Comox Valley
REGIONAL DISTRICT

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Comox Valley Regional District

2025 - 2029 Financial Plan and Capital Expenditure Program Bylaw No. 864

Schedule A - Operating Budget

		2024 Annual Budget	2025 Financial Plan	2026 Financial Plan	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan
Revenues							
	Frontage / Parcel Taxes	$ 1,503,420	$ 1,730,730	$ 1,972,087	$ 2,696,503	$ 3,049,211	$ 3,345,967
	Requisition - Municipal & Electoral Areas	46,602,020	49,948,227	52,087,972	54,035,101	55,557,984	56,022,232
	Grants in Lieu	405,459	316,959	316,959	317,959	306,959	306,959
	Senior Government Grants	5,445,406	5,989,087	2,191,806	160,000	160,000	160,000
	Sales of Services - Local Government	99,695	84,320	85,320	84,320	85,320	84,320
	Sales of Services - User Fees	17,261,882	17,712,932	18,066,991	18,410,500	18,791,757	18,765,362
	Applications / Permits Fees	12,337,918	12,949,911	13,976,501	14,719,853	15,611,824	16,284,686
	Other Revenue / Recoveries	9,073,377	10,139,071	10,431,074	11,245,502	11,427,681	11,441,636
	Member Municipality Debt	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000	1,008,375
	Long Term Debt Proceeds	-	-	-	-	-	-
	Transfer from Reserve	960,379	1,085,838	647,906	255,349	303,699	252,187
	Prior Year Surplus	12,907,385	9,890,380	-	-	-	-
	Total Revenues	**$ 108,573,934**	**$ 111,618,392**	**$ 101,466,396**	**$ 103,475,556**	**$ 106,340,435**	**$ 107,671,724**

		2024 Annual Budget	2025 Financial Plan	2026 Financial Plan	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan
Expenditures							
	Personnel Costs	$ 26,779,684	$ 28,911,962	$ 30,035,989	$ 31,120,594	$ 32,207,841	$ 33,332,803
	Operating Costs	50,383,928	55,867,036	47,052,481	45,255,388	46,601,927	46,984,606
	Referendum Costs						
	Debt Charges	10,494,280	11,860,324	12,078,431	11,781,256	12,769,747	14,361,366
	Contributions to Reserves	19,488,402	13,247,551	11,466,332	14,053,909	13,519,253	11,882,813
	Transfer to Capital		855,896	6,500	6,500	6,500	6,500
	Transfers to Other Functions	1,405,485	796,151	806,663	1,237,909	1,215,167	1,083,636
	Transfers to Other Governments	20,000	60,000	20,000	20,000	20,000	20,000
	Defict Prior Year	2,155	19,472	-	-	-	-
	Total Expenditures	**$ 108,573,934**	**$ 111,618,392**	**$ 101,466,396**	**$ 103,475,556**	**$ 106,340,435**	**$ 107,671,724**
	Net Total	**-**	**-**	**-**	**-**	**-**	**-**

Comox Valley Regional District

2025 - 2029 Financial Plan and Capital Expenditure Program Bylaw No. 864

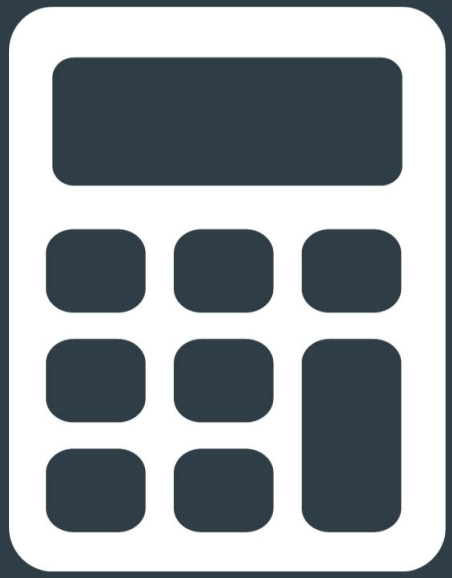
Schedule A - Capital Budget

	2024 Annual Budget	2025 Financial Plan	2026 Financial Plan	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan
Revenue						
Senior Government Grants	$ 9,617,708	$ 23,601,354	$ 2,321,846	$ 7,279,523	$ 434,125	$ 200,000
Other Revenue / Recoveries	7,460,435	9,359,116	13,141,264	-	-	500,000
Short Term Debt Proceeds	37,688,286	37,943,601	1,305,520	8,016,803	24,040,000	10,700,000
Long Term Debt Proceeds	900,000	4,056,667	1,000,000	62,786,461	15,629,100	16,212,151
Transfer from Operating	-	347,451	-	-	-	-
Transfer from Reserve	26,750,160	26,110,883	18,635,999	18,156,419	10,062,472	8,144,754
Transfers from Others	1,045,384	965,617	100,000	-	-	-
Prior Year Surplus/Unexpended Debt Carry Forward	500,000	467,896	-	-	-	-
Total Revenue	**$ 83,961,973**	**$ 102,852,585**	**$ 36,504,629**	**$ 96,239,206**	**$ 50,165,697**	**$ 35,756,905**

	2024 Annual Budget	2025 Financial Plan	2026 Financial Plan	2027 Financial Plan	2028 Financial Plan	2029 Financial Plan
Expenditures						
Capital projects and equipment						
Building and Improvements	$ 4,815,016	$ 11,208,288	$ 1,621,000	$ 13,583,936	$ 15,057,300	$ 13,647,151
Land and Improvements	6,945,822	11,906,538	2,190,000	507,000	514,125	1,415,000
Landfill Closures	1,950,943	1,636,861	150,000	150,000	150,000	576,456
Machinery & Equipment	1,761,863	2,732,925	2,360,320	5,759,999	2,044,000	533,308
Other	3,696,927	2,890,500	2,305,000	1,153,000	1,385,000	1,592,000
Water/Sewer/Solid Waste Infrastructure	64,791,402	72,477,473	27,878,309	26,762,746	31,015,272	17,992,990
Total: Capital projects and equipment	**$ 83,961,973**	**$ 102,852,585**	**$ 36,504,629**	**$ 47,916,681**	**$ 50,165,697**	**$ 35,756,905**
Debt charges						
Debt Issue Expense	$ -	$ -	$ -	$ 483,225	$ -	$ -
Short Term Debt Paydown	-	-	-	47,839,300	-	-
Total: Debt charges	**$ -**	**$ -**	**$ -**	**$ 48,322,525**	**$ -**	**$ -**
Total Expenditures	**$ 83,961,973**	**$ 102,852,585**	**$ 36,504,629**	**$ 96,239,206**	**$ 50,165,697**	**$ 35,756,905**
Net Total	**-**	**-**	**-**	**-**	**-**	**-**

2025-2029 Financial Planning Core Services

Finance & Administration



Comox Valley
REGIONAL DISTRICT

Comox Valley REGIONAL DISTRICT

Member Municipality Administration 100

Established: 26-Feb-01

Authority: Local Govt Act Sec 338; Board Policy Feb 26/01.

Amendments:

Purpose: Municipal legislative administration

Participants: Courtenay, Comox, Cumberland

Maximum Levy: No stated limit.

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Municipal Members						
Comox	185,432	186,417	189,329	193,699	198,068	200,981
Courtenay	396,350	395,291	401,468	410,732	419,997	426,173
Cumberland	58,218	58,292	59,203	60,569	61,935	62,846
	$640,000	**$640,000**	**$650,000**	**$665,000**	**$680,001**	**$690,000**
Change from Previous year		**$0**	**$10,000**	**$15,000**	**$15,001**	**$9,999**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0348**	**0.0336**	**0.0342**	**0.0349**	**0.0357**	**0.0363**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

100 - Member Municipality Administration

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	15,000	15,000	0	
Taxation	640,000	640,000	0	
Transfers from Reserve	65,359	16,085	(49,274)	Reserves brought in to keep requisition flat
Prior Year Surplus	2,339	65,159	62,820	Prior year surplus from 2024 increased
Total Revenue	722,698	736,244	13,546	
Expenses				
Support Services	124,378	113,439	(10,939)	Decreased allocation in 2025
Personnel costs	571,683	540,966	(30,717)	FTE decrease of 0.30
Materials, Supplies and Utilities	10,798	10,831	33	
Contract and General Services	15,839	15,849	10	
Transfer to Reserve	0	55,159	55,159	Prior year surplus added to reserve
Total Expense	722,698	736,244	13,546	

CVRD 5 Year Operating Budget by Service

Functions: 100

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
100 - Member Municipality Administration								
Revenues								
100 - Member Municipality Administration								
01-1-100-009	Gil Local Govt	13,205	15,000	15,000	15,000	15,000	15,000	15,000
01-1-100-020	Reqn Municipal	640,000	640,000	640,000	650,000	665,000	680,001	690,000
01-1-100-145	Transfer from Reserve	0	65,359	16,085	28,752	26,387	23,391	28,346
01-1-100-150	Surplus Prior Year	2,339	2,339	65,159	0	0	0	0
100 - Member Municipality Administration		655,544	722,698	736,244	693,752	706,387	718,392	733,346
Revenues		655,544	722,698	736,244	693,752	706,387	718,392	733,346
Expenses								
100 - Member Municipality Administration								
01-2-100-200	Support Services	124,378	124,378	113,439	113,439	113,439	113,439	113,439
01-2-100-220	Salaries & Wages	207,993	257,375	231,910	238,828	245,950	253,286	260,842
01-2-100-221	Directors Remuneration	177,627	211,276	215,398	219,521	223,821	228,250	232,823
01-2-100-225	Benefits	51,887	84,212	76,574	78,648	80,785	82,985	85,252
01-2-100-228	Honorarium	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-100-237	Employer Health Tax	7,524	6,433	5,798	5,970	6,150	6,332	6,522
01-2-100-238	WCB	5,044	7,387	6,286	6,472	6,667	6,865	7,070
01-2-100-266	Deliveries/Transportation	0	100	100	100	100	100	100
01-2-100-284	Meeting Expense	7,868	5,000	5,000	5,000	5,000	5,000	5,000
01-2-100-293	Office Expenses	48	1,000	1,000	1,000	1,000	1,000	1,000
01-2-100-314	Telephone & Alarm Lines	1,198	1,398	1,431	1,465	1,500	1,500	1,500
01-2-100-319	Training/Development & Conferences	1,086	1,200	1,200	1,200	1,200	1,200	1,200
01-2-100-320	Travel	4,870	2,000	2,000	2,000	2,000	2,000	2,000
01-2-100-335	Advertising	0	100	100	100	100	100	100
01-2-100-353	Public Relations	53	500	500	500	500	500	500
01-2-100-369	Insurance Liability	488	339	349	359	370	370	370
01-2-100-381	Legal Fees	320	5,000	5,000	5,150	5,305	5,464	5,628
01-2-100-387	Other Prof Fees	0	10,000	10,000	9,000	7,500	5,001	5,000
01-2-100-489	Reserve Contr Other	0	0	55,159	0	0	0	0
100 - Member Municipality Administration		590,385	722,698	736,244	693,752	706,387	718,392	733,346
Expenses		(590,385)	(722,698)	(736,244)	(693,752)	(706,387)	(718,392)	(733,346)
100 - Member Municipality Administration		65,159	0	0	0	0	0	0
01 - General Revenue Fund		65,159	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	100 - General Government Services
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		444,000	240,000	165,000	107,000	77,000	108,000	40,000	40,000	–	60,000
140R - Transfers other		–	100,000	–	–	–	–	–	–	–	–
Total Funding Source		**444,000**	**340,000**	**165,000**	**107,000**	**77,000**	**108,000**	**40,000**	**40,000**	**–**	**60,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	100 - General Government Services
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		444,000	340,000	165,000	107,000	77,000	108,000	40,000	40,000	–	60,000
Total Expenditure		**444,000**	**340,000**	**165,000**	**107,000**	**77,000**	**108,000**	**40,000**	**40,000**	**–**	**60,000**

Comox Valley REGIONAL DISTRICT

Administration and General Government 110

Established: 21-Apr-66
Authority: LGA Sec 338 (a) /SLP
Amendments:

Purpose: General administration

Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, C

Maximum Levy: No stated limit.
2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	26,414	25,811	25,811	25,811	25,811	25,811
Area B	19,651	19,535	19,535	19,535	19,535	19,535
Area C	24,501	24,189	24,189	24,189	24,189	24,189
Municipal Members						
Comox	30,291	30,743	30,743	30,743	30,743	30,743
Courtenay	64,633	65,107	65,107	65,107	65,107	65,107
Cumberland	9,510	9,615	9,615	9,615	9,615	9,615
	$175,000	**$175,000**	**$175,000**	**$175,000**	**$175,000**	**$175,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0057**	**0.0055**	**0.0055**	**0.0055**	**0.0055**	**0.0055**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

110 - Administration and General Government

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	56,200	57,200	1,000	
Taxation	175,000	175,000	0	
Other Revenue	17,000	2,000	(15,000)	Courtenay - Substance use funding [-15K]
Government Grants	324,228	740,950	416,722	BC Agriculture Grant [-111.9K], Corridor Grant [+525K]
Transfers from Reserve	106,666	284,883	178,217	ICC projects [+100K], BC Safe Restarts [+65K]
Prior Year Surplus	2,527,600	1,008,129	(1,519,471)	Prior year surplus from 2024 decreased
Recoveries from Other Functions	6,207,064	7,353,600	1,146,536	Increase in support services recovered
Investment Income	800,000	800,000	0	
Total Revenue	10,213,758	10,421,762	208,004	
Expenses				
Personnel Costs	4,785,300	5,264,431	479,131	FTE increased 2.83
Grants to other organizations	65,000	90,000	25,000	Regional grant in aid [+30K]
Materials, Supplies and Utilities	1,467,687	1,700,328	232,641	Solar assessment [+100K], Software [+88K], Procure automation [+23K]
Contract and General Services	1,287,241	1,914,471	627,230	Corridor grant [+525K]
Transfer to Other Services	8,871	2,205	(6,666)	One time transfer in 2024 [-6.7K]
Transfer to Reserve	2,126,021	941,102	(1,184,919)	2024 reserve contribution driven by surplus
Debt Charges	419,188	419,188	0	
Minor Capital	54,450	90,037	35,587	Renovations [+40.5K]
Total Expenses	10,213,758	10,421,762	208,004	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
110 - Administration and General Government								
Revenues								
110 - Administration and General Government								
01-1-110-005	Gil Fed Govt	242	200	200	200	200	200	200
01-1-110-008	Gil Prov Govt Agencies	64,608	51,000	52,000	52,000	53,000	45,000	45,000
01-1-110-009	Gil Local Govt	2,156	5,000	5,000	5,000	5,000	2,000	2,000
01-1-110-015	Grant Prov Govt Uncond	176,900	160,000	160,000	160,000	160,000	160,000	160,000
01-1-110-016	Grant Prov Govt Conditional	163,278	164,228	580,950	0	0	0	0
01-1-110-019	Reqn Elect/Spec Prov Govt	70,566	70,528	69,535	69,535	69,535	69,535	69,535
01-1-110-020	Reqn Municipal	104,433	104,472	105,465	105,465	105,465	105,465	105,465
01-1-110-022	Cond Transfers - Local Govt Other	15,000	15,000	0	0	0	0	0
01-1-110-057	Rental/Lease Buildings	4,800	0	0	0	0	0	0
01-1-110-120	Interest On Investments	445,206	800,000	800,000	800,000	800,000	800,000	800,000
01-1-110-128	Other Revenue	2,102	2,000	2,000	2,000	2,000	2,000	2,000
01-1-110-133	Recoveries - Other	428,905	431,773	435,888	437,040	438,226	439,448	440,706
01-1-110-135	Recoveries-Other Functions	5,388,807	5,272,759	6,250,970	6,586,320	6,897,756	6,968,852	7,034,432
01-1-110-145	Transfer from Reserve	0	106,666	284,883	0	0	0	0
01-1-110-150	Surplus Prior Year	2,527,601	2,527,600	1,008,129	0	0	0	0
110 - Administration and General Government		9,394,604	9,711,226	9,755,020	8,217,560	8,531,182	8,592,500	8,659,338
114 - Project Management Office								
01-1-114-135	Recoveries-Other Functions	2,577	502,532	666,742	522,240	538,871	557,463	575,281
114 - Project Management Office		2,577	502,532	666,742	522,240	538,871	557,463	575,281
Revenues		9,397,180	10,213,758	10,421,762	8,739,800	9,070,053	9,149,963	9,234,619
Expenses								
111 - Administration - Management Services								
01-2-111-214	Grants Cond Local Agencies	203,197	65,000	90,000	90,000	75,000	75,000	55,000
01-2-111-220	Salaries & Wages	18,227	26,089	28,391	29,238	30,111	31,009	31,935
01-2-111-225	Benefits	4,320	7,827	8,517	8,771	9,033	9,303	9,580
01-2-111-228	Honorarium	2,339	0	0	0	0	0	0
01-2-111-237	Employer Health Tax	356	652	710	731	753	775	798
01-2-111-238	WCB	526	749	769	792	816	840	865
01-2-111-246	Bank Charges	9,241	5,000	5,000	5,000	5,000	5,000	5,000
01-2-111-284	Meeting Expense	7,381	24,812	22,000	22,000	22,000	22,000	22,000
01-2-111-293	Office Expenses	4,051	2,125	2,000	2,000	1,500	1,500	1,500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-111-314	Telephone & Alarm Lines	1,379	1,282	1,316	1,351	1,387	1,424	1,445
01-2-111-319	Training/Development & Conferences	4,899	20,125	19,500	19,500	19,500	12,000	12,000
01-2-111-320	Travel	9,475	15,188	12,200	15,000	14,000	16,500	8,500
01-2-111-335	Advertising	2,250	1,000	1,000	1,000	1,000	1,000	1,000
01-2-111-340	Dues And Memberships	309	1,200	1,200	1,200	1,200	1,200	1,000
01-2-111-347	Library/Publications	46	200	200	200	200	200	200
01-2-111-353	Public Relations	22,511	12,500	12,500	12,500	12,500	12,500	12,500
01-2-111-369	Insurance Liability	2,959	7,024	7,235	7,452	7,676	8,541	8,968
01-2-111-372	Insurance Property	16,226	9,036	9,307	9,586	9,874	10,170	10,900
01-2-111-381	Legal Fees	38,719	15,000	15,000	15,000	15,000	15,000	15,000
01-2-111-385	Gis Services	49	0	0	0	0	0	0
01-2-111-387	Other Prof Fees	271,208	360,228	843,792	149,750	146,750	149,750	146,750
01-2-111-410	Carbon Offset	32,146	100,000	190,000	0	0	0	0
01-2-111-424	Rental/Lease - Land	23,674	22,500	22,500	22,500	22,500	22,500	20,000
01-2-111-458	Fuel/Lubricants Vehicle	2,156	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-461	Insurance/Licence Vehicle	5,202	3,532	5,961	6,080	6,202	6,327	6,453
01-2-111-464	Repairs & Mtce Vehicle	1,572	3,000	3,000	3,000	3,000	3,000	3,000
01-2-111-468	Minor Capital	1,568	5,000	2,500	2,500	2,500	2,500	2,500
01-2-111-480	Transfer to Capital	90,272	0	0	0	0	0	0
01-2-111-495	Transfer To Other Functions	6,667	6,666	0	0	0	0	0
111 - Administration - Management Services		782,924	718,735	1,307,598	428,151	410,502	411,039	379,894
112 - Administration - Legislative Services								
01-2-112-220	Salaries & Wages	325,445	317,785	343,978	357,215	370,965	385,251	400,099
01-2-112-225	Benefits	88,243	90,826	98,414	102,197	106,119	110,199	114,440
01-2-112-237	Employer Health Tax	6,350	7,884	8,534	8,865	9,207	9,557	9,927
01-2-112-238	WCB	9,359	9,051	9,250	9,606	9,977	10,362	10,760
01-2-112-251	Cash Overage/Shortage	70	0	0	0	0	0	0
01-2-112-266	Deliveries/Transportation	6,652	2,000	3,500	3,553	3,606	3,660	3,715
01-2-112-284	Meeting Expense	1,905	850	850	850	850	850	850
01-2-112-293	Office Expenses	21,393	19,000	22,000	22,440	22,889	23,347	23,814
01-2-112-296	Postage	12,716	21,856	32,862	33,388	33,924	34,471	35,033
01-2-112-314	Telephone & Alarm Lines	294,871	55,796	51,813	52,849	53,907	54,986	56,272
01-2-112-319	Training/Development & Conferences	6,840	7,500	7,500	7,500	7,500	7,500	7,500
01-2-112-320	Travel	1,865	4,500	4,500	4,500	4,500	4,500	4,500
01-2-112-335	Advertising	1,324	500	500	500	500	500	500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-112-340	Dues And Memberships	1,928	2,595	2,641	2,688	2,736	2,785	2,835
01-2-112-347	Library/Publications	2,050	1,850	1,877	1,905	1,933	1,962	2,000
01-2-112-353	Public Relations	290	1,000	1,000	1,000	1,000	1,000	1,000
01-2-112-369	Insurance Liability	444	0	0	0	0	0	0
01-2-112-381	Legal Fees	14,087	5,500	16,000	16,000	18,000	18,000	20,000
01-2-112-385	Gis Services	0	250	250	250	250	250	250
01-2-112-387	Other Prof Fees	12,616	12,500	10,000	10,000	10,000	10,000	10,000
01-2-112-438	Contract Svcs Equip/Mach	6,295	5,121	5,193	5,267	5,342	5,356	5,420
01-2-112-444	Rental/Leases - Mach/Equip	13,801	12,700	14,600	14,702	14,806	14,912	15,000
01-2-112-447	Repairs/Mtce Mach/Equip	0	500	500	500	500	500	500
01-2-112-468	Minor Capital	8,077	8,500	8,500	8,500	8,500	8,500	8,500
112 - Administration - Legislative Services		836,620	588,064	644,262	664,275	687,011	708,448	732,915
113 - Administration - Financial Services								
01-2-113-220	Salaries & Wages	1,110,721	1,258,668	1,467,877	1,589,697	1,645,651	1,703,633	1,763,730
01-2-113-225	Benefits	270,272	370,610	435,130	471,647	488,400	505,761	523,759
01-2-113-237	Employer Health Tax	21,418	30,955	36,320	39,369	40,767	42,218	43,720
01-2-113-238	WCB	29,739	35,536	39,371	42,673	44,189	45,761	47,392
01-2-113-246	Bank Charges	10,579	52,000	53,040	54,101	55,183	56,287	49,800
01-2-113-251	Cash Overage/Shortage	(3)	0	0	0	0	0	0
01-2-113-276	Software Licence/Mtce	74,156	132,710	166,055	92,047	95,273	101,896	80,045
01-2-113-284	Meeting Expense	3,763	800	1,200	1,200	1,200	1,200	1,200
01-2-113-290	Miscellaneous	32	0	0	0	0	0	0
01-2-113-293	Office Expenses	9,085	8,500	8,670	8,843	9,020	9,200	7,000
01-2-113-314	Telephone & Alarm Lines	624	1,200	1,600	1,600	1,600	1,600	1,600
01-2-113-319	Training/Development & Conferences	26,701	25,170	30,000	36,000	35,500	40,000	40,000
01-2-113-320	Travel	6,073	10,700	18,500	18,500	18,500	18,500	24,000
01-2-113-335	Advertising	2,996	3,000	3,000	3,000	3,000	3,000	1,500
01-2-113-340	Dues And Memberships	9,192	12,650	15,340	15,381	15,423	15,465	15,500
01-2-113-347	Library/Publications	106	250	250	250	250	250	250
01-2-113-353	Public Relations	1,974	2,000	4,500	2,000	2,000	2,000	2,000
01-2-113-360	Accounting & Audit Fees	35,083	39,300	41,450	43,697	46,079	48,604	50,500
01-2-113-369	Insurance Liability	1,474	0	0	0	0	0	0
01-2-113-381	Legal Fees	3,071	1,000	1,000	1,000	1,000	1,000	1,000
01-2-113-387	Other Prof Fees	59,012	105,000	128,900	7,500	7,500	7,500	5,000
01-2-113-444	Rental/Leases - Mach/Equip	471	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-113-468	Minor Capital	7,784	9,950	10,000	4,750	8,250	11,750	6,500
113 - Administration - Financial Services		1,684,323	2,099,999	2,462,203	2,433,255	2,518,785	2,615,625	2,664,496
114 - Project Management Office								
01-2-114-220	Salaries & Wages	1,994	371,222	460,680	379,801	392,205	405,024	418,272
01-2-114-225	Benefits	399	84,682	92,978	89,230	91,972	94,798	97,711
01-2-114-237	Employer Health Tax	39	8,882	10,842	9,126	9,421	9,727	10,042
01-2-114-238	WCB	56	10,196	11,752	9,893	10,213	10,544	10,886
01-2-114-275	Permits/Licences	1	0	0	0	0	0	0
01-2-114-276	Software Licence/Mtce	9	3,920	1,800	2,630	2,030	2,870	2,280
01-2-114-281	Materials & Supplies	1	500	530	560	590	620	660
01-2-114-284	Meeting Expense	3	1,000	500	530	560	590	620
01-2-114-293	Office Expenses	3	600	630	670	710	750	790
01-2-114-305	Safety Equipment	51	1,170	1,230	1,300	1,370	1,440	1,520
01-2-114-314	Telephone & Alarm Lines	0	1,360	600	600	600	600	600
01-2-114-319	Training/Development & Conferences	7	17,000	17,900	18,800	19,800	20,800	21,900
01-2-114-320	Travel	1	0	200	300	400	500	600
01-2-114-340	Dues And Memberships	11	2,000	2,100	2,300	2,500	2,700	2,900
01-2-114-381	Legal Fees	2	0	0	0	0	0	0
01-2-114-438	Contract Svcs Equip/Mach	0	0	0	0	0	0	0
01-2-114-480	Transfer to Capital	0	0	65,000	6,500	6,500	6,500	6,500
114 - Project Management Office		2,576	502,532	666,742	522,240	538,871	557,463	575,281
115 - Administration - Human Resources								
01-2-115-220	Salaries & Wages	519,108	620,793	559,396	576,052	593,204	610,872	629,067
01-2-115-225	Benefits	126,721	182,667	164,026	168,908	173,940	179,121	184,460
01-2-115-237	Employer Health Tax	10,118	15,520	13,985	14,400	14,829	15,272	15,728
01-2-115-238	WCB	14,367	17,817	15,159	15,611	16,076	16,553	17,047
01-2-115-276	Software Licence/Mtce	6,420	12,350	30,550	27,410	28,313	29,261	30,257
01-2-115-284	Meeting Expense	638	1,750	1,750	1,750	1,750	1,750	1,750
01-2-115-290	Miscellaneous	0	0	0	0	0	0	0
01-2-115-293	Office Expenses	5,832	2,740	6,390	2,640	1,140	1,140	1,140
01-2-115-305	Safety Equipment	581	4,456	11,036	5,031	5,790	10,592	5,504
01-2-115-314	Telephone & Alarm Lines	1,742	1,500	1,525	1,525	1,525	1,525	1,525
01-2-115-319	Training/Development & Conferences	24,742	35,285	17,599	14,290	11,525	14,290	14,290
01-2-115-320	Travel	2,963	8,000	3,000	6,000	3,000	6,000	6,000
01-2-115-335	Advertising	8,510	26,000	9,000	7,500	7,500	7,500	10,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-115-340	Dues And Memberships	5,357	4,920	5,445	5,445	5,445	5,445	5,445
01-2-115-347	Library/Publications	4,998	5,725	11,375	11,375	11,375	11,375	11,375
01-2-115-353	Public Relations	10,914	500	4,650	4,450	4,450	4,350	4,450
01-2-115-369	Insurance Liability	768	0	0	0	0	0	0
01-2-115-381	Legal Fees	28,860	20,000	25,000	25,000	25,000	25,000	25,000
01-2-115-387	Other Prof Fees	82,448	128,550	198,300	92,300	80,088	114,414	126,283
01-2-115-468	Minor Capital	9,386	6,000	4,000	2,000	4,000	0	3,000
01-2-115-495	Transfer To Other Functions	2,205	2,205	2,205	2,205	2,205	2,205	2,205
115 - Administration - Human Resources		866,678	1,096,778	1,084,391	983,892	991,155	1,056,665	1,094,526
116 - Administration - Information Services								
01-2-116-220	Salaries & Wages	513,499	480,480	559,962	622,004	642,911	664,537	686,908
01-2-116-225	Benefits	103,783	144,144	167,987	186,600	192,872	199,362	206,072
01-2-116-237	Employer Health Tax	10,004	12,013	13,998	15,551	16,074	16,614	17,172
01-2-116-238	WCB	14,379	13,789	15,175	16,857	17,422	18,009	18,615
01-2-116-276	Software Licence/Mtce	305,484	360,512	448,692	429,462	402,300	410,300	426,800
01-2-116-284	Meeting Expense	63	0	0	0	0	0	0
01-2-116-293	Office Expenses	36,695	41,000	43,500	53,000	44,000	46,500	49,000
01-2-116-314	Telephone & Alarm Lines	123,015	54,765	51,625	46,825	46,825	46,825	57,625
01-2-116-319	Training/Development & Conferences	9,038	20,000	26,000	26,000	31,000	31,000	31,000
01-2-116-320	Travel	2,247	10,000	10,000	10,000	10,000	10,000	10,000
01-2-116-335	Advertising	889	0	0	0	0	0	0
01-2-116-340	Dues And Memberships	429	390	400	400	450	450	500
01-2-116-347	Library/Publications	0	200	200	200	200	200	200
01-2-116-353	Public Relations	298	0	0	0	0	0	0
01-2-116-369	Insurance Liability	976	0	0	0	0	0	0
01-2-116-387	Other Prof Fees	102,609	259,000	305,833	80,000	71,500	48,000	31,000
01-2-116-447	Repairs/Mtce Mach/Equip	1,982	15,000	15,000	18,000	18,000	18,000	18,000
01-2-116-468	Minor Capital	23,091	23,000	22,500	27,000	23,000	20,000	23,500
01-2-116-495	Transfer To Other Functions	0	0	0	0	0	0	0
116 - Administration - Information Services		1,248,479	1,434,293	1,680,872	1,531,899	1,516,554	1,529,797	1,576,392
117 - Administration - Communications								
01-2-117-220	Salaries & Wages	301,206	319,205	334,575	346,688	359,252	372,283	385,801
01-2-117-225	Benefits	71,258	95,761	100,373	104,007	107,774	111,685	115,740
01-2-117-237	Employer Health Tax	5,840	7,981	8,365	8,668	8,982	9,306	9,645
01-2-117-238	WCB	8,572	9,161	9,068	9,397	9,736	10,089	10,455

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-117-266	Deliveries/Transportation	0	0	0	0	0	0	0
01-2-117-276	Software Licence/Mtce	39,802	71,000	66,000	70,000	75,000	76,000	78,000
01-2-117-284	Meeting Expense	771	800	800	800	800	800	800
01-2-117-293	Office Expenses	7,757	8,400	8,500	9,000	9,100	9,200	9,400
01-2-117-314	Telephone & Alarm Lines	0	525	525	525	525	525	525
01-2-117-319	Training/Development & Conferences	3,921	10,000	10,000	10,300	10,400	10,500	10,500
01-2-117-320	Travel	3,824	5,000	5,000	5,000	5,000	5,000	5,000
01-2-117-335	Advertising	54,656	61,000	70,000	62,000	64,000	64,000	66,000
01-2-117-340	Dues And Memberships	995	1,250	1,250	1,275	1,300	1,300	1,300
01-2-117-347	Library/Publications	250	500	500	500	500	500	500
01-2-117-369	Insurance Liability	480	0	0	0	0	0	0
01-2-117-387	Other Prof Fees	34,097	44,500	42,500	44,500	198,500	50,500	52,500
01-2-117-468	Minor Capital	123	2,000	2,000	2,000	2,000	2,000	2,000
117 - Administration - Communications		533,552	637,083	659,456	674,660	852,869	723,688	748,166
118 - Administration - Fiscal Services and Capital								
01-2-118-485	Contr To Capital Works Reserve	198,000	198,000	253,500	205,500	250,500	250,500	210,500
01-2-118-489	Reserve Contr Other	1,928,021	1,928,021	473,413	178,112	164,533	158,094	102,170
118 - Administration - Fiscal Services and Capital		2,126,021	2,126,021	726,913	383,612	415,033	408,594	312,670
119 - Administration - Corporate Office								
01-2-119-220	Salaries & Wages	174,905	173,121	184,046	190,763	197,728	204,952	212,448
01-2-119-225	Benefits	41,689	51,936	55,214	57,229	59,317	61,486	63,734
01-2-119-237	Employer Health Tax	3,405	4,328	4,601	4,769	4,942	5,125	5,312
01-2-119-238	WCB	5,015	4,970	4,988	5,170	5,360	5,554	5,758
01-2-119-275	Permits/Licences	402	700	700	700	700	700	700
01-2-119-305	Safety Equipment	0	0	500	500	500	500	500
01-2-119-314	Telephone & Alarm Lines	6,658	4,000	4,000	4,000	4,000	4,000	4,000
01-2-119-319	Training/Development & Conferences	494	1,000	1,000	1,000	1,000	1,000	1,000
01-2-119-369	Insurance Liability	426	0	0	0	0	0	0
01-2-119-372	Insurance Property	13,451	19,000	19,000	19,000	19,000	19,000	19,000
01-2-119-381	Legal Fees	2,664	0	0	0	0	0	0
01-2-119-387	Other Prof Fees	3,568	20,000	20,000	0	10,000	0	0
01-2-119-400	Contracted Svcs Buildings/Land Mtce	128,938	165,000	146,000	125,000	125,000	125,000	125,000
01-2-119-403	Buildings Repairs & Mtce	8,757	10,000	7,500	7,500	7,500	7,500	7,500
01-2-119-406	Heating	12,497	25,000	20,000	20,000	20,000	20,000	20,000
01-2-119-409	Hydro	46,629	48,410	49,862	51,358	52,899	53,000	54,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-119-410	Carbon Offset	0	0	0	0	0	0	0
01-2-119-412	Janitorial/Cleaning Supplies	10,438	10,000	10,500	10,000	10,500	10,000	10,500
01-2-119-415	Landscaping/Grounds Mtce	9,178	20,000	20,000	20,000	20,000	20,000	20,000
01-2-119-418	Refuse Collection	5,665	7,500	7,500	7,500	7,500	7,500	7,500
01-2-119-421	Rental/Lease Buildings	2,178	4,000	4,000	4,000	4,000	4,000	4,000
01-2-119-427	Sewage Disposal	9,378	8,600	9,500	9,500	9,500	9,500	9,500
01-2-119-430	Water	2,355	6,000	4,000	4,000	4,000	4,000	4,000
01-2-119-438	Contract Svcs Equip/Mach	5,133	7,500	7,500	7,500	7,500	7,500	7,500
01-2-119-468	Minor Capital	35,055	0	40,537	0	0	0	0
01-2-119-485	Contr To Capital Works Reserve	0	0	149,189	149,139	149,139	149,139	149,139
01-2-119-505	Debt Charges-Principal	256,008	256,008	256,008	256,008	256,008	256,008	256,008
01-2-119-506	Debt Charges-Interest	163,180	163,180	163,180	163,180	163,180	163,180	163,180
119 - Administration - Corporate Office		948,063	1,010,253	1,189,325	1,117,816	1,139,273	1,138,644	1,150,279
Expenses		(9,029,237)	(10,213,758)	(10,421,762)	(8,739,800)	(9,070,053)	(9,149,963)	(9,234,619)
110 - Administration and General Government		367,943	0	0	0	0	0	0
01 - General Revenue Fund		367,943	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		444,000	240,000	165,000	107,000	77,000	108,000	40,000	40,000	-	60,000
140R - Transfers other		-	100,000	-	-	-	-	-	-	-	-
Total Funding Source		**444,000**	**340,000**	**165,000**	**107,000**	**77,000**	**108,000**	**40,000**	**40,000**	**-**	**60,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		444,000	340,000	165,000	107,000	77,000	108,000	40,000	40,000	–	60,000
Total Expenditure		**444,000**	**340,000**	**165,000**	**107,000**	**77,000**	**108,000**	**40,000**	**40,000**	**–**	**60,000**

Comox Valley REGIONAL DISTRICT

Electoral Areas Expenditure & Election Services 130

Established: 01-Aug-65

Authority: LGA Sec 338; Board Policy Feb 26/01.

