-Mar-80	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 416	Local Service Area						
Amendments:	BL 1992 (Conversion), BL 2962 , BL 267, BL 2101, BL 267	P-771-CNR-LSA#35	160,000	165,000	175,000	180,000	187,000	187,000
Purpose:	The provision of fire prevention, fire suppression and participation in the first responder program in support of the British Columbia Ambulance service.		\$160,000	\$165,000	\$175,000	\$180,000	\$187,000	\$187,000
		Change from Previous year		\$5,000	\$10,000	\$5,000	\$7,000	\$0
Participants:	Defined portion of Electoral Area A	Residential Tax Rate Estimate	0.9618	0.8571	0.9091	0.9351	0.9714	0.9714
		(per \$1,000 of assessed value)						
Maximum Levy:	Greater of \$74,935 or \$1.50 per \$1,000 - 100% Assessment	Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						
2019 Maximum:	\$252,414							

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
225 - Fanny Bay Fire Protection								
Revenues								
225 - Fanny Bay Fire Protection Local Service Area								
01-1-225-005	Gil Fed Govt	1,259	0	0	0	0	0	0
01-1-225-019	Reqn Elect/Spec Prov Govt	160,000	160,000	165,000	175,000	180,000	187,000	187,000
01-1-225-128	Other Revenue	100	0	0	0	0	0	0
01-1-225-150	Surplus Prior Year	10,768	10,768	18,252	0	0	0	0
225 - Fanny Bay Fire Protection Local Service Area		172,127	170,768	183,252	175,000	180,000	187,000	187,000
Revenues		172,127	170,768	183,252	175,000	180,000	187,000	187,000
Expenses								
225 - Fanny Bay Fire Protection Local Service Area								
01-2-225-200	Support Services	8,422	8,422	10,497	10,708	10,922	11,140	11,364
01-2-225-210	Grant Operational	63,925	63,925	67,262	68,562	71,262	70,662	70,662
01-2-225-220	Salaries & Wages	37,557	47,797	37,060	38,164	39,303	40,475	41,682
01-2-225-225	Benefits	6,960	9,321	10,030	10,328	10,637	10,954	11,281
01-2-225-237	Employer Health Tax	0	0	1,126	1,160	1,194	1,230	1,266
01-2-225-238	WCB	847	751	854	878	900	926	951
01-2-225-275	Permits/Licences	205	500	500	500	500	500	500
01-2-225-284	Meeting Expense	17	100	50	50	50	50	50
01-2-225-293	Office Expenses	0	110	110	110	110	110	110
01-2-225-306	Protective Gear/Equipment	0	2,000	6,800	2,000	8,000	8,000	8,000
01-2-225-314	Telephone & Alarm Lines	97	165	198	198	198	198	198
01-2-225-319	Training/Development & Conferences	2,197	1,864	1,540	240	240	240	240
01-2-225-320	Travel	412	248	248	248	248	248	248
01-2-225-335	Advertising	0	50	185	70	70	70	70
01-2-225-340	Dues And Memberships	68	92	100	100	100	100	100
01-2-225-347	Library/Publications	0	150	150	150	150	150	150
01-2-225-353	Public Relations	0	333	333	333	333	333	333
01-2-225-369	Insurance Liability	784	850	923	941	960	979	999
01-2-225-372	Insurance Property	475	475	485	500	515	530	546
01-2-225-381	Legal Fees	388	1,000	2,500	1,000	1,000	1,000	1,000
01-2-225-385	Gis Services	0	937	500	500	500	500	500
01-2-225-387	Other Prof Fees	0	400	4,400	400	400	2,400	400
01-2-225-410	Carbon Offset	130	130	130	130	130	130	130

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-225-461	Insurance/Licence Vehicle	2,667	2,667	3,000	3,120	3,244	3,374	3,508
01-2-225-468	Minor Capital	0	0	0	0	0	0	0
01-2-225-485	Contr To Capital Works Reserve	2,591	2,591	13,271	13,610	8,034	11,444	32,712
01-2-225-489	Reserve Contr Other	4,890	4,890	0	0	0	0	0
01-2-225-505	Debt Charges-Principal	19,160	19,160	19,546	19,940	20,342	21,012	0
01-2-225-506	Debt Charges-Interest	2,082	1,840	1,454	1,060	658	245	0
225 - Fanny Bay Fire Protection Local Service Area		153,875	170,768	183,252	175,000	180,000	187,000	187,000
Expenses		(153,875)	(170,768)	(183,252)	(175,000)	(180,000)	(187,000)	(187,000)
225 - Fanny Bay Fire Protection		18,252	0	0	0	0	0	0
01 - General Revenue Fund		18,252	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	30,000	0	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	30,000	0	0	0	0	0	0	0	0	0
Total Revenues	30,000	0	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 225 - Fanny Bay Fire Protection</i> <i>Object Category or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
478 - Vehicles	30,000	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	30,000	0	0	0	0	0	0	0	0	0
Total Expenses	30,000	0	0	0	0	0	0	0	0	0

**#225 - Fanny Bay Fire Protection
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (225)	Capital Works Reserve (810)
2018 Reserve bal fwd	67,734	75,103
2019 Contributions		13,271
2019 Expenditures		(30,000)
2019 reserve balance	67,734	58,374
2020 Contributions		13,610
2020 reserve balance	67,734	71,984
2021 Contributions		8,034
2021 reserve balance	67,734	80,018
2022 Contributions		11,444
2022 reserve balance	67,734	91,462
2023 Contributions		32,712
2022 Ending balance	67,734	124,174

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at
March 2019 (does not include any interest revenue projections)

Bates/Huband Road Fire Protection Local Service Area
228

Established:	27-Oct-97	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1965	Local Service Area						
Amendments:		U-771-CNR-LSA#33	41,714	44,000	44,500	45,000	46,500	46,500
Purpose:	The provision of fire prevention, suppression and assistance in the case of emergency		\$41,714	\$44,000	\$44,500	\$45,000	\$46,500	\$46,500
Participants:	Defined portion of Electoral Area B	Change from Previous year		\$2,286	\$500	\$500	\$1,500	\$0
Maximum Levy:	\$.85 per \$1,000 - 100% Assessment or \$14,788	Residential Tax Rate Estimate	0.5416	0.4552	0.4604	0.4656	0.4811	0.4811
2019 Maximum:	\$80,611	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 228

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
228 - Bates/Huband Road Fire Protection Local Service Area								
Revenues								
228 - Bates/Huband Road Fire Protection Local Service								
01-1-228-019	Reqn Elect/Spec Prov Govt	41,714	41,714	44,000	44,500	45,000	46,500	46,500
01-1-228-145	Transfer from Reserve	0	0	0	0	0	3,845	4,781
01-1-228-150	Surplus Prior Year	11,023	11,023	1,181	0	0	0	0
228 - Bates/Huband Road Fire Protection Local Service		52,737	52,737	45,181	44,500	45,000	50,345	51,281
Revenues		52,737	52,737	45,181	44,500	45,000	50,345	51,281
Expenses								
228 - Bates/Huband Road Fire Protection Local Service								
01-2-228-200	Support Services	495	495	749	764	779	794	811
01-2-228-216	Municipal Contract	27,605	27,492	27,599	28,315	28,399	38,663	39,436
01-2-228-220	Salaries & Wages	2,328	2,875	3,600	3,702	3,806	3,914	4,025
01-2-228-225	Benefits	536	683	940	966	994	1,022	1,051
01-2-228-237	Employer Health Tax	0	0	122	126	129	133	136
01-2-228-238	WCB	35	60	75	77	79	82	84
01-2-228-293	Office Expenses	0	38	39	37	35	40	40
01-2-228-314	Telephone & Alarm Lines	14	25	30	30	30	30	30
01-2-228-319	Training/Development & Conferences	39	40	40	40	40	40	40
01-2-228-320	Travel	35	40	40	40	40	40	40
01-2-228-335	Advertising	0	0	54	0	0	0	0
01-2-228-340	Dues And Memberships	10	14	15	15	15	15	15
01-2-228-353	Public Relations	0	13	13	13	13	13	13
01-2-228-369	Insurance Liability	48	52	56	57	58	59	60
01-2-228-381	Legal Fees	0	500	500	500	500	500	500
01-2-228-489	Reserve Contr Other	20,410	20,410	11,309	9,818	10,083	5,000	5,000
228 - Bates/Huband Road Fire Protection Local Service		51,556	52,737	45,181	44,500	45,000	50,345	51,281
Expenses		(51,556)	(52,737)	(45,181)	(44,500)	(45,000)	(50,345)	(51,281)
228 - Bates/Huband Road Fire Protection Local Service Area		1,181	0	0	0	0	0	0
01 - General Revenue Fund		1,181	0	0	0	0	0	0

**#228 - Bates/Huband Road Fire Protection
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (228)
2018 Reserve bal fwd	49,504
2019 Contributions	11,309
2019 reserve balance	60,813
2020 Contributions	9,818
2020 reserve balance	70,631
2021 Contributions	10,083
2021 reserve balance	80,714
2022 Contributions	5,000
2022 Expenditures	(3,845)
2022 reserve balance	81,869
2023 Contributions	5,000
2023 Expenditures	(4,781)
2023 Ending balance	82,088

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Black Creek/Oyster Bay Fire Protection LSA
230

Established:	02-Dec-75	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 176	Local Service Area						
Amendments:	BL 1964 (Conversion), BL 2759, BL 74, BL 260, BL 288, BL 382	V-771-CNR-LSA#34	498,024	506,607	506,607	506,607	506,607	506,607
Purpose:	The provision of fire prevention, fire suppression and assistance response	V-772-CRR-LSA#34	191,976	198,393	198,393	198,393	198,393	198,393
			\$690,000	\$705,000	\$705,000	\$705,000	\$705,000	\$705,000
Participants:	Defined portion of Electoral Area C and SRD Area D	Change from Previous year		\$15,000	\$0	\$0	\$0	\$0
Maximum Levy:	Greater of \$301,629.00 or \$1.00 per \$1000 - 100% Assessment.	Residential Tax Rate Estimate	0.7129	0.6381	0.6381	0.6381	0.6381	0.6381
2019 Maximum:	\$1,019,179	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
230 - Black Creek/Oyster Bay Fire Protection LSA								
Revenues								
230 - Black Creek/Oyster Bay Fire Protection LSA								
01-1-230-005	Gil Fed Govt	630	0	0	0	0	0	0
01-1-230-019	Reqn Elect/Spec Prov Govt	690,000	690,000	705,000	705,000	705,000	705,000	705,000
01-1-230-125	Donations	650	0	0	0	0	0	0
01-1-230-128	Other Revenue	5,023	0	0	0	0	0	0
01-1-230-133	Recoveries - Other	2,240	0	0	0	0	0	0
01-1-230-135	Recoveries-Other Functions	51,040	51,040	62,939	63,460	56,122	57,021	57,601
01-1-230-145	Transfer from Reserve	0	0	0	0	8,399	0	0
01-1-230-150	Surplus Prior Year	20,337	20,337	18,275	0	0	0	0
230 - Black Creek/Oyster Bay Fire Protection LSA		769,921	761,377	786,214	768,460	769,521	762,021	762,601
Revenues		769,921	761,377	786,214	768,460	769,521	762,021	762,601
Expenses								
230 - Black Creek/Oyster Bay Fire Protection LSA								
01-2-230-200	Support Services	21,793	21,793	24,846	25,344	25,851	26,368	26,895
01-2-230-210	Grant Operational	269,188	267,344	304,432	299,040	302,661	308,669	313,870
01-2-230-220	Salaries & Wages	169,025	179,876	176,037	181,308	186,735	192,327	198,083
01-2-230-221	Directors Remuneration	1,475	1,648	1,648	1,648	1,648	1,648	1,648
01-2-230-225	Benefits	48,668	42,707	47,437	48,796	50,192	51,631	53,113
01-2-230-237	Employer Health Tax	0	0	5,281	5,439	5,602	5,770	5,942
01-2-230-238	WCB	3,398	3,755	3,867	3,980	4,091	4,205	4,328
01-2-230-275	Permits/Licences	200	500	500	500	500	500	500
01-2-230-284	Meeting Expense	0	200	200	200	200	200	200
01-2-230-290	Miscellaneous	650	0	0	0	0	0	0
01-2-230-293	Office Expenses	13	116	116	116	116	116	116
01-2-230-296	Postage	200	0	0	0	0	0	0
01-2-230-306	Protective Gear/Equipment	11,155	15,000	15,000	15,500	15,500	16,000	16,000
01-2-230-314	Telephone & Alarm Lines	294	210	252	252	252	252	252
01-2-230-319	Training/Development & Conferences	1,291	1,940	4,910	310	310	310	310
01-2-230-320	Travel	503	490	1,290	490	490	490	490
01-2-230-335	Advertising	0	100	910	100	100	100	100
01-2-230-340	Dues And Memberships	87	116	126	126	126	126	126
01-2-230-347	Library/Publications	0	150	150	150	150	150	150

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-230-353	Public Relations	28	355	355	355	355	355	355
01-2-230-369	Insurance Liability	3,023	3,278	3,091	3,153	3,216	3,280	3,346
01-2-230-372	Insurance Property	3,632	3,632	3,705	3,779	3,855	3,932	4,010
01-2-230-381	Legal Fees	388	5,000	3,500	1,000	1,000	5,000	1,000
01-2-230-385	Gis Services	65	1,438	500	500	500	500	500
01-2-230-387	Other Prof Fees	0	2,900	2,900	400	400	400	400
01-2-230-410	Carbon Offset	518	518	404	404	404	404	404
01-2-230-461	Insurance/Licence Vehicle	6,640	6,507	9,086	9,450	9,829	10,221	10,630
01-2-230-468	Minor Capital	14,325	12,000	0	5,000	10,000	0	0
01-2-230-485	Contr To Capital Works Reserve	52,130	47,130	32,997	18,446	0	17,393	8,159
01-2-230-505	Debt Charges-Principal	77,239	77,239	77,820	78,412	82,030	48,434	48,434
01-2-230-506	Debt Charges-Interest	65,719	65,435	64,854	64,262	63,408	63,240	63,240
230 - Black Creek/Oyster Bay Fire Protection LSA		751,646	761,377	786,214	768,460	769,521	762,021	762,601
Expenses		(751,646)	(761,377)	(786,214)	(768,460)	(769,521)	(762,021)	(762,601)
230 - Black Creek/Oyster Bay Fire Protection LSA		18,275	0	0	0	0	0	0
01 - General Revenue Fund		18,275	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	57,500	48,000	10,000	16,000	180,000	0	0	0	0	0
Total: 130R - Transfer from reserve	57,500	48,000	10,000	16,000	180,000	0	0	0	0	0
Total Revenues	57,500	48,000	10,000	16,000	180,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
470 - Land Improvements	0	35,000	0	0	0	0	0	0	0	0
471 - Building	35,000	0	0	0	0	0	0	0	0	0
475 - Machinery & Equipment	7,500	13,000	10,000	16,000	180,000	0	0	0	0	0
478 - Vehicles	15,000	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	57,500	48,000	10,000	16,000	180,000	0	0	0	0	0
Total Expenses	57,500	48,000	10,000	16,000	180,000	0	0	0	0	0

**#230 - Black Creek / Oyster Bay Fire
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (230)	Capital Works Reserve (826)
2018 Reserve bal fwd	113,085	160,101
2019 Expenditures		(57,500)
2019 Contributions		32,997
2018 reserve balance	113,085	135,598
2020 Expenditures		(48,000)
2020 Contributions		18,446
2019 reserve balance	113,085	106,044
2021 Expenditures	(8,399)	(10,000)
2021 Contributions		-
2020 reserve balance	104,686	96,044
2022 Expenditures		(16,000)
2022 Contributions		17,393
2021 reserve balance	104,686	97,437
2023 Expenditures	(90,000)	(90,000)
2023 Contributions		8,159
2022 reserve balance	14,686	15,596

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Greater Merville Fire Protection Service Area
237

Established:	29-Aug-17	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 515 - update BL 484	Local Service Area						
Amendments:	BL 501 & 515	4-771-CNR-SRVA#75	256,602	390,000	400,000	425,000	430,000	435,000
Purpose:	The provision of fire prevention, fire suppression and assistance response		\$256,602	\$390,000	\$400,000	\$425,000	\$430,000	\$435,000
Participants:	Defined portion	Change from Previous year		\$133,398	\$10,000	\$25,000	\$5,000	\$5,000
Maximum Levy:	Greater of \$446,106 or \$0.6228 per \$1,000	Residential Tax Rate Estimate	0.3970	0.4413	0.4526	0.4809	0.4865	0.4922
2019 Maximum:	\$536,290	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
237 - Greater Merville Fire Protection Local Service Area								
Revenues								
237 - Greater Merville Fire Protection Local Service Area								
01-1-237-019	Reqn Elect/Spec Prov Govt	0	0	390,000	400,000	425,000	430,000	435,000
01-1-237-150	Surplus Prior Year	0	0	41,195	0	0	0	0
237 - Greater Merville Fire Protection Local Service Area		0	0	431,195	400,000	425,000	430,000	435,000
237 - Merville Fire Protection Local Service Area								
01-1-237-019	Reqn Elect/Spec Prov Govt	256,602	256,602	0	0	0	0	0
01-1-237-135	Recoveries-Other Functions	32,666	32,666	0	0	0	0	0
01-1-237-150	Surplus Prior Year	58,293	58,293	0	0	0	0	0
237 - Merville Fire Protection Local Service Area		347,561	347,561	0	0	0	0	0
Revenues		347,561	347,561	431,195	400,000	425,000	430,000	435,000
Expenses								
237 - Greater Merville Fire Protection Local Service Area								
01-2-237-200	Support Services	0	0	3,883	3,961	4,040	4,121	4,203
01-2-237-202	Referendum/Election	0	0	10,000	0	0	0	0
01-2-237-216	Municipal Contract	0	0	244,710	249,605	254,597	259,689	264,883
01-2-237-220	Salaries & Wages	0	0	13,071	13,462	13,864	14,280	14,707
01-2-237-225	Benefits	0	0	6,704	6,804	6,909	7,015	7,125
01-2-237-237	Employer Health Tax	0	0	392	404	416	428	441
01-2-237-238	WCB	0	0	340	348	357	366	375
01-2-237-275	Permits/Licences	0	0	500	500	500	500	500
01-2-237-284	Meeting Expense	0	0	1,000	500	500	500	500
01-2-237-293	Office Expenses	0	0	56	56	56	56	56
01-2-237-306	Protective Gear/Equipment	0	0	30,000	30,000	4,000	4,000	4,000
01-2-237-314	Telephone & Alarm Lines	0	0	120	120	120	120	120
01-2-237-319	Training/Development & Conferences	0	0	145	145	145	145	145
01-2-237-320	Travel	0	0	325	325	325	325	325
01-2-237-335	Advertising	0	0	3,725	100	100	100	100
01-2-237-340	Dues And Memberships	0	0	60	60	60	60	60
01-2-237-353	Public Relations	0	0	50	50	50	50	50
01-2-237-369	Insurance Liability	0	0	470	479	489	499	509
01-2-237-372	Insurance Property	0	0	65	66	67	68	70
01-2-237-381	Legal Fees	0	0	6,000	2,000	2,000	2,000	2,000

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

01-2-237-385	Gis Services	0	0	1,500	1,000	1,000	1,000	1,000
01-2-237-387	Other Prof Fees	0	0	33,000	0	0	0	0
01-2-237-438	Contract Svcs Equip/Mach	0	0	1,500	1,500	1,500	1,500	1,500
01-2-237-485	Contr To Capital Works Reserve	0	0	44,009	25,815	4,280	5,053	5,706
01-2-237-489	Reserve Contr Other	0	0	5,000	7,500	5,000	5,000	5,000
01-2-237-495	Transfer To Other Functions	0	0	24,570	22,700	15,000	15,000	15,000
01-2-237-505	Debt Charges-Principal	0	0	0	0	50,000	50,000	50,000
01-2-237-506	Debt Charges-Interest	0	0	0	32,500	59,625	58,125	56,625
237 - Greater Merville Fire Protection Local Service Area		0	0	431,195	400,000	425,000	430,000	435,000
237 - Merville Fire Protection Local Service Area								
01-2-237-200	Support Services	2,103	2,103	0	0	0	0	0
01-2-237-202	Referendum/Election	0	7,040	0	0	0	0	0
01-2-237-216	Municipal Contract	200,902	200,902	0	0	0	0	0
01-2-237-220	Salaries & Wages	74	4,798	0	0	0	0	0
01-2-237-225	Benefits	0	1,140	0	0	0	0	0
01-2-237-238	WCB	0	100	0	0	0	0	0
01-2-237-284	Meeting Expense	177	200	0	0	0	0	0
01-2-237-293	Office Expenses	48	28	0	0	0	0	0
01-2-237-296	Postage	2,547	0	0	0	0	0	0
01-2-237-314	Telephone & Alarm Lines	17	50	0	0	0	0	0
01-2-237-319	Training/Development & Conferences	1,079	80	0	0	0	0	0
01-2-237-320	Travel	98	250	0	0	0	0	0
01-2-237-335	Advertising	333	1,370	0	0	0	0	0
01-2-237-340	Dues And Memberships	21	28	0	0	0	0	0
01-2-237-353	Public Relations	0	25	0	0	0	0	0
01-2-237-369	Insurance Liability	367	397	0	0	0	0	0
01-2-237-372	Insurance Property	64	64	0	0	0	0	0
01-2-237-381	Legal Fees	0	4,750	0	0	0	0	0
01-2-237-385	Gis Services	520	1,440	0	0	0	0	0
01-2-237-387	Other Prof Fees	6,723	30,000	0	0	0	0	0
01-2-237-410	Carbon Offset	0	0	0	0	0	0	0
01-2-237-468	Minor Capital	0	1,500	0	0	0	0	0
01-2-237-485	Contr To Capital Works Reserve	86,360	86,360	0	0	0	0	0
01-2-237-489	Reserve Contr Other	4,936	4,936	0	0	0	0	0
237 - Merville Fire Protection Local Service Area		306,367	347,561	0	0	0	0	0
Expenses		(306,367)	(347,561)	(431,195)	(400,000)	(425,000)	(430,000)	(435,000)
237 - Greater Merville Fire Protection Local Service Area		41,195	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund		41,195	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
100R - Short Term Debt Proceeds										
140 - Short Term Debt Proceeds	0	2,000,000	0	0	0	0	0	0	0	0
Total: 100R - Short Term Debt Proceeds	0	2,000,000	0	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	380,000	60,000	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	380,000	60,000	0	0	0	0	0	0	0	0
Total Revenues	380,000	2,060,000	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
469 - Land	300,000	0	0	0	0	0	0	0	0	0
471 - Building	50,000	1,250,000	0	0	0	0	0	0	0	0
475 - Machinery & Equipment	30,000	160,000	0	0	0	0	0	0	0	0
478 - Vehicles	0	650,000	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	380,000	2,060,000	0	0	0	0	0	0	0	0
Total Expenses	380,000	2,060,000	0	0	0	0	0	0	0	0

#237 - Greater Merville Fire Protection Local Service Area
Reserve Fund Balance Estimates

	Future Expenditure Reserve (237)	Capital Works Reserve (812)
2018 reserve balance fwd	4,944	393,248
Transfer in reserve funds from - #235 Tsolum Farnham Fire		
2019 Protection Service Area (service merged in 2018)	42,555	
2019 Contributions	5,000	44,009
2019 Expenditures	(30,000)	(350,000)
2019 reserve balance	22,499	87,257
2020 Contributions	7,500	25,815
2020 Expenditures		(60,000)
2020 reserve balance	29,999	53,072
2021 Contributions	5,000	4,280
2021 reserve balance	34,999	57,352
2022 Contributions	5,000	5,053
2022 reserve balance	39,999	62,405
2023 Contributions	5,000	5,706
2023 Ending balance	44,999	68,111

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Mt Washington Resort Community Fire Protection

240

Established:	20-Sep-16	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 433	Local Service Area						
Amendments:		3-771-CNR-SRVA#74	158,000	161,200	161,200	170,000	187,500	187,500
Purpose:	To provide fire protection to the Mount Washington resort community		\$158,000	\$161,200	\$161,200	\$170,000	\$187,500	\$187,500
Participants:	Defined portion of Electoral Area C	Change from Previous year		\$3,200	\$0	\$8,800	\$17,500	\$0
Maximum Levy:	Greater of \$150,000 or \$1.15 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.9990	0.9334	0.9334	0.9843	1.0857	1.0857
2019 Maximum:	\$185,711	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
240 - Mt Washington Resort Community Fire Protection								
Revenues								
240 - Mt Washington Resort Community Fire Protection								
01-1-240-019	Reqn Elect/Spec Prov Govt	158,000	158,000	161,200	161,200	170,000	187,500	187,500
01-1-240-150	Surplus Prior Year	25,145	25,145	24,748	0	0	0	0
240 - Mt Washington Resort Community Fire Protection		183,145	183,145	185,948	161,200	170,000	187,500	187,500
Revenues		183,145	183,145	185,948	161,200	170,000	187,500	187,500
Expenses								
240 - Mt Washington Resort Community Fire Protection								
01-2-240-200	Support Services	3,198	3,198	4,733	4,828	4,925	5,024	5,124
01-2-240-216	Municipal Contract	51,040	51,040	0	0	0	0	0
01-2-240-220	Salaries & Wages	9,239	11,031	19,012	19,576	20,157	20,756	21,371
01-2-240-225	Benefits	2,142	2,621	4,958	5,103	5,254	5,408	5,568
01-2-240-237	Employer Health Tax	0	0	570	587	605	623	641
01-2-240-238	WCB	141	230	397	409	421	434	447
01-2-240-284	Meeting Expense	0	0	250	250	250	250	250
01-2-240-293	Office Expenses	0	55	55	55	55	55	55
01-2-240-306	Protective Gear/Equipment	5,578	6,000	6,600	0	7,000	0	0
01-2-240-314	Telephone & Alarm Lines	57	100	120	120	120	120	120
01-2-240-319	Training/Development & Conferences	157	160	145	145	145	145	145
01-2-240-320	Travel	225	150	150	150	150	150	150
01-2-240-335	Advertising	0	500	200	200	200	50	50
01-2-240-340	Dues And Memberships	41	55	55	55	55	55	55
01-2-240-353	Public Relations	0	50	50	50	50	50	50
01-2-240-369	Insurance Liability	477	517	580	592	604	616	628
01-2-240-372	Insurance Property	0	0	0	0	0	0	0
01-2-240-381	Legal Fees	0	2,000	1,135	1,000	1,000	1,000	1,000
01-2-240-385	Gis Services	0	0	500	100	100	100	100
01-2-240-387	Other Prof Fees	1,443	20,000	20,000	20,000	0	0	0
01-2-240-410	Carbon Offset	0	0	0	0	0	0	0
01-2-240-438	Contract Svcs Equip/Mach	5,720	6,500	1,100	0	0	0	0
01-2-240-461	Insurance/Licence Vehicle	1,003	1,003	1,635	1,700	1,768	1,839	1,913
01-2-240-468	Minor Capital	0	0	5,000	5,000	5,000	5,000	5,000
01-2-240-489	Reserve Contr Other	77,935	77,935	80,334	60,520	72,719	51,003	49,431

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-240-495	Transfer To Other Functions	0	0	38,369	40,760	41,122	42,021	42,601
01-2-240-505	Debt Charges-Principal	0	0	0	0	0	36,201	36,201
01-2-240-506	Debt Charges-Interest	0	0	0	0	8,300	16,600	16,600
240 - Mt Washington Resort Community Fire Protection		158,397	183,145	185,948	161,200	170,000	187,500	187,500
Expenses		(158,397)	(183,145)	(185,948)	(161,200)	(170,000)	(187,500)	(187,500)
240 - Mt Washington Resort Community Fire Protection		24,748	0	0	0	0	0	0
01 - General Revenue Fund		24,748	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
120R - Long term debt proceeds										
142 - Long Term Debt Proceeds	0	0	415,000	0	0	0	0	0	0	0
Total: 120R - Long term debt proceeds	0	0	415,000	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	42,000	40,000	89,150	160,000	8,000	0	0	0	0	0
Total: 130R - Transfer from reserve	42,000	40,000	89,150	160,000	8,000	0	0	0	0	0
Total Revenues	42,000	40,000	504,150	160,000	8,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
471 - Building	0	40,000	500,000	0	0	0	0	0	0	0
475 - Machinery & Equipment	42,000	0	0	0	8,000	0	0	0	0	0
478 - Vehicles	0	0	0	160,000	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	42,000	40,000	500,000	160,000	8,000	0	0	0	0	0
090 - Debt charges										
498 - Mfa Issue Expense/Drf Deposits	0	0	4,150	0	0	0	0	0	0	0
Total: 090 - Debt charges	0	0	4,150	0	0	0	0	0	0	0
Total Expenses	42,000	40,000	504,150	160,000	8,000	0	0	0	0	0

**#240 - Mt. Washington Fire Protection
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (240)
2018 Reserve bal fwd	72,531
2019 Contributions	80,334
2019 Expenditures	(42,000)
2019 reserve balance	110,865
2020 Contributions	60,520
2020 Expenditures	(40,000)
2 2020 reserve balance	131,385
2021 Contributions	72,719
2021 Expenditures	(89,150)
2021 reserve balance	114,954
2022 Contributions	51,003
2022 Expenditures	(160,000)
2022 reserve balance	5,957
2023 Contributions	49,431
2023 Expenditures	(8,000)
2023 Ending balance	47,388

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
(does not include any interest revenue projections)

Established:	21-Oct-82	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP, Conversion BL 2985							
Amendments:								
		Electoral Areas						
		Area A	17,289	17,239	18,107	18,444	18,790	19,146
Purpose:	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	12,632	12,738	13,380	13,628	13,884	14,147
		Area C	16,588	16,862	17,711	18,040	18,379	18,727
		Municipal Members						
		Comox	20,979	21,485	22,567	22,987	23,418	23,862
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B, C	Courtenay	44,806	45,327	47,609	48,495	49,405	50,341
		Cumberland	5,106	5,700	5,987	6,098	6,213	6,331
Maximum Levy:	\$.03 per \$1,000 - 100% Assessment		\$117,400	\$119,352	\$125,361	\$127,692	\$130,088	\$132,555
2019 Maximum:	\$496,788							
		Change from Previous year		\$1,952	\$6,009	\$2,331	\$2,396	\$2,467
		Residential Tax Rate Estimate	0.0072	0.0063	0.0066	0.0067	0.0069	0.0070
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 265

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
265 - Search and Rescue - Comox Valley								
Revenues								
265 - Search and Rescue - Comox Valley								
01-1-265-005	Gil Fed Govt	224	0	0	0	0	0	0
01-1-265-009	Gil Local Govt	3,332	0	0	0	0	0	0
01-1-265-019	Reqn Elect/Spec Prov Govt	46,510	46,509	46,839	49,198	50,112	51,053	52,021
01-1-265-020	Reqn Municipal	70,891	70,891	72,513	76,163	77,580	79,035	80,534
01-1-265-150	Surplus Prior Year	3,470	3,470	3,678	0	0	0	0
265 - Search and Rescue - Comox Valley		124,427	120,870	123,030	125,361	127,692	130,088	132,555
Revenues		124,427	120,870	123,030	125,361	127,692	130,088	132,555
Expenses								
265 - Search and Rescue - Comox Valley								
01-2-265-200	Support Services	579	579	602	614	626	639	652
01-2-265-212	Grants Uncond Local Govt	119,915	119,915	122,055	124,365	126,675	129,050	131,495
01-2-265-369	Insurance Liability	255	276	242	247	252	257	262
01-2-265-381	Legal Fees	0	100	131	135	139	142	146
265 - Search and Rescue - Comox Valley		120,749	120,870	123,030	125,361	127,692	130,088	132,555
Expenses		(120,749)	(120,870)	(123,030)	(125,361)	(127,692)	(130,088)	(132,555)
265 - Search and Rescue - Comox Valley		3,678	0	0	0	0	0	0
01 - General Revenue Fund		3,678	0	0	0	0	0	0

Comox Valley Emergency Program
270

Established:	28-Oct-91	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1341	Electoral Areas						
Amendments:	BL 1583, 2257 (add Area K and rename function)	Area A	25,410	33,111	33,111	33,111	33,111	34,935
Purpose:	To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act	Area B	18,565	24,466	24,466	24,466	24,466	25,814
		Area C	24,380	32,387	32,387	32,387	32,387	34,171
			\$68,355	\$89,965	\$89,965	\$89,965	\$89,965	\$94,920
Participants:	Electoral Areas A, B, C	Change from Previous year		\$21,610	\$0	\$0	\$0	\$4,955
Maximum Levy:	\$.03 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0105	0.0121	0.0121	0.0121	0.0121	0.0128
2019 Maximum:	\$201,082	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
270 - Comox Valley Emergency Program								
Revenues								
270 - Comox Valley Emergency Program								
01-1-270-005	Gil Fed Govt	329	0	0	0	0	0	0
01-1-270-019	Reqn Elect/Spec Prov Govt	68,356	68,355	89,965	89,965	89,965	89,965	94,920
01-1-270-025	Sale Svcs Local Govt	104,095	104,095	137,003	137,003	137,003	137,003	144,548
01-1-270-128	Other Revenue	6,858	7,756	7,258	7,402	7,549	7,700	7,854
01-1-270-130	Recoveries-Wages & Benefits	8,452	0	0	0	0	0	0
01-1-270-135	Recoveries-Other Functions	0	0	4,700	4,747	4,794	4,842	4,890
01-1-270-145	Transfer from Reserve	9,000	9,000	22,854	8,995	0	5,307	3,728
01-1-270-150	Surplus Prior Year	6,946	6,945	342	0	0	0	0
01-1-270-151	Funds Allocated from Prior Year	0	0	0	10,236	0	0	0
270 - Comox Valley Emergency Program		204,037	196,151	262,122	258,348	239,311	244,817	255,940
Revenues		204,037	196,151	262,122	258,348	239,311	244,817	255,940
Expenses								
270 - Comox Valley Emergency Program								
01-2-270-200	Support Services	7,011	7,011	11,421	11,650	11,882	12,119	12,362
01-2-270-210	Grant Operational	5,000	5,000	0	0	0	0	0
01-2-270-220	Salaries & Wages	86,319	75,346	91,577	94,324	97,154	100,068	103,071
01-2-270-225	Benefits	17,204	18,484	23,574	24,281	25,010	25,760	26,533
01-2-270-237	Employer Health Tax	0	0	2,747	2,830	2,915	3,002	3,092
01-2-270-238	WCB	1,468	1,574	1,913	1,971	2,030	2,091	2,153
01-2-270-275	Permits/Licences	1,199	1,350	1,377	2,000	2,000	2,000	2,000
01-2-270-276	Software Licence/Mtce	0	0	7,200	7,272	7,344	7,418	7,492
01-2-270-281	Materials & Supplies	461	500	1,500	500	500	500	500
01-2-270-284	Meeting Expense	565	500	1,000	2,000	500	500	500
01-2-270-293	Office Expenses	3,885	3,000	3,500	1,000	500	500	500
01-2-270-296	Postage	43	75	75	75	75	75	75
01-2-270-314	Telephone & Alarm Lines	7,228	6,912	7,001	7,411	7,144	7,557	7,288
01-2-270-319	Training/Development & Conferences	2,590	4,000	4,000	4,000	4,000	4,000	4,000
01-2-270-320	Travel	1,593	2,500	1,000	1,000	1,000	1,000	1,000
01-2-270-335	Advertising	222	500	300	500	300	500	300
01-2-270-340	Dues And Memberships	200	100	200	200	250	250	250
01-2-270-353	Public Relations	1,727	2,000	2,700	3,000	3,000	3,000	3,000

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-270-369	Insurance Liability	263	438	275	281	287	293	299
01-2-270-372	Insurance Property	272	272	277	285	294	303	312
01-2-270-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-270-385	Gis Services	49	1,000	0	0	0	0	0
01-2-270-387	Other Prof Fees	9,851	6,000	50,000	48,500	25,000	27,000	33,500
01-2-270-400	Contracted Svcs Buildings/Land Mtce	2,055	2,000	2,000	2,000	2,000	2,000	2,000
01-2-270-403	Buildings Repairs & Mtce	310	1,500	1,000	1,000	1,000	1,000	1,000
01-2-270-406	Heating	2,371	3,500	2,300	2,346	2,393	2,441	2,490
01-2-270-409	Hydro	4,368	4,657	5,200	5,304	5,410	5,518	5,628
01-2-270-410	Carbon Offset	47	47	58	58	58	58	58
01-2-270-421	Rental/Lease Buildings	26,309	23,500	30,433	31,042	31,663	32,296	32,942
01-2-270-447	Repairs/Mtce Mach/Equip	163	500	700	700	700	700	700
01-2-270-461	Insurance/Licence Vehicle	416	416	594	618	643	668	695
01-2-270-464	Repairs & Mtce Vehicle	0	200	200	200	200	200	200
01-2-270-468	Minor Capital	2,237	4,000	7,000	1,000	1,000	1,000	1,000
01-2-270-489	Reserve Contr Other	9,269	9,269	0	0	2,059	0	0
01-2-270-495	Transfer To Other Functions	9,000	9,000	0	0	0	0	0
270 - Comox Valley Emergency Program		203,694	196,151	262,122	258,348	239,311	244,817	255,940
Expenses		(203,694)	(196,151)	(262,122)	(258,348)	(239,311)	(244,817)	(255,940)
270 - Comox Valley Emergency Program		342	0	0	0	0	0	0
01 - General Revenue Fund		342	0	0	0	0	0	0

**#270 Comox Valley Emergency Program
Reserve Fund Balance Estimates**

Year	Capital project	Future Exp Reserve (270)
	2018 Balance forward	50,658
2019	Contribution	-
2019	Expenditure	(22,854)
	Total for year	(22,854)
	Reserve balance	27,804
2020	Contribution	-
2020	Expenditure	(8,995)
	Total for year	(8,995)
	Reserve balance	18,809
2021	Contribution	2,059
2021	Expenditure	
	Total for year	2,059
	Reserve balance	20,868
2022	Contribution	-
2022	Expenditure	(5,307)
	Total for year	(5,307)
	Reserve balance	15,561
2023	Contribution	-
2023	Expenditure	(3,728)
	Total for year	(3,728)
	Reserve balance	11,833

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Comox Valley Emergency Program (Electoral areas only)
271

Established:	28-Oct-91	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1341	Electoral Areas						
Amendments:	BL 1583, 2257 (add Area K and rename function)	Area A	34,754	51,527	53,367	55,207	57,047	58,888
Purpose:	To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act	Area B	26,465	38,074	39,433	40,793	42,153	43,513
		Area C	36,222	50,400	52,200	54,000	55,800	57,600
			\$97,441	\$140,000	\$145,000	\$150,000	\$155,000	\$160,000
Participants:	Electoral Areas A, B, C, K	Change from Previous year		\$42,559	\$5,000	\$5,000	\$5,000	\$5,000
Maximum Levy:	\$.03 per \$1000 assessed value	Residential Tax Rate Estimate	0.0150	0.0188	0.0195	0.0202	0.0209	0.0215
2019 Maximum:	\$201,082	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 271

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
271 - Comox Valley Emergency Program - Electoral Areas								
Revenues								
271 - Comox Valley Emergency Program - Electoral Areas								
01-1-271-005	Gil Fed Govt	462	0	0	0	0	0	0
01-1-271-016	Grant Prov Govt Conditional	83,685	116,008	25,000	0	0	0	0
01-1-271-019	Reqn Elect/Spec Prov Govt	97,442	97,441	140,000	145,000	150,000	155,000	160,000
01-1-271-130	Recoveries-Wages & Benefits	1,026	0	0	0	0	0	0
01-1-271-135	Recoveries-Other Functions	9,000	9,000	0	0	0	0	0
01-1-271-150	Surplus Prior Year	20,791	20,791	5,521	0	0	0	0
01-1-271-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
271 - Comox Valley Emergency Program - Electoral Areas		212,406	243,240	170,521	145,000	150,000	155,000	160,000
Revenues		212,406	243,240	170,521	145,000	150,000	155,000	160,000
Expenses								
271 - Comox Valley Emergency Program - Electoral Areas								
01-2-271-200	Support Services	7,637	7,637	11,891	12,129	12,371	12,618	12,871
01-2-271-220	Salaries & Wages	65,225	65,253	86,409	88,865	91,392	93,992	96,664
01-2-271-225	Benefits	17,328	17,938	22,606	23,246	23,904	24,583	25,279
01-2-271-237	Employer Health Tax	0	0	2,592	2,666	2,742	2,820	2,900
01-2-271-238	WCB	1,058	1,362	1,803	1,853	1,906	1,961	2,017
01-2-271-281	Materials & Supplies	30	500	500	550	550	550	600
01-2-271-284	Meeting Expense	247	250	500	500	500	500	500
01-2-271-293	Office Expenses	315	500	500	500	500	500	500
01-2-271-314	Telephone & Alarm Lines	585	672	685	699	713	727	741
01-2-271-319	Training/Development & Conferences	2,200	3,000	1,500	1,500	1,500	1,500	1,500
01-2-271-320	Travel	1,599	1,500	500	500	500	500	500
01-2-271-340	Dues And Memberships	150	150	150	150	150	150	150
01-2-271-353	Public Relations	216	1,000	500	500	500	500	500
01-2-271-354	Education Programs Public	0	0	1,000	0	0	0	0
01-2-271-369	Insurance Liability	141	0	329	336	343	350	357
01-2-271-381	Legal Fees	0	500	500	500	500	500	500
01-2-271-385	Gis Services	601	4,750	1,150	500	500	500	500
01-2-271-387	Other Prof Fees	95,333	121,008	28,500	2,000	4,000	6,000	6,000
01-2-271-447	Repairs/Mtce Mach/Equip	0	0	700	700	700	700	700
01-2-271-461	Insurance/Licence Vehicle	220	220	1,590	1,654	1,720	1,788	1,860

CVRD 5 Year Operating Budget by Service

Functions: 271

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-271-464	Repairs & Mtce Vehicle	0	0	300	300	300	300	300
01-2-271-468	Minor Capital	0	3,000	1,500	1,500	1,500	1,500	1,500
01-2-271-489	Reserve Contr Other	14,000	14,000	4,816	3,852	3,209	2,461	3,561
271 - Comox Valley Emergency Program - Electoral Areas		206,885	243,240	170,521	145,000	150,000	155,000	160,000
Expenses		(206,885)	(243,240)	(170,521)	(145,000)	(150,000)	(155,000)	(160,000)
271 - Comox Valley Emergency Program - Electoral Areas		5,521	0	0	0	0	0	0
01 - General Revenue Fund		5,521	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 271 - Comox Valley Emergency
Program - Electoral Areas Object Category or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
016 - Grant Prov Govt Conditional	30,000	0	0	0	0	0	0	0	0	0
Total: 030R - Senior Govt Grants	30,000	0	0	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	45,000	0	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	45,000	0	0	0	0	0	0	0	0	0
Total Revenues	75,000	0	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 271 - Comox Valley Emergency
Program - Electoral Areas Object Category or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
475 - Machinery & Equipment	30,000	0	0	0	0	0	0	0	0	0
478 - Vehicles	45,000	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	75,000	0	0	0	0	0	0	0	0	0
Total Expenses	75,000	0	0	0	0	0	0	0	0	0

#271 Comox Valley Emergency Program - Electoral Areas
Reserve Fund Balance Estimates

Year	Capital project	Future Exp Reserve (271)
2018 Balance forward		45,479
2019	Contribution	4,816
2019	Vehicle Purchase	(45,000)
Total for year		(40,184)
Reserve balance		5,295
2020	Contribution	3,852
2020	Expenditure	-
Total for year		3,852
Reserve balance		9,147
2021	Contribution	3,209
2021	Expenditure	-
Total for year		3,209
Reserve balance		12,356
2022	Contribution	2,461
2022	Expenditure	-
Total for year		2,461
Reserve balance		14,817
2023	Contribution	3,561
2023	Expenditure	-
Total for year		3,561
Reserve balance		18,378

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at
March 2019 (does not include any interest revenue projections)