Amendments:

Purpose: Electoral area administration & election services

Participants: Electoral Areas A, B, C

Maximum Levy: No stated limit.

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	445,436	441,724	480,583	496,383	496,511	496,642
Area B	331,393	334,317	363,728	375,686	375,783	375,882
Area C	413,170	413,959	450,376	465,183	465,302	465,425
	$1,190,000	**$1,190,000**	**$1,294,688**	**$1,337,252**	**$1,337,596**	**$1,337,949**
Change from Previous year		**$0**	**$104,688**	**$42,564**	**$344**	**$353**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0953**	**0.0943**	**0.1025**	**0.1059**	**0.1059**	**0.1060**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

130 - Electoral Areas Administration

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	4,000	4,000	0	
Taxation	1,190,000	1,190,000	0	
Transfers from Reserve	10,483	0	(10,483)	No withdrawal from future expend. reserve
Prior Year Surplus	17,304	145,626	128,322	Prior year surplus from 2024 increased
Total Revenue	1,221,787	1,339,626	117,839	
Expenses				
Support Services	111,204	112,759	1,555	Increased allocation in 2025
Personnel costs	971,067	974,605	3,538	Wage and salary escalation
Materials, Supplies and Utilities	73,995	74,554	559	
Contract and General Services	64,874	68,641	3,767	Public relations [+3.7K]
Transfer to Reserve	647	109,067	108,420	Contribution to future expenditure reserve
Total Expense	1,221,787	1,339,626	117,839	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
130 - Electoral Areas Expenditure & Election Services								
Revenues								
130 - Electoral Areas Administration								
01-1-130-005	Gil Fed Govt	4,085	4,000	4,000	4,000	4,000	4,000	4,000
01-1-130-019	Reqn Elect/Spec Prov Govt	1,190,000	1,190,000	1,190,000	1,294,688	1,337,252	1,337,596	1,337,949
01-1-130-145	Transfer from Reserve	0	10,483	0	10,078	0	0	0
01-1-130-150	Surplus Prior Year	17,305	17,304	145,626	0	0	0	0
130 - Electoral Areas Administration		1,211,390	1,221,787	1,339,626	1,308,766	1,341,252	1,341,596	1,341,949
131 - Electoral Areas Elections								
01-1-131-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
131 - Electoral Areas Elections		0	0	0	0	0	0	0
Revenues		1,211,390	1,221,787	1,339,626	1,308,766	1,341,252	1,341,596	1,341,949
Expenses								
130 - Electoral Areas Administration								
01-2-130-200	Support Services	108,416	108,416	109,936	109,936	109,936	109,936	109,936
01-2-130-220	Salaries & Wages	488,532	536,369	532,366	548,280	564,675	581,566	598,958
01-2-130-221	Directors Remuneration	172,798	191,356	194,978	198,601	203,021	207,574	212,275
01-2-130-225	Benefits	110,388	166,911	165,708	170,484	175,404	180,468	185,688
01-2-130-228	Honorarium	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-130-237	Employer Health Tax	12,905	13,410	13,308	13,707	14,115	14,540	14,974
01-2-130-238	WCB	11,352	15,393	14,424	14,861	15,299	15,761	16,231
01-2-130-263	Constituency Expenses	6,307	4,500	4,500	4,500	9,000	3,500	4,500
01-2-130-284	Meeting Expense	15,129	8,000	8,000	8,000	8,000	8,000	8,000
01-2-130-293	Office Expenses	73	1,000	1,000	1,000	1,000	1,000	1,000
01-2-130-314	Telephone & Alarm Lines	1,974	2,795	2,815	2,835	2,856	2,877	2,898
01-2-130-319	Training/Development & Conferences	5,464	7,500	7,500	7,500	7,500	7,500	7,500
01-2-130-320	Travel	13,007	21,000	21,000	21,000	21,000	21,000	21,000
01-2-130-335	Advertising	330	500	500	500	500	500	500
01-2-130-340	Dues And Memberships	25,822	24,700	25,194	25,697	26,212	26,736	27,271
01-2-130-353	Public Relations	42,989	48,000	51,741	48,000	48,000	48,000	48,000
01-2-130-369	Insurance Liability	891	837	862	888	915	942	961
01-2-130-381	Legal Fees	320	5,000	5,000	5,000	5,000	5,000	5,000
01-2-130-387	Other Prof Fees	0	10,000	10,000	9,000	10,000	5,000	5,000
01-2-130-489	Reserve Contr Other	647	647	109,067	0	54,047	35,333	4,258

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
130 - Electoral Areas Administration		1,017,345	1,171,334	1,282,899	1,194,789	1,281,480	1,280,233	1,278,950
131 - Electoral Areas Elections								
01-2-131-200	Support Services	2,788	2,788	2,823	2,823	2,823	2,823	2,823
01-2-131-220	Salaries & Wages	33,784	31,489	36,107	37,182	38,289	39,430	40,604
01-2-131-225	Benefits	8,004	9,447	10,832	11,154	11,487	11,829	12,181
01-2-131-237	Employer Health Tax	659	788	903	930	957	986	1,015
01-2-131-238	WCB	970	904	979	1,008	1,038	1,068	1,100
01-2-131-281	Materials & Supplies	0	250	250	2,000	250	250	250
01-2-131-293	Office Expenses	0	250	250	5,000	250	250	250
01-2-131-319	Training/Development & Conferences	0	500	500	2,000	500	500	500
01-2-131-320	Travel	0	250	250	1,500	250	250	250
01-2-131-335	Advertising	0	500	500	18,000	500	500	500
01-2-131-369	Insurance Liability	36	37	38	39	40	41	42
01-2-131-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-131-385	Gis Services	0	0	0	1,000	0	0	0
01-2-131-387	Other Prof Fees	0	0	0	25,000	0	0	0
01-2-131-421	Rental/Lease Buildings	2,178	2,250	2,295	5,341	2,388	2,436	2,484
131 - Electoral Areas Elections		48,419	50,453	56,727	113,977	59,772	61,363	62,999
Expenses		(1,065,764)	(1,221,787)	(1,339,626)	(1,308,766)	(1,341,252)	(1,341,596)	(1,341,949)
130 - Electoral Areas Expenditure & Election Services		145,626	0	0	0	0	0	0
01 - General Revenue Fund		145,626	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Feasibility Studies Regional 150

Established: 11-Aug-69

Authority: LGA - Sec 338 (c) /SLP see Admin Reserve Fund BL No. 27

Amendments:

Purpose: For the undertaking of feasibility studies in relation to proposed services.

Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, C

Maximum Levy:

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	2,273	2,221	2,221	2,221	2,221	2,221
Area B	1,691	1,681	1,681	1,681	1,681	1,681
Area C	2,108	2,081	2,081	2,081	2,081	2,081
Municipal Members						
Comox	2,587	2,627	2,627	2,627	2,627	2,627
Courtenay	5,530	5,570	5,570	5,570	5,570	5,570
Cumberland	812	821	821	821	821	821
	$15,000	**$15,000**	**$15,000**	**$15,000**	**$15,000**	**$15,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0005**	**0.0005**	**0.0005**	**0.0005**	**0.0005**	**0.0005**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

150 - Feasibility Studies - Regional

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	15,000	15,000	0	
Prior Year Surplus	64,292	89,573	25,281	Prior year surplus from 2024 increased
Recoveries from Other Functions	11,250	11,250	0	
Total Revenue	90,542	115,823	25,281	
Expenses				
Support Services	1,135	1,741	606	Increased allocation in 2025
Contract and General Services	89,407	114,082	24,675	Driven by surplus
Total Expense	90,542	115,823	25,281	

CVRD 5 Year Operating Budget by Service

Functions: 150

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
150 - Feasibility Studies - Regional								
Revenues								
150 - Feasibility Studies - Regional								
01-1-150-005	Gil Fed Govt	21	0	0	0	0	0	0
01-1-150-009	Gil Local Govt	184	0	0	0	0	0	0
01-1-150-019	Reqn Elect/Spec Prov Govt	6,071	6,068	5,983	5,983	5,982	5,982	5,982
01-1-150-020	Reqn Municipal	8,929	8,932	9,017	9,017	9,018	9,018	9,018
01-1-150-135	Recoveries-Other Functions	11,250	11,250	11,250	11,250	14,439	0	0
01-1-150-150	Surplus Prior Year	64,292	64,292	89,573	0	0	0	0
150 - Feasibility Studies - Regional		90,747	90,542	115,823	26,250	29,439	15,000	15,000
Revenues		90,747	90,542	115,823	26,250	29,439	15,000	15,000
Expenses								
150 - Feasibility Studies - Regional								
01-2-150-200	Support Services	1,135	1,135	1,741	1,741	1,741	1,741	1,741
01-2-150-369	Insurance Liability	39	90	94	98	102	106	110
01-2-150-387	Other Prof Fees	0	89,317	113,988	24,411	27,596	13,153	13,149
150 - Feasibility Studies - Regional		1,174	90,542	115,823	26,250	29,439	15,000	15,000
Expenses		(1,174)	(90,542)	(115,823)	(26,250)	(29,439)	(15,000)	(15,000)
150 - Feasibility Studies - Regional		89,573	0	0	0	0	0	0
01 - General Revenue Fund		89,573	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

2025 Maximum: $0

Year over Year Change

Revenue and Expenses by Category

190 - Member Municipality Debt

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Other Revenue	1,976,993	1,770,937	(206,056)	Decreased Municipal Debt in 2025
Total Revenue	1,976,993	1,770,937	(206,056)	
Expenses				
Debt Charges	1,976,993	1,770,937	(206,056)	Decreased Municipal Debt in 2025
Total Expense	1,976,993	1,770,937	(206,056)	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
190 - Member Municipality Debt								
Revenues								
191 - Member Municipality Debt								
01-1-191-021	Cond Transfers - Local Govt Debt	1,511,897	1,511,897	1,305,841	1,224,684	1,085,373	580,904	543,279
191 - Member Municipality Debt		1,511,897	1,511,897	1,305,841	1,224,684	1,085,373	580,904	543,279
194 - Member Municipality Debt								
01-1-194-021	Cond Transfers - Local Govt Debt	465,096	465,096	465,096	465,096	465,096	465,096	465,096
194 - Member Municipality Debt		465,096	465,096	465,096	465,096	465,096	465,096	465,096
Revenues		1,976,992	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000	1,008,375
Expenses								
190 - Member Municipality Debt								
01-2-190-505	Debt Charges-Principal	1,297,412	1,297,413	1,154,967	1,091,334	986,777	677,572	677,572
01-2-190-506	Debt Charges-Interest	679,580	679,580	615,970	598,446	563,692	368,428	330,803
190 - Member Municipality Debt		1,976,992	1,976,993	1,770,937	1,689,780	1,550,469	1,046,000	1,008,375
Expenses		(1,976,992)	(1,976,993)	(1,770,937)	(1,689,780)	(1,550,469)	(1,046,000)	(1,008,375)
190 - Member Municipality Debt		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

911 Answering Service 275

Established: 29-Nov-93

Authority: BL 1579

Amendments:

Purpose: To provide enhanced 9-1-1 emergency telephone service.

Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, C

Maximum Levy: $.35 per $1,000 - 100% Assessment

2025 Maximum: $10,011,446

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
9-771-CNR-SRVA#55	390,525	413,205	433,594	455,003	477,484	501,087
Municipal Members						
Comox	166,417	181,444	190,398	199,799	209,670	220,035
Courtenay	355,707	384,747	403,732	423,667	444,600	466,577
Cumberland	52,248	56,737	59,537	62,477	65,564	68,804
	$964,896	**$1,036,133**	**$1,087,261**	**$1,140,945**	**$1,197,318**	**$1,256,504**
Change from Previous year		**$71,237**	**$51,128**	**$53,684**	**$56,373**	**$59,186**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0313**	**0.0327**	**0.0343**	**0.0360**	**0.0378**	**0.0397**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

275 - 911 Answering Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	964,896	1,036,133	71,237	Increasing with payment to NI911 corp
Prior Year Surplus	28,052	0	(28,052)	No prior year surplus
Total Revenue	992,948	1,036,133	43,185	
Expenses				
Support Services	10,013	10,462	449	Increased allocation in 2025
Grants to other organizations	935,087	1,022,343	87,256	Requisition to NI911 corp increasing
Contract and General Services	335	368	33	Insurance increase
Transfer to Reserve	47,513	2,960	(44,553)	NextGen911 funding drove reserve contribution
Total Expense	992,948	1,036,133	43,185	

CVRD 5 Year Operating Budget by Service

Functions: 275

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
275 - 911 Answering Service								
Revenues								
275 - 911 Answering Service								
01-1-275-005	Gil Fed Govt	1,341	0	0	0	0	0	0
01-1-275-009	Gil Local Govt	11,851	0	0	0	0	0	0
01-1-275-019	Reqn Elect/Spec Prov Govt	390,525	390,311	413,219	433,609	455,019	477,501	501,105
01-1-275-020	Reqn Municipal	574,371	574,585	622,914	653,652	685,926	719,817	755,399
01-1-275-150	Surplus Prior Year	28,052	28,052	0	0	0	0	0
01-1-275-151	Funds Allocated from Prior Year	64,600	0	0	0	0	0	0
275 - 911 Answering Service		1,070,740	992,948	1,036,133	1,087,261	1,140,945	1,197,318	1,256,504
Revenues		1,070,740	992,948	1,036,133	1,087,261	1,140,945	1,197,318	1,256,504
Expenses								
275 - 911 Answering Service								
01-2-275-200	Support Services	10,013	10,013	10,462	10,462	10,462	10,462	10,462
01-2-275-210	Grant Operational	935,087	935,087	1,022,343	1,073,460	1,127,133	1,183,490	1,242,664
01-2-275-369	Insurance Liability	403	335	368	379	390	406	418
01-2-275-489	Reserve Contr Other	47,513	47,513	2,960	2,960	2,960	2,960	2,960
275 - 911 Answering Service		993,016	992,948	1,036,133	1,087,261	1,140,945	1,197,318	1,256,504
Expenses		(993,016)	(992,948)	(1,036,133)	(1,087,261)	(1,140,945)	(1,197,318)	(1,256,504)
275 - 911 Answering Service		77,724	0	0	0	0	0	0
01 - General Revenue Fund		77,724	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Cemetery 400

Established: 21-Sep-79

Authority: SLP #53

Amendments:

Purpose: Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities.

Participants: Courtenay, Comox, Electoral Area B

Maximum Levy: $.031 per $1,000 - 100% Assessment

2025 Maximum: $582,130

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area B	25,860	30,861	30,861	35,971	35,971	35,971
Municipal Members						
Comox	39,567	48,229	48,229	56,216	56,216	56,216
Courtenay	84,573	102,268	102,268	119,204	119,204	119,204
	$150,000	**$181,358**	**$181,358**	**$211,391**	**$211,391**	**$211,391**
Change from Previous year		**$31,358**	**$0**	**$30,033**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0074**	**0.0087**	**0.0087**	**0.0101**	**0.0101**	**0.0101**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

400 - Cemetery

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	150,000	181,358	31,358	Increase of 20.9%
Prior Year Surplus	0	18,451	18,451	Increase of 20.9%
Total Revenue	150,000	199,809	49,809	
Expenses				
Support Services	1,229	961	(268)	Decreased allocation in 2025
Grants to Other Organizations	120,000	180,000	60,000	Payment to Courtenay [+60K], 60 lawn crypts
Contract and General Services	382	397	15	Insurance allocation increased
Transfers to Reserve	28,389	18,451	(9,938)	Decreased with increased capital needs in 2025
Total Expense	150,000	199,809	49,809	

CVRD 5 Year Operating Budget by Service

Functions: 400

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
400 - Cemetery								
Revenues								
400 - Cemetery								
01-1-400-005	Gil Fed Govt	89	0	0	0	0	0	0
01-1-400-009	Gil Local Govt	2,818	0	0	0	0	0	0
01-1-400-019	Reqn Elect/Spec Prov Govt	25,860	25,838	30,876	30,876	35,989	35,989	35,989
01-1-400-020	Reqn Municipal	124,140	124,162	150,482	150,482	175,402	175,402	175,402
01-1-400-145	Transfer from Reserve	0	0	0	0	30,000	0	30,070
01-1-400-150	Surplus Prior Year	0	0	18,451	0	0	0	0
400 - Cemetery		152,906	150,000	199,809	181,358	241,391	211,391	241,461
Revenues		152,906	150,000	199,809	181,358	241,391	211,391	241,461
Expenses								
400 - Cemetery								
01-2-400-200	Support Services	1,229	1,229	961	961	961	961	961
01-2-400-210	Grant Operational	104,453	120,000	180,000	150,000	240,000	180,000	240,000
01-2-400-369	Insurance Liability	384	382	397	413	430	447	500
01-2-400-485	Contr To Capital Works Reserve	28,389	28,389	18,451	29,984	0	29,983	0
400 - Cemetery		134,455	150,000	199,809	181,358	241,391	211,391	241,461
Expenses		(134,455)	(150,000)	(199,809)	(181,358)	(241,391)	(211,391)	(241,461)
400 - Cemetery		18,451	0	0	0	0	0	0
01 - General Revenue Fund		18,451	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Comox Valley Tourism Service 550

Established: 30-Jun-76

Authority: SLP #38,

Amendments: Bylaw 725, 2022, Bylaw 702, 2022SLP #48/#57/BLs 731/1001/2395/3004

Purpose: to provide for the promotion and marketing of the Comox Valley for the purpose of tourism and destination marketing and visitor information services, including through the formation of partnerships with community organizations and service providers.

Participants: Cumberland, Courtenay, Defined portion of Area A Baynes Sound, Electoral Areas B, C

Maximum Levy: $.278 per $1,000 - 100% Assessment

2025 Maximum: $5,985,116

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	32,230	31,265	31,337	31,337	31,337	31,337
Electoral Areas						
Area B	39,487	39,255	39,346	39,346	39,346	39,346
Area C	49,231	48,606	48,719	48,719	48,719	48,719
Municipal Members						
Courtenay	129,139	130,085	130,388	130,388	130,388	130,388
Cumberland	18,969	19,183	19,228	19,228	19,228	19,228
	$269,055	**$268,394**	**$269,019**	**$269,019**	**$269,019**	**$269,019**
Change from Previous year		**($661)**	**$625**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0114**	**0.0111**	**0.0111**	**0.0111**	**0.0111**	**0.0111**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

550 - Comox Valley Tourism

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	31,000	31,000	0	
Taxation	269,055	268,394	(661)	
Sale of Services	63,695	64,320	625	
Government Grants	12,450	14,950	2,500	Destination BC Grant [+2.5K]
Prior Year Surplus	101,178	32,529	(68,649)	Prior year surplus from 2024 increased
Total Revenue	477,378	411,193	(66,185)	
Expenses				
Support Services	24,285	31,282	6,997	Increased allocation in 2025
Personnel Costs	36,679	40,272	3,593	Salary and wage increases
Grants to other organizations	114,638	44,884	(69,754)	Outgoing grant [-82.2K]
Facility Maintenance, Supplies and Utilities	95,975	93,770	(2,205)	Hydro [-3K]
Contracts and Professional Fees	67,000	75,000	8,000	Professional Fees [+8K]
Other General Services	9,032	7,385	(1,647)	Dues [-700], Office [-500], Advertising [-500]
Transfer to Other Services	3,525	993	(2,532)	Internal cost of carbon transfer [-2.5K]
Transfer to Reserve	46,374	38,438	(7,936)	Reduced contribution to capital works reserve
Debt Charges	74,870	74,169	(701)	Reduced interest on borrowing
Minor Capital	5,000	5,000	0	
Total Expense	477,378	411,193	(66,185)	

CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
550 - Comox Valley Tourism Service								
Revenues								
550 - Comox Valley Tourism Service								
01-1-550-005	Gil Fed Govt	415	1,000	1,000	1,000	1,000	1,000	1,000
01-1-550-009	Gil Local Govt	736	30,000	30,000	30,000	30,000	30,000	30,000
01-1-550-016	Grant Prov Govt Conditional	147,000	12,450	14,950	0	0	0	0
01-1-550-019	Reqn Elect/Spec Prov Govt	120,947	120,983	119,124	119,402	119,402	119,402	119,402
01-1-550-020	Reqn Municipal	148,108	148,072	149,270	149,617	149,617	149,617	149,617
01-1-550-025	Sale Svcs Local Govt	60,695	60,695	61,320	61,320	61,320	61,320	61,320
01-1-550-057	Rental/Lease Buildings	987	3,000	3,000	3,000	3,000	3,000	3,000
01-1-550-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-550-150	Surplus Prior Year	102,206	101,178	32,529	0	0	0	0
550 - Comox Valley Tourism Service		581,093	477,378	411,193	364,339	364,339	364,339	364,339
Revenues		581,093	477,378	411,193	364,339	364,339	364,339	364,339
Expenses								
550 - Comox Valley Tourism Service								
01-2-550-200	Support Services	24,285	24,285	31,282	31,282	31,282	31,282	31,282
01-2-550-210	Grant Operational	216,754	94,638	24,884	0	0	0	0
01-2-550-212	Grants Uncond Local Govt	20,000	20,000	20,000	20,000	20,000	20,000	20,000
01-2-550-220	Salaries & Wages	27,302	27,096	29,786	30,673	31,588	32,529	33,499
01-2-550-225	Benefits	6,153	8,127	8,934	9,202	9,477	9,758	10,049
01-2-550-237	Employer Health Tax	533	679	744	766	789	814	839
01-2-550-238	WCB	784	777	808	832	856	880	907
01-2-550-284	Meeting Expense	88	0	500	500	500	500	500
01-2-550-293	Office Expenses	173	1,000	500	500	500	500	500
01-2-550-314	Telephone & Alarm Lines	3,754	3,000	2,500	2,500	2,500	2,500	2,500
01-2-550-319	Training/Development & Conferences	1,050	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-320	Travel	783	1,000	1,000	1,000	1,000	1,000	1,000
01-2-550-335	Advertising	0	1,000	500	500	500	500	500
01-2-550-340	Dues And Memberships	0	700	0	0	0	0	0
01-2-550-369	Insurance Liability	1,338	1,332	1,385	1,440	1,498	1,558	1,600
01-2-550-372	Insurance Property	4,988	4,600	5,200	5,400	5,500	5,500	5,600
01-2-550-381	Legal Fees	0	10,000	10,000	10,000	10,000	10,000	10,000
01-2-550-387	Other Prof Fees	56,309	67,000	75,000	75,000	75,000	75,000	75,000

CVRD 5 Year Operating Budget by Service

Functions: 550

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-550-400	Contracted Svcs Buildings/Land Mtce	16	0	0	0	0	0	0
01-2-550-403	Buildings Repairs & Mtce	10,033	16,125	16,500	17,000	17,500	18,000	18,500
01-2-550-406	Heating	479	3,000	2,000	2,000	2,000	2,000	2,000
01-2-550-409	Hydro	8,600	15,000	12,000	12,000	12,000	12,000	12,000
01-2-550-412	Janitorial/Cleaning Supplies	9,434	11,000	11,220	11,444	11,672	11,905	12,000
01-2-550-415	Landscaping/Grounds Mtce	7,368	23,950	24,250	24,500	24,750	25,000	25,000
01-2-550-418	Refuse Collection	1,490	2,800	2,850	2,900	2,950	3,000	3,000
01-2-550-425	Property/Parcel Taxes	419	300	450	500	550	600	650
01-2-550-427	Sewage Disposal	10,997	8,000	8,100	8,200	8,300	8,400	9,000
01-2-550-430	Water	1,472	1,200	1,200	1,200	1,200	1,200	1,200
01-2-550-468	Minor Capital	1,352	5,000	5,000	5,000	5,000	5,000	5,000
01-2-550-485	Contr To Capital Works Reserve	37,709	37,709	37,076	8,996	79,907	77,428	75,034
01-2-550-489	Reserve Contr Other	8,665	8,665	1,362	5,625	5,625	5,625	5,625
01-2-550-495	Transfer To Other Functions	3,525	3,525	993	970	895	860	554
01-2-550-505	Debt Charges-Principal	73,000	73,000	73,000	73,000	0	0	0
01-2-550-506	Debt Charges-Interest	9,713	1,870	1,169	409	0	0	0
550 - Comox Valley Tourism Service		548,564	477,378	411,193	364,339	364,339	364,339	364,339
Expenses		(548,564)	(477,378)	(411,193)	(364,339)	(364,339)	(364,339)	(364,339)
550 - Comox Valley Tourism Service		32,529	0	0	0	0	0	0
01 - General Revenue Fund		32,529	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Vancouver Island Regional Library 630

Established: 17-Jun-95
Authority: BL 1705
Amendments: BL 2364

Purpose: Participation in the Vancouver Island Regional Library District.

Participants: Electoral Areas A,B,C

Maximum Levy: No stated limit.
2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
2-771-CNR-LSA#43	1,847,813	1,937,102	2,045,054	2,146,705	2,253,438	2,364,614
	$1,847,813	**$1,937,102**	**$2,045,054**	**$2,146,705**	**$2,253,438**	**$2,364,614**
Change from Previous year		**$89,289**	**$107,952**	**$101,651**	**$106,733**	**$111,176**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1480**	**0.1535**	**0.1620**	**0.1701**	**0.1785**	**0.1873**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

630 - Vancouver Island Regional Library

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,847,813	1,937,102	89,289	Requisition up to meet VIRL budget increase
Prior Year Surplus	4,901	11,141	6,240	No reliance on surplus at proposed
Total Revenue	1,852,714	1,948,243	95,529	
Expenses				
Support Services	9,418	11,872	2,454	Increased allocation in 2025
Grants to other organizations	1,842,562	1,935,608	93,046	VIRL budget increase from 2024
Contract and General Services	734	763	29	Increased insurance costs
Total Expense	1,852,714	1,948,243	95,529	

CVRD 5 Year Operating Budget by Service

Functions: 630

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
630 - Vancouver Island Regional Library								
Revenues								
630 - Vancouver Island Regional Library								
01-1-630-005	Gil Fed Govt	6,343	0	0	0	0	0	0
01-1-630-019	Reqn Elect/Spec Prov Govt	1,847,813	1,847,813	1,937,102	2,045,054	2,146,705	2,253,438	2,364,614
01-1-630-150	Surplus Prior Year	4,901	4,901	11,141	0	0	0	0
630 - Vancouver Island Regional Library		1,859,057	1,852,714	1,948,243	2,045,054	2,146,705	2,253,438	2,364,614
Revenues		1,859,057	1,852,714	1,948,243	2,045,054	2,146,705	2,253,438	2,364,614
Expenses								
630 - Vancouver Island Regional Library								
01-2-630-200	Support Services	9,418	9,418	11,872	11,872	11,872	11,872	11,872
01-2-630-210	Grant Operational	1,837,761	1,842,562	1,935,608	2,032,388	2,134,007	2,240,707	2,352,742
01-2-630-369	Insurance Liability	737	734	763	794	826	859	0
630 - Vancouver Island Regional Library		1,847,916	1,852,714	1,948,243	2,045,054	2,146,705	2,253,438	2,364,614
Expenses		(1,847,916)	(1,852,714)	(1,948,243)	(2,045,054)	(2,146,705)	(2,253,438)	(2,364,614)
630 - Vancouver Island Regional Library		11,141	0	0	0	0	0	0
01 - General Revenue Fund		11,141	0	0	0	0	0	0

2025-2029 Financial Planning Core Services

Electoral Area Services



Comox Valley
REGIONAL DISTRICT

Comox Valley REGIONAL DISTRICT

Grant In Aid Area A Baynes Sound 120

Established: 31-Mar-85

Authority: LGA Sec 380 (2) (g)

Amendments:

Purpose: To provide assistance to benefit the community or any aspect of the community

Participants: Defined Area A Baynes Sound

Maximum Levy: LGA 374(9) Total cost of service cannot exceed - $.10 per $1,000 - 100% Assessment

2025 Maximum: $255,888

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	39,425	39,425	39,425	39,425	39,425	39,425
	$39,425	**$39,425**	**$39,425**	**$39,425**	**$39,425**	**$39,425**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0139**	**0.0140**	**0.0140**	**0.0140**	**0.0140**	**0.0140**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

120 - Grant in Aid Area A Baynes Sound

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	39,425	39,425	0	
Prior Year Surplus	19,002	3,866	(15,136)	Prior year surplus less than 2024
Total Revenue	58,427	43,291	(15,136)	
Expenses				
Support Services	912	1,123	211	Increased allocation in 2025
Grants to other organizations	57,290	41,868	(15,422)	Grant amounts decreased
Contract and General Services	225	300	75	Insurance allocation increased
Total Expense	58,427	43,291	(15,136)	

CVRD 5 Year Operating Budget by Service

Functions: 120

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	135	0	0	0	0	0	0
01-1-120-019	Reqn Elect/Spec Prov Govt	39,425	39,425	39,425	39,425	39,425	39,425	39,425
01-1-120-150	Surplus Prior Year	19,002	19,002	3,866	0	0	0	0
120 - Grant In Aid Area A Baynes Sound		58,563	58,427	43,291	39,425	39,425	39,425	39,425
Revenues		58,563	58,427	43,291	39,425	39,425	39,425	39,425
Expenses								
120 - Grant In Aid Area A Baynes Sound								
01-2-120-200	Support Services	912	912	1,123	1,123	1,123	1,123	1,123
01-2-120-212	Grants Uncond Local Govt	53,500	57,290	41,868	37,987	37,977	37,967	37,952
01-2-120-369	Insurance Liability	285	225	300	315	325	335	350
120 - Grant In Aid Area A Baynes Sound		54,697	58,427	43,291	39,425	39,425	39,425	39,425
Expenses		(54,697)	(58,427)	(43,291)	(39,425)	(39,425)	(39,425)	(39,425)
120 - Grant In Aid Area A Baynes Sound		3,866	0	0	0	0	0	0
01 - General Revenue Fund		3,866	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Grant In Aid Area B 121

Established: 31-Mar-85

Authority: LGA Sec 380 (2) (g)

Amendments:

Purpose: To provide assistance to benefit the community or any aspect of the community

Participants: Electoral Area B

Maximum Levy: LGA 374(9) Total cost of service cannot exceed - $.10 per $1,000 - 100% Assessment

2025 Maximum: $339,759

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area B	67,000	67,000	67,000	67,000	67,000	67,000
	$67,000	**$67,000**	**$67,000**	**$67,000**	**$67,000**	**$67,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0193**	**0.0189**	**0.0189**	**0.0189**	**0.0189**	**0.0189**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

121 - Grant in Aid Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	67,000	67,000	0	
Prior Year Surplus	7,052	6,280	(772)	Prior year surplus less than 2024
Total Revenue	74,052	73,280	(772)	
Expenses				
Support Services	1,907	1,424	(483)	Decreased allocation in 2025
Grants to other organizations	71,720	71,246	(474)	Grant amounts decreased
Contract and General Services	425	610	185	Insurance allocation increased
Total Expense	74,052	73,280	(772)	

CVRD 5 Year Operating Budget by Service

Functions: 121

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	230	0	0	0	0	0	0
01-1-121-019	Reqn Elect/Spec Prov Govt	67,000	67,000	67,000	67,000	67,000	67,000	67,000
01-1-121-150	Surplus Prior Year	7,052	7,052	6,280	0	0	0	0
121 - Grant In Aid Area B		74,282	74,052	73,280	67,000	67,000	67,000	67,000
Revenues		74,282	74,052	73,280	67,000	67,000	67,000	67,000
Expenses								
121 - Grant In Aid Area B								
01-2-121-200	Support Services	1,907	1,907	1,424	1,424	1,424	1,424	1,424
01-2-121-212	Grants Uncond Local Govt	65,500	71,720	71,246	64,961	64,951	64,936	64,926
01-2-121-369	Insurance Liability	595	425	610	615	625	640	650
121 - Grant In Aid Area B		68,002	74,052	73,280	67,000	67,000	67,000	67,000
Expenses		(68,002)	(74,052)	(73,280)	(67,000)	(67,000)	(67,000)	(67,000)
121 - Grant In Aid Area B		6,280	0	0	0	0	0	0
01 - General Revenue Fund		6,280	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Grant In Aid Area C 122

Established: 31-Mar-85

Authority: LGA Sec 380 (2) (g)

Amendments:

Purpose: To provide assistance to benefit the community or any aspect of the community

Participants: Electoral Area C

Maximum Levy: LGA 374(9) Total cost of service cannot exceed - $.10 per $1,000 - 100% Assessment

2025 Maximum: $391,637

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area C	113,000	113,000	113,000	113,000	113,000	113,000
	$113,000	**$113,000**	**$113,000**	**$113,000**	**$113,000**	**$113,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0261**	**0.0257**	**0.0257**	**0.0257**	**0.0257**	**0.0257**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

122 - Grant in Aid Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	113,000	113,000	0	
Prior Year Surplus	18,674	5,046	(13,628)	Prior year surplus less than 2024
Total Revenue	131,674	118,046	(13,628)	
Expenses				
Support Services	2,908	2,531	(377)	Decreased allocation in 2025
Grants to other organizations	128,066	114,595	(13,471)	Grant amounts decreased
Contract and General Services	700	920	220	Insurance allocation increased
Total Expense	131,674	118,046	(13,628)	

CVRD 5 Year Operating Budget by Service

Functions: 122

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	388	0	0	0	0	0	0
01-1-122-019	Reqn Elect/Spec Prov Govt	113,000	113,000	113,000	113,000	113,000	113,000	113,000
01-1-122-150	Surplus Prior Year	18,674	18,674	5,046	0	0	0	0
122 - Grant In Aid Area C		132,062	131,674	118,046	113,000	113,000	113,000	113,000
Revenues		132,062	131,674	118,046	113,000	113,000	113,000	113,000
Expenses								
122 - Grant In Aid Area C								
01-2-122-200	Support Services	2,908	2,908	2,531	2,531	2,531	2,531	2,531
01-2-122-212	Grants Uncond Local Govt	123,200	128,066	114,595	109,521	109,493	109,464	109,434
01-2-122-369	Insurance Liability	908	700	920	948	976	1,005	1,035
122 - Grant In Aid Area C		127,016	131,674	118,046	113,000	113,000	113,000	113,000
Expenses		(127,016)	(131,674)	(118,046)	(113,000)	(113,000)	(113,000)	(113,000)
122 - Grant In Aid Area C		5,046	0	0	0	0	0	0
01 - General Revenue Fund		5,046	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Denman Island Grant in Aid 123

Established: 09-Mar-1931

Authority: BL 29

Amendments:

Purpose: To provide assistance to benefit the community or any aspect of the community

Participants: Defined portion Electoral Area A (Denman Island)

Maximum Levy: $.10 per $1000 assessed value - LGA 374(9) Total cost of service cannot exceed - $.10 per $1,000 - 100% Assessment

2025 Maximum: $80,805

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
E-771-CNR-SRVA#55	12,875	12,875	12,875	12,875	12,875	12,875
	$12,875	**$12,875**	**$12,875**	**$12,875**	**$12,875**	**$12,875**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0158**	**0.0157**	**0.0157**	**0.0157**	**0.0157**	**0.0157**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

123 - Denman Island Grant in Aid

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	12,875	12,875	0	
Prior Year Surplus	4,741	3,281	(1,460)	Prior year surplus less than 2024
Total Revenue	17,616	16,156	(1,460)	
Expenses				
Support Services	300	339	39	Increased allocation in 2025
Grants to other organizations	17,236	15,734	(1,502)	Grant amounts decreased
Contract and General Services	80	83	3	Insurance allocation increased
Total Expense	17,616	16,156	(1,460)	

CVRD 5 Year Operating Budget by Service

Functions: 123

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	44	0	0	0	0	0	0
01-1-123-019	Reqn Elect/Spec Prov Govt	12,875	12,875	12,875	12,875	12,875	12,875	12,875
01-1-123-150	Surplus Prior Year	4,741	4,741	3,281	0	0	0	0
123 - Denman Island Grant In Aid		17,660	17,616	16,156	12,875	12,875	12,875	12,875
Revenues		17,660	17,616	16,156	12,875	12,875	12,875	12,875
Expenses								
123 - Denman Island Grant In Aid								
01-2-123-200	Support Services	300	300	339	339	339	339	339
01-2-123-212	Grants Uncond Local Govt	10,000	17,236	15,734	12,450	12,447	12,443	12,436
01-2-123-214	Grants Cond Local Agencies	4,000	0	0	0	0	0	0
01-2-123-369	Insurance Liability	79	80	83	86	89	93	100
123 - Denman Island Grant In Aid		14,379	17,616	16,156	12,875	12,875	12,875	12,875
Expenses		(14,379)	(17,616)	(16,156)	(12,875)	(12,875)	(12,875)	(12,875)
123 - Denman Island Grant In Aid		3,281	0	0	0	0	0	0
01 - General Revenue Fund		3,281	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Grant in Aid 124

Established: 09-Mar-1931

Authority: BL 30

Amendments:

Purpose: To provide assistance to benefit the community or any aspect of the community

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: $.10 per $1000 assessed value - LGA 374(9) Total cost of service cannot exceed - $.10 per $1,000 - 100% Assessment

2025 Maximum: $102,451

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
F-771-CNR-SRVA#56	15,850	23,350	23,350	23,350	23,350	23,350
	$15,850	**$23,350**	**$23,350**	**$23,350**	**$23,350**	**$23,350**
Change from Previous year		**$7,500**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0156**	**0.0225**	**0.0225**	**0.0225**	**0.0225**	**0.0225**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

124 - Hornby Island Grant in Aid

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	15,850	23,350	7,500	Increased to allow for more community grants
Prior Year Surplus	6,656	6,568	(88)	Prior year surplus less than 2024
Total Revenue	22,506	29,918	7,412	
Expenses				
Support Services	375	433	58	Increased allocation in 2025
Grants to other organizations	22,006	29,355	7,349	Grant amounts increased
Contract and General Services	125	130	5	Insurance allocation increased
Total Expense	22,506	29,918	7,412	

CVRD 5 Year Operating Budget by Service

Functions: 124

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	54	0	0	0	0	0	0
01-1-124-019	Reqn Elect/Spec Prov Govt	15,850	15,850	23,350	23,350	23,350	23,350	23,350
01-1-124-150	Surplus Prior Year	6,656	6,656	6,568	0	0	0	0
124 - Hornby Island Grant In Aid		22,560	22,506	29,918	23,350	23,350	23,350	23,350
Revenues		22,560	22,506	29,918	23,350	23,350	23,350	23,350
Expenses								
124 - Hornby Island Grant In Aid								
01-2-124-200	Support Services	375	375	433	433	433	433	433
01-2-124-212	Grants Uncond Local Govt	15,500	22,006	29,355	22,782	22,777	22,771	22,767
01-2-124-369	Insurance Liability	117	125	130	135	140	146	150
124 - Hornby Island Grant In Aid		15,992	22,506	29,918	23,350	23,350	23,350	23,350
Expenses		(15,992)	(22,506)	(29,918)	(23,350)	(23,350)	(23,350)	(23,350)
124 - Hornby Island Grant In Aid		6,568	0	0	0	0	0	0
01 - General Revenue Fund		6,568	0	0	0	0	0	0

Feasibility Studies - Electoral Area A Baynes Sound 151

Established: 30-Oct-00
Authority: LGA - Sec 338 (c)
Amendments:

Purpose: For the undertaking of feasibility studies in relation to proposed services.

Participants: Defined Area A Baynes Sound

Maximum Levy:
2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	30,000	30,000	30,000	30,000	30,000	30,000
	$30,000	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0106**	**0.0106**	**0.0106**	**0.0106**	**0.0106**	**0.0106**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

151 - Feasibility Studies - Area A Baynes Sound

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	30,000	30,000	0	
Government Grants	1,755,915	1,643,526	(112,389)	Community Works for Sewer Extension
Prior Year Surplus	26,508	50,289	23,781	Prior year surplus increased from 2024
Total Revenue	1,812,423	1,723,815	(88,608)	
Expenses				
Support Services	825	1,086	261	Increased allocation in 2025
Contract and General Services	1,811,598	1,722,729	(88,869)	Sewer extension south
Total Expense	1,812,423	1,723,815	(88,608)	

CVRD 5 Year Operating Budget by Service

Functions: 151

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	103	0	0	0	0	0	0
01-1-151-013	Fed Gas Tax Funding	0	1,755,915	1,643,526	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	26,508	26,508	50,289	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		56,611	1,812,423	1,723,815	30,000	30,000	30,000	30,000
Revenues		56,611	1,812,423	1,723,815	30,000	30,000	30,000	30,000
Expenses								
151 - Feasibility Studies - Area A Baynes Sound								
01-2-151-200	Support Services	825	825	1,086	1,086	1,086	1,086	1,086
01-2-151-369	Insurance Liability	29	80	83	86	89	93	97
01-2-151-387	Other Prof Fees	1,975	1,811,518	1,722,646	28,828	28,825	28,821	28,817
151 - Feasibility Studies - Area A Baynes Sound		2,829	1,812,423	1,723,815	30,000	30,000	30,000	30,000
Expenses		(2,829)	(1,812,423)	(1,723,815)	(30,000)	(30,000)	(30,000)	(30,000)
151 - Feasibility Studies - Area A Baynes Sound		53,782	0	0	0	0	0	0
01 - General Revenue Fund		53,782	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Feasibility Studies - Electoral Area B 152

Established: 30-Oct-00

Authority: LGA - Sec 338 (c)

Amendments:

Purpose: For the undertaking of feasibility studies in relation to proposed services.

Participants: Electoral Area B

Maximum Levy:

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area B	12,114	12,114	12,114	12,114	12,114	12,114
	$12,114	**$12,114**	**$12,114**	**$12,114**	**$12,114**	**$12,114**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0035**	**0.0034**	**0.0034**	**0.0034**	**0.0034**	**0.0034**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

152 - Feasibility Studies - Electoral Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	12,114	12,114	0	
Prior Year Surplus	46,174	55,456	9,282	Prior year surplus increased from 2024
Total Revenue	58,288	67,570	9,282	
Expenses				
Support Services	868	1,121	253	Increased allocation in 2025
Contract and General Services	57,420	66,449	9,029	Unallocated professional fees [+13.6K]
Total Expense	58,288	67,570	9,282	

CVRD 5 Year Operating Budget by Service

Functions: 152

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	42	0	0	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	46,174	46,174	55,456	0	0	0	0
152 - Feasibility Studies - Electoral Area B		58,329	58,288	67,570	12,114	12,114	12,114	12,114
Revenues		58,329	58,288	67,570	12,114	12,114	12,114	12,114
Expenses								
152 - Feasibility Studies - Electoral Area B								
01-2-152-200	Support Services	868	868	1,121	1,121	1,121	1,121	1,121
01-2-152-369	Insurance Liability	30	36	37	38	40	42	44
01-2-152-387	Other Prof Fees	1,975	57,384	66,412	10,955	10,953	10,951	10,949
152 - Feasibility Studies - Electoral Area B		2,873	58,288	67,570	12,114	12,114	12,114	12,114
Expenses		(2,873)	(58,288)	(67,570)	(12,114)	(12,114)	(12,114)	(12,114)
152 - Feasibility Studies - Electoral Area B		55,456	0	0	0	0	0	0
01 - General Revenue Fund		55,456	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Feasibility Studies - Electoral Area C 153

Established: 30-Oct-00

Authority: LGA - Sec 338 (c)

Amendments:

Purpose: For the undertaking of feasibility studies in relation to proposed services.

Participants: Electoral Area C

Maximum Levy:

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area C	28,000	28,000	28,000	28,000	28,000	28,000
	$28,000	**$28,000**	**$28,000**	**$28,000**	**$28,000**	**$28,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0065**	**0.0064**	**0.0064**	**0.0064**	**0.0064**	**0.0064**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

153 - Feasibility Studies - Electoral Area C

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	28,000	28,000	0	
Recoveries from Other Functions	1,076	1,076	0	
Prior Year Surplus	77,382	103,111	25,729	Prior year surplus increased from 2024
Total Revenue	106,458	132,187	25,729	
Expenses				
Support Services	1,419	2,047	628	Increased allocation in 2025
Contract and General Services	105,039	130,140	25,101	Unallocated professional fees [+59.9K]
Total Expense	106,458	132,187	25,729	

CVRD 5 Year Operating Budget by Service

Functions: 153

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	96	0	0	0	0	0	0
01-1-153-019	Reqn Elect/Spec Prov Govt	28,000	28,000	28,000	28,000	28,000	28,000	28,000
01-1-153-135	Recoveries-Other Functions	1,076	1,076	1,076	2,076	2,520	3,532	0
01-1-153-150	Surplus Prior Year	77,382	77,382	103,111	0	0	0	0
153 - Feasibility Studies - Electoral Area C		106,554	106,458	132,187	30,076	30,520	31,532	28,000
Revenues		106,554	106,458	132,187	30,076	30,520	31,532	28,000
Expenses								
153 - Feasibility Studies - Electoral Area C								
01-2-153-200	Support Services	1,419	1,419	2,047	2,047	2,047	2,047	2,047
01-2-153-369	Insurance Liability	49	41	43	45	47	49	53
01-2-153-387	Other Prof Fees	1,975	104,998	130,097	27,984	28,426	29,436	25,900
153 - Feasibility Studies - Electoral Area C		3,443	106,458	132,187	30,076	30,520	31,532	28,000
Expenses		(3,443)	(106,458)	(132,187)	(30,076)	(30,520)	(31,532)	(28,000)
153 - Feasibility Studies - Electoral Area C		103,111	0	0	0	0	0	0
01 - General Revenue Fund		103,111	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Denman Island Feasibility Studies 154

Established: 09-Mar-1931
Authority: BL 27
Amendments:

Purpose: To provide funds to support the study of potential services.

Participants: Defined portion Electoral Area A (Denman Island)

Maximum Levy: None stated
2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
C-771-CNR-SRVA#53	3,780	3,780	3,780	3,780	3,780	3,780
	$3,780	**$3,780**	**$3,780**	**$3,780**	**$3,780**	**$3,780**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0046**	**0.0046**	**0.0046**	**0.0046**	**0.0046**	**0.0046**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

154 - Denman Island Feasibility Studies

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	3,780	3,780	0	
Prior Year Surplus	12,103	15,589	3,486	Prior year surplus increased from 2024
Total Revenue	15,883	19,369	3,486	
Expenses				
Support Services	300	305	5	Increased allocation in 2025
Contract and General Services	15,583	19,064	3,481	Bulk water feasibility review [+3.5K]
Total Expense	15,883	19,369	3,486	

CVRD 5 Year Operating Budget by Service

Functions: 154

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
154 - Denman Island Feasibility Studies								
Revenues								
154 - Denman Island Feasibility Studies								
01-1-154-005	Gil Fed Govt	13	0	0	0	0	0	0
01-1-154-019	Reqn Elect/Spec Prov Govt	3,780	3,780	3,780	3,780	3,780	3,780	3,780
01-1-154-150	Surplus Prior Year	12,103	12,103	15,589	0	0	0	0
154 - Denman Island Feasibility Studies		15,896	15,883	19,369	3,780	3,780	3,780	3,780
Revenues		15,896	15,883	19,369	3,780	3,780	3,780	3,780
Expenses								
154 - Denman Island Feasibility Studies								
01-2-154-200	Support Services	300	300	305	305	305	305	305
01-2-154-369	Insurance Liability	7	12	12	12	12	12	12
01-2-154-387	Other Prof Fees	0	15,571	19,052	3,463	3,463	3,463	3,463
154 - Denman Island Feasibility Studies		307	15,883	19,369	3,780	3,780	3,780	3,780
Expenses		(307)	(15,883)	(19,369)	(3,780)	(3,780)	(3,780)	(3,780)
154 - Denman Island Feasibility Studies		15,589	0	0	0	0	0	0
01 - General Revenue Fund		15,589	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Feasibility Studies 155

Established: 09-Mar-1931
Authority: BL 28
Amendments:

Purpose: To provide funds to support the study of potential services.

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: None stated
2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
D-771-CNR-SRVA#54	8,145	8,145	8,145	8,145	8,145	8,145
	$8,145	**$8,145**	**$8,145**	**$8,145**	**$8,145**	**$8,145**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0080**	**0.0078**	**0.0078**	**0.0078**	**0.0078**	**0.0078**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

155 - Hornby Island Feasibility Studies

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	8,145	8,145	0	
Prior Year Surplus	9,925	17,792	7,867	Prior year surplus increased from 2024
Total Revenue	18,070	25,937	7,867	
Expenses				
Support Services	300	347	47	Increased allocation in 2025
Contract and General Services	17,770	25,590	7,820	Unallocated professional fees [+7.8K]
Total Expense	18,070	25,937	7,867	

CVRD 5 Year Operating Budget by Service

Functions: 155

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
155 - Hornby Island Feasibility Studies								
Revenues								
155 - Hornby Island Feasibility Studies								
01-1-155-005	Gil Fed Govt	28	0	0	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	9,925	9,925	17,792	0	0	0	0
155 - Hornby Island Feasibility Studies		18,098	18,070	25,937	8,145	8,145	8,145	8,145
Revenues		18,098	18,070	25,937	8,145	8,145	8,145	8,145
Expenses								
155 - Hornby Island Feasibility Studies								
01-2-155-200	Support Services	300	300	347	347	347	347	347
01-2-155-369	Insurance Liability	6	13	13	13	14	14	15
01-2-155-387	Other Prof Fees	0	17,757	25,577	7,785	7,784	7,784	7,783
155 - Hornby Island Feasibility Studies		306	18,070	25,937	8,145	8,145	8,145	8,145
Expenses		(306)	(18,070)	(25,937)	(8,145)	(8,145)	(8,145)	(8,145)
155 - Hornby Island Feasibility Studies		17,792	0	0	0	0	0	0
01 - General Revenue Fund		17,792	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Building Inspection 285

Established: 01-Jan-69

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.

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	140,966	138,837	151,960	151,960	151,960	151,960
Electoral Areas						
Area B	172,708	174,318	190,795	190,795	190,795	190,795
Area C	215,326	215,845	236,246	236,246	236,246	236,246
	$529,000	**$529,000**	**$579,000**	**$579,000**	**$579,000**	**$579,000**
Change from Previous year		**$0**	**$50,000**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0497**	**0.0491**	**0.0538**	**0.0538**	**0.0538**	**0.0538**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

285 - Building Inspection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	990	990	0	
Taxation	529,000	529,000	0	
Sale of Services	542,750	555,850	13,100	Building permit fees [+10K], Licenses & Fines [+2K]
Other Revenue	7,500	7,500	0	
Transfers from Reserve	204,457	111,561	(92,896)	Withdrawals to temper pressures on taxation (-92K)
Prior Year Surplus	0	173,030	173,030	Prior year surplus from 2024
Total Revenue	1,284,697	1,377,931	93,234	
Expenses				
Support Services	141,187	117,937	(23,250)	Decreased allocation in 2025
Personnel costs	938,097	857,223	(80,874)	FTE down 1.16
Materials, Supplies and Utilities	70,965	71,165	200	
Contract and General Services	101,091	137,514	36,423	Public outreach [+20K], Service delivery [+20K], Communications Assistance [-8K]
Transfer to Reserve	21,238	188,610	167,372	Increased transfer to capital works reserve
Transfer to Other Services	619	482	(137)	Reduced internal cost of carbon transfer
Minor Capital	11,500	5,000	(6,500)	Pod space expansion [-7.5K]
Total Expense	1,284,697	1,377,931	93,234	

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
285 - Building Inspection								
Revenues								
285 - Building Inspection								
01-1-285-005	Gil Fed Govt	1,816	990	990	990	990	990	990
01-1-285-019	Reqn Elect/Spec Prov Govt	529,000	529,000	529,000	579,000	579,000	579,000	579,000
01-1-285-110	Licences & Fines	8,238	1,500	3,500	3,500	3,500	3,500	3,500
01-1-285-112	Inspection Fees	2,000	750	1,500	1,500	1,500	1,500	1,500
01-1-285-113	Building Permit Fees	563,750	500,000	510,000	520,200	530,604	541,216	550,000
01-1-285-114	Plumbing Permit Fees	26,840	20,000	20,200	20,402	20,606	20,812	21,000
01-1-285-115	Other Permit Fees	2,250	1,500	1,500	1,500	1,500	1,500	1,500
01-1-285-116	Renewal Fees	31,525	15,000	15,150	15,302	15,455	15,610	15,800
01-1-285-118	Title Searches	3,595	4,000	4,000	4,000	4,000	4,000	4,000
01-1-285-128	Other Revenue	27,006	7,500	7,500	7,500	7,500	7,500	7,500
01-1-285-145	Transfer from Reserve	0	204,457	111,561	59,050	76,479	104,984	125,953
01-1-285-150	Surplus Prior Year	0	0	173,030	0	0	0	0
285 - Building Inspection		1,196,020	1,284,697	1,377,931	1,212,944	1,241,134	1,280,612	1,310,743
Revenues		1,196,020	1,284,697	1,377,931	1,212,944	1,241,134	1,280,612	1,310,743
Expenses								
285 - Building Inspection								
01-2-285-200	Support Services	141,187	141,187	117,937	117,937	117,937	117,937	117,937
01-2-285-220	Salaries & Wages	591,681	710,624	633,997	656,733	680,307	704,750	730,092
01-2-285-225	Benefits	133,368	190,288	190,197	197,020	204,093	211,426	219,027
01-2-285-237	Employer Health Tax	11,592	17,312	15,848	16,419	17,007	17,618	18,251
01-2-285-238	WCB	16,745	19,873	17,181	17,795	18,436	19,099	19,785
01-2-285-246	Bank Charges	17,273	6,500	6,500	6,500	6,500	6,500	6,500
01-2-285-266	Deliveries/Transportation	8	125	125	125	125	125	125
01-2-285-276	Software Licence/Mtce	0	30,600	30,600	30,600	30,600	30,600	30,600
01-2-285-281	Materials & Supplies	4	0	0	0	0	0	0
01-2-285-284	Meeting Expense	291	500	1,000	1,000	1,000	1,000	1,000
01-2-285-293	Office Expenses	1,615	3,500	3,500	3,500	3,500	3,500	3,500
01-2-285-296	Postage	0	120	120	120	120	120	120
01-2-285-305	Safety Equipment	0	700	700	700	700	700	700
01-2-285-306	Protective Gear/Equipment	216	0	0	0	0	0	0
01-2-285-314	Telephone & Alarm Lines	2,485	4,020	4,020	4,030	4,030	4,030	4,030

CVRD 5 Year Operating Budget by Service

Functions: 285

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-285-317	Title Searches	4,717	3,500	3,500	3,500	3,500	3,500	3,500
01-2-285-319	Training/Development & Conferences	3,951	9,500	9,000	9,000	9,000	9,000	9,000
01-2-285-320	Travel	1,306	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-335	Advertising	409	4,000	4,000	4,000	4,000	4,000	4,000
01-2-285-340	Dues And Memberships	3,572	3,400	3,600	3,600	3,600	3,600	3,600
01-2-285-347	Library/Publications	255	2,000	2,000	2,000	2,000	2,000	2,000
01-2-285-353	Public Relations	150	11,000	11,000	3,000	3,000	3,000	3,000
01-2-285-369	Insurance Liability	29,128	29,008	30,168	31,375	32,630	33,935	34,953
01-2-285-381	Legal Fees	15,550	30,000	30,000	30,000	30,000	30,000	30,000
01-2-285-385	Gis Services	0	500	500	500	500	500	500
01-2-285-387	Other Prof Fees	10,008	16,500	52,000	28,000	23,000	28,000	23,000
01-2-285-438	Contract Svcs Equip/Mach	3,632	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-444	Rental/Leases - Mach/Equip	2,327	2,500	2,500	2,500	2,500	2,500	2,500
01-2-285-447	Repairs/Mtce Mach/Equip	0	500	500	500	500	500	500
01-2-285-458	Fuel/Lubricants Vehicle	2,894	4,100	4,100	4,100	4,100	4,100	4,100
01-2-285-461	Insurance/Licence Vehicle	2,749	2,983	2,746	2,801	2,857	2,915	2,973
01-2-285-464	Repairs & Mtce Vehicle	2,189	1,500	1,500	1,500	1,500	1,500	1,500
01-2-285-468	Minor Capital	7,684	11,500	5,000	5,000	5,000	5,000	5,000
01-2-285-485	Contr To Capital Works Reserve	21,238	21,238	188,610	23,618	23,657	23,739	23,681
01-2-285-489	Reserve Contr Other	0	0	0	0	0	0	0
01-2-285-495	Transfer To Other Functions	619	619	482	471	435	418	269
285 - Building Inspection		1,028,843	1,284,697	1,377,931	1,212,944	1,241,134	1,280,612	1,310,743
Expenses		(1,028,843)	(1,284,697)	(1,377,931)	(1,212,944)	(1,241,134)	(1,280,612)	(1,310,743)
285 - Building Inspection		167,177	0	0	0	0	0	0
01 - General Revenue Fund		167,177	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		170,000	20,000	60,000	60,000	–	–	–	–	–	–
Total Funding Source		**170,000**	**20,000**	**60,000**	**60,000**	**–**	**–**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		170,000	20,000	60,000	60,000	–	–	–	–	–	–
Total Expenditure		**170,000**	**20,000**	**60,000**	**60,000**	**–**	**–**	**–**	**–**	**–**	**–**

Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service 291

Established: 03-Sep-81

Authority: SLP

Amendments: BL 679, 2021, BL 2266 (conversion)

Purpose: To allow ticketing through the Bylaw Adjudication Ticketing System

Participants: Defined Area A Baynes Sound, Electoral Areas B, C

Maximum Levy: $.27 per $1,000 - 100% Assessment

2025 Maximum: $2,665,118

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
X-771-CNR-SRVA#79	240,000	270,000	335,889	343,283	350,782	357,230
	$240,000	**$270,000**	**$335,889**	**$343,283**	**$350,782**	**$357,230**
Change from Previous year		**$30,000**	**$65,889**	**$7,394**	**$7,499**	**$6,448**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0225**	**0.0251**	**0.0312**	**0.0319**	**0.0326**	**0.0332**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	240,000	270,000	30,000	Increase of 12.5%
Sale of Services	10,500	15,000	4,500	Licenses and Fines [+4.5K]
Transfers from Reserve	0	8,723	8,723	Withdrawal to temper requisition increase
Prior Year Surplus	57,133	46,278	(10,855)	Prior year surplus from 2024 decreased
Total Revenue	307,633	340,001	32,368	
Expenses				
Support Services	28,962	19,456	(9,506)	Decreased allocation in 2025
Personnel costs	97,899	158,658	60,759	FTE up 0.33
Grants to other organizations	3,200	3,200	0	
Materials, Supplies and Utilities	16,580	13,622	(2,958)	Software [-5K], Supplies [+1K]
Contract and General Services	139,992	144,707	4,715	Animal Control and vet care [+4.7K]
Transfer to Reserve	21,000	358	(20,642)	Future expenditure reserve in healthy position
Total Expense	307,633	340,001	32,368	

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service								
Revenues								
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service								
01-1-291-005	Gil Fed Govt	824	0	0	0	0	0	0
01-1-291-019	Reqn Elect/Spec Prov Govt	240,000	240,000	270,000	335,889	343,283	350,782	357,230
01-1-291-110	Licences & Fines	20,972	10,500	15,000	15,000	15,000	15,000	15,000
01-1-291-145	Transfer from Reserve	0	0	8,723	0	0	0	0
01-1-291-150	Surplus Prior Year	57,133	57,133	46,278	0	0	0	0
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service		318,929	307,633	340,001	350,889	358,283	365,782	372,230
Revenues		318,929	307,633	340,001	350,889	358,283	365,782	372,230
Expenses								
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service								
01-2-291-200	Support Services	28,962	28,962	19,456	19,456	19,456	19,456	19,456
01-2-291-214	Grants Cond Local Agencies	3,200	3,200	3,200	3,200	3,200	3,200	3,200
01-2-291-220	Salaries & Wages	69,589	73,790	118,901	122,987	127,217	131,597	136,130
01-2-291-225	Benefits	13,331	20,207	33,625	34,768	35,952	37,178	38,446
01-2-291-237	Employer Health Tax	1,352	1,817	2,942	3,044	3,146	3,256	3,368
01-2-291-238	WCB	1,922	2,085	3,190	3,299	3,412	3,529	3,650
01-2-291-246	Bank Charges	181	0	0	0	0	0	0
01-2-291-262	Contracts - Operating	94,706	107,999	112,474	115,011	116,712	118,899	121,132
01-2-291-276	Software Licence/Mtce	0	5,000	0	0	0	0	0
01-2-291-281	Materials & Supplies	1,229	1,500	2,500	2,000	2,000	2,000	2,000
01-2-291-293	Office Expenses	610	1,200	1,500	1,500	1,500	1,500	1,500
01-2-291-314	Telephone & Alarm Lines	182	120	122	124	126	128	130
01-2-291-319	Training/Development & Conferences	520	2,000	2,000	2,000	2,000	2,000	2,000
01-2-291-320	Travel	1,344	1,500	1,500	1,500	1,500	1,500	1,500
01-2-291-332	Vendor Commission	1,540	1,200	1,400	1,400	1,400	1,400	1,400
01-2-291-335	Advertising	4,037	4,000	4,500	4,500	4,500	4,500	4,500
01-2-291-340	Dues And Memberships	96	60	100	100	100	100	100
01-2-291-353	Public Relations	16	0	0	0	0	0	0
01-2-291-369	Insurance Liability	6,018	5,993	6,233	6,482	6,741	7,011	7,360

CVRD 5 Year Operating Budget by Service

Functions: 291

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-291-381	Legal Fees	17,769	25,000	25,000	25,000	25,000	25,000	25,000
01-2-291-387	Other Prof Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-291-464	Repairs & Mtce Vehicle	5,046	0	0	0	0	0	0
01-2-291-489	Reserve Contr Other	21,000	21,000	358	3,518	3,321	2,528	358
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service		272,651	307,633	340,001	350,889	358,283	365,782	372,230
Expenses		(272,651)	(307,633)	(340,001)	(350,889)	(358,283)	(365,782)	(372,230)
291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service		46,278	0	0	0	0	0	0
01 - General Revenue Fund		46,278	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		–	–	–	–	–	–	–	–	–	80,000
Total Funding Source		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**80,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 291 - Electoral Areas A (Baynes Sound), B and C Bylaw Enforcement Service
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		–	–	–	–	–	–	–	–	–	80,000
Total Expenditure		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**80,000**

Comox Valley REGIONAL DISTRICT

Weed Control 296

Established: 26-Mar-01
Authority: BL 2346
Amendments:

Purpose: To regulate and control noxious weeds.

Participants: Electoral Areas A, B, C

Maximum Levy: $.01 per $1,000 - 100% Assessment
2025 Maximum: $117,059

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	13,850	13,734	19,117	19,488	19,488	19,673
Area B	10,304	10,395	14,468	14,749	14,749	14,890
Area C	12,846	12,871	17,915	18,263	18,263	18,437
	$37,000	**$37,000**	**$51,500**	**$52,500**	**$52,500**	**$53,000**
Change from Previous year		**$0**	**$14,500**	**$1,000**	**$0**	**$500**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0030**	**0.0029**	**0.0041**	**0.0042**	**0.0042**	**0.0042**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

296 - Weed Control

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	37,000	37,000	0	Increase of 33.8%
Prior Year Surplus	25,568	25,461	(107)	Prior year surplus from 2024 decreased
Recoveries from Other Functions	2,500	2,500	0	
Total Revenue	65,068	64,961	(107)	
Expenses				
Support Services	350	417	67	Increased allocation in 2025
Materials, Supplies and Utilities	1,300	2,800	1,500	Permits/Licenses [+1.5K]
Contract and General Services	40,466	43,613	3,147	Professional Fees [+3K]
Transfer to Other Services	5,000	5,000	0	
Transfer to Reserve	17,952	13,131	(4,821)	Reduced contribution to future expenditure reserve
Total Expense	65,068	64,961	(107)	

CVRD 5 Year Operating Budget by Service

Functions: 296

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
296 - Weed Control								
Revenues								
296 - Weed Control								
01-1-296-005	Gil Fed Govt	127	0	0	0	0	0	0
01-1-296-016	Grant Prov Govt Conditional	14,000	0	0	0	0	0	0
01-1-296-019	Reqn Elect/Spec Prov Govt	37,000	37,000	37,000	51,500	52,500	52,500	53,000
01-1-296-125	Donations	0	0	0	0	0	0	0
01-1-296-135	Recoveries-Other Functions	2,500	2,500	2,500	2,500	2,500	2,500	2,500
01-1-296-150	Surplus Prior Year	25,568	25,568	25,461	0	0	0	0
01-1-296-151	Funds Allocated from Prior Year	11,775	0	0	0	0	0	0
296 - Weed Control		90,970	65,068	64,961	54,000	55,000	55,000	55,500
Revenues		90,970	65,068	64,961	54,000	55,000	55,000	55,500
Expenses								
296 - Weed Control								
01-2-296-200	Support Services	350	350	417	417	417	417	417
01-2-296-262	Contracts - Operating	63,125	37,750	37,880	37,990	38,100	38,210	38,320
01-2-296-275	Permits/Licences	0	0	1,500	1,500	1,500	1,500	1,500
01-2-296-316	Tipping Fees	0	500	500	500	500	500	500
01-2-296-335	Advertising	0	300	300	300	300	300	300
01-2-296-350	Maps & Printing Supplies	0	500	500	500	500	500	500
01-2-296-369	Insurance Liability	418	416	433	450	468	487	500
01-2-296-381	Legal Fees	0	300	300	300	300	300	300
01-2-296-387	Other Prof Fees	0	0	3,000	3,000	3,000	3,000	3,000
01-2-296-400	Contracted Svcs Buildings/Land Mtce	8,664	2,000	2,000	2,000	3,000	3,000	3,000
01-2-296-489	Reserve Contr Other	17,952	17,952	13,131	2,043	1,915	1,786	2,163
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		95,509	65,068	64,961	54,000	55,000	55,000	55,500
Expenses		(95,509)	(65,068)	(64,961)	(54,000)	(55,000)	(55,000)	(55,500)
296 - Weed Control		(4,539)	0	0	0	0	0	0
01 - General Revenue Fund		(4,539)	0	0	0	0	0	0

Denman and Hornby Islands Bylaw Enforcement Servce 299

Established: 01-Dec-71

Authority: SLP XIX

Amendments: BL 679, 2021 BL 2002 (Conversion), BL 2274, BL 2923

Purpose: To allow ticketing through the Bylaw Adjudication Ticketing System

Participants: Electoral Areas A (Denman/Hornby Islands)

Maximum Levy: No stated limit.

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Y-771-CNR-SRVA#80	62,000	62,000	75,000	79,000	79,000	79,000
	$62,000	**$62,000**	**$75,000**	**$79,000**	**$79,000**	**$79,000**
Change from Previous year		**$0**	**$13,000**	**$4,000**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0338**	**0.0333**	**0.0403**	**0.0424**	**0.0424**	**0.0424**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

299 - Denman and Hornby Islands Bylaw Enforcement Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	62,000	62,000	0	
Sale of Services	200	60	(140)	
Prior Year Surplus	17,430	19,917	2,487	Prior year surplus from 2024 increased
Total Revenue	79,630	81,977	2,347	
Expenses				
Support Services	2,597	2,682	85	Increased allocation in 2025
Personnel costs	25,932	27,979	2,047	Salary and wage increases
Materials, Supplies and Utilities	6,361	6,381	20	
Contract and General Services	11,842	11,876	34	
Transfer to Reserve	32,898	33,059	161	
Total Expense	79,630	81,977	2,347	

CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
299 - Denman and Hornby Islands Bylaw Enforcement Service								
Revenues								
299 - Denman and Hornby Islands Bylaw Enforcement Service								
01-1-299-005	Gil Fed Govt	213	0	0	0	0	0	0
01-1-299-019	Reqn Elect/Spec Prov Govt	62,000	62,000	62,000	75,000	79,000	79,000	79,000
01-1-299-115	Other Permit Fees	590	200	60	60	60	60	60
01-1-299-150	Surplus Prior Year	17,430	17,430	19,917	0	0	0	0
299 - Denman and Hornby Islands Bylaw Enforcement Service		80,232	79,630	81,977	75,060	79,060	79,060	79,060
Revenues		80,232	79,630	81,977	75,060	79,060	79,060	79,060
Expenses								
299 - Denman and Hornby Islands Bylaw Enforcement Service								
01-2-299-200	Support Services	2,597	2,597	2,682	2,682	2,682	2,682	2,682
01-2-299-220	Salaries & Wages	18,389	19,524	21,083	21,819	22,576	23,361	24,175
01-2-299-225	Benefits	3,916	5,375	5,814	6,013	6,220	6,433	6,654
01-2-299-237	Employer Health Tax	359	481	519	538	557	576	595
01-2-299-238	WCB	498	552	563	583	602	623	645
01-2-299-276	Software Licence/Mtce	0	1,500	1,500	1,500	1,500	1,500	1,500
01-2-299-281	Materials & Supplies	0	100	100	100	100	100	100
01-2-299-293	Office Expenses	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-299-314	Telephone & Alarm Lines	35	91	91	91	91	91	91
01-2-299-316	Tipping Fees	0	500	500	500	500	500	500
01-2-299-319	Training/Development & Conferences	134	500	500	500	500	500	500
01-2-299-320	Travel	608	800	800	800	800	800	800
01-2-299-335	Advertising	0	1,850	1,850	1,850	1,850	1,850	1,850
01-2-299-340	Dues And Memberships	32	20	40	40	40	40	40
01-2-299-353	Public Relations	4	0	0	0	0	0	0
01-2-299-369	Insurance Liability	846	842	876	911	947	985	1,024
01-2-299-381	Legal Fees	0	10,000	10,000	10,000	10,000	10,000	10,000
01-2-299-387	Other Prof Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-299-489	Reserve Contr Other	32,898	32,898	33,059	25,133	28,095	27,019	25,904
299 - Denman and Hornby Islands Bylaw Enforcement Service		60,316	79,630	81,977	75,060	79,060	79,060	79,060

CVRD 5 Year Operating Budget by Service

Functions: 299

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
Expenses		(60,316)	(79,630)	(81,977)	(75,060)	(79,060)	(79,060)	(79,060)
299 - Denman and Hornby Islands Bylaw Enforcement Service		19,917	0	0	0	0	0	0
01 - General Revenue Fund		19,917	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Garbage Disposal 360

Established: 26-Jun-72

Authority: BL 87

Amendments:

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.