911 Answering Service
275

Established:	29-Nov-93	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1579							
Amendments:								
Purpose:	To provide enhanced 9-1-1 emergency telephone service.	Local Service Area						
		9-771-CNR-SRVA#55	292,306	293,813	324,969	324,969	332,462	332,462
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Municipal Members						
		Comox	130,500	133,547	147,708	147,708	151,114	151,114
		Courtenay	279,280	282,267	312,199	312,199	319,398	319,398
		Cumberland	31,696	35,373	39,124	39,124	40,026	40,026
Maximum Levy:	\$.35 per \$1,000 - 100% Assessment		\$733,782	\$745,000	\$824,000	\$824,000	\$843,000	\$843,000
2019 Maximum:	\$5,789,260	Change from Previous year		\$11,218	\$79,000	\$0	\$19,000	\$0
			Residential Tax Rate Estimate	0.0450	0.0396	0.0438	0.0438	0.0448
			(per \$1,000 of assessed value)					

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 275

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
275 - 911 Answering Service								
Revenues								
275 - 911 Answering Service								
01-1-275-005	Gil Fed Govt	1,410	0	0	0	0	0	0
01-1-275-009	Gil Local Govt	20,733	0	0	0	0	0	0
01-1-275-019	Reqn Elect/Spec Prov Govt	292,311	292,306	293,813	324,969	324,969	332,462	332,462
01-1-275-020	Reqn Municipal	441,471	441,476	451,187	499,031	499,031	510,538	510,538
01-1-275-145	Transfer from Reserve	0	0	0	0	0	0	7,062
01-1-275-150	Surplus Prior Year	28,723	28,723	22,165	0	0	0	0
01-1-275-151	Funds Allocated from Prior Year	0	0	0	0	20,000	25,000	35,752
275 - 911 Answering Service		784,648	762,505	767,165	824,000	844,000	868,000	885,814
Revenues		784,648	762,505	767,165	824,000	844,000	868,000	885,814
Expenses								
275 - 911 Answering Service								
01-2-275-200	Support Services	8,586	8,586	11,287	11,512	11,742	11,976	12,215
01-2-275-210	Grant Operational	748,636	748,636	751,748	809,353	829,235	851,417	873,315
01-2-275-369	Insurance Liability	261	283	263	268	273	278	284
01-2-275-489	Reserve Contr Other	5,000	5,000	3,867	2,867	2,750	4,329	0
275 - 911 Answering Service		762,483	762,505	767,165	824,000	844,000	868,000	885,814
Expenses		(762,483)	(762,505)	(767,165)	(824,000)	(844,000)	(868,000)	(885,814)
275 - 911 Answering Service		22,165	0	0	0	0	0	0
01 - General Revenue Fund		22,165	0	0	0	0	0	0

**#275 - 911 Answering Service
Reserve Fund Balance Estimates**

Year	Capital project	Future Exp Reserve (275)
2018 Balance forward		31,717
2019	Contribution	3,867
2019	Contribution to Operating	-
Total for year		3,867
Reserve balance		35,584
2020	Contribution	2,867
2020	Contribution to Operating	-
Total for year		2,867
Reserve balance		38,451
2021	Contribution	2,750
2021	Contribution to Operating	-
Total for year		2,750
Reserve balance		41,201
2022	Contribution	4,329
2022	Contribution to Operating	-
Total for year		4,329
Reserve balance		45,530
2023	Contribution	-
2023	Contribution to Operating	(7,062)
Total for year		(7,062)
Reserve balance		38,468

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Building Inspection
285

Established:	01-Jan-69	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA 297; BL 1160 (Conversion)							
Amendments:	BL 2489							
Purpose:	The provision of building inspection.							
Participants:	Defined Area A Baynes Sound, Electoral Areas B, C							
Maximum Levy:	No stated limit.							
2019 Maximum:	\$0							
		Defined Area						
		Part Area A Baynes Sound	93,448	94,906	94,906	94,906	94,906	94,906
		Electoral Areas						
		Area B	112,673	111,536	111,536	111,536	111,536	111,536
		Area C	147,965	147,644	147,644	147,644	147,644	147,644
			\$354,086	\$354,086	\$354,086	\$354,086	\$354,086	\$354,086
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0638	0.0552	0.0552	0.0552	0.0552	0.0552
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
285 - Building Inspection								
Revenues								
285 - Building Inspection								
01-1-285-005	Gil Fed Govt	1,961	990	990	990	990	990	990
01-1-285-019	Reqn Elect/Spec Prov Govt	354,086	354,086	354,086	354,086	354,086	354,086	354,086
01-1-285-025	Sale Svcs Local Govt	23,757	40,000	55,000	55,000	55,000	55,000	55,000
01-1-285-110	Licences & Fines	1,625	1,500	1,500	1,500	1,500	1,500	1,500
01-1-285-112	Inspection Fees	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-1-285-113	Building Permit Fees	368,663	250,000	275,000	275,000	275,000	275,000	275,000
01-1-285-114	Plumbing Permit Fees	25,252	15,000	15,000	15,000	15,000	15,000	15,000
01-1-285-115	Other Permit Fees	1,575	1,500	1,500	1,500	1,500	1,500	1,500
01-1-285-116	Renewal Fees	19,248	12,000	14,000	14,000	14,000	14,000	14,000
01-1-285-118	Title Searches	4,355	4,500	4,500	4,500	4,500	4,500	4,500
01-1-285-128	Other Revenue	8,598	5,000	5,000	5,000	5,000	5,000	5,000
01-1-285-145	Transfer from Reserve	0	0	0	65,623	77,378	99,526	138,874
01-1-285-150	Surplus Prior Year	302,837	302,837	225,156	0	0	0	0
01-1-285-151	Funds Allocated from Prior Year	0	0	26,815	26,815	26,815	26,815	0
285 - Building Inspection		1,112,956	988,413	979,547	820,014	831,769	853,917	866,450
Revenues		1,112,956	988,413	979,547	820,014	831,769	853,917	866,450
Expenses								
285 - Building Inspection								
01-2-285-200	Support Services	76,718	76,718	91,730	93,564	95,435	97,344	99,291
01-2-285-220	Salaries & Wages	416,552	472,287	465,540	476,101	486,912	497,979	509,310
01-2-285-225	Benefits	105,654	124,587	129,398	132,318	135,302	138,360	141,488
01-2-285-237	Employer Health Tax	0	0	13,966	14,283	14,607	14,939	15,279
01-2-285-238	WCB	6,634	9,527	9,691	9,912	10,139	10,370	10,607
01-2-285-246	Bank Charges	6,427	6,500	6,500	6,500	6,500	6,500	6,500
01-2-285-266	Deliveries/Transportation	6	125	125	125	125	125	125
01-2-285-284	Meeting Expense	122	100	100	100	100	100	100
01-2-285-293	Office Expenses	3,691	4,500	3,500	3,500	3,500	3,500	3,500
01-2-285-296	Postage	100	50	75	75	75	75	75
01-2-285-305	Safety Equipment	401	200	400	400	400	400	400
01-2-285-314	Telephone & Alarm Lines	1,069	1,681	2,114	2,147	2,180	2,215	2,235
01-2-285-317	Title Searches	4,065	3,000	3,500	3,500	3,500	3,500	3,500

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-285-319	Training/Development & Conferences	8,257	8,500	11,600	11,100	11,100	11,100	11,100
01-2-285-320	Travel	1,697	3,500	3,500	3,500	3,500	3,500	3,500
01-2-285-335	Advertising	340	1,200	1,200	1,200	1,200	1,200	1,200
01-2-285-340	Dues And Memberships	1,037	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-347	Library/Publications	2,594	2,460	5,000	1,500	1,500	1,500	1,500
01-2-285-353	Public Relations	0	2,000	1,500	1,500	1,500	1,500	1,500
01-2-285-369	Insurance Liability	16,555	17,951	18,477	18,847	19,224	19,608	20,000
01-2-285-381	Legal Fees	1,422	10,000	7,000	7,000	7,000	7,000	7,000
01-2-285-385	Gis Services	0	1,000	500	500	500	500	500
01-2-285-387	Other Prof Fees	4,480	6,500	1,500	6,500	1,500	6,500	1,500
01-2-285-410	Carbon Offset	129	129	166	166	166	166	166
01-2-285-438	Contract Svcs Equip/Mach	2,633	1,575	2,500	2,500	2,500	2,500	2,500
01-2-285-444	Rental/Leases - Mach/Equip	998	1,000	1,000	1,000	1,000	1,000	1,000
01-2-285-447	Repairs/Mtce Mach/Equip	11	500	500	500	500	500	500
01-2-285-458	Fuel/Lubricants Vehicle	3,864	3,500	3,500	3,500	3,500	3,500	3,500
01-2-285-461	Insurance/Licence Vehicle	2,699	2,698	3,054	3,176	3,304	3,436	3,574
01-2-285-464	Repairs & Mtce Vehicle	1,698	1,500	1,500	1,500	1,500	1,500	1,500
01-2-285-468	Minor Capital	3,824	8,500	8,500	6,000	6,000	6,000	6,000
01-2-285-485	Contr To Capital Works Reserve	28,747	28,747	5,000	5,000	5,000	5,000	5,000
01-2-285-489	Reserve Contr Other	185,378	185,378	174,411	0	0	0	0
285 - Building Inspection		887,800	988,413	979,547	820,014	831,769	853,917	866,450
Expenses		(887,800)	(988,413)	(979,547)	(820,014)	(831,769)	(853,917)	(866,450)
285 - Building Inspection		225,156	0	0	0	0	0	0
01 - General Revenue Fund		225,156	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	0	0	70,000	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	0	0	70,000	0	0	0	0	0	0	0
Total Revenues	0	0	70,000	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
478 - Vehicles	0	0	70,000	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	0	0	70,000	0	0	0	0	0	0	0
Total Expenses	0	0	70,000	0	0	0	0	0	0	0

#285 - Building Inspection
Reserve Fund Balance Estimates

Year	Capital project	Future Expenditure Reserve (285)	Capital Works Reserve (802)
	2018 Balance forward	488,173	125,339
2019	Contribution	174,411	5,000
2019	Expenditures	-	-
	Total for year	174,411	5,000
	Reserve balance	662,584	130,339
2020	Contribution	-	5,000
2020	Expenditures	(65,623)	-
	Total for year	(65,623)	5,000
	Reserve balance	596,961	135,339
2021	Contribution	-	5,000
2021	Expenditures	(77,378)	(70,000)
	Total for year	(77,378)	(65,000)
	Reserve balance	519,583	70,339
2022	Contribution	-	5,000
2022	Expenditures	(99,526)	-
	Total for year	(99,526)	5,000
	Reserve balance	420,057	75,339
2023	Contribution	-	5,000
2023	Expenditures	(138,874)	-
	Total for year	(138,874)	5,000
	Reserve balance	281,183	80,339

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
 (does not include any interest revenue projections)

Animal Control - Comox Valley
291

Established:	03-Sep-81	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP							
Amendments:	BL 2266 (conversion)							
Purpose:	The provision of animal control.							
Participants:	Defined Area A Baynes Sound, Electoral Areas B, C							
Maximum Levy:	\$.27 per \$1,000 - 100% Assessment							
2019 Maximum:	\$1,540,852							
		Defined Area						
		Part Area A Baynes Sound	34,309	34,844	38,865	42,885	42,885	42,885
		Electoral Areas						
		Area B	41,367	40,949	45,674	50,399	50,399	50,399
		Area C	54,324	54,206	60,461	66,716	66,716	66,716
			\$130,000	\$130,000	\$145,000	\$160,000	\$160,000	\$160,000
		Change from Previous year		\$0	\$15,000	\$15,000	\$0	\$0
		Residential Tax Rate Estimate	0.0234	0.0203	0.0226	0.0249	0.0249	0.0249
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
291 - Comox Valley Animal Control								
Revenues								
291 - Comox Valley Animal Control								
01-1-291-005	Gil Fed Govt	715	0	0	0	0	0	0
01-1-291-019	Reqn Elect/Spec Prov Govt	130,001	130,000	130,000	145,000	160,000	160,000	160,000
01-1-291-110	Licences & Fines	10,062	10,500	10,500	10,500	10,500	10,500	10,500
01-1-291-145	Transfer from Reserve	0	0	0	8,197	0	0	1,956
01-1-291-150	Surplus Prior Year	28,600	28,600	35,051	0	0	0	0
291 - Comox Valley Animal Control		169,378	169,100	175,551	163,697	170,500	170,500	172,456
Revenues		169,378	169,100	175,551	163,697	170,500	170,500	172,456
Expenses								
291 - Comox Valley Animal Control								
01-2-291-200	Support Services	3,457	3,457	3,845	3,922	4,001	4,081	4,163
01-2-291-220	Salaries & Wages	26,884	28,595	29,544	30,304	31,082	31,882	32,704
01-2-291-225	Benefits	5,789	7,343	7,972	8,172	8,382	8,595	8,814
01-2-291-237	Employer Health Tax	0	0	906	929	953	977	1,002
01-2-291-238	WCB	457	597	616	633	649	665	682
01-2-291-262	Contracts - Operating	75,972	94,232	95,920	97,637	99,390	101,177	103,002
01-2-291-281	Materials & Supplies	798	1,200	1,200	1,200	1,200	1,200	1,000
01-2-291-293	Office Expenses	0	500	500	500	500	500	500
01-2-291-314	Telephone & Alarm Lines	114	212	144	163	148	167	154
01-2-291-319	Training/Development & Conferences	187	750	750	750	750	750	750
01-2-291-320	Travel	364	850	850	850	850	850	850
01-2-291-332	Vendor Commission	1,182	1,500	1,200	1,200	1,200	1,200	1,200
01-2-291-335	Advertising	2,488	2,000	2,000	2,000	2,000	2,000	2,000
01-2-291-340	Dues And Memberships	12	12	12	12	12	12	12
01-2-291-353	Public Relations	3	0	0	0	0	0	0
01-2-291-369	Insurance Liability	2,783	3,018	3,162	3,225	3,290	3,356	3,423
01-2-291-381	Legal Fees	3	9,800	8,000	8,000	8,000	8,000	8,000
01-2-291-387	Other Prof Fees	3,000	4,200	4,500	4,200	4,200	4,200	4,200
01-2-291-489	Reserve Contr Other	10,834	10,834	14,430	0	3,893	888	0
291 - Comox Valley Animal Control		134,327	169,100	175,551	163,697	170,500	170,500	172,456
Expenses		(134,327)	(169,100)	(175,551)	(163,697)	(170,500)	(170,500)	(172,456)
291 - Comox Valley Animal Control		35,051	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund		35,051	0	0	0	0	0	0

**#291 - Comox Valley Animal Control
Reserve Fund Balance Estimates**

Year	Capital project	Future Exp Reserve (291)
	2018 Balance forward	113,845
2019	Contribution	14,430
2019	Contribution to Operating	-
	Total for year	14,430
	Reserve balance	128,275
2020	Contribution	-
2020	Contribution to Operating	(8,197)
	Total for year	(8,197)
	Reserve balance	120,078
2021	Contribution	3,893
2021	Contribution to Operating	-
	Total for year	3,893
	Reserve balance	123,971
2022	Contribution	888
2022	Contribution to Operating	-
	Total for year	888
	Reserve balance	124,859
2023	Contribution	-
2023	Contribution to Operating	(1,956)
	Total for year	(1,956)
	Reserve balance	122,903

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Noise Control Extended Service
295

Established:	27-Jan-70	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP	Electoral Areas						
Amendments:	SLP (2-May-84), BL 2275 (Conversion)	Area A	15,613	15,458	20,611	21,347	21,347	21,347
Purpose:	The provision of noise control.	Area B	11,407	11,422	15,229	15,773	15,773	15,773
		Area C	14,980	15,120	20,160	20,880	20,880	20,880
Participants:	Electoral Areas A, B, C		\$42,000	\$42,000	\$56,000	\$58,000	\$58,000	\$58,000
Maximum Levy:	\$.01 per \$1,000 - 100% Assessment	Change from Previous year		\$0	\$14,000	\$2,000	\$0	\$0
2019 Maximum:	\$67,027							
		Residential Tax Rate Estimate	0.0065	0.0057	0.0075	0.0078	0.0078	0.0078
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 295

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
295 - Noise Control								
Revenues								
295 - Noise Control								
01-1-295-005	Gil Fed Govt	203	0	0	0	0	0	0
01-1-295-019	Reqn Elect/Spec Prov Govt	42,000	42,000	42,000	56,000	58,000	58,000	58,000
01-1-295-110	Licences & Fines	500	0	0	0	0	0	0
01-1-295-150	Surplus Prior Year	19,996	19,996	20,812	0	0	0	0
295 - Noise Control		62,698	61,996	62,812	56,000	58,000	58,000	58,000
Revenues		62,698	61,996	62,812	56,000	58,000	58,000	58,000
Expenses								
295 - Noise Control								
01-2-295-200	Support Services	1,505	1,505	1,596	1,628	1,660	1,693	1,726
01-2-295-220	Salaries & Wages	26,246	28,691	27,450	28,120	28,806	29,511	30,235
01-2-295-225	Benefits	5,807	7,438	7,398	7,577	7,761	7,950	8,143
01-2-295-237	Employer Health Tax	0	0	862	883	904	926	949
01-2-295-238	WCB	447	591	565	579	593	607	621
01-2-295-281	Materials & Supplies	0	50	50	50	50	50	50
01-2-295-293	Office Expenses	0	50	50	50	50	50	50
01-2-295-314	Telephone & Alarm Lines	229	424	288	328	300	340	312
01-2-295-319	Training/Development & Conferences	374	1,500	1,500	1,500	1,500	1,500	1,500
01-2-295-320	Travel	681	1,700	1,700	1,700	1,700	1,700	1,700
01-2-295-340	Dues And Memberships	24	24	24	24	24	24	24
01-2-295-353	Public Relations	6	0	0	0	0	0	0
01-2-295-369	Insurance Liability	325	353	385	393	401	409	417
01-2-295-381	Legal Fees	573	11,000	11,000	6,000	6,000	6,000	6,000
01-2-295-387	Other Prof Fees	0	3,000	4,500	3,500	3,500	3,500	3,500
01-2-295-489	Reserve Contr Other	5,670	5,670	5,444	3,668	4,751	3,740	2,773
295 - Noise Control		41,887	61,996	62,812	56,000	58,000	58,000	58,000
Expenses		(41,887)	(61,996)	(62,812)	(56,000)	(58,000)	(58,000)	(58,000)
295 - Noise Control		20,812	0	0	0	0	0	0
01 - General Revenue Fund		20,812	0	0	0	0	0	0

#295 - Noise Control
Reserve Fund Balance Estimates

Year		Future Exp Reserve (295)
2018 Balance forward		25,839
2019	Contribution	5,444
2019	Contribution to Operating	
Total for year		5,444
Reserve balance		31,283
2020	Contribution	3,668
2020	Contribution to Operating	
Total for year		3,668
Reserve balance		34,951
2021	Contribution	4,751
2021	Contribution to Operating	
Total for year		4,751
Reserve balance		39,702
2022	Contribution	3,740
2022	Contribution to Operating	
Total for year		3,740
Reserve balance		43,442
2023	Contribution	2,773
2023	Contribution to Operating	
Total for year		2,773
Reserve balance		46,215

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Weed Control
296

Established:	26-Mar-01	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2346							
Amendments:								
		Electoral Areas						
		Area A	10,690	10,584	12,882	12,882	12,882	13,250
Purpose:	To regulate and control noxious weeds.	Area B	7,810	7,820	9,518	9,518	9,518	9,790
		Area C	10,257	10,352	12,600	12,600	12,600	12,960
Participants:	Electoral Areas A, B, C		\$28,757	\$28,756	\$35,000	\$35,000	\$35,000	\$36,000
Maximum Levy:	\$.01 per \$1,000 - 100% Assessment	Change from Previous year		(\$1)	\$6,244	\$0	\$0	\$1,000
2019 Maximum:	\$67,027							
		Residential Tax Rate Estimate	0.0044	0.0039	0.0047	0.0047	0.0047	0.0048
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 296

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
296 - Weed Control								
Revenues								
296 - Weed Control								
01-1-296-005	Gil Fed Govt	139	0	0	0	0	0	0
01-1-296-016	Grant Prov Govt Conditional	12,500	12,500	12,500	12,500	12,500	12,500	12,500
01-1-296-019	Reqn Elect/Spec Prov Govt	28,756	28,757	28,756	35,000	35,000	35,000	36,000
01-1-296-150	Surplus Prior Year	5,173	5,173	6,016	0	0	0	0
01-1-296-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
296 - Weed Control		46,568	46,430	47,272	47,500	47,500	47,500	48,500
Revenues		46,568	46,430	47,272	47,500	47,500	47,500	48,500
Expenses								
296 - Weed Control								
01-2-296-200	Support Services	300	300	300	306	312	318	324
01-2-296-262	Contracts - Operating	35,052	39,913	39,976	40,969	40,962	40,955	41,948
01-2-296-335	Advertising	0	500	1,272	500	500	500	500
01-2-296-369	Insurance Liability	200	217	294	300	306	312	318
01-2-296-381	Legal Fees	0	500	430	425	420	415	410
01-2-296-495	Transfer To Other Functions	5,000	5,000	5,000	5,000	5,000	5,000	5,000
296 - Weed Control		40,552	46,430	47,272	47,500	47,500	47,500	48,500
Expenses		(40,552)	(46,430)	(47,272)	(47,500)	(47,500)	(47,500)	(48,500)
296 - Weed Control		6,016	0	0	0	0	0	0
01 - General Revenue Fund		6,016	0	0	0	0	0	0

Unsightly Premises Extended Service
298

Established:	29-Jun-98	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2051	Electoral Areas						
Amendments:	BL 2369; BL213	Area A	11,617	11,502	14,170	14,170	14,170	14,170
Purpose:	The control of nuisances, unsightly premises, unwholesome or noxious materials and odours.	Area B	8,487	8,499	10,470	10,470	10,470	10,470
		Area C	11,146	11,250	13,860	13,860	13,860	13,860
Participants:	Electoral Areas A, B, C		\$31,250	\$31,250	\$38,500	\$38,500	\$38,500	\$38,500
Maximum Levy:	Greater of \$31,250 or \$0.0025 per \$1,000 - 100% Assessment	Change from Previous year		\$0	\$7,250	\$0	\$0	\$0
2019 Maximum:	\$31,250	Residential Tax Rate Estimate	0.0048	0.0042	0.0052	0.0052	0.0052	0.0052
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 298

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
298 - Unsightly Premises Extended Service								
Revenues								
298 - Unsightly Premises Extended Service								
01-1-298-005	Gil Fed Govt	151	0	0	0	0	0	0
01-1-298-019	Reqn Elect/Spec Prov Govt	31,250	31,250	31,250	38,500	38,500	38,500	38,500
01-1-298-150	Surplus Prior Year	14,512	14,512	11,931	0	0	0	0
298 - Unsightly Premises Extended Service		45,913	45,762	43,181	38,500	38,500	38,500	38,500
Revenues		45,913	45,762	43,181	38,500	38,500	38,500	38,500
Expenses								
298 - Unsightly Premises Extended Service								
01-2-298-200	Support Services	1,432	1,432	1,306	1,332	1,359	1,386	1,413
01-2-298-220	Salaries & Wages	18,578	20,766	18,206	18,652	19,107	19,576	20,055
01-2-298-225	Benefits	4,200	5,372	4,867	4,986	5,106	5,231	5,358
01-2-298-237	Employer Health Tax	0	0	585	599	613	628	643
01-2-298-238	WCB	317	426	373	381	390	400	409
01-2-298-281	Materials & Supplies	0	25	25	25	25	25	25
01-2-298-293	Office Expenses	0	35	35	35	35	35	35
01-2-298-314	Telephone & Alarm Lines	114	212	144	163	148	167	154
01-2-298-316	Tipping Fees	0	500	500	500	500	500	500
01-2-298-319	Training/Development & Conferences	187	750	750	750	750	750	750
01-2-298-320	Travel	317	850	850	850	850	850	850
01-2-298-335	Advertising	200	25	25	25	25	25	25
01-2-298-340	Dues And Memberships	12	12	12	12	12	12	12
01-2-298-353	Public Relations	3	0	0	0	0	0	0
01-2-298-369	Insurance Liability	643	697	564	575	587	599	611
01-2-298-381	Legal Fees	4,702	8,000	3,500	2,000	2,000	2,000	2,000
01-2-298-387	Other Prof Fees	618	2,000	1,000	1,000	1,000	1,000	1,000
01-2-298-400	Contracted Svcs Buildings/Land Mtce	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-298-489	Reserve Contr Other	2,660	2,660	8,439	4,615	3,993	3,316	2,660
298 - Unsightly Premises Extended Service		33,982	45,762	43,181	38,500	38,500	38,500	38,500
Expenses		(33,982)	(45,762)	(43,181)	(38,500)	(38,500)	(38,500)	(38,500)
298 - Unsightly Premises Extended Service		11,931	0	0	0	0	0	0
01 - General Revenue Fund		11,931	0	0	0	0	0	0

**#298 - Unsightly Premises Extended Service
Reserve Fund Balance Estimates**

Year	Capital project	Future Exp Reserve (298)
2018 Balance forward		22,979
2019	Contribution	8,439
2019	Contribution to Operating	
Total for year		8,439
Reserve balance		31,418
2020	Contribution	4,615
2020	Contribution to Operating	
Total for year		4,615
Reserve balance		36,033
2021	Contribution	3,993
2021	Contribution to Operating	
Total for year		3,993
Reserve balance		40,026
2022	Contribution	3,316
2022	Contribution to Operating	
Total for year		3,316
Reserve balance		43,342
2023	Contribution	2,660
2023	Contribution to Operating	
Total for year		2,660
Reserve balance		46,002

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Fireworks Regulation Extended Service
299

Established:	01-Dec-71	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP XIX	Electoral Areas						
Amendments:	BL 2002 (Conversion), BL 2274, BL 2923	Area A	4,209	4,167	4,546	4,628	4,711	4,799
Purpose:	The regulation of fireworks.	Area B	3,075	3,079	3,359	3,420	3,481	3,546
		Area C	4,039	4,076	4,446	4,527	4,608	4,694
Participants:	Electoral Areas A, B, C		\$11,323	\$11,323	\$12,351	\$12,574	\$12,801	\$13,039
Maximum Levy:	No stated limit.	Change from Previous year		\$0	\$1,028	\$223	\$227	\$238
2019 Maximum:	\$0							
		Residential Tax Rate Estimate	0.0017	0.0015	0.0017	0.0017	0.0017	0.0018
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
299 - Fireworks Regulation Extended Service								
Revenues								
299 - Fireworks Regulation Extended Service								
01-1-299-005	Gil Fed Govt	55	0	0	0	0	0	0
01-1-299-019	Reqn Elect/Spec Prov Govt	11,323	11,323	11,323	12,351	12,574	12,801	13,039
01-1-299-115	Other Permit Fees	710	200	200	200	200	200	200
01-1-299-150	Surplus Prior Year	5,697	5,697	7,154	0	0	0	0
299 - Fireworks Regulation Extended Service		17,785	17,220	18,677	12,551	12,774	13,001	13,239
Revenues		17,785	17,220	18,677	12,551	12,774	13,001	13,239
Expenses								
299 - Fireworks Regulation Extended Service								
01-2-299-200	Support Services	305	305	434	442	450	460	470
01-2-299-220	Salaries & Wages	3,952	4,184	5,723	5,878	6,038	6,200	6,369
01-2-299-225	Benefits	973	994	1,522	1,564	1,606	1,648	1,694
01-2-299-237	Employer Health Tax	0	0	172	176	181	186	191
01-2-299-238	WCB	67	87	120	122	126	130	133
01-2-299-293	Office Expenses	518	3,500	3,150	650	650	650	650
01-2-299-335	Advertising	3,478	3,000	2,076	1,500	1,500	1,500	1,500
01-2-299-369	Insurance Liability	188	203	215	219	223	227	232
01-2-299-381	Legal Fees	0	2,500	3,000	1,000	1,000	1,000	1,000
01-2-299-387	Other Prof Fees	1,150	2,447	2,265	1,000	1,000	1,000	1,000
299 - Fireworks Regulation Extended Service		10,631	17,220	18,677	12,551	12,774	13,001	13,239
Expenses		(10,631)	(17,220)	(18,677)	(12,551)	(12,774)	(13,001)	(13,239)
299 - Fireworks Regulation Extended Service		7,154	0	0	0	0	0	0
01 - General Revenue Fund		7,154	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.

2019 Maximum: \$0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
300 - Comox Valley Water Supply System								
Revenues								
300 - Comox Valley Water Supply System								
02-1-300-014	Fed Govt Cond Transfers	9,433	50,000	0	0	0	0	0
02-1-300-016	Grant Prov Govt Conditional	2,830	0	0	0	0	0	0
02-1-300-083	Water Sales	6,053,041	6,579,233	7,213,907	7,622,512	7,950,561	8,068,225	8,218,755
02-1-300-115	Other Permit Fees	300	0	0	0	0	0	0
02-1-300-128	Other Revenue	400	0	50,000	50,000	50,000	50,000	50,000
02-1-300-135	Recoveries-Other Functions	48,369	48,369	48,673	48,980	48,912	49,224	49,477
02-1-300-150	Surplus Prior Year	563,465	563,465	144,187	0	0	0	0
300 - Comox Valley Water Supply System		6,677,838	7,241,067	7,456,767	7,721,492	8,049,473	8,167,449	8,318,232
Revenues		6,677,838	7,241,067	7,456,767	7,721,492	8,049,473	8,167,449	8,318,232
Expenses								
300 - Comox Valley Water Supply System								
02-2-300-200	Support Services	278,742	278,742	327,426	333,974	340,654	347,467	354,417
02-2-300-220	Salaries & Wages	674,867	666,239	769,991	884,536	1,063,056	1,091,276	1,120,110
02-2-300-225	Benefits	150,220	170,182	205,303	236,398	287,311	293,569	299,960
02-2-300-237	Employer Health Tax	0	0	23,100	26,536	31,892	32,738	33,603
02-2-300-238	WCB	10,730	13,129	15,575	17,851	21,571	22,047	22,533
02-2-300-248	Bulk Water Purchases	84,117	115,000	115,000	115,000	115,000	161,500	161,500
02-2-300-254	Chemicals	21,240	25,000	25,000	25,000	116,000	170,500	170,500
02-2-300-257	Clothing/Laundrying	5,403	4,500	4,500	4,500	4,500	5,000	5,000
02-2-300-266	Deliveries/Transportation	1,693	7,500	7,500	7,500	7,500	7,500	7,500
02-2-300-275	Permits/Licences	881	1,000	1,000	1,000	1,000	1,000	1,000
02-2-300-276	Software Licence/Mtce	43,658	35,500	46,900	46,900	46,900	49,400	49,400
02-2-300-278	Water Licence Rental	19,842	16,000	20,000	20,000	20,000	20,000	20,000
02-2-300-281	Materials & Supplies	16,170	20,000	20,000	20,000	20,000	20,000	20,000
02-2-300-284	Meeting Expense	4,181	2,500	3,500	3,500	3,500	3,500	3,500
02-2-300-293	Office Expenses	3,785	3,000	3,500	3,500	3,500	3,500	3,500
02-2-300-296	Postage	76	100	100	100	100	100	100
02-2-300-305	Safety Equipment	7,135	7,500	8,000	8,000	8,000	8,000	8,000
02-2-300-311	Signs	3,531	2,000	2,000	2,000	2,000	2,000	2,000
02-2-300-314	Telephone & Alarm Lines	25,651	30,962	32,217	32,628	34,705	35,299	36,067
02-2-300-316	Tipping Fees	309	0	100	100	100	100	100

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

02-2-300-319	Training/Development & Conferences	11,282	16,250	19,450	19,450	19,450	19,450	19,450
02-2-300-320	Travel	28,929	16,000	21,500	19,000	19,000	16,500	16,500
02-2-300-335	Advertising	9,450	30,000	30,000	30,000	30,000	30,000	30,000
02-2-300-340	Dues And Memberships	1,391	2,200	2,300	2,300	2,300	2,300	2,300
02-2-300-347	Library/Publications	156	0	200	200	200	200	200
02-2-300-350	Maps & Printing Supplies	0	200	100	100	100	100	100
02-2-300-353	Public Relations	1,038	1,000	1,000	1,000	1,000	1,000	1,000
02-2-300-354	Education Programs Public	30,014	74,000	120,000	120,000	120,000	120,000	120,000
02-2-300-366	Engineering Fees	857	20,000	20,000	20,000	20,000	20,000	20,000
02-2-300-369	Insurance Liability	3,946	4,278	4,376	4,464	4,553	4,644	4,737
02-2-300-372	Insurance Property	34,399	35,626	36,339	37,066	37,808	38,564	39,334
02-2-300-378	Lab Analysis	21,528	45,000	45,000	45,000	45,000	45,000	45,000
02-2-300-381	Legal Fees	7,266	100,000	98,792	30,000	30,000	30,000	30,000
02-2-300-385	Gis Services	862	1,500	1,500	1,500	1,500	1,500	1,500
02-2-300-387	Other Prof Fees	131,370	351,000	278,895	183,500	116,000	116,000	116,000
02-2-300-403	Buildings Repairs & Mtce	759	5,000	5,000	5,000	5,000	5,000	5,000
02-2-300-409	Hydro	181,654	194,022	199,674	205,324	210,975	414,973	425,178
02-2-300-410	Carbon Offset	1,672	1,672	1,958	1,958	1,958	1,958	1,958
02-2-300-415	Landscaping/Grounds Mtce	11,125	10,000	10,000	10,000	10,000	10,000	10,000
02-2-300-421	Rental/Lease Buildings	850	850	850	850	850	850	850
02-2-300-424	Rental/Lease - Land	6,250	3,200	3,200	3,200	3,200	3,200	6,500
02-2-300-425	Property/Parcel Taxes	3,181	0	0	0	0	0	0
02-2-300-438	Contract Svcs Equip/Mach	80,299	50,000	50,000	50,000	60,000	70,000	70,000
02-2-300-441	Fuel/Lubricants - Mach/Equip	1,265	2,000	2,000	2,000	2,000	2,000	2,000
02-2-300-444	Rental/Leases - Mach/Equip	2,442	2,000	2,000	2,000	2,000	2,000	2,000
02-2-300-447	Repairs/Mtce Mach/Equip	81,805	50,000	60,000	60,000	170,000	280,000	280,000
02-2-300-458	Fuel/Lubricants Vehicle	27,859	34,000	35,000	35,000	35,000	35,000	35,000
02-2-300-461	Insurance/Licence Vehicle	14,576	15,601	17,462	18,159	18,885	19,641	20,426
02-2-300-464	Repairs & Mtce Vehicle	11,282	10,000	10,000	10,000	10,000	10,000	10,000
02-2-300-468	Minor Capital	20,329	20,000	20,000	20,000	20,000	20,000	20,000
02-2-300-485	Contr To Capital Works Reserve	2,818,462	3,108,462	3,138,734	3,273,448	2,905,623	1,960,957	1,600,277
02-2-300-489	Reserve Contr Other	100,000	100,000	100,000	100,000	100,000	100,000	100,000
02-2-300-495	Transfer To Other Functions	0	0	24,880	1,899	1,918	1,937	1,956
02-2-300-498	Mfa Issue Expense/Drf Deposits	0	0	0	0	0	242,543	0
02-2-300-505	Debt Charges-Principal	426,383	426,382	426,382	426,382	426,382	746,338	1,175,167
02-2-300-506	Debt Charges-Interest	659,463	659,464	659,464	834,724	1,143,559	1,171,863	1,437,035

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
300 - Comox Valley Water Supply System		6,084,373	6,788,561	7,076,768	7,362,547	7,701,550	7,818,014	7,968,258
301 - CV Watershed Protection Plan								
02-2-301-220	Salaries & Wages	49,409	53,145	54,183	55,265	56,370	57,499	58,650
02-2-301-225	Benefits	13,219	15,251	15,558	15,868	16,186	16,509	16,839
02-2-301-237	Employer Health Tax	0	0	1,625	1,658	1,691	1,725	1,760
02-2-301-238	WCB	834	1,110	1,133	1,154	1,176	1,202	1,225
02-2-301-266	Deliveries/Transportation	373	13,000	13,000	13,000	13,000	13,000	12,000
02-2-301-281	Materials & Supplies	3,038	8,500	500	3,000	500	500	500
02-2-301-284	Meeting Expense	390	15,000	15,000	15,000	15,000	15,000	15,000
02-2-301-354	Education Programs Public	5,578	80,000	50,000	50,000	50,000	50,000	50,000
02-2-301-378	Lab Analysis	20,130	35,000	22,000	22,000	22,000	22,000	22,000
02-2-301-385	Gis Services	455	0	2,000	2,000	2,000	2,000	2,000
02-2-301-387	Other Prof Fees	180,065	100,000	100,000	80,000	80,000	80,000	80,000
02-2-301-438	Contract Svcs Equip/Mach	59,027	80,000	60,000	50,000	50,000	50,000	50,000
02-2-301-447	Repairs/Mtce Mach/Equip	322	0	0	0	0	0	0
02-2-301-458	Fuel/Lubricants Vehicle	28	0	0	0	0	0	0
02-2-301-464	Repairs & Mtce Vehicle	50	0	0	0	0	0	0
02-2-301-468	Minor Capital	15,723	51,500	10,000	25,000	20,000	20,000	20,000
02-2-301-480	Transfer to Capital	100,637	0	0	0	0	0	0
02-2-301-485	Contr To Capital Works Reserve	0	0	35,000	25,000	20,000	20,000	20,000
301 - CV Watershed Protection Plan		449,277	452,506	379,999	358,945	347,923	349,435	349,974
Expenses		(6,533,650)	(7,241,067)	(7,456,767)	(7,721,492)	(8,049,473)	(8,167,449)	(8,318,232)
300 - Comox Valley Water Supply System		144,187	0	0	0	0	0	0
02 - Water Revenue Fund		144,187	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
014 - Fed Govt Cond Transfers	8,745,437	32,674,674	11,143,607	2,346,687	488,893	0	0	0	0	0
016 - Grant Prov Govt Conditional	74,760	249,201	7,052,396	0	0	0	0	0	0	0
Total: 030R - Senior Govt Grants	8,820,197	32,923,875	18,196,003	2,346,687	488,893	0	0	0	0	0
090R - Other Revenue/Recoveries										
124 - Contributions from Others	75,240	250,799	7,097,604	0	0	0	0	0	0	0
Total: 090R - Other Revenue/Recoveries	75,240	250,799	7,097,604	0	0	0	0	0	0	0
100R - Short Term Debt Proceeds										
140 - Short Term Debt Proceeds	0	13,501,483	10,510,256	0	0	0	0	0	0	0
Total: 100R - Short Term Debt Proceeds	0	13,501,483	10,510,256	0	0	0	0	0	0	0
120R - Long term debt proceeds										
142 - Long Term Debt Proceeds	0	0	0	24,254,262	0	0	0	0	0	0
Total: 120R - Long term debt proceeds	0	0	0	24,254,262	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	9,252,101	17,838,911	2,092,900	2,693,313	626,107	0	0	0	0	0
Total: 130R - Transfer from reserve	9,252,101	17,838,911	2,092,900	2,693,313	626,107	0	0	0	0	0
Total Revenues	18,147,538	64,515,068	37,896,763	29,294,262	1,115,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
473 - It Infrastructure	30,000	0	0	0	0	0	0	0	0	0
474 - Water/Sewer/Solid Waste Infrastructure	17,972,538	64,380,068	37,716,763	4,860,000	950,000	0	0	0	0	0
475 - Machinery & Equipment	95,000	85,000	80,000	80,000	80,000	0	0	0	0	0
478 - Vehicles	50,000	50,000	100,000	100,000	85,000	0	0	0	0	0
Total: 050 - Capital projects and equipment	18,147,538	64,515,068	37,896,763	5,040,000	1,115,000	0	0	0	0	0
090 - Debt charges										
498 - Mfa Issue Expense/Drf Deposits	0	0	0	242,523	0	0	0	0	0	0
504 - Short Term Debt Paydown	0	0	0	24,011,739	0	0	0	0	0	0
Total: 090 - Debt charges	0	0	0	24,254,262	0	0	0	0	0	0
Total Expenses	18,147,538	64,515,068	37,896,763	29,294,262	1,115,000	0	0	0	0	0

**#300 - Comox Valley Water Supply System
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (300)	Capital Works Reserve (838)	Capital Works Reserve - Water	DCC Reserve (894)
				Protection Planning (838)	
2018 Balance forward		3,017,173	20,013,191	-	9,720,746
2019	Contribution	100,000	3,138,734	35,000	
2019	Expenditure		(6,734,678)	(35,000)	(241,504)
Total for year		100,000	(3,595,944)	-	(2,482,423)
Reserve balance		3,117,173	16,417,247	-	7,238,323
2020	Contribution	100,000	3,273,448	25,000	
2020	Expenditure		(12,110,000)	(25,000)	(5,703,911)
Total for year		100,000	(8,836,552)	-	(5,703,911)
Reserve balance		3,217,173	7,580,695	-	1,534,412
2021	Contribution	100,000	2,905,623	20,000	-
2021	Expenditure		(2,072,900)	(20,000)	-
Total for year		100,000	832,723	-	-
Reserve balance		3,317,173	8,413,418	-	1,534,412
2022	Contribution	100,000	1,960,957	20,000	
2022	Expenditure		(2,673,313)	(20,000)	
Total for year		100,000	(712,356)	-	-
Reserve balance		3,417,173	7,701,062	-	1,534,412
2023	Contribution	100,000	1,600,277	20,000	
2023	Expenditure		(465,262)	(20,000)	(140,845)
Total for year		100,000	1,135,015	-	(140,845)
Reserve balance		3,517,173	8,836,077	-	1,393,567

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

		Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Established:	25-Jan-82							
Authority:	BL 559							
Amendments:	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							
Purpose:	For the supply, treatment, conveyance, storage and distribution of water.							
Participants:	Defined portion of Electoral Areas B and C							
Maximum Levy:	\$80,000							
2019 Maximum:	\$80,000							
		Local Service Area						
		R-771-CNR-LSA#29						
		Change from Previous year						
		Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						
		Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
305 - Comox Valley Water LSA								
Revenues								
305 - Comox Valley Water								
02-1-305-001	Frontage Tax	70,762	70,762	0	0	0	0	0
02-1-305-003	Parcel Tax	0	0	117,180	117,180	117,180	117,180	117,180
02-1-305-014	Fed Govt Cond Transfers	3,776	0	0	0	0	0	0
02-1-305-016	Grant Prov Govt Conditional	1,133	0	0	0	0	0	0
02-1-305-036	Connection Fees	6,115	2,000	2,000	2,000	2,000	2,000	2,000
02-1-305-092	User Rates	638,703	579,211	1,213,393	1,326,933	1,356,121	1,363,315	1,370,608
02-1-305-135	Recoveries-Other Functions	0	0	216,224	14,239	14,139	14,139	14,139
02-1-305-145	Transfer from Reserve	0	0	112,600	0	0	0	0
02-1-305-150	Surplus Prior Year	129,180	129,180	99,693	0	0	0	0
02-1-305-151	Funds Allocated from Prior Year	0	0	9,500	4,760	4,759	4,759	0
305 - Comox Valley Water		849,668	781,153	1,770,590	1,465,112	1,494,199	1,501,393	1,503,927
Revenues		849,668	781,153	1,770,590	1,465,112	1,494,199	1,501,393	1,503,927
Expenses								
305 - Comox Valley Water								
02-2-305-200	Support Services	20,515	20,515	80,929	82,548	84,200	85,884	87,602
02-2-305-220	Salaries & Wages	54,704	44,102	108,133	112,260	114,753	119,040	123,423
02-2-305-225	Benefits	11,649	11,396	27,480	28,109	28,750	29,409	30,081
02-2-305-237	Employer Health Tax	0	0	3,244	3,368	3,443	3,571	3,703
02-2-305-238	WCB	844	873	2,093	2,140	2,192	2,242	2,294
02-2-305-246	Bank Charges	2,324	5,000	6,500	6,500	6,500	6,500	6,500
02-2-305-248	Bulk Water Purchases	475,603	479,898	890,792	928,550	955,412	959,931	964,482
02-2-305-275	Permits/Licences	1,275	1,300	2,750	2,750	2,750	2,750	2,750
02-2-305-276	Software Licence/Mtce	0	0	2,100	2,100	2,100	2,100	2,100
02-2-305-296	Postage	3,108	3,000	5,068	5,068	5,068	5,068	5,068
02-2-305-314	Telephone & Alarm Lines	0	0	2,100	2,142	2,185	2,229	2,274
02-2-305-335	Advertising	1,001	100	1,125	1,125	1,125	1,125	1,125
02-2-305-350	Maps & Printing Supplies	0	500	900	900	900	900	900
02-2-305-366	Engineering Fees	368	5,000	5,500	5,500	5,500	5,500	5,500
02-2-305-369	Insurance Liability	461	500	1,347	1,374	1,401	1,429	1,458
02-2-305-372	Insurance Property	0	0	693	714	735	757	780
02-2-305-378	Lab Analysis	0	300	400	400	400	400	400