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: No stated limit.

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Specified Area						
L-771-CNR-SA#9	400,000	400,000	400,000	400,000	400,000	400,000
	$400,000	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.3930**	**0.3851**	**0.3851**	**0.3851**	**0.3851**	**0.3851**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

360 - Hornby Island Garbage Disposal

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	400,000	400,000	0	
Prior Year Surplus	4,692	156,587	151,895	Prior year surplus from 2024 increased
Total Revenue	404,692	556,587	151,895	
Expenses				
Support Services	7,436	7,780	344	Increased allocation in 2025
Grants to other organizations	211,013	326,893	115,880	HIRRA operating increased in 2024
Contract and General Services	2,287	2,342	55	
Transfer to Reserve	26,963	58,698	31,735	Increased contribution to capital works reserve
Transfer to Other Services	2,493	4,374	1,881	Transfer to service 391 - Solid Waste [+2K]
Minor Capital	154,500	156,500	2,000	
Total Expense	404,692	556,587	151,895	

CVRD 5 Year Operating Budget by Service

Functions: 360

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
360 - Hornby Island Garbage Disposal								
Revenues								
360 - Hornby Island Garbage Disposal								
01-1-360-005	Gil Fed Govt	1,373	0	0	0	0	0	0
01-1-360-019	Reqn Elect/Spec Prov Govt	400,000	400,000	400,000	400,000	400,000	400,000	400,000
01-1-360-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-360-150	Surplus Prior Year	4,692	4,692	156,587	0	0	0	0
360 - Hornby Island Garbage Disposal		406,065	404,692	556,587	400,000	400,000	400,000	400,000
Revenues		406,065	404,692	556,587	400,000	400,000	400,000	400,000
Expenses								
360 - Hornby Island Garbage Disposal								
01-2-360-200	Support Services	7,436	7,436	7,780	7,780	7,780	7,780	7,780
01-2-360-210	Grant Operational	211,013	211,013	326,893	336,153	346,269	354,078	365,356
01-2-360-369	Insurance Liability	134	161	167	174	181	188	190
01-2-360-372	Insurance Property	654	640	666	693	721	750	755
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	485	486	509	519	529	540	551
01-2-360-468	Minor Capital	300	154,500	156,500	0	0	0	0
01-2-360-485	Contr To Capital Works Reserve	12,093	12,093	41,648	38,848	28,710	20,862	9,676
01-2-360-489	Reserve Contr Other	14,870	14,870	17,050	10,468	10,473	10,478	10,483
01-2-360-495	Transfer To Other Functions	2,493	2,493	4,374	4,365	4,337	4,324	4,209
360 - Hornby Island Garbage Disposal		249,478	404,692	556,587	400,000	400,000	400,000	400,000
Expenses		(249,478)	(404,692)	(556,587)	(400,000)	(400,000)	(400,000)	(400,000)
360 - Hornby Island Garbage Disposal		156,587	0	0	0	0	0	0
01 - General Revenue Fund		156,587	0	0	0	0	0	0

Denman Island Garbage Collection Specified Area 362

Established: 01-Nov-73

Authority: SLP #24 (Div xxiv)

Amendments: BL 126 & 219

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;

Participants: Defined portion Electoral Area A (Denman Island)

Maximum Levy: $.286 per $1,000 - 100% Assessment

2025 Maximum: $231,179

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Specified Area						
R-771-CNR-SA#22	127,500	138,305	144,807	150,809	157,811	168,813
	$127,500	**$138,305**	**$144,807**	**$150,809**	**$157,811**	**$168,813**
Change from Previous year		**$10,805**	**$6,502**	**$6,002**	**$7,002**	**$11,002**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1559**	**0.1682**	**0.1761**	**0.1834**	**0.1919**	**0.2053**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

362 - Denman Island Garbage Collection Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	127,500	138,305	10,805	Increase of 8.5%
Prior Year Surplus	674	588	(86)	Prior year surplus from 2024 decreased
Total Revenue	128,174	138,893	10,719	
Expenses				
Support Services	2,209	2,464	255	Increased allocation in 2025
Grants to other organizations	100,000	131,500	31,500	DIRA operational grant (+31.5K)
Contract and General Services	190	192	2	
Transfer to Reserve	23,775	2,737	(21,038)	Decreased contribution to future expenditure reserve
Transfer to Other Services	2,000	2,000	0	
Total Expense	128,174	138,893	10,719	

CVRD 5 Year Operating Budget by Service

Functions: 362

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	438	0	0	0	0	0	0
01-1-362-019	Reqn Elect/Spec Prov Govt	127,500	127,500	138,305	144,807	150,809	157,811	168,813
01-1-362-150	Surplus Prior Year	674	674	588	0	0	0	0
362 - Denman Island Garbage Collection Specified Area		128,612	128,174	138,893	144,807	150,809	157,811	168,813
Revenues		128,612	128,174	138,893	144,807	150,809	157,811	168,813
Expenses								
362 - Denman Island Garbage Collection Specified Area								
01-2-362-200	Support Services	2,209	2,209	2,464	2,464	2,464	2,464	2,464
01-2-362-210	Grant Operational	100,000	100,000	131,500	138,000	144,000	151,000	162,000
01-2-362-369	Insurance Liability	40	40	42	44	46	48	50
01-2-362-381	Legal Fees	0	150	150	150	150	150	150
01-2-362-489	Reserve Contr Other	23,775	23,775	2,737	2,149	2,149	2,149	2,149
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		128,024	128,174	138,893	144,807	150,809	157,811	168,813
Expenses		(128,024)	(128,174)	(138,893)	(144,807)	(150,809)	(157,811)	(168,813)
362 - Denman Island Garbage Collection Specified Area		588	0	0	0	0	0	0
01 - General Revenue Fund		588	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Royston Garbage Collection 366

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:

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

366 - Royston Garbage Collection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Sale of Services	172,368	261,954	89,586	User fee increase of $79 per collection
Other Revenue	44,679	54,260	9,581	Recycle BC Recoveries [+9.6K]
Transfers from Reserve	14,134	0	(14,134)	One-time reserve drawdown in 2024
Prior Year Surplus	14,141	482	(13,659)	Prior year surplus from 2024 decreased
Total Revenue	245,322	316,696	71,374	
Expenses				
Support Services	4,822	6,288	1,466	Increased allocation in 2025
Personnel costs	1,924	1,933	9	
Materials, Supplies and Utilities	78,210	79,075	865	Tipping fees [+465], Advertising [+400]
Contract and General Services	156,989	203,280	46,291	Operating contract [+46K]
Transfer to Reserve	0	20,206	20,206	Contribution to future expenditure reserve
Transfer to Other Services	3,377	5,914	2,537	Transfer to service 391 - Solid Waste [+2K]
Total Expense	245,322	316,696	71,374	

CVRD 5 Year Operating Budget by Service

Functions: 366

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
366 - Royston Garbage Collection								
Revenues								
366 - Royston Garbage Collection								
01-1-366-092	User Rates	174,178	172,368	261,954	383,292	383,292	395,766	395,766
01-1-366-131	Recoveries - Recycling BC Incentives	61,247	44,679	54,260	54,260	54,260	54,260	54,260
01-1-366-145	Transfer from Reserve	0	14,134	0	0	0	0	0
01-1-366-150	Surplus Prior Year	14,141	14,141	482	0	0	0	0
366 - Royston Garbage Collection		249,566	245,322	316,696	437,552	437,552	450,026	450,026
Revenues		249,566	245,322	316,696	437,552	437,552	450,026	450,026
Expenses								
366 - Royston Garbage Collection								
01-2-366-200	Support Services	4,822	4,822	6,288	6,288	6,288	6,288	6,288
01-2-366-220	Salaries & Wages	1,358	1,421	1,429	1,487	1,546	1,608	1,672
01-2-366-225	Benefits	379	426	429	446	464	482	502
01-2-366-237	Employer Health Tax	26	36	36	37	39	40	42
01-2-366-238	WCB	39	41	39	40	42	44	45
01-2-366-262	Contracts - Operating	665,022	154,397	200,685	276,370	284,661	293,201	301,997
01-2-366-296	Postage	1,863	2,500	2,500	2,500	2,500	2,500	2,500
01-2-366-316	Tipping Fees	70,144	74,710	75,175	131,200	131,200	131,200	131,200
01-2-366-335	Advertising	0	1,000	1,400	1,400	1,400	1,400	1,400
01-2-366-354	Education Programs Public	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-366-369	Insurance Liability	87	92	95	98	101	103	105
01-2-366-381	Legal Fees	0	500	500	500	500	500	500
01-2-366-489	Reserve Contr Other	26,540	0	20,206	9,317	1,085	9,002	707
01-2-366-495	Transfer To Other Functions	3,377	3,377	5,914	5,869	5,726	1,658	1,068
366 - Royston Garbage Collection		773,657	245,322	316,696	437,552	437,552	450,026	450,026
Expenses		(773,657)	(245,322)	(316,696)	(437,552)	(437,552)	(450,026)	(450,026)
366 - Royston Garbage Collection		(524,091)	0	0	0	0	0	0
01 - General Revenue Fund		(524,091)	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Planning 500

Established: 01-Feb-67

Authority: LGA Part 14

Amendments: SLP #4 (Feb 67), #9 (Sep 68), #17 (Mar 71), #6 (Apr 72)

Purpose: Planning and land use management.

Participants: Defined Area A Baynes Sound, Electoral Areas B, C

Maximum Levy: Sum sufficient

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	612,897	603,640	713,869	787,356	892,337	892,337
Electoral Areas						
Area B	750,902	757,906	896,306	988,573	1,120,382	1,120,382
Area C	936,201	938,455	1,109,825	1,224,072	1,387,281	1,387,281
	$2,300,000	**$2,300,000**	**$2,720,000**	**$3,000,000**	**$3,400,000**	**$3,400,000**
Change from Previous year		**$0**	**$420,000**	**$280,000**	**$400,000**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.2159**	**0.2137**	**0.2527**	**0.2787**	**0.3159**	**0.3159**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

500 - Planning

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	7,500	7,500	0	
Taxation	2,300,000	2,300,000	0	
Sale of Services	74,200	72,150	(2,050)	Application fees [-1.1K], Local governments [-1K]
Government Grants	483,442	77,292	(406,150)	Ministry of Housing, UBCM and LGCAP Grants
Transfers from Reserve	151,833	111,231	(40,602)	Brought in to temper requisition increase
Prior Year Surplus	372,884	1,021,668	648,784	Prior year surplus from 2024 increased
Recoveries from Other Functions	16,620	16,620	0	
Total Revenue	3,406,479	3,606,461	199,982	
Expenses				
Support Services	367,971	316,733	(51,238)	Decreased allocation in 2025
Personnel costs	1,881,958	2,022,791	140,833	FTE up 0.63, regular wages and salary increas
Materials, Supplies and Utilities	243,466	154,770	(88,696)	Cityworks software (-90K)
Contract and General Services	873,700	1,057,772	184,072	Saratoga Plan [+50K], ANTP implementation [+50K], Flood Adaptation Strategy [+30K]
Transfer to Reserve	15,000	38,024	23,024	Contribution to future expenditure reserve increased
Transfer to Other Services	384	371	(13)	
Minor Capital	24,000	16,000	(8,000)	Bylaw expenses (-3.5K)
Total Expense	3,406,479	3,606,461	199,982	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
500 - Planning								
Revenues								
500 - Planning								
01-1-500-005	Gil Fed Govt	7,896	7,500	7,500	7,500	7,500	7,500	7,500
01-1-500-016	Grant Prov Govt Conditional	643,707	483,442	77,292	0	0	0	0
01-1-500-019	Reqn Elect/Spec Prov Govt	2,300,000	2,300,000	2,300,000	2,720,000	3,000,000	3,400,000	3,400,000
01-1-500-025	Sale Svcs Local Govt	22,265	24,000	23,000	24,000	23,000	24,000	23,000
01-1-500-027	Sale Svcs General Public	0	150	150	150	150	150	150
01-1-500-079	Publications & Maps	0	100	100	100	100	100	100
01-1-500-101	Appl Fees - Agriculture Land Commission	1,500	3,300	2,250	2,250	2,250	2,250	2,250
01-1-500-102	Appl Fees - Board Of Variance	500	1,000	1,000	1,000	1,000	1,000	1,000
01-1-500-103	Appl Fees - Rezoning/Comm Plan	17,500	13,000	13,000	13,000	13,000	13,000	13,000
01-1-500-104	Appl Fees - Subdivision	11,685	8,000	8,000	8,000	8,000	8,000	8,000
01-1-500-109	Appl Fees - Other	6,850	4,650	4,650	4,650	4,650	4,650	4,650
01-1-500-110	Licences & Fines	1,875	0	0	0	0	0	0
01-1-500-115	Other Permit Fees	38,073	20,000	20,000	20,000	20,000	20,000	20,000
01-1-500-128	Other Revenue	38	0	0	0	0	0	0
01-1-500-135	Recoveries-Other Functions	8,953	16,620	16,620	16,620	16,620	16,620	16,620
01-1-500-145	Transfer from Reserve	0	151,833	111,231	156,303	0	1,464	0
01-1-500-150	Surplus Prior Year	487,966	372,884	1,021,668	0	0	0	0
500 - Planning		3,548,807	3,406,479	3,606,461	2,973,573	3,096,270	3,498,734	3,496,270
Revenues		3,548,807	3,406,479	3,606,461	2,973,573	3,096,270	3,498,734	3,496,270
Expenses								
500 - Planning								
01-2-500-200	Support Services	217,265	217,265	187,719	187,719	187,719	187,719	187,719
01-2-500-220	Salaries & Wages	781,732	801,000	768,068	795,947	824,862	854,850	885,951
01-2-500-225	Benefits	172,568	228,200	221,250	229,252	237,544	246,148	255,067
01-2-500-237	Employer Health Tax	15,250	19,643	19,070	19,762	20,478	21,222	21,993
01-2-500-238	WCB	21,804	22,548	20,668	21,419	22,198	23,005	23,839
01-2-500-246	Bank Charges	2,588	1,200	1,200	1,200	1,200	1,200	1,200
01-2-500-266	Deliveries/Transportation	25	500	500	500	500	500	500
01-2-500-276	Software Licence/Mtce	0	60,000	0	10,000	10,000	10,000	10,000
01-2-500-284	Meeting Expense	1,312	1,500	2,000	2,000	2,000	2,000	2,000
01-2-500-293	Office Expenses	1,738	1,500	6,500	6,500	4,000	4,000	4,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-500-296	Postage	27	500	500	500	500	500	500
01-2-500-314	Telephone & Alarm Lines	754	1,323	1,323	1,323	1,323	1,323	1,323
01-2-500-317	Title Searches	4,917	4,000	4,000	4,000	4,000	4,000	4,000
01-2-500-319	Training/Development & Conferences	2,807	9,000	9,000	9,000	9,000	9,000	9,000
01-2-500-320	Travel	5,146	5,000	5,000	5,000	5,000	5,000	5,000
01-2-500-335	Advertising	8,827	7,000	7,000	7,000	7,000	7,000	7,000
01-2-500-340	Dues And Memberships	3,623	5,030	4,162	4,245	4,330	4,417	4,502
01-2-500-347	Library/Publications	3,731	2,000	2,700	2,700	2,700	2,700	2,700
01-2-500-350	Maps & Printing Supplies	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-500-353	Public Relations	548	2,300	2,800	2,300	2,300	2,300	2,300
01-2-500-369	Insurance Liability	3,467	6,595	6,859	7,133	7,418	7,715	0
01-2-500-381	Legal Fees	82,887	70,000	80,000	80,000	80,000	80,000	80,000
01-2-500-387	Other Prof Fees	96,866	305,510	358,510	32,000	32,000	32,000	22,000
01-2-500-438	Contract Svcs Equip/Mach	854	1,500	1,500	1,500	1,500	1,500	1,500
01-2-500-444	Rental/Leases - Mach/Equip	1,163	1,250	1,250	1,250	1,250	1,250	1,250
01-2-500-458	Fuel/Lubricants Vehicle	289	500	500	500	500	500	500
01-2-500-461	Insurance/Licence Vehicle	1,219	2,714	1,364	1,391	1,419	1,447	1,476
01-2-500-464	Repairs & Mtce Vehicle	389	1,000	1,000	1,000	1,000	1,000	1,000
01-2-500-468	Minor Capital	9,340	7,500	3,500	3,500	3,500	3,500	3,500
01-2-500-485	Contr To Capital Works Reserve	0	0	23,024	0	40,810	1,947	260,263
01-2-500-489	Reserve Contr Other	0	0	0	0	7,000	7,000	7,000
01-2-500-495	Transfer To Other Functions	20	20	51	49	46	44	28
500 - Planning		1,441,154	1,787,098	1,742,018	1,439,690	1,524,097	1,525,787	1,808,111
501 - Planning - Geographic Information System								
01-2-501-200	Support Services	94,532	94,532	63,273	63,273	63,273	63,273	63,273
01-2-501-220	Salaries & Wages	276,673	273,747	289,116	300,086	311,474	323,298	335,580
01-2-501-225	Benefits	68,397	82,125	86,737	90,028	93,444	96,989	100,672
01-2-501-237	Employer Health Tax	5,391	6,844	7,229	7,502	7,785	8,084	8,392
01-2-501-238	WCB	7,612	7,856	7,835	8,132	8,442	8,762	9,096
01-2-501-276	Software Licence/Mtce	182,943	69,200	69,200	69,200	72,200	72,200	72,200
01-2-501-293	Office Expenses	1,996	4,000	4,000	4,000	4,000	4,000	4,000
01-2-501-319	Training/Development & Conferences	0	3,000	3,000	3,000	3,000	3,000	3,000
01-2-501-320	Travel	0	1,500	3,500	7,500	7,500	3,500	3,500
01-2-501-340	Dues And Memberships	1,092	1,600	1,600	1,600	1,600	1,600	1,600
01-2-501-347	Library/Publications	0	200	200	200	200	200	200

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-501-369	Insurance Liability	1,131	0	0	0	0	0	0
01-2-501-387	Other Prof Fees	5,637	11,000	2,000	14,000	2,000	14,000	2,000
01-2-501-468	Minor Capital	7,038	13,000	5,000	5,000	13,000	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		667,442	583,604	557,690	588,521	602,918	618,906	623,513
502 - Planning - Bylaw Enforcement								
01-2-502-200	Support Services	30,746	30,746	36,967	36,967	36,967	36,967	36,967
01-2-502-220	Salaries & Wages	184,546	189,016	202,539	210,007	217,758	225,800	234,148
01-2-502-225	Benefits	36,206	54,292	58,205	60,344	62,563	64,865	67,252
01-2-502-237	Employer Health Tax	3,600	4,691	5,028	5,209	5,404	5,603	5,810
01-2-502-238	WCB	5,092	5,384	5,448	5,648	5,857	6,075	6,298
01-2-502-276	Software Licence/Mtce	0	30,000	0	0	0	0	0
01-2-502-284	Meeting Expense	10	0	500	500	500	500	500
01-2-502-293	Office Expenses	997	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	456	523	535	548	560	573	585
01-2-502-319	Training/Development & Conferences	832	4,000	4,500	4,500	4,500	4,500	4,500
01-2-502-320	Travel	2,552	3,500	3,500	3,500	3,500	3,500	3,500
01-2-502-335	Advertising	100	2,000	2,000	2,000	2,000	2,000	2,000
01-2-502-340	Dues And Memberships	192	240	200	200	200	200	200
01-2-502-353	Public Relations	35	0	0	0	0	0	0
01-2-502-354	Education Programs Public	0	0	2,000	2,000	2,000	2,000	2,000
01-2-502-369	Insurance Liability	882	0	0	0	0	0	0
01-2-502-381	Legal Fees	33,268	70,000	50,000	50,000	50,000	50,000	50,000
01-2-502-387	Other Prof Fees	591	4,000	2,000	2,000	2,000	2,000	2,000
01-2-502-458	Fuel/Lubricants Vehicle	787	1,500	200	200	200	200	200
01-2-502-461	Insurance/Licence Vehicle	1,333	981	2,108	2,150	2,193	2,237	2,282
01-2-502-464	Repairs & Mtce Vehicle	718	1,000	1,000	1,000	1,000	1,000	1,000
01-2-502-468	Minor Capital	666	2,500	2,500	2,500	2,500	2,500	2,500
01-2-502-495	Transfer To Other Functions	364	364	320	313	289	277	179
502 - Planning - Bylaw Enforcement		303,973	405,937	380,750	390,786	401,191	411,997	423,121
503 - Planning - Planning Policy								
01-2-503-200	Support Services	25,428	25,428	28,774	28,774	28,774	28,774	28,774
01-2-503-220	Salaries & Wages	109,146	137,854	245,247	281,304	291,280	301,620	312,329
01-2-503-225	Benefits	22,169	41,356	73,574	84,392	87,384	90,485	93,699

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-503-237	Employer Health Tax	2,128	3,446	6,131	7,033	7,282	7,541	7,808
01-2-503-238	WCB	2,640	3,956	6,646	7,623	7,894	8,174	8,465
01-2-503-276	Software Licence/Mtce	0	10,000	0	3,000	3,000	3,000	3,000
01-2-503-284	Meeting Expense	737	1,000	2,000	2,000	2,000	2,000	2,000
01-2-503-293	Office Expenses	1,070	500	500	500	500	500	500
01-2-503-296	Postage	0	200	200	200	200	200	200
01-2-503-319	Training/Development & Conferences	3,973	2,500	4,500	4,500	4,500	4,500	4,500
01-2-503-320	Travel	1,461	3,000	4,000	4,000	4,000	4,000	4,000
01-2-503-335	Advertising	0	4,000	1,000	1,000	1,000	1,000	1,000
01-2-503-340	Dues And Memberships	3,040	1,500	3,500	3,500	3,500	3,500	3,500
01-2-503-347	Library/Publications	0	250	250	250	250	250	250
01-2-503-353	Public Relations	0	11,000	5,000	5,000	5,000	5,000	5,000
01-2-503-354	Education Programs Public	44,870	55,000	35,225	2,500	2,500	2,500	2,500
01-2-503-369	Insurance Liability	1,143	0	0	0	0	0	0
01-2-503-381	Legal Fees	8,366	20,000	20,000	5,000	5,000	5,000	5,000
01-2-503-387	Other Prof Fees	128,167	307,850	478,456	105,000	105,000	465,000	105,000
01-2-503-400	Contracted Svcs Buildings/Land Mtce	0	0	5,000	5,000	5,000	5,000	50,000
01-2-503-403	Buildings Repairs & Mtce	0	0	1,000	1,000	1,000	1,000	1,000
01-2-503-468	Minor Capital	4,086	1,000	5,000	3,000	3,000	3,000	3,000
503 - Planning - Planning Policy		358,423	629,840	926,003	554,576	568,064	942,044	641,525
Expenses		(2,770,993)	(3,406,479)	(3,606,461)	(2,973,573)	(3,096,270)	(3,498,734)	(3,496,270)
500 - Planning		777,814	0	0	0	0	0	0
01 - General Revenue Fund		777,814	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 500 - Planning
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		178,000	40,000	8,000	48,000	–	–	–	–	–	–
Total Funding Source		**178,000**	**40,000**	**8,000**	**48,000**	**–**	**–**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 500 - Planning
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		178,000	40,000	8,000	48,000	–	–	–	–	–	–
Total Expenditure		**178,000**	**40,000**	**8,000**	**48,000**	**–**	**–**	**–**	**–**	**–**	**–**

Comox Valley REGIONAL DISTRICT

House Numbering Area A 530

Established: 13-Jan-76

Authority: SLP #33/35

Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc)

Purpose: To undertake house numbering.

Participants: Electoral Area A

Maximum Levy: $.0277 per $1,000 - 100% Assessment

2025 Maximum: $121,657

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	951	952	952	952	952	952
	$951	**$952**	**$952**	**$952**	**$952**	**$952**
Change from Previous year		**$1**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0002**	**0.0002**	**0.0002**	**0.0002**	**0.0002**	**0.0002**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

530 - House Numbering Area A

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	951	952	1	
Prior Year Surplus	4	8	4	
Total Revenue	955	960	5	
Expenses				
Support Services	300	300	0	
Contract and General Services	6	11	5	
Transfer to Other Services	649	649	0	
Total Expense	955	960	5	

CVRD 5 Year Operating Budget by Service

Functions: 530

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
530 - House Numbering Area A								
Revenues								
530 - House Numbering Area A								
01-1-530-005	Gil Fed Govt	3	0	0	0	0	0	0
01-1-530-019	Reqn Elect/Spec Prov Govt	951	951	952	952	952	952	952
01-1-530-150	Surplus Prior Year	4	4	8	0	0	0	0
530 - House Numbering Area A		959	955	960	952	952	952	952
Revenues		959	955	960	952	952	952	952
Expenses								
530 - House Numbering Area A								
01-2-530-200	Support Services	300	300	300	300	300	300	300
01-2-530-369	Insurance Liability	2	6	11	3	3	3	3
01-2-530-495	Transfer To Other Functions	649	649	649	649	649	649	649
530 - House Numbering Area A		951	955	960	952	952	952	952
Expenses		(951)	(955)	(960)	(952)	(952)	(952)	(952)
530 - House Numbering Area A		8	0	0	0	0	0	0
01 - General Revenue Fund		8	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

House Numbering Area B 531

Established: 13-Jan-76

Authority: SLP #33/35

Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc)

Purpose: To undertake house numbering.

Participants: Electoral Area B

Maximum Levy: $.0277 per $1,000 - 100% Assessment

2025 Maximum: $94,113

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area B	734	735	735	735	735	735
	$734	**$735**	**$735**	**$735**	**$735**	**$735**
Change from Previous year		**$1**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0002**	**0.0002**	**0.0002**	**0.0002**	**0.0002**	**0.0002**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

531 - House Numbering Area B

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	734	735	1	
Prior Year Surplus	3	5	2	
Total Revenue	737	740	3	
Expenses				
Support Services	300	300	0	
Contract and General Services	4	7	3	
Transfer to Other Services	433	433	0	
Total Expense	737	740	3	

CVRD 5 Year Operating Budget by Service

Functions: 531

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
531 - House Numbering Area B								
Revenues								
531 - House Numbering Area B								
01-1-531-005	Gil Fed Govt	3	0	0	0	0	0	0
01-1-531-019	Reqn Elect/Spec Prov Govt	734	734	735	735	735	735	735
01-1-531-150	Surplus Prior Year	3	3	5	0	0	0	0
531 - House Numbering Area B		740	737	740	735	735	735	735
Revenues		740	737	740	735	735	735	735
Expenses								
531 - House Numbering Area B								
01-2-531-200	Support Services	300	300	300	300	300	300	300
01-2-531-369	Insurance Liability	2	4	7	2	2	2	2
01-2-531-495	Transfer To Other Functions	433	433	433	433	433	433	433
531 - House Numbering Area B		735	737	740	735	735	735	735
Expenses		(735)	(737)	(740)	(735)	(735)	(735)	(735)
531 - House Numbering Area B		5	0	0	0	0	0	0
01 - General Revenue Fund		5	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

House Numbering Area C 532

Established: 13-Jan-76

Authority: SLP #33/35

Amendments: SLP #71 Mar 31/89, BL 2142 (conv to ext svc)

Purpose: To undertake house numbering.

Participants: Electoral Area C

Maximum Levy: $.0277 per $1,000 - 100% Assessment

2025 Maximum: $108,483

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area C	840	841	841	841	841	841
	$840	**$841**	**$841**	**$841**	**$841**	**$841**
Change from Previous year		**$1**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0002**	**0.0002**	**0.0002**	**0.0002**	**0.0002**	**0.0002**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

532 - House Numbering Area C

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	840	841	1	
Prior Year Surplus	4	7	3	
Total Revenue	844	848	4	
Expenses				
Support Services	300	300	0	
Contract and General Services	3	10	7	
Transfer to Other Services	541	538	(3)	
Total Expense	844	848	4	

CVRD 5 Year Operating Budget by Service

Functions: 532

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
532 - House Numbering Area C								
Revenues								
532 - House Numbering Area C								
01-1-532-005	Gil Fed Govt	3	0	0	0	0	0	0
01-1-532-019	Reqn Elect/Spec Prov Govt	840	840	841	841	841	841	841
01-1-532-150	Surplus Prior Year	4	4	7	0	0	0	0
532 - House Numbering Area C		847	844	848	841	841	841	841
Revenues		847	844	848	841	841	841	841
Expenses								
532 - House Numbering Area C								
01-2-532-200	Support Services	300	300	300	300	300	300	300
01-2-532-369	Insurance Liability	2	3	10	3	3	3	3
01-2-532-495	Transfer To Other Functions	538	541	538	538	538	538	538
532 - House Numbering Area C		840	844	848	841	841	841	841
Expenses		(840)	(844)	(848)	(841)	(841)	(841)	(841)
532 - House Numbering Area C		7	0	0	0	0	0	0
01 - General Revenue Fund		7	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Denman Island Economic Development 555

Established: 30-Oct-12
Authority: BL 232
Amendments:

Purpose: To provide an economic development service.

Participants: Defined portion Electoral Area A (Denman Island)

Maximum Levy: $.278 per $1,000 - 100% Assessment
2025 Maximum: $224,637

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
N-771-CNR-SRVA#65	62,000	67,000	67,000	67,000	67,000	67,000
	$62,000	**$67,000**	**$67,000**	**$67,000**	**$67,000**	**$67,000**
Change from Previous year		**$5,000**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0759**	**0.0815**	**0.0815**	**0.0815**	**0.0815**	**0.0815**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

555 - Denman Island Economic Development

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	62,000	67,000	5,000	Increase of 8.1%
Transfers from Reserve	6,000	0	(6,000)	One-time transfer in 2024
Prior Year Surplus	1,000	0	(1,000)	No prior year surplus
Total Revenue	69,000	67,000	(2,000)	
Expenses				
Support Services	2,887	1,439	(1,448)	Decreased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wages increase
Grants to other organizations	56,000	57,000	1,000	DenmanWORKS! grant and support increase
Materials, Supplies and Utilities	150	150	0	
Contract and General Services	867	902	35	
Transfer to Reserve	4,583	2,726	(1,857)	Decreased contribution to future expenditure reserve
Total Expense	69,000	67,000	(2,000)	

CVRD 5 Year Operating Budget by Service

Functions: 555

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
555 - Denman Island Economic Development								
Revenues								
555 - Denman Island Economic Development								
01-1-555-005	Gil Fed Govt	213	0	0	0	0	0	0
01-1-555-019	Reqn Elect/Spec Prov Govt	62,000	62,000	67,000	67,000	67,000	67,000	67,000
01-1-555-145	Transfer from Reserve	7,108	6,000	0	0	0	0	0
01-1-555-150	Surplus Prior Year	1,000	1,000	0	0	0	0	0
555 - Denman Island Economic Development		70,321	69,000	67,000	67,000	67,000	67,000	67,000
Revenues		70,321	69,000	67,000	67,000	67,000	67,000	67,000
Expenses								
555 - Denman Island Economic Development								
01-2-555-200	Support Services	2,887	2,887	1,439	1,439	1,439	1,439	1,439
01-2-555-210	Grant Operational	50,000	50,000	57,000	57,000	57,000	57,000	57,000
01-2-555-214	Grants Cond Local Agencies	6,000	6,000	0	0	0	0	0
01-2-555-220	Salaries & Wages	3,363	3,334	3,538	3,644	3,753	3,865	3,980
01-2-555-225	Benefits	631	1,000	1,061	1,093	1,126	1,159	1,194
01-2-555-237	Employer Health Tax	66	83	88	91	94	97	100
01-2-555-238	WCB	68	96	96	99	102	105	108
01-2-555-320	Travel	0	50	50	50	50	50	50
01-2-555-335	Advertising	0	100	100	100	100	100	100
01-2-555-369	Insurance Liability	870	867	902	938	976	1,015	1,056
01-2-555-381	Legal Fees	1,854	0	0	0	0	0	0
01-2-555-489	Reserve Contr Other	4,583	4,583	2,726	2,546	2,360	2,170	1,973
555 - Denman Island Economic Development		70,321	69,000	67,000	67,000	67,000	67,000	67,000
Expenses		(70,321)	(69,000)	(67,000)	(67,000)	(67,000)	(67,000)	(67,000)
555 - Denman Island Economic Development		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Economic Development 556

Established: 29-Mar-07
Authority: BL 3005
Amendments: BL 231

Purpose: To provide an economic development service.