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02-2-305-381	Legal Fees	1,302	1,500	1,500	1,500	1,500	1,500	1,500
02-2-305-385	Gis Services	276	1,000	2,850	2,750	2,750	2,750	2,750
02-2-305-387	Other Prof Fees	23,006	57,000	30,000	20,000	20,000	0	0
02-2-305-409	Hydro	(346)	100	4,127	2,168	2,211	2,255	2,301
02-2-305-410	Carbon Offset	0	0	637	637	637	637	637
02-2-305-415	Landscaping/Grounds Mtce	2,641	5,000	2,500	2,500	2,500	2,500	2,500
02-2-305-438	Contract Svcs Equip/Mach	12,795	5,000	30,000	30,000	30,000	30,000	30,000
02-2-305-444	Rental/Leases - Mach/Equip	660	0	0	0	0	0	0
02-2-305-447	Repairs/Mtce Mach/Equip	18,721	15,000	20,000	20,000	20,000	20,000	20,000
02-2-305-468	Minor Capital	0	5,000	5,000	5,000	5,000	5,000	5,000
02-2-305-485	Contr To Capital Works Reserve	100,487	100,487	372,031	154,414	151,615	167,223	157,991
02-2-305-489	Reserve Contr Other	10,000	10,000	19,020	18,283	18,291	18,270	18,250
02-2-305-495	Transfer To Other Functions	8,583	8,582	29,171	22,312	22,281	22,423	22,558
02-2-305-496	Transfers to Other Governments	0	0	112,600	0	0	0	0
305 - Comox Valley Water		749,976	781,153	1,770,590	1,465,112	1,494,199	1,501,393	1,503,927
Expenses		(749,976)	(781,153)	(1,770,590)	(1,465,112)	(1,494,199)	(1,501,393)	(1,503,927)
305 - Comox Valley Water LSA		99,693	0	0	0	0	0	0
02 - Water Revenue Fund		99,693	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	120,000	0	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	120,000	0	0	0	0	0	0	0	0	0
Total Revenues	120,000	0	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
474 - Water/Sewer/Solid Waste Infrastructure	120,000	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	120,000	0	0	0	0	0	0	0	0	0
Total Expenses	120,000	0	0	0	0	0	0	0	0	0

**#305 - Comox Valley Water Local Service Area
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (305)	Capital Works Reserve (835)
2018 Balance forward		147,501	2,330,501
2019	Contribution	19,020	372,031
2019	Expenditure	(112,600)	(120,000)
Total for year		(93,580)	252,031
Reserve balance		53,921	2,582,532
2020	Contribution	18,283	154,414
2020	Expenditure		
Total for year		18,283	154,414
Reserve balance		72,204	2,736,946
2021	Contribution	18,291	151,615
2021	Expenditure		
Total for year		18,291	151,615
Reserve balance		90,495	2,888,561
2022	Contribution	18,270	167,223
2022	Expenditure		
Total for year		18,270	167,223
Reserve balance		108,765	3,055,784
2023	Contribution	18,250	157,991
2023	Expenditure		
Total for year		18,250	157,991
Reserve balance		127,015	3,213,775

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
(does not include any interest revenue projections)

Established:	31-Dec-16	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 506	Local Service Area						
Amendments:		Sandwick Water						
Purpose:	To provide water service.	Change from Previous year						
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	Greater of \$800,000 or \$4.50 per \$1,000							
2019 Maximum:	\$800,000	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 306

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
306 - Sandwich Water								
Revenues								
306 - Sandwich Water								
02-1-306-003	Parcel Tax	840,000	840,000	84,907	84,907	84,907	84,907	84,907
02-1-306-036	Connection Fees	8,235	0	0	0	0	0	0
02-1-306-092	User Rates	325,433	253,890	0	0	0	0	0
02-1-306-128	Other Revenue	431,148	432,000	0	0	0	0	0
02-1-306-145	Transfer from Reserve	0	112,600	0	0	0	0	0
02-1-306-150	Surplus Prior Year	65,840	65,840	150,529	0	0	0	0
306 - Sandwich Water		1,670,656	1,704,330	235,436	84,907	84,907	84,907	84,907
Revenues		1,670,656	1,704,330	235,436	84,907	84,907	84,907	84,907
Expenses								
306 - Sandwich Water								
02-2-306-200	Support Services	17,884	17,884	0	0	0	0	0
02-2-306-220	Salaries & Wages	50,176	56,920	0	0	0	0	0
02-2-306-225	Benefits	11,030	14,328	0	0	0	0	0
02-2-306-238	WCB	774	1,111	0	0	0	0	0
02-2-306-246	Bank Charges	3,727	100	0	0	0	0	0
02-2-306-248	Bulk Water Purchases	30,834	100,000	0	0	0	0	0
02-2-306-254	Chemicals	4,682	3,000	0	0	0	0	0
02-2-306-275	Permits/Licences	1,625	2,000	0	0	0	0	0
02-2-306-293	Office Expenses	66	0	0	0	0	0	0
02-2-306-296	Postage	1,798	1,150	0	0	0	0	0
02-2-306-314	Telephone & Alarm Lines	2,151	1,500	0	0	0	0	0
02-2-306-335	Advertising	974	750	0	0	0	0	0
02-2-306-366	Engineering Fees	0	500	0	0	0	0	0
02-2-306-369	Insurance Liability	354	383	0	0	0	0	0
02-2-306-372	Insurance Property	567	567	0	0	0	0	0
02-2-306-378	Lab Analysis	99	100	0	0	0	0	0
02-2-306-385	Gis Services	195	1,500	0	0	0	0	0
02-2-306-387	Other Prof Fees	0	2,000	0	0	0	0	0
02-2-306-409	Hydro	26,171	15,000	0	0	0	0	0
02-2-306-410	Carbon Offset	10	10	0	0	0	0	0
02-2-306-415	Landscaping/Grounds Mtce	0	1,000	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 306

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02-2-306-438	Contract Svcs Equip/Mach	6,818	12,400	0	0	0	0	0
02-2-306-444	Rental/Leases - Mach/Equip	280	0	0	0	0	0	0
02-2-306-447	Repairs/Mtce Mach/Equip	10,786	7,400	0	0	0	0	0
02-2-306-468	Minor Capital	0	2,000	0	0	0	0	0
02-2-306-485	Contr To Capital Works Reserve	906,268	906,268	0	0	0	0	0
02-2-306-489	Reserve Contr Other	484	484	0	0	0	0	0
02-2-306-495	Transfer To Other Functions	442,375	443,375	162,003	11,474	11,474	11,474	11,474
02-2-306-496	Transfers to Other Governments	0	112,600	73,433	73,433	73,433	73,433	73,433
306 - Sandwich Water		1,520,126	1,704,330	235,436	84,907	84,907	84,907	84,907
Expenses		(1,520,126)	(1,704,330)	(235,436)	(84,907)	(84,907)	(84,907)	(84,907)
306 - Sandwich Water		150,529	0	0	0	0	0	0
02 - Water Revenue Fund		150,529	0	0	0	0	0	0

#306 - Sandwich Water Local Service Area
Reserve Fund Balance Estimates

Year		Future Exp Reserve (306)	Capital Development Reserve (895)	Capital Works Reserve (842)
2018 Balance forward		50,869	10,747	776,757
2019	Contribution			-
2019	Expenditure			-
Total for year		-	-	-
Reserve balance		50,869	10,747	776,757
2020	Contribution			
2020	Expenditure			
Total for year		-	-	-
Reserve balance		50,869	10,747	776,757
2021	Contribution			
2021	Expenditure			
Total for year		-	-	-
Reserve balance		50,869	10,747	776,757
2022	Contribution			
2022	Expenditure			
Total for year		-	-	-
Reserve balance		50,869	10,747	776,757
2023	Contribution			
2023	Expenditure			
Total for year		-	-	-
Reserve balance		50,869	10,747	776,757

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Denman Island Water Collection Area

307

Established:	26-Feb-73	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 97	Local Service Area						
Amendments:	Conversion BL 1567, BL 113	K-771-CNR-LSA#19						
Purpose:	To provide water service.							
Participants:	Defined portion of Electoral Area A	Change from Previous year						
Maximum Levy:								
2019 Maximum:	\$0	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 307

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
307 - Denman Island Water Collection Area								
Revenues								
307 - Denman Island Water Collection Area								
02-1-307-013	Fed Gas Tax Funding	11,915	25,644	13,729	0	0	0	0
02-1-307-036	Connection Fees	3,351	0	0	0	0	0	0
02-1-307-092	User Rates	31,800	30,900	30,900	30,900	30,900	30,900	30,900
02-1-307-128	Other Revenue	1,000	1,000	1,000	1,000	1,000	1,000	1,000
02-1-307-145	Transfer from Reserve	6,625	6,625	0	0	0	0	0
02-1-307-150	Surplus Prior Year	0	0	1	0	0	0	0
307 - Denman Island Water Collection Area		54,690	64,169	45,630	31,900	31,900	31,900	31,900
Revenues		54,690	64,169	45,630	31,900	31,900	31,900	31,900
Expenses								
307 - Denman Island Water Collection Area								
02-2-307-200	Support Services	0	0	765	763	762	761	760
02-2-307-220	Salaries & Wages	0	0	0	0	0	0	0
02-2-307-225	Benefits	0	0	0	0	0	0	0
02-2-307-238	WCB	0	0	0	0	0	0	0
02-2-307-248	Bulk Water Purchases	30,400	30,900	30,900	30,900	30,900	30,900	30,900
02-2-307-275	Permits/Licences	162	160	160	160	160	160	160
02-2-307-284	Meeting Expense	161	0	0	0	0	0	0
02-2-307-296	Postage	69	30	30	30	30	30	30
02-2-307-369	Insurance Liability	60	65	46	47	48	49	50
02-2-307-385	Gis Services	260	0	0	0	0	0	0
02-2-307-387	Other Prof Fees	11,456	25,644	13,729	0	0	0	0
02-2-307-410	Carbon Offset	0	0	0	0	0	0	0
02-2-307-438	Contract Svcs Equip/Mach	4,751	0	0	0	0	0	0
02-2-307-550	Deficit Prior Year	7,370	7,370	0	0	0	0	0
307 - Denman Island Water Collection Area		54,689	64,169	45,630	31,900	31,900	31,900	31,900
Expenses		(54,689)	(64,169)	(45,630)	(31,900)	(31,900)	(31,900)	(31,900)
307 - Denman Island Water Collection Area		1	0	0	0	0	0	0
02 - Water Revenue Fund		1	0	0	0	0	0	0

#307 - Denman Island Water Local Service Area
Reserve Fund Balance Estimates

Year		Capital Works Reserve (836)
2018 Balance forward		6,693
2019	Contribution	
2019	Expenditure	
Total for year		-
Reserve balance		6,693
2020	Contribution	
2020	Expenditure	
Total for year		-
Reserve balance		6,693
2021	Contribution	
2021	Expenditure	
Total for year		-
Reserve balance		6,693
2022	Contribution	
2022	Expenditure	
Total for year		-
Reserve balance		6,693
2023	Contribution	
2023	Expenditure	
Total for year		-
Reserve balance		6,693

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	28-Nov-94	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1494	Local Service Area						
Amendments:	BL 172	M-771-CNR-LSA#22						
Purpose:	For the supply, treatment, conveyance and distribution of water.	Change from Previous year						
Participants:	Defined portion of Electoral Area C							
Maximum Levy:	\$30,000	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
2019 Maximum:	\$30,000	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 309

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
309 - Greaves Crescent Water								
Revenues								
309 - Greaves Crescent Water								
02-1-309-003	Parcel Tax	0	0	377	377	377	377	377
02-1-309-014	Fed Govt Cond Transfers	44	0	0	0	0	0	0
02-1-309-016	Grant Prov Govt Conditional	13	0	0	0	0	0	0
02-1-309-092	User Rates	10,647	10,077	0	0	0	0	0
02-1-309-150	Surplus Prior Year	17	17	1,732	0	0	0	0
309 - Greaves Crescent Water		10,721	10,094	2,109	377	377	377	377
Revenues		10,721	10,094	2,109	377	377	377	377
Expenses								
309 - Greaves Crescent Water								
02-2-309-200	Support Services	316	316	0	0	0	0	0
02-2-309-220	Salaries & Wages	362	482	0	0	0	0	0
02-2-309-225	Benefits	74	122	0	0	0	0	0
02-2-309-238	WCB	6	10	0	0	0	0	0
02-2-309-248	Bulk Water Purchases	5,111	4,810	0	0	0	0	0
02-2-309-275	Permits/Licences	29	50	0	0	0	0	0
02-2-309-296	Postage	56	60	0	0	0	0	0
02-2-309-335	Advertising	0	50	0	0	0	0	0
02-2-309-350	Maps & Printing Supplies	0	50	0	0	0	0	0
02-2-309-369	Insurance Liability	8	9	0	0	0	0	0
02-2-309-387	Other Prof Fees	158	400	0	0	0	0	0
02-2-309-415	Landscaping/Grounds Mtce	73	50	0	0	0	0	0
02-2-309-438	Contract Svcs Equip/Mach	0	450	0	0	0	0	0
02-2-309-447	Repairs/Mtce Mach/Equip	59	500	0	0	0	0	0
02-2-309-485	Contr To Capital Works Reserve	2,006	2,006	0	0	0	0	0
02-2-309-489	Reserve Contr Other	500	500	0	0	0	0	0
02-2-309-495	Transfer To Other Functions	229	229	2,109	377	377	377	377
309 - Greaves Crescent Water		8,988	10,094	2,109	377	377	377	377
Expenses		(8,988)	(10,094)	(2,109)	(377)	(377)	(377)	(377)
309 - Greaves Crescent Water		1,732	0	0	0	0	0	0
02 - Water Revenue Fund		1,732	0	0	0	0	0	0

#309 - Greaves Crescent Water Local Service Area
Reserve Fund Balance Estimates

Year		Future Exp Reserve (309)	Capital Works Reserve (840)
2018 Balance forward		1,010	42,745
2019	Contribution		
2019	Expenditure		
Total for year		-	-
Reserve balance		1,010	42,745
2020	Contribution		
2020	Expenditure		
Total for year		-	-
Reserve balance		1,010	42,745
2021	Contribution		
2021	Expenditure		
Total for year		-	-
Reserve balance		1,010	42,745
2022	Contribution		
2022	Expenditure		
Total for year		-	-
Reserve balance		1,010	42,745
2023	Contribution		
2023	Expenditure		
Total for year		-	-
Reserve balance		1,010	42,745

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

#311 - Arden Water Local Service Area
Reserve Fund Balance Estimates

Year		Future Exp Reserve (311)	Capital Works Reserve (864)
2018 Balance forward		64,070	426,475
2019	Contribution		-
2019	Expenditure		
Total for year		-	-
Reserve balance		64,070	426,475
2020	Contribution		
2020	Expenditure		
Total for year		-	-
Reserve balance		64,070	426,475
2021	Contribution		
2021	Expenditure		
Total for year		-	-
Reserve balance		64,070	426,475
2022	Contribution		
2022	Expenditure		
Total for year		-	-
Reserve balance		64,070	426,475
2023	Contribution		
2023	Expenditure		
Total for year		-	-
Reserve balance		64,070	426,475

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	31-Aug-10	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 126	Local Service Area						
Amendments:	BL 286	L-771-CNR-SRVA#62						
Purpose:	For the supply of water.							
Participants:	Defined portion of Electoral Area A (Royston)	Change from Previous year						
Maximum Levy:	\$2.00 per \$1,000 - 100% Assessment							
2019 Maximum:	\$1,107,390	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
312 - Royston Water								
Revenues								
312 - Royston Water								
02-1-312-003	Parcel Tax	195,400	195,400	196,000	196,000	196,000	196,000	196,000
02-1-312-014	Fed Govt Cond Transfers	4,651	0	0	0	0	0	0
02-1-312-016	Grant Prov Govt Conditional	1,395	0	0	0	0	0	0
02-1-312-036	Connection Fees	13,098	12,500	20,000	20,000	20,000	20,000	20,000
02-1-312-092	User Rates	509,165	465,737	465,737	483,252	483,252	489,099	489,099
02-1-312-115	Other Permit Fees	10	0	0	0	0	0	0
02-1-312-130	Recoveries-Wages & Benefits	721	0	0	0	0	0	0
02-1-312-135	Recoveries-Other Functions	2,700	2,700	0	0	0	0	0
02-1-312-150	Surplus Prior Year	192,549	192,549	245,812	0	0	0	0
312 - Royston Water		919,690	868,886	927,549	699,252	699,252	705,099	705,099
Revenues		919,690	868,886	927,549	699,252	699,252	705,099	705,099
Expenses								
312 - Royston Water								
02-2-312-200	Support Services	40,590	40,590	41,509	42,339	43,186	44,049	44,930
02-2-312-220	Salaries & Wages	91,725	147,301	132,524	137,653	140,591	145,901	151,332
02-2-312-225	Benefits	20,698	37,407	33,696	34,441	35,201	35,978	36,771
02-2-312-237	Employer Health Tax	0	0	3,976	4,130	4,218	4,377	4,540
02-2-312-238	WCB	1,422	2,886	2,548	2,604	2,667	2,724	2,784
02-2-312-246	Bank Charges	2,305	4,500	4,500	4,500	4,500	4,500	4,500
02-2-312-248	Bulk Water Purchases	227,962	212,924	221,045	223,764	223,764	226,472	226,472
02-2-312-254	Chemicals	3,894	7,500	7,500	7,500	7,500	7,500	7,500
02-2-312-266	Deliveries/Transportation	0	500	500	500	500	500	500
02-2-312-275	Permits/Licences	577	500	600	600	600	600	600
02-2-312-276	Software Licence/Mtce	3,927	1,500	2,000	2,000	2,000	2,000	2,000
02-2-312-296	Postage	1,956	1,500	1,500	1,500	1,500	1,500	1,500
02-2-312-314	Telephone & Alarm Lines	3,046	2,196	3,320	3,361	3,405	3,448	3,463
02-2-312-335	Advertising	394	500	500	500	500	500	500
02-2-312-350	Maps & Printing Supplies	0	150	150	150	150	150	150
02-2-312-366	Engineering Fees	1,006	20,000	10,000	10,000	10,000	10,000	10,000
02-2-312-369	Insurance Liability	700	759	582	594	606	618	630
02-2-312-372	Insurance Property	1,930	1,930	1,969	2,028	2,089	2,152	2,217

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02-2-312-378	Lab Analysis	53	3,000	3,000	3,000	3,000	3,000	3,000
02-2-312-381	Legal Fees	643	1,500	1,500	1,500	1,500	1,500	1,500
02-2-312-385	Gis Services	0	300	300	300	300	300	300
02-2-312-387	Other Prof Fees	16,816	120,000	100,504	10,000	10,000	10,000	10,000
02-2-312-400	Contracted Svcs Buildings/Land Mtce	1,920	2,000	2,000	2,000	2,000	2,000	2,000
02-2-312-403	Buildings Repairs & Mtce	434	5,000	5,000	5,000	5,000	5,000	5,000
02-2-312-409	Hydro	6,071	7,445	7,662	7,905	8,151	8,408	8,685
02-2-312-410	Carbon Offset	29	29	30	30	30	30	30
02-2-312-415	Landscaping/Grounds Mtce	4,261	5,000	5,000	5,000	5,000	5,000	5,000
02-2-312-438	Contract Svcs Equip/Mach	24,624	30,000	25,000	30,000	30,000	30,000	30,000
02-2-312-444	Rental/Leases - Mach/Equip	1,476	1,000	2,500	2,500	2,500	2,500	2,500
02-2-312-447	Repairs/Mtce Mach/Equip	32,038	25,000	25,000	25,000	25,000	25,000	25,000
02-2-312-468	Minor Capital	2,411	5,000	5,000	5,000	5,000	5,000	5,000
02-2-312-485	Contr To Capital Works Reserve	163,756	163,756	259,344	106,486	101,444	96,963	89,190
02-2-312-489	Reserve Contr Other	5,000	5,000	5,000	5,000	5,000	5,000	5,000
02-2-312-495	Transfer To Other Functions	12,213	12,213	12,290	12,367	12,350	12,429	12,505
312 - Royston Water		673,878	868,886	927,549	699,252	699,252	705,099	705,099
Expenses		(673,878)	(868,886)	(927,549)	(699,252)	(699,252)	(705,099)	(705,099)
312 - Royston Water		245,812	0	0	0	0	0	0
02 - Water Revenue Fund		245,812	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	424,000	195,000	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	424,000	195,000	0	0	0	0	0	0	0	0
Total Revenues	424,000	195,000	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
474 - Water/Sewer/Solid Waste Infrastructure	424,000	195,000	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	424,000	195,000	0	0	0	0	0	0	0	0
Total Expenses	424,000	195,000	0	0	0	0	0	0	0	0

#312 - Royston Water Local Service Area
Reserve Fund Balance Estimates

Year		Future Exp Reserve (312)	Capital Works Reserve (839)	Capital Cost Charge Reserve (891)
2018 Balance forward		310,231	1,931,130	64,922
2019	Contribution	5,000	259,344	
2019	Expenditure		(424,000)	
Total for year		5,000	(164,656)	-
Reserve balance		315,231	1,766,474	64,922
2020	Contribution	5,000	106,486	
2020	Expenditure		(195,000)	
Total for year		5,000	(88,514)	-
Reserve balance		320,231	1,677,960	64,922
2021	Contribution	5,000	101,444	
2021	Expenditure			
Total for year		5,000	101,444	-
Reserve balance		325,231	1,779,404	64,922
2022	Contribution	5,000	96,963	
2022	Expenditure			
Total for year		5,000	96,963	-
Reserve balance		330,231	1,876,367	64,922
2023	Contribution	5,000	89,190	
2023	Expenditure			
Total for year		5,000	89,190	-
Reserve balance		335,231	1,965,557	64,922

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

		Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Established:	02-Dec-75							
Authority:	BL 182							
Amendments:	BL 413, BL 461, BL 480, BL 742, Conversion BL 1557, BL 1752, BL 1945 (repealed), BL 2577, 2629, 2639, 2953, 15, 61, 121, 182, 235, 353, 354							
Purpose:	To provide water service.							
Participants:	Defined portion of Electoral Areas C & D							
Maximum Levy:	\$5.62 per \$1,000 - 100% Assessment							
2019 Maximum:	\$2,941,813							
		Local Service Area						
		N-771-CNR-LSA#24						
		N-772-CRR-LSA#24						
		Change from Previous year						
		Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
313 - Black Creek/Oyster Bay Water								
Revenues								
313 - Black Creek/Oyster Bay Water								
02-1-313-001	Frontage Tax	163,251	163,252	163,571	163,571	163,571	163,571	163,571
02-1-313-014	Fed Govt Cond Transfers	3,586	0	0	0	0	0	0
02-1-313-016	Grant Prov Govt Conditional	1,076	0	10,000	0	0	0	0
02-1-313-036	Connection Fees	4,424	2,000	5,000	5,000	5,000	5,000	5,000
02-1-313-092	User Rates	502,087	498,609	498,609	498,609	498,609	498,609	498,609
02-1-313-128	Other Revenue	20	0	0	0	0	0	0
02-1-313-133	Recoveries - Other	7,500	0	0	0	0	0	0
02-1-313-150	Surplus Prior Year	133,716	133,716	182,392	0	0	0	0
313 - Black Creek/Oyster Bay Water		815,660	797,577	859,572	667,180	667,180	667,180	667,180
Revenues		815,660	797,577	859,572	667,180	667,180	667,180	667,180
Expenses								
313 - Black Creek/Oyster Bay Water								
02-2-313-200	Support Services	48,368	48,368	52,938	53,998	55,078	56,180	57,303
02-2-313-220	Salaries & Wages	98,373	165,088	147,489	152,945	156,214	161,863	167,638
02-2-313-221	Directors Remuneration	1,275	2,992	2,992	2,992	2,992	2,992	2,992
02-2-313-225	Benefits	22,417	42,006	37,852	38,682	39,536	40,403	41,296
02-2-313-237	Employer Health Tax	0	0	4,425	4,588	4,686	4,856	5,029
02-2-313-238	WCB	1,509	3,237	2,861	2,927	2,989	3,053	3,124
02-2-313-246	Bank Charges	1,225	1,000	1,000	1,000	1,000	1,000	1,000
02-2-313-254	Chemicals	33,572	20,000	25,000	25,000	25,000	25,000	25,000
02-2-313-266	Deliveries/Transportation	0	200	200	200	200	200	200
02-2-313-275	Permits/Licences	1,412	2,150	2,150	2,150	2,150	2,150	2,150
02-2-313-276	Software Licence/Mtce	1,254	1,000	2,700	2,700	2,700	2,700	2,700
02-2-313-284	Meeting Expense	0	250	250	250	250	250	250
02-2-313-296	Postage	2,914	2,500	2,500	2,500	2,500	2,500	2,500
02-2-313-314	Telephone & Alarm Lines	7,695	7,880	8,035	8,189	8,344	8,495	8,651
02-2-313-320	Travel	355	250	250	250	250	250	250
02-2-313-335	Advertising	1,100	750	1,250	1,250	1,250	1,250	1,250
02-2-313-350	Maps & Printing Supplies	0	250	250	250	250	250	250
02-2-313-366	Engineering Fees	500	10,000	10,000	10,000	10,000	10,000	10,000
02-2-313-369	Insurance Liability	521	564	578	590	602	614	626

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02-2-313-372	Insurance Property	5,240	5,240	5,345	5,505	5,670	5,840	6,015
02-2-313-378	Lab Analysis	159	3,500	3,500	3,500	3,500	3,500	3,500
02-2-313-381	Legal Fees	1,545	1,200	3,000	1,000	1,000	1,000	1,000
02-2-313-385	Gis Services	0	500	500	500	500	500	500
02-2-313-387	Other Prof Fees	45,430	65,000	102,336	20,000	20,000	10,000	10,000
02-2-313-403	Buildings Repairs & Mtce	0	1,000	1,000	1,000	1,000	1,000	1,000
02-2-313-409	Hydro	30,880	39,913	41,075	42,238	43,400	44,572	45,329
02-2-313-410	Carbon Offset	158	158	188	188	188	188	188
02-2-313-415	Landscaping/Grounds Mtce	4,752	6,500	6,500	6,500	6,500	6,500	6,500
02-2-313-424	Rental/Lease - Land	0	550	550	550	550	550	550
02-2-313-438	Contract Svcs Equip/Mach	17,491	30,000	20,000	30,000	30,000	30,000	30,000
02-2-313-444	Rental/Leases - Mach/Equip	122	1,000	1,000	1,000	1,000	1,000	1,000
02-2-313-447	Repairs/Mtce Mach/Equip	21,470	20,000	15,000	20,000	20,000	20,000	20,000
02-2-313-468	Minor Capital	0	31,000	31,000	1,000	1,000	1,000	1,000
02-2-313-485	Contr To Capital Works Reserve	127,644	127,644	165,882	67,673	60,836	61,388	52,211
02-2-313-495	Transfer To Other Functions	14,123	14,123	18,212	14,301	14,281	14,372	14,414
02-2-313-505	Debt Charges-Principal	67,164	67,164	67,164	67,164	67,164	67,164	67,164
02-2-313-506	Debt Charges-Interest	74,600	74,600	74,600	74,600	74,600	74,600	74,600
313 - Black Creek/Oyster Bay Water		633,268	797,577	859,572	667,180	667,180	667,180	667,180
Expenses		(633,268)	(797,577)	(859,572)	(667,180)	(667,180)	(667,180)	(667,180)
313 - Black Creek/Oyster Bay Water		182,393	0	0	0	0	0	0
02 - Water Revenue Fund		182,393	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
014 - Fed Govt Cond Transfers	533,285	0	0	0	0	0	0	0	0	0
Total: 030R - Senior Govt Grants	533,285	0	0	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	365,245	0	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	365,245	0	0	0	0	0	0	0	0	0
Total Revenues	898,530	0	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
474 - Water/Sewer/Solid Waste Infrastructure	898,530	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	898,530	0	0	0	0	0	0	0	0	0
Total Expenses	898,530	0	0	0	0	0	0	0	0	0

#313 - Black Creek / Oyster Bay Water Local Service Area
Reserve Fund Balance Estimates

Year		Future Exp Reserve (313)	Capital Works Reserve (860)	DCC Reserve (897)
2018 Balance forward		88,908	538,974	115,398
2019	Contribution		165,882	
2019	Expenditure		(365,245)	
Total for year		-	(199,363)	-
Reserve balance		88,908	339,611	115,398
2020	Contribution		67,673	
2020	Expenditure			
Total for year		-	67,673	-
Reserve balance		88,908	407,284	115,398
2021	Contribution		60,836	
2021	Expenditure			
Total for year		-	60,836	-
Reserve balance		88,908	468,120	115,398
2022	Contribution		61,388	
2022	Expenditure			
Total for year		-	61,388	-
Reserve balance		88,908	529,508	115,398
2023	Contribution		52,211	
2023	Expenditure			
Total for year		-	52,211	-
Reserve balance		88,908	581,719	115,398

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	20-Jun-98	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1999	Local Service Area						
Amendments:		W-771-CNR-LSA#36						
Purpose:	For the supply, treatment, conveyance and distribution of water.	Change from Previous year						
Participants:	Defined portion of Electoral Area C							
Maximum Levy:	\$24,024	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
2019 Maximum:	\$24,024	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 314

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
02 - Water Revenue Fund								
314 - England Road Water								
Revenues								
314 - England Road Water								
02-1-314-003	Parcel Tax	6,357	6,357	8,645	7,427	2,288	2,288	2,288
02-1-314-014	Fed Govt Cond Transfers	44	0	0	0	0	0	0
02-1-314-016	Grant Prov Govt Conditional	13	0	0	0	0	0	0
02-1-314-036	Connection Fees	3,000	0	0	0	0	0	0
02-1-314-092	User Rates	9,242	8,850	0	0	0	0	0
02-1-314-150	Surplus Prior Year	1,518	1,518	2,404	0	0	0	0
02-1-314-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
314 - England Road Water		20,173	16,725	11,049	7,427	2,288	2,288	2,288
Revenues		20,173	16,725	11,049	7,427	2,288	2,288	2,288
Expenses								
314 - England Road Water								
02-2-314-200	Support Services	300	300	0	0	0	0	0
02-2-314-220	Salaries & Wages	1,585	483	0	0	0	0	0
02-2-314-225	Benefits	281	123	0	0	0	0	0
02-2-314-238	WCB	27	10	0	0	0	0	0
02-2-314-248	Bulk Water Purchases	4,313	4,916	0	0	0	0	0
02-2-314-275	Permits/Licences	26	50	0	0	0	0	0
02-2-314-296	Postage	52	50	0	0	0	0	0
02-2-314-335	Advertising	28	50	0	0	0	0	0
02-2-314-350	Maps & Printing Supplies	0	50	0	0	0	0	0
02-2-314-369	Insurance Liability	7	8	0	0	0	0	0
02-2-314-387	Other Prof Fees	158	400	0	0	0	0	0
02-2-314-415	Landscaping/Grounds Mtce	73	100	0	0	0	0	0
02-2-314-438	Contract Svcs Equip/Mach	1,280	900	0	0	0	0	0
02-2-314-444	Rental/Leases - Mach/Equip	57	0	0	0	0	0	0
02-2-314-447	Repairs/Mtce Mach/Equip	1,298	1,000	0	0	0	0	0
02-2-314-485	Contr To Capital Works Reserve	1,736	1,736	0	0	0	0	0
02-2-314-495	Transfer To Other Functions	297	297	4,798	2,388	2,288	2,288	2,288
02-2-314-505	Debt Charges-Principal	3,827	3,827	3,827	3,827	0	0	0
02-2-314-506	Debt Charges-Interest	2,424	2,425	2,424	1,212	0	0	0
314 - England Road Water		17,769	16,725	11,049	7,427	2,288	2,288	2,288

CVRD 5 Year Operating Budget by Service

Functions: 314

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
Expenses		(17,769)	(16,725)	(11,049)	(7,427)	(2,288)	(2,288)	(2,288)
314 - England Road Water		2,404	0	0	0	0	0	0
02 - Water Revenue Fund		2,404	0	0	0	0	0	0

**#314 - England Road Water Local Service Area
Reserve Fund Balance Estimates**

Year		Capital Works Reserve (841)
2018 Balance forward		29,362
2019	Contribution	
2019	Expenditure	
Total for year		-
Reserve balance		29,362
2020	Contribution	
2020	Expenditure	
Total for year		-
Reserve balance		29,362
2021	Contribution	
2021	Expenditure	
Total for year		-
Reserve balance		29,362
2022	Contribution	
2022	Expenditure	
Total for year		-
Reserve balance		29,362
2023	Contribution	
2023	Expenditure	
Total for year		-
Reserve balance		29,362

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

#317 - Marsden / Camco Water Local Service Area
Reserve Fund Balance Estimates

Year		Future Exp Reserve (317)	Capital Works Reserve (837)
2018 Balance forward		31,476	148,452
2019	Contribution		
2019	Expenditure		
Total for year		-	-
Reserve balance		31,476	148,452
2020	Contribution		
2020	Expenditure		
Total for year		-	-
Reserve balance		31,476	148,452
2021	Contribution		
2021	Expenditure		
Total for year		-	-
Reserve balance		31,476	148,452
2022	Contribution		
2022	Expenditure		
Total for year		-	-
Reserve balance		31,476	148,452
2023	Contribution		
2023	Expenditure		
Total for year		-	-
Reserve balance		31,476	148,452

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	29-Mar-82	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 508	Local Service Area						
Amendments:	BL 2118, BL 2600 (Conv)	4-771-CNR-SRVA#45						
Purpose:	To provide sewage collection and disposal for the area.	Change from Previous year						
Participants:	Defined portion of Electoral Area B							
Maximum Levy:	Greater of \$11,500 or \$2.87 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
2019 Maximum:	\$34,053	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 330

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
03 - Sewer Revenue Fund								
330 - Jackson Drive Sewer								
Revenues								
330 - Jackson Drive Sewer								
03-1-330-003	Parcel Tax	16,384	16,384	16,720	17,056	17,056	17,056	17,056
03-1-330-150	Surplus Prior Year	2,290	2,290	1,782	0	0	0	0
330 - Jackson Drive Sewer		18,674	18,674	18,502	17,056	17,056	17,056	17,056
Revenues		18,674	18,674	18,502	17,056	17,056	17,056	17,056
Expenses								
330 - Jackson Drive Sewer								
03-2-330-200	Support Services	452	452	676	690	704	718	733
03-2-330-220	Salaries & Wages	2,914	2,914	2,973	3,033	3,093	3,155	3,218
03-2-330-225	Benefits	845	845	862	879	897	915	933
03-2-330-238	WCB	61	61	63	64	65	67	68
03-2-330-314	Telephone & Alarm Lines	193	245	360	367	375	382	390
03-2-330-335	Advertising	69	50	75	75	75	75	75
03-2-330-369	Insurance Liability	19	20	24	24	24	24	24
03-2-330-409	Hydro	1,374	2,635	2,000	2,080	2,163	2,250	2,340
03-2-330-410	Carbon Offset	12	12	6	6	6	6	6
03-2-330-438	Contract Svcs Equip/Mach	280	1,500	3,500	3,500	3,500	3,500	3,500
03-2-330-447	Repairs/Mtce Mach/Equip	1,532	800	800	800	800	800	800
03-2-330-485	Contr To Capital Works Reserve	8,640	8,640	6,313	4,688	4,504	4,314	4,119
03-2-330-495	Transfer To Other Functions	500	500	850	850	850	850	850
330 - Jackson Drive Sewer		16,892	18,674	18,502	17,056	17,056	17,056	17,056
Expenses		(16,892)	(18,674)	(18,502)	(17,056)	(17,056)	(17,056)	(17,056)
330 - Jackson Drive Sewer		1,782	0	0	0	0	0	0
03 - Sewer Revenue Fund		1,782	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 330 - Jackson Drive Sewer
Object Category or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
013 - Fed Gas Tax Funding	0	0	0	0	60,223	0	0	0	0	0
Total: 030R - Senior Govt Grants	0	0	0	0	60,223	0	0	0	0	0
Total Revenues	0	0	0	0	60,223	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 330 - Jackson Drive Sewer
Object Category or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
474 - Water/Sewer/Solid Waste Infrastructure	0	0	0	0	60,223	0	0	0	0	0
Total: 050 - Capital projects and equipment	0	0	0	0	60,223	0	0	0	0	0
Total Expenses	0	0	0	0	60,223	0	0	0	0	0

**#330 - Jackson Drive Sewer
Reserve Fund Balance Estimates**

Year		Capital Works Reserve (845)
2018 Balance forward		31,963
2019	Contribution	6,313
Total for year		6,313
Reserve balance		38,276
2020	Contribution	4,688
Total for year		4,688
Reserve balance		42,964
2021	Contribution	4,504
Total for year		4,504
Reserve balance		47,468
2022	Contribution	4,314
Total for year		4,314
Reserve balance		51,782
2023	Contribution	4,119
Total for year		4,119
Reserve balance		55,901

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Established:		Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 495	Local Service Area						
Amendments:		King Coho Sewer						
Purpose:	To provide sewage collection and disposal for the area.	Change from Previous year						
Participants:	Defined portion							
Maximum Levy:	\$9.2655 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate		0.0000	0.0000	0.0000	0.0000	0.0000
2019 Maximum:	\$205,000	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
03 - Sewer Revenue Fund								
331 - King Coho Sewer								
Revenues								
331 - King Coho Sewer								
03-1-331-003	Parcel Tax	0	0	150,351	50,351	50,351	50,351	50,351
03-1-331-092	User Rates	12,321	49,364	0	0	0	0	0
03-1-331-133	Recoveries - Other	13,031	0	0	0	0	0	0
03-1-331-150	Surplus Prior Year	0	0	3	0	0	0	0
331 - King Coho Sewer		25,352	49,364	150,354	50,351	50,351	50,351	50,351
Revenues		25,352	49,364	150,354	50,351	50,351	50,351	50,351
Expenses								
331 - King Coho Sewer								
03-2-331-200	Support Services	811	811	1,079	1,100	1,122	1,145	1,168
03-2-331-220	Salaries & Wages	1,050	8,499	7,402	7,550	7,701	7,855	8,012
03-2-331-225	Benefits	263	2,465	2,147	2,189	2,233	2,278	2,323
03-2-331-238	WCB	18	110	156	159	162	166	169
03-2-331-275	Permits/Licences	0	0	450	200	200	200	200
03-2-331-276	Software Licence/Mtce	0	0	500	510	520	531	541
03-2-331-281	Materials & Supplies	11	0	1,500	1,530	1,561	1,592	1,624
03-2-331-296	Postage	0	0	80	40	40	40	40
03-2-331-314	Telephone & Alarm Lines	427	870	1,260	1,285	1,311	1,337	1,364
03-2-331-335	Advertising	0	200	175	175	175	175	175
03-2-331-369	Insurance Liability	34	36	31	32	33	34	35
03-2-331-378	Lab Analysis	3,342	4,420	4,160	4,243	4,328	4,415	4,503
03-2-331-381	Legal Fees	7,022	0	0	0	0	0	0
03-2-331-385	Gis Services	130	0	0	0	0	0	0
03-2-331-387	Other Prof Fees	25	0	0	0	0	0	0
03-2-331-409	Hydro	604	2,400	2,448	2,546	2,648	2,754	2,864
03-2-331-410	Carbon Offset	50	50	0	0	0	0	0
03-2-331-430	Water	29	0	500	510	520	531	541
03-2-331-438	Contract Svcs Equip/Mach	1,178	8,950	7,750	6,855	7,960	7,072	8,184
03-2-331-447	Repairs/Mtce Mach/Equip	3,195	2,000	1,500	1,530	1,561	1,592	1,624
03-2-331-468	Minor Capital	2,461	1,000	1,000	1,000	1,000	1,000	1,000
03-2-331-485	Contr To Capital Works Reserve	3,700	15,703	116,866	17,547	15,926	16,284	14,634
03-2-331-495	Transfer To Other Functions	1,000	850	1,350	1,350	1,350	1,350	1,350

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
03-2-331-506	Debt Charges-Interest	0	1,000	0	0	0	0	0
331 - King Coho Sewer		25,349	49,364	150,354	50,351	50,351	50,351	50,351
Expenses		(25,349)	(49,364)	(150,354)	(50,351)	(50,351)	(50,351)	(50,351)
331 - King Coho Sewer		3	0	0	0	0	0	0
03 - Sewer Revenue Fund		3	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
013 - Fed Gas Tax Funding	6,856	0	0	0	0	0	0	0	0	0
Total: 030R - Senior Govt Grants	6,856	0	0	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	100,000	0	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	100,000	0	0	0	0	0	0	0	0	0
Total Revenues	106,856	0	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
474 - Water/Sewer/Solid Waste Infrastructure	106,856	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	106,856	0	0	0	0	0	0	0	0	0
Total Expenses	106,856	0	0	0	0	0	0	0	0	0

**#331 - King Coho Sewer
Reserve Fund Balance Estimates**

Year		Capital Works Reserve (847)
Reserve balance		3,700
2019	Contribution	116,866
2019	Expenditures	(100,000)
Total for year		16,866
Reserve balance		20,566
2020	Contribution	17,547
2020	Expenditures	
Total for year		17,547
Reserve balance		38,113
2021	Contribution	15,926
2021	Expenditures	
Total for year		15,926
Reserve balance		54,039
2022	Contribution	16,284
Total for year		16,284
Reserve balance		70,323
2023	Contribution	14,634
Total for year		14,634
Reserve balance		84,957

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	11-Jan-79	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #51, BL 2541 (Conversion)	Municipal Members						
Amendments:	SLP #60,	Comox	1,798,395	1,906,299	2,020,677	2,020,677	2,275,920	2,275,920
Purpose:	To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities.	Courtenay	3,890,928	4,124,383	4,371,846	4,371,846	4,924,080	4,924,080
			\$5,689,323	\$6,030,682	\$6,392,523	\$6,392,523	\$7,200,000	\$7,200,000
Participants:	Courtenay, Comox	Change from Previous year		\$341,359	\$361,841	\$0	\$807,477	\$0
Maximum Levy:	\$3.00 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.6231	0.5713	0.6056	0.6056	0.6821	0.6821
2019 Maximum:	\$27,170,916	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
03 - Sewer Revenue Fund								
335 - Comox Valley Sewerage Service								
Revenues								
335 - Comox Valley Sewerage Service								
03-1-335-014	Fed Govt Cond Transfers	17,220	0	0	0	0	0	0
03-1-335-016	Grant Prov Govt Conditional	5,166	0	0	0	0	0	0
03-1-335-020	Reqn Municipal	5,645,572	5,689,323	6,030,682	6,392,523	6,392,523	7,200,000	7,200,000
03-1-335-090	DND Operating Contribution	505,902	375,000	529,684	583,502	583,509	668,978	668,978
03-1-335-091	Septage Disposal	419,993	240,000	350,000	350,000	350,000	350,000	350,000
03-1-335-092	User Rates	54,555	47,520	47,520	47,520	47,520	47,520	47,520
03-1-335-093	Compost Sales	52,504	50,000	50,000	50,000	50,000	50,000	50,000
03-1-335-128	Other Revenue	4,164	0	0	0	0	0	0
03-1-335-132	Recoveries - Scrap	3,318	0	0	0	0	0	0
03-1-335-133	Recoveries - Other	36,334	0	0	0	0	0	0
03-1-335-135	Recoveries-Other Functions	3,820	3,820	4,598	4,676	4,755	4,837	4,919
03-1-335-145	Transfer from Reserve	0	200,000	0	0	279,001	0	0
03-1-335-150	Surplus Prior Year	927,927	927,927	652,644	0	0	0	0
03-1-335-151	Funds Allocated from Prior Year	74,762	74,762	74,762	74,762	74,762	74,762	0
335 - Comox Valley Sewerage Service		7,751,236	7,608,352	7,739,890	7,502,983	7,782,070	8,396,097	8,321,417
Revenues		7,751,236	7,608,352	7,739,890	7,502,983	7,782,070	8,396,097	8,321,417
Expenses								
336 - Comox Valley Sewerage Service								
03-2-336-200	Support Services	298,497	298,497	359,201	366,385	373,713	381,188	388,812
03-2-336-220	Salaries & Wages	944,489	1,027,346	1,164,802	1,201,197	1,238,378	1,276,363	1,315,162
03-2-336-221	Directors Remuneration	5,650	7,200	7,200	7,200	7,200	7,200	7,200
03-2-336-225	Benefits	212,713	263,105	305,416	312,008	318,731	325,613	332,649
03-2-336-237	Employer Health Tax	0	0	34,944	36,036	37,151	38,291	39,455
03-2-336-238	WCB	15,165	20,221	23,115	23,618	24,131	24,654	25,187
03-2-336-246	Bank Charges	2,428	2,000	2,000	2,000	2,000	2,000	2,000
03-2-336-254	Chemicals	171,103	175,000	175,000	178,000	181,060	184,181	187,365
03-2-336-257	Clothing/Laundering	2,177	4,500	4,000	4,080	4,162	4,245	4,330
03-2-336-266	Deliveries/Transportation	4,578	4,000	3,500	3,570	3,641	3,714	3,788
03-2-336-275	Permits/Licences	14,505	14,000	16,500	16,790	17,086	17,388	17,896
03-2-336-276	Software Licence/Mtce	21,080	20,000	20,000	29,400	29,808	30,224	30,648
03-2-336-281	Materials & Supplies	21,702	25,500	26,010	26,530	27,061	27,602	28,154

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
03-2-336-284	Meeting Expense	2,334	100	750	750	750	750	750
03-2-336-293	Office Expenses	2,672	6,000	6,000	6,000	6,000	6,000	6,000
03-2-336-296	Postage	80	0	0	0	0	0	0
03-2-336-305	Safety Equipment	5,191	6,000	6,120	6,242	6,367	6,494	6,624
03-2-336-308	Screening Disposal	23,891	21,000	21,420	21,849	22,287	22,733	23,188
03-2-336-314	Telephone & Alarm Lines	13,205	8,470	12,560	12,828	13,103	13,382	13,670
03-2-336-319	Training/Development & Conferences	8,465	12,000	12,000	12,000	12,000	12,000	12,000
03-2-336-320	Travel	7,496	12,000	9,000	9,000	9,000	9,000	9,000
03-2-336-335	Advertising	12,068	3,000	23,000	23,000	3,000	3,000	3,060
03-2-336-340	Dues And Memberships	1,201	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-347	Library/Publications	156	300	300	300	300	300	300
03-2-336-353	Public Relations	1,902	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-366	Engineering Fees	2,955	170,000	240,000	60,000	100,000	60,000	80,000
03-2-336-369	Insurance Liability	6,156	6,675	6,873	7,010	7,150	7,293	7,439
03-2-336-372	Insurance Property	62,897	62,579	63,831	65,746	67,718	69,750	71,843
03-2-336-378	Lab Analysis	7,352	10,000	10,000	10,200	10,404	10,612	10,824
03-2-336-381	Legal Fees	7,511	10,000	10,000	10,000	10,000	10,000	10,000
03-2-336-385	Gis Services	358	2,000	2,000	2,000	2,000	2,000	2,000
03-2-336-387	Other Prof Fees	292,595	258,000	205,000	90,000	76,000	56,000	57,000
03-2-336-400	Contracted Svcs Buildings/Land Mtce	24,545	20,000	20,000	20,000	20,000	20,000	20,000
03-2-336-403	Buildings Repairs & Mtce	5,234	5,000	5,000	5,000	5,000	5,000	5,000
03-2-336-406	Heating	17,632	25,000	21,000	22,050	23,153	24,311	25,527
03-2-336-409	Hydro	231,766	266,086	273,836	282,051	290,513	299,228	308,205
03-2-336-410	Carbon Offset	4,356	4,356	5,596	5,596	5,596	5,596	5,596
03-2-336-412	Janitorial/Cleaning Supplies	1,834	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-415	Landscaping/Grounds Mtce	962	4,000	4,000	4,000	4,000	4,000	4,000
03-2-336-430	Water	34,058	40,000	40,000	40,000	40,000	40,000	40,000
03-2-336-438	Contract Svcs Equip/Mach	45,075	81,500	67,500	68,850	70,227	71,631	73,062
03-2-336-441	Fuel/Lubricants - Mach/Equip	6,992	10,000	10,000	10,000	10,000	10,000	10,000
03-2-336-444	Rental/Leases - Mach/Equip	1,320	2,500	2,500	2,550	2,601	2,653	2,706
03-2-336-447	Repairs/Mtce Mach/Equip	42,109	70,000	71,400	72,828	74,285	75,771	77,286
03-2-336-458	Fuel/Lubricants Vehicle	9,659	8,250	8,415	8,583	8,755	8,930	9,287
03-2-336-461	Insurance/Licence Vehicle	9,738	8,432	10,930	11,366	11,821	12,294	12,787
03-2-336-464	Repairs & Mtce Vehicle	3,681	3,000	3,000	3,060	3,121	3,183	3,247
03-2-336-468	Minor Capital	118,101	159,000	120,500	90,000	100,000	80,000	145,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
03-2-336-480	Transfer to Capital	15,922	0	0	0	0	0	0
03-2-336-485	Contr To Capital Works Reserve	2,875,493	2,815,755	2,436,371	1,912,446	1,703,475	1,934,783	1,528,096
03-2-336-489	Reserve Contr Other	0	0	149,524	74,762	74,762	74,762	0
03-2-336-495	Transfer To Other Functions	0	0	30,000	0	0	0	0
03-2-336-505	Debt Charges-Principal	383,484	383,483	383,483	923,483	923,483	923,483	923,483
03-2-336-506	Debt Charges-Interest	521,475	521,476	538,857	640,604	994,109	1,374,144	1,557,657
336 - Comox Valley Sewerage Service		6,526,006	6,884,831	6,979,954	6,748,468	6,982,602	7,589,246	7,454,783
337 - Comox Valley Sewerage Service - Composting								
03-2-337-220	Salaries & Wages	162,024	164,950	166,994	170,426	173,929	177,504	181,155
03-2-337-225	Benefits	40,971	43,162	44,190	45,099	46,026	46,972	47,939
03-2-337-237	Employer Health Tax	0	0	5,010	5,113	5,218	5,325	5,435
03-2-337-238	WCB	2,636	3,202	3,236	3,303	3,371	3,440	3,511
03-2-337-254	Chemicals	0	500	500	500	500	500	500
03-2-337-257	Clothing/Laundrying	759	1,000	1,000	1,000	1,000	1,020	1,040
03-2-337-266	Deliveries/Transportation	1,066	500	1,000	1,020	1,040	1,061	1,082
03-2-337-281	Materials & Supplies	2,990	5,000	5,020	5,120	5,223	5,327	5,434
03-2-337-293	Office Expenses	0	1,000	1,000	1,000	1,000	1,000	1,000
03-2-337-305	Safety Equipment	3,357	1,000	2,000	2,040	2,081	2,123	2,165
03-2-337-314	Telephone & Alarm Lines	2,320	2,453	2,502	2,548	2,598	2,650	2,704
03-2-337-319	Training/Development & Conferences	1,956	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-320	Travel	762	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-323	Wood Chips	30,294	40,000	40,000	42,000	44,100	46,305	48,620
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	650	650	650	650	650	650
03-2-337-372	Insurance Property	9,369	9,369	9,556	9,843	10,138	10,442	10,755
03-2-337-378	Lab Analysis	8,305	7,500	8,000	8,160	8,323	8,489	8,659
03-2-337-400	Contracted Svcs Buildings/Land Mtce	6,602	5,840	6,340	6,467	6,596	6,728	6,863
03-2-337-403	Buildings Repairs & Mtce	812	5,000	4,500	4,500	4,500	4,500	4,500
03-2-337-409	Hydro	36,013	44,348	45,639	47,008	48,418	49,871	51,367
03-2-337-410	Carbon Offset	2,418	2,418	2,727	2,727	2,727	2,727	2,727
03-2-337-412	Janitorial/Cleaning Supplies	107	250	250	255	260	265	270
03-2-337-415	Landscaping/Grounds Mtce	870	1,500	1,500	1,500	1,500	1,500	1,500
03-2-337-430	Water	331	1,800	1,050	1,065	1,080	1,102	1,124
03-2-337-438	Contract Svcs Equip/Mach	17,978	25,000	25,000	25,000	25,000	25,000	25,000
03-2-337-441	Fuel/Lubricants - Mach/Equip	35,197	38,000	38,000	38,760	39,535	40,326	41,133

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
03-2-337-444	Rental/Leases - Mach/Equip	437	1,200	1,200	1,200	1,200	1,200	1,200
03-2-337-447	Repairs/Mtce Mach/Equip	9,047	35,000	25,000	25,500	26,010	26,530	27,061
03-2-337-461	Insurance/Licence Vehicle	969	969	1,080	1,122	1,167	1,215	1,263
03-2-337-468	Minor Capital	0	5,000	5,000	5,000	5,000	5,000	5,000
03-2-337-495	Transfer To Other Functions	0	0	35,000	35,000	35,000	35,000	35,000
337 - Comox Valley Sewerage Service - Composting		377,589	453,611	489,944	499,926	510,190	520,772	531,657
338 - Comox Valley Sewerage Service - Pump Stations								
03-2-338-220	Salaries & Wages	8,216	9,742	8,335	8,500	8,669	8,841	9,015
03-2-338-225	Benefits	0	2,789	2,371	2,418	2,466	2,516	2,566
03-2-338-237	Employer Health Tax	0	0	250	255	260	265	270
03-2-338-238	WCB	0	203	172	176	179	183	187
03-2-338-254	Chemicals	30,959	45,000	35,000	35,700	36,414	37,142	37,885
03-2-338-266	Deliveries/Transportation	0	200	200	200	200	200	200
03-2-338-314	Telephone & Alarm Lines	8,283	9,453	12,619	12,864	13,110	13,374	13,641
03-2-338-400	Contracted Svcs Buildings/Land Mtce	3,726	6,000	6,000	6,000	6,000	6,000	6,000
03-2-338-403	Buildings Repairs & Mtce	1,212	3,000	3,000	3,000	3,000	3,000	3,000
03-2-338-409	Hydro	64,518	77,608	79,869	82,265	84,733	87,275	89,893
03-2-338-410	Carbon Offset	415	415	426	426	426	426	426
03-2-338-415	Landscaping/Grounds Mtce	0	2,500	2,500	2,500	2,500	2,500	2,500
03-2-338-430	Water	1,606	500	1,750	1,785	1,821	1,857	1,894
03-2-338-438	Contract Svcs Equip/Mach	23,054	40,000	40,000	40,000	40,000	40,000	40,000
03-2-338-441	Fuel/Lubricants - Mach/Equip	1,630	2,500	2,500	2,500	2,500	2,500	2,500
03-2-338-447	Repairs/Mtce Mach/Equip	19,616	25,000	25,000	25,000	25,000	25,000	25,000
03-2-338-468	Minor Capital	31,763	45,000	50,000	31,000	62,000	55,000	100,000
338 - Comox Valley Sewerage Service - Pump Stations		194,997	269,910	269,992	254,589	289,278	286,079	334,977
Expenses		(7,098,592)	(7,608,352)	(7,739,890)	(7,502,983)	(7,782,070)	(8,396,097)	(8,321,417)
335 - Comox Valley Sewerage Service		652,644	0	0	0	0	0	0
03 - Sewer Revenue Fund		652,644	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
100R - Short Term Debt Proceeds										
140 - Short Term Debt Proceeds	2,700,000	12,000,000	17,000,000	10,250,000	0	0	0	0	0	0
Total: 100R - Short Term Debt Proceeds	2,700,000	12,000,000	17,000,000	10,250,000	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	10,882,081	388,000	901,000	125,000	300,000	0	0	0	0	0
Total: 130R - Transfer from reserve	10,882,081	388,000	901,000	125,000	300,000	0	0	0	0	0
Total Revenues	13,582,081	12,388,000	17,901,000	10,375,000	300,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
474 - Water/Sewer/Solid Waste Infrastructure	13,582,081	12,138,000	17,901,000	10,375,000	300,000	0	0	0	0	0
475 - Machinery & Equipment	0	250,000	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	13,582,081	12,388,000	17,901,000	10,375,000	300,000	0	0	0	0	0
Total Expenses	13,582,081	12,388,000	17,901,000	10,375,000	300,000	0	0	0	0	0

**#335 - Comox Valley Sewerage Service
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (NEW)	Capital Works Reserve (846)	DCC Reserve (896)
2018 Balance forward		-	10,178,317	2,745,734
2019	Contribution	149,524	2,436,371	
2019	Expenditure		(9,510,081)	(1,372,000)
Total for year		149,524	(7,073,710)	(1,372,000)
Reserve balance		149,524	3,104,607	1,373,734
2020	Contribution	74,762	1,912,446	
2020	Expenditure		(388,000)	
Total for year		74,762	1,524,446	-
Reserve balance		224,286	4,629,053	1,373,734
2021	Contribution	74,762	1,703,475	
2021	Expenditure		(901,000)	
Total for year		74,762	802,475	-
Reserve balance		299,048	5,431,528	1,373,734
2022	Contribution	74,762	1,934,783	
2022	Expenditure	(279,001)	(125,000)	
Total for year		(204,239)	1,809,783	-
Reserve balance		94,809	7,241,311	1,373,734
2023	Contribution	-	1,528,096	
2023	Expenditure		(300,000)	
Total for year		-	1,228,096	-
Reserve balance		94,809	8,469,407	1,373,734

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Liquid Waste Management
340

Established:	25-Mar-02	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2422							
Amendments:	BL 251 (max levy)							
Purpose:	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	Electoral Areas						
		Area A	158,171	156,602	156,602	156,602	156,602	156,602
		Area B	115,562	115,715	115,715	115,715	115,715	115,715
		Area C	151,759	153,176	153,176	153,176	153,176	153,176
			\$425,492	\$425,492	\$425,492	\$425,492	\$425,492	\$425,492
Participants:	Electoral Areas A, B, C	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	\$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0655	0.0573	0.0573	0.0573	0.0573	0.0573
2019 Maximum:	\$670,273	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
340 - Liquid Waste Management								
Revenues								
340 - Liquid Waste Management								
01-1-340-005	Gil Fed Govt	2,062	0	0	0	0	0	0
01-1-340-013	Fed Gas Tax Funding	3,948	86,454	107,506	0	0	0	0
01-1-340-016	Grant Prov Govt Conditional	0	10,000	10,000	0	0	0	0
01-1-340-019	Reqn Elect/Spec Prov Govt	425,492	425,492	425,492	425,492	425,492	425,492	425,492
01-1-340-133	Recoveries - Other	8,350	0	0	0	0	0	0
01-1-340-135	Recoveries-Other Functions	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-1-340-145	Transfer from Reserve	0	0	2,166	26,663	51,496	61,572	83,628
01-1-340-150	Surplus Prior Year	132,322	132,322	210,639	0	0	0	0
01-1-340-151	Funds Allocated from Prior Year	0	0	11,740	11,740	11,740	11,740	0
340 - Liquid Waste Management		574,674	656,768	770,043	466,395	491,228	501,304	511,620
Revenues		574,674	656,768	770,043	466,395	491,228	501,304	511,620
Expenses								
340 - Liquid Waste Management								
01-2-340-200	Support Services	47,645	47,645	53,063	54,125	55,208	56,312	57,439
01-2-340-220	Salaries & Wages	142,169	284,010	270,877	277,314	283,914	290,676	297,607
01-2-340-225	Benefits	35,807	74,731	74,420	76,176	77,973	79,818	81,708
01-2-340-237	Employer Health Tax	0	0	8,126	8,319	8,517	8,720	8,928
01-2-340-238	WCB	2,163	5,931	5,641	5,773	5,911	6,055	6,197
01-2-340-266	Deliveries/Transportation	22	120	120	120	120	120	120
01-2-340-276	Software Licence/Mtce	1,314	1,400	1,400	1,000	1,000	1,000	1,000
01-2-340-284	Meeting Expense	395	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-293	Office Expenses	1,528	1,500	1,500	1,500	1,500	1,500	1,500
01-2-340-296	Postage	386	5,100	1,600	1,600	1,600	1,600	1,600
01-2-340-299	Program Supplies	0	0	2,000	2,000	2,000	2,000	2,000
01-2-340-314	Telephone & Alarm Lines	(270)	1,560	0	0	0	0	0
01-2-340-319	Training/Development & Conferences	2,066	4,000	5,700	4,000	4,000	4,000	4,000
01-2-340-320	Travel	0	2,500	2,000	2,000	2,000	2,000	2,000
01-2-340-335	Advertising	2,180	2,000	500	500	500	500	500
01-2-340-340	Dues And Memberships	750	1,200	1,200	1,200	1,200	1,200	1,200
01-2-340-353	Public Relations	0	400	400	400	400	400	400
01-2-340-354	Education Programs Public	2,641	3,000	7,500	14,500	29,500	29,500	29,500

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-340-369	Insurance Liability	761	825	851	868	885	903	921
01-2-340-381	Legal Fees	1,308	2,500	2,000	2,500	2,500	2,500	2,500
01-2-340-385	Gis Services	130	2,000	1,000	2,000	2,000	2,000	2,000
01-2-340-387	Other Prof Fees	2,020	94,954	115,006	8,500	8,500	8,500	8,500
01-2-340-410	Carbon Offset	0	0	0	0	0	0	0
01-2-340-418	Refuse Collection	0	0	0	0	0	0	0
01-2-340-430	Water	0	0	0	0	0	0	0
01-2-340-444	Rental/Leases - Mach/Equip	1,539	0	0	0	0	0	0
01-2-340-458	Fuel/Lubricants Vehicle	90	0	0	0	0	0	0
01-2-340-468	Minor Capital	0	1,000	3,500	1,000	1,000	1,000	1,000
01-2-340-489	Reserve Contr Other	116,692	116,692	210,639	0	0	0	0
01-2-340-495	Transfer To Other Functions	2,700	2,700	0	0	0	0	0
340 - Liquid Waste Management		364,036	656,768	770,043	466,395	491,228	501,304	511,620
Expenses		(364,036)	(656,768)	(770,043)	(466,395)	(491,228)	(501,304)	(511,620)
340 - Liquid Waste Management		210,639	0	0	0	0	0	0
01 - General Revenue Fund		210,639	0	0	0	0	0	0

**#340 - Liquid Waste Management
Reserve Fund Balance Estimates**

Year	Capital project	Future Expenditure Reserve (340)
	2018 Balance forward	129,932
2019	Contribution	210,639
2019	Expenditures	(2,166)
	Total for year	208,473
	Reserve balance	338,405
2020	Contribution	-
2020	Expenditures	(26,663)
	Total for year	(26,663)
	Reserve balance	311,742
2021	Contribution	
2021	Expenditures	(51,496)
	Total for year	(51,496)
	Reserve balance	260,246
2022	Contribution	
2022	Expenditures	(61,572)
	Total for year	(61,572)
	Reserve balance	198,674
2023	Contribution	
2023	Expenditures	(83,628)
	Total for year	(83,628)
	Reserve balance	115,046

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Pesticide Awareness Service
345

Established:	23-Feb-04	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2601							
Amendments:								
Purpose:	To develop an awareness and education program for the use of pesticides in relation to the control of pollution, nuisances, pests, noxious weeds and unsightly premises.	Electoral Areas						
		Area A	0	0	0	4,811	4,811	4,811
		Area B	0	0	0	3,555	3,555	3,555
		Area C	0	0	0	4,706	4,706	4,706
		Municipal Members						
Participants:	Cumberland, Electoral Areas A, B, C	Cumberland	0	0	0	1,591	1,591	1,591
			\$0	\$0	\$0	\$14,663	\$14,663	\$14,663
Maximum Levy:	\$.005 per \$1,000 - 100% Assessment	Change from Previous year		\$0	\$0	\$14,663	\$0	\$0
2019 Maximum:	\$37,433							
		Residential Tax Rate Estimate	0.0000	0.0000	0.0000	0.0018	0.0018	0.0018
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 345

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
345 - Pesticide Awareness Service								
Revenues								
345 - Pesticide Awareness Service								
01-1-345-005	Gil Fed Govt	4	0	0	0	0	0	0
01-1-345-019	Reqn Elect/Spec Prov Govt	0	0	0	0	13,072	13,072	13,072
01-1-345-020	Reqn Municipal	0	0	0	0	1,591	1,591	1,591
01-1-345-025	Sale Svcs Local Govt	0	0	0	0	8,000	8,000	8,000
01-1-345-150	Surplus Prior Year	33,151	33,151	24,183	0	0	0	0
01-1-345-151	Funds Allocated from Prior Year	0	0	0	21,699	0	0	0
345 - Pesticide Awareness Service		33,155	33,151	24,183	21,699	22,663	22,663	22,663
Revenues		33,155	33,151	24,183	21,699	22,663	22,663	22,663
Expenses								
345 - Pesticide Awareness Service								
01-2-345-200	Support Services	1,064	1,064	708	722	736	750	765
01-2-345-220	Salaries & Wages	5,407	5,698	1,239	1,265	1,291	1,317	1,343
01-2-345-225	Benefits	1,351	1,369	319	325	332	338	345
01-2-345-237	Employer Health Tax	0	0	37	38	39	40	40
01-2-345-238	WCB	89	116	23	24	24	25	25
01-2-345-281	Materials & Supplies	0	1,500	1,500	1,500	1,500	1,500	1,500
01-2-345-284	Meeting Expense	0	300	300	300	300	300	300
01-2-345-299	Program Supplies	0	500	500	500	500	500	500
01-2-345-320	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-345-335	Advertising	0	6,265	6,200	6,200	6,200	6,200	6,200
01-2-345-354	Education Programs Public	0	3,000	3,000	3,000	3,000	3,000	3,000
01-2-345-369	Insurance Liability	375	407	258	263	268	273	278
01-2-345-381	Legal Fees	0	500	500	500	500	500	500
01-2-345-387	Other Prof Fees	687	11,432	8,599	6,062	6,973	6,920	6,867
345 - Pesticide Awareness Service		8,973	33,151	24,183	21,699	22,663	22,663	22,663
Expenses		(8,973)	(33,151)	(24,183)	(21,699)	(22,663)	(22,663)	(22,663)
345 - Pesticide Awareness Service		24,183	0	0	0	0	0	0
01 - General Revenue Fund		24,183	0	0	0	0	0	0

Hornby Island Garbage Disposal
360

Established:	26-Jun-72	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 87	Specified Area						
Amendments:		L-771-CNR-SA#9	229,000	215,000	215,000	215,000	215,000	215,000
Purpose:	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.		\$229,000	\$215,000	\$215,000	\$215,000	\$215,000	\$215,000
		Change from Previous year		(\$14,000)	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.4056	0.3646	0.3646	0.3646	0.3646	0.3646
Participants:	Defined portion of Electoral Area A (Hornby Island)	(per \$1,000 of assessed value)						
Maximum Levy:	No stated limit.	Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						
2019 Maximum:	\$0							

CVRD 5 Year Operating Budget by Service

Functions: 360

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
360 - Hornby Island Garbage Disposal								
Revenues								
360 - Hornby Island Garbage Disposal								
01-1-360-005	Gil Fed Govt	139	0	0	0	0	0	0
01-1-360-019	Reqn Elect/Spec Prov Govt	229,000	229,000	215,000	215,000	215,000	215,000	215,000
01-1-360-145	Transfer from Reserve	5,000	5,696	0	0	0	0	0
01-1-360-150	Surplus Prior Year	770	770	306	0	0	0	0
360 - Hornby Island Garbage Disposal		234,910	235,466	215,306	215,000	215,000	215,000	215,000
Revenues		234,910	235,466	215,306	215,000	215,000	215,000	215,000
Expenses								
360 - Hornby Island Garbage Disposal								
01-2-360-200	Support Services	3,573	3,573	3,996	4,076	4,158	4,241	4,326
01-2-360-210	Grant Operational	207,867	207,867	153,726	188,850	190,858	196,491	198,597
01-2-360-369	Insurance Liability	56	60	65	66	67	68	69
01-2-360-372	Insurance Property	653	653	666	679	693	707	721
01-2-360-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-360-461	Insurance/Licence Vehicle	315	315	352	366	381	396	412
01-2-360-489	Reserve Contr Other	998	998	35,450	17,963	15,843	10,097	7,875
01-2-360-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-2-360-505	Debt Charges-Principal	18,505	18,505	17,843	0	0	0	0
01-2-360-506	Debt Charges-Interest	637	495	208	0	0	0	0
360 - Hornby Island Garbage Disposal		234,604	235,466	215,306	215,000	215,000	215,000	215,000
Expenses		(234,604)	(235,466)	(215,306)	(215,000)	(215,000)	(215,000)	(215,000)
360 - Hornby Island Garbage Disposal		306	0	0	0	0	0	0
01 - General Revenue Fund		306	0	0	0	0	0	0

**#360 - Hornby Island Garbage Disposal
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (360)	Capital Works Reserve (856)
2018 Reserve bal fwd	55,676	1,235
Year		
2019 Reserve contribution	35,450	
2019 reserve balance	91,126	1,235
2020 Reserve contribution	17,963	
2020 reserve balance	109,089	1,235
2021 Reserve contribution	15,843	
2021 reserve balance	124,932	1,235
2022 Reserve contribution	10,097	
2022 reserve balance	135,029	1,235
2023 Reserve contribution	7,875	
2023 Ending balance	142,904	1,235

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Denman Island Garbage Collection Specified Area
362

Established:	01-Nov-73	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #24 (Div xxiv)	Specified Area						
Amendments:	BL 126 & 219	R-771-CNR-SA#22	69,677	76,000	76,000	76,000	76,000	76,000
Purpose:	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;		\$69,677	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000
		Change from Previous year		\$6,323	\$0	\$0	\$0	\$0
Participants:	Defined portion Electoral Area A (Denman Island)	Residential Tax Rate Estimate (per \$1,000 of assessed value)	0.1798	0.1788	0.1788	0.1788	0.1788	0.1788
Maximum Levy:	\$.286 per \$1,000 - 100% Assessment	Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						
2019 Maximum:	\$118,536							

CVRD 5 Year Operating Budget by Service

Functions: 362

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
362 - Denman Island Garbage Collection Specified Area								
Revenues								
362 - Denman Island Garbage Collection Specified Area								
01-1-362-005	Gil Fed Govt	21	0	0	0	0	0	0
01-1-362-019	Reqn Elect/Spec Prov Govt	69,677	69,677	76,000	76,000	76,000	76,000	76,000
01-1-362-150	Surplus Prior Year	473	473	222	0	0	0	0
362 - Denman Island Garbage Collection Specified Area		70,171	70,150	76,222	76,000	76,000	76,000	76,000
Revenues		70,171	70,150	76,222	76,000	76,000	76,000	76,000
Expenses								
362 - Denman Island Garbage Collection Specified Area								
01-2-362-200	Support Services	946	946	1,039	1,060	1,081	1,103	1,125
01-2-362-210	Grant Operational	65,515	65,515	70,333	70,600	70,400	71,650	71,650
01-2-362-369	Insurance Liability	15	16	17	17	17	17	17
01-2-362-381	Legal Fees	0	200	200	200	200	200	200
01-2-362-489	Reserve Contr Other	1,473	1,473	2,633	2,123	2,302	1,030	1,008
01-2-362-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
362 - Denman Island Garbage Collection Specified Area		69,949	70,150	76,222	76,000	76,000	76,000	76,000
Expenses		(69,949)	(70,150)	(76,222)	(76,000)	(76,000)	(76,000)	(76,000)
362 - Denman Island Garbage Collection Specified Area		222	0	0	0	0	0	0
01 - General Revenue Fund		222	0	0	0	0	0	0

**#362 - Denman Island Garbage Collection
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (362)	Capital Works Reserve (816)
2018 Reserve bal fwd	2,511	30,836
Year		
2019 Contributions	2,633	
2019 reserve balance	5,144	30,836
2020 Contributions	2,123	
2020 reserve balance	7,267	30,836
2021 Contributions	2,302	
2021 reserve balance	9,569	30,836
2022 Contributions	1,030	
2022 reserve balance	10,599	30,836
2023 Contributions	1,008	
2023 Ending balance	11,607	30,836

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

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:

2019 Maximum: \$0

Requisition Budget
2018 Actual
2019 RB
2020 FV
2021 FV
2022 FV
2023 FV

Local Service Area

J-771-CNR-SRVA#61

Change from Previous year
Residential Tax Rate Estimate

(per \$1,000 of assessed value)

0.0000
0.0000
0.0000
0.0000
0.0000

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 366

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
366 - Royston Garbage Collection								
Revenues								
366 - Royston Garbage Collection								
01-1-366-092	User Rates	83,878	81,610	89,078	89,078	89,078	89,078	89,078
01-1-366-131	Recoveries - MMBC Incentives	34,879	35,120	35,118	35,118	35,118	35,118	35,118
01-1-366-145	Transfer from Reserve	5,779	5,026	2,128	6,138	8,130	12,257	14,370
01-1-366-151	Funds Allocated from Prior Year	0	2,751	0	0	0	0	0
366 - Royston Garbage Collection		124,536	124,507	126,324	130,334	132,326	136,453	138,566
Revenues		124,536	124,507	126,324	130,334	132,326	136,453	138,566
Expenses								
366 - Royston Garbage Collection								
01-2-366-200	Support Services	2,321	2,321	2,445	2,494	2,544	2,595	2,647
01-2-366-262	Contracts - Operating	61,480	61,000	62,830	64,715	66,656	68,656	70,716
01-2-366-296	Postage	1,885	1,400	1,400	1,400	1,400	1,400	1,400
01-2-366-316	Tipping Fees	54,221	53,950	53,950	56,025	56,025	58,100	58,100
01-2-366-335	Advertising	404	1,000	1,000	1,000	1,000	1,000	1,000
01-2-366-354	Education Programs Public	2,050	2,159	2,159	2,159	2,159	2,159	2,159
01-2-366-369	Insurance Liability	36	39	40	41	42	43	44
01-2-366-381	Legal Fees	0	500	500	500	500	500	500
01-2-366-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
01-2-366-550	Deficit Prior Year	138	138	0	0	0	0	0
366 - Royston Garbage Collection		124,536	124,507	126,324	130,334	132,326	136,453	138,566
Expenses		(124,536)	(124,507)	(126,324)	(130,334)	(132,326)	(136,453)	(138,566)
366 - Royston Garbage Collection		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

**#366 - Royston Garbage Collection
Reserve Fund Balance Estimates**

	Future Expenditure Reserve (366)
2018 Reserve bal fwd	63,127
Year	
2019 Expenditures	(2,128)
2018 reserve balance	60,999
2020 Expenditures	(6,138)
2019 reserve balance	54,861
2021 Expenditures	(8,130)
2020 reserve balance	46,731
2022 Expenditures	(12,257)
2021 reserve balance	34,474
2023 Expenditures	(14,370)
2023 Ending balance	20,104

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at
January 2019 (does not include any interest revenue projections)

Established:	24-Mar-97	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	Waste Management Act							
Amendments:	BL 1822, 331							
Purpose:	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.							
Participants:	Comox Valley and Strathcona Regional Districts							
Maximum Levy:	Greater of \$7,000,000 or \$1.00 per \$1,000 - 100% Assessment							
2019 Maximum:	\$25,239,434							
		Local Service Area						
		0-771-CNR-SRVA#66	1,023,851	1,524,582	1,524,582	1,524,582	1,524,582	1,524,582
		0-772-CRR-SRVA#57	393,706	575,674	575,674	575,674	575,674	575,674
		0-784-CNR-SRVA#57	28,806	37,915	37,915	37,915	37,915	37,915
		Municipal Members						
		Campbell River	972,789	1,469,405	1,469,405	1,469,405	1,469,405	1,469,405
		Comox	457,098	692,966	692,966	692,966	692,966	692,966
		Courtenay	978,228	1,464,671	1,464,671	1,464,671	1,464,671	1,464,671
		Cumberland	111,021	183,549	183,549	183,549	183,549	183,549
		Gold River	20,494	29,579	29,579	29,579	29,579	29,579
		Sayward	5,386	9,312	9,312	9,312	9,312	9,312
		Tahsis	6,393	9,441	9,441	9,441	9,441	9,441
		Zeballos	2,228	2,907	2,907	2,907	2,907	2,907
			\$4,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
		Change from Previous year		\$2,000,000	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.1575	0.2053	0.2053	0.2053	0.2053	0.2053
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
391 - Comox Strathcona Waste Management								
Revenues								
391 - Comox Strathcona Waste Management								
01-1-391-005	Gil Fed Govt	6,110	0	0	0	0	0	0
01-1-391-009	Gil Local Govt	84,758	0	0	0	0	0	0
01-1-391-014	Fed Govt Cond Transfers	984	0	0	0	0	0	0
01-1-391-016	Grant Prov Govt Conditional	295	0	0	0	0	0	0
01-1-391-019	Reqn Elect/Spec Prov Govt	1,446,601	1,446,363	2,138,171	2,138,171	2,138,171	2,138,171	2,138,171
01-1-391-020	Reqn Municipal	2,553,398	2,553,637	3,861,829	3,861,829	3,861,829	3,861,829	3,861,829
01-1-391-080	Retail Sales	14,055	0	0	0	0	0	0
01-1-391-117	Tipping Fees	10,036,384	9,200,462	9,439,712	10,660,309	10,660,309	11,033,098	11,399,302
01-1-391-128	Other Revenue	750	0	0	0	0	0	0
01-1-391-131	Recoveries - MMBC Incentives	94,616	100,000	100,000	100,000	100,000	100,000	100,000
01-1-391-132	Recoveries - Scrap	368,476	110,000	180,000	180,000	180,000	180,000	180,000
01-1-391-133	Recoveries - Other	35,006	0	0	50,000	50,000	50,000	50,000
01-1-391-135	Recoveries-Other Functions	6,000	6,000	41,000	41,000	41,000	41,000	41,000
01-1-391-150	Surplus Prior Year	2,459,935	2,462,588	1,257,049	0	0	0	0
01-1-391-151	Funds Allocated from Prior Year	0	0	116,010	116,010	116,010	116,010	116,009
391 - Comox Strathcona Waste Management		17,107,368	15,879,050	17,133,771	17,147,319	17,147,319	17,520,108	17,886,311
Revenues		17,107,368	15,879,050	17,133,771	17,147,319	17,147,319	17,520,108	17,886,311
Expenses								
391 - Comox Strathcona Waste Management								
01-2-391-200	Support Services	628,539	628,539	674,545	688,036	701,796	715,832	730,149
01-2-391-212	Grants Uncond Local Govt	350,000	350,000	350,000	350,000	350,000	350,000	350,000
01-2-391-213	Grants Cond Local Govt	870,000	870,000	0	0	0	0	0
01-2-391-214	Grants Cond Local Agencies	11,997	16,500	16,000	16,000	16,000	16,000	16,000
01-2-391-216	Municipal Contract	300,049	312,000	330,434	333,939	337,516	341,169	344,896
01-2-391-220	Salaries & Wages	1,592,194	1,705,881	1,712,066	1,765,580	1,804,819	1,844,976	1,886,062
01-2-391-221	Directors Remuneration	25,205	44,300	60,050	60,050	60,050	60,050	60,050
01-2-391-225	Benefits	363,291	448,010	468,351	481,249	491,979	502,963	514,198
01-2-391-231	Business Use Auto Premium	149	0	0	0	0	0	0
01-2-391-237	Employer Health Tax	0	0	51,362	52,968	54,144	55,349	56,582
01-2-391-238	WCB	25,799	35,239	35,329	36,449	37,268	38,111	38,964
01-2-391-245	Uncollectible Accounts	169	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-391-246	Bank Charges	42,746	36,000	36,000	36,000	36,000	36,000	36,000
01-2-391-251	Cash Overage/Shortage	(242)	0	0	0	0	0	0
01-2-391-257	Clothing/Laundering	7,624	8,700	9,000	9,000	9,000	9,000	9,000
01-2-391-262	Contracts - Operating	2,166,138	2,505,200	2,357,345	3,321,129	3,218,737	3,294,553	4,586,448
01-2-391-266	Deliveries/Transportation	8,275	13,500	10,500	10,500	10,500	10,500	10,500
01-2-391-270	Freon Removal	8,760	6,450	8,500	8,500	8,500	8,500	8,500
01-2-391-275	Permits/Licences	5,221	3,500	3,500	3,500	3,500	3,500	3,500
01-2-391-276	Software Licence/Mtce	4,738	11,025	10,725	14,625	14,625	14,625	14,625
01-2-391-281	Materials & Supplies	22,886	35,500	37,820	38,144	43,471	48,803	38,423
01-2-391-284	Meeting Expense	7,269	10,150	10,150	10,150	10,150	10,150	10,150
01-2-391-293	Office Expenses	12,882	6,200	6,200	6,200	6,200	6,200	6,200
01-2-391-296	Postage	139	300	300	300	300	300	300
01-2-391-303	Recycling/Diversion Initiatives	1,108,449	1,102,625	1,094,725	1,104,725	1,114,725	1,124,725	1,135,175
01-2-391-305	Safety Equipment	6,165	4,300	5,000	5,000	5,000	5,000	5,000
01-2-391-311	Signs	4,041	28,500	22,500	19,000	19,000	19,000	19,000
01-2-391-314	Telephone & Alarm Lines	14,014	13,075	14,668	14,906	15,149	15,395	15,625
01-2-391-316	Tipping Fees	3,793	0	0	0	0	0	0
01-2-391-319	Training/Development & Conferences	15,437	44,575	44,575	44,575	44,575	44,575	44,575
01-2-391-320	Travel	18,495	28,700	29,700	29,800	29,900	30,000	30,100
01-2-391-335	Advertising	28,895	50,000	80,000	80,000	70,000	70,000	70,000
01-2-391-340	Dues And Memberships	6,163	10,400	10,400	10,400	10,400	10,400	10,400
01-2-391-347	Library/Publications	0	500	500	500	500	500	500
01-2-391-353	Public Relations	2,378	645	650	650	650	650	650
01-2-391-354	Education Programs Public	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-391-366	Engineering Fees	275,932	465,000	405,000	481,000	368,000	762,000	635,000
01-2-391-369	Insurance Liability	5,995	6,616	6,808	6,944	7,083	7,225	7,370
01-2-391-372	Insurance Property	11,633	11,241	11,466	11,695	11,929	12,168	12,411
01-2-391-378	Lab Analysis	291	0	0	0	0	0	0
01-2-391-381	Legal Fees	5,731	45,000	45,000	45,000	45,000	45,000	45,000
01-2-391-385	Gis Services	81	5,800	5,800	5,800	5,800	5,800	5,800
01-2-391-387	Other Prof Fees	202,326	424,500	441,040	301,700	290,700	301,800	298,500
01-2-391-400	Contracted Svcs Buildings/Land Mtce	127,305	375,100	156,700	156,700	156,700	156,700	136,700
01-2-391-403	Buildings Repairs & Mtce	2,326	10,000	0	0	0	0	0
01-2-391-409	Hydro	14,480	19,816	20,411	21,023	21,653	22,303	22,972
01-2-391-410	Carbon Offset	3,981	3,981	3,981	3,981	3,981	3,981	3,981

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-391-412	Janitorial/Cleaning Supplies	1,125	1,500	1,500	1,500	1,500	1,500	1,500
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	850	4,450	4,450	4,450	4,450	4,450	4,450
01-2-391-430	Water	2,761	2,600	2,600	2,600	2,600	2,600	2,600
01-2-391-438	Contract Svcs Equip/Mach	425,184	333,452	367,452	287,452	287,452	287,452	276,652
01-2-391-441	Fuel/Lubricants - Mach/Equip	121,024	107,875	118,985	120,095	121,205	122,315	123,425
01-2-391-444	Rental/Leases - Mach/Equip	21,498	19,201	22,201	22,201	22,201	22,201	22,201
01-2-391-447	Repairs/Mtce Mach/Equip	24,064	42,500	25,000	25,000	25,000	35,000	25,000
01-2-391-458	Fuel/Lubricants Vehicle	7,311	11,125	13,000	13,200	13,300	13,400	13,500
01-2-391-461	Insurance/Licence Vehicle	10,944	11,809	14,455	15,031	15,632	16,257	16,907
01-2-391-464	Repairs & Mtce Vehicle	1,824	8,000	8,000	8,000	8,000	8,000	8,000
01-2-391-468	Minor Capital	87,979	405,500	145,000	115,000	112,000	113,800	115,600
01-2-391-480	Transfer to Capital	186,062	0	0	0	0	0	0
01-2-391-485	Contr To Capital Works Reserve	4,273,654	4,273,654	5,433,056	5,005,043	4,634,366	3,813,005	2,773,752
01-2-391-489	Reserve Contr Other	100,000	100,000	1,304,258	466,010	466,010	466,010	466,009
01-2-391-495	Transfer To Other Functions	0	0	13,000	0	0	0	0
01-2-391-505	Debt Charges-Principal	1,500,000	0	0	162,828	599,346	873,037	1,039,335
01-2-391-506	Debt Charges-Interest	495,894	456,357	579,129	799,810	899,016	1,219,376	1,258,170
391 - Comox Strathcona Waste Management		15,571,912	15,484,391	16,648,187	16,642,938	16,656,378	17,011,206	17,375,407
392 - CSWM Post Landfill Closure								
01-2-392-220	Salaries & Wages	18,856	40,282	50,254	51,368	52,507	53,671	54,864
01-2-392-225	Benefits	3,850	11,060	14,093	14,404	14,721	15,045	15,378
01-2-392-237	Employer Health Tax	0	0	1,508	1,541	1,575	1,610	1,646
01-2-392-238	WCB	300	805	1,048	1,073	1,097	1,120	1,145
01-2-392-262	Contracts - Operating	1,960	0	0	0	0	0	0
01-2-392-266	Deliveries/Transportation	25	500	500	500	500	500	500
01-2-392-276	Software Licence/Mtce	3,230	1,250	1,250	1,250	1,250	1,250	1,250
01-2-392-281	Materials & Supplies	888	1,500	5,500	5,500	5,500	5,500	5,500
01-2-392-293	Office Expenses	0	100	100	100	100	100	100
01-2-392-305	Safety Equipment	0	0	500	500	500	500	500
01-2-392-314	Telephone & Alarm Lines	765	375	1,200	1,200	1,200	1,200	1,200
01-2-392-319	Training/Development & Conferences	0	600	600	600	600	600	600
01-2-392-320	Travel	0	600	600	650	650	700	700
01-2-392-378	Lab Analysis	0	1,000	0	0	0	0	0
01-2-392-400	Contracted Svcs Buildings/Land Mtce	1,430	20,500	5,000	5,000	5,500	5,500	5,500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