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: $.278 per $1,000 - 100% Assessment
2025 Maximum: $284,813

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
M-771-CNR-SRVA#64	116,000	120,000	122,000	123,000	125,000	127,000
	$116,000	**$120,000**	**$122,000**	**$123,000**	**$125,000**	**$127,000**
Change from Previous year		**$4,000**	**$2,000**	**$1,000**	**$2,000**	**$2,000**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1140**	**0.1155**	**0.1174**	**0.1184**	**0.1203**	**0.1223**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

556 - Hornby Island Economic Development

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	116,000	120,000	4,000	Increase of 3.4%
Government Grants	0	0	0	
Prior Year Surplus	4,108	0	(4,108)	No prior year surplus
Total Revenue	120,108	120,000	(108)	
Expenses				
Support Services	3,752	2,171	(1,581)	Decreased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wages increase
Grants to other organizations	101,300	108,000	6,700	HICEEC grant request increase
Materials, Supplies and Utilities	100	100	0	
Contract and General Services	1,136	1,181	45	
Transfer to Reserve	9,307	3,765	(5,542)	Decreased contribution to future expenditure reserve
Total Expense	120,108	120,000	(108)	

CVRD 5 Year Operating Budget by Service

Functions: 556

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
556 - Hornby Island Economic Development								
Revenues								
556 - Hornby Island Economic Development								
01-1-556-005	Gil Fed Govt	398	0	0	0	0	0	0
01-1-556-016	Grant Prov Govt Conditional	1,000	0	0	0	0	0	0
01-1-556-019	Reqn Elect/Spec Prov Govt	116,000	116,000	120,000	122,000	123,000	125,000	127,000
01-1-556-145	Transfer from Reserve	1,120	0	0	1,426	2,623	2,825	3,034
01-1-556-150	Surplus Prior Year	4,108	4,108	0	0	0	0	0
556 - Hornby Island Economic Development		122,626	120,108	120,000	123,426	125,623	127,825	130,034
Revenues		122,626	120,108	120,000	123,426	125,623	127,825	130,034
Expenses								
556 - Hornby Island Economic Development								
01-2-556-200	Support Services	3,752	3,752	2,171	2,171	2,171	2,171	2,171
01-2-556-210	Grant Operational	101,300	101,300	108,000	115,000	117,000	119,000	121,000
01-2-556-214	Grants Cond Local Agencies	3,000	0	0	0	0	0	0
01-2-556-220	Salaries & Wages	3,363	3,334	3,538	3,644	3,753	3,865	3,980
01-2-556-225	Benefits	631	1,000	1,061	1,093	1,126	1,159	1,194
01-2-556-237	Employer Health Tax	66	83	88	91	94	97	100
01-2-556-238	WCB	68	96	96	99	102	105	108
01-2-556-320	Travel	0	100	100	100	100	100	100
01-2-556-369	Insurance Liability	1,140	1,136	1,181	1,228	1,277	1,328	1,381
01-2-556-489	Reserve Contr Other	9,307	9,307	3,765	0	0	0	0
556 - Hornby Island Economic Development		122,626	120,108	120,000	123,426	125,623	127,825	130,034
Expenses		(122,626)	(120,108)	(120,000)	(123,426)	(125,623)	(127,825)	(130,034)
556 - Hornby Island Economic Development		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Denman and Hornby Islands High Speed Internet Contribution Service 560

Established: 07-Dec-21

Authority: BL 672

Amendments:

Purpose: To Provide for a contribution of capital funds for High-Speed Internet service on Denman and Hornby Islands, and for the use if revenue from the service to provide grants and other assistance within the service area.

Participants: Defined Area A Denman/Hornby

Maximum Levy: Greater of $ 115,000 or $0.10 per $1,000

2025 Maximum: $183,299

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Denman/Hornby	94,633	167,350	167,350	167,350	167,350	0
	$94,633	**$167,350**	**$167,350**	**$167,350**	**$167,350**	**$0**
Change from Previous year		**$72,717**	**$0**	**$0**	**$0**	**($167,350)**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0515**	**0.0899**	**0.0899**	**0.0899**	**0.0899**	**0.0000**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

560 - Denman and Hornby Islands High Speed Internet Contribution Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	94,633	167,350	72,717	Increase of 76.8%
Transfer from Reserve	1,550	0	(1,550)	Transfer from reserve driven by prior year deficit
Total Revenue	96,183	167,350	71,167	
Expenses				
Support Services	1,186	2,465	1,279	Increased allocation in 2025
Contract and General Services	500	1,100	600	Insurance allocation [+600]
Debt Charges	92,342	163,030	70,688	Higher debt charges
Transfer to Reserve	0	755	755	Transfer to future expenditure reserve
Deficit Prior Year	2,155	0	(2,155)	No deficit projected for 2025
Total Expense	96,183	167,350	71,167	

CVRD 5 Year Operating Budget by Service

Functions: 560

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
560 - Denman and Hornby Islands High-Speed Internet Contribution Service								
Revenues								
560 - Denman and Hornby Islands High-Speed Internet Contribution Service								
01-1-560-005	Gil Fed Govt	325	0	0	0	0	0	0
01-1-560-019	Reqn Elect/Spec Prov Govt	94,633	94,633	167,350	167,350	167,350	167,350	0
01-1-560-145	Transfer from Reserve	5,186	1,550	0	0	0	20,000	0
01-1-560-150	Surplus Prior Year	3,094	0	0	0	0	0	0
560 - Denman and Hornby Islands High-Speed Internet Contribution Service		103,238	96,183	167,350	167,350	167,350	187,350	0
Revenues		103,238	96,183	167,350	167,350	167,350	187,350	0
Expenses								
560 - Denman and Hornby Islands High-Speed Internet Contribution Service								
01-2-560-200	Support Services	1,186	1,186	2,465	2,465	2,465	2,465	0
01-2-560-369	Insurance Liability	580	0	600	600	600	600	0
01-2-560-381	Legal Fees	0	500	500	500	500	500	0
01-2-560-489	Reserve Contr Other	0	0	755	755	755	755	0
01-2-560-505	Debt Charges-Principal	69,312	69,312	140,000	140,000	140,000	160,000	0
01-2-560-506	Debt Charges-Interest	32,160	23,030	23,030	23,030	23,030	23,030	0
01-2-560-550	Deficit Prior Year	0	2,155	0	0	0	0	0
560 - Denman and Hornby Islands High-Speed Internet Contribution Service		103,238	96,183	167,350	167,350	167,350	187,350	0
Expenses		(103,238)	(96,183)	(167,350)	(167,350)	(167,350)	(187,350)	0
560 - Denman and Hornby Islands High-Speed Internet Contribution Service		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Electoral Areas Arts & Culture Grant Service 615

Established: 28-Jan-14

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.

Participants: Defined Area A Baynes Sound, Electoral Areas B, C

Maximum Levy: Greater of $100,000 or $.025 per $1,000 - 100% Assessment

2025 Maximum: $246,821

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	30,929	32,080	33,867	35,658	35,877	35,877
Electoral Areas						
Area B	37,894	40,278	42,522	44,770	45,045	45,045
Area C	47,245	49,873	52,652	55,436	55,776	55,776
	$116,068	**$122,231**	**$129,042**	**$135,864**	**$136,698**	**$136,698**
Change from Previous year		**$6,163**	**$6,811**	**$6,822**	**$834**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0109**	**0.0114**	**0.0120**	**0.0126**	**0.0127**	**0.0127**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

615 - Electoral Areas Arts & Culture Grant

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	116,068	122,231	6,163	Increase of 5.3%
Prior Year Surplus	1,957	5,398	3,441	Prior year surplus from 2024 increased
Total Revenue	118,025	127,629	9,604	
Expenses				
Support Services	1,344	756	(588)	Decreased allocation in 2025
Grants to other organizations	111,441	119,482	8,041	One additional grant, regular increases
Contract and General Services	212	220	8	Insurance allocation increased
Transfer to Reserve	5,028	7,171	2,143	Increased contribution to future expenditure reserve
Total Expense	118,025	127,629	9,604	

CVRD 5 Year Operating Budget by Service

Functions: 615

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	398	0	0	0	0	0	0
01-1-615-019	Reqn Elect/Spec Prov Govt	116,068	116,068	122,231	129,042	135,864	136,698	136,698
01-1-615-150	Surplus Prior Year	1,957	1,957	5,398	0	0	0	0
615 - Electoral Areas Arts & Cultural Grant		118,423	118,025	127,629	129,042	135,864	136,698	136,698
Revenues		118,423	118,025	127,629	129,042	135,864	136,698	136,698
Expenses								
615 - Electoral Areas Arts & Cultural Grant								
01-2-615-200	Support Services	1,344	1,344	756	756	756	756	756
01-2-615-212	Grants Uncond Local Govt	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-615-214	Grants Cond Local Agencies	106,441	106,441	114,482	121,284	128,097	129,347	130,597
01-2-615-369	Insurance Liability	212	212	220	229	238	248	253
01-2-615-489	Reserve Contr Other	5,028	5,028	7,171	1,773	1,773	1,347	92
615 - Electoral Areas Arts & Cultural Grant		113,025	118,025	127,629	129,042	135,864	136,698	136,698
Expenses		(113,025)	(118,025)	(127,629)	(129,042)	(135,864)	(136,698)	(136,698)
615 - Electoral Areas Arts & Cultural Grant		5,398	0	0	0	0	0	0
01 - General Revenue Fund		5,398	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Denman Island Community Parks & Greenways 619

Established: 15-Dec-15
Authority: BL 386
Amendments:

Purpose: Community parks and greenways service

Participants: Defined Area A Denman Island

Maximum Levy: $.50 per $1,000 - 100% Assessment
2025 Maximum: $404,024

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
S-771-CNR-SRVA#72	120,000	144,568	160,000	165,000	170,000	170,000
	$120,000	**$144,568**	**$160,000**	**$165,000**	**$170,000**	**$170,000**
Change from Previous year		**$24,568**	**$15,432**	**$5,000**	**$5,000**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1468**	**0.1759**	**0.1947**	**0.2008**	**0.2069**	**0.2069**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

619 - Denman Island Community Parks & Greenways

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	120,000	144,568	24,568	Increase of 20.5%
Prior Year Surplus	13,529	6,326	(7,203)	Prior year surplus from 2024 decreased
Total Revenue	133,529	150,894	17,365	
Expenses				
Support Services	20,695	17,500	(3,195)	Decreased allocation in 2025
Personnel costs	57,083	74,163	17,080	FTE increase of 0.13
Grants to other organizations	9,784	10,484	700	DIRA grant [+700]
Materials, Supplies and Utilities	5,400	3,800	(1,600)	Signs [1.5K]
Contract and General Services	16,968	20,499	3,531	Maintenance [+3.5K]
Transfer to Reserve	19,099	19,948	849	Increased contribution to capital works reserve
Transfer to Other Services	1,500	1,500	0	
Minor Capital	3,000	3,000	0	
Total Expense	133,529	150,894	17,365	

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	412	0	0	0	0	0	0
01-1-619-019	Reqn Elect/Spec Prov Govt	120,000	120,000	144,568	160,000	165,000	170,000	170,000
01-1-619-128	Other Revenue	109	0	0	0	0	0	0
01-1-619-145	Transfer from Reserve	0	0	0	0	0	9,709	0
01-1-619-150	Surplus Prior Year	13,529	13,529	6,326	0	0	0	0
619 - Denman Island Community Parks & Greenways		134,050	133,529	150,894	160,000	165,000	179,709	170,000
Revenues		134,050	133,529	150,894	160,000	165,000	179,709	170,000
Expenses								
619 - Denman Island Community Parks & Greenways								
01-2-619-200	Support Services	20,695	20,695	17,500	17,500	17,500	17,500	17,500
01-2-619-210	Grant Operational	9,784	9,784	10,484	12,414	13,189	12,975	13,795
01-2-619-220	Salaries & Wages	47,720	42,168	54,851	56,899	59,027	61,232	63,523
01-2-619-225	Benefits	10,068	12,651	16,456	17,068	17,707	18,369	19,057
01-2-619-237	Employer Health Tax	935	1,053	1,370	1,423	1,476	1,530	1,588
01-2-619-238	WCB	1,329	1,211	1,486	1,542	1,600	1,660	1,720
01-2-619-281	Materials & Supplies	51	1,000	1,500	1,500	1,500	1,500	1,500
01-2-619-284	Meeting Expense	146	100	100	100	100	100	100
01-2-619-293	Office Expenses	0	0	0	0	0	0	0
01-2-619-311	Signs	600	2,000	500	1,000	1,000	1,000	1,000
01-2-619-320	Travel	670	500	500	500	500	500	500
01-2-619-335	Advertising	0	250	250	250	250	250	250
01-2-619-350	Maps & Printing Supplies	148	800	200	200	200	200	200
01-2-619-353	Public Relations	0	300	300	300	300	300	300
01-2-619-369	Insurance Liability	671	668	695	723	752	782	0
01-2-619-372	Insurance Property	101	100	104	108	112	116	0
01-2-619-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-619-385	Gis Services	163	300	300	300	300	300	300
01-2-619-387	Other Prof Fees	0	3,000	3,000	7,000	3,000	33,000	3,000
01-2-619-400	Contracted Svcs Buildings/Land Mtce	13,832	11,600	15,100	15,100	16,450	16,450	16,450
01-2-619-409	Hydro	500	750	750	750	750	750	750
01-2-619-468	Minor Capital	1,800	3,000	3,000	3,000	3,000	2,500	3,000

CVRD 5 Year Operating Budget by Service

Functions: 619

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-619-485	Contr To Capital Works Reserve	16,599	16,599	13,622	14,823	20,787	3,195	19,967
01-2-619-489	Reserve Contr Other	2,500	2,500	6,326	5,000	3,000	3,000	3,000
01-2-619-495	Transfer To Other Functions	1,500	1,500	1,500	1,500	1,500	1,500	1,500
619 - Denman Island Community Parks & Greenways		129,811	133,529	150,894	160,000	165,000	179,709	170,000
Expenses		(129,811)	(133,529)	(150,894)	(160,000)	(165,000)	(179,709)	(170,000)
619 - Denman Island Community Parks & Greenways		4,239	0	0	0	0	0	0
01 - General Revenue Fund		4,239	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		310,526	–	–	–	–	–	–	–	–	–
130R - Transfer from reserve		60,010	70,000	65,000	–	–	–	–	–	–	–
Total Funding Source		**370,536**	**70,000**	**65,000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		370,536	70,000	65,000	–	–	–	–	–	–	–
Total Expenditure		**370,536**	**70,000**	**65,000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Comox Valley REGIONAL DISTRICT

Hornby Island Community Parks & Greenways 620

Established: 01-Dec-99

Authority: Order In Council 1217 BL 2253 (25-Jun-01)

Amendments: BL132, BL 385 (removes Denman)

Purpose: For the provision and operation of community parks.

Participants: Defined Area A Hornby Island

Maximum Levy: $.50 per $1,000 - 100% Assessment

2025 Maximum: $512,254

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
T-771-CNR-SRVA#73	190,000	232,000	232,000	262,000	285,000	285,000
	$190,000	**$232,000**	**$232,000**	**$262,000**	**$285,000**	**$285,000**
Change from Previous year		**$42,000**	**$0**	**$30,000**	**$23,000**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1866**	**0.2233**	**0.2233**	**0.2522**	**0.2744**	**0.2744**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

620 - Hornby Island Recreation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	190,000	232,000	42,000	Increase of 22.1%
Prior Year Surplus	8,571	612	(7,959)	Prior year surplus from 2024 decreased
Total Revenue	198,571	232,612	34,041	
Expenses				
Support Services	22,612	18,857	(3,755)	Decreased allocation in 2025
Personnel costs	69,969	93,494	23,525	Salary and wage escalation
Materials, Supplies and Utilities	4,350	5,600	1,250	Office expense [+1.2K]
Contract and General Services	54,631	65,631	11,000	Increased legal fees [+$6K], Survey Fees [+$5K]
Debt Charges	8,250	36,600	28,350	Principal debt payments start for Shingle Spit
Transfer to Reserve	34,458	8,129	(26,329)	Increased contribution to capital works reserve
Transfer to Other Services	4,301	4,301	0	
Total Expense	198,571	232,612	34,041	

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	652	0	0	0	0	0	0
01-1-620-019	Reqn Elect/Spec Prov Govt	190,000	190,000	232,000	232,000	262,000	285,000	285,000
01-1-620-150	Surplus Prior Year	8,571	8,571	612	0	0	0	0
620 - Hornby Island Community Parks & Greenways		199,223	198,571	232,612	232,000	262,000	285,000	285,000
Revenues		199,223	198,571	232,612	232,000	262,000	285,000	285,000
Expenses								
620 - Hornby Island Community Parks & Greenways								
01-2-620-200	Support Services	22,612	22,612	18,857	18,857	18,857	18,857	18,857
01-2-620-220	Salaries & Wages	61,060	51,687	69,149	71,765	74,481	77,301	80,230
01-2-620-225	Benefits	14,600	15,506	20,744	21,530	22,344	23,190	24,070
01-2-620-237	Employer Health Tax	1,196	1,292	1,728	1,794	1,863	1,932	2,007
01-2-620-238	WCB	1,714	1,484	1,873	1,946	2,020	2,095	2,174
01-2-620-281	Materials & Supplies	1,192	2,000	2,000	2,000	2,000	2,000	2,000
01-2-620-284	Meeting Expense	63	100	100	100	100	100	100
01-2-620-293	Office Expenses	0	0	1,250	0	0	0	0
01-2-620-311	Signs	4,271	1,000	1,000	1,000	6,000	1,000	1,000
01-2-620-320	Travel	674	800	800	800	800	800	800
01-2-620-335	Advertising	699	250	250	250	250	250	250
01-2-620-350	Maps & Printing Supplies	0	200	200	200	200	200	200
01-2-620-353	Public Relations	246	300	300	300	300	300	300
01-2-620-369	Insurance Liability	946	1,031	1,031	1,031	1,031	0	0
01-2-620-381	Legal Fees	0	0	6,000	1,000	1,000	1,000	1,000
01-2-620-385	Gis Services	1,398	300	300	300	300	300	300
01-2-620-386	Survey Fees	0	0	5,000	0	0	0	0
01-2-620-387	Other Prof Fees	0	3,000	3,000	3,000	3,000	3,000	3,000
01-2-620-400	Contracted Svcs Buildings/Land Mtce	59,349	50,000	50,000	50,000	53,600	53,600	53,600
01-2-620-444	Rental/Leases - Mach/Equip	1,334	0	0	0	0	0	0
01-2-620-468	Minor Capital	0	0	0	5,000	0	0	0
01-2-620-485	Contr To Capital Works Reserve	33,050	33,050	2,896	11,605	30,716	63,124	59,161
01-2-620-489	Reserve Contr Other	1,408	1,408	5,233	271	5,537	0	0
01-2-620-495	Transfer To Other Functions	4,301	4,301	4,301	4,301	4,301	4,301	4,301

CVRD 5 Year Operating Budget by Service

Functions: 620

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-620-505	Debt Charges-Principal	0	0	30,000	30,000	30,000	30,000	30,000
01-2-620-506	Debt Charges-Interest	0	8,250	6,600	4,950	3,300	1,650	1,650
620 - Hornby Island Community Parks & Greenways		210,112	198,571	232,612	232,000	262,000	285,000	285,000
Expenses		(210,112)	(198,571)	(232,612)	(232,000)	(262,000)	(285,000)	(285,000)
620 - Hornby Island Community Parks & Greenways		(10,888)	0	0	0	0	0	0
01 - General Revenue Fund		(10,888)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		310,162	–	–	–	–	–	–	–	–	–
100R - Short Term Debt Proceeds		150,000	–	–	–	–	–	–	–	–	–
130R - Transfer from reserve		100,000	10,000	10,000	10,000	10,000	80,000	10,000	10,000	10,000	10,000
Total Funding Source		**560,162**	**10,000**	**10,000**	**10,000**	**10,000**	**80,000**	**10,000**	**10,000**	**10,000**	**10,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		560,162	10,000	10,000	10,000	10,000	80,000	10,000	10,000	10,000	10,000
Total Expenditure		**560,162**	**10,000**	**10,000**	**10,000**	**10,000**	**80,000**	**10,000**	**10,000**	**10,000**	**10,000**

Comox Valley REGIONAL DISTRICT

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

Established: 27-Nov-06
Authority: BL 2925
Amendments:

Purpose: For the provision and operation of community parks.

Participants: Defined Area A Baynes Sound, Electoral Areas B, C

Maximum Levy: $.50 per $1,000 - 100% Assessment
2025 Maximum: $4,936,420

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	439,687	467,165	490,785	498,659	506,532	514,406
Electoral Areas						
Area B	538,691	586,553	616,210	626,096	635,982	645,867
Area C	671,622	726,282	763,005	775,245	787,486	799,727
	$1,650,000	**$1,780,000**	**$1,870,000**	**$1,900,000**	**$1,930,000**	**$1,960,000**
Change from Previous year		**$130,000**	**$90,000**	**$30,000**	**$30,000**	**$30,000**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1549**	**0.1654**	**0.1737**	**0.1765**	**0.1793**	**0.1821**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

621 - Baynes Sound, Area B & C Parks & Greenways

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,843,458	1,973,458	130,000	Increase of 7.1%
Sale of Services	4,546	4,615	69	
Government Grants	175,000	175,000	0	
Transfers from Reserve	90,000	90,000	0	
Prior Year Surplus	167,327	89,292	(78,035)	Prior year surplus from 2024 decreased
Recoveries from Other Functions	30,026	31,280	1,254	
Total Revenue	2,310,357	2,363,645	53,288	
Expenses				
Support Services	111,863	118,220	6,357	Increased allocation in 2025
Personnel costs	532,037	570,366	38,329	FTE up 0.07
Materials, Supplies and Utilities	111,147	123,765	12,618	Advertising for park management plans [+10K]
Contract and General Services	799,334	857,813	58,479	CHP support [+20K], Archeology work [+20K]
Debt Charges	162,500	156,000	(6,500)	Reduced interest on Spike Road debt [-6.5K]
Transfer to Reserve	517,735	435,256	(82,479)	Reduced contribution to capital works reserve
Transfer to Other Services	341	725	384	Increased internal cost of carbon transfer
Minor Capital	75,400	101,500	26,100	Multiple additions and subtractions
Total Expense	2,310,357	2,363,645	53,288	

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	195,054	193,458	193,458	193,458	193,458	193,458	193,458
01-1-621-005	Gil Fed Govt	5,664	0	0	0	0	0	0
01-1-621-013	Fed Gas Tax Funding	0	175,000	175,000	0	0	0	0
01-1-621-019	Reqn Elect/Spec Prov Govt	1,650,000	1,650,000	1,780,000	1,870,000	1,900,000	1,930,000	1,960,000
01-1-621-063	Rental Land	4,625	4,546	4,615	4,686	4,759	4,834	4,912
01-1-621-115	Other Permit Fees	400	0	0	0	0	0	0
01-1-621-125	Donations	10,000	0	0	0	0	0	0
01-1-621-128	Other Revenue	13	0	0	0	0	0	0
01-1-621-135	Recoveries-Other Functions	30,026	30,026	31,280	27,487	33,598	32,212	24,500
01-1-621-145	Transfer from Reserve	0	90,000	90,000	0	0	0	0
01-1-621-150	Surplus Prior Year	169,808	167,327	89,292	0	0	0	0
621 - Baynes Sd, Area B & C Parks & Greenways		2,065,590	2,310,357	2,363,645	2,095,631	2,131,815	2,160,504	2,182,870
Revenues		2,065,590	2,310,357	2,363,645	2,095,631	2,131,815	2,160,504	2,182,870
Expenses								
621 - Baynes Sd, Area B & C Parks & Greenways								
01-2-621-200	Support Services	111,863	111,863	118,220	118,220	118,220	118,220	118,220
01-2-621-220	Salaries & Wages	348,749	401,167	429,854	446,147	463,067	480,643	498,889
01-2-621-225	Benefits	76,110	109,669	118,444	122,915	127,553	132,367	137,368
01-2-621-237	Employer Health Tax	6,897	9,870	10,590	10,992	11,404	11,840	12,289
01-2-621-238	WCB	9,919	11,331	11,478	11,914	12,365	12,834	13,322
01-2-621-262	Contracts - Operating	5,000	15,000	5,581	5,581	5,581	5,581	5,000
01-2-621-266	Deliveries/Transportation	27	200	100	100	100	100	100
01-2-621-275	Permits/Licences	1,000	1,700	2,300	2,300	2,300	2,300	2,300
01-2-621-276	Software Licence/Mtce	406	1,450	1,150	1,150	1,150	1,150	1,150
01-2-621-278	Water Licence Rental	50	0	50	50	50	50	50
01-2-621-281	Materials & Supplies	35,071	45,000	42,000	42,000	42,000	42,000	42,000
01-2-621-284	Meeting Expense	492	500	600	600	600	600	600
01-2-621-293	Office Expenses	4,114	3,550	7,450	2,750	2,150	3,250	750
01-2-621-296	Postage	560	150	100	100	100	100	100
01-2-621-305	Safety Equipment	1,027	1,000	1,000	1,000	1,000	1,000	1,000
01-2-621-311	Signs	6,112	11,000	10,000	10,000	10,000	10,000	10,000

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-621-314	Telephone & Alarm Lines	7,313	3,397	3,315	3,315	3,315	3,315	3,315
01-2-621-316	Tipping Fees	649	1,500	1,000	1,000	1,000	1,000	1,000
01-2-621-317	Title Searches	0	100	100	100	100	100	100
01-2-621-319	Training/Development & Conferences	3,469	8,000	8,000	8,000	8,000	8,000	8,000
01-2-621-320	Travel	183	2,000	1,500	1,500	1,500	1,500	1,500
01-2-621-335	Advertising	3,457	4,000	14,000	26,500	6,500	6,500	6,500
01-2-621-340	Dues And Memberships	2,667	1,700	2,200	2,200	2,200	2,200	2,200
01-2-621-350	Maps & Printing Supplies	1,954	4,000	3,550	3,550	3,550	3,550	3,550
01-2-621-353	Public Relations	1,510	3,000	3,000	3,000	3,000	3,000	3,000
01-2-621-354	Education Programs Public	11,286	11,000	11,500	11,500	11,500	11,500	11,500
01-2-621-369	Insurance Liability	15,331	13,980	14,399	14,831	15,276	15,734	16,206
01-2-621-372	Insurance Property	1,512	697	718	740	762	785	809
01-2-621-381	Legal Fees	45,212	7,500	15,000	15,000	15,000	15,000	15,000
01-2-621-385	Gis Services	1,811	3,500	3,000	3,000	3,000	3,000	3,000
01-2-621-386	Survey Fees	7,450	10,000	5,000	5,000	5,000	5,000	5,000
01-2-621-387	Other Prof Fees	81,428	323,500	375,000	184,000	97,500	157,500	94,000
01-2-621-400	Contracted Svcs Buildings/Land Mtce	454,669	392,200	405,415	423,443	432,424	449,219	454,338
01-2-621-409	Hydro	837	1,900	1,850	1,900	1,950	2,000	2,050
01-2-621-418	Refuse Collection	11,050	20,000	23,500	24,205	24,931	25,679	26,449
01-2-621-425	Property/Parcel Taxes	6,534	0	0	0	0	0	0
01-2-621-438	Contract Svcs Equip/Mach	1,014	1,410	1,410	1,410	1,410	1,410	1,410
01-2-621-444	Rental/Leases - Mach/Equip	1,648	6,625	6,625	6,625	6,625	6,000	6,000
01-2-621-447	Repairs/Mtce Mach/Equip	0	1,000	500	500	500	500	500
01-2-621-458	Fuel/Lubricants Vehicle	2,749	3,000	3,000	3,000	3,000	3,000	3,000
01-2-621-461	Insurance/Licence Vehicle	4,291	3,922	4,665	4,759	4,854	4,951	5,050
01-2-621-464	Repairs & Mtce Vehicle	561	3,000	3,000	3,000	3,000	3,000	3,000
01-2-621-468	Minor Capital	79,623	75,400	101,500	70,000	77,000	72,500	70,000
01-2-621-485	Contr To Capital Works Reserve	251,077	251,077	163,398	70,468	175,366	107,940	175,392
01-2-621-489	Reserve Contr Other	266,658	266,658	271,858	277,058	282,258	417,458	417,458
01-2-621-495	Transfer To Other Functions	341	341	725	708	654	628	405
01-2-621-505	Debt Charges-Principal	130,000	130,000	130,000	130,000	130,000	0	0
01-2-621-506	Debt Charges-Interest	24,342	32,500	26,000	19,500	13,000	6,500	0
621 - Baynes Sd, Area B & C Parks & Greenways		2,028,021	2,310,357	2,363,645	2,095,631	2,131,815	2,160,504	2,182,870
Expenses		(2,028,021)	(2,310,357)	(2,363,645)	(2,095,631)	(2,131,815)	(2,160,504)	(2,182,870)
621 - Baynes Sd, Area B & C Parks & Greenways		37,569	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 621

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund		37,569	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		2,613,857	1,055,000	140,000	434,125	200,000	–	–	55,000	25,000	–
090R - Other Revenue/Recoveries		519,364	–	–	–	–	–	–	–	–	–
130R - Transfer from reserve		838,600	1,055,000	330,000	70,000	185,000	250,000	60,000	60,000	70,000	180,000
Total Funding Source		**3,971,821**	**2,110,000**	**470,000**	**504,125**	**385,000**	**250,000**	**60,000**	**115,000**	**95,000**	**180,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		3,971,821	2,110,000	470,000	504,125	385,000	250,000	60,000	115,000	95,000	180,000
Total Expenditure		**3,971,821**	**2,110,000**	**470,000**	**504,125**	**385,000**	**250,000**	**60,000**	**115,000**	**95,000**	**180,000**

Saratoga Beach Community Mosquito Management 623

Established: 13-Jul-21
Authority: BL 638
Amendments:

Purpose: To provice mosquito management within the Saratoga Beach community

Participants: Defined Area C

Maximum Levy: Greater of $ 36,800 or $0.09638 per $1,000
2025 Maximum: $368,000

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
8-771-CNR-SRVA#81	35,000	35,000	35,000	35,000	35,000	35,000
	$35,000	**$35,000**	**$35,000**	**$35,000**	**$35,000**	**$35,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0544**	**0.0525**	**0.0525**	**0.0525**	**0.0525**	**0.0525**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

623 - Saratoga Beach Community Mosquito Management Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	35,000	35,000	0	
Prior Year Surplus	6,699	30	(6,669)	Prior year surplus from 2024 decreased
Total Revenue	41,699	35,030	(6,669)	
Expenses				
Support Services	6,235	534	(5,701)	Decreased allocation in 2025
Materials, Supplies and Utilities	750	750	0	
Contract and General Services	21,346	23,035	1,689	Building/Land Maintenance [+1.7K]
Transfer to Reserve	10,292	7,635	(2,657)	Reduced contribution to future expenditure reserve
Transfer to Other Services	3,076	3,076	0	
Total Expense	41,699	35,030	(6,669)	

CVRD 5 Year Operating Budget by Service

Functions: 623

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
623 - Saratoga Beach Community Mosquito Management Service								
Revenues								
623 - Saratoga Beach Community Mosquito Management Service								
01-1-623-005	Gil Fed Govt	120	0	0	0	0	0	0
01-1-623-019	Reqn Elect/Spec Prov Govt	35,000	35,000	35,000	35,000	35,000	35,000	35,000
01-1-623-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-623-150	Surplus Prior Year	6,699	6,699	30	0	0	0	0
623 - Saratoga Beach Community Mosquito Management Service		41,819	41,699	35,030	35,000	35,000	35,000	35,000
Revenues		41,819	41,699	35,030	35,000	35,000	35,000	35,000
Expenses								
623 - Saratoga Beach Community Mosquito Management Service								
01-2-623-200	Support Services	6,235	6,235	534	534	534	534	534
01-2-623-335	Advertising	0	500	500	500	500	500	500
01-2-623-350	Maps & Printing Supplies	0	250	250	250	250	250	250
01-2-623-369	Insurance Liability	247	246	256	266	277	288	293
01-2-623-381	Legal Fees	0	500	500	500	500	500	500
01-2-623-400	Contracted Svcs Buildings/Land Mtce	21,938	20,600	22,279	23,393	24,563	25,791	26,300
01-2-623-489	Reserve Contr Other	10,292	10,292	7,635	5,481	3,856	1,605	1,091
01-2-623-495	Transfer To Other Functions	3,076	3,076	3,076	4,076	4,520	5,532	5,532
623 - Saratoga Beach Community Mosquito Management Service		41,788	41,699	35,030	35,000	35,000	35,000	35,000
Expenses		(41,788)	(41,699)	(35,030)	(35,000)	(35,000)	(35,000)	(35,000)
623 - Saratoga Beach Community Mosquito Management Service		30	0	0	0	0	0	0
01 - General Revenue Fund		30	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Community Facilities 670

Established: 25-Nov-85

Authority: BL 831

Amendments: BL 1590 (Conversion), BL 2616, BL 197

Purpose: To provide funds relating to the operations and capital infrastructure improvements of the community hall on Hornby Island.