01-2-392-409	Hydro	8,896	9,270	9,540	9,810	10,080	10,282	10,693
01-2-392-415	Landscaping/Grounds Mtce	1,220	0	0	0	0	0	0
01-2-392-438	Contract Svcs Equip/Mach	7,281	30,000	28,000	28,000	28,000	28,000	28,000
01-2-392-447	Repairs/Mtce Mach/Equip	977	5,000	5,000	15,000	5,000	12,000	5,000
01-2-392-458	Fuel/Lubricants Vehicle	0	1,250	900	1,000	1,100	1,200	1,300
01-2-392-461	Insurance/Licence Vehicle	733	733	805	837	870	905	941
392 - CSWM Post Landfill Closure		50,413	124,825	126,398	138,333	130,750	139,683	134,817
393 - Leachate Treatment Plant								
01-2-393-220	Salaries & Wages	74,335	74,318	109,373	111,534	113,739	115,988	118,285
01-2-393-225	Benefits	12,761	18,628	28,480	29,063	29,659	30,267	30,887
01-2-393-237	Employer Health Tax	0	0	3,281	3,346	3,412	3,480	3,549
01-2-393-238	WCB	1,076	1,355	2,083	2,127	2,170	2,215	2,261
01-2-393-266	Deliveries/Transportation	110	700	700	700	700	700	700
01-2-393-275	Permits/Licences	742	1,500	1,500	1,500	1,500	1,500	1,500
01-2-393-276	Software Licence/Mtce	11,249	0	4,500	4,500	4,500	4,500	4,500
01-2-393-281	Materials & Supplies	49,647	85,000	90,000	92,777	92,777	94,000	94,000
01-2-393-305	Safety Equipment	677	1,500	3,000	1,500	1,500	1,500	1,500
01-2-393-314	Telephone & Alarm Lines	1,738	600	1,500	0	0	0	0
01-2-393-319	Training/Development & Conferences	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-320	Travel	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-372	Insurance Property	3,597	0	3,600	3,600	3,600	3,600	3,600
01-2-393-378	Lab Analysis	3,200	6,000	6,000	6,000	6,000	6,000	6,000
01-2-393-387	Other Prof Fees	400	0	12,500	12,500	0	0	0
01-2-393-400	Contracted Svcs Buildings/Land Mtce	715	0	4,800	4,800	4,800	4,800	4,800
01-2-393-403	Buildings Repairs & Mtce	431	1,000	1,000	1,000	1,000	1,000	1,000
01-2-393-409	Hydro	61,252	20,000	55,000	57,200	58,900	60,700	62,500
01-2-393-410	Carbon Offset	0	0	64	64	64	64	64
01-2-393-412	Janitorial/Cleaning Supplies	0	500	500	500	500	500	500
01-2-393-430	Water	3,456	10,000	2,000	2,000	2,000	2,000	2,000
01-2-393-438	Contract Svcs Equip/Mach	280	10,000	10,000	10,000	10,000	10,000	10,000
01-2-393-441	Fuel/Lubricants - Mach/Equip	(2,359)	35,000	10,000	10,000	10,000	10,000	10,000
01-2-393-447	Repairs/Mtce Mach/Equip	926	1,000	3,000	5,000	7,000	10,000	12,000
01-2-393-458	Fuel/Lubricants Vehicle	3,028	0	3,500	3,500	3,500	3,500	3,500
01-2-393-461	Insurance/Licence Vehicle	733	733	805	837	870	905	941
393 - Leachate Treatment Plant		227,994	269,834	359,186	366,048	360,191	369,219	376,087
Expenses		(15,850,319)	(15,879,050)	(17,133,771)	(17,147,319)	(17,147,319)	(17,520,108)	(17,886,311)
391 - Comox Strathcona Waste Management		1,257,049	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund		1,257,049	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023
Revenues					
030R - Senior Govt Grants					
014 - Fed Govt Cond Transfers	5,482,023	0	0	0	0
Total: 030R - Senior Govt Grants	5,482,023	0	0	0	0
100R - Short Term Debt Proceeds					
140 - Short Term Debt Proceeds	3,108,741	555,819	6,573,223	136,167	136,167
Total: 100R - Short Term Debt Proceeds	3,108,741	555,819	6,573,223	136,167	136,167
120R - Long term debt proceeds					
142 - Long Term Debt Proceeds	0	9,209,412	15,655,000	0	9,405,685
Total: 120R - Long term debt proceeds	0	9,209,412	15,655,000	0	9,405,685
130R - Transfer from reserve					
145 - Transfer from Reserve	4,965,478	4,256,000	111,938	2,267,040	8,998,352
Total: 130R - Transfer from reserve	4,965,478	4,256,000	111,938	2,267,040	8,998,352
140R - Transfers other					
147 - Transfers Other	0	0	0	0	0
Total: 140R - Transfers other	0	0	0	0	0
160R - Prior year surplus					
150 - Surplus Prior Year	97,682	0	0	0	0
Total: 160R - Prior year surplus	97,682	0	0	0	0
Total Revenues	13,653,924	14,021,231	22,340,161	2,403,207	18,540,204

Expenses

050 - Capital projects and equipment

472 - Building Improvements	204,121	0	0	0	0
473 - It Infrastructure	0	16,000	0	0	16,000
474 - Water/Sewer/Solid Waste Infrastructure	9,055,000	3,600,000	0	880,000	8,358,000
475 - Machinery & Equipment	1,035,500	410,000	60,000	985,000	60,000
477 - Landfill Closures	3,359,303	555,819	6,625,161	503,207	665,519
478 - Vehicles	0	230,000	0	35,000	35,000
Total: 050 - Capital projects and equipment	13,653,924	4,811,819	6,685,161	2,403,207	9,134,519

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

090 - Debt charges

498 - Mfa Issue Expense/Drf Deposits	0	92,094	155,000	0	94,057
504 - Short Term Debt Paydown	0	9,117,318	15,500,000	0	9,311,628
Total: 090 - Debt charges	0	9,209,412	15,655,000	0	9,405,685
Total Expenses	13,653,924	14,021,231	22,340,161	2,403,207	18,540,204

#391 - Comox Strathcona Waste Management Service
Reserve Fund Balance Estimates

Year		Future Exp Reserve (391)	Capital Works Reserve (830)	Engineered Landfill Reserve (831)	Landfill Closures Reserve (893)
2018 Balance forward		2,790,266	8,149,704	2,277,650	493,188
2019	Contribution	100,000	5,433,056		1,204,258
2019	Expenditure		(4,762,598)		(202,880)
Total for year		100,000	670,458	-	1,001,378
Reserve balance		2,890,266	8,820,162	2,277,650	1,494,566
2020	Contribution	100,000	5,005,043		366,010
2020	Expenditure		(4,256,000)		-
Total for year		100,000	749,043	-	366,010
Reserve balance		2,990,266	9,569,205	2,277,650	1,860,576
2021	Contribution	100,000	4,634,366		366,010
2021	Expenditure		(60,000)		(51,938)
Total for year		100,000	4,574,366	-	314,072
Reserve balance		3,090,266	14,143,571	2,277,650	2,174,648
2022	Contribution	100,000	3,813,005		366,010
2022	Expenditure		(1,900,000)		(367,040)
Total for year		100,000	1,913,005	-	(1,030)
Reserve balance		3,190,266	16,056,576	2,277,650	2,173,618
2023	Contribution	100,000	2,773,752		366,009
2023	Expenditure		(7,112,702)	(1,356,298)	(529,352)
Total for year		100,000	(4,338,950)	(1,356,298)	(163,343)
Reserve balance		3,290,266	11,717,626	921,352	2,010,275

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

		Cemetery					400	
Established:	21-Sep-79	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
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.	Electoral Areas						
		Area B	18,177	18,414	18,782	19,158	19,541	19,932
		Municipal Members						
		Comox	29,879	30,776	31,392	32,020	32,660	33,313
		Courtenay	63,944	65,050	66,351	67,677	69,031	70,412
			\$112,000	\$114,240	\$116,525	\$118,855	\$121,232	\$123,657
Participants:	Courtenay, Comox, Electoral Area B							
		Change from Previous year		\$2,240	\$2,285	\$2,330	\$2,377	\$2,425
Maximum Levy:	\$.031 per \$1,000 - 100% Assessment							
2019 Maximum:	\$340,660							
		Residential Tax Rate Estimate	0.0103	0.0091	0.0093	0.0095	0.0097	0.0099
		(per \$1,000 of assessed value)						

CVRD 5 Year Operating Budget by Service

Functions: 400

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
400 - Cemetery								
Revenues								
400 - Cemetery								
01-1-400-005	Gil Fed Govt	242	0	0	0	0	0	0
01-1-400-009	Gil Local Govt	4,736	0	0	0	0	0	0
01-1-400-019	Reqn Elect/Spec Prov Govt	18,172	18,177	18,414	18,782	19,158	19,541	19,932
01-1-400-020	Reqn Municipal	93,828	93,823	95,826	97,743	99,697	101,691	103,725
01-1-400-145	Transfer from Reserve	0	60,042	105,601	34,701	22,395	40,043	42,643
01-1-400-150	Surplus Prior Year	77	77	11,361	0	0	0	0
400 - Cemetery		117,056	172,119	231,202	151,226	141,250	161,275	166,300
Revenues		117,056	172,119	231,202	151,226	141,250	161,275	166,300
Expenses								
400 - Cemetery								
01-2-400-200	Support Services	758	758	857	874	891	909	927
01-2-400-210	Grant Operational	79,604	146,000	205,000	125,000	115,000	135,000	140,000
01-2-400-369	Insurance Liability	333	361	345	352	359	366	373
01-2-400-485	Contr To Capital Works Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000
400 - Cemetery		105,695	172,119	231,202	151,226	141,250	161,275	166,300
Expenses		(105,695)	(172,119)	(231,202)	(151,226)	(141,250)	(161,275)	(166,300)
400 - Cemetery		11,361	0	0	0	0	0	0
01 - General Revenue Fund		11,361	0	0	0	0	0	0

#400 - Cemetery
Reserve Fund Balance Estimates

Year		Future Expenditure Reserve (400)	Capital Works Reserve (833)
2018 Balance forward		7,815	194,819
2019	Contribution		25,000
2019	Expenditures		(105,601)
Total for year		-	(80,601)
Reserve balance		7,815	114,218
2020	Contribution		25,000
2020	Expenditures		(34,701)
Total for year		-	(9,701)
Reserve balance		7,815	104,517
2021	Contribution		25,000
2021	Expenditures		(22,395)
Total for year		-	2,605
Reserve balance		7,815	107,122
2022	Contribution		25,000
2022	Expenditures		(40,043)
Total for year		-	(15,043)
Reserve balance		7,815	92,079
2023	Contribution		25,000
2023	Expenditures		(42,643)
Total for year		-	(17,643)
Reserve balance		7,815	74,436

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
 (does not include any interest revenue projections)

Established:	25-Aug-09	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 52							
Amendments:								
		Electoral Areas						
		Area A	0	0	0	0	0	0
Purpose:	For emergency shelter and supportive housing land acquisition.	Area B	0	0	0	0	0	0
		Area C	0	0	0	0	0	0
		Municipal Members						
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, C	Comox	0	0	0	0	0	0
		Courtenay	0	0	0	0	0	0
Maximum Levy:	Greater of \$275,000 or \$0.025 per \$1,000 - 100% Assessment	Cumberland	0	0	0	0	0	0
2019 Maximum:	\$413,990		\$0	\$0	\$0	\$0	\$0	\$0
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 450

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
450 - Emergency Shelter Land Acquisition								
Revenues								
450 - Emergency Shelter Land Acquisition								
01-1-450-145	Transfer from Reserve	300	301	301	301	301	301	301
01-1-450-150	Surplus Prior Year	0	0	0	0	0	0	0
450 - Emergency Shelter Land Acquisition		300	301	301	301	301	301	301
Revenues		300	301	301	301	301	301	301
Expenses								
450 - Emergency Shelter Land Acquisition								
01-2-450-200	Support Services	300	300	300	300	300	300	300
01-2-450-369	Insurance Liability	0	1	1	1	1	1	1
450 - Emergency Shelter Land Acquisition		300	301	301	301	301	301	301
Expenses		(300)	(301)	(301)	(301)	(301)	(301)	(301)
450 - Emergency Shelter Land Acquisition		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

#450 - Emergency Shelter Land Acquisition

Reserve Fund Balance Estimates

Year	Anticipated expenditure	Future Exp Reserve (450)
	2018 Balance forward	29,954
2019	Contribution	
2019	Contribution to Operating	(301)
	-	Total for year (301)
		Reserve balance 29,653
2020	Contribution	
2020	Contribution to Operating	(301)
	-	Total for year (301)
		Reserve balance 29,352
2021	Contribution	
2021	Contribution to Operating	(301)
	-	Total for year (301)
		Reserve balance 29,051
2022	Contribution	
2022	Contribution to Operating	(301)
	-	Total for year (301)
		Reserve balance 28,750
2023	Contribution	
2023	Contribution to Operating	(301)
	-	Total for year (301)
		Reserve balance 28,449

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
(does not include any interest revenue projections)

Established:	15-Dec-15	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 389							
Amendments:								
Purpose:	To provide funds to one or more local nongovernmental organizations based on a board approved five-year action plan to address homelessness in the Comox Valley.	Defined Area						
		Part Area A Baynes Sound	19,291	29,033	19,553	19,553	19,553	19,553
		Electoral Areas						
		Area B	23,259	34,120	22,979	22,979	22,979	22,979
		Area C	30,545	45,166	30,418	30,418	30,418	30,418
		Municipal Members						
Participants:	Courtenay, Cumberland, Electoral Areas B, C, Defined portion of Electoral Area A	Courtenay	82,504	121,412	81,768	81,768	81,768	81,768
		Cumberland	9,401	15,268	10,283	10,283	10,283	10,283
Maximum Levy:	Greater of \$165,000 or \$.02 per \$1,000 - 100% Assessment		\$165,000	\$245,000	\$165,000	\$165,000	\$165,000	\$165,000
2019 Maximum:	\$247,993	Change from Previous year		\$80,000	(\$80,000)	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0132	0.0169	0.0114	0.0114	0.0114	0.0114
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 451

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
451 - Homelessness Supports								
Revenues								
451 - Homelessness Supports								
01-1-451-005	Gil Fed Govt	404	0	0	0	0	0	0
01-1-451-009	Gil Local Govt	1,004	0	0	0	0	0	0
01-1-451-019	Reqn Elect/Spec Prov Govt	73,110	73,095	108,319	72,950	72,950	72,950	72,950
01-1-451-020	Reqn Municipal	91,889	91,905	136,681	92,050	92,050	92,050	92,050
01-1-451-150	Surplus Prior Year	391,766	391,766	1,940	0	0	0	0
451 - Homelessness Supports		558,172	556,766	246,940	165,000	165,000	165,000	165,000
Revenues		558,172	556,766	246,940	165,000	165,000	165,000	165,000
Expenses								
451 - Homelessness Supports								
01-2-451-200	Support Services	914	914	2,781	2,837	2,894	2,952	3,011
01-2-451-214	Grants Cond Local Agencies	540,000	540,000	230,000	150,000	150,000	150,000	150,000
01-2-451-369	Insurance Liability	402	436	1,119	1,141	1,164	1,187	1,211
01-2-451-381	Legal Fees	0	500	500	500	500	500	500
01-2-451-387	Other Prof Fees	0	0	0	5,000	0	0	0
01-2-451-489	Reserve Contr Other	8,916	8,916	6,540	0	4,271	9,361	9,278
01-2-451-495	Transfer To Other Functions	6,000	6,000	6,000	5,522	6,171	1,000	1,000
451 - Homelessness Supports		556,232	556,766	246,940	165,000	165,000	165,000	165,000
Expenses		(556,232)	(556,766)	(246,940)	(165,000)	(165,000)	(165,000)	(165,000)
451 - Homelessness Supports		1,940	0	0	0	0	0	0
01 - General Revenue Fund		1,940	0	0	0	0	0	0

**#451 Homelessness Supports
Reserve Fund Balance Estimates**

Year		Future Expenditure Reserve (451)
2018 Balance forward		24,926
2019	Contribution	6,540
Total for year		6,540
Reserve balance		31,466
2020	Contribution	
Total for year		-
Reserve balance		31,466
2021	Contribution	4,271
Total for year		4,271
Reserve balance		35,737
2022	Contribution	9,361
Total for year		9,361
Reserve balance		45,098
2023	Contribution	9,278
Total for year		9,278
Reserve balance		54,376

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	01-Feb-67	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	LGA Part 14	Defined Area						
Amendments:	SLP #4 (Feb 67), #9 (Sep 68), #17 (Mar 71), #6 (Apr 72)	Part Area A Baynes Sound	461,220	509,261	549,465	562,867	576,269	582,969
Purpose:	Planning and land use management.	Electoral Areas						
Participants:	Defined Area A Baynes Sound, Electoral Areas B, C	Area B	556,109	598,492	645,741	661,491	677,241	685,116
		Area C	730,297	792,247	854,793	875,642	896,490	906,915
			\$1,747,626	\$1,900,000	\$2,050,000	\$2,100,000	\$2,150,000	\$2,175,000
Maximum Levy:	Sum sufficient	Change from Previous year		\$152,374	\$150,000	\$50,000	\$50,000	\$25,000
2019 Maximum:	\$0	Residential Tax Rate Estimate	0.3150	0.2963	0.3197	0.3275	0.3353	0.3392
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
500 - Planning								
Revenues								
500 - Planning								
01-1-500-005	Gil Fed Govt	9,650	4,400	4,400	4,400	4,400	4,400	4,400
01-1-500-013	Fed Gas Tax Funding	225	2,945	2,720	0	0	0	0
01-1-500-019	Reqn Elect/Spec Prov Govt	1,747,625	1,747,626	1,900,000	2,050,000	2,100,000	2,150,000	2,175,000
01-1-500-025	Sale Svcs Local Govt	16,256	25,500	22,000	23,000	22,000	23,000	22,000
01-1-500-027	Sale Svcs General Public	16	250	250	250	250	250	250
01-1-500-079	Publications & Maps	60	100	100	100	100	100	100
01-1-500-101	Appl Fees - Agriculture Land Commission	600	900	900	900	900	900	900
01-1-500-102	Appl Fees - Board Of Variance	1,000	2,500	2,500	2,500	2,500	2,500	2,500
01-1-500-103	Appl Fees - Rezoning/Comm Plan	19,000	12,000	12,000	12,000	12,000	12,000	12,000
01-1-500-104	Appl Fees - Subdivision	10,800	5,500	8,000	8,000	8,000	8,000	8,000
01-1-500-109	Appl Fees - Other	700	700	700	700	700	700	700
01-1-500-110	Licences & Fines	0	0	0	0	0	0	0
01-1-500-115	Other Permit Fees	44,140	25,000	25,000	25,000	25,000	25,000	25,000
01-1-500-128	Other Revenue	623	0	0	0	0	0	0
01-1-500-133	Recoveries - Other	1,619	0	0	0	0	0	0
01-1-500-135	Recoveries-Other Functions	16,820	17,617	17,632	17,632	17,632	17,632	17,632
01-1-500-145	Transfer from Reserve	0	0	0	59,669	45,732	46,645	73,766
01-1-500-150	Surplus Prior Year	261,167	261,167	251,923	0	0	0	0
01-1-500-151	Funds Allocated from Prior Year	0	0	58,581	29,290	24,362	26,094	8,126
500 - Planning		2,130,301	2,106,205	2,306,706	2,233,441	2,263,576	2,317,221	2,350,374
Revenues		2,130,301	2,106,205	2,306,706	2,233,441	2,263,576	2,317,221	2,350,374
Expenses								
500 - Planning								
01-2-500-200	Support Services	108,528	108,528	142,382	145,229	148,134	151,096	154,118
01-2-500-220	Salaries & Wages	603,515	576,792	599,614	612,934	626,565	640,505	654,770
01-2-500-225	Benefits	153,567	151,926	164,345	167,981	171,697	175,500	179,391
01-2-500-237	Employer Health Tax	0	0	17,988	18,388	18,797	19,215	19,643
01-2-500-238	WCB	9,614	11,904	12,503	12,781	13,068	13,356	13,656
01-2-500-246	Bank Charges	1,076	1,500	1,000	1,000	1,000	1,000	1,000
01-2-500-266	Deliveries/Transportation	409	500	500	500	500	500	500
01-2-500-284	Meeting Expense	873	500	750	750	750	750	750

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-500-293	Office Expenses	1,500	3,000	3,000	3,000	3,000	3,000	3,000
01-2-500-296	Postage	926	500	1,250	1,250	500	500	500
01-2-500-314	Telephone & Alarm Lines	1,565	1,476	1,856	2,155	1,915	2,214	1,973
01-2-500-317	Title Searches	4,065	4,000	4,000	4,000	4,000	4,000	4,000
01-2-500-319	Training/Development & Conferences	11,106	12,000	12,000	12,000	12,000	12,000	12,000
01-2-500-320	Travel	5,902	8,000	6,000	6,000	6,000	6,000	6,000
01-2-500-335	Advertising	9,674	5,000	7,000	7,000	7,000	7,000	7,000
01-2-500-340	Dues And Memberships	3,348	3,200	4,097	4,097	4,097	4,097	4,097
01-2-500-347	Library/Publications	1,132	500	700	700	700	700	700
01-2-500-350	Maps & Printing Supplies	1,148	1,500	1,500	1,500	1,500	1,500	1,500
01-2-500-353	Public Relations	76	1,300	25,300	10,300	10,300	10,300	10,300
01-2-500-369	Insurance Liability	5,062	5,488	5,635	5,748	5,863	5,980	6,100
01-2-500-381	Legal Fees	32,247	50,000	50,000	50,000	50,000	50,000	50,000
01-2-500-387	Other Prof Fees	15,255	40,000	40,000	40,000	40,000	40,000	40,000
01-2-500-410	Carbon Offset	0	0	0	0	0	0	0
01-2-500-438	Contract Svcs Equip/Mach	2,615	3,000	3,000	3,000	3,000	3,000	3,000
01-2-500-444	Rental/Leases - Mach/Equip	998	3,575	3,575	3,575	3,575	3,575	3,575
01-2-500-447	Repairs/Mtce Mach/Equip	0	500	100	100	100	100	100
01-2-500-458	Fuel/Lubricants Vehicle	276	500	500	500	500	500	500
01-2-500-461	Insurance/Licence Vehicle	1,693	1,349	3,813	3,965	4,124	4,289	4,461
01-2-500-464	Repairs & Mtce Vehicle	907	500	1,000	1,000	1,000	1,000	1,000
01-2-500-468	Minor Capital	7,165	6,000	6,000	6,000	6,000	6,000	6,000
01-2-500-485	Contr To Capital Works Reserve	24,950	24,950	2,605	10,697	10,442	10,187	12,406
01-2-500-489	Reserve Contr Other	25,000	25,000	104,863	0	0	0	0
500 - Planning		1,034,193	1,052,988	1,226,876	1,136,150	1,156,127	1,177,864	1,202,040
501 - Planning - Geographic Information System								
01-2-501-200	Support Services	67,208	67,208	83,676	85,350	87,057	88,798	90,574
01-2-501-220	Salaries & Wages	229,126	262,620	262,942	268,696	274,579	280,595	286,747
01-2-501-225	Benefits	54,936	72,562	73,833	75,440	77,080	78,758	80,474
01-2-501-237	Employer Health Tax	0	0	7,888	8,060	8,237	8,418	8,602
01-2-501-238	WCB	3,673	5,474	5,479	5,601	5,722	5,849	5,976
01-2-501-276	Software Licence/Mtce	48,508	48,000	50,950	51,950	53,950	53,950	53,950
01-2-501-293	Office Expenses	1,905	5,000	4,000	4,000	4,000	4,000	4,000
01-2-501-319	Training/Development & Conferences	225	3,000	3,000	3,000	3,000	3,000	3,000
01-2-501-320	Travel	2,116	1,500	1,500	6,000	1,500	6,000	1,500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-501-335	Advertising	340	3,000	3,000	0	0	0	0
01-2-501-340	Dues And Memberships	834	1,500	1,500	1,500	1,500	1,500	1,500
01-2-501-347	Library/Publications	0	200	200	200	200	200	200
01-2-501-353	Public Relations	782	0	0	0	0	0	0
01-2-501-387	Other Prof Fees	4,480	17,000	10,000	7,000	0	7,000	0
01-2-501-447	Repairs/Mtce Mach/Equip	102	0	0	0	0	0	0
01-2-501-468	Minor Capital	0	5,000	5,000	5,000	5,000	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
501 - Planning - Geographic Information System		429,235	507,064	527,968	536,797	536,825	558,068	556,523
502 - Planning - Bylaw Enforcement								
01-2-502-200	Support Services	26,910	26,910	34,639	35,332	36,039	36,760	37,495
01-2-502-220	Salaries & Wages	99,675	103,252	108,719	111,321	113,995	116,731	119,536
01-2-502-225	Benefits	22,032	26,727	29,412	30,112	30,831	31,563	32,315
01-2-502-237	Employer Health Tax	0	0	3,262	3,340	3,420	3,502	3,586
01-2-502-238	WCB	1,664	2,121	2,232	2,287	2,343	2,396	2,456
01-2-502-266	Deliveries/Transportation	63	0	0	0	0	0	0
01-2-502-284	Meeting Expense	142	0	0	0	0	0	0
01-2-502-293	Office Expenses	192	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	1,326	1,270	864	984	900	1,020	936
01-2-502-319	Training/Development & Conferences	1,876	4,500	4,500	4,500	4,500	4,500	4,500
01-2-502-320	Travel	2,019	5,100	5,100	5,100	5,100	5,100	5,100
01-2-502-335	Advertising	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-502-340	Dues And Memberships	72	120	120	120	120	120	120
01-2-502-353	Public Relations	114	0	0	0	0	0	0
01-2-502-381	Legal Fees	11,489	30,000	30,000	30,000	30,000	30,000	30,000
01-2-502-387	Other Prof Fees	263	2,000	3,500	2,000	2,000	2,000	2,000
01-2-502-410	Carbon Offset	47	47	45	45	45	45	45
01-2-502-458	Fuel/Lubricants Vehicle	1,357	1,500	1,500	1,500	1,500	1,500	1,500
01-2-502-461	Insurance/Licence Vehicle	1,343	1,343	1,626	1,691	1,759	1,829	1,902
01-2-502-464	Repairs & Mtce Vehicle	473	1,000	1,000	1,000	1,000	1,000	1,000
01-2-502-468	Minor Capital	0	2,500	2,500	2,500	2,500	2,500	2,500
502 - Planning - Bylaw Enforcement		171,054	211,590	232,219	235,032	239,252	243,766	248,191
503 - Planning - Planning Policy								
01-2-503-200	Support Services	26,774	26,774	27,391	27,939	28,497	29,067	29,648

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-503-220	Salaries & Wages	163,704	189,794	167,805	174,834	178,870	183,004	187,237
01-2-503-225	Benefits	40,243	51,028	46,528	48,497	49,609	50,746	51,911
01-2-503-237	Employer Health Tax	0	0	5,034	5,245	5,366	5,490	5,617
01-2-503-238	WCB	2,542	3,957	3,500	3,647	3,730	3,816	3,907
01-2-503-266	Deliveries/Transportation	24	0	0	0	0	0	0
01-2-503-284	Meeting Expense	162	2,000	1,500	2,000	2,000	2,000	2,000
01-2-503-293	Office Expenses	147	250	250	250	250	250	250
01-2-503-296	Postage	0	200	200	200	200	200	200
01-2-503-319	Training/Development & Conferences	39	11,700	12,000	12,000	12,000	12,000	12,000
01-2-503-320	Travel	609	5,000	4,800	4,800	4,800	4,900	4,800
01-2-503-335	Advertising	450	2,500	2,500	2,500	2,500	2,500	2,500
01-2-503-340	Dues And Memberships	790	1,200	1,700	1,700	1,700	1,700	1,700
01-2-503-347	Library/Publications	156	250	250	250	250	250	250
01-2-503-353	Public Relations	317	100	100	100	100	100	100
01-2-503-354	Education Programs Public	0	5,365	5,365	5,000	5,000	5,000	5,000
01-2-503-381	Legal Fees	4,713	10,000	10,000	10,000	10,000	10,000	10,000
01-2-503-387	Other Prof Fees	3,225	22,945	27,720	25,000	25,000	25,000	25,000
01-2-503-468	Minor Capital	0	1,500	3,000	1,500	1,500	1,500	1,500
503 - Planning - Planning Policy		243,897	334,563	319,643	325,462	331,372	337,523	343,620
Expenses		(1,878,378)	(2,106,205)	(2,306,706)	(2,233,441)	(2,263,576)	(2,317,221)	(2,350,374)
500 - Planning		251,923	0	0	0	0	0	0
01 - General Revenue Fund		251,923	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 500 - Planning Object Category
or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	8,000	45,000	8,000	15,000	8,000	0	0	0	0	0
Total: 130R - Transfer from reserve	8,000	45,000	8,000	15,000	8,000	0	0	0	0	0
Total Revenues	8,000	45,000	8,000	15,000	8,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 500 - Planning Object Category
or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
473 - It Infrastructure	8,000	15,000	8,000	15,000	8,000	0	0	0	0	0
478 - Vehicles	0	30,000	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	8,000	45,000	8,000	15,000	8,000	0	0	0	0	0
Total Expenses	8,000	45,000	8,000	15,000	8,000	0	0	0	0	0

**#500 Planning Service
Reserve Fund Balance Estimates**

Year		Capital Works Reserve (850)	Future Exp Reserve (500)	Future Exp Reserve (501) GIS
2018 Balance forward		60,245	232,523	38,859
2019	Contributions	2,605	104,863	15,000
2019	Expenditures			(8,000)
Total for year		2,605	104,863	7,000
Reserve balance		62,850	337,386	45,859
2020	Contributions	10,697		15,000
2020	Expenditures	(30,000)	(59,669)	(15,000)
Total for year		10,697	(59,669)	-
Reserve balance		73,547	277,717	45,859
2021	Contributions	10,442		15,000
2021	Expenditures		(45,732)	(8,000)
Total for year		10,442	(45,732)	7,000
Reserve balance		83,989	231,985	52,859
2022	Contributions	10,187		15,000
2022	Expenditures		(46,645)	(15,000)
Total for year		10,187	(46,645)	-
Reserve balance		94,176	185,340	52,859
2023	Contributions	12,406		15,000
2023	Expenditures		(73,766)	(8,000)
Total for year		12,406	(73,766)	7,000
Reserve balance		106,582	111,574	59,859

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	15-Feb-08	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	Order in Council 060 - Feb 1/08 Part 13 LGA, Letters Patent, BL 120	Defined Area						
Amendments:		Part Area A Baynes Sound	5,130	20,357	15,354	9,596	9,596	9,596
Purpose:	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.	Electoral Areas						
		Area B	6,185	23,924	18,044	11,278	11,278	11,278
		Area C	8,122	31,670	23,886	14,929	14,929	14,929
		Municipal Members						
Participants:	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C	Comox	10,273	40,353	30,434	19,022	19,022	19,022
		Courtenay	21,940	85,132	64,208	40,130	40,130	40,130
		Cumberland	2,500	10,706	8,074	5,046	5,046	5,046
Maximum Levy:			\$54,150	\$212,142	\$160,000	\$100,000	\$100,000	\$100,000
2019 Maximum:	\$0							
		Change from Previous year		\$157,992	(\$52,142)	(\$60,000)	\$0	\$0
		Residential Tax Rate Estimate	0.0035	0.0118	0.0089	0.0056	0.0056	0.0056
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
512 - Regional Growth Strategy								
Revenues								
512 - Regional Growth Strategy								
01-1-512-005	Gil Fed Govt	106	0	0	0	0	0	0
01-1-512-009	Gil Local Govt	1,632	0	0	0	0	0	0
01-1-512-019	Reqn Elect/Spec Prov Govt	19,450	19,437	75,952	57,284	35,802	35,802	35,802
01-1-512-020	Reqn Municipal	34,701	34,713	136,190	102,716	64,198	64,198	64,198
01-1-512-133	Recoveries - Other	25	0	0	0	0	0	0
01-1-512-145	Transfer from Reserve	9,676	9,676	34,341	0	0	10,265	0
01-1-512-150	Surplus Prior Year	68	68	0	0	0	0	0
512 - Regional Growth Strategy		65,658	63,894	246,483	160,000	100,000	110,265	100,000
Revenues		65,658	63,894	246,483	160,000	100,000	110,265	100,000
Expenses								
512 - Regional Growth Strategy								
01-2-512-200	Support Services	1,889	1,889	2,091	2,133	2,176	2,219	2,264
01-2-512-220	Salaries & Wages	37,307	39,325	42,098	43,281	44,496	45,746	47,035
01-2-512-225	Benefits	9,589	9,644	11,024	11,334	11,650	11,977	12,313
01-2-512-237	Employer Health Tax	0	0	1,263	1,298	1,335	1,372	1,411
01-2-512-238	WCB	632	815	876	901	927	953	979
01-2-512-266	Deliveries/Transportation	0	100	100	100	100	100	100
01-2-512-284	Meeting Expense	867	500	500	500	500	1,000	1,000
01-2-512-293	Office Expenses	0	1,000	500	500	500	500	500
01-2-512-320	Travel	1,110	500	250	250	250	250	250
01-2-512-335	Advertising	2,583	1,000	5,000	5,000	2,500	10,000	5,000
01-2-512-369	Insurance Liability	111	121	139	142	145	148	151
01-2-512-381	Legal Fees	73,680	8,000	80,000	60,000	10,000	10,000	10,000
01-2-512-385	Gis Services	33	1,000	500	500	500	1,000	500
01-2-512-387	Other Prof Fees	0	0	40,000	10,000	10,000	25,000	5,000
01-2-512-489	Reserve Contr Other	0	0	0	24,061	14,921	0	13,497
01-2-512-550	Deficit Prior Year	0	0	62,142	0	0	0	0
512 - Regional Growth Strategy		127,800	63,894	246,483	160,000	100,000	110,265	100,000
Expenses		(127,800)	(63,894)	(246,483)	(160,000)	(100,000)	(110,265)	(100,000)
512 - Regional Growth Strategy		(62,142)	0	0	0	0	0	0
01 - General Revenue Fund		(62,142)	0	0	0	0	0	0

**#512 - Regional Growth Strategy
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (512)
2018 Balance forward		42,397
2019	Contribution	-
2019	Expenditures	(34,341)
Total for year		(34,341)
Reserve balance		8,056
2020	Contribution	24,061
2020	Expenditures	-
Total for year		24,061
Reserve balance		32,117
2021	Contribution	14,921
2021	Expenditures	-
Total for year		14,921
Reserve balance		47,038
2022	Contribution	-
2022	Expenditures	(10,265)
Total for year		(10,265)
Reserve balance		36,773
2023	Contribution	13,497
2023	Expenditures	-
Total for year		13,497
Reserve balance		50,270

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

House Numbering Area A

530

Established:	13-Jan-76	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #33/35	Electoral Areas						
Amendments:	SLP #71 Mar 31/89, BL 2142 (conv to ext svc)	Area A	952	952	952	952	952	952
Purpose:	To undertake house numbering.		\$952	\$952	\$952	\$952	\$952	\$952
Participants:	Electoral Area A	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	\$0.0277 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0004	0.0003	0.0003	0.0003	0.0003	0.0003
2019 Maximum:	\$68,961	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

House Numbering Area B 531

Established:	13-Jan-76	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #33/35	Electoral Areas						
Amendments:	SLP #71 Mar 31/89, BL 2142 (conv to ext svc)	Area B	731	735	735	735	735	735
Purpose:	To undertake house numbering.		\$731	\$735	\$735	\$735	\$735	\$735
Participants:	Electoral Area B	Change from Previous year		\$4	\$0	\$0	\$0	\$0
Maximum Levy:	\$0.0277 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0004	0.0004	0.0004	0.0004	0.0004	0.0004
2019 Maximum:	\$53,518	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 531

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
531 - House Numbering Area B								
Revenues								
531 - House Numbering Area B								
01-1-531-005	Gil Fed Govt	10	0	0	0	0	0	0
01-1-531-019	Reqn Elect/Spec Prov Govt	731	731	735	735	735	735	735
01-1-531-150	Surplus Prior Year	4	4	10	0	0	0	0
531 - House Numbering Area B		745	735	745	735	735	735	735
Revenues		745	735	745	735	735	735	735
Expenses								
531 - House Numbering Area B								
01-2-531-200	Support Services	300	300	300	300	300	300	300
01-2-531-220	Salaries & Wages	303	303	303	303	303	303	303
01-2-531-225	Benefits	58	58	58	58	58	58	58
01-2-531-238	WCB	22	22	22	22	22	22	22
01-2-531-350	Maps & Printing Supplies	50	50	60	50	50	50	50
01-2-531-369	Insurance Liability	2	2	2	2	2	2	2
531 - House Numbering Area B		735	735	745	735	735	735	735
Expenses		(735)	(735)	(745)	(735)	(735)	(735)	(735)
531 - House Numbering Area B		10	0	0	0	0	0	0
01 - General Revenue Fund		10	0	0	0	0	0	0

House Numbering Area C

532

Established:	13-Jan-76	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #33/35	Electoral Areas						
Amendments:	SLP #71 Mar 31/89, BL 2142 (conv to ext svc)	Area C	840	840	840	840	840	840
Purpose:	To undertake house numbering.		\$840	\$840	\$840	\$840	\$840	\$840
Participants:	Electoral Area C	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	\$0.0277 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0004	0.0003	0.0003	0.0003	0.0003	0.0003
2019 Maximum:	\$63,187	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 532

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
532 - House Numbering Area C								
Revenues								
532 - House Numbering Area C								
01-1-532-005	Gil Fed Govt	2	0	0	0	0	0	0
01-1-532-019	Reqn Elect/Spec Prov Govt	840	840	840	840	840	840	840
01-1-532-150	Surplus Prior Year	4	4	7	0	0	0	0
532 - House Numbering Area C		846	844	847	840	840	840	840
Revenues		846	844	847	840	840	840	840
Expenses								
532 - House Numbering Area C								
01-2-532-200	Support Services	300	300	300	300	300	300	300
01-2-532-220	Salaries & Wages	363	363	363	363	363	363	363
01-2-532-225	Benefits	68	68	68	68	68	68	68
01-2-532-238	WCB	36	36	36	36	36	36	36
01-2-532-350	Maps & Printing Supplies	70	74	78	71	71	71	71
01-2-532-369	Insurance Liability	2	3	2	2	2	2	2
532 - House Numbering Area C		839	844	847	840	840	840	840
Expenses		(839)	(844)	(847)	(840)	(840)	(840)	(840)
532 - House Numbering Area C		7	0	0	0	0	0	0
01 - General Revenue Fund		7	0	0	0	0	0	0

Established:	30-Jun-76	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #38,							
Amendments:	SLP #48/#57/BLs 731/1001/2395/3004							
Purpose:	To establish, maintain and operate an economic development commission.	Defined Area						
Participants:	Comox, Courtenay, Defined portion of Area A Baynes Sound, Electoral Areas B, C	Part Area A Baynes Sound	116,641	121,419	126,790	129,249	129,249	129,249
		Electoral Areas						
		Area B	140,638	142,693	149,006	151,895	151,895	151,895
		Area C	184,690	188,889	197,245	201,070	201,070	201,070
		Municipal Members						
		Comox	231,182	238,489	249,039	253,868	253,868	253,868
Maximum Levy:	\$.278 per \$1,000 - 100% Assessment	Courtenay	494,747	504,077	526,376	536,582	536,582	536,582
2019 Maximum:	\$4,104,345		\$1,167,898	\$1,195,567	\$1,248,456	\$1,272,664	\$1,272,664	\$1,272,664
		Change from Previous year		\$27,669	\$52,889	\$24,208	\$0	\$0
		Residential Tax Rate Estimate	0.0797	0.0706	0.0738	0.0752	0.0752	0.0752
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
550 - Economic Development - Comox Valley								
Revenues								
550 - Economic Development - Comox Valley								
01-1-550-005	Gil Fed Govt	2,438	1,000	1,000	1,000	1,000	1,000	1,000
01-1-550-009	Gil Local Govt	36,647	30,000	30,000	30,000	30,000	30,000	30,000
01-1-550-019	Reqn Elect/Spec Prov Govt	441,999	441,969	453,001	473,041	482,213	482,213	482,213
01-1-550-020	Reqn Municipal	725,899	725,929	742,566	775,415	790,451	790,451	790,451
01-1-550-025	Sale Svcs Local Govt	40,000	40,000	40,000	0	0	0	0
01-1-550-145	Transfer from Reserve	0	0	0	0	0	0	3,954
01-1-550-150	Surplus Prior Year	33,030	33,030	35,692	0	0	0	0
550 - Economic Development - Comox Valley		1,280,013	1,271,928	1,302,259	1,279,456	1,303,664	1,303,664	1,307,618
Revenues		1,280,013	1,271,928	1,302,259	1,279,456	1,303,664	1,303,664	1,307,618
Expenses								
550 - Economic Development - Comox Valley								
01-2-550-200	Support Services	17,718	17,718	18,823	19,199	19,583	19,975	20,375
01-2-550-210	Grant Operational	1,162,310	1,162,310	1,185,658	1,194,149	1,219,070	1,243,451	1,268,321
01-2-550-212	Grants Uncond Local Govt	15,000	15,000	15,000	15,000	15,000	15,000	15,000
01-2-550-369	Insurance Liability	1,264	1,370	1,314	1,340	1,367	1,394	1,422
01-2-550-381	Legal Fees	0	2,500	2,500	2,500	2,500	2,500	2,500
01-2-550-387	Other Prof Fees	40,000	65,000	65,000	25,000	25,000	0	0
01-2-550-489	Reserve Contr Other	8,030	8,030	13,964	22,268	21,144	21,344	0
550 - Economic Development - Comox Valley		1,244,322	1,271,928	1,302,259	1,279,456	1,303,664	1,303,664	1,307,618
Expenses		(1,244,322)	(1,271,928)	(1,302,259)	(1,279,456)	(1,303,664)	(1,303,664)	(1,307,618)
550 - Economic Development - Comox Valley		35,692	0	0	0	0	0	0
01 - General Revenue Fund		35,692	0	0	0	0	0	0

#550 Economic Development - Comox Valley

Reserve Fund Balance Estimates

Year		Future Expenditure Reserve (550)
2018 Balance forward		57,414
2019	Contributions	13,964
2019	Expenditures	-
Total for year		13,964
Reserve balance		71,378
2020	Contributions	22,268
2020	Expenditures	-
Total for year		22,268
Reserve balance		93,646
2021	Contributions	21,144
2021	Expenditures	-
Total for year		21,144
Reserve balance		114,790
2022	Contributions	21,344
2022	Expenditures	-
Total for year		21,344
Reserve balance		136,134
2023	Contributions	-
2023	Expenditures	(3,954)
Total for year		(3,954)
Reserve balance		132,180

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Denman Island Economic Development
555

Established:	30-Oct-12	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 232	Local Service Area						
Amendments:		N-771-CNR-SRVA#65	50,043	50,043	50,043	50,043	50,043	50,043
Purpose:	To provide an economic development service.		\$50,043	\$50,043	\$50,043	\$50,043	\$50,043	\$50,043
Participants:	Defined portion Electoral Area A (Denman Island)	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	\$.278 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0129	0.1178	0.1178	0.1178	0.1178	0.1178
2019 Maximum:	\$115,164	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 555

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
555 - Denman Island Economic Development								
Revenues								
555 - Denman Island Economic Development								
01-1-555-005	Gil Fed Govt	51	0	0	0	0	0	0
01-1-555-019	Reqn Elect/Spec Prov Govt	50,043	50,043	50,043	50,043	50,043	50,043	50,043
01-1-555-145	Transfer from Reserve	0	0	0	682	821	965	1,112
01-1-555-150	Surplus Prior Year	4,353	4,353	1,130	0	0	0	0
555 - Denman Island Economic Development		54,447	54,396	51,173	50,725	50,864	51,008	51,155
Revenues		54,447	54,396	51,173	50,725	50,864	51,008	51,155
Expenses								
555 - Denman Island Economic Development								
01-2-555-200	Support Services	810	810	870	887	904	922	940
01-2-555-210	Grant Operational	45,000	45,000	45,000	45,000	45,000	45,000	45,000
01-2-555-220	Salaries & Wages	3,445	3,656	2,870	2,955	3,043	3,134	3,227
01-2-555-225	Benefits	690	860	731	753	776	799	823
01-2-555-237	Employer Health Tax	0	0	86	89	91	94	97
01-2-555-238	WCB	35	76	59	61	63	65	67
01-2-555-320	Travel	19	50	50	50	50	50	50
01-2-555-335	Advertising	0	100	100	100	100	100	100
01-2-555-369	Insurance Liability	316	343	324	330	337	344	351
01-2-555-381	Legal Fees	0	500	500	500	500	500	500
01-2-555-489	Reserve Contr Other	3,001	3,001	583	0	0	0	0
555 - Denman Island Economic Development		53,317	54,396	51,173	50,725	50,864	51,008	51,155
Expenses		(53,317)	(54,396)	(51,173)	(50,725)	(50,864)	(51,008)	(51,155)
555 - Denman Island Economic Development		1,130	0	0	0	0	0	0
01 - General Revenue Fund		1,130	0	0	0	0	0	0

**#555 Denman Island Economic Development
Reserve Fund Balance Estimates**

Year		Future Expenditure Reserve (555)
2018 Balance forward		31,976
2019	Contributions	583
2019	Expenditures	
Total for year		583
Reserve balance		32,559
2020	Contributions	
2020	Expenditures	(682)
Total for year		(682)
Reserve balance		31,877
2021	Contributions	
2021	Expenditures	(821)
Total for year		(821)
Reserve balance		31,056
2022	Contributions	
2022	Expenditures	(965)
Total for year		(965)
Reserve balance		30,091
2023	Contributions	
2023	Expenditures	(1,112)
Total for year		(1,112)
Reserve balance		28,979