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: Greater of $20,000 or $0.16 per $1,000

2025 Maximum: $163,899

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
J-771-CNR-LSA#18	100,000	120,000	120,000	120,000	130,000	130,000
	$100,000	**$120,000**	**$120,000**	**$120,000**	**$130,000**	**$130,000**
Change from Previous year		**$20,000**	**$0**	**$0**	**$10,000**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0982**	**0.1155**	**0.1155**	**0.1155**	**0.1252**	**0.1252**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

670 - Hornby Island Community Facilities

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	100,000	120,000	20,000	Increase of 20.0%
Transfers from Reserve	37,596	46,771	9,175	BC Safe Restart funds
Prior Year Surplus	1,555	49,837	48,282	Prior year surplus from 2024 increased
Total Revenue	139,151	216,608	77,457	
Expenses				
Support Services	795	1,436	641	Increased allocation in 2025
Personnel Costs	0	1,957	1,957	0.01 FTE allocation in 2025
Grants to other organizations	135,926	198,805	62,879	Operating grant [+27.9K], Art Centre Operations [+12.5K]
Contract and General Services	875	14,410	13,535	BC Safe Restart Funds [+13.5K]
Transfer to Reserve	1,555	0	(1,555)	No contribution to reserve
Total Expense	139,151	216,608	77,457	

CVRD 5 Year Operating Budget by Service

Functions: 670

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
670 - Hornby Island Community Hall								
Revenues								
670 - Hornby Island Community Facilities								
01-1-670-005	Gil Fed Govt	343	0	0	0	0	0	0
01-1-670-019	Reqn Elect/Spec Prov Govt	100,000	100,000	120,000	120,000	120,000	130,000	130,000
01-1-670-145	Transfer from Reserve	0	37,596	46,771	32,501	34,497	51,099	3,000
01-1-670-150	Surplus Prior Year	1,555	1,555	49,837	0	0	0	0
01-1-670-151	Funds Allocated from Prior Year	5,000	0	0	0	0	0	0
670 - Hornby Island Community Facilities		106,898	139,151	216,608	152,501	154,497	181,099	133,000
Revenues		106,898	139,151	216,608	152,501	154,497	181,099	133,000
Expenses								
670 - Hornby Island Community Facilities								
01-2-670-200	Support Services	795	795	1,436	1,436	1,436	1,436	1,436
01-2-670-210	Grant Operational	53,426	135,926	198,805	148,104	150,000	176,500	128,000
01-2-670-220	Salaries & Wages	0	0	1,448	1,491	1,536	1,582	1,629
01-2-670-225	Benefits	0	0	434	447	461	475	489
01-2-670-237	Employer Health Tax	0	0	36	37	38	40	41
01-2-670-238	WCB	0	0	39	40	42	43	44
01-2-670-353	Public Relations	294	0	0	0	0	0	0
01-2-670-369	Insurance Liability	991	875	910	946	984	1,023	1,064
01-2-670-387	Other Prof Fees	0	0	13,500	0	0	0	0
01-2-670-489	Reserve Contr Other	1,555	1,555	0	0	0	0	297
670 - Hornby Island Community Facilities		57,061	139,151	216,608	152,501	154,497	181,099	133,000
Expenses		(57,061)	(139,151)	(216,608)	(152,501)	(154,497)	(181,099)	(133,000)
670 - Hornby Island Community Hall		49,837	0	0	0	0	0	0
01 - General Revenue Fund		49,837	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Baynes Sound Community Facilities 672

Established: 01-Jun-21

Authority: BL 636, 2021

Amendments: BL 824, 2024

Purpose: To provide financial assistance to eligible organizations for expenses relating to maintaining and operating community facilities

Participants: Defined Area A Baynes Sound

Maximum Levy: Greater of $230,000 or $0.08944 per $1,000

2025 Maximum: $228,866

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
1-771-CNR-SRVA#82	67,202	80,000	92,000	105,800	121,670	139,921
	$67,202	**$80,000**	**$92,000**	**$105,800**	**$121,670**	**$139,921**
Change from Previous year		**$12,798**	**$12,000**	**$13,800**	**$15,870**	**$18,251**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0237**	**0.0283**	**0.0326**	**0.0375**	**0.0431**	**0.0495**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

672 - Baynes Sound Community Facilities Support Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	68,000	80,000	12,000	Increase of 17.6%
Prior Year Surplus	53,843	0	(53,843)	No prior year surplus
Total Revenue	121,843	80,000	(41,843)	
Expenses				
Support Services	708	1,325	617	Increased allocation in 2025
Personnel Costs	0	1,957	1,957	FTE allocation of 0.1
Grants to other organizations	111,339	73,225	(38,114)	Safe restart grant [-50K], Fanny Bay Hall assessement [+15K]
Materials, Supplies and Utilities	150	150	0	
Contract and General Services	780	811	31	
Transfer to Reserve	8,866	2,532	(6,334)	Decreased contribution to future expenditure reserve
Total Expense	121,843	80,000	(41,843)	

CVRD 5 Year Operating Budget by Service

Functions: 672

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
672 - Baynes Sound Community Facilities Support Service								
Revenues								
672 - Baynes Sound Community Facilities Support Service								
01-1-672-005	Gil Fed Govt	231	0	0	0	0	0	0
01-1-672-019	Reqn Elect/Spec Prov Govt	67,202	68,000	80,000	92,000	105,800	121,670	139,921
01-1-672-145	Transfer from Reserve	95	0	0	0	0	0	0
01-1-672-150	Surplus Prior Year	53,843	53,843	0	0	0	0	0
672 - Baynes Sound Community Facilities Support Service		121,370	121,843	80,000	92,000	105,800	121,670	139,921
Revenues		121,370	121,843	80,000	92,000	105,800	121,670	139,921
Expenses								
672 - Baynes Sound Community Facilities Support Service								
01-2-672-200	Support Services	708	708	1,325	1,325	1,325	1,325	1,325
01-2-672-210	Grant Operational	91,142	111,339	73,225	53,708	55,037	56,422	56,422
01-2-672-220	Salaries & Wages	0	0	1,448	1,491	1,536	1,582	1,629
01-2-672-225	Benefits	0	0	434	447	461	475	489
01-2-672-237	Employer Health Tax	0	0	36	37	38	40	41
01-2-672-238	WCB	0	0	39	40	42	43	44
01-2-672-335	Advertising	934	150	150	150	150	150	150
01-2-672-369	Insurance Liability	1,085	780	811	843	877	912	948
01-2-672-381	Legal Fees	2,534	0	0	0	0	0	0
01-2-672-387	Other Prof Fees	5,564	0	0	0	0	0	0
01-2-672-489	Reserve Contr Other	8,866	8,866	2,532	33,959	46,334	60,721	78,873
01-2-672-506	Debt Charges-Interest	10,537	0	0	0	0	0	0
672 - Baynes Sound Community Facilities Support Service		121,370	121,843	80,000	92,000	105,800	121,670	139,921
Expenses		(121,370)	(121,843)	(80,000)	(92,000)	(105,800)	(121,670)	(139,921)
672 - Baynes Sound Community Facilities Support Service		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Denman Island Community Facilities 675

Established: 30-Mar-92

Authority: BL 1415

Amendments: BL 564, 2019 / BL 2618

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

Participants: Defined portion Electoral Area A (Denman Island)

Maximum Levy: Greater of $75,508 or $0.20 per $1000

2025 Maximum: $161,610

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
F-771-CNR-LSA#12	86,000	86,000	86,000	86,000	86,000	86,000
	$86,000	**$86,000**	**$86,000**	**$86,000**	**$86,000**	**$86,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1052**	**0.1047**	**0.1047**	**0.1047**	**0.1047**	**0.1047**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

675 - Denman Island Community Facilities

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	86,000	86,000	0	
Transfers from Reserve	20,000	10,000	(10,000)	Brought in for DICES covered space project in 2024
Prior Year Surplus	12,292	265	(12,027)	No reliance on prior year surplus
Total Revenue	118,292	96,265	(22,027)	
Expenses				
Support Services	965	1,303	338	Increased allocation in 2025
Personnel Costs	0	1,957	1,957	FTE allocation of 0.1
Grants to other organizations	94,750	81,000	(13,750)	DICES covered space [-20K], DSMS washroom [+15K]
Contract and General Services	1,063	1,106	43	
Transfer to Reserve	21,514	10,899	(10,615)	Decrease in transfer to Future Expenditure Reserve
Total Expense	118,292	96,265	(22,027)	

CVRD 5 Year Operating Budget by Service

Functions: 675

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
675 - Denman Island Community Facilities								
Revenues								
675 - Denman Island Community Facilities								
01-1-675-005	Gil Fed Govt	295	0	0	0	0	0	0
01-1-675-019	Reqn Elect/Spec Prov Govt	86,000	86,000	86,000	86,000	86,000	86,000	86,000
01-1-675-145	Transfer from Reserve	0	20,000	10,000	0	4,238	0	0
01-1-675-150	Surplus Prior Year	12,292	12,292	265	0	0	0	0
01-1-675-151	Funds Allocated from Prior Year	14,858	0	0	0	0	0	0
675 - Denman Island Community Facilities		113,445	118,292	96,265	86,000	90,238	86,000	86,000
Revenues		113,445	118,292	96,265	86,000	90,238	86,000	86,000
Expenses								
675 - Denman Island Community Facilities								
01-2-675-200	Support Services	965	965	1,303	1,303	1,303	1,303	1,303
01-2-675-210	Grant Operational	89,112	94,750	81,000	68,500	77,000	78,000	68,000
01-2-675-220	Salaries & Wages	0	0	1,448	1,491	1,536	1,582	1,629
01-2-675-225	Benefits	0	0	434	447	461	475	489
01-2-675-237	Employer Health Tax	0	0	36	37	38	40	41
01-2-675-238	WCB	0	0	39	40	42	43	44
01-2-675-335	Advertising	324	0	0	0	0	0	0
01-2-675-369	Insurance Liability	1,264	1,063	1,106	1,150	1,196	1,244	1,294
01-2-675-387	Other Prof Fees	0	0	0	0	0	0	0
01-2-675-489	Reserve Contr Other	21,514	21,514	10,899	13,032	8,662	3,313	13,200
675 - Denman Island Community Facilities		113,179	118,292	96,265	86,000	90,238	86,000	86,000
Expenses		(113,179)	(118,292)	(96,265)	(86,000)	(90,238)	(86,000)	(86,000)
675 - Denman Island Community Facilities		265	0	0	0	0	0	0
01 - General Revenue Fund		265	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Puntledge North Community Facilites 676

Established: 30-Jul-09

Authority: BL 637, 2021, BL 47

Amendments: BL 399, BL 637, 2021

Purpose: To contribute towards the operation of the Black Creek community centre in Puntledge-Black Creek (Electoral Area C).

Participants: Defined portion of Electoral Area C

Maximum Levy: Greater of $144,325 or $0.05675 per $1,000 - 100% assessmnet

2025 Maximum: $308,431

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
K-771-CNR-SRVA#58	144,000	146,000	148,000	150,000	150,000	150,000
	$144,000	**$146,000**	**$148,000**	**$150,000**	**$150,000**	**$150,000**
Change from Previous year		**$2,000**	**$2,000**	**$2,000**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0246**	**0.0246**	**0.0249**	**0.0252**	**0.0252**	**0.0252**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

676 - Puntledge North Community Facilities Support Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	144,000	146,000	2,000	Increase of 1.4%
Transfers from Reserve	30,000	38,575	8,575	BC Safe Restart Funds
Prior Year Surplus	14,821	13,322	(1,499)	Prior year surplus from 2024 decreased
Total Revenue	188,821	197,897	9,076	
Expenses				
Support Services	1,007	1,755	748	Increased allocation in 2025
Personnel Costs	0	1,957	1,957	
Grants to other organizations	154,692	153,413	(1,279)	
Materials, Supplies and Utilities	300	300	0	
Contract and General Services	1,109	1,153	44	
Transfer to Reserve	31,713	39,319	7,606	Future Expenditure reserve contribution increased
Total Expense	188,821	197,897	9,076	

CVRD 5 Year Operating Budget by Service

Functions: 676

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
676 - Puntledge North Community Facilities Support Service								
Revenues								
676 - Puntledge North Community Facilities Support Service								
01-1-676-005	Gil Fed Govt	494	0	0	0	0	0	0
01-1-676-019	Reqn Elect/Spec Prov Govt	144,000	144,000	146,000	148,000	150,000	150,000	150,000
01-1-676-145	Transfer from Reserve	0	30,000	38,575	0	0	0	0
01-1-676-150	Surplus Prior Year	14,821	14,821	13,322	0	0	0	0
01-1-676-151	Funds Allocated from Prior Year	700	0	0	0	0	0	0
676 - Puntledge North Community Facilities Support Service		160,015	188,821	197,897	148,000	150,000	150,000	150,000
Revenues		160,015	188,821	197,897	148,000	150,000	150,000	150,000
Expenses								
676 - Puntledge North Community Facilities Support Service								
01-2-676-200	Support Services	1,007	1,007	1,755	1,755	1,755	1,755	1,755
01-2-676-210	Grant Operational	108,692	154,692	153,413	114,989	115,145	115,306	115,471
01-2-676-220	Salaries & Wages	0	0	1,448	1,491	1,536	1,582	1,629
01-2-676-225	Benefits	0	0	434	447	461	475	489
01-2-676-237	Employer Health Tax	0	0	36	37	38	40	41
01-2-676-238	WCB	0	0	39	40	42	43	44
01-2-676-293	Office Expenses	286	0	0	0	0	0	0
01-2-676-369	Insurance Liability	1,311	1,109	1,153	1,199	1,247	1,297	1,348
01-2-676-387	Other Prof Fees	3,684	0	0	0	0	0	0
01-2-676-409	Hydro	0	300	300	300	300	300	300
01-2-676-489	Reserve Contr Other	31,713	31,713	39,319	27,742	29,476	29,202	28,923
676 - Puntledge North Community Facilities Support Service		146,693	188,821	197,897	148,000	150,000	150,000	150,000
Expenses		(146,693)	(188,821)	(197,897)	(148,000)	(150,000)	(150,000)	(150,000)
676 - Puntledge North Community Facilities Support Service		13,322	0	0	0	0	0	0
01 - General Revenue Fund		13,322	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Comfort Station Local Service Area 688

Established: 26-Nov-90
Authority: BL 1234
Amendments:

Purpose: To provide community services within the boundaries of the service area.

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: $.10 per $1,000 - 100% Assessment
2025 Maximum: $102,437

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
D-771-CNR-LSA#6	37,000	37,000	37,000	37,000	37,000	37,000
	$37,000	**$37,000**	**$37,000**	**$37,000**	**$37,000**	**$37,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0364**	**0.0356**	**0.0356**	**0.0356**	**0.0356**	**0.0356**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

688 - Hornby Island Comfort Station Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	37,000	37,000	0	
Government Grants	15,000	20,000	5,000	Community Works Funds [+5K]
Prior Year Surplus	0	6,621	6,621	
Total Revenue	52,000	63,621	11,621	
Expenses				
Support Services	300	333	33	Increased allocation in 2025
Grants to other organizations	24,085	25,650	1,565	HIRRA budget increased
Contract and General Services	5,306	318	(4,988)	Conditions assessment [-5K]
Transfer to Reserve	1,059	4,820	3,761	Reduced contribution to future expenditure reserve
Transfer to Other Services	1,250	2,500	1,250	Transfer to parks project management services [+1.2K]
Minor Capital	20,000	30,000	10,000	Arch work [+5K]
Total Expense	52,000	63,621	11,621	

CVRD 5 Year Operating Budget by Service

Functions: 688

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	127	0	0	0	0	0	0
01-1-688-013	Fed Gas Tax Funding	0	15,000	20,000	0	0	0	0
01-1-688-019	Reqn Elect/Spec Prov Govt	37,000	37,000	37,000	37,000	37,000	37,000	37,000
01-1-688-145	Transfer from Reserve	0	0	0	0	2,221	12,511	0
01-1-688-150	Surplus Prior Year	0	0	6,621	0	0	0	0
688 - Hornby Island Comfort Station Local Service Area		37,127	52,000	63,621	37,000	39,221	49,511	37,000
Revenues		37,127	52,000	63,621	37,000	39,221	49,511	37,000
Expenses								
688 - Hornby Island Comfort Station Local Service Area								
01-2-688-200	Support Services	300	300	333	333	333	333	333
01-2-688-210	Grant Operational	24,085	24,085	25,650	25,574	26,044	26,320	26,570
01-2-688-369	Insurance Liability	420	306	318	331	344	358	372
01-2-688-387	Other Prof Fees	0	5,000	0	0	0	0	0
01-2-688-468	Minor Capital	3,393	20,000	30,000	0	10,000	20,000	0
01-2-688-489	Reserve Contr Other	1,059	1,059	4,820	8,262	0	0	7,225
01-2-688-495	Transfer To Other Functions	1,250	1,250	2,500	2,500	2,500	2,500	2,500
688 - Hornby Island Comfort Station Local Service Area		30,507	52,000	63,621	37,000	39,221	49,511	37,000
Expenses		(30,507)	(52,000)	(63,621)	(37,000)	(39,221)	(49,511)	(37,000)
688 - Hornby Island Comfort Station Local Service Area		6,621	0	0	0	0	0	0
01 - General Revenue Fund		6,621	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Area A Baynes Sound Heritage Conservation 691

Established: 27-Mar-00
Authority: BL No. 2183
Amendments: BL 316

Purpose: To provide services relating to heritage conservation.

Participants: Defined Area A Baynes Sd

Maximum Levy: 0.25 per $1,000
2025 Maximum: $639,720

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	3,490	3,490	3,490	3,490	3,490	3,490
	$3,490	**$3,490**	**$3,490**	**$3,490**	**$3,490**	**$3,490**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0012**	**0.0012**	**0.0012**	**0.0012**	**0.0012**	**0.0012**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

691 - Area A Baynes Sound Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	3,490	3,490	0	
Prior Year Surplus	1,299	3,165	1,866	Prior year surplus from 2024 increased
Recoveries from Other Functions	6,667	0	(6,667)	One-time initiative in 2024
Total Revenue	11,456	6,655	(4,801)	
Expenses				
Support Services	300	300	0	
Contract and General Services	3,190	3,190	0	
Transfer to Other Governments	6,667	0	(6,667)	One-time initiative in 2024
Transfer to Reserve	1,299	3,165	1,866	Driven by prior year surplus
Total Expense	11,456	6,655	(4,801)	

CVRD 5 Year Operating Budget by Service

Functions: 691

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
691 - Area A Baynes Sound Heritage Conservation								
Revenues								
691 - Area A Baynes Sound Heritage Conservation								
01-1-691-005	Gil Fed Govt	12	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
01-1-691-135	Recoveries-Other Functions	6,667	6,667	0	0	0	0	0
01-1-691-150	Surplus Prior Year	1,300	1,299	3,165	0	0	0	0
691 - Area A Baynes Sound Heritage Conservation		11,469	11,456	6,655	3,490	3,490	3,490	3,490
Revenues		11,469	11,456	6,655	3,490	3,490	3,490	3,490
Expenses								
691 - Area A Baynes Sound Heritage Conservation								
01-2-691-200	Support Services	300	300	300	300	300	300	300
01-2-691-369	Insurance Liability	38	38	40	42	44	46	48
01-2-691-387	Other Prof Fees	0	3,152	3,150	3,148	3,146	3,144	3,142
01-2-691-489	Reserve Contr Other	1,299	1,299	3,165	0	0	0	0
01-2-691-496	Transfers to Other Governments	6,667	6,667	0	0	0	0	0
691 - Area A Baynes Sound Heritage Conservation		8,304	11,456	6,655	3,490	3,490	3,490	3,490
Expenses		(8,304)	(11,456)	(6,655)	(3,490)	(3,490)	(3,490)	(3,490)
691 - Area A Baynes Sound Heritage Conservation		3,165	0	0	0	0	0	0
01 - General Revenue Fund		3,165	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Electoral Area B Heritage Conservation 692

Established: 01-Jan-15

Authority: BL 319 (replaces BL 2183)

Amendments:

Purpose: To provide services relating to heritage conservation.

Participants: Electoral Area B

Maximum Levy: Greater of $100,000 or $0.25 per $1,000

2025 Maximum: $849,398

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area B	10,000	10,000	10,000	10,000	10,000	10,000
	$10,000	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0029**	**0.0028**	**0.0028**	**0.0028**	**0.0028**	**0.0028**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

692 - Electoral Area B Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	10,000	10,000	0	
Prior Year Surplus	5,422	2,368	(3,054)	Prior year surplus from 2024 decreased
Total Revenue	15,422	12,368	(3,054)	
Expenses				
Support Services	300	300	0	
Contract and General Services	9,042	9,044	2	
Transfer to Reserve	6,080	3,024	(3,056)	Driven by prior year surplus
Total Expense	15,422	12,368	(3,054)	

CVRD 5 Year Operating Budget by Service

Functions: 692

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	34	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
01-1-692-145	Transfer from Reserve	0	6,667	0	0	0	0	0
01-1-692-150	Surplus Prior Year	5,423	5,422	2,368	0	0	0	0
692 - Electoral Area B Heritage Conservation		15,457	22,089	12,368	10,000	10,000	10,000	10,000
Revenues		15,457	22,089	12,368	10,000	10,000	10,000	10,000
Expenses								
692 - Electoral Area B Heritage Conservation								
01-2-692-200	Support Services	300	300	300	300	300	300	300
01-2-692-369	Insurance Liability	42	42	44	46	48	50	52
01-2-692-387	Other Prof Fees	0	9,000	9,000	9,000	9,000	9,000	9,000
01-2-692-489	Reserve Contr Other	6,080	6,080	3,024	654	652	650	648
01-2-692-496	Transfers to Other Governments	6,667	6,667	0	0	0	0	0
692 - Electoral Area B Heritage Conservation		13,089	22,089	12,368	10,000	10,000	10,000	10,000
Expenses		(13,089)	(22,089)	(12,368)	(10,000)	(10,000)	(10,000)	(10,000)
692 - Electoral Area B Heritage Conservation		2,368	0	0	0	0	0	0
01 - General Revenue Fund		2,368	0	0	0	0	0	0

Electoral Area C Heritage Conservation 693

Established: 01-Jan-15

Authority: BL 320 (replaces BL 2183)

Amendments:

Purpose: To provide services relating to heritage conservation.

Participants: Electoral Area C

Maximum Levy: Greater of $100,000 or $0.25 per $1,000

2025 Maximum: $979,092

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area C	10,000	10,000	10,000	10,000	10,000	10,000
	$10,000	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0023**	**0.0023**	**0.0023**	**0.0023**	**0.0023**	**0.0023**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

693 - Electoral Area C Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	10,000	10,000	0	
Prior Year Surplus	1,079	4,997	3,918	Prior year surplus from 2024 increased
Total Revenue	11,079	14,997	3,918	
Expenses				
Support Services	300	300	0	
Contract and General Services	9,700	9,700	0	
Transfer to Reserve	1,079	4,997	3,918	Driven by prior year surplus
Total Expense	11,079	14,997	3,918	

CVRD 5 Year Operating Budget by Service

Functions: 693

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	34	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
01-1-693-145	Transfer from Reserve	0	6,667	0	0	0	0	0
01-1-693-150	Surplus Prior Year	1,079	1,079	4,997	0	0	0	0
693 - Electoral Area C Heritage Conservation		11,113	17,746	14,997	10,000	10,000	10,000	10,000
Revenues		11,113	17,746	14,997	10,000	10,000	10,000	10,000
Expenses								
693 - Electoral Area C Heritage Conservation								
01-2-693-200	Support Services	300	300	300	300	300	300	300
01-2-693-369	Insurance Liability	22	21	22	23	24	25	26
01-2-693-387	Other Prof Fees	(1,951)	9,679	9,678	9,677	9,676	9,675	9,674
01-2-693-489	Reserve Contr Other	1,079	1,079	4,997	0	0	0	0
01-2-693-496	Transfers to Other Governments	6,667	6,667	0	0	0	0	0
693 - Electoral Area C Heritage Conservation		6,117	17,746	14,997	10,000	10,000	10,000	10,000
Expenses		(6,117)	(17,746)	(14,997)	(10,000)	(10,000)	(10,000)	(10,000)
693 - Electoral Area C Heritage Conservation		4,997	0	0	0	0	0	0
01 - General Revenue Fund		4,997	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Denman Island Heritage Conservation 694

Established: 01-Jan-15

Authority: BL 318 (replaces BL 2183)

Amendments:

Purpose: To provide services relating to heritage conservation.

Participants: Defined portion of Electoral Area A (Denman Island)

Maximum Levy: Greater of $100,000 or $0.25 per $1,000

2025 Maximum: $202,012

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
Q-771-CNR-SRVA#70	1,048	1,048	1,048	1,048	1,048	1,048
	$1,048	**$1,048**	**$1,048**	**$1,048**	**$1,048**	**$1,048**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0013**	**0.0013**	**0.0013**	**0.0013**	**0.0013**	**0.0013**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

694 - Denman Island Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,048	1,048	0	
Prior Year Surplus	4,830	743	(4,087)	Prior year surplus from 2024 decreased
Total Revenue	5,878	1,791	(4,087)	
Expenses				
Support Services	300	300	0	
Contract and General Services	748	748	0	
Transfer to Reserve	4,830	743	(4,087)	Driven by prior year surplus
Total Expense	5,878	1,791	(4,087)	

CVRD 5 Year Operating Budget by Service

Functions: 694

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
694 - Denman Island Heritage Conservation								
Revenues								
694 - Denman Island Heritage Conservation								
01-1-694-005	Gil Fed Govt	4	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	4,830	4,830	743	0	0	0	0
694 - Denman Island Heritage Conservation		5,882	5,878	1,791	1,048	1,048	1,048	1,048
Revenues		5,882	5,878	1,791	1,048	1,048	1,048	1,048
Expenses								
694 - Denman Island Heritage Conservation								
01-2-694-200	Support Services	300	300	300	300	300	300	300
01-2-694-369	Insurance Liability	9	9	9	9	9	9	9
01-2-694-387	Other Prof Fees	0	739	739	739	739	739	739
01-2-694-489	Reserve Contr Other	4,830	4,830	743	0	0	0	0
694 - Denman Island Heritage Conservation		5,139	5,878	1,791	1,048	1,048	1,048	1,048
Expenses		(5,139)	(5,878)	(1,791)	(1,048)	(1,048)	(1,048)	(1,048)
694 - Denman Island Heritage Conservation		743	0	0	0	0	0	0
01 - General Revenue Fund		743	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Heritage Conservation 695

Established: 01-Jan-15

Authority: BL 317 (replaces BL 2183)

Amendments:

Purpose: To provide services relating to heritage conservation.

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: Greater of $100,000 or $0.25 per $1,000

2025 Maximum: $256,127

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
P-771-CNR-SRVA#69	1,462	1,462	1,462	1,462	1,462	1,462
	$1,462	**$1,462**	**$1,462**	**$1,462**	**$1,462**	**$1,462**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0014**	**0.0014**	**0.0014**	**0.0014**	**0.0014**	**0.0014**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

695 - Hornby Island Heritage Conservation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,462	1,462	0	
Prior Year Surplus	427	1,158	731	Prior year surplus from 2024 increased
Total Revenue	1,889	2,620	731	
Expenses				
Support Services	300	300	0	
Contract and General Services	1,162	1,162	0	
Transfer to Reserve	427	1,158	731	Driven by prior year surplus
Total Expense	1,889	2,620	731	

CVRD 5 Year Operating Budget by Service

Functions: 695

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
695 - Hornby Island Heritage Conservation								
Revenues								
695 - Hornby Island Heritage Conservation								
01-1-695-005	Gil Fed Govt	5	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	427	427	1,158	0	0	0	0
695 - Hornby Island Heritage Conservation		1,895	1,889	2,620	1,462	1,462	1,462	1,462
Revenues		1,895	1,889	2,620	1,462	1,462	1,462	1,462
Expenses								
695 - Hornby Island Heritage Conservation								
01-2-695-200	Support Services	300	300	300	300	300	300	300
01-2-695-369	Insurance Liability	10	10	10	10	10	10	10
01-2-695-387	Other Prof Fees	0	1,152	1,152	1,152	1,152	1,152	1,152
01-2-695-489	Reserve Contr Other	427	427	1,158	0	0	0	0
695 - Hornby Island Heritage Conservation		737	1,889	2,620	1,462	1,462	1,462	1,462
Expenses		(737)	(1,889)	(2,620)	(1,462)	(1,462)	(1,462)	(1,462)
695 - Hornby Island Heritage Conservation		1,158	0	0	0	0	0	0
01 - General Revenue Fund		1,158	0	0	0	0	0	0

Denman Island Streetlighting Specified Area 710

Established: 25-Jul-87
Authority: BL 951
Amendments:

Purpose: To provide street lighting in and for the service area

Participants: Defined portion of Electoral Area A

Maximum Levy: Sum sufficient
2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Specified Area						
W-771-CNR-SA#46	2,541	2,646	2,756	2,872	2,993	3,120
	$2,541	**$2,646**	**$2,756**	**$2,872**	**$2,993**	**$3,120**
Change from Previous year		**$105**	**$110**	**$116**	**$121**	**$127**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.2202**	**0.2224**	**0.2317**	**0.2414**	**0.2516**	**0.2623**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

710 - Denman Island Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	2,541	2,646	105	Increase of 4.1%
Prior Year Surplus		235	235	
Total Revenue	2,541	2,881	340	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	2,100	2,205	105	Hydro [+105]
Contract and General Services	12	12	0	
Transfer to Reserve	125	360	235	
Transfer to Other Functions	4	4	0	
Total Expense	2,541	2,881	340	

CVRD 5 Year Operating Budget by Service

Functions: 710

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
710 - Denman Island Streetlighting Specified Area								
Revenues								
710 - Denman Island Streetlighting Specified Area								
01-1-710-005	Gil Fed Govt	9	0	0	0	0	0	0
01-1-710-019	Reqn Elect/Spec Prov Govt	2,541	2,541	2,646	2,756	2,872	2,993	3,120
01-1-710-150	Surplus Prior Year	0	0	235	0	0	0	0
710 - Denman Island Streetlighting Specified Area		2,550	2,541	2,881	2,756	2,872	2,993	3,120
Revenues		2,550	2,541	2,881	2,756	2,872	2,993	3,120
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	10	12	12	12	12	12	12
01-2-710-409	Hydro	1,876	2,100	2,205	2,315	2,431	2,553	2,681
01-2-710-489	Reserve Contr Other	125	125	360	125	125	125	125
01-2-710-495	Transfer To Other Functions	4	4	4	4	4	3	2
710 - Denman Island Streetlighting Specified Area		2,315	2,541	2,881	2,756	2,872	2,993	3,120
Expenses		(2,315)	(2,541)	(2,881)	(2,756)	(2,872)	(2,993)	(3,120)
710 - Denman Island Streetlighting Specified Area		235	0	0	0	0	0	0
01 - General Revenue Fund		235	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Royston Streetlighting 715

Established: 31-Aug-10
Authority: BL 117
Amendments: 147 (Rankin), 155 (KIP)

Purpose: To provide streetlighting at Royston.

Participants: Defined portion of Electoral Area A (Royston)

Maximum Levy: $0.30 per $1000
2025 Maximum: $289,793

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
H-771-CNR-SRVA#60	24,312	24,312	24,312	24,312	24,606	25,088
	$24,312	**$24,312**	**$24,312**	**$24,312**	**$24,606**	**$25,088**
Change from Previous year		**$0**	**$0**	**$0**	**$294**	**$482**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0242**	**0.0243**	**0.0243**	**0.0243**	**0.0246**	**0.0250**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

715 - Royston Streetlighting

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	24,312	24,312	0	
Other Revenue	1,650	1,650	0	
Prior Year Surplus	2,796	3,349	553	Prior year surplus from 2024 increased
Total Revenue	28,758	29,311	553	
Expenses				
Support Services	510	369	(141)	Decreased allocation in 2025
Materials, Supplies and Utilities	23,714	22,728	(986)	Hydro [-986]
Contract and General Services	159	165	6	Increased insurance allocation
Transfer to Reserve	4,328	6,018	1,690	Increased contribution to future expend. reserve
Transfer to Other Functions	47	31	(16)	Reduced transfer to Internal Cost of Carbon
Total Expense	28,758	29,311	553	

CVRD 5 Year Operating Budget by Service

Functions: 715

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
715 - Royston Streetlighting								
Revenues								
715 - Royston Streetlighting								
01-1-715-005	Gil Fed Govt	83	0	0	0	0	0	0
01-1-715-019	Reqn Elect/Spec Prov Govt	24,312	24,312	24,312	24,312	24,312	24,606	25,088
01-1-715-133	Recoveries - Other	1,650	1,650	1,650	1,650	1,650	1,650	1,650
01-1-715-150	Surplus Prior Year	2,796	2,796	3,349	0	0	0	0
715 - Royston Streetlighting		28,842	28,758	29,311	25,962	25,962	26,256	26,738
Revenues		28,842	28,758	29,311	25,962	25,962	26,256	26,738
Expenses								
715 - Royston Streetlighting								
01-2-715-200	Support Services	510	510	369	369	369	369	369
01-2-715-369	Insurance Liability	159	159	165	172	179	186	195
01-2-715-409	Hydro	20,449	23,714	22,728	23,183	23,647	24,120	24,602
01-2-715-410	Carbon Offset	0	0	0	0	0	0	0
01-2-715-489	Reserve Contr Other	4,328	4,328	6,018	2,207	1,739	1,554	1,554
01-2-715-495	Transfer To Other Functions	47	47	31	31	28	27	18
715 - Royston Streetlighting		25,493	28,758	29,311	25,962	25,962	26,256	26,738
Expenses		(25,493)	(28,758)	(29,311)	(25,962)	(25,962)	(26,256)	(26,738)
715 - Royston Streetlighting		3,349	0	0	0	0	0	0
01 - General Revenue Fund		3,349	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Union Bay Streetlighting Local Service Area 716

Established: 10-Aug-21
Authority: BL 659
Amendments:

Purpose: To provide streetlighting within Union Bay

Participants: Defined Portion Area A

Maximum Levy: Max Levy $75,000
2025 Maximum: $75,000

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
U-771-CNR-SRVA#78	40,294	41,274	41,274	41,274	41,650	42,459
	$40,294	**$41,274**	**$41,274**	**$41,274**	**$41,650**	**$42,459**
Change from Previous year		**$980**	**$0**	**$0**	**$376**	**$809**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0515**	**0.0531**	**0.0531**	**0.0531**	**0.0536**	**0.0547**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

716 - Union Bay Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	40,294	41,274	980	Increase of 2.4%
Other Revenue	2,000	2,000	0	
Prior Year Surplus	0	3,256	3,256	Prior year surplus from 2024 increased
Total Revenue	42,294	46,530	4,236	
Expenses				
Support Services	551	542	(9)	Decreased allocation in 2025
Materials, Supplies and Utilities	39,627	40,580	953	Hydro [+953]
Contract and General Services	171	178	7	Increased insurance allocation
Transfer to Reserve	1,879	5,168	3,289	Increased contribution to future expend. reserve
Transfer to Other Functions	66	62	(4)	Reduced transfer to Internal Cost of Carbon
Total Expense	42,294	46,530	4,236	

CVRD 5 Year Operating Budget by Service

Functions: 716

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
716 - Union Bay Streetlighting Local Service Area								
Revenues								
716 - Union Bay Streetlighting Local Service Area								
01-1-716-005	Gil Fed Govt	138	0	0	0	0	0	0
01-1-716-019	Reqn Elect/Spec Prov Govt	40,294	40,294	41,274	41,274	41,274	41,650	42,459
01-1-716-128	Other Revenue	0	2,000	0	0	0	0	0
01-1-716-133	Recoveries - Other	2,005	0	2,000	2,000	2,000	2,000	2,000
01-1-716-150	Surplus Prior Year	0	0	3,256	0	0	0	0
716 - Union Bay Streetlighting Local Service Area		42,437	42,294	46,530	43,274	43,274	43,650	44,459
Revenues		42,437	42,294	46,530	43,274	43,274	43,650	44,459
Expenses								
716 - Union Bay Streetlighting Local Service Area								
01-2-716-200	Support Services	551	551	542	542	542	542	542
01-2-716-369	Insurance Liability	172	171	178	185	192	200	210
01-2-716-409	Hydro	36,513	39,627	40,580	39,352	40,139	40,942	41,761
01-2-716-410	Carbon Offset	0	0	0	0	0	0	0
01-2-716-489	Reserve Contr Other	1,879	1,879	5,168	3,135	2,345	1,912	1,912
01-2-716-495	Transfer To Other Functions	66	66	62	60	56	54	34
716 - Union Bay Streetlighting Local Service Area		39,181	42,294	46,530	43,274	43,274	43,650	44,459
Expenses		(39,181)	(42,294)	(46,530)	(43,274)	(43,274)	(43,650)	(44,459)
716 - Union Bay Streetlighting Local Service Area		3,256	0	0	0	0	0	0
01 - General Revenue Fund		3,256	0	0	0	0	0	0

Comox Road Streetlighting Local Service Area 720

Established: 31-May-93
Authority: BL 1519
Amendments:

Purpose: To provide streetlighting within the boundaries of the service area.

Participants: Defined portion of Electoral Area B

Maximum Levy: $.50 per $1,000 - 100% Assessment
2025 Maximum: $14,377

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
H-771-CNR-LSA#16	3,923	3,923	3,923	3,923	3,934	4,000
	$3,923	**$3,923**	**$3,923**	**$3,923**	**$3,934**	**$4,000**
Change from Previous year		**$0**	**$0**	**$0**	**$11**	**$66**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1161**	**0.1134**	**0.1134**	**0.1134**	**0.1138**	**0.1157**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

720 - Comox Road Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	3,923	3,923	0	
Prior Year Surplus	127	375	248	No reliance on prior year surplus at proposed
Total Revenue	4,050	4,298	248	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	3,400	3,216	(184)	Hydro [-184]
Contract and General Services	16	16	0	
Transfer to Reserve	327	760	433	Increased contribution to future expend. reserve
Transfer to Other Functions	7	6	(1)	Reduced transfer to Internal Cost of Carbon
Total Expense	4,050	4,298	248	

CVRD 5 Year Operating Budget by Service

Functions: 720

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
720 - Comox Road Streetlighting Local Service Area								
Revenues								
720 - Comox Road Streetlighting Local Service Area								
01-1-720-005	Gil Fed Govt	13	0	0	0	0	0	0
01-1-720-019	Reqn Elect/Spec Prov Govt	3,923	3,923	3,923	3,923	3,923	3,934	4,000
01-1-720-150	Surplus Prior Year	127	127	375	0	0	0	0
720 - Comox Road Streetlighting Local Service Area		4,063	4,050	4,298	3,923	3,923	3,934	4,000
Revenues		4,063	4,050	4,298	3,923	3,923	3,934	4,000
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	16	16	16	16	16	16	16
01-2-720-409	Hydro	3,039	3,400	3,216	3,280	3,346	3,413	3,481
01-2-720-489	Reserve Contr Other	327	327	760	321	256	200	200
01-2-720-495	Transfer To Other Functions	7	7	6	6	5	5	3
720 - Comox Road Streetlighting Local Service Area		3,689	4,050	4,298	3,923	3,923	3,934	4,000
Expenses		(3,689)	(4,050)	(4,298)	(3,923)	(3,923)	(3,934)	(4,000)
720 - Comox Road Streetlighting Local Service Area		375	0	0	0	0	0	0
01 - General Revenue Fund		375	0	0	0	0	0	0

Gibson/Cotton Road Streetlighting Local Service Area 722

Established: 29-Jan-90
Authority: BL 1151
Amendments: BL 1701 - Oct 31/94

Purpose: To provide street lighting in and for the specified area

Participants: Defined portion of Electoral Area B

Maximum Levy: $.50 per $1,000 - 100% Assessment
2025 Maximum: $91,831

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
A-771-CNR-LSA#1	13,889	13,889	13,889	13,889	13,792	14,044
	$13,889	**$13,889**	**$13,889**	**$13,889**	**$13,792**	**$14,044**
Change from Previous year		**$0**	**$0**	**$0**	**($97)**	**$252**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0761**	**0.0752**	**0.0752**	**0.0752**	**0.0747**	**0.0761**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

722 - Gibson/Cotton Road Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	13,889	13,889	0	
Prior Year Surplus		1,591	1,591	Prior year surplus from 2024 increased
Total Revenue	13,889	15,480	1,591	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	12,900	12,060	(840)	Hydro [-840]
Contract and General Services	44	46	2	Increased insurance allocation
Transfer to Reserve	625	3,055	2,430	Increased contribution to future expend. reserve
Transfer to Other Functions	20	19	(1)	Reduced transfer to Internal Cost of Carbon
Total Expense	13,889	15,480	1,591	

CVRD 5 Year Operating Budget by Service

Functions: 722

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
Revenues								
722 - Gibson/Cotton Road Streetlighting Local Service Area								
01-1-722-005	Gil Fed Govt	48	0	0	0	0	0	0
01-1-722-019	Reqn Elect/Spec Prov Govt	13,889	13,889	13,889	13,889	13,889	13,792	14,044
01-1-722-150	Surplus Prior Year	0	0	1,591	0	0	0	0
722 - Gibson/Cotton Road Streetlighting Local Service Area		13,937	13,889	15,480	13,889	13,889	13,792	14,044
Revenues		13,937	13,889	15,480	13,889	13,889	13,792	14,044
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	44	44	46	48	50	52	54
01-2-722-409	Hydro	11,357	12,900	12,060	12,301	12,547	12,798	13,054
01-2-722-489	Reserve Contr Other	625	625	3,055	1,221	975	625	625
01-2-722-495	Transfer To Other Functions	20	20	19	19	17	17	11
722 - Gibson/Cotton Road Streetlighting Local Service Area		12,346	13,889	15,480	13,889	13,889	13,792	14,044
Expenses		(12,346)	(13,889)	(15,480)	(13,889)	(13,889)	(13,792)	(14,044)
722 - Gibson/Cotton Road Streetlighting Local Service Area		1,591	0	0	0	0	0	0
01 - General Revenue Fund		1,591	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Little River Streetlighting Specified Area 723

Established: 22-May-75
Authority: SLP #29
Amendments: SLP #33 Jan 13/76

Purpose: To provide streetlighting.

Participants: Defined portion of Electoral Area B

Maximum Levy: $.291 per $1,000 - 100% Assessment
2025 Maximum: $420,598

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Specified Area						
D-771-CNR-SA#38	37,127	37,127	37,127	37,127	37,127	37,127
	$37,127	**$37,127**	**$37,127**	**$37,127**	**$37,127**	**$37,127**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0246**	**0.0241**	**0.0241**	**0.0241**	**0.0241**	**0.0241**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

723 - Little River Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	37,127	37,127	0	
Prior Year Surplus		4,120	4,120	Prior year surplus from 2024 increased
Total Revenue	37,127	41,247	4,120	
Expenses				
Support Services	535	476	(59)	Decreased allocation in 2025
Materials, Supplies and Utilities	34,806	35,660	854	Hydro [+854]
Contract and General Services	166	173	7	Increased insurance allocation
Transfer to Reserve	1,564	4,888	3,324	Reduced contribution to future expend. reserve
Transfer to Other Functions	56	50	(6)	Reduced transfer to Internal Cost of Carbon
Total Expense	37,127	41,247	4,120	

CVRD 5 Year Operating Budget by Service

Functions: 723

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	127	0	0	0	0	0	0
01-1-723-019	Reqn Elect/Spec Prov Govt	37,127	37,127	37,127	37,127	37,127	37,127	37,127
01-1-723-150	Surplus Prior Year	0	0	4,120	0	0	0	0
723 - Little River Streetlighting Specified Area		37,254	37,127	41,247	37,127	37,127	37,127	37,127
Revenues		37,254	37,127	41,247	37,127	37,127	37,127	37,127
Expenses								
723 - Little River Streetlighting Specified Area								
01-2-723-200	Support Services	535	535	476	476	476	476	476
01-2-723-369	Insurance Liability	167	166	173	180	187	194	200
01-2-723-409	Hydro	30,813	34,806	35,660	33,313	33,979	34,658	35,352
01-2-723-489	Reserve Contr Other	1,564	1,564	4,888	3,109	2,440	1,756	1,071
01-2-723-495	Transfer To Other Functions	56	56	50	49	45	43	28
723 - Little River Streetlighting Specified Area		33,135	37,127	41,247	37,127	37,127	37,127	37,127
Expenses		(33,135)	(37,127)	(41,247)	(37,127)	(37,127)	(37,127)	(37,127)
723 - Little River Streetlighting Specified Area		4,120	0	0	0	0	0	0
01 - General Revenue Fund		4,120	0	0	0	0	0	0

Forest Grove Ornamental Streetlight Service 725

Established: 28-Oct-08

Authority: BL17

Amendments:

Purpose: To own, operate and maintain ornamental streetlights in the Forest Grove Estates subdivision.

Participants: Defined portion of Electoral Area B

Maximum Levy: Greater of $4000 or $0.50 per $1000

2025 Maximum: $28,194

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
8-771-CNR-SRVA#90	1,982	1,986	1,990	1,994	1,998	1,998
	$1,982	**$1,986**	**$1,990**	**$1,994**	**$1,998**	**$1,998**
Change from Previous year		**$4**	**$4**	**$4**	**$4**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0354**	**0.0352**	**0.0353**	**0.0354**	**0.0354**	**0.0354**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

725 - Forest Grove Estates Streetlighting

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,982	1,986	4	Increase of 0.2%
Prior Year Surplus	759	233	(526)	Prior year surplus from 2024 decreased
Total Revenue	2,741	2,219	(522)	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	1,114	1,103	(11)	Hydro [-11]
Contract and General Services	67	69	2	Increased insurance allocation
Transfer to Reserve	1,259	746	(513)	Reduced contribution to future expend. reserve
Transfer to Other Functions	1	1	0	
Total Expense	2,741	2,219	(522)	

CVRD 5 Year Operating Budget by Service

Functions: 725

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
725 - Forest Grove Estates Streetlighting								
Revenues								
725 - Forest Grove Estates Streetlighting								
01-1-725-005	Gil Fed Govt	7	0	0	0	0	0	0
01-1-725-019	Reqn Elect/Spec Prov Govt	1,982	1,982	1,986	1,990	1,994	1,998	1,998
01-1-725-150	Surplus Prior Year	759	759	233	0	0	0	0
725 - Forest Grove Estates Streetlighting		2,748	2,741	2,219	1,990	1,994	1,998	1,998
Revenues		2,748	2,741	2,219	1,990	1,994	1,998	1,998
Expenses								
725 - Forest Grove Estates Streetlighting								
01-2-725-200	Support Services	300	300	300	300	300	300	300
01-2-725-369	Insurance Liability	10	10	10	10	10	10	10
01-2-725-372	Insurance Property	57	57	59	61	63	65	67
01-2-725-403	Buildings Repairs & Mtce	338	0	0	0	0	0	0
01-2-725-409	Hydro	90	114	103	105	107	109	111
01-2-725-438	Contract Svcs Equip/Mach	460	1,000	1,000	1,000	1,000	1,000	1,000
01-2-725-489	Reserve Contr Other	1,259	1,259	746	513	513	513	509
01-2-725-495	Transfer To Other Functions	1	1	1	1	1	1	1
725 - Forest Grove Estates Streetlighting		2,515	2,741	2,219	1,990	1,994	1,998	1,998
Expenses		(2,515)	(2,741)	(2,219)	(1,990)	(1,994)	(1,998)	(1,998)
725 - Forest Grove Estates Streetlighting		233	0	0	0	0	0	0
01 - General Revenue Fund		233	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Arden Road Streetlighting Specified Area 730

Established: 31-Dec-75
Authority: SLP #31
Amendments: SLP #37 May 6/76

Purpose: To provide streetlighting.

Participants: Defined portion of Electoral Area C

Maximum Levy: $.291 per $1,000 - 100% Assessment
2025 Maximum: $53,617

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Specified Area						
O-771-CNR-SA#17	8,027	8,027	8,027	8,027	8,063	8,208
	$8,027	**$8,027**	**$8,027**	**$8,027**	**$8,063**	**$8,208**
Change from Previous year		**$0**	**$0**	**$0**	**$36**	**$145**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0427**	**0.0422**	**0.0422**	**0.0422**	**0.0424**	**0.0432**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

730 - Arden Road Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	8,027	8,027	0	
Prior Year Surplus	0	954	954	Prior year surplus from 2024 increased
Total Revenue	8,027	8,981	954	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	7,300	6,912	(388)	Hydro [-388]
Contract and General Services	40	41	1	Increased insurance allocation
Transfer to Reserve	375	1,717	1,342	Increased contribution to future expend. reserve
Transfer to Other Functions	12	11	(1)	Reduced transfer to Internal Cost of Carbon
Total Expense	8,027	8,981	954	

CVRD 5 Year Operating Budget by Service

Functions: 730

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
730 - Arden Road Streetlighting Specified Area								
Revenues								
730 - Arden Road Streetlighting Specified Area								
01-1-730-005	Gil Fed Govt	28	0	0	0	0	0	0
01-1-730-019	Reqn Elect/Spec Prov Govt	8,027	8,027	8,027	8,027	8,027	8,063	8,208
01-1-730-150	Surplus Prior Year	0	0	954	0	0	0	0
01-1-730-151	Funds Allocated from Prior Year	126	0	0	0	0	0	0
730 - Arden Road Streetlighting Specified Area		8,180	8,027	8,981	8,027	8,027	8,063	8,208
Revenues		8,180	8,027	8,981	8,027	8,027	8,063	8,208
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	35	40	41	42	43	44	45
01-2-730-409	Hydro	6,504	7,300	6,912	7,050	7,191	7,335	7,482
01-2-730-489	Reserve Contr Other	375	375	1,717	625	483	375	375
01-2-730-495	Transfer To Other Functions	12	12	11	10	10	9	6
730 - Arden Road Streetlighting Specified Area		7,226	8,027	8,981	8,027	8,027	8,063	8,208
Expenses		(7,226)	(8,027)	(8,981)	(8,027)	(8,027)	(8,063)	(8,208)
730 - Arden Road Streetlighting Specified Area		954	0	0	0	0	0	0
01 - General Revenue Fund		954	0	0	0	0	0	0

Webb and Bood Roads Streetlighting Specified Area 732

Established: 30-Nov-81
Authority: SLP/BL 539
Amendments: BL 2166 (repeals 539)

Purpose: To provide streetlighting.

Participants: Defined portion of Electoral Area C

Maximum Levy: $.25 per $1,000 - 100% Assessment
2025 Maximum: $6,885

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
1-771-CNR-LSA#42	1,282	1,282	1,282	1,282	1,282	1,291
	$1,282	**$1,282**	**$1,282**	**$1,282**	**$1,282**	**$1,291**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$9**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0458**	**0.0465**	**0.0465**	**0.0465**	**0.0465**	**0.0468**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

732 - Webb and Bood Roads Streetlighting Specified Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	1,282	1,282	0	
Prior Year Surplus	49	110	61	Prior year surplus from 2024 increased
Total Revenue	1,331	1,392	61	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	918	857	(61)	Hydro [-61]
Contract and General Services	3	3	0	
Transfer to Reserve	109	231	122	Increased contribution to future expend. reserve
Transfer to Other Functions	1	1	0	
Total Expense	1,331	1,392	61	

CVRD 5 Year Operating Budget by Service

Functions: 732

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
732 - Webb and Bood Roads Streetlighting Specified Area								
Revenues								
732 - Webb and Bood Roads Streetlighting Specified Area								
01-1-732-005	Gil Fed Govt	4	0	0	0	0	0	0
01-1-732-019	Reqn Elect/Spec Prov Govt	1,282	1,282	1,282	1,282	1,282	1,282	1,291
01-1-732-150	Surplus Prior Year	49	49	110	0	0	0	0
732 - Webb and Bood Roads Streetlighting Specified Area		1,335	1,331	1,392	1,282	1,282	1,282	1,291
Revenues		1,335	1,331	1,392	1,282	1,282	1,282	1,291
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	3	3	3	3	3
01-2-732-409	Hydro	813	918	857	874	891	909	927
01-2-732-489	Reserve Contr Other	109	109	231	104	87	69	60
01-2-732-495	Transfer To Other Functions	1	1	1	1	1	1	1
732 - Webb and Bood Roads Streetlighting Specified Area		1,225	1,331	1,392	1,282	1,282	1,282	1,291
Expenses		(1,225)	(1,331)	(1,392)	(1,282)	(1,282)	(1,282)	(1,291)
732 - Webb and Bood Roads Streetlighting Specified Area		110	0	0	0	0	0	0
01 - General Revenue Fund		110	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

McLary Rd Streetlighting Local Service Area 738

Established: 14-Dec-95
Authority: BL 1741
Amendments:

Purpose: To provide streetlighting within the boundaries of the service area.

Participants: Defined portion of Electoral Area C

Maximum Levy: $.50 per $1,000 - 100% Assessment
2025 Maximum: $22,498

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
Q-771-CNR-LSA#27	3,269	3,269	3,269	3,269	3,269	3,269
	$3,269	**$3,269**	**$3,269**	**$3,269**	**$3,269**	**$3,269**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0737**	**0.0726**	**0.0726**	**0.0726**	**0.0726**	**0.0726**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

738 - McLary Rd Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	3,269	3,269	0	
Prior Year Surplus	0	437	437	Prior year surplus from 2024 increased
Total Revenue	3,269	3,706	437	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	2,800	2,520	(280)	Hydro [-280]
Contract and General Services	14	14	0	
Transfer to Reserve	150	868	718	Increased contribution to future expend. reserve
Transfer to Other Functions	5	4	(1)	Reduced transfer to Internal Cost of Carbon
Total Expense	3,269	3,706	437	

CVRD 5 Year Operating Budget by Service

Functions: 738

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
738 - McLary Rd Streetlighting Local Service Area								
Revenues								
738 - McLary Rd Streetlighting Local Service Area								
01-1-738-005	Gil Fed Govt	11	0	0	0	0	0	0
01-1-738-019	Reqn Elect/Spec Prov Govt	3,269	3,269	3,269	3,269	3,269	3,269	3,269
01-1-738-150	Surplus Prior Year	0	0	437	0	0	0	0
738 - McLary Rd Streetlighting Local Service Area		3,280	3,269	3,706	3,269	3,269	3,269	3,269
Revenues		3,280	3,269	3,706	3,269	3,269	3,269	3,269
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	12	14	14	14	14	14	14
01-2-738-409	Hydro	2,376	2,800	2,520	2,570	2,621	2,673	2,726
01-2-738-489	Reserve Contr Other	150	150	868	381	331	279	227
01-2-738-495	Transfer To Other Functions	5	5	4	4	3	3	2
738 - McLary Rd Streetlighting Local Service Area		2,843	3,269	3,706	3,269	3,269	3,269	3,269
Expenses		(2,843)	(3,269)	(3,706)	(3,269)	(3,269)	(3,269)	(3,269)
738 - McLary Rd Streetlighting Local Service Area		437	0	0	0	0	0	0
01 - General Revenue Fund		437	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Fern Road Streetlighting Local Service Area 742

Established: 26-Mar-90

Authority: BL 1193

Amendments: BL 2083 Sep 28/98, BL 2110 - Jan. 25/99 - extended boundaries.

Purpose: To provide streetlighting within the boundaries of the service area.

Participants: Defined portion of Electoral Area B

Maximum Levy: $.28 per $1,000 - 100% Assessment

2025 Maximum: $12,508

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
B-771-CNR-LSA#4	3,365	3,365	3,365	3,365	3,392	3,450
	$3,365	**$3,365**	**$3,365**	**$3,365**	**$3,392**	**$3,450**
Change from Previous year		**$0**	**$0**	**$0**	**$27**	**$58**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0750**	**0.0745**	**0.0745**	**0.0745**	**0.0751**	**0.0764**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

742 - Fern Road Streetlighting Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	3,365	3,365	0	
Prior Year Surplus	89	290	201	Prior year surplus from 2024 increased
Total Revenue	3,454	3,655	201	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	2,900	2,760	(140)	Hydro [-140]
Contract and General Services	10	10	0	
Transfer to Reserve	239	580	341	Increased contribution to future expend. reserve
Transfer to Other Functions	5	5	0	
Total Expense	3,454	3,655	201	

CVRD 5 Year Operating Budget by Service

Functions: 742

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
742 - Fern Road Streetlighting Local Service Area								
Revenues								
742 - Fern Road Streetlighting Local Service Area								
01-1-742-005	Gil Fed Govt	12	0	0	0	0	0	0
01-1-742-019	Reqn Elect/Spec Prov Govt	3,365	3,365	3,365	3,365	3,365	3,392	3,450
01-1-742-150	Surplus Prior Year	89	89	290	0	0	0	0
742 - Fern Road Streetlighting Local Service Area		3,466	3,454	3,655	3,365	3,365	3,392	3,450
Revenues		3,466	3,454	3,655	3,365	3,365	3,392	3,450
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	10	10	10	10	10	10
01-2-742-409	Hydro	2,624	2,900	2,760	2,815	2,871	2,928	2,987
01-2-742-489	Reserve Contr Other	239	239	580	235	180	150	150
01-2-742-495	Transfer To Other Functions	5	5	5	5	4	4	3
742 - Fern Road Streetlighting Local Service Area		3,176	3,454	3,655	3,365	3,365	3,392	3,450
Expenses		(3,176)	(3,454)	(3,655)	(3,365)	(3,365)	(3,392)	(3,450)
742 - Fern Road Streetlighting Local Service Area		290	0	0	0	0	0	0
01 - General Revenue Fund		290	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hastings Streetlighting Local Service Area 750

Established: 12-Dec-96

Authority: BL 1861

Amendments:

Purpose: To provide streetlighting within the boundaries of the service area.

Participants: Defined portion of Electoral Area A

Maximum Levy: Greater of $545 or $.22 per $1,000 - 100% Assessment

2025 Maximum: $4,610

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
T-771-CNR-LSA#31	706	0	0	0	0	0
	$706	**$0**	**$0**	**$0**	**$0**	**$0**
Change from Previous year		**($706)**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0386**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

CVRD 5 Year Operating Budget by Service

Functions: 750

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
750 - Hastings Streetlighting Local Service Area								
Revenues								
750 - Hastings Streetlighting Local Service Area								
01-1-750-005	Gil Fed Govt	2	0	0	0	0	0	0
01-1-750-019	Reqn Elect/Spec Prov Govt	706	706	0	0	0	0	0
01-1-750-150	Surplus Prior Year	0	0	662	0	0	0	0
750 - Hastings Streetlighting Local Service Area		708	706	662	0	0	0	0
Revenues		708	706	662	0	0	0	0
Expenses								
750 - Hastings Streetlighting Local Service Area								
01-2-750-200	Support Services	300	300	0	0	0	0	0
01-2-750-369	Insurance Liability	2	2	0	0	0	0	0
01-2-750-409	Hydro	(310)	350	0	0	0	0	0
01-2-750-489	Reserve Contr Other	32	32	662	0	0	0	0
01-2-750-495	Transfer To Other Functions	22	22	0	0	0	0	0
750 - Hastings Streetlighting Local Service Area		46	706	662	0	0	0	0
Expenses		(46)	(706)	(662)	0	0	0	0
750 - Hastings Streetlighting Local Service Area		662	0	0	0	0	0	0
01 - General Revenue Fund		662	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Courtenay Flats Drainage 791

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

2025 Maximum: $0

Year over Year Change

Revenue and Expenses by Category

791 - Courtenay Flats Drainage

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	7,329	7,329	0	
Prior Year Surplus	2,750	5,839	3,089	Prior year surplus from 2024 decreased
Total Revenue	10,079	13,168	3,089	
Expenses				
Support Services	300	300	0	
Materials, Supplies and Utilities	280	280	0	
Contract and General Services	4,214	4,783	569	Contract services - equipment [+500]
Transfer to Other Services	1,000	1,000	0	
Transfer to Reserve	4,285	6,805	2,520	Driven by prior year surplus
Total Expense	10,079	13,168	3,089	

CVRD 5 Year Operating Budget by Service

Functions: 791

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
791 - Courtenay Flats Drainage								
Revenues								
791 - Courtenay Flats Drainage								
01-1-791-003	Parcel Tax	7,329	7,329	7,329	7,329	7,329	7,329	7,329
01-1-791-150	Surplus Prior Year	2,750	2,750	5,839	0	0	0	0
01-1-791-151	Funds Allocated from Prior Year	3,215	0	0	0	0	0	0
791 - Courtenay Flats Drainage		13,295	10,079	13,168	7,329	7,329	7,329	7,329
Revenues		13,295	10,079	13,168	7,329	7,329	7,329	7,329
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	200	200	200	200	200	200
01-2-791-335	Advertising	0	80	80	80	80	80	80
01-2-791-369	Insurance Liability	1,821	1,714	1,783	1,854	1,928	2,005	2,010
01-2-791-438	Contract Svcs Equip/Mach	0	2,500	3,000	3,000	3,000	3,000	3,000
01-2-791-485	Contr To Capital Works Reserve	4,285	4,285	6,805	895	821	744	739
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		7,456	10,079	13,168	7,329	7,329	7,329	7,329
Expenses		(7,456)	(10,079)	(13,168)	(7,329)	(7,329)	(7,329)	(7,329)
791 - Courtenay Flats Drainage		5,839	0	0	0	0	0	0
01 - General Revenue Fund		5,839	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		–	–	42,000	–	–	–	–	–	–	–
Total Funding Source		**–**	**–**	**42,000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		–	–	42,000	–	–	–	–	–	–	–
Total Expenditure		**–**	**–**	**42,000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

2025-2029 Financial Planning Core Services

Regional Emergency Services



Comox Valley REGIONAL DISTRICT

Victim Services Program/Crime Stoppers Grant Contribution Service 200

Established: 28-Apr-89

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

2025 Maximum: $572,118

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	17,616	17,511	17,513	17,514	17,515	17,517
Area B	13,106	13,253	13,254	13,255	13,257	13,258
Area C	16,340	16,411	16,412	16,413	16,415	16,416
Municipal Members						
Comox	20,054	20,713	20,714	20,716	20,717	20,719
Courtenay	42,863	43,920	43,924	43,927	43,931	43,934
Cumberland	6,296	6,477	6,477	6,478	6,478	6,479
	$116,276	**$118,285**	**$118,294**	**$118,303**	**$118,313**	**$118,323**
Change from Previous year		**$2,009**	**$9**	**$9**	**$10**	**$10**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0038**	**0.0037**	**0.0037**	**0.0037**	**0.0037**	**0.0037**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

200 - Victim Services Program

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	116,276	118,285	2,009	Increase of 1.7%
Prior Year Surplus	7,331	16,793	9,462	Prior year surplus from 2024 increased
Total Revenue	123,607	135,078	11,471	
Expenses				
Support Services	701	792	91	Increased allocation in 2025
Grants to other organizations	115,000	117,000	2,000	CVTS grants [+2K]
Contract and General Services	7,906	17,286	9,380	Additional service support [+9.6K]
Total Expense	123,607	135,078	11,471	

CVRD 5 Year Operating Budget by Service

Functions: 200

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
200 - Victim Services Program								
Revenues								
200 - Victim Services Program								
01-1-200-005	Gil Fed Govt	162	0	0	0	0	0	0
01-1-200-009	Gil Local Govt	1,428	0	0	0	0	0	0
01-1-200-019	Reqn Elect/Spec Prov Govt	47,063	47,037	47,177	47,181	47,184	47,188	47,192
01-1-200-020	Reqn Municipal	69,213	69,239	71,108	71,113	71,119	71,125	71,131
01-1-200-150	Surplus Prior Year	7,331	7,331	16,793	0	0	0	0
01-1-200-151	Funds Allocated from Prior Year	5,562	0	0	0	0	0	0
200 - Victim Services Program		130,759	123,607	135,078	118,294	118,303	118,313	118,323
Revenues		130,759	123,607	135,078	118,294	118,303	118,313	118,323
Expenses								
200 - Victim Services Program								
01-2-200-200	Support Services	701	701	792	792	792	792	792
01-2-200-210	Grant Operational	113,000	115,000	117,000	117,000	117,000	117,000	117,000
01-2-200-220	Salaries & Wages	41	0	0	0	0	0	0
01-2-200-225	Benefits	3	0	0	0	0	0	0
01-2-200-237	Employer Health Tax	1	0	0	0	0	0	0
01-2-200-238	WCB	1	0	0	0	0	0	0
01-2-200-369	Insurance Liability	219	218	227	236	245	255	265
01-2-200-387	Other Prof Fees	0	7,688	17,059	266	266	266	266
200 - Victim Services Program		113,966	123,607	135,078	118,294	118,303	118,313	118,323
Expenses		(113,966)	(123,607)	(135,078)	(118,294)	(118,303)	(118,313)	(118,323)
200 - Victim Services Program		16,793	0	0	0	0	0	0
01 - General Revenue Fund		16,793	0	0	0	0	0	0

Comox Valley Community Justice Service 205

Established: 28-Aug-00
Authority: BL 2262
Amendments: BL576, 2019 - 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: Greater of $62,500 or $.00377 per $1,000
2025 Maximum: $107,966

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	12,355	13,927	15,255	16,716	18,323	18,324
Area B	9,192	10,541	11,546	12,651	13,868	13,868
Area C	11,460	13,052	14,296	15,665	17,171	17,172
Municipal Members						
Comox	14,169	16,588	18,170	19,910	21,824	21,825
Courtenay	30,232	35,130	38,480	42,165	46,219	46,220
Cumberland	4,448	5,188	5,683	6,227	6,826	6,826
	$81,857	**$94,425**	**$103,430**	**$113,335**	**$124,230**	**$124,235**
Change from Previous year		**$12,568**	**$9,005**	**$9,905**	**$10,895**	**$5**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0026**	**0.0030**	**0.0033**	**0.0036**	**0.0039**	**0.0039**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

205 - CV Community Justice

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	81,857	94,425	12,568	Increase of 15.4%
Prior Year Surplus	1,467	1,121	(346)	Prior year surplus from 2024 decreased
Total Revenue	83,324	95,546	12,222	
Expenses				
Support Services	390	534	144	Increased allocation in 2025
Grants to other organizations	78,000	90,000	12,000	Increased contract ask from Comm. Justice Centre
Contract and General Services	121	126	5	
Transfer to Reserve	4,813	4,886	73	Increased contribution to future expenditure reserve
Total Expense	83,324	95,546	12,222	

CVRD 5 Year Operating Budget by Service

Functions: 205

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
205 - CV Community Justice								
Revenues								
205 - CV Community Justice								
01-1-205-005	Gil Fed Govt	113	0	0	0	0	0	0
01-1-205-009	Gil Local Govt	1,009	0	0	0	0	0	0
01-1-205-019	Reqn Elect/Spec Prov Govt	33,008	32,990	37,519	41,097	45,033	49,363	49,363
01-1-205-020	Reqn Municipal	48,849	48,867	56,906	62,333	68,302	74,867	74,872
01-1-205-150	Surplus Prior Year	1,467	1,467	1,121	0	0	0	0
205 - CV Community Justice		84,446	83,324	95,546	103,430	113,335	124,230	124,235
Revenues		84,446	83,324	95,546	103,430	113,335	124,230	124,235
Expenses								
205 - CV Community Justice								
01-2-205-200	Support Services	390	390	534	534	534	534	534
01-2-205-210	Grant Operational	78,000	78,000	90,000	99,000	108,900	119,790	119,790
01-2-205-369	Insurance Liability	122	121	126	131	136	141	146
01-2-205-489	Reserve Contr Other	4,813	4,813	4,886	3,765	3,765	3,765	3,765
205 - CV Community Justice		83,325	83,324	95,546	103,430	113,335	124,230	124,235
Expenses		(83,325)	(83,324)	(95,546)	(103,430)	(113,335)	(124,230)	(124,235)
205 - CV Community Justice		1,121	0	0	0	0	0	0
01 - General Revenue Fund		1,121	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Rural Cumberland Fire Protection Service 210

Established: 13-Dec-11

Authority: BL192

Amendments: BL 202, 425

Purpose: To provide fire protection and the acquisition, maintenance and operation of works, buildings and equipment for that purpose and all things incidental thereto.