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Hornby Island Economic Development
556

Established:	29-Mar-07	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 3005	Local Service Area						
Amendments:	BL 231	M-771-CNR-SRVA#64	68,933	68,933	68,933	94,000	94,000	94,000
Purpose:	To provide an economic development service.		\$68,933	\$68,933	\$68,933	\$94,000	\$94,000	\$94,000
Participants:	Defined portion of Electoral Area A (Hornby Island)	Change from Previous year		\$0	\$0	\$25,067	\$0	\$0
Maximum Levy:	\$.278 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.1221	0.1169	0.1169	0.1594	0.1594	0.1594
2019 Maximum:	\$161,599	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 556

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
556 - Hornby Island Economic Development								
Revenues								
556 - Hornby Island Economic Development								
01-1-556-005	Gil Fed Govt	43	0	0	0	0	0	0
01-1-556-019	Reqn Elect/Spec Prov Govt	68,933	68,933	68,933	68,933	94,000	94,000	94,000
01-1-556-145	Transfer from Reserve	0	0	37,500	0	0	0	0
01-1-556-150	Surplus Prior Year	605	605	1,808	0	0	0	0
556 - Hornby Island Economic Development		69,581	69,538	108,241	68,933	94,000	94,000	94,000
Revenues		69,581	69,538	108,241	68,933	94,000	94,000	94,000
Expenses								
556 - Hornby Island Economic Development								
01-2-556-200	Support Services	1,102	1,102	1,093	1,115	1,137	1,159	1,182
01-2-556-210	Grant Operational	62,000	62,000	99,500	62,000	83,000	84,600	86,300
01-2-556-220	Salaries & Wages	3,445	3,656	2,870	2,955	3,043	3,134	3,227
01-2-556-225	Benefits	684	860	731	753	776	799	823
01-2-556-237	Employer Health Tax	0	0	86	89	91	94	97
01-2-556-238	WCB	35	76	59	61	63	65	67
01-2-556-320	Travel	0	100	100	100	100	100	100
01-2-556-335	Advertising	0	200	200	200	200	200	200
01-2-556-369	Insurance Liability	444	482	413	421	429	438	447
01-2-556-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-556-489	Reserve Contr Other	62	62	2,189	239	4,161	2,411	557
556 - Hornby Island Economic Development		67,773	69,538	108,241	68,933	94,000	94,000	94,000
Expenses		(67,773)	(69,538)	(108,241)	(68,933)	(94,000)	(94,000)	(94,000)
556 - Hornby Island Economic Development		1,808	0	0	0	0	0	0
01 - General Revenue Fund		1,808	0	0	0	0	0	0

**#556 Hornby Island Economic Development
Reserve Fund Balance Estimates**

Year		Future Expenditure Reserve (556)
2018 Balance forward		54,118
2019	Contribution	2,189
2019	Expenditures	(37,500)
Total for year		(35,311)
Reserve balance		18,807
2020	Contribution	239
2020	Expenditures	
Total for year		239
Reserve balance		19,046
2021	Contribution	4,161
2021	Expenditures	
Total for year		4,161
Reserve balance		23,207
2022	Contribution	2,411
2022	Expenditures	
Total for year		2,411
Reserve balance		25,618
2023	Contribution	557
2023	Expenditures	
Total for year		557
Reserve balance		26,175

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

CVRD 5 Year Operating Budget by Service

Functions: 530

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
530 - House Numbering Area A								
Revenues								
530 - House Numbering Area A								
01-1-530-005	Gil Fed Govt	1	0	0	0	0	0	0
01-1-530-019	Reqn Elect/Spec Prov Govt	952	952	952	952	952	952	952
01-1-530-150	Surplus Prior Year	6	6	9	0	0	0	0
530 - House Numbering Area A		959	958	961	952	952	952	952
Revenues		959	958	961	952	952	952	952
Expenses								
530 - House Numbering Area A								
01-2-530-200	Support Services	300	300	300	300	300	300	300
01-2-530-220	Salaries & Wages	461	461	461	461	461	461	461
01-2-530-225	Benefits	89	89	89	89	89	89	89
01-2-530-238	WCB	27	27	27	27	27	27	27
01-2-530-350	Maps & Printing Supplies	70	78	81	72	72	72	72
01-2-530-369	Insurance Liability	3	3	3	3	3	3	3
530 - House Numbering Area A		950	958	961	952	952	952	952
Expenses		(950)	(958)	(961)	(952)	(952)	(952)	(952)
530 - House Numbering Area A		9	0	0	0	0	0	0
01 - General Revenue Fund		9	0	0	0	0	0	0

Recreation Grant
600

Established:	09-Jul-68	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #8 (Div XII)							
Amendments:	BL 2386 (Conversion), BL 2741, BL 3009							
Purpose:	To provide contributions to the cost of recreation programs provided by public authorities and non-profit organizations and to provide a contribution towards the Courtenay outdoor pool.							
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B, C							
Maximum Levy:	\$.05 per \$1,000 - 100% Assessment							
2019 Maximum:	\$827,037							
		Electoral Areas						
		Area A	41,463	43,182	53,053	53,343	53,343	53,343
		Area B	30,294	31,907	39,201	39,416	39,416	39,416
		Area C	39,782	42,237	51,892	52,176	52,176	52,176
		Municipal Members						
		Comox	49,797	53,328	65,518	65,877	65,877	65,877
		Courtenay	106,569	112,716	138,481	139,239	139,239	139,239
		Cumberland	12,095	14,125	17,354	17,449	17,449	17,449
			\$280,000	\$297,496	\$365,500	\$367,500	\$367,500	\$367,500
		Change from Previous year		\$17,496	\$68,004	\$2,000	\$0	\$0
		Residential Tax Rate Estimate	0.0172	0.0158	0.0194	0.0195	0.0195	0.0195
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 600

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
600 - Recreation Grant								
Revenues								
600 - Recreation Grant								
01-1-600-005	Gil Fed Govt	538	200	200	200	200	200	200
01-1-600-009	Gil Local Govt	7,911	689	689	689	689	689	689
01-1-600-019	Reqn Elect/Spec Prov Govt	111,540	111,539	117,327	144,146	144,935	144,935	144,935
01-1-600-020	Reqn Municipal	168,460	168,461	180,169	221,354	222,565	222,565	222,565
01-1-600-145	Transfer from Reserve	0	0	0	0	41	0	0
01-1-600-150	Surplus Prior Year	23,262	23,262	40,824	0	0	0	0
01-1-600-151	Funds Allocated from Prior Year	7,705	7,705	0	0	11,000	3,000	13,728
600 - Recreation Grant		319,417	311,856	339,209	366,389	379,430	371,389	382,117
Revenues		319,417	311,856	339,209	366,389	379,430	371,389	382,117
Expenses								
600 - Recreation Grant								
01-2-600-200	Support Services	4,294	4,294	3,607	3,680	3,754	3,829	3,905
01-2-600-214	Grants Cond Local Agencies	255,510	282,900	320,300	345,700	361,200	351,900	362,900
01-2-600-220	Salaries & Wages	6,572	11,036	10,284	10,465	10,652	10,845	11,043
01-2-600-225	Benefits	1,556	2,275	2,217	2,263	2,312	2,361	2,412
01-2-600-237	Employer Health Tax	0	0	309	314	320	325	331
01-2-600-238	WCB	89	229	212	216	220	224	229
01-2-600-369	Insurance Liability	573	622	454	463	472	481	491
01-2-600-381	Legal Fees	0	500	500	500	500	500	500
01-2-600-489	Reserve Contr Other	0	0	1,326	2,788	0	924	306
01-2-600-495	Transfer To Other Functions	10,000	10,000	0	0	0	0	0
600 - Recreation Grant		278,593	311,856	339,209	366,389	379,430	371,389	382,117
Expenses		(278,593)	(311,856)	(339,209)	(366,389)	(379,430)	(371,389)	(382,117)
600 - Recreation Grant		40,824	0	0	0	0	0	0
01 - General Revenue Fund		40,824	0	0	0	0	0	0

#600 - Recreation Grant
Reserve Fund Balance Estimates

Year		Future Exp Reserve (600)
2018 Balance forward		26,436
2019	Contribution	1,326
2019	Contribution to Operating	-
Total for year		1,326
Reserve balance		27,762
2020	Contribution	2,788
2020	Contribution to Operating	-
Total for year		2,788
Reserve balance		30,550
2021	Contribution	-
2021	Contribution to Operating	(41)
Total for year		(41)
Reserve balance		30,509
2022	Contribution	924
2022	Contribution to Operating	-
Total for year		924
Reserve balance		31,433
2023	Contribution	306
2023	Contribution to Operating	-
Total for year		306
Reserve balance		31,739

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Comox Valley Track and Fields Service
601

Established:	30-May-80	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP 56							
Amendments:	BL 2353 (Conversion & Amendment), BL 2740 BL 2740 (Amendment - adds apportionment of costs)	Defined Area						
		Part Area A Baynes Sound	17,738	18,037	18,037	18,037	18,037	18,037
		Electoral Areas						
Purpose:	To provide funding for the maintenance and capital costs of the all-weather sports track and sports playing fields in the City of Courtenay, the Town of Comox and Electoral Areas A, B and C.	Area B	21,387	21,197	21,197	21,197	21,197	21,197
		Area C	28,086	28,060	28,060	28,060	28,060	28,060
		Municipal Members						
		Comox	35,156	35,428	35,428	35,428	35,428	35,428
Participants:	Comox, Courtenay, Defined Area A Baynes Sound, Electoral Areas B and C	Courtenay	75,237	74,882	74,882	74,882	74,882	74,882
			\$177,604	\$177,604	\$177,604	\$177,604	\$177,604	\$177,604
Maximum Levy:	\$.04 per \$1,000 - 100% Assessment	Change from Previous year		\$0	\$0	\$0	\$0	\$0
2019 Maximum:	\$590,553							
		Residential Tax Rate Estimate	0.0121	0.0105	0.0105	0.0105	0.0105	0.0105
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
601 - Comox Valley Track & Fields								
Revenues								
601 - Comox Valley Track and Fields Service								
01-1-601-005	Gil Fed Govt	374	608	608	608	608	608	608
01-1-601-009	Gil Local Govt	5,573	3,516	3,516	3,516	3,516	3,516	3,516
01-1-601-019	Reqn Elect/Spec Prov Govt	67,216	67,211	67,294	67,294	67,294	67,294	67,294
01-1-601-020	Reqn Municipal	110,388	110,393	110,310	110,310	110,310	110,310	110,310
01-1-601-128	Other Revenue	6,789	6,000	6,000	6,000	6,000	6,000	6,000
01-1-601-150	Surplus Prior Year	25,240	25,240	18,657	0	0	0	0
601 - Comox Valley Track and Fields Service		215,581	212,968	206,385	187,728	187,728	187,728	187,728
Revenues		215,581	212,968	206,385	187,728	187,728	187,728	187,728
Expenses								
602 - Sports Track								
01-2-602-200	Support Services	300	300	300	306	312	318	324
01-2-602-369	Insurance Liability	41	44	36	37	38	39	40
01-2-602-381	Legal Fees	0	500	500	500	500	500	500
01-2-602-489	Reserve Contr Other	25,000	25,000	25,000	25,000	25,000	25,000	25,000
602 - Sports Track		25,341	25,844	25,836	25,843	25,850	25,857	25,864
603 - Playing Fields								
01-2-603-200	Support Services	1,767	1,767	1,743	1,778	1,814	1,850	1,887
01-2-603-214	Grants Cond Local Agencies	35,623	28,171	32,320	32,473	32,628	32,787	32,948
01-2-603-220	Salaries & Wages	6,560	6,876	5,473	5,636	5,802	5,975	6,153
01-2-603-225	Benefits	1,556	1,616	1,393	1,435	1,478	1,522	1,568
01-2-603-237	Employer Health Tax	0	0	164	169	174	179	185
01-2-603-238	WCB	89	142	113	116	120	124	127
01-2-603-335	Advertising	0	500	500	500	500	500	500
01-2-603-369	Insurance Liability	247	268	228	233	238	243	248
01-2-603-381	Legal Fees	0	500	500	500	500	500	500
01-2-603-409	Hydro	6,247	12,512	12,877	13,242	13,556	14,030	14,521
01-2-603-430	Water	14,088	29,365	32,649	32,939	33,234	33,837	34,151
01-2-603-489	Reserve Contr Other	74,412	74,412	61,594	59,959	58,929	70,324	69,076
01-2-603-505	Debt Charges-Principal	22,192	22,192	22,192	9,556	9,556	0	0
01-2-603-506	Debt Charges-Interest	8,802	8,803	8,803	3,349	3,349	0	0
603 - Playing Fields		171,583	187,124	180,549	161,885	161,878	161,871	161,864

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
Expenses		(196,924)	(212,968)	(206,385)	(187,728)	(187,728)	(187,728)	(187,728)
601 - Comox Valley Track & Fields		18,657	0	0	0	0	0	0
01 - General Revenue Fund		18,657	0	0	0	0	0	0

**#601-603 CV Track & Fields
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (601)	Capital Works Reserve (885)
2018 Balance forward		398,189	225,225
2019	Contribution	61,594	25,000
Total for year		61,594	25,000
Reserve balance		459,783	250,225
2020	Contribution	59,959	25,000
Total for year		59,959	25,000
Reserve balance		519,742	275,225
2021	Contribution	58,929	25,000
Total for year		58,929	25,000
Reserve balance		578,671	300,225
2022	Contribution	70,324	25,000
Total for year		70,324	25,000
Reserve balance		648,995	325,225
2023	Contribution	69,076	25,000
Total for year		69,076	25,000
Reserve balance		718,071	350,225

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
(does not include any interest revenue projections)

Denman Island Recreation
605

Established:	05-Jan-31	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2624							
Amendments:		Local Service Area						
		5-771-CNR-SRVA#46	15,250	15,250	15,250	15,250	15,250	15,250
Purpose:	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.		\$15,250	\$15,250	\$15,250	\$15,250	\$15,250	\$15,250
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0394	0.0359	0.0359	0.0359	0.0359	0.0359
Participants:	Defined portion of Electoral Area A (Denman Island)	(per \$1,000 of assessed value)						
Estimates are based on 2019 Completed Roll at Recommended Budget February 2019								
Maximum Levy:	\$0.05 per \$1,000 - 100% Assessment							
2019 Maximum:	\$20,713							

CVRD 5 Year Operating Budget by Service

Functions: 605

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
605 - Denman Island Recreation								
Revenues								
605 - Denman Island Recreation								
01-1-605-005	Gil Fed Govt	5	0	0	0	0	0	0
01-1-605-019	Reqn Elect/Spec Prov Govt	15,250	15,250	15,250	15,250	15,250	15,250	15,250
01-1-605-150	Surplus Prior Year	1,007	1,007	234	0	0	0	0
605 - Denman Island Recreation		16,262	16,257	15,484	15,250	15,250	15,250	15,250
Revenues		16,262	16,257	15,484	15,250	15,250	15,250	15,250
Expenses								
605 - Denman Island Recreation								
01-2-605-200	Support Services	300	300	300	300	300	300	300
01-2-605-214	Grants Cond Local Agencies	15,700	15,700	14,700	14,700	14,700	14,700	14,700
01-2-605-369	Insurance Liability	28	30	24	24	24	24	24
01-2-605-381	Legal Fees	0	227	226	226	226	226	226
01-2-605-387	Other Prof Fees	0	0	234	0	0	0	0
605 - Denman Island Recreation		16,028	16,257	15,484	15,250	15,250	15,250	15,250
Expenses		(16,028)	(16,257)	(15,484)	(15,250)	(15,250)	(15,250)	(15,250)
605 - Denman Island Recreation		234	0	0	0	0	0	0
01 - General Revenue Fund		234	0	0	0	0	0	0

Hornby Island Recreation
606

Established:	05-Jan-31	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2625							
Amendments:								
		Local Service Area						
		6-771-CNR-SRVA#47	22,921	27,750	27,750	27,750	27,750	28,500
Purpose:	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.		\$22,921	\$27,750	\$27,750	\$27,750	\$27,750	\$28,500
		Change from Previous year		\$4,829	\$0	\$0	\$0	\$750
		Residential Tax Rate Estimate	0.0406	0.0471	0.0471	0.0471	0.0471	0.0483
Participants:	Defined portion of Electoral Area A (Hornby Island)	(per \$1,000 of assessed value)						
		Estimates are based on 2019 Completed Roll at Recommended Budget February 2019						
Maximum Levy:	\$0.05 per \$1,000 - 100% Assessment							
2019 Maximum:	\$29,062							

CVRD 5 Year Operating Budget by Service

Functions: 606

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
606 - Hornby Island Recreation								
Revenues								
606 - Hornby Island Recreation								
01-1-606-005	Gil Fed Govt	14	0	0	0	0	0	0
01-1-606-019	Reqn Elect/Spec Prov Govt	22,921	22,921	27,750	27,750	27,750	27,750	28,500
01-1-606-150	Surplus Prior Year	1,068	1,068	667	0	0	0	0
606 - Hornby Island Recreation		24,003	23,989	28,417	27,750	27,750	27,750	28,500
Revenues		24,003	23,989	28,417	27,750	27,750	27,750	28,500
Expenses								
606 - Hornby Island Recreation								
01-2-606-200	Support Services	300	300	300	300	300	300	300
01-2-606-214	Grants Cond Local Agencies	23,000	23,000	27,000	25,898	26,496	27,106	27,728
01-2-606-335	Advertising	0	200	200	200	200	200	200
01-2-606-369	Insurance Liability	37	40	35	36	37	38	39
01-2-606-381	Legal Fees	0	100	106	106	106	106	106
01-2-606-387	Other Prof Fees	0	349	776	1,210	611	0	127
606 - Hornby Island Recreation		23,337	23,989	28,417	27,750	27,750	27,750	28,500
Expenses		(23,337)	(23,989)	(28,417)	(27,750)	(27,750)	(27,750)	(28,500)
606 - Hornby Island Recreation		667	0	0	0	0	0	0
01 - General Revenue Fund		667	0	0	0	0	0	0

Hornby-Denman Rec Complexes Contribution Service
607

Established:	05-Jan-31	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2623	Defined Area						
Amendments:		Part Area A Denman/Hornby	27,725	27,820	27,844	27,844	27,844	27,844
Purpose:	To provide a contribution to the cost of the Comox Valley Recreation Complexes service.		\$27,725	\$27,820	\$27,844	\$27,844	\$27,844	\$27,844
Participants:	Defined Area A Denman/Hornby	Change from Previous year		\$95	\$24	\$0	\$0	\$0
Maximum Levy:	Greater of \$27,000 or \$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0291	0.0274	0.0274	0.0274	0.0274	0.0274
2019 Maximum:	\$99,587	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 607

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
607 - Part Area A Hornby/Denman Recreation Complexes Contribution								
Revenues								
607 - Part Area A Hornby/Denman Recreation Complexes Contribution								
01-1-607-005	Gil Fed Govt	22	0	0	0	0	0	0
01-1-607-019	Reqn Elect/Spec Prov Govt	27,725	27,725	27,820	27,844	27,844	27,844	27,844
01-1-607-150	Surplus Prior Year	123	123	24	0	0	0	0
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		27,870	27,848	27,844	27,844	27,844	27,844	27,844
Revenues		27,870	27,848	27,844	27,844	27,844	27,844	27,844
Expenses								
607 - Part Area A Hornby/Denman Recreation Complexes Contribution								
01-2-607-200	Support Services	300	300	300	300	300	300	300
01-2-607-369	Insurance Liability	22	24	20	20	20	20	20
01-2-607-495	Transfer To Other Functions	27,524	27,524	27,524	27,524	27,524	27,524	27,524
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		27,846	27,848	27,844	27,844	27,844	27,844	27,844
Expenses		(27,846)	(27,848)	(27,844)	(27,844)	(27,844)	(27,844)	(27,844)
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		24	0	0	0	0	0	0
01 - General Revenue Fund		24	0	0	0	0	0	0

Established:	28-Jan-14	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 278							
Amendments:								
Purpose:	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.	Defined Area						
		Part Area A Baynes Sound	19,321	21,309	21,309	21,309	21,309	21,309
		Electoral Areas						
		Area B	23,296	25,042	25,042	25,042	25,042	25,042
		Area C	30,594	33,149	33,149	33,149	33,149	33,149
			\$73,211	\$79,500	\$79,500	\$79,500	\$79,500	\$79,500
Participants:	Defined Area A Baynes Sound, Electoral Areas B, C	Change from Previous year		\$6,289	\$0	\$0	\$0	\$0
Maximum Levy:	Greater of \$100,000 or \$.025 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0132	0.0124	0.0124	0.0124	0.0124	0.0124
2019 Maximum:	\$142,671	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 615

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
615 - Electoral Areas Arts & Cultural Grant								
Revenues								
615 - Electoral Areas Arts & Cultural Grant								
01-1-615-005	Gil Fed Govt	403	0	0	0	0	0	0
01-1-615-019	Reqn Elect/Spec Prov Govt	73,210	73,211	79,500	79,500	79,500	79,500	79,500
01-1-615-145	Transfer from Reserve	0	0	0	1,073	1,092	1,112	1,132
01-1-615-150	Surplus Prior Year	6,301	6,301	6,412	0	0	0	0
615 - Electoral Areas Arts & Cultural Grant		79,914	79,512	85,912	80,573	80,592	80,612	80,632
Revenues		79,914	79,512	85,912	80,573	80,592	80,612	80,632
Expenses								
615 - Electoral Areas Arts & Cultural Grant								
01-2-615-200	Support Services	733	733	788	804	820	836	853
01-2-615-212	Grants Uncond Local Govt	0	5,000	7,193	5,000	5,000	5,000	5,000
01-2-615-214	Grants Cond Local Agencies	72,150	72,150	71,480	73,673	73,673	73,673	73,673
01-2-615-369	Insurance Liability	119	129	116	118	120	122	124
01-2-615-381	Legal Fees	0	500	500	500	500	500	500
01-2-615-387	Other Prof Fees	0	500	477	478	479	481	482
01-2-615-489	Reserve Contr Other	500	500	5,358	0	0	0	0
615 - Electoral Areas Arts & Cultural Grant		73,502	79,512	85,912	80,573	80,592	80,612	80,632
Expenses		(73,502)	(79,512)	(85,912)	(80,573)	(80,592)	(80,612)	(80,632)
615 - Electoral Areas Arts & Cultural Grant		6,412	0	0	0	0	0	0
01 - General Revenue Fund		6,412	0	0	0	0	0	0

#615 Electoral Areas Arts & Cultural Grant

Reserve Fund Balance Estimates

Year		Future Exp Reserve (615)
2018 Balance forward		17,742
2019	Contribution	5,358
2019	Contribution to Operating	-
Total for year		5,358
Reserve balance		23,100
2020	Contribution	-
2020	Contribution to Operating	(1,073)
Total for year		(1,073)
Reserve balance		22,027
2021	Contribution	-
2021	Contribution to Operating	(1,092)
Total for year		(1,092)
Reserve balance		20,935
2022	Contribution	-
2022	Contribution to Operating	(1,112)
Total for year		(1,112)
Reserve balance		19,823
2023	Contribution	-
2023	Contribution to Operating	(1,132)
Total for year		(1,132)
Reserve balance		18,691

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Denman Island Community Parks & Greenways
619

Established:	15-Dec-15	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 386	Local Service Area						
Amendments:		S-771-CNR-SRVA#72	80,000	90,000	90,000	90,000	92,500	95,000
Purpose:	Community parks and greenways service		\$80,000	\$90,000	\$90,000	\$90,000	\$92,500	\$95,000
Participants:	Defined Area A Denman Island	Change from Previous year		\$10,000	\$0	\$0	\$2,500	\$2,500
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.2066	0.2119	0.2119	0.2119	0.2178	0.2237
2019 Maximum:	\$207,130	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
619 - Denman Island Community Parks & Greenways								
Revenues								
619 - Denman Island Community Parks & Greenways								
01-1-619-005	Gil Fed Govt	81	0	0	0	0	0	0
01-1-619-019	Reqn Elect/Spec Prov Govt	80,000	80,000	90,000	90,000	90,000	92,500	95,000
01-1-619-125	Donations	1,300	0	0	0	0	0	0
01-1-619-150	Surplus Prior Year	7,421	7,421	1,863	0	0	0	0
619 - Denman Island Community Parks & Greenways		88,802	87,421	91,863	90,000	90,000	92,500	95,000
Revenues		88,802	87,421	91,863	90,000	90,000	92,500	95,000
Expenses								
619 - Denman Island Community Parks & Greenways								
01-2-619-200	Support Services	8,364	8,364	11,334	11,561	11,793	12,029	12,269
01-2-619-214	Grants Cond Local Agencies	382	427	410	410	410	410	410
01-2-619-220	Salaries & Wages	26,803	29,626	32,432	33,199	33,987	34,795	35,623
01-2-619-225	Benefits	6,575	7,916	8,675	8,879	9,089	9,301	9,522
01-2-619-237	Employer Health Tax	0	0	973	996	1,020	1,044	1,069
01-2-619-238	WCB	418	618	675	694	708	724	745
01-2-619-243	Administrative Services	1,308	1,308	1,308	1,308	1,308	1,400	1,500
01-2-619-275	Permits/Licences	440	0	0	0	0	0	0
01-2-619-281	Materials & Supplies	2,757	500	500	500	500	500	500
01-2-619-284	Meeting Expense	22	100	100	100	100	100	100
01-2-619-311	Signs	509	0	0	0	0	0	0
01-2-619-320	Travel	695	500	500	500	500	500	500
01-2-619-335	Advertising	693	200	400	400	400	400	400
01-2-619-350	Maps & Printing Supplies	0	300	300	300	300	300	300
01-2-619-353	Public Relations	415	300	300	300	300	300	300
01-2-619-369	Insurance Liability	470	638	746	761	777	793	809
01-2-619-372	Insurance Property	82	82	84	86	88	90	95
01-2-619-381	Legal Fees	4,050	2,000	500	500	500	500	500
01-2-619-385	Gis Services	358	300	300	300	300	300	300
01-2-619-386	Survey Fees	2,250	0	0	0	0	0	0
01-2-619-387	Other Prof Fees	2,494	3,000	12,000	3,000	3,000	3,000	3,000
01-2-619-400	Contracted Svcs Buildings/Land Mtce	6,257	10,775	12,295	12,295	12,295	12,295	14,840
01-2-619-468	Minor Capital	9,130	8,000	1,500	1,500	1,500	1,500	1,500

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-619-485	Contr To Capital Works Reserve	12,467	12,467	5,000	5,000	5,000	10,000	10,000
01-2-619-489	Reserve Contr Other	0	0	1,531	7,411	6,125	2,219	718
619 - Denman Island Community Parks & Greenways		86,939	87,421	91,863	90,000	90,000	92,500	95,000
Expenses		(86,939)	(87,421)	(91,863)	(90,000)	(90,000)	(92,500)	(95,000)
619 - Denman Island Community Parks & Greenways		1,863	0	0	0	0	0	0
01 - General Revenue Fund		1,863	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
013 - Fed Gas Tax Funding	158,263	0	0	0	0	0	0	0	0	0
Total: 030R - Senior Govt Grants	158,263	0	0	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	25,000	25,000	25,000	25,000	25,000	0	0	0	0	0
Total: 130R - Transfer from reserve	25,000	25,000	25,000	25,000	25,000	0	0	0	0	0
Total Revenues	183,263	25,000	25,000	25,000	25,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
470 - Land Improvements	183,263	25,000	25,000	25,000	25,000	0	0	0	0	0
Total: 050 - Capital projects and equipment	183,263	25,000	25,000	25,000	25,000	0	0	0	0	0
Total Expenses	183,263	25,000	25,000	25,000	25,000	0	0	0	0	0

#619 - Denman Island Community Parks & Greenways
Reserve Fund Balance Estimates

Year		Future Exp Reserve (619)	Capital Works Reserve (827)	Land Acquisition Reserve (881)
2018 Balance forward		58,145	147,270	3,343
2019	Contribution	1,531	5,000	
2019	Expenditure		(25,000)	
Total for year		1,531	(20,000)	-
Reserve balance		59,676	127,270	3,343
2020	Contribution	7,411	5,000	
2020	Expenditure		(25,000)	
Total for year		7,411	(20,000)	-
Reserve balance		67,087	107,270	3,343
2021	Contribution	6,125	5,000	
2021	Expenditure		(25,000)	
Total for year		6,125	(20,000)	-
Reserve balance		73,212	87,270	3,343
2022	Contribution	2,219	10,000	
2022	Expenditure		(25,000)	
Total for year		2,219	(15,000)	-
Reserve balance		75,431	72,270	3,343
2023	Contribution	718	10,000	
2023	Expenditure		(25,000)	
Total for year		718	(15,000)	-
Reserve balance		76,149	57,270	3,343

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Hornby Island Community Parks & Greenways
620

Established:	01-Dec-99	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	Order In Council 1217 BL 2253 (25-Jun-01)	Local Service Area						
Amendments:	BL132, BL 385 (removes Denman)	T-771-CNR-SRVA#73	155,000	155,000	155,000	155,000	155,000	155,000
Purpose:	For the provision and operation of community parks.		\$155,000	\$155,000	\$155,000	\$155,000	\$155,000	\$155,000
Participants:	Defined Area A Hornby Island	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0270	0.2628	0.2628	0.2628	0.2628	0.2628
2019 Maximum:	\$290,645	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
620 - Hornby Island Community Parks & Greenways								
Revenues								
620 - Hornby Island Community Parks & Greenways								
01-1-620-005	Gil Fed Govt	88	0	0	0	0	0	0
01-1-620-019	Reqn Elect/Spec Prov Govt	155,000	155,000	155,000	155,000	155,000	155,000	155,000
01-1-620-145	Transfer from Reserve	0	0	0	0	0	0	168
01-1-620-150	Surplus Prior Year	16,930	16,930	25,534	0	0	0	0
620 - Hornby Island Community Parks & Greenways		172,019	171,930	180,534	155,000	155,000	155,000	155,168
Revenues		172,019	171,930	180,534	155,000	155,000	155,000	155,168
Expenses								
620 - Hornby Island Community Parks & Greenways								
01-2-620-200	Support Services	8,811	8,811	11,660	11,893	12,132	12,374	12,621
01-2-620-214	Grants Cond Local Agencies	4,500	4,500	4,600	4,600	4,600	4,750	4,750
01-2-620-220	Salaries & Wages	32,587	35,534	35,767	36,620	37,494	38,384	39,303
01-2-620-225	Benefits	8,012	9,478	9,837	10,067	10,308	10,548	10,800
01-2-620-237	Employer Health Tax	0	0	1,073	1,099	1,125	1,152	1,179
01-2-620-238	WCB	508	740	747	763	781	801	820
01-2-620-243	Administrative Services	1,801	1,801	1,801	1,801	1,801	1,801	1,801
01-2-620-281	Materials & Supplies	3,933	500	500	500	500	500	500
01-2-620-284	Meeting Expense	178	100	100	100	100	500	500
01-2-620-311	Signs	1,806	200	3,000	200	200	200	200
01-2-620-320	Travel	703	2,000	2,000	1,500	1,500	1,500	1,500
01-2-620-335	Advertising	124	250	250	250	250	250	250
01-2-620-350	Maps & Printing Supplies	0	400	400	400	400	400	400
01-2-620-353	Public Relations	165	300	300	300	300	300	300
01-2-620-369	Insurance Liability	511	640	764	780	796	812	828
01-2-620-381	Legal Fees	0	500	500	500	500	500	500
01-2-620-385	Gis Services	1,495	1,500	300	300	300	300	300
01-2-620-386	Survey Fees	1,625	0	0	0	0	0	0
01-2-620-387	Other Prof Fees	5,200	6,000	15,000	3,000	3,000	3,000	3,000
01-2-620-400	Contracted Svcs Buildings/Land Mtce	53,466	57,550	59,484	60,064	60,674	61,915	63,616
01-2-620-468	Minor Capital	9,935	30,000	11,500	12,000	12,000	12,000	12,000
01-2-620-485	Contr To Capital Works Reserve	11,126	11,126	20,951	8,263	6,239	3,013	0
620 - Hornby Island Community Parks & Greenways		146,485	171,930	180,534	155,000	155,000	155,000	155,168

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
Expenses		(146,485)	(171,930)	(180,534)	(155,000)	(155,000)	(155,000)	(155,168)
620 - Hornby Island Community Parks & Greenways		25,534	0	0	0	0	0	0
01 - General Revenue Fund		25,534	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	170,000	0	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	170,000	0	0	0	0	0	0	0	0	0
Total Revenues	170,000	0	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
470 - Land Improvements	170,000	0	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	170,000	0	0	0	0	0	0	0	0	0
Total Expenses	170,000	0	0	0	0	0	0	0	0	0

#620 - Hornby Island Community Parks & Greenways
Reserve Fund Balance Estimates

Year		Future Exp Reserve (620)	Capital Works Reserve (828)	Land Acquisition Reserve (883)
2018 Balance forward		48,077	177,528	4,603
2018	Contribution		20,951	
2018	Expenditure		(170,000)	
Total for year		-	(149,049)	-
Reserve balance		48,077	28,479	4,603
2019	Contribution		8,263	
2019	Expenditure		-	
Total for year		-	8,263	-
Reserve balance		48,077	36,742	4,603
2020	Contribution		6,239	
2020	Expenditure			
Total for year		-	6,239	-
Reserve balance		48,077	42,981	4,603
2021	Contribution		3,013	
2021	Expenditure			
Total for year		-	3,013	-
Reserve balance		48,077	45,994	4,603
2022	Contribution		-	
2022	Expenditure	(168)		
Total for year		(168)	-	-
Reserve balance		47,909	45,994	4,603

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Baynes Sd, Electoral Areas B & C Parks & Greenways
621

Established:	27-Nov-06	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2925							
Amendments:								
Purpose:	For the provision and operation of community parks.	Defined Area						
		Part Area A Baynes Sound	395,868	402,048	415,449	428,851	442,253	455,654
Participants:	Defined Area A Baynes Sound, Electoral Areas B, C	Electoral Areas						
		Area B	477,313	472,494	488,244	503,993	519,743	535,493
		Area C	626,819	625,458	646,307	667,156	688,004	708,853
			\$1,500,000	\$1,500,000	\$1,550,000	\$1,600,000	\$1,650,000	\$1,700,000
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Change from Previous year		\$0	\$50,000	\$50,000	\$50,000	\$50,000
2019 Maximum:	\$2,853,429							
		Residential Tax Rate Estimate	0.2703	0.2339	0.2417	0.2495	0.2573	0.2651
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
621 - Baynes Sd, Area B & C Parks & Greenways								
Revenues								
621 - Baynes Sd, Area B & C Parks & Greenways								
01-1-621-003	Parcel Tax	193,420	193,173	193,363	193,363	193,363	193,363	193,363
01-1-621-005	Gil Fed Govt	8,252	0	0	0	0	0	0
01-1-621-019	Reqn Elect/Spec Prov Govt	1,500,001	1,500,000	1,500,000	1,550,000	1,600,000	1,650,000	1,700,000
01-1-621-063	Rental Land	3,880	0	3,880	3,939	4,000	4,063	4,128
01-1-621-115	Other Permit Fees	500	0	0	0	0	0	0
01-1-621-125	Donations	18,013	0	0	0	0	0	0
01-1-621-128	Other Revenue	493	3,758	0	0	0	0	0
01-1-621-135	Recoveries-Other Functions	8,109	8,109	8,109	8,109	8,109	8,201	8,301
01-1-621-145	Transfer from Reserve	0	0	28,000	28,000	28,000	28,000	28,000
01-1-621-150	Surplus Prior Year	92,054	92,054	63,533	0	0	0	0
01-1-621-151	Funds Allocated from Prior Year	30,376	30,376	0	30,376	30,376	0	0
621 - Baynes Sd, Area B & C Parks & Greenways		1,855,098	1,827,470	1,796,885	1,813,787	1,863,848	1,883,627	1,933,792
Revenues		1,855,098	1,827,470	1,796,885	1,813,787	1,863,848	1,883,627	1,933,792
Expenses								
621 - Baynes Sd, Area B & C Parks & Greenways								
01-2-621-200	Support Services	115,616	115,616	143,419	146,288	149,213	152,198	155,242
01-2-621-220	Salaries & Wages	423,440	437,354	470,221	480,828	491,688	502,804	514,182
01-2-621-225	Benefits	105,650	117,846	127,563	130,439	133,383	136,400	139,482
01-2-621-237	Employer Health Tax	0	0	14,107	14,425	14,750	15,084	15,425
01-2-621-238	WCB	6,676	9,120	9,804	10,026	10,254	10,483	10,720
01-2-621-246	Bank Charges	136	0	0	0	0	0	0
01-2-621-266	Deliveries/Transportation	193	500	500	500	500	500	500
01-2-621-275	Permits/Licences	1,200	700	950	950	950	950	950
01-2-621-276	Software Licence/Mtce	262	1,000	1,000	1,500	1,000	1,000	1,000
01-2-621-278	Water Licence Rental	0	150	150	150	150	150	150
01-2-621-281	Materials & Supplies	49,909	39,565	46,000	46,000	46,500	46,500	46,500
01-2-621-284	Meeting Expense	453	250	500	500	500	500	500
01-2-621-293	Office Expenses	736	750	750	750	750	750	750
01-2-621-296	Postage	71	750	750	750	750	750	750
01-2-621-305	Safety Equipment	702	800	800	800	800	800	800
01-2-621-311	Signs	8,724	11,000	11,000	11,000	11,000	11,000	11,000

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-621-314	Telephone & Alarm Lines	1,224	1,035	1,150	1,225	1,050	1,225	1,050
01-2-621-316	Tipping Fees	349	1,350	1,350	1,350	1,350	1,350	1,350
01-2-621-317	Title Searches	0	200	200	200	200	200	200
01-2-621-319	Training/Development & Conferences	9,789	11,000	8,000	8,000	5,500	5,500	5,500
01-2-621-320	Travel	3,247	4,500	3,500	3,500	3,500	3,500	3,500
01-2-621-335	Advertising	2,057	5,550	5,550	5,550	5,550	5,550	5,550
01-2-621-340	Dues And Memberships	1,577	1,500	1,700	1,700	1,700	1,700	1,700
01-2-621-347	Library/Publications	0	250	250	250	250	250	250
01-2-621-350	Maps & Printing Supplies	1,538	3,750	3,750	3,750	3,750	3,750	3,750
01-2-621-353	Public Relations	2,002	2,000	4,000	2,000	2,000	2,000	2,000
01-2-621-354	Education Programs Public	3,177	5,000	5,000	5,000	5,000	5,000	5,000
01-2-621-369	Insurance Liability	9,366	10,156	10,256	10,461	10,670	10,883	11,101
01-2-621-372	Insurance Property	585	585	597	615	633	652	672
01-2-621-381	Legal Fees	4,553	5,500	3,500	3,500	3,500	3,500	3,500
01-2-621-385	Gis Services	4,664	7,000	4,500	4,500	4,500	4,500	4,500
01-2-621-386	Survey Fees	4,769	2,000	4,500	4,500	4,500	4,500	4,500
01-2-621-387	Other Prof Fees	25,475	18,750	12,500	9,000	10,000	7,500	7,500
01-2-621-400	Contracted Svcs Buildings/Land Mtce	320,691	344,050	344,401	344,394	351,224	358,646	367,725
01-2-621-409	Hydro	702	850	900	900	900	900	900
01-2-621-410	Carbon Offset	68	68	0	0	0	0	0
01-2-621-418	Refuse Collection	7,769	5,800	8,000	8,240	8,487	8,742	9,004
01-2-621-438	Contract Svcs Equip/Mach	1,132	540	750	750	750	750	750
01-2-621-444	Rental/Leases - Mach/Equip	9,326	9,505	9,505	9,505	9,505	9,505	9,505
01-2-621-447	Repairs/Mtce Mach/Equip	592	500	500	500	500	500	500
01-2-621-455	Rental/Leases Vehicle	0	0	3,000	0	0	0	0
01-2-621-458	Fuel/Lubricants Vehicle	2,524	2,250	2,250	2,250	2,250	2,250	2,250
01-2-621-461	Insurance/Licence Vehicle	2,926	2,926	3,086	3,210	3,339	3,473	3,612
01-2-621-464	Repairs & Mtce Vehicle	941	1,000	1,000	1,000	1,000	1,000	1,000
01-2-621-468	Minor Capital	54,588	92,000	55,000	55,000	55,000	55,000	55,000
01-2-621-480	Transfer to Capital	37,923	0	0	0	0	0	0
01-2-621-485	Contr To Capital Works Reserve	107,071	95,281	53,503	60,858	87,879	84,259	106,849
01-2-621-489	Reserve Contr Other	457,173	457,173	417,173	417,173	417,173	417,173	417,173
621 - Baynes Sd, Area B & C Parks & Greenways		1,791,564	1,827,470	1,796,885	1,813,787	1,863,848	1,883,627	1,933,792
Expenses		(1,791,564)	(1,827,470)	(1,796,885)	(1,813,787)	(1,863,848)	(1,883,627)	(1,933,792)
621 - Baynes Sd, Area B & C Parks & Greenways		63,533	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund		63,533	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
030R - Senior Govt Grants										
013 - Fed Gas Tax Funding	547,219	0	0	120,000	0	0	0	0	0	0
016 - Grant Prov Govt Conditional	4,000	0	0	0	0	0	0	0	0	0
Total: 030R - Senior Govt Grants	551,219	0	0	120,000	0	0	0	0	0	0
090R - Other Revenue/Recoveries										
128 - Other Revenue	28,500	0	0	0	0	0	0	0	0	0
Total: 090R - Other Revenue/Recoveries	28,500	0	0	0	0	0	0	0	0	0
130R - Transfer from reserve										
145 - Transfer from Reserve	1,070,000	395,000	595,000	360,000	386,000	0	0	0	0	0
Total: 130R - Transfer from reserve	1,070,000	395,000	595,000	360,000	386,000	0	0	0	0	0
Total Revenues	1,649,719	395,000	595,000	480,000	386,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
469 - Land	525,000	200,000	200,000	200,000	200,000	0	0	0	0	0
470 - Land Improvements	1,124,719	195,000	365,000	280,000	186,000	0	0	0	0	0
478 - Vehicles	0	0	30,000	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	1,649,719	395,000	595,000	480,000	386,000	0	0	0	0	0
Total Expenses	1,649,719	395,000	595,000	480,000	386,000	0	0	0	0	0

#621 - Baynes Sound, Area B & C Parks & Greenways
Reserve Fund Balance Estimates

Year		Future Exp Reserve (621)	Capital Works Reserve (855)	Strategic Plan Reserve (882)	Land Acquisition Reserve (884)	DCC Reserve (892)
2018 Balance forward		339,314	486,469	570,733	1,075,257	27,655
2019	Contribution		53,503	193,173	224,000	
2019	Expenditure	(28,000)	(275,000)	(595,000)	(200,000)	
Total for year		(28,000)	(221,497)	(401,827)	24,000	-
Reserve balance		311,314	264,972	168,906	1,099,257	27,655
2020	Contribution		60,858	193,173	224,000	
2020	Expenditure	(28,000)	(145,000)	(50,000)	(200,000)	
Total for year		(28,000)	(84,142)	143,173	24,000	-
Reserve balance		283,314	180,830	312,079	1,123,257	27,655
2021	Contribution		87,879	193,173	224,000	
2021	Expenditure	(58,000)	(150,000)	(215,000)	(200,000)	
Total for year		(58,000)	(62,121)	(21,827)	24,000	-
Reserve balance		225,314	118,709	290,252	1,147,257	27,655
2022	Contribution		84,259	193,173	224,000	
2022	Expenditure	(28,000)	(120,000)	(40,000)	(200,000)	
Total for year		(28,000)	(35,741)	153,173	24,000	-
Reserve balance		197,314	82,968	443,425	1,171,257	27,655
2023	Contribution		106,849	193,173	224,000	
2023	Expenditure	(28,000)	(26,000)	(160,000)	(200,000)	
Total for year		(28,000)	80,849	33,173	24,000	-
Reserve balance		169,314	163,817	476,598	1,195,257	27,655

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019 (does not include any interest revenue projections)

Established:	17-Jun-95	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1705	Local Service Area						
Amendments:	BL 2364	2-771-CNR-LSA#43	1,238,353	1,245,093	1,288,549	1,327,138	1,366,883	1,407,819
Purpose:	Participation in the Vancouver Island Regional Library District.		\$1,238,353	\$1,245,093	\$1,288,549	\$1,327,138	\$1,366,883	\$1,407,819
Participants:	Electoral Areas A,B,C	Change from Previous year		\$6,740	\$43,456	\$38,589	\$39,745	\$40,936
Maximum Levy:	No stated limit.	Residential Tax Rate Estimate	0.1905	0.1676	0.1735	0.1787	0.1840	0.1895
2019 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 630

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
630 - Vancouver Island Regional Library								
Revenues								
630 - Vancouver Island Regional Library								
01-1-630-005	Gil Fed Govt	5,952	0	0	0	0	0	0
01-1-630-019	Reqn Elect/Spec Prov Govt	1,238,353	1,238,353	1,245,093	1,288,549	1,327,138	1,366,883	1,407,819
01-1-630-150	Surplus Prior Year	4,982	4,982	5,989	0	0	0	0
630 - Vancouver Island Regional Library		1,249,287	1,243,335	1,251,082	1,288,549	1,327,138	1,366,883	1,407,819
Revenues		1,249,287	1,243,335	1,251,082	1,288,549	1,327,138	1,366,883	1,407,819
Expenses								
630 - Vancouver Island Regional Library								
01-2-630-200	Support Services	5,816	5,816	6,191	6,315	6,441	6,570	6,701
01-2-630-210	Grant Operational	1,237,068	1,237,069	1,244,459	1,281,793	1,320,247	1,359,854	1,400,650
01-2-630-369	Insurance Liability	415	450	432	441	450	459	468
630 - Vancouver Island Regional Library		1,243,299	1,243,335	1,251,082	1,288,549	1,327,138	1,366,883	1,407,819
Expenses		(1,243,299)	(1,243,335)	(1,251,082)	(1,288,549)	(1,327,138)	(1,366,883)	(1,407,819)
630 - Vancouver Island Regional Library		5,989	0	0	0	0	0	0
01 - General Revenue Fund		5,989	0	0	0	0	0	0

Comox Valley Recreation Complexes
645

Established:	29-Apr-02	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
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.	Defined Area						
		Part Area A Baynes Sound	428,216	433,769	452,962	462,558	472,154	481,750
		Electoral Areas						
		Area B	516,316	509,773	532,329	543,606	554,884	566,161
		Area C	678,039	674,807	704,664	719,593	734,521	749,450
		Municipal Members						
Participants:	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C	Comox	857,539	859,822	897,865	916,887	935,909	954,930
		Courtenay	1,831,445	1,813,965	1,894,225	1,934,354	1,974,484	2,014,614
		Cumberland	208,696	228,113	238,206	243,253	248,299	253,346
Maximum Levy:	\$1.05 per \$1,000 - 100% Assessment		\$4,520,251	\$4,520,250	\$4,720,251	\$4,820,251	\$4,920,251	\$5,020,251
2019 Maximum:	\$16,341,909							
		Change from Previous year		(\$1)	\$200,001	\$100,000	\$100,000	\$100,000
		Residential Tax Rate Estimate	0.2924	0.2524	0.2635	0.2691	0.2747	0.2803
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
645 - Comox Valley Recreation Complexes								
Revenues								
645 - Comox Valley Recreation Complexes								
01-1-645-005	Gil Fed Govt	8,966	8,500	8,500	8,500	8,500	8,500	8,500
01-1-645-009	Gil Local Govt	136,196	125,000	125,000	125,000	125,000	125,000	125,000
01-1-645-019	Reqn Elect/Spec Prov Govt	1,622,645	1,622,571	1,618,350	1,689,955	1,725,757	1,761,559	1,797,361
01-1-645-020	Reqn Municipal	2,897,605	2,897,680	2,901,900	3,030,296	3,094,494	3,158,692	3,222,890
01-1-645-030	Public Skating	68,924	60,000	65,000	65,000	65,000	65,000	65,000
01-1-645-033	Public Swimming	422,364	350,800	375,000	375,000	375,000	375,000	375,000
01-1-645-041	Instructional Programs	50,054	22,000	27,000	27,000	27,000	27,000	27,000
01-1-645-042	Arena & Wellness Programs	5,167	5,000	5,000	5,000	5,000	5,000	5,000
01-1-645-043	Ice Programs Over 14	5,207	10,500	6,500	6,500	6,500	6,500	6,500
01-1-645-044	Ice Programs 14 & Under	38,467	26,500	28,000	28,000	28,000	28,000	28,000
01-1-645-046	Swim Lessons Over 14	64,229	50,000	50,000	50,000	50,000	50,000	50,000
01-1-645-049	Swim Lessons 14 & Under	285,964	188,500	195,000	195,000	195,000	195,000	195,000
01-1-645-054	Memberships	443,427	325,000	400,000	400,000	400,000	400,000	400,000
01-1-645-055	Arena Rental	435,592	420,400	400,000	400,000	400,000	400,000	400,000
01-1-645-056	Dry Floor Arena Rental	19,941	27,000	15,000	15,000	15,000	15,000	15,000
01-1-645-057	Rental/Lease Buildings	44,076	55,200	64,240	64,240	64,240	64,240	64,240
01-1-645-058	Lockers	33,563	42,000	42,000	42,000	42,000	42,000	42,000
01-1-645-061	Rental Pool	133,250	130,700	130,000	130,000	130,000	130,000	130,000
01-1-645-064	Rental Skates	9,562	15,400	15,400	15,400	15,400	15,400	15,400
01-1-645-073	Vending	29,835	20,000	20,000	20,000	20,000	20,000	20,000
01-1-645-075	Advertising	15,746	18,000	18,000	18,000	18,000	18,000	18,000
01-1-645-080	Retail Sales	1,184	700	700	700	700	700	700
01-1-645-081	Skate Sharpening	308	0	0	0	0	0	0
01-1-645-125	Donations	6,610	8,000	8,000	8,000	8,000	8,000	8,000
01-1-645-128	Other Revenue	14,024	15,000	15,000	15,000	15,000	15,000	15,000
01-1-645-130	Recoveries-Wages & Benefits	1,168	2,000	2,000	2,000	2,000	2,000	2,000
01-1-645-133	Recoveries - Other	5,303	4,731	4,731	4,731	4,731	4,731	4,731
01-1-645-135	Recoveries-Other Functions	68,589	37,524	27,524	27,524	27,524	27,524	27,524
01-1-645-150	Surplus Prior Year	488,226	488,226	782,089	0	0	0	0
01-1-645-151	Funds Allocated from Prior Year	0	0	0	0	0	9,283	0
645 - Comox Valley Recreation Complexes		7,356,192	6,976,932	7,349,934	6,767,846	6,867,846	6,977,129	7,067,846

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
Revenues		7,356,192	6,976,932	7,349,934	6,767,846	6,867,846	6,977,129	7,067,846
Expenses								
645 - Comox Valley Recreation Complexes								
01-2-645-200	Support Services	505,904	505,904	573,324	584,790	596,487	608,417	620,585
01-2-645-220	Salaries & Wages	723,755	734,216	741,547	763,294	785,678	808,723	832,467
01-2-645-221	Directors Remuneration	11,675	11,925	15,075	15,075	15,075	15,075	15,075
01-2-645-225	Benefits	182,482	174,495	190,153	195,774	201,545	207,497	213,625
01-2-645-237	Employer Health Tax	0	0	22,207	22,858	23,528	24,218	24,929
01-2-645-238	WCB	11,648	15,236	15,376	15,825	16,300	16,776	17,271
01-2-645-257	Clothing/Laundrying	6,082	10,000	10,000	10,000	10,000	10,000	10,000
01-2-645-266	Deliveries/Transportation	2,331	1,500	1,500	1,500	1,500	1,500	1,500
01-2-645-275	Permits/Licences	9,777	7,500	8,500	8,500	8,500	8,500	8,500
01-2-645-276	Software Licence/Mtce	26,058	22,200	28,000	31,900	31,900	31,900	31,900
01-2-645-281	Materials & Supplies	500	1,200	1,500	1,500	1,500	1,500	1,500
01-2-645-284	Meeting Expense	4,980	1,000	2,000	1,500	1,500	1,500	1,500
01-2-645-311	Signs	0	0	5,000	5,000	0	0	0
01-2-645-314	Telephone & Alarm Lines	24,702	22,765	23,079	23,464	23,851	24,238	24,630
01-2-645-319	Training/Development & Conferences	35,527	29,800	39,900	42,800	39,800	52,800	49,800
01-2-645-320	Travel	5,593	1,500	2,500	2,500	2,500	2,500	2,500
01-2-645-335	Advertising	27,292	55,000	43,400	43,400	43,400	43,400	43,400
01-2-645-340	Dues And Memberships	643	1,500	1,500	1,500	1,500	1,500	1,500
01-2-645-353	Public Relations	3,317	3,500	3,500	3,500	3,500	3,500	3,500
01-2-645-366	Engineering Fees	5,264	5,000	0	0	0	0	0
01-2-645-369	Insurance Liability	18,131	19,470	20,744	21,159	21,582	22,014	22,454
01-2-645-372	Insurance Property	51,929	51,928	52,967	54,026	55,107	56,209	57,333
01-2-645-381	Legal Fees	3,762	10,000	10,000	10,000	10,000	10,000	10,000
01-2-645-387	Other Prof Fees	60,430	142,500	282,676	7,500	7,500	7,500	7,500
01-2-645-400	Contracted Svcs Buildings/Land Mtce	4,529	5,000	6,500	6,500	6,500	6,500	6,500
01-2-645-410	Carbon Offset	28,545	28,545	32,224	32,224	32,224	32,224	32,224
01-2-645-438	Contract Svcs Equip/Mach	4,318	6,000	4,500	4,500	4,500	4,500	4,500
01-2-645-444	Rental/Leases - Mach/Equip	3,219	6,000	4,000	4,000	4,000	4,000	4,000
01-2-645-447	Repairs/Mtce Mach/Equip	0	500	0	0	0	0	0
01-2-645-461	Insurance/Licence Vehicle	936	1,200	1,329	1,382	1,437	1,494	1,554
01-2-645-468	Minor Capital	20,432	19,000	24,000	19,000	19,000	19,000	19,000
01-2-645-485	Contr To Capital Works Reserve	574,869	574,869	559,104	247,330	242,903	127,211	54,119

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-645-489	Reserve Contr Other	100,000	100,000	100,000	0	0	0	0
01-2-645-495	Transfer To Other Functions	0	0	13,940	949	958	968	978
01-2-645-505	Debt Charges-Principal	117,857	117,858	11,300	11,300	11,300	97,159	97,159
01-2-645-506	Debt Charges-Interest	44,985	68,852	48,729	48,729	42,266	44,553	44,553
645 - Comox Valley Recreation Complexes		2,621,472	2,755,963	2,900,074	2,243,279	2,267,341	2,296,876	2,266,056
646 - CVRC Administration								
01-2-646-220	Salaries & Wages	387,205	387,321	396,867	404,605	412,498	420,549	428,763
01-2-646-225	Benefits	76,600	87,282	96,571	98,503	100,472	102,481	104,531
01-2-646-237	Employer Health Tax	0	0	11,906	12,138	12,375	12,616	12,863
01-2-646-238	WCB	6,417	6,690	8,011	8,171	8,335	8,502	8,671
01-2-646-246	Bank Charges	27,208	25,000	25,000	25,000	25,000	25,000	25,000
01-2-646-251	Cash Overage/Shortage	(319)	150	150	150	150	150	150
01-2-646-276	Software Licence/Mtce	0	3,480	0	0	0	0	0
01-2-646-281	Materials & Supplies	82	500	500	500	500	500	500
01-2-646-293	Office Expenses	11,780	12,500	9,900	9,900	9,900	9,900	9,900
01-2-646-296	Postage	148	500	500	500	500	500	500
01-2-646-330	Merchandise For Resale	541	200	800	800	800	800	800
01-2-646-468	Minor Capital	0	0	2,600	2,600	2,600	2,600	2,600
646 - CVRC Administration		509,663	523,623	552,805	562,867	573,130	583,598	594,278
647 - CVRC Aquatics								
01-2-647-220	Salaries & Wages	1,077,414	1,086,799	1,102,657	1,124,284	1,146,342	1,168,843	1,191,793
01-2-647-225	Benefits	169,721	212,364	242,407	247,256	252,200	257,245	262,390
01-2-647-237	Employer Health Tax	0	0	33,080	33,729	34,390	35,065	35,754
01-2-647-238	WCB	17,497	19,983	22,438	22,886	23,345	23,812	24,288
01-2-647-269	First Aid Supplies	2,870	3,500	3,500	3,500	3,500	3,500	3,500
01-2-647-272	Instructional Programs	23,082	14,242	16,000	16,000	16,000	16,000	16,000
01-2-647-281	Materials & Supplies	11,399	13,934	12,176	12,176	12,176	12,176	12,176
01-2-647-320	Travel	0	0	0	0	0	0	0
647 - CVRC Aquatics		1,301,982	1,350,822	1,432,258	1,459,831	1,487,953	1,516,641	1,545,901
648 - CVRC Operations								
01-2-648-220	Salaries & Wages	814,268	859,778	897,097	915,020	933,299	951,944	970,964
01-2-648-225	Benefits	177,110	207,301	228,820	233,397	238,064	242,825	247,681
01-2-648-237	Employer Health Tax	0	0	26,913	27,451	27,999	28,558	29,129
01-2-648-238	WCB	13,643	16,178	18,437	18,806	19,182	19,565	19,955
01-2-648-254	Chemicals	75,796	50,000	60,000	60,000	60,000	60,000	60,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-648-281	Materials & Supplies	16,544	17,000	17,000	17,000	17,000	17,000	17,000
01-2-648-305	Safety Equipment	6,564	3,500	3,500	3,500	3,500	3,500	3,500
01-2-648-316	Tipping Fees	176	0	0	0	0	0	0
01-2-648-400	Contracted Svcs Buildings/Land Mtce	54,990	61,000	61,000	61,000	61,000	61,000	61,000
01-2-648-403	Buildings Repairs & Mtce	55,075	150,000	150,000	150,000	150,000	150,000	190,000
01-2-648-406	Heating	141,066	200,000	175,000	175,000	175,000	175,000	175,000
01-2-648-409	Hydro	324,836	335,830	344,202	354,528	364,809	377,577	390,792
01-2-648-412	Janitorial/Cleaning Supplies	50,299	45,000	45,000	45,000	45,000	45,000	45,000
01-2-648-415	Landscaping/Grounds Mtce	9,065	7,500	9,000	9,000	9,000	9,000	9,000
01-2-648-418	Refuse Collection	8,322	5,400	6,400	6,400	6,400	6,400	6,400
01-2-648-427	Sewage Disposal	51,594	50,000	50,000	50,000	50,000	50,000	50,000
01-2-648-430	Water	58,440	65,000	65,000	65,000	65,000	65,000	65,000
01-2-648-438	Contract Svcs Equip/Mach	70,605	65,000	65,000	65,000	65,000	65,000	65,000
01-2-648-441	Fuel/Lubricants - Mach/Equip	7,300	7,800	7,800	7,800	7,800	7,800	7,800
01-2-648-444	Rental/Leases - Mach/Equip	1,600	3,800	3,800	3,800	3,800	3,800	3,800
01-2-648-447	Repairs/Mtce Mach/Equip	39,387	50,000	40,000	40,000	40,000	40,000	40,000
01-2-648-458	Fuel/Lubricants Vehicle	3,657	3,200	3,200	3,200	3,200	3,200	3,200
01-2-648-461	Insurance/Licence Vehicle	3,090	3,089	2,024	2,105	2,189	2,277	2,368
01-2-648-464	Repairs & Mtce Vehicle	805	5,000	4,000	4,000	4,000	4,000	4,000
648 - CVRC Operations		1,984,231	2,211,376	2,283,193	2,317,007	2,351,242	2,388,446	2,466,589
649 - CVRC Arena / Wellness Programs								
01-2-649-220	Salaries & Wages	132,547	112,299	143,339	146,001	148,714	151,484	154,308
01-2-649-225	Benefits	12,421	12,494	22,956	23,416	23,884	24,361	24,849
01-2-649-237	Employer Health Tax	0	0	4,300	4,380	4,461	4,545	4,629
01-2-649-238	WCB	2,112	2,109	2,763	2,819	2,875	2,932	2,990
01-2-649-272	Instructional Programs	2,072	0	0	0	0	0	0
01-2-649-281	Materials & Supplies	2,713	2,646	2,646	2,646	2,646	2,646	2,646
01-2-649-468	Minor Capital	4,890	5,600	5,600	5,600	5,600	5,600	5,600
649 - CVRC Arena / Wellness Programs		156,756	135,148	181,604	184,862	188,180	191,568	195,022
Expenses		(6,574,103)	(6,976,932)	(7,349,934)	(6,767,846)	(6,867,846)	(6,977,129)	(7,067,846)
645 - Comox Valley Recreation Complexes		782,089	0	0	0	0	0	0
01 - General Revenue Fund		782,089	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	325,000	294,000	155,000	275,000	250,000	0	0	0	0	0
Total: 130R - Transfer from reserve	325,000	294,000	155,000	275,000	250,000	0	0	0	0	0
Total Revenues	325,000	294,000	155,000	275,000	250,000	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
472 - Building Improvements	200,000	105,000	140,000	250,000	250,000	0	0	0	0	0
473 - It Infrastructure	30,000	0	0	0	0	0	0	0	0	0
475 - Machinery & Equipment	80,000	174,000	0	25,000	0	0	0	0	0	0
478 - Vehicles	15,000	15,000	15,000	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	325,000	294,000	155,000	275,000	250,000	0	0	0	0	0
Total Expenses	325,000	294,000	155,000	275,000	250,000	0	0	0	0	0

**#645 CV Recreation Complexes
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (645)	Capital Works Reserve (834)
2018 reserve balance		519,522	1,008,002
2019	Contributions	100,000	559,104
2019	Expenditures		(325,000)
Total for year		100,000	234,104
Reserve balance		619,522	1,242,106
2020	Contributions		277,330
2020	Expenditures		(294,000)
Total for year		-	(16,670)
Reserve balance		619,522	1,225,436
2021	Contributions		242,903
2021	Expenditures		(155,000)
Total for year		-	87,903
Reserve balance		619,522	1,313,339
2022	Contributions		127,211
2022	Expenditures		(275,000)
Total for year		-	(147,789)
Reserve balance		619,522	1,165,550
2023	Contributions		54,119
2023	Expenditures		(250,000)
Total for year		-	(195,881)
Reserve balance		619,522	969,669

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
(does not include any interest revenue projections)

Comox Valley Exhibition Grounds
660

Established:	19-Feb-71	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #16							
Amendments:	SLP #20/BL 45, 60, Conversion BL136, BL419							
Purpose:	To provide for the powers of acquiring, constructing, equipping, operating and maintaining exhibition and recreation services for the Comox Valley.							
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B and C							
Maximum Levy:	\$0.0398 per \$1,000 - 100% Assessment							
2019 Maximum:	\$659,072							
		Electoral Areas						
		Area A	69,215	70,198	70,198	70,198	70,198	70,198
		Area B	50,569	51,870	51,870	51,870	51,870	51,870
		Area C	66,409	68,662	68,662	68,662	68,662	68,662
		Municipal Members						
		Comox	83,990	87,488	87,488	87,488	87,488	87,488
		Courtenay	179,377	184,572	184,572	184,572	184,572	184,572
		Cumberland	20,440	23,211	23,211	23,211	23,211	23,211
			\$470,000	\$486,000	\$486,000	\$486,000	\$486,000	\$486,000
		Change from Previous year		\$16,000	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0286	0.0257	0.0257	0.0257	0.0257	0.0257
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
660 - Comox Valley Exhibition Grounds								
Revenues								
660 - Comox Valley Exhibition Grounds								
01-1-660-005	Gil Fed Govt	899	854	854	854	854	854	854
01-1-660-009	Gil Local Govt	13,339	2,870	2,870	2,870	2,870	2,870	2,870
01-1-660-019	Reqn Elect/Spec Prov Govt	186,195	186,193	190,730	190,730	190,730	190,730	190,730
01-1-660-020	Reqn Municipal	283,805	283,807	295,270	295,270	295,270	295,270	295,270
01-1-660-057	Rental/Lease Buildings	5,400	10,800	12,000	12,000	12,000	12,000	12,000
01-1-660-060	Rentals Outbuildings	17,797	25,200	27,000	27,000	27,000	27,000	27,000
01-1-660-063	Rental Land	50,160	16,000	17,000	17,000	17,000	17,000	17,000
01-1-660-125	Donations	3,274	0	0	0	0	0	0
01-1-660-128	Other Revenue	2,811	7,500	7,500	7,500	7,500	7,500	7,500
01-1-660-150	Surplus Prior Year	19,395	19,395	22,759	0	0	0	0
660 - Comox Valley Exhibition Grounds		583,076	552,619	575,983	553,224	553,224	553,224	553,224
Revenues		583,076	552,619	575,983	553,224	553,224	553,224	553,224
Expenses								
660 - Comox Valley Exhibition Grounds								
01-2-660-200	Support Services	15,155	15,155	15,234	15,539	15,850	16,167	16,491
01-2-660-220	Salaries & Wages	58,771	59,595	62,158	63,980	65,856	67,788	69,775
01-2-660-225	Benefits	14,628	14,176	15,957	16,426	16,911	17,410	17,924
01-2-660-237	Employer Health Tax	0	0	1,825	1,878	1,933	1,990	2,048
01-2-660-238	WCB	954	1,234	1,287	1,326	1,365	1,406	1,448
01-2-660-275	Permits/Licences	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-281	Materials & Supplies	2,393	4,500	2,500	2,500	2,500	2,500	2,500
01-2-660-293	Office Expenses	117	0	0	0	0	0	0
01-2-660-335	Advertising	0	500	500	500	500	500	500
01-2-660-353	Public Relations	0	200	200	200	200	200	200
01-2-660-369	Insurance Liability	1,671	1,812	1,750	1,785	1,821	1,857	1,894
01-2-660-372	Insurance Property	2,457	2,572	2,623	2,700	2,779	2,861	2,945
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	50	50	50	50	50	50
01-2-660-387	Other Prof Fees	0	1,000	5,500	5,500	500	500	500
01-2-660-400	Contracted Svcs Buildings/Land Mtce	73,025	58,702	72,306	72,582	72,864	73,151	73,444
01-2-660-403	Buildings Repairs & Mtce	6,983	12,000	7,500	8,500	8,500	8,500	8,500

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-660-409	Hydro	26,614	21,653	26,000	27,000	28,000	28,000	28,000
01-2-660-410	Carbon Offset	667	667	826	826	826	826	826
01-2-660-412	Janitorial/Cleaning Supplies	96	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-415	Landscaping/Grounds Mtce	20,020	18,000	20,000	20,000	20,000	20,000	20,000
01-2-660-418	Refuse Collection	5,474	3,000	5,500	5,500	5,500	5,500	5,500
01-2-660-425	Property/Parcel Taxes	807	0	0	0	0	0	0
01-2-660-427	Sewage Disposal	648	750	800	800	800	800	800
01-2-660-430	Water	3,773	7,763	8,000	8,000	8,000	8,000	8,000
01-2-660-438	Contract Svcs Equip/Mach	2,573	3,500	4,500	4,500	4,500	4,500	4,500
01-2-660-441	Fuel/Lubricants - Mach/Equip	1,645	2,000	2,000	2,000	2,000	2,000	2,000
01-2-660-444	Rental/Leases - Mach/Equip	267	1,700	1,700	1,700	1,700	1,700	17,000
01-2-660-447	Repairs/Mtce Mach/Equip	4,225	3,000	4,500	4,500	4,500	4,500	4,500
01-2-660-461	Insurance/Licence Vehicle	380	380	1,392	1,448	1,505	1,564	1,628
01-2-660-468	Minor Capital	0	0	2,500	1,500	1,500	1,500	1,500
01-2-660-485	Contr To Capital Works Reserve	0	0	0	0	0	194,456	175,753
01-2-660-489	Reserve Contr Other	88,712	88,712	76,883	50,770	61,317	0	0
01-2-660-505	Debt Charges-Principal	202,516	202,516	205,242	208,023	202,373	67,364	67,364
01-2-660-506	Debt Charges-Interest	25,747	24,482	23,750	20,191	16,074	14,634	14,634
660 - Comox Valley Exhibition Grounds		560,317	552,619	575,983	553,224	553,224	553,224	553,224
Expenses		(560,317)	(552,619)	(575,983)	(553,224)	(553,224)	(553,224)	(553,224)
660 - Comox Valley Exhibition Grounds		22,759	0	0	0	0	0	0
01 - General Revenue Fund		22,759	0	0	0	0	0	0

**#660 CV Exhibition Grounds
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (660)	Capital Works Reserve (803)
2018 Balance forward		235,402	334,228
2019	Contributions	76,883	
2019	Expenditures		
Total for year		76,883	-
Reserve balance		312,285	334,228
2020	Contributions	50,770	
Total for year		50,770	-
Reserve balance		363,055	334,228
2021	Contributions	61,317	
Total for year		61,317	-
Reserve balance		424,372	334,228
2022	Contributions		194,456
Total for year		-	194,456
Reserve balance		424,372	528,684
2023	Contributions		175,753
Total for year		-	175,753
Reserve balance		424,372	704,437

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March 2019
(does not include any interest revenue projections)

Hornby Island Community Hall
670

Established:	25-Nov-85	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 831	Local Service Area						
Amendments:	BL 1590 (Conversion), BL 2616, BL 197	J-771-CNR-LSA#18	69,001	69,001	69,001	69,001	69,001	69,001
Purpose:	To provide funds relating to the operations and capital infrastructure improvements of the community hall on Hornby Island.		\$69,001	\$69,001	\$69,001	\$69,001	\$69,001	\$69,001
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
Participants:	Defined portion of Electoral Area A (Hornby Island)	Residential Tax Rate Estimate	0.1222	0.1170	0.1170	0.1170	0.1170	0.1170
Maximum Levy:	Greater of \$20,000 or \$0.16 per \$1,000	(per \$1,000 of assessed value)						
2019 Maximum:	\$92,997							

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 670

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
670 - Hornby Island Community Hall								
Revenues								
670 - Hornby Island Community Hall								
01-1-670-005	Gil Fed Govt	43	0	0	0	0	0	0
01-1-670-019	Reqn Elect/Spec Prov Govt	69,001	69,001	69,001	69,001	69,001	69,001	69,001
01-1-670-145	Transfer from Reserve	0	0	0	0	993	0	2,189
01-1-670-150	Surplus Prior Year	37,680	39,680	9,369	0	0	0	0
670 - Hornby Island Community Hall		106,724	108,681	78,370	69,001	69,994	69,001	71,190
Revenues		106,724	108,681	78,370	69,001	69,994	69,001	71,190
Expenses								
670 - Hornby Island Community Hall								
01-2-670-200	Support Services	398	398	542	553	564	575	587
01-2-670-210	Grant Operational	66,660	77,815	63,145	57,623	68,170	43,727	69,296
01-2-670-369	Insurance Liability	846	917	1,115	1,137	1,160	1,183	1,207
01-2-670-381	Legal Fees	0	100	100	100	100	100	100
01-2-670-489	Reserve Contr Other	29,451	29,451	13,468	9,588	0	23,416	0
670 - Hornby Island Community Hall		97,355	108,681	78,370	69,001	69,994	69,001	71,190
Expenses		(97,355)	(108,681)	(78,370)	(69,001)	(69,994)	(69,001)	(71,190)
670 - Hornby Island Community Hall		9,369	0	0	0	0	0	0
01 - General Revenue Fund		9,369	0	0	0	0	0	0

**#670 - Hornby Island Community Hall
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (670)
2018 Balance forward		171,066
2019	Contribution	13,468
2019	Contribution to Operating	-
Total for year		13,468
Reserve balance		184,534
2020	Contribution	9,588
2020	Contribution to Operating	-
Total for year		9,588
Reserve balance		194,122
2021	Contribution	-
2021	Contribution to Operating	(993)
Total for year		(993)
Reserve balance		193,129
2022	Contribution	23,416
2022	Contribution to Operating	-
Total for year		23,416
Reserve balance		216,545
2023	Contribution	-
2023	Contribution to Operating	(2,189)
Total for year		(2,189)
Reserve balance		214,356

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Denman Island Community Facilities
675

Established:	30-Mar-92	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1415							
Amendments:	BL 564, 2019 / BL 2618							
		Local Service Area						
		F-771-CNR-LSA#12	40,000	50,000	65,000	65,000	75,000	75,000
Purpose:	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		\$40,000	\$50,000	\$65,000	\$65,000	\$75,000	\$75,000
		Change from Previous year		\$10,000	\$15,000	\$0	\$10,000	\$0
Participants:	Defined portion Electoral Area A (Denman Island)	Residential Tax Rate Estimate	0.1033	0.1177	0.1530	0.1530	0.1766	0.1766
		(per \$1,000 of assessed value)						
Maximum Levy:	Greater of \$75,508 or \$0.20 per \$1000							
2019 Maximum:	\$82,852							

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 675

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
675 - Denman Island Community Facilities								
Revenues								
675 - Denman Island Community Facilities								
01-1-675-019	Reqn Elect/Spec Prov Govt	0	0	50,000	65,000	65,000	75,000	75,000
01-1-675-150	Surplus Prior Year	0	0	0	0	0	0	0
675 - Denman Island Community Facilities		0	0	50,000	65,000	65,000	75,000	75,000
675 - Denman Island Community Hall								
01-1-675-005	Gil Fed Govt	12	0	0	0	0	0	0
01-1-675-019	Reqn Elect/Spec Prov Govt	40,000	40,000	0	0	0	0	0
01-1-675-150	Surplus Prior Year	4,287	4,287	0	0	0	0	0
675 - Denman Island Community Hall		44,299	44,287	0	0	0	0	0
Revenues		44,299	44,287	50,000	65,000	65,000	75,000	75,000
Expenses								
675 - Denman Island Community Facilities								
01-2-675-200	Support Services	0	0	300	306	312	318	324
01-2-675-210	Grant Operational	0	0	49,000	58,325	58,800	67,050	68,600
01-2-675-335	Advertising	0	0	125	125	125	125	125
01-2-675-369	Insurance Liability	0	0	453	462	471	480	490
01-2-675-381	Legal Fees	0	0	122	100	100	100	100
01-2-675-489	Reserve Contr Other	0	0	0	5,682	5,192	6,927	5,361
675 - Denman Island Community Facilities		0	0	50,000	65,000	65,000	75,000	75,000
675 - Denman Island Community Hall								
01-2-675-200	Support Services	300	300	0	0	0	0	0
01-2-675-210	Grant Operational	39,014	39,014	0	0	0	0	0
01-2-675-335	Advertising	1,316	125	0	0	0	0	0
01-2-675-369	Insurance Liability	425	461	0	0	0	0	0
01-2-675-381	Legal Fees	0	100	0	0	0	0	0
01-2-675-489	Reserve Contr Other	3,244	4,287	0	0	0	0	0
675 - Denman Island Community Hall		44,299	44,287	0	0	0	0	0
Expenses		(44,299)	(44,287)	(50,000)	(65,000)	(65,000)	(75,000)	(75,000)
675 - Denman Island Community Facilities		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

#675 - Denman Island Community Facilities

Reserve Fund Balance Estimates

Year		Future Exp Reserve (675)
2018 Balance forward		53,157
2019	Contribution	
2019	Contribution to Operating	
Total for year		-
Reserve balance		53,157
2020	Contribution	5,682
2020	Contribution to Operating	
Total for year		5,682
Reserve balance		58,839
2021	Contribution	5,192
2021	Contribution to Operating	
Total for year		5,192
Reserve balance		64,031
2022	Contribution	6,927
2022	Contribution to Operating	
Total for year		6,927
Reserve balance		70,958
2023	Contribution	5,361
2023	Contribution to Operating	
Total for year		5,361
Reserve balance		76,319

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Black Creek Community Centre Contribution Service
676

Established:	30-Jul-09	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 47	Local Service Area						
Amendments:	BL 399	K-771-CNR-SRVA#58	69,486	70,484	71,287	71,432	71,581	71,734
Purpose:	To contribute towards the operation of the Black Creek community centre in Puntledge-Black Creek (Electoral Area C).		\$69,486	\$70,484	\$71,287	\$71,432	\$71,581	\$71,734
		Change from Previous year		\$998	\$803	\$145	\$149	\$153
Participants:	Defined portion of Electoral Area C	Residential Tax Rate Estimate	0.1006	0.0898	0.0908	0.0910	0.0911	0.0913
Maximum Levy:	Greater of \$72,500 or \$0.14 per \$1,000 - 100% assessment	(per \$1,000 of assessed value)						
2019 Maximum:	\$106,744							

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 676

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
676 - Black Creek Community Hall Contribution								
Revenues								
676 - Black Creek Community Hall Contribution								
01-1-676-019	Reqn Elect/Spec Prov Govt	69,486	69,486	70,484	71,287	71,432	71,581	71,734
01-1-676-150	Surplus Prior Year	1,651	1,651	661	0	0	0	0
676 - Black Creek Community Hall Contribution		71,137	71,137	71,145	71,287	71,432	71,581	71,734
Revenues		71,137	71,137	71,145	71,287	71,432	71,581	71,734
Expenses								
676 - Black Creek Community Hall Contribution								
01-2-676-200	Support Services	412	412	420	428	436	444	453
01-2-676-210	Grant Operational	65,737	65,500	65,500	65,500	65,500	65,500	65,500
01-2-676-220	Salaries & Wages	2,769	2,924	2,870	2,955	3,043	3,134	3,227
01-2-676-225	Benefits	551	688	731	753	776	799	823
01-2-676-237	Employer Health Tax	0	0	86	89	91	94	97
01-2-676-238	WCB	28	60	59	61	63	65	67
01-2-676-369	Insurance Liability	746	809	728	743	758	773	788
01-2-676-381	Legal Fees	0	500	500	500	500	500	500
01-2-676-409	Hydro	232	244	251	258	265	272	279
676 - Black Creek Community Hall Contribution		70,476	71,137	71,145	71,287	71,432	71,581	71,734
Expenses		(70,476)	(71,137)	(71,145)	(71,287)	(71,432)	(71,581)	(71,734)
676 - Black Creek Community Hall Contribution		661	0	0	0	0	0	0
01 - General Revenue Fund		661	0	0	0	0	0	0

**#676 - Denman Island Community Hall
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (676)
	2018 Balance forward	3,558
2019		
	Total for year	-
	Reserve balance	3,558
2020		
	Total for year	-
	Reserve balance	3,558
2021		
	Total for year	-
	Reserve balance	3,558
2022		
	Total for year	-
	Reserve balance	3,558
2023		
	Total for year	-
	Reserve balance	3,558

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Comfort Station Service
686

Established:	23-Jun-09	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 45							
Amendments:								
Purpose:	To construct and maintain permanent public washrooms in the service area.	Defined Area						
		Part Area A Baynes Sound	5,542	5,629	5,629	5,629	5,629	5,629
Participants:	Defined Area A Baynes Sound, Electoral Areas B, C	Electoral Areas						
		Area B	6,682	6,615	6,615	6,615	6,615	6,615
		Area C	8,776	8,756	8,756	8,756	8,756	8,756
			\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000
Maximum Levy:	Greater of \$75,000 or \$0.02 per \$1,000 assessed Value	Change from Previous year		\$0	\$0	\$0	\$0	\$0
2019 Maximum:	\$114,137							
		Residential Tax Rate Estimate	0.0038	0.0033	0.0033	0.0033	0.0033	0.0033
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 686

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
686 - Comfort Station Service								
Revenues								
686 - Comfort Station Service								
01-1-686-005	Gil Fed Govt	116	0	0	0	0	0	0
01-1-686-019	Reqn Elect/Spec Prov Govt	20,998	21,000	21,000	21,000	21,000	21,000	21,000
01-1-686-145	Transfer from Reserve	13,578	20,000	0	0	0	239	761
01-1-686-150	Surplus Prior Year	8,478	8,478	110	0	0	0	0
686 - Comfort Station Service		43,170	49,478	21,110	21,000	21,000	21,239	21,761
Revenues		43,170	49,478	21,110	21,000	21,000	21,239	21,761
Expenses								
686 - Comfort Station Service								
01-2-686-200	Support Services	682	682	753	768	783	799	815
01-2-686-220	Salaries & Wages	7,044	7,746	7,390	7,579	7,774	7,974	8,179
01-2-686-225	Benefits	1,627	1,996	1,983	2,033	2,084	2,138	2,193
01-2-686-237	Employer Health Tax	0	0	222	227	233	239	245
01-2-686-238	WCB	93	161	153	158	161	165	170
01-2-686-369	Insurance Liability	935	1,014	1,005	1,025	1,046	1,067	1,088
01-2-686-372	Insurance Property	0	50	51	52	53	54	55
01-2-686-400	Contracted Svcs Buildings/Land Mtce	8,371	11,511	8,100	8,295	8,596	8,803	9,016
01-2-686-468	Minor Capital	24,309	25,000	0	0	0	0	0
01-2-686-489	Reserve Contr Other	0	1,318	1,453	863	270	0	0
686 - Comfort Station Service		43,061	49,478	21,110	21,000	21,000	21,239	21,761
Expenses		(43,061)	(49,478)	(21,110)	(21,000)	(21,000)	(21,239)	(21,761)
686 - Comfort Station Service		110	0	0	0	0	0	0
01 - General Revenue Fund		110	0	0	0	0	0	0

**#686 Comfort Station Service
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (686)
2018 Balance forward		84,606
2019	Contribution	1,453
2019	Expenditures	-
Total for year		1,453
Reserve balance		86,059
2020	Contribution	863
2019	Expenditures	-
Total for year		863
Reserve balance		86,922
2021	Contribution	270
2019	Expenditures	-
Total for year		270
Reserve balance		87,192
2019	Contribution	-
2022	Expenditures	(239)
Total for year		(239)
Reserve balance		86,953
2019	Contribution	-
2023	Expenditures	(761)
Total for year		(761)
Reserve balance		86,192

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Hornby Island Comfort Station Local Service Area
688

Established:	26-Nov-90	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1234	Local Service Area						
Amendments:		D-771-CNR-LSA#6	15,500	15,171	15,698	16,352	16,378	16,508
Purpose:	To provide community services within the boundaries of the service area.		\$15,500	\$15,171	\$15,698	\$16,352	\$16,378	\$16,508
Participants:	Defined portion of Electoral Area A (Hornby Island)	Change from Previous year		(\$329)	\$527	\$654	\$26	\$130
Maximum Levy:	\$.10 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0275	0.0257	0.0266	0.0277	0.0278	0.0280
2019 Maximum:	\$58,123	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 688

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
688 - Hornby Island Comfort Station Local Service Area								
Revenues								
688 - Hornby Island Comfort Station Local Service Area								
01-1-688-005	Gil Fed Govt	9	0	0	0	0	0	0
01-1-688-019	Reqn Elect/Spec Prov Govt	15,500	15,500	15,171	15,698	16,352	16,378	16,508
01-1-688-150	Surplus Prior Year	0	0	22	0	0	0	0
01-1-688-151	Funds Allocated from Prior Year	657	657	0	374	279	262	141
688 - Hornby Island Comfort Station Local Service Area		16,166	16,157	15,193	16,072	16,631	16,640	16,649
Revenues		16,166	16,157	15,193	16,072	16,631	16,640	16,649
Expenses								
688 - Hornby Island Comfort Station Local Service Area								
01-2-688-200	Support Services	300	300	300	306	312	318	324
01-2-688-210	Grant Operational	15,693	15,693	14,730	15,600	16,150	16,150	16,150
01-2-688-369	Insurance Liability	151	164	163	166	169	172	175
688 - Hornby Island Comfort Station Local Service Area		16,144	16,157	15,193	16,072	16,631	16,640	16,649
Expenses		(16,144)	(16,157)	(15,193)	(16,072)	(16,631)	(16,640)	(16,649)
688 - Hornby Island Comfort Station Local Service Area		22	0	0	0	0	0	0
01 - General Revenue Fund		22	0	0	0	0	0	0

Area A Baynes Sound Heritage Conservation
691

Established:	27-Mar-00	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL No. 2183	Defined Area						
Amendments:	BL 316	Part Area A Baynes Sound	3,490	3,490	3,490	3,490	3,490	3,490
Purpose:	To provide services relating to heritage conservation.		\$3,490	\$3,490	\$3,490	\$3,490	\$3,490	\$3,490
Participants:	Defined Area A Baynes Sd	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	0.25 per \$1,000	Residential Tax Rate Estimate	0.0024	0.0020	0.0020	0.0020	0.0020	0.0020
2019 Maximum:	\$373,422	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 691

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
691 - Heritage Conservation - Area A								
Revenues								
691 - Heritage Conservation - Area A								
01-1-691-005	Gil Fed Govt	5	0	0	0	0	0	0
01-1-691-019	Reqn Elect/Spec Prov Govt	3,490	3,490	3,490	3,490	3,490	3,490	3,490
01-1-691-150	Surplus Prior Year	2,805	2,805	5,184	0	0	0	0
691 - Heritage Conservation - Area A		6,299	6,295	8,674	3,490	3,490	3,490	3,490
Revenues		6,299	6,295	8,674	3,490	3,490	3,490	3,490
Expenses								
691 - Heritage Conservation - Area A								
01-2-691-200	Support Services	300	300	300	306	312	318	324
01-2-691-369	Insurance Liability	15	16	12	12	12	12	12
01-2-691-387	Other Prof Fees	800	5,979	8,362	3,172	3,166	3,160	3,154
691 - Heritage Conservation - Area A		1,115	6,295	8,674	3,490	3,490	3,490	3,490
Expenses		(1,115)	(6,295)	(8,674)	(3,490)	(3,490)	(3,490)	(3,490)
691 - Heritage Conservation - Area A		5,184	0	0	0	0	0	0
01 - General Revenue Fund		5,184	0	0	0	0	0	0

Electoral Area B Heritage Conservation
692

Established:	01-Jan-15	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 319 (replaces BL 2183)	Electoral Areas						
Amendments:		Area B	10,000	10,000	10,000	10,000	10,000	10,000
Purpose:	To provide services relating to heritage conservation.		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Participants:	Electoral Area B	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	Greater of \$100,000 or \$0.25 per \$1,000	Residential Tax Rate Estimate	0.0057	0.0050	0.0050	0.0050	0.0050	0.0050
2019 Maximum:	\$483,012	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 692

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
692 - Electoral Area B Heritage Conservation								
Revenues								
692 - Electoral Area B Heritage Conservation								
01-1-692-005	Gil Fed Govt	133	0	0	0	0	0	0
01-1-692-019	Reqn Elect/Spec Prov Govt	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-1-692-150	Surplus Prior Year	3,076	3,076	7,862	0	0	0	0
01-1-692-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
692 - Electoral Area B Heritage Conservation		13,209	13,076	17,862	10,000	10,000	10,000	10,000
Revenues		13,209	13,076	17,862	10,000	10,000	10,000	10,000
Expenses								
692 - Electoral Area B Heritage Conservation								
01-2-692-200	Support Services	300	300	300	306	312	318	324
01-2-692-369	Insurance Liability	47	51	26	27	28	29	30
01-2-692-387	Other Prof Fees	5,000	12,725	17,536	9,667	9,660	9,653	9,646
692 - Electoral Area B Heritage Conservation		5,347	13,076	17,862	10,000	10,000	10,000	10,000
Expenses		(5,347)	(13,076)	(17,862)	(10,000)	(10,000)	(10,000)	(10,000)
692 - Electoral Area B Heritage Conservation		7,862	0	0	0	0	0	0
01 - General Revenue Fund		7,862	0	0	0	0	0	0

#692 - Electoral Area B Heritage Conservation Service

Reserve Fund Balance Estimates

Year		Future Exp Reserve (692)
	2018 Balance forward	31,058
2019		
	Total for year	-
	Reserve balance	31,058
2020		
	Total for year	-
	Reserve balance	31,058
2021		
	Total for year	-
	Reserve balance	31,058
2022		
	Total for year	-
	Reserve balance	31,058
2023		
	Total for year	-
	Reserve balance	31,058

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Electoral Area C Heritage Conservation
693

Established:	01-Jan-15	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 320 (replaces BL 2183)	Electoral Areas						
Amendments:		Area C	10,000	10,000	10,000	10,000	10,000	10,000
Purpose:	To provide services relating to heritage conservation.		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Participants:	Electoral Area C	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	Greater of \$100,000 or \$0.25 per \$1,000	Residential Tax Rate Estimate	0.0043	0.0037	0.0037	0.0037	0.0037	0.0037
2019 Maximum:	\$570,281	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 693

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
693 - Electoral Area C Heritage Conservation								
Revenues								
693 - Electoral Area C Heritage Conservation								
01-1-693-005	Gil Fed Govt	23	0	0	0	0	0	0
01-1-693-019	Reqn Elect/Spec Prov Govt	10,000	10,000	10,000	10,000	10,000	10,000	10,000
01-1-693-150	Surplus Prior Year	347	347	5,999	0	0	0	0
693 - Electoral Area C Heritage Conservation		10,369	10,347	15,999	10,000	10,000	10,000	10,000
Revenues		10,369	10,347	15,999	10,000	10,000	10,000	10,000
Expenses								
693 - Electoral Area C Heritage Conservation								
01-2-693-200	Support Services	300	300	300	306	312	318	324
01-2-693-369	Insurance Liability	71	77	20	20	20	20	20
01-2-693-387	Other Prof Fees	4,000	9,970	15,679	9,674	9,668	9,662	9,656
693 - Electoral Area C Heritage Conservation		4,371	10,347	15,999	10,000	10,000	10,000	10,000
Expenses		(4,371)	(10,347)	(15,999)	(10,000)	(10,000)	(10,000)	(10,000)
693 - Electoral Area C Heritage Conservation		5,999	0	0	0	0	0	0
01 - General Revenue Fund		5,999	0	0	0	0	0	0

#693 - Electoral Area C Heritage Conservation Service

Reserve Fund Balance Estimates

Year		Future Exp Reserve (693)
	2018 Balance forward	23,026
2019		
	Total for year	-
	Reserve balance	23,026
2020		
	Total for year	-
	Reserve balance	23,026
2021		
	Total for year	-
	Reserve balance	23,026
2022		
	Total for year	-
	Reserve balance	23,026
2023		
	Total for year	-
	Reserve balance	23,026

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Denman Island Heritage Conservation
694

Established:	01-Jan-15	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 318 (replaces BL 2183)	Local Service Area						
Amendments:		Q-771-CNR-SRVA#70	1,048	1,048	1,048	1,048	1,048	1,048
Purpose:	To provide services relating to heritage conservation.		\$1,048	\$1,048	\$1,048	\$1,048	\$1,048	\$1,048
Participants:	Defined portion of Electoral Area A (Denman Island)	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	Greater of \$100,000 or \$0.25 per \$1,000	Residential Tax Rate Estimate	0.0027	0.0025	0.0025	0.0025	0.0025	0.0025
2019 Maximum:	\$103,565	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 694

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
694 - Denman Island Heritage Conservation								
Revenues								
694 - Denman Island Heritage Conservation								
01-1-694-005	Gil Fed Govt	1	0	0	0	0	0	0
01-1-694-019	Reqn Elect/Spec Prov Govt	1,048	1,048	1,048	1,048	1,048	1,048	1,048
01-1-694-150	Surplus Prior Year	737	737	1,383	0	0	0	0
694 - Denman Island Heritage Conservation		1,786	1,785	2,431	1,048	1,048	1,048	1,048
Revenues		1,786	1,785	2,431	1,048	1,048	1,048	1,048
Expenses								
694 - Denman Island Heritage Conservation								
01-2-694-200	Support Services	300	300	300	306	312	318	324
01-2-694-369	Insurance Liability	3	4	3	3	3	3	3
01-2-694-387	Other Prof Fees	100	1,481	2,128	739	733	727	721
694 - Denman Island Heritage Conservation		403	1,785	2,431	1,048	1,048	1,048	1,048
Expenses		(403)	(1,785)	(2,431)	(1,048)	(1,048)	(1,048)	(1,048)
694 - Denman Island Heritage Conservation		1,383	0	0	0	0	0	0
01 - General Revenue Fund		1,383	0	0	0	0	0	0

Hornby Island Heritage Conservation
695

Established:	01-Jan-15	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 317 (replaces BL 2183)	Local Service Area						
Amendments:		P-771-CNR-SRVA#69	1,462	1,462	1,462	1,462	1,462	1,462
Purpose:	To provide services relating to heritage conservation.		\$1,462	\$1,462	\$1,462	\$1,462	\$1,462	\$1,462
Participants:	Defined portion of Electoral Area A (Hornby Island)	Change from Previous year		\$0	\$0	\$0	\$0	\$0
Maximum Levy:	Greater of \$100,000 or \$0.25 per \$1,000	Residential Tax Rate Estimate	0.0026	0.0025	0.0025	0.0025	0.0025	0.0025
2019 Maximum:	\$145,323	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 695

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
695 - Hornby Island Heritage Conservation								
Revenues								
695 - Hornby Island Heritage Conservation								
01-1-695-005	Gil Fed Govt	1	0	0	0	0	0	0
01-1-695-019	Reqn Elect/Spec Prov Govt	1,462	1,462	1,462	1,462	1,462	1,462	1,462
01-1-695-150	Surplus Prior Year	6	6	1,063	0	0	0	0
695 - Hornby Island Heritage Conservation		1,469	1,468	2,525	1,462	1,462	1,462	1,462
Revenues		1,469	1,468	2,525	1,462	1,462	1,462	1,462
Expenses								
695 - Hornby Island Heritage Conservation								
01-2-695-200	Support Services	300	300	300	306	312	318	324
01-2-695-369	Insurance Liability	6	6	2	2	2	2	2
01-2-695-387	Other Prof Fees	100	1,162	2,223	1,154	1,148	1,142	1,136
695 - Hornby Island Heritage Conservation		406	1,468	2,525	1,462	1,462	1,462	1,462
Expenses		(406)	(1,468)	(2,525)	(1,462)	(1,462)	(1,462)	(1,462)
695 - Hornby Island Heritage Conservation		1,063	0	0	0	0	0	0
01 - General Revenue Fund		1,063	0	0	0	0	0	0

Denman Island Streetlighting Specified Area
710

Established:	25-Jul-87	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 951	Specified Area						
Amendments:		W-771-CNR-SA#46	2,114	2,114	2,246	2,304	2,364	2,426
Purpose:	To provide street lighting in and for the service area		\$2,114	\$2,114	\$2,246	\$2,304	\$2,364	\$2,426
Participants:	Defined portion of Electoral Area A	Change from Previous year		\$0	\$132	\$58	\$60	\$62
Maximum Levy:	Sum sufficient	Residential Tax Rate Estimate	0.2852	0.2635	0.2800	0.2872	0.2947	0.3024
2019 Maximum:	\$0	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 710

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
710 - Denman Island Streetlighting Specified Area								
Revenues								
710 - Denman Island Streetlighting Specified Area								
01-1-710-019	Reqn Elect/Spec Prov Govt	2,114	2,114	2,114	2,246	2,304	2,364	2,426
01-1-710-150	Surplus Prior Year	200	200	243	0	0	0	0
710 - Denman Island Streetlighting Specified Area		2,314	2,314	2,357	2,246	2,304	2,364	2,426
Revenues		2,314	2,314	2,357	2,246	2,304	2,364	2,426
Expenses								
710 - Denman Island Streetlighting Specified Area								
01-2-710-200	Support Services	300	300	300	300	300	300	300
01-2-710-369	Insurance Liability	8	9	8	8	8	8	8
01-2-710-409	Hydro	1,760	2,003	2,047	1,936	1,994	2,054	2,116
01-2-710-410	Carbon Offset	2	2	2	2	2	2	2
710 - Denman Island Streetlighting Specified Area		2,071	2,314	2,357	2,246	2,304	2,364	2,426
Expenses		(2,071)	(2,314)	(2,357)	(2,246)	(2,304)	(2,364)	(2,426)
710 - Denman Island Streetlighting Specified Area		243	0	0	0	0	0	0
01 - General Revenue Fund		243	0	0	0	0	0	0

Royston Streetlighting
715

Established:	31-Aug-10	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 117	Local Service Area						
Amendments:	147 (Rankin), 155 (KIP)	H-771-CNR-SRVA#60	32,500	34,500	34,500	34,500	34,500	34,500
Purpose:	To provide streetlighting at Royston.		\$32,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500
Participants:	Defined portion of Electoral Area A (Royston)	Change from Previous year		\$2,000	\$0	\$0	\$0	\$0
Maximum Levy:	\$0.30 per \$1000	Residential Tax Rate Estimate	0.0659	0.0595	0.0595	0.0595	0.0595	0.0595
2019 Maximum:	\$165,857	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 715

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
715 - Royston Streetlighting								
Revenues								
715 - Royston Streetlighting								
01-1-715-019	Reqn Elect/Spec Prov Govt	32,500	32,500	34,500	34,500	34,500	34,500	34,500
01-1-715-133	Recoveries - Other	1,650	1,650	1,650	1,650	1,650	1,650	1,650
01-1-715-145	Transfer from Reserve	0	377	0	10,317	0	0	0
01-1-715-150	Surplus Prior Year	0	0	705	0	0	0	0
715 - Royston Streetlighting		34,150	34,527	36,855	46,467	36,150	36,150	36,150
Revenues		34,150	34,527	36,855	46,467	36,150	36,150	36,150
Expenses								
715 - Royston Streetlighting								
01-2-715-200	Support Services	300	300	342	349	356	363	370
01-2-715-369	Insurance Liability	123	133	138	141	144	147	150
01-2-715-372	Insurance Property	11	11	11	11	11	11	11
01-2-715-409	Hydro	27,351	27,922	29,031	30,184	31,089	32,022	32,983
01-2-715-410	Carbon Offset	34	34	32	32	32	32	32
01-2-715-438	Contract Svcs Equip/Mach	0	500	1,500	500	1,500	500	1,500
01-2-715-468	Minor Capital	0	0	0	15,000	0	0	0
01-2-715-489	Reserve Contr Other	5,250	5,250	5,801	250	3,018	3,075	1,104
01-2-715-550	Deficit Prior Year	377	377	0	0	0	0	0
715 - Royston Streetlighting		33,445	34,527	36,855	46,467	36,150	36,150	36,150
Expenses		(33,445)	(34,527)	(36,855)	(46,467)	(36,150)	(36,150)	(36,150)
715 - Royston Streetlighting		705	0	0	0	0	0	0
01 - General Revenue Fund		705	0	0	0	0	0	0

#715 Royston Streetlighting
Reserve Fund Balance Estimates

Year		Future Exp Reserve (715)
2018 Balance forward		9,490
2019	Contributions	5,801
2019	Expenditures	
Total for year		5,801
Reserve balance		15,291
2020	Contributions	250
2020	Expenditures	(10,317)
Total for year		250
Reserve balance		15,541
2021	Contributions	3,018
2021	Expenditures	
Total for year		3,018
Reserve balance		18,559
2022	Contributions	3,075
Total for year		3,075
Reserve balance		21,634
2023	Contributions	1,104
Total for year		1,104
Reserve balance		22,738

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

CVRD 5 Year Operating Budget by Service

Functions: 720

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
720 - Comox Road Streetlighting Local Service Area								
Revenues								
720 - Comox Road Streetlighting Local Service Area								
01-1-720-019	Reqn Elect/Spec Prov Govt	2,953	2,953	2,951	3,420	3,513	3,609	3,708
01-1-720-150	Surplus Prior Year	341	341	271	0	0	0	0
720 - Comox Road Streetlighting Local Service Area		3,294	3,294	3,222	3,420	3,513	3,609	3,708
Revenues		3,294	3,294	3,222	3,420	3,513	3,609	3,708
Expenses								
720 - Comox Road Streetlighting Local Service Area								
01-2-720-200	Support Services	300	300	300	300	300	300	300
01-2-720-369	Insurance Liability	13	14	12	12	12	12	12
01-2-720-409	Hydro	2,706	2,976	2,906	3,104	3,197	3,293	3,392
01-2-720-410	Carbon Offset	4	4	4	4	4	4	4
720 - Comox Road Streetlighting Local Service Area		3,023	3,294	3,222	3,420	3,513	3,609	3,708
Expenses		(3,023)	(3,294)	(3,222)	(3,420)	(3,513)	(3,609)	(3,708)
720 - Comox Road Streetlighting Local Service Area		271	0	0	0	0	0	0
01 - General Revenue Fund		271	0	0	0	0	0	0

Comox Road Streetlighting Local Service Area
720

Established:	31-May-93	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1519	Local Service Area						
Amendments:		H-771-CNR-LSA#16	2,953	2,951	3,420	3,513	3,609	3,708
Purpose:	To provide streetlighting within the boundaries of the service area.		\$2,953	\$2,951	\$3,420	\$3,513	\$3,609	\$3,708
Participants:	Defined portion of Electoral Area B	Change from Previous year		(\$2)	\$469	\$93	\$96	\$99
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.1575	0.1348	0.1562	0.1604	0.1648	0.1693
2019 Maximum:	\$8,565	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

Gibson/Cotton Road Streetlighting Local Service Area
722

Established:	29-Jan-90	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1151	Local Service Area						
Amendments:	BL 1701 - Oct 31/94	A-771-CNR-LSA#1	10,013	10,006	11,017	11,250	11,250	11,250
Purpose:	To provide street lighting in and for the specified area		\$10,013	\$10,006	\$11,017	\$11,250	\$11,250	\$11,250
Participants:	Defined portion of Electoral Area B	Change from Previous year		(\$7)	\$1,011	\$233	\$0	\$0
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.1021	0.0935	0.1029	0.1051	0.1051	0.1051
2019 Maximum:	\$53,130	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 722

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
Revenues								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
01-1-722-019	Reqn Elect/Spec Prov Govt	10,013	10,013	10,006	11,017	11,250	11,250	11,250
01-1-722-145	Transfer from Reserve	0	0	0	0	88	418	758
01-1-722-150	Surplus Prior Year	440	440	408	0	0	0	0
01-1-722-151	Funds Allocated from Prior Year	0	0	200	0	0	0	0
722 - Gibson/Cotton Road Streetlighting Local Service Area		10,453	10,453	10,614	11,017	11,338	11,668	12,008
Revenues		10,453	10,453	10,614	11,017	11,338	11,668	12,008
Expenses								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
01-2-722-200	Support Services	300	300	300	300	300	300	300
01-2-722-369	Insurance Liability	43	47	41	42	43	44	45
01-2-722-409	Hydro	9,690	10,094	10,261	10,663	10,983	11,312	11,651
01-2-722-410	Carbon Offset	12	12	12	12	12	12	12
722 - Gibson/Cotton Road Streetlighting Local Service Area		10,045	10,453	10,614	11,017	11,338	11,668	12,008
Expenses		(10,045)	(10,453)	(10,614)	(11,017)	(11,338)	(11,668)	(12,008)
722 - Gibson/Cotton Road Streetlighting Local Service Area		408	0	0	0	0	0	0
01 - General Revenue Fund		408	0	0	0	0	0	0

**#722 - Gibson-Cotton Roads Streetlighting
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (722)
2017 Balance forward		2,451
2019		
Total for year		-
Reserve balance		2,451
2020		
Total for year		-
Reserve balance		2,451
2021	Contribution - Operating	(88)
Total for year		(88)
Reserve balance		2,363
2022	Contribution - Operating	(418)
Total for year		(418)
Reserve balance		1,945
2023	Contribution - Operating	(758)
Total for year		(758)
Reserve balance		1,187

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Little River Streetlighting Specified Area
723

Established:	22-May-75	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #29	Specified Area						
Amendments:	SLP #33 Jan 13/76	D-771-CNR-SA#38	29,191	31,113	34,423	35,785	37,201	38,673
Purpose:	To provide streetlighting.		\$29,191	\$31,113	\$34,423	\$35,785	\$37,201	\$38,673
Participants:	Defined portion of Electoral Area B	Change from Previous year		\$1,922	\$3,310	\$1,362	\$1,416	\$1,472
Maximum Levy:	\$.291 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0395	0.0365	0.0404	0.0420	0.0436	0.0453
2019 Maximum:	\$234,273	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 723

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
723 - Little River Streetlighting Specified Area								
Revenues								
723 - Little River Streetlighting Specified Area								
01-1-723-005	Gil Fed Govt	145	0	0	0	0	0	0
01-1-723-019	Reqn Elect/Spec Prov Govt	29,191	29,191	31,113	34,423	35,785	37,201	38,673
01-1-723-150	Surplus Prior Year	2,882	2,882	1,213	0	0	0	0
723 - Little River Streetlighting Specified Area		32,218	32,073	32,326	34,423	35,785	37,201	38,673
Revenues		32,218	32,073	32,326	34,423	35,785	37,201	38,673
Expenses								
723 - Little River Streetlighting Specified Area								
01-2-723-200	Support Services	323	323	318	324	330	337	344
01-2-723-369	Insurance Liability	142	154	128	131	134	137	140
01-2-723-409	Hydro	30,505	31,560	31,844	33,932	35,285	36,691	38,153
01-2-723-410	Carbon Offset	36	36	36	36	36	36	36
723 - Little River Streetlighting Specified Area		31,006	32,073	32,326	34,423	35,785	37,201	38,673
Expenses		(31,006)	(32,073)	(32,326)	(34,423)	(35,785)	(37,201)	(38,673)
723 - Little River Streetlighting Specified Area		1,213	0	0	0	0	0	0
01 - General Revenue Fund		1,213	0	0	0	0	0	0

#723 - Little River Streetlighting Specified Area

Reserve Fund Balance Estimates

Year		Future Exp Reserve (723)
	2018 Balance forward	1,691
2019		
	Total for year	-
	Reserve balance	1,691
2020		
	Total for year	-
	Reserve balance	1,691
2021		
	Total for year	-
	Reserve balance	1,691
2022		
	Total for year	-
	Reserve balance	1,691
2023		
	Total for year	-
	Reserve balance	1,691

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at January 2019 (does not include any interest revenue projections)

Forest Grove Ornamental Streetlight Service
725

Established:	28-Oct-08	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL17	Local Service Area						
Amendments:		8-771-CNR-SRVA#90	2,681	2,681	3,300	3,300	3,300	3,300
Purpose:	To own, operate and maintain ornamental streetlights in the Forest Grove Estates subdivision.		\$2,681	\$2,681	\$3,300	\$3,300	\$3,300	\$3,300
		Change from Previous year		\$0	\$619	\$0	\$0	\$0
Participants:	Defined portion of Electoral Area B	Residential Tax Rate Estimate	0.0944	0.0922	0.1135	0.1135	0.1135	0.1135
Maximum Levy:	Greater of \$4000 or \$0.50 per \$1000	(per \$1,000 of assessed value)						
2019 Maximum:	\$14,541							

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 725

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
725 - Forest Grove Estates Streetlighting								
Revenues								
725 - Forest Grove Estates Streetlighting								
01-1-725-019	Reqn Elect/Spec Prov Govt	2,681	2,681	2,681	3,300	3,300	3,300	3,300
01-1-725-150	Surplus Prior Year	1,012	1,012	1,013	0	0	0	0
725 - Forest Grove Estates Streetlighting		3,693	3,693	3,694	3,300	3,300	3,300	3,300
Revenues		3,693	3,693	3,694	3,300	3,300	3,300	3,300
Expenses								
725 - Forest Grove Estates Streetlighting								
01-2-725-200	Support Services	300	300	300	300	300	300	300
01-2-725-220	Salaries & Wages	1,115	1,115	1,137	1,160	1,183	1,207	1,231
01-2-725-369	Insurance Liability	15	16	14	14	14	14	14
01-2-725-372	Insurance Property	46	46	47	48	49	50	51
01-2-725-409	Hydro	99	111	107	111	114	117	121
01-2-725-410	Carbon Offset	1	1	1	1	1	1	1
01-2-725-438	Contract Svcs Equip/Mach	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-725-489	Reserve Contr Other	1,104	1,104	1,088	666	639	611	582
725 - Forest Grove Estates Streetlighting		2,680	3,693	3,694	3,300	3,300	3,300	3,300
Expenses		(2,680)	(3,693)	(3,694)	(3,300)	(3,300)	(3,300)	(3,300)
725 - Forest Grove Estates Streetlighting		1,013	0	0	0	0	0	0
01 - General Revenue Fund		1,013	0	0	0	0	0	0

**#725 - Forest Grove Streetlighting
Reserve Fund Balance Estimates**

Year	Capital project	Future Exp Reserve (725)
2018 Balance forward		15,946
2019	Contribution	1,088
2019	Contribution to Operating	
Total for year		1,088
Reserve balance		17,034
2020	Contribution	666
2020	Contribution to Operating	
Total for year		666
Reserve balance		17,700
2021	Contribution	639
2021	Contribution to Operating	
Total for year		639
Reserve balance		18,339
2022	Contribution	611
2022	Contribution to Operating	
Total for year		611
Reserve balance		18,950
2023	Contribution	582
2023	Contribution to Operating	
Total for year		582
Reserve balance		19,532

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

Arden Road Streetlighting Specified Area
730

Established:	31-Dec-75	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP #31	Specified Area						
Amendments:	SLP #37 May 6/76	O-771-CNR-SA#17	7,548	7,545	7,563	7,910	8,138	8,373
Purpose:	To provide streetlighting.		\$7,548	\$7,545	\$7,563	\$7,910	\$8,138	\$8,373
Participants:	Defined portion of Electoral Area C	Change from Previous year		(\$3)	\$18	\$347	\$228	\$235
Maximum Levy:	\$.291 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0753	0.0626	0.0628	0.0656	0.0675	0.0695
2019 Maximum:	\$33,882	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 730

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
730 - Arden Road Streetlighting Specified Area								
Revenues								
730 - Arden Road Streetlighting Specified Area								
01-1-730-019	Reqn Elect/Spec Prov Govt	7,548	7,548	7,545	7,563	7,910	8,138	8,373
01-1-730-150	Surplus Prior Year	895	895	1,424	0	0	0	0
01-1-730-151	Funds Allocated from Prior Year	0	0	0	126	0	0	0
730 - Arden Road Streetlighting Specified Area		8,443	8,443	8,969	7,689	7,910	8,138	8,373
Revenues		8,443	8,443	8,969	7,689	7,910	8,138	8,373
Expenses								
730 - Arden Road Streetlighting Specified Area								
01-2-730-200	Support Services	300	300	300	300	300	300	300
01-2-730-369	Insurance Liability	32	35	33	34	35	36	37
01-2-730-409	Hydro	6,679	8,100	8,628	7,347	7,567	7,794	8,028
01-2-730-410	Carbon Offset	8	8	8	8	8	8	8
730 - Arden Road Streetlighting Specified Area		7,019	8,443	8,969	7,689	7,910	8,138	8,373
Expenses		(7,019)	(8,443)	(8,969)	(7,689)	(7,910)	(8,138)	(8,373)
730 - Arden Road Streetlighting Specified Area		1,424	0	0	0	0	0	0
01 - General Revenue Fund		1,424	0	0	0	0	0	0

Webb and Bood Roads Streetlighting Specified Area
732

Established:	30-Nov-81	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	SLP/BL 539	Local Service Area						
Amendments:	BL 2166 (repeals 539)	1-771-CNR-LSA#42	754	754	813	828	844	860
Purpose:	To provide streetlighting.		\$754	\$754	\$813	\$828	\$844	\$860
Participants:	Defined portion of Electoral Area C	Change from Previous year		\$0	\$59	\$15	\$16	\$16
Maximum Levy:	\$.25 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0554	0.0448	0.0483	0.0492	0.0501	0.0511
2019 Maximum:	\$4,200	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 732

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
732 - Webb and Bood Roads Streetlighting Specified Area								
Revenues								
732 - Webb and Bood Roads Streetlighting Specified Area								
01-1-732-019	Reqn Elect/Spec Prov Govt	754	754	754	813	828	844	860
01-1-732-150	Surplus Prior Year	109	109	95	0	0	0	0
732 - Webb and Bood Roads Streetlighting Specified Area		863	863	849	813	828	844	860
Revenues		863	863	849	813	828	844	860
Expenses								
732 - Webb and Bood Roads Streetlighting Specified Area								
01-2-732-200	Support Services	300	300	300	300	300	300	300
01-2-732-369	Insurance Liability	2	3	2	2	2	2	2
01-2-732-409	Hydro	464	559	546	510	525	541	557
01-2-732-410	Carbon Offset	1	1	1	1	1	1	1
732 - Webb and Bood Roads Streetlighting Specified Area		768	863	849	813	828	844	860
Expenses		(768)	(863)	(849)	(813)	(828)	(844)	(860)
732 - Webb and Bood Roads Streetlighting Specified Area		95	0	0	0	0	0	0
01 - General Revenue Fund		95	0	0	0	0	0	0

McLary Rd Streetlighting Local Service Area
738

Established:	14-Dec-95	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1741	Local Service Area						
Amendments:		Q-771-CNR-LSA#27	2,558	2,558	2,865	2,942	3,021	3,102
Purpose:	To provide streetlighting within the boundaries of the service area.		\$2,558	\$2,558	\$2,865	\$2,942	\$3,021	\$3,102
Participants:	Defined portion of Electoral Area C	Change from Previous year		\$0	\$307	\$77	\$79	\$81
Maximum Levy:	\$.50 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.1078	0.0968	0.1085	0.1114	0.1144	0.1174
2019 Maximum:	\$13,190	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 738

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
738 - McLary Rd Streetlighting Local Service Area								
Revenues								
738 - McLary Rd Streetlighting Local Service Area								
01-1-738-019	Reqn Elect/Spec Prov Govt	2,558	2,558	2,558	2,865	2,942	3,021	3,102
01-1-738-150	Surplus Prior Year	286	286	209	0	0	0	0
738 - McLary Rd Streetlighting Local Service Area		2,844	2,844	2,767	2,865	2,942	3,021	3,102
Revenues		2,844	2,844	2,767	2,865	2,942	3,021	3,102
Expenses								
738 - McLary Rd Streetlighting Local Service Area								
01-2-738-200	Support Services	300	300	300	300	300	300	300
01-2-738-369	Insurance Liability	11	12	10	10	10	10	10
01-2-738-409	Hydro	2,321	2,529	2,454	2,552	2,629	2,708	2,789
01-2-738-410	Carbon Offset	3	3	3	3	3	3	3
738 - McLary Rd Streetlighting Local Service Area		2,635	2,844	2,767	2,865	2,942	3,021	3,102
Expenses		(2,635)	(2,844)	(2,767)	(2,865)	(2,942)	(3,021)	(3,102)
738 - McLary Rd Streetlighting Local Service Area		209	0	0	0	0	0	0
01 - General Revenue Fund		209	0	0	0	0	0	0

Fern Road Streetlighting Local Service Area
742

Established:	26-Mar-90	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1193	Local Service Area						
Amendments:	BL 2083 Sep 28/98, BL 2110 - Jan. 25/99 - extended boundaries.	B-771-CNR-LSA#4	1,890	2,087	2,158	2,213	2,270	2,329
Purpose:	To provide streetlighting within the boundaries of the service area.		\$1,890	\$2,087	\$2,158	\$2,213	\$2,270	\$2,329
Participants:	Defined portion of Electoral Area B	Change from Previous year		\$197	\$71	\$55	\$57	\$59
Maximum Levy:	\$.28 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0869	0.0817	0.0844	0.0866	0.0888	0.0911
2019 Maximum:	\$7,144	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 742

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
742 - Fern Road Streetlighting Local Service Area								
Revenues								
742 - Fern Road Streetlighting Local Service Area								
01-1-742-019	Reqn Elect/Spec Prov Govt	1,890	1,890	2,087	2,158	2,213	2,270	2,329
01-1-742-150	Surplus Prior Year	129	129	45	0	0	0	0
742 - Fern Road Streetlighting Local Service Area		2,019	2,019	2,132	2,158	2,213	2,270	2,329
Revenues		2,019	2,019	2,132	2,158	2,213	2,270	2,329
Expenses								
742 - Fern Road Streetlighting Local Service Area								
01-2-742-200	Support Services	300	300	300	300	300	300	300
01-2-742-369	Insurance Liability	8	8	7	7	7	7	7
01-2-742-409	Hydro	1,664	1,709	1,823	1,849	1,904	1,961	2,020
01-2-742-410	Carbon Offset	2	2	2	2	2	2	2
742 - Fern Road Streetlighting Local Service Area		1,974	2,019	2,132	2,158	2,213	2,270	2,329
Expenses		(1,974)	(2,019)	(2,132)	(2,158)	(2,213)	(2,270)	(2,329)
742 - Fern Road Streetlighting Local Service Area		45	0	0	0	0	0	0
01 - General Revenue Fund		45	0	0	0	0	0	0

Hastings Streetlighting Local Service Area
750

Established:	12-Dec-96	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 1861	Local Service Area						
Amendments:		T-771-CNR-LSA#31	570	570	635	645	655	665
Purpose:	To provide streetlighting within the boundaries of the service area.		\$570	\$570	\$635	\$645	\$655	\$665
		Change from Previous year		\$0	\$65	\$10	\$10	\$10
Participants:	Defined portion of Electoral Area A							
Maximum Levy:	Greater of \$545 or \$.22 per \$1,000 - 100% Assessment	Residential Tax Rate Estimate	0.0629	0.0542	0.0604	0.0614	0.0623	0.0633
2019 Maximum:	\$2,309	(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 750

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
750 - Hastings Streetlighting Local Service Area								
Revenues								
750 - Hastings Streetlighting Local Service Area								
01-1-750-019	Reqn Elect/Spec Prov Govt	570	570	570	635	645	655	665
01-1-750-150	Surplus Prior Year	92	92	83	0	0	0	0
750 - Hastings Streetlighting Local Service Area		662	662	653	635	645	655	665
Revenues		662	662	653	635	645	655	665
Expenses								
750 - Hastings Streetlighting Local Service Area								
01-2-750-200	Support Services	300	300	300	300	300	300	300
01-2-750-369	Insurance Liability	2	2	1	1	1	1	1
01-2-750-381	Legal Fees	0	49	0	0	0	0	0
01-2-750-409	Hydro	277	311	352	334	344	354	364
01-2-750-410	Carbon Offset	0	0	0	0	0	0	0
750 - Hastings Streetlighting Local Service Area		579	662	653	635	645	655	665
Expenses		(579)	(662)	(653)	(635)	(645)	(655)	(665)
750 - Hastings Streetlighting Local Service Area		83	0	0	0	0	0	0
01 - General Revenue Fund		83	0	0	0	0	0	0

Transit - Comox Valley
780

Established:	29-Oct-90	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL #1225							
Amendments:	BL #1257, BL 2327, BL 2897, BL 360							
Purpose:	To provide transit service for the service area.							
Participants:	Courtenay, Comox, Cumberland, Electoral Areas A, B, Defined portion of Electoral Area C,							
Maximum Levy:	\$.25 per \$1,000 - 100% Assessment							
2019 Maximum:	\$3,992,181							
		Electoral Areas						
		Area A	273,777	297,010	380,782	418,860	441,707	441,707
		Area B	200,025	219,464	281,363	309,500	326,382	326,382
		Local Service Area						
		C-771-CNR-LSA#5	173,873	194,300	249,103	274,013	288,959	288,959
		Municipal Members						
		Comox	328,802	366,798	470,254	517,279	545,495	545,495
		Courtenay	703,663	775,273	993,940	1,093,334	1,152,971	1,152,971
		Cumberland	79,860	97,155	124,558	137,014	144,487	144,487
			\$1,760,000	\$1,950,000	\$2,500,000	\$2,750,000	\$2,900,000	\$2,900,000
		Change from Previous year		\$190,000	\$550,000	\$250,000	\$150,000	\$0
		Residential Tax Rate Estimate	0.1133	0.1086	0.1393	0.1532	0.1616	0.1616
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 780

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
780 - Transit - Comox Valley								
Revenues								
780 - Transit - Comox Valley								
01-1-780-005	Gil Fed Govt	3,451	2,700	2,700	2,700	2,700	2,700	2,700
01-1-780-009	Gil Local Govt	52,238	42,300	42,300	42,300	42,300	42,300	42,300
01-1-780-019	Reqn Elect/Spec Prov Govt	647,656	647,675	710,773	911,248	1,002,373	1,057,047	1,057,047
01-1-780-020	Reqn Municipal	1,112,345	1,112,325	1,239,227	1,588,752	1,747,627	1,842,953	1,842,953
01-1-780-076	Bus Fares	286,152	292,889	308,000	314,160	320,443	333,261	339,926
01-1-780-078	Passes	324,682	273,966	330,000	336,600	343,332	357,065	364,209
01-1-780-082	Ticket Sales	95,160	93,415	100,000	102,000	104,040	108,201	110,365
01-1-780-128	Other Revenue	0	0	0	15,000	50,000	55,000	55,000
01-1-780-133	Recoveries - Other	57,592	52,000	52,000	52,000	52,000	52,000	52,000
01-1-780-145	Transfer from Reserve	0	132,918	232,044	40,647	70,160	2,938	93,546
01-1-780-150	Surplus Prior Year	92,000	92,000	50,581	0	0	0	0
780 - Transit - Comox Valley		2,671,276	2,742,188	3,067,625	3,405,407	3,734,975	3,853,465	3,960,046
Revenues		2,671,276	2,742,188	3,067,625	3,405,407	3,734,975	3,853,465	3,960,046
Expenses								
780 - Transit - Comox Valley								
01-2-780-200	Support Services	68,192	68,192	80,646	82,258	83,903	85,581	87,293
01-2-780-220	Salaries & Wages	90,265	96,834	115,677	134,420	137,806	141,285	144,851
01-2-780-225	Benefits	21,963	24,427	30,958	36,277	37,186	38,120	39,075
01-2-780-237	Employer Health Tax	0	0	3,469	4,033	4,134	4,239	4,346
01-2-780-238	WCB	1,369	2,018	2,403	2,793	2,864	2,938	3,011
01-2-780-246	Bank Charges	737	1,500	1,500	1,500	1,500	1,500	1,500
01-2-780-262	Contracts - Operating	2,344,027	2,444,101	2,677,806	2,988,921	3,362,336	3,474,515	3,574,609
01-2-780-266	Deliveries/Transportation	6,339	7,700	7,700	7,700	7,700	7,700	7,700
01-2-780-272	Instructional Programs	56,267	52,000	52,000	52,000	52,000	52,000	52,000
01-2-780-281	Materials & Supplies	10	500	500	500	500	500	500
01-2-780-284	Meeting Expense	394	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-293	Office Expenses	2,014	4,000	4,000	4,000	4,000	4,000	4,000
01-2-780-296	Postage	37	0	0	0	0	0	0
01-2-780-311	Signs	75	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-314	Telephone & Alarm Lines	724	844	861	877	894	911	960
01-2-780-319	Training/Development & Conferences	1,548	2,500	2,500	2,500	2,500	2,500	2,500

CVRD 5 Year Operating Budget by Service

Functions: 780

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01-2-780-320	Travel	391	1,500	1,500	1,500	1,500	1,500	1,500
01-2-780-335	Advertising	6,580	10,000	10,000	10,000	10,000	10,000	10,000
01-2-780-340	Dues And Memberships	345	450	450	450	450	450	450
01-2-780-353	Public Relations	63	0	0	0	0	0	0
01-2-780-354	Education Programs Public	1,568	2,000	2,000	2,000	2,000	2,000	2,000
01-2-780-369	Insurance Liability	1,035	1,122	1,155	1,178	1,202	1,226	1,251
01-2-780-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-385	Gis Services	130	500	500	500	500	500	500
01-2-780-387	Other Prof Fees	16,623	18,000	18,000	18,000	18,000	18,000	18,000
01-2-780-447	Repairs/Mtce Mach/Equip	0	0	0	0	0	0	0
01-2-780-468	Minor Capital	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-496	Transfers to Other Governments	0	0	50,000	50,000	0	0	0
780 - Transit - Comox Valley		2,620,695	2,742,188	3,067,625	3,405,407	3,734,975	3,853,465	3,960,046
Expenses		(2,620,695)	(2,742,188)	(3,067,625)	(3,405,407)	(3,734,975)	(3,853,465)	(3,960,046)
780 - Transit - Comox Valley		50,581	0	0	0	0	0	0
01 - General Revenue Fund		50,581	0	0	0	0	0	0

#780 Transit - Comox Valley
Reserve Fund Balance Estimates

Year		Future Exp Reserve (780)
2018 Balance forward		583,359
2019	Contribution	
2019	Contribution to operating	(232,044)
Total for year		(232,044)
Reserve balance		351,315
2020	Contribution	
2020	Contribution to operating	(40,647)
Total for year		(40,647)
Reserve balance		310,668
2021	Contribution	
2021	Contribution to operating	(70,160)
Total for year		(70,160)
Reserve balance		240,508
2022	Contribution	
2022	Contribution to operating	(2,938)
Total for year		(2,938)
Reserve balance		237,570
2023	Contribution	
2023	Contribution to operating	(93,546)
Total for year		(93,546)
Reserve balance		144,024

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)

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

2019 Maximum: \$0

CVRD 5 Year Operating Budget by Service

Functions: 791

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
791 - Courtenay Flats Drainage								
Revenues								
791 - Courtenay Flats Drainage								
01-1-791-003	Parcel Tax	7,329	7,329	6,081	6,081	6,081	6,081	6,081
01-1-791-150	Surplus Prior Year	3,480	3,480	2,735	0	0	0	0
791 - Courtenay Flats Drainage		10,809	10,809	8,816	6,081	6,081	6,081	6,081
Revenues		10,809	10,809	8,816	6,081	6,081	6,081	6,081
Expenses								
791 - Courtenay Flats Drainage								
01-2-791-200	Support Services	300	300	300	300	300	300	300
01-2-791-275	Permits/Licences	50	175	175	175	175	175	175
01-2-791-335	Advertising	28	50	50	50	50	50	50
01-2-791-369	Insurance Liability	1,035	1,122	1,155	1,178	1,202	1,226	1,251
01-2-791-438	Contract Svcs Equip/Mach	0	2,500	2,500	2,500	2,500	2,500	2,500
01-2-791-489	Reserve Contr Other	5,662	5,662	3,636	878	854	830	805
01-2-791-495	Transfer To Other Functions	1,000	1,000	1,000	1,000	1,000	1,000	1,000
791 - Courtenay Flats Drainage		8,074	10,809	8,816	6,081	6,081	6,081	6,081
Expenses		(8,074)	(10,809)	(8,816)	(6,081)	(6,081)	(6,081)	(6,081)
791 - Courtenay Flats Drainage		2,735	0	0	0	0	0	0
01 - General Revenue Fund		2,735	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses 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>

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Revenues										
130R - Transfer from reserve										
145 - Transfer from Reserve	0	50,000	0	0	0	0	0	0	0	0
Total: 130R - Transfer from reserve	0	50,000	0	0	0	0	0	0	0	0
Total Revenues	0	50,000	0	0	0	0	0	0	0	0

Project Revenues and Expenses by Object Category

<i>Budget Year: 2019 Report Group: Object Category Object Type: Revenues & Expenses Stage: <All> Function Type or Service: - 791 - Courtenay Flats Drainage</i> <i>Object Category or Object: <All> Asset Category or Asset Type: <All> Fund Category or Fund: <All></i>										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Expenses										
050 - Capital projects and equipment										
470 - Land Improvements	0	50,000	0	0	0	0	0	0	0	0
Total: 050 - Capital projects and equipment	0	50,000	0	0	0	0	0	0	0	0
Total Expenses	0	50,000	0	0	0	0	0	0	0	0

**#791 - Courtenay Flats Drainage
Reserve Fund Balance Estimates**

Year		Future Exp Reserve (791)	Capital Works Reserve (806)
2018 Balance Forward		65,590	44,016
2019	Contribution	3,636	
2019	Expenditure		
Total for year		3,636	-
Reserve balance		69,226	44,016
2020	Contribution	878	
2020	Expenditure	(8,000)	(42,000)
Total for year		(7,122)	(42,000)
Reserve balance		62,104	2,016
2021	Contribution	854	
2021	Expenditure		
Total for year		854	-
Reserve balance		62,958	2,016
2022	Contribution	830	
2022	Expenditure		
Total for year		830	-
Reserve balance		63,788	2,016
2023	Contribution	805	
2023	Expenditure		
Total for year		805	-
Reserve balance		64,593	2,016

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program at March
2019 (does not include any interest revenue projections)

Established:	24-Feb-03	Requisition Budget	2018 Actual	2019 RB	2020 FV	2021 FV	2022 FV	2023 FV
Authority:	BL 2512							
Amendments:								
Purpose:	For the provision and construction and installation of airport facilities in the service area.	Electoral Areas						
		Area A	47,862	47,227	48,644	48,644	48,644	48,644
		Area B	34,968	34,897	35,943	35,943	35,943	35,943
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B and C	Area C	45,921	46,194	47,580	47,580	47,580	47,580
		Municipal Members						
		Comox	58,078	58,860	60,625	60,625	60,625	60,625
Maximum Levy:	\$.10 per \$1,000 - 100% Assessment	Courtenay	124,037	124,176	127,900	127,900	127,900	127,900
		Cumberland	14,134	15,616	16,084	16,084	16,084	16,084
2019 Maximum:	\$1,655,959		\$325,000	\$326,970	\$336,776	\$336,776	\$336,776	\$336,776
		Change from Previous year		\$1,970	\$9,806	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0198	0.0173	0.0178	0.0178	0.0178	0.0178
		(per \$1,000 of assessed value)						

Estimates are based on 2019 Completed Roll at Recommended Budget February 2019

CVRD 5 Year Operating Budget by Service

Functions: 795

Objects: Multiple

Account Code	Account Description	2018 Actual	2018 Budget	2019 Budget	2020 Financial	2021 Financial	2022 Financial	2023 Financial
01 - General Revenue Fund								
795 - Comox Valley Airport Service								
Revenues								
795 - Comox Valley Airport Service								
01-1-795-005	Gil Fed Govt	622	0	0	0	0	0	0
01-1-795-009	Gil Local Govt	9,224	0	0	0	0	0	0
01-1-795-019	Reqn Elect/Spec Prov Govt	128,751	128,751	128,319	132,167	132,167	132,167	132,167
01-1-795-020	Reqn Municipal	196,247	196,249	198,651	204,609	204,609	204,609	204,609
01-1-795-145	Transfer from Reserve	20,067	20,606	8,830	8,830	8,830	8,830	8,830
01-1-795-150	Surplus Prior Year	0	0	9,806	0	0	0	0
795 - Comox Valley Airport Service		354,911	345,606	345,606	345,606	345,606	345,606	345,606
Revenues		354,911	345,606	345,606	345,606	345,606	345,606	345,606
Expenses								
795 - Comox Valley Airport Service								
01-2-795-200	Support Services	300	300	300	300	300	300	300
01-2-795-369	Insurance Liability	0	1	1	1	1	1	1
01-2-795-381	Legal Fees	0	500	500	500	500	500	500
01-2-795-505	Debt Charges-Principal	123,125	123,125	123,125	123,125	123,125	123,125	123,125
01-2-795-506	Debt Charges-Interest	221,679	221,680	221,680	221,680	221,680	221,680	221,680
795 - Comox Valley Airport Service		345,104	345,606	345,606	345,606	345,606	345,606	345,606
Expenses		(345,104)	(345,606)	(345,606)	(345,606)	(345,606)	(345,606)	(345,606)
795 - Comox Valley Airport Service		9,806	0	0	0	0	0	0
01 - General Revenue Fund		9,806	0	0	0	0	0	0

**#795 - Comox Valley Airport Service
Reserve Fund Balance Estimates**

Year		Future Expenditure Reserve (795)
2018 Balance forward		45,316
2019	Contribution	
2019	Expenditures	(8,830)
Total for year		(8,830)
Reserve balance		36,486
2020	Contribution	
2020	Expenditures	(8,830)
Total for year		(8,830)
Reserve balance		27,656
2021	Contribution	
2021	Expenditures	(8,830)
Total for year		(8,830)
Reserve balance		18,826
2022	Contribution	
2022	Expenditures	(8,830)
Total for year		(8,830)
Reserve balance		9,996
2023	Contribution	
2023	Expenditures	(8,830)
Total for year		(8,830)
Reserve balance		1,166

Based on 2019 - 2023 Financial Plan and Capital Expenditure Program
at March 2019 (does not include any interest revenue projections)