Participants: Defined portion of Electoral Areas A, C

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

2025 Maximum: $447,427

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
O-771-CNR-SRVA#63	260,000	260,305	250,334	272,405	290,961	293,153
	$260,000	**$260,305**	**$250,334**	**$272,405**	**$290,961**	**$293,153**
Change from Previous year		**$305**	**($9,971)**	**$22,071**	**$18,556**	**$2,192**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.6943**	**0.6968**	**0.6701**	**0.7292**	**0.7789**	**0.7847**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

210 - Rural Cumberland Fire Protection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	260,000	260,305	305	
Prior Year Surplus	0	3,928	3,928	Prior year surplus from 2024 increased
Total Revenue	260,000	264,233	4,233	
Expenses				
Support Services	2,241	2,544	303	
Personnel costs	5,647	5,988	341	
Grants to other organizations	249,885	236,810	(13,075)	New contract with Cumberland Pending, [-13.0K] adjustment to 2024 contract
Materials, Supplies and Utilities	233	103	(130)	
Contract and General Services	427	439	12	
Transfer to Reserve	1,567	18,349	16,782	Reserve is at sufficient level
Total Expense	260,000	264,233	4,233	

CVRD 5 Year Operating Budget by Service

Functions: 210

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
210 - Rural Cumberland Fire Protection								
Revenues								
210 - Rural Cumberland Fire Protection								
01-1-210-005	Gil Fed Govt	893	0	0	0	0	0	0
01-1-210-019	Reqn Elect/Spec Prov Govt	260,000	260,000	260,305	250,334	272,405	290,961	293,153
01-1-210-145	Transfer from Reserve	0	0	0	0	0	0	0
01-1-210-150	Surplus Prior Year	0	0	3,928	0	0	0	0
210 - Rural Cumberland Fire Protection		260,893	260,000	264,233	250,334	272,405	290,961	293,153
Revenues		260,893	260,000	264,233	250,334	272,405	290,961	293,153
Expenses								
210 - Rural Cumberland Fire Protection								
01-2-210-200	Support Services	2,241	2,241	2,544	2,544	2,544	2,544	2,544
01-2-210-216	Municipal Contract	247,456	249,885	236,810	223,980	262,750	281,050	283,000
01-2-210-220	Salaries & Wages	3,834	4,207	4,465	4,631	4,803	4,983	5,169
01-2-210-225	Benefits	983	1,215	1,290	1,338	1,388	1,441	1,495
01-2-210-237	Employer Health Tax	82	105	112	116	120	125	129
01-2-210-238	WCB	120	120	121	126	131	135	140
01-2-210-293	Office Expenses	0	25	0	0	0	0	0
01-2-210-314	Telephone & Alarm Lines	0	30	0	0	0	0	0
01-2-210-319	Training/Development & Conferences	37	40	40	40	40	40	40
01-2-210-320	Travel	0	63	63	63	63	63	45
01-2-210-335	Advertising	342	75	0	0	0	0	0
01-2-210-340	Dues And Memberships	0	0	0	0	0	0	0
01-2-210-353	Public Relations	0	25	25	25	25	25	25
01-2-210-369	Insurance Liability	304	302	314	327	340	354	365
01-2-210-385	Gis Services	0	100	100	100	100	100	100
01-2-210-489	Reserve Contr Other	1,567	1,567	18,349	17,044	101	101	101
210 - Rural Cumberland Fire Protection		256,965	260,000	264,233	250,334	272,405	290,961	293,153
Expenses		(256,965)	(260,000)	(264,233)	(250,334)	(272,405)	(290,961)	(293,153)
210 - Rural Cumberland Fire Protection		3,928	0	0	0	0	0	0
01 - General Revenue Fund		3,928	0	0	0	0	0	0

Denman Island Fire Protection Local Service Area 215

Established: 24-Aug-74

Authority: BL 143

Amendments: BL 2045 (converted to LSA), BL 2272 (amend to Area K)

Purpose: The provision of fire prevention, fire suppression and assistance response

Participants: Defined portion of Electoral Area A (Denman Island)

Maximum Levy: Greater of $164,433 or $1.25 per $1000 - 100% Assessment

2025 Maximum: $1,010,059

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
Z-771-CNR-LSA#40	470,000	521,141	550,000	608,336	775,677	777,782
	$470,000	**$521,141**	**$550,000**	**$608,336**	**$775,677**	**$777,782**
Change from Previous year		**$51,141**	**$28,859**	**$58,336**	**$167,341**	**$2,105**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.5751**	**0.6342**	**0.6693**	**0.7403**	**0.9439**	**0.9465**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

215 - Denman Island Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	470,000	521,141	51,141	Increase of 10.9%
Sale of Services	10,164	10,164	0	
Government Grants	30,000	40,000	10,000	UBCM grant for protective gear [+10K]
Transfers from Reserve	0	2,478	2,478	Withdrawal to temper requisition increase
Prior Year Surplus	43,573	10,006	(33,567)	Prior year surplus from 2024 decreased
Total Revenue	553,737	583,789	30,052	
Expenses				
Support Services	18,044	16,588	(1,456)	Decreased allocation in 2025
Personnel costs	109,590	142,564	32,974	FTE increase of .37
Grants to other organizations	155,400	160,800	5,400	Increased operating contract
Materials, Supplies and Utilities	48,741	49,003	262	
Contract and General Services	25,091	14,910	(10,181)	Creation of asset management plan [-15K]
Debt Charges	16,500	133,265	116,765	Increase in short-term lending for truck purchase
Transfer to Reserve	177,298	66,039	(111,259)	Decreased contribution to capital works reserve
Transfer to Other Services	573	620	47	
Minor Capital	2,500	0	(2,500)	Allowance [-2.5K]
Total Expense	553,737	583,789	30,052	

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	1,613	0	0	0	0	0	0
01-1-215-016	Grant Prov Govt Conditional	0	30,000	40,000	0	0	0	0
01-1-215-019	Reqn Elect/Spec Prov Govt	470,000	470,000	521,141	550,000	608,336	775,677	777,782
01-1-215-057	Rental/Lease Buildings	10,164	10,164	10,164	10,164	10,164	10,164	10,164
01-1-215-125	Donations	0	0	0	0	0	0	0
01-1-215-145	Transfer from Reserve	0	0	2,478	0	0	0	0
01-1-215-150	Surplus Prior Year	43,573	43,573	10,006	0	0	0	0
215 - Denman Island Fire Protection Local Service Area		525,350	553,737	583,789	560,164	618,500	785,841	787,946
Revenues		525,350	553,737	583,789	560,164	618,500	785,841	787,946
Expenses								
215 - Denman Island Fire Protection Local Service Area								
01-2-215-200	Support Services	18,044	18,044	16,588	16,588	16,588	16,588	16,588
01-2-215-210	Grant Operational	155,400	155,400	160,800	166,400	171,400	173,700	180,000
01-2-215-220	Salaries & Wages	81,612	77,616	101,448	109,642	112,963	116,386	119,914
01-2-215-225	Benefits	23,718	26,900	33,912	36,280	37,234	38,217	39,230
01-2-215-237	Employer Health Tax	1,587	1,940	2,536	2,742	2,824	2,910	2,998
01-2-215-238	WCB	2,948	3,134	4,668	4,891	4,983	5,074	5,170
01-2-215-275	Permits/Licences	541	850	700	700	700	700	700
01-2-215-284	Meeting Expense	65	200	200	200	200	200	200
01-2-215-293	Office Expenses	113	130	100	100	100	100	100
01-2-215-306	Protective Gear/Equipment	21,212	44,900	35,678	6,400	3,200	6,400	3,500
01-2-215-314	Telephone & Alarm Lines	0	156	25	25	25	25	25
01-2-215-319	Training/Development & Conferences	193	1,490	11,235	1,235	1,235	1,235	1,235
01-2-215-320	Travel	240	625	625	625	625	625	625
01-2-215-335	Advertising	170	390	390	390	390	390	390
01-2-215-353	Public Relations	0	130	130	130	130	130	130
01-2-215-369	Insurance Liability	2,638	2,627	2,732	2,841	2,955	3,073	2,300
01-2-215-372	Insurance Property	1,702	1,654	1,720	1,789	1,850	1,900	1,975
01-2-215-385	Gis Services	0	500	100	100	100	100	100
01-2-215-387	Other Prof Fees	12,780	15,000	3,795	500	250	250	250
01-2-215-403	Buildings Repairs & Mtce	4,353	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-215-412	Janitorial/Cleaning Supplies	302	0	50	52	54	56	58
01-2-215-461	Insurance/Licence Vehicle	7,800	5,180	6,433	6,564	6,696	6,830	6,967
01-2-215-468	Minor Capital	7,522	2,500	0	2,000	2,000	2,000	2,000
01-2-215-485	Contr To Capital Works Reserve	167,298	167,298	23,834	13,846	13,879	13,910	13,810
01-2-215-489	Reserve Contr Other	10,000	10,000	42,205	57,423	45,000	45,000	45,000
01-2-215-495	Transfer To Other Functions	573	573	620	606	559	537	346
01-2-215-505	Debt Charges-Principal	0	0	110,000	110,000	110,000	110,000	110,000
01-2-215-506	Debt Charges-Interest	818	16,500	23,265	18,095	82,560	239,505	234,335
215 - Denman Island Fire Protection Local Service Area		521,629	553,737	583,789	560,164	618,500	785,841	787,946
Expenses		(521,629)	(553,737)	(583,789)	(560,164)	(618,500)	(785,841)	(787,946)
215 - Denman Island Fire Protection		3,721	0	0	0	0	0	0
01 - General Revenue Fund		3,721	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		-	-	850,000	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	-	-	-	-	-	-	150,000	-	-
120R - Long term debt proceeds		-	-	5,150,000	-	-	-	-	-	-	-
130R - Transfer from reserve		9,000	400,000	-	-	110,000	-	-	220,000	-	-
Total Funding Source		**9,000**	**400,000**	**6,000,000**	**-**	**110,000**	**-**	**-**	**370,000**	**-**	**-**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		9,000	400,000	6,000,000	–	110,000	–	–	370,000	–	–
Total Expenditure		**9,000**	**400,000**	**6,000,000**	**–**	**110,000**	**–**	**–**	**370,000**	**–**	**–**

Comox Valley REGIONAL DISTRICT

Hornby Island Fire Protection Local Service Area 220

Established: 10-Aug-70

Authority: BL 40

Amendments: BL 2011 (converted to LSA), BL 2273 (amend to Area K), BL 322 (max reqn)

Purpose: The provision of fire prevention, fire suppression and assistance response

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: The greater of $211,168.00 or $1.25 per $1000 - 100% Assessment

2025 Maximum: $1,280,522

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
X-771-CNR-LSA#37	670,000	705,900	735,900	755,900	775,900	805,900
	$670,000	**$705,900**	**$735,900**	**$755,900**	**$775,900**	**$805,900**
Change from Previous year		**$35,900**	**$30,000**	**$20,000**	**$20,000**	**$30,000**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.6582**	**0.6796**	**0.7085**	**0.7277**	**0.7470**	**0.7759**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

220 - Hornby Island Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	670,000	705,900	35,900	Increase of 5.4%
Government Grants	29,450	34,000	4,550	UBCM grant for protective gear [+4.6K]
Transfers from Reserve	0	2,374	2,374	BC Safe Restart
Prior Year Surplus	36,319	14,862	(21,457)	Prior year surplus from 2024 decreased
Total Revenue	735,769	757,136	21,367	
Expenses				
Support Services	21,609	21,438	(171)	Decreased allocation in 2025
Personnel costs	154,330	170,854	16,524	Wage and salary escalation
Grants to other organizations	236,442	251,668	15,226	Operating grant submission increase
Materials, Supplies and Utilities	48,341	55,429	7,088	Protective gear [+3.5K], Training [+3.1K]
Contract and General Services	22,252	17,172	(5,080)	Professional fees for asset management [-10K], Hall condition assessment [+3.6K]
Debt Charges	76,476	114,976	38,500	Loan for tanker truck purchased in 2024 [+$38.5K]
Transfer to Reserve	170,953	121,653	(49,300)	Decreased contribution to Future Expenditures reserve
Transfer to Other Services	1,366	1,446	80	
Minor Capital	4,000	2,500	(1,500)	
Total Expense	735,769	757,136	21,367	

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	2,300	0	0	0	0	0	0
01-1-220-016	Grant Prov Govt Conditional	28,050	29,450	34,000	0	0	0	0
01-1-220-019	Reqn Elect/Spec Prov Govt	670,000	670,000	705,900	735,900	755,900	775,900	805,900
01-1-220-145	Transfer from Reserve	0	0	2,374	0	0	0	0
01-1-220-150	Surplus Prior Year	36,319	36,319	14,862	0	0	0	0
220 - Hornby Island Fire Protection Local Service Area		736,668	735,769	757,136	735,900	755,900	775,900	805,900
Revenues		736,668	735,769	757,136	735,900	755,900	775,900	805,900
Expenses								
220 - Hornby Island Fire Protection Local Service Area								
01-2-220-200	Support Services	21,609	21,609	21,438	21,438	21,438	21,438	21,438
01-2-220-210	Grant Operational	236,442	236,442	251,668	255,626	260,304	265,081	269,957
01-2-220-220	Salaries & Wages	115,778	113,931	125,476	133,191	137,218	141,369	145,646
01-2-220-225	Benefits	30,580	33,530	36,600	38,621	39,682	40,776	41,903
01-2-220-237	Employer Health Tax	2,266	2,848	3,138	3,331	3,430	3,534	3,641
01-2-220-238	WCB	3,786	4,021	5,640	5,850	5,961	6,071	6,188
01-2-220-275	Permits/Licences	580	100	650	650	650	650	650
01-2-220-284	Meeting Expense	77	200	200	200	200	200	200
01-2-220-293	Office Expenses	0	130	50	50	50	50	50
01-2-220-306	Protective Gear/Equipment	29,067	39,750	43,324	16,006	16,317	16,816	17,237
01-2-220-314	Telephone & Alarm Lines	0	156	50	50	50	50	50
01-2-220-319	Training/Development & Conferences	1,323	6,790	9,890	1,190	1,190	1,190	1,190
01-2-220-320	Travel	666	825	825	825	825	825	825
01-2-220-335	Advertising	325	390	390	390	390	390	390
01-2-220-353	Public Relations	0	380	230	230	230	230	230
01-2-220-369	Insurance Liability	2,993	2,981	3,100	3,224	3,353	3,487	3,550
01-2-220-372	Insurance Property	4,024	3,889	4,050	4,150	4,250	4,374	4,700
01-2-220-385	Gis Services	0	0	100	100	100	100	100
01-2-220-387	Other Prof Fees	13,595	10,400	4,623	500	250	250	250
01-2-220-412	Janitorial/Cleaning Supplies	302	0	50	50	50	50	50
01-2-220-461	Insurance/Licence Vehicle	4,122	4,602	5,069	5,171	5,274	5,379	5,486
01-2-220-468	Minor Capital	6,869	4,000	2,500	4,000	2,500	2,500	4,000

CVRD 5 Year Operating Budget by Service

Functions: 220

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-220-485	Contr To Capital Works Reserve	145,549	145,549	116,653	116,869	129,508	128,862	28,986
01-2-220-489	Reserve Contr Other	25,404	25,404	5,000	5,000	5,000	5,000	5,000
01-2-220-495	Transfer To Other Functions	1,366	1,366	1,446	1,412	1,304	1,252	807
01-2-220-504	Short Term Debt Paydown	0	0	35,000	35,000	35,000	35,000	35,000
01-2-220-505	Debt Charges-Principal	51,550	51,550	51,550	51,550	51,550	51,550	161,550
01-2-220-506	Debt Charges-Interest	24,925	24,926	28,426	31,226	29,826	39,426	46,826
220 - Hornby Island Fire Protection Local Service Area		723,196	735,769	757,136	735,900	755,900	775,900	805,900
Expenses		(723,196)	(735,769)	(757,136)	(735,900)	(755,900)	(775,900)	(805,900)
220 - Hornby Island Fire Protection		13,472	0	0	0	0	0	0
01 - General Revenue Fund		13,472	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		6,000	–	–	–	–	–	–	–	–	–
100R - Short Term Debt Proceeds		350,000	–	–	850,000	–	–	–	–	–	–
130R - Transfer from reserve		95,000	120,000	80,000	–	200,000	–	8,000	–	–	–
Total Funding Source		**451,000**	**120,000**	**80,000**	**850,000**	**200,000**	**–**	**8,000**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		451,000	120,000	80,000	850,000	200,000	–	8,000	–	–	–
Total Expenditure		**451,000**	**120,000**	**80,000**	**850,000**	**200,000**	**–**	**8,000**	**–**	**–**	**–**

Fanny Bay Fire Protection Local Service Area 225

Established: 24-Mar-80

Authority: BL 416

Amendments: BL 1992 (Conversion), BL 2962 , BL 267,BL 2101, BL 267

Purpose: The provision of fire prevention, fire suppression and participation in the first responder program in support of the British Columbia Ambulance service.

Participants: Defined portion of Electoral Area A

Maximum Levy: Greater of $74,935 or $1.50 per $1,000 - 100% Assessment

2025 Maximum: $451,848

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
P-771-CNR-LSA#35	220,000	260,000	315,000	350,000	350,000	350,000
	$220,000	**$260,000**	**$315,000**	**$350,000**	**$350,000**	**$350,000**
Change from Previous year		**$40,000**	**$55,000**	**$35,000**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.6733**	**0.7771**	**0.9415**	**1.0461**	**1.0461**	**1.0461**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

225 - Fanny Bay Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	220,000	260,000	40,000	Increase of 18.2%
Government Grants	30,000	23,200	(6,800)	UBCM grant for protective gear
Prior Year Surplus	83,044	0	(83,044)	Prior year surplus from 2024 decreased
Total Revenue	333,044	283,200	(49,844)	
Expenses				
Support Services	9,499	7,597	(1,902)	
Personnel costs	50,475	55,315	4,840	Wage and salary escalation
Materials, Supplies and Utilities	46,691	43,857	(2,834)	Training [-7.0K], Telephones [+1.7K], Gear [+1.4K]
Contract and General Services	19,026	9,556	(9,470)	Asset Management Plan [-10K]
Transfer to Reserve	96,906	46,404	(50,502)	Reduced Capital Works and Future Expenditure reserve contributions
Transfer to Other Services	105,447	106,071	624	
Debt Charges	0	8,800	8,800	Interest on debt portion of expected Tender purchase
Minor Capital	5,000	5,600	600	
Total Expense	333,044	283,200	(49,844)	

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	755	0	0	0	0	0	0
01-1-225-016	Grant Prov Govt Conditional	14,229	30,000	23,200	0	0	0	0
01-1-225-019	Reqn Elect/Spec Prov Govt	220,000	220,000	260,000	315,000	350,000	350,000	350,000
01-1-225-128	Other Revenue	62	0	0	0	0	0	0
01-1-225-145	Transfer from Reserve	3,832	0	0	0	0	0	0
01-1-225-150	Surplus Prior Year	83,045	83,044	0	0	0	0	0
225 - Fanny Bay Fire Protection Local Service Area		321,923	333,044	283,200	315,000	350,000	350,000	350,000
Revenues		321,923	333,044	283,200	315,000	350,000	350,000	350,000
Expenses								
225 - Fanny Bay Fire Protection Local Service Area								
01-2-225-200	Support Services	9,499	9,499	7,597	7,597	7,597	7,597	7,597
01-2-225-220	Salaries & Wages	35,504	35,020	38,273	40,305	41,546	42,828	44,148
01-2-225-225	Benefits	10,198	13,185	14,050	14,590	14,925	15,271	15,627
01-2-225-237	Employer Health Tax	695	876	958	1,008	1,038	1,071	1,104
01-2-225-238	WCB	1,190	1,394	2,034	2,091	2,125	2,159	2,195
01-2-225-275	Permits/Licences	246	0	550	560	570	580	590
01-2-225-284	Meeting Expense	0	100	100	100	100	100	100
01-2-225-293	Office Expenses	0	130	100	100	100	100	100
01-2-225-306	Protective Gear/Equipment	18,981	33,800	35,200	12,000	12,000	12,000	12,000
01-2-225-314	Telephone & Alarm Lines	3,104	1,256	3,042	3,055	3,070	3,085	3,100
01-2-225-316	Tipping Fees	48	0	0	0	0	0	0
01-2-225-319	Training/Development & Conferences	1,205	7,390	750	750	750	750	750
01-2-225-320	Travel	0	425	425	425	425	425	100
01-2-225-335	Advertising	42	390	390	390	400	400	400
01-2-225-353	Public Relations	0	130	130	130	130	140	140
01-2-225-369	Insurance Liability	1,298	1,293	1,345	1,399	1,455	1,513	1,250
01-2-225-372	Insurance Property	571	560	582	605	629	654	670
01-2-225-381	Legal Fees	0	1,000	0	0	0	0	0
01-2-225-387	Other Prof Fees	22,278	10,000	3,595	400	200	0	0
01-2-225-400	Contracted Svcs Buildings/Land Mtce	302	4,000	1,000	1,000	1,000	1,000	1,000
01-2-225-409	Hydro	2,405	3,200	3,300	3,300	3,400	3,400	3,450

CVRD 5 Year Operating Budget by Service

Functions: 225

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-225-458	Fuel/Lubricants Vehicle	2,289	0	0	0	0	0	0
01-2-225-461	Insurance/Licence Vehicle	4,295	2,043	2,904	2,962	3,021	3,082	3,143
01-2-225-468	Minor Capital	5,419	5,000	5,600	4,200	4,200	3,200	4,200
01-2-225-485	Contr To Capital Works Reserve	68,000	68,000	36,404	17,101	51,160	51,178	49,880
01-2-225-489	Reserve Contr Other	28,906	28,906	10,000	10,000	10,000	10,000	10,000
01-2-225-495	Transfer To Other Functions	105,447	105,447	106,071	111,092	113,839	116,667	119,176
01-2-225-505	Debt Charges-Principal	0	0	0	64,000	64,000	64,000	64,000
01-2-225-506	Debt Charges-Interest	0	0	8,800	15,840	12,320	8,800	5,280
225 - Fanny Bay Fire Protection Local Service Area		321,923	333,044	283,200	315,000	350,000	350,000	350,000
Expenses		(321,923)	(333,044)	(283,200)	(315,000)	(350,000)	(350,000)	(350,000)
225 - Fanny Bay Fire Protection		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		12,000	–	–	–	–	–	–	–	–	–
100R - Short Term Debt Proceeds		320,000	–	–	–	–	–	–	–	–	–
130R - Transfer from reserve		134,500	–	63,600	–	120,000	30,000	–	–	–	–
Total Funding Source		**466,500**	**–**	**63,600**	**–**	**120,000**	**30,000**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		466,500	–	63,600	–	120,000	30,000	–	–	–	–
Total Expenditure		**466,500**	**–**	**63,600**	**–**	**120,000**	**30,000**	**–**	**–**	**–**	**–**

Comox Valley REGIONAL DISTRICT

Union Bay Fire Protection Local Service Area 226

Established: 10-Aug-21
Authority: BL 658
Amendments: BL 856, 2024

Purpose: To provide fire protection within the Union Bay Servce Area

Participants: Defined portion of Area A

Maximum Levy: Max Levy $950,000 or $1.27306 per $1,000 of Assessed Value
2025 Maximum: $950,000

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
V-771-CNR-SRVA#83	600,000	744,069	837,025	899,464	920,574	988,871
	$600,000	**$744,069**	**$837,025**	**$899,464**	**$920,574**	**$988,871**
Change from Previous year		**$144,069**	**$92,956**	**$62,439**	**$21,110**	**$68,297**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.7674**	**0.9578**	**1.0774**	**1.1578**	**1.1850**	**1.2729**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

226 -Union Bay Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	600,000	744,069	144,069	Increase of 24.0%
Prior Year Surplus	26,003	21,200	(4,803)	Prior year surplus from 2024 decreased
Government Grants	0	40,000	40,000	UBCM grant for protective gear
Recoveries from Other Functions	105,447	105,756	309	Contribution from Fanny Bay for operating costs
Total Revenue	731,450	911,025	179,575	
Expenses				
Support Services	21,935	26,800	4,865	Increased allocation
Personnel costs	123,428	136,893	13,465	Wage and salary escalation
Grants to other organizations	370,229	370,229	0	
Materials, Supplies and Utilities	16,620	53,640	37,020	Protective Gear [+38.5K]
Contract and General Services	11,779	13,350	1,571	Insurance [+1.1K]
Transfer to Reserve	175,846	244,944	69,098	Increased contribution to meet capital plan and future expenditures reserve recommended balance
Transfer to Other Services	1,613	1,676	63	
Debt Charges	0	53,393	53,393	Debt Charges to start on New Firehall
Minor Capital	10,000	10,100	100	
Total Expense	731,450	911,025	179,575	

CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
226 - Union Bay Fire Protection Local Service Area								
Revenues								
226 - Union Bay Fire Protection Local Service Area								
01-1-226-005	Gil Fed Govt	2,060	0	0	0	0	0	0
01-1-226-016	Grant Prov Govt Conditional	38,403	0	40,000	0	0	0	0
01-1-226-019	Reqn Elect/Spec Prov Govt	600,000	600,000	744,069	837,025	899,464	920,574	988,871
01-1-226-135	Recoveries-Other Functions	105,447	105,447	105,756	110,785	113,555	116,394	119,000
01-1-226-150	Surplus Prior Year	26,003	26,003	21,200	0	0	0	0
226 - Union Bay Fire Protection Local Service Area		771,913	731,450	911,025	947,810	1,013,019	1,036,968	1,107,871
Revenues		771,913	731,450	911,025	947,810	1,013,019	1,036,968	1,107,871
Expenses								
226 - Union Bay Fire Protection Local Service Area								
01-2-226-200	Support Services	21,935	21,935	26,800	26,800	26,800	26,800	26,800
01-2-226-210	Grant Operational	370,229	370,229	370,229	379,485	388,972	398,696	408,663
01-2-226-220	Salaries & Wages	93,418	92,048	101,109	106,757	110,028	113,393	116,865
01-2-226-225	Benefits	25,023	25,839	28,224	29,706	30,576	31,467	32,387
01-2-226-237	Employer Health Tax	1,828	2,302	2,525	2,668	2,754	2,835	2,922
01-2-226-238	WCB	3,086	3,239	5,035	5,183	5,271	5,366	5,464
01-2-226-284	Meeting Expense	25	200	100	100	100	100	100
01-2-226-293	Office Expenses	13	0	0	0	0	0	0
01-2-226-306	Protective Gear/Equipment	36,482	13,500	52,000	12,000	12,000	12,000	12,000
01-2-226-314	Telephone & Alarm Lines	0	180	0	0	0	0	0
01-2-226-319	Training/Development & Conferences	223	1,920	1,220	1,220	1,220	1,220	1,220
01-2-226-320	Travel	0	270	270	270	270	270	270
01-2-226-335	Advertising	320	550	0	0	0	0	0
01-2-226-353	Public Relations	0	400	300	300	300	300	300
01-2-226-369	Insurance Liability	3,295	3,281	3,500	3,600	3,780	3,780	4,200
01-2-226-372	Insurance Property	3,850	3,314	4,200	4,300	4,500	4,600	4,700
01-2-226-381	Legal Fees	0	1,000	0	0	0	0	0
01-2-226-385	Gis Services	0	0	100	100	100	100	100
01-2-226-387	Other Prof Fees	0	0	800	500	250	0	0
01-2-226-412	Janitorial/Cleaning Supplies	302	0	50	50	50	50	50
01-2-226-461	Insurance/Licence Vehicle	3,991	3,784	4,450	4,448	4,539	4,630	4,722
01-2-226-468	Minor Capital	9,235	10,000	10,100	3,200	3,200	9,000	4,000

CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-226-485	Contr To Capital Works Reserve	165,217	165,217	195,566	173,693	189,288	187,770	88,123
01-2-226-489	Reserve Contr Other	10,629	10,629	49,378	49,374	49,370	54,940	21,060
01-2-226-495	Transfer To Other Functions	1,613	1,613	1,676	1,676	1,676	1,676	1,676
01-2-226-505	Debt Charges-Principal	0	0	0	0	0	0	166,870
01-2-226-506	Debt Charges-Interest	0	0	53,393	142,380	177,975	177,975	205,379
226 - Union Bay Fire Protection Local Service Area		750,713	731,450	911,025	947,810	1,013,019	1,036,968	1,107,871
Expenses		(750,713)	(731,450)	(911,025)	(947,810)	(1,013,019)	(1,036,968)	(1,107,871)
226 - Union Bay Fire Protection Local Service Area		21,200	0	0	0	0	0	0
01 - General Revenue Fund		21,200	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 226 - Union Bay Fire Protection Local Service Area
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		3,708,944	–	–	–	–	–	–	–	–	–
120R - Long term debt proceeds		2,755,000	–	–	–	–	–	–	–	–	–
130R - Transfer from reserve		131,742	932,600	630,000	450,000	140,000	–	–	–	–	–
Total Funding Source		**6,595,686**	**932,600**	**630,000**	**450,000**	**140,000**	**–**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 226 - Union Bay Fire Protection Local Service Area
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		6,595,686	932,600	630,000	450,000	140,000	–	–	–	–	–
Total Expenditure		**6,595,686**	**932,600**	**630,000**	**450,000**	**140,000**	**–**	**–**	**–**	**–**	**–**

Bates/Huband Road Fire Protection Local Service Area 228

Established: 27-Oct-97

Authority: BL 1965

Amendments:

Purpose: The provision of fire prevention, suppression and assistance in the case of emergency

Participants: Defined portion of Electoral Area B

Maximum Levy: $.85 per $1,000 - 100% Assessment or $14,788

2025 Maximum: $132,469

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
U-771-CNR-LSA#33	67,000	67,000	67,500	67,500	67,500	67,500
	$67,000	**$67,000**	**$67,500**	**$67,500**	**$67,500**	**$67,500**
Change from Previous year		**$0**	**$500**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.4234**	**0.4246**	**0.4277**	**0.4277**	**0.4277**	**0.4277**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

228 - Bates/Huband Road Fire Protections Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	67,000	67,000	0	
Prior Year Surplus	0	38,885	38,885	Prior year surplus from 2024 increased
Total Revenue	67,000	105,885	38,885	
Expenses				
Support Services	2,143	1,630	(513)	
Personnel costs	5,647	5,988	341	Wage and salary escalation
Grants to other organizations	50,000	50,902	902	Increase in Town of Comox contract
Materials, Supplies and Utilities	233	103	(130)	
Contract and General Services	599	102	(497)	Legal Fees [-500]
Transfer to Reserve	8,378	47,160	38,782	Contribution to future expenditure reserve
Total Expense	67,000	105,885	38,885	

CVRD 5 Year Operating Budget by Service

Functions: 228

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
228 - Bates/Huband Road Fire Protection Local Service Area								
Revenues								
228 - Bates/Huband Road Fire Protection Local Service								
01-1-228-005	Gil Fed Govt	230	0	0	0	0	0	0
01-1-228-019	Reqn Elect/Spec Prov Govt	67,000	67,000	67,000	67,500	67,500	67,500	67,500
01-1-228-150	Surplus Prior Year	0	0	38,885	0	0	0	0
228 - Bates/Huband Road Fire Protection Local Service		67,230	67,000	105,885	67,500	67,500	67,500	67,500
Revenues		67,230	67,000	105,885	67,500	67,500	67,500	67,500
Expenses								
228 - Bates/Huband Road Fire Protection Local Service								
01-2-228-200	Support Services	2,143	2,143	1,630	1,630	1,630	1,630	1,630
01-2-228-216	Municipal Contract	12,167	50,000	50,902	50,902	50,902	50,902	50,902
01-2-228-220	Salaries & Wages	4,175	4,207	4,465	4,631	4,803	4,983	5,169
01-2-228-225	Benefits	1,170	1,215	1,290	1,338	1,388	1,441	1,495
01-2-228-237	Employer Health Tax	81	105	112	116	120	125	129
01-2-228-238	WCB	120	120	121	126	131	135	140
01-2-228-293	Office Expenses	0	25	0	0	0	0	0
01-2-228-314	Telephone & Alarm Lines	0	30	0	0	0	0	0
01-2-228-319	Training/Development & Conferences	37	40	40	40	40	40	40
01-2-228-320	Travel	0	63	63	63	63	63	63
01-2-228-335	Advertising	0	75	0	0	0	0	0
01-2-228-340	Dues And Memberships	0	0	0	0	0	0	0
01-2-228-353	Public Relations	0	25	25	25	25	25	25
01-2-228-369	Insurance Liability	74	74	77	80	83	86	88
01-2-228-381	Legal Fees	0	500	0	0	0	0	0
01-2-228-489	Reserve Contr Other	8,378	8,378	47,160	8,549	8,315	8,070	7,819
228 - Bates/Huband Road Fire Protection Local Service		28,345	67,000	105,885	67,500	67,500	67,500	67,500
Expenses		(28,345)	(67,000)	(105,885)	(67,500)	(67,500)	(67,500)	(67,500)
228 - Bates/Huband Road Fire Protection Local Service Area		38,885	0	0	0	0	0	0
01 - General Revenue Fund		38,885	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Black Creek/Oyster Bay Fire Protection LSA 230

Established: 02-Dec-75

Authority: BL 176

Amendments: BL 1964 (Conversion), BL 2759. BL 74, BL 260, BL 288, BL 382

Purpose: The provision of fire prevention, fire suppression and assistance response

Participants: Defined portion of Electoral Area C and SRD Area D

Maximum Levy: Greater of $301,629.00 or $1.00 per $1000 - 100% Assessment.

2025 Maximum: $1,900,322

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
V-771-CNR-LSA#34	664,245	708,453	708,977	709,233	709,490	709,746
V-772-CRR-LSA#34	242,253	258,142	258,332	258,426	258,519	258,613
	$906,498	**$966,595**	**$967,309**	**$967,659**	**$968,009**	**$968,359**
Change from Previous year		**$60,097**	**$714**	**$350**	**$350**	**$350**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.4722**	**0.4916**	**0.4920**	**0.4921**	**0.4923**	**0.4925**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

230 - Black Creek/Oyster Bay Fire Protection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	906,498	966,595	60,097	Increase of 6.6%
Government Grants	30,000	40,000	10,000	UBCM grant for protective gear [+10K]
Prior Year Surplus	60,010	34,112	(25,898)	Prior year surplus from 2024 decreased
Recoveries from Other Functions	207,468	243,655	36,187	Contribution from Merville and Mt. Washington for operating costs
Total Revenue	1,203,976	1,284,362	80,386	
Expenses				
Support Services	35,955	42,579	6,624	Increased allocation
Personnel costs	233,171	241,444	8,273	Wage and salary escalation
Grants to other organizations	424,875	475,225	50,350	Increase in operational grant from ORVFRA, increased to Mt. Washington operations
Materials, Supplies and Utilities	57,155	67,315	10,160	Grant-funded protective gear [+12K]
Contract and General Services	31,931	23,095	(8,836)	Professional fees for asset management [-10K]
Debt Charges	140,926	226,726	85,800	New short-term debt for engine replacement
Transfer to Reserve	272,208	193,610	(78,598)	Decreased contribution to Capital reserve
Transfer to Other Services	5,005	4,618	(387)	
Minor Capital	2,750	9,750	7,000	Pager and radio requirements increase
Total Expense	1,203,976	1,284,362	80,386	

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
230 - Black Creek/Oyster Bay Fire Protection LSA								
Revenues								
230 - Black Creek/Oyster Bay Fire Protection								
01-1-230-005	Gil Fed Govt	3,112	0	0	0	0	0	0
01-1-230-016	Grant Prov Govt Conditional	18,709	30,000	40,000	0	0	0	0
01-1-230-019	Reqn Elect/Spec Prov Govt	906,498	906,498	966,595	967,309	967,659	968,009	968,359
01-1-230-125	Donations	0	0	0	0	0	0	0
01-1-230-135	Recoveries-Other Functions	207,468	207,468	243,655	249,376	257,084	259,313	263,456
01-1-230-150	Surplus Prior Year	60,010	60,010	34,112	0	0	0	0
230 - Black Creek/Oyster Bay Fire Protection		1,195,797	1,203,976	1,284,362	1,216,685	1,224,743	1,227,322	1,231,815
Revenues		1,195,797	1,203,976	1,284,362	1,216,685	1,224,743	1,227,322	1,231,815
Expenses								
230 - Black Creek/Oyster Bay Fire Protection								
01-2-230-200	Support Services	35,955	35,955	42,579	42,579	42,579	42,579	42,579
01-2-230-210	Grant Operational	424,347	424,875	475,225	487,100	503,100	507,725	516,325
01-2-230-220	Salaries & Wages	168,846	169,714	174,508	179,807	185,264	190,889	196,683
01-2-230-221	Directors Remuneration	673	1,648	1,648	1,648	1,648	1,648	1,648
01-2-230-225	Benefits	41,965	51,596	53,357	54,765	56,215	57,707	59,249
01-2-230-237	Employer Health Tax	3,312	4,243	4,361	4,495	4,631	4,774	4,918
01-2-230-238	WCB	5,616	5,970	7,570	7,711	7,857	8,014	8,170
01-2-230-275	Permits/Licences	200	250	250	250	250	250	250
01-2-230-276	Software Licence/Mtce	104	0	0	0	0	0	0
01-2-230-284	Meeting Expense	0	200	150	150	150	150	150
01-2-230-293	Office Expenses	48	200	50	50	50	50	50
01-2-230-306	Protective Gear/Equipment	62,155	45,500	58,000	27,000	27,500	28,000	28,500
01-2-230-314	Telephone & Alarm Lines	0	240	50	50	50	50	50
01-2-230-319	Training/Development & Conferences	7,114	9,690	7,790	790	790	790	790
01-2-230-320	Travel	104	675	675	675	675	675	675
01-2-230-335	Advertising	170	400	300	300	300	300	300
01-2-230-340	Dues And Memberships	121	0	0	0	0	0	0
01-2-230-353	Public Relations	142	200	200	200	200	250	250
01-2-230-369	Insurance Liability	5,184	5,163	5,370	5,585	5,808	6,040	4,700
01-2-230-372	Insurance Property	4,364	4,247	4,374	4,505	4,640	4,900	4,900
01-2-230-381	Legal Fees	197	1,000	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 230

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-230-385	Gis Services	65	0	250	250	250	250	250
01-2-230-387	Other Prof Fees	13,211	15,000	4,623	500	250	0	0
01-2-230-412	Janitorial/Cleaning Supplies	497	0	50	50	50	50	50
01-2-230-461	Insurance/Licence Vehicle	8,452	6,321	8,278	8,444	8,613	8,785	8,961
01-2-230-468	Minor Capital	2,863	2,750	9,750	5,000	14,000	10,250	11,000
01-2-230-485	Contr To Capital Works Reserve	252,208	252,208	156,610	235,947	216,334	214,771	138,956
01-2-230-489	Reserve Contr Other	20,000	20,000	37,000	37,000	37,000	37,000	35,210
01-2-230-495	Transfer To Other Functions	5,005	5,005	4,618	4,509	4,164	4,000	2,576
01-2-230-504	Short Term Debt Paydown	0	0	0	0	0	0	60,000
01-2-230-505	Debt Charges-Principal	53,686	53,686	143,686	90,000	90,000	90,000	90,000
01-2-230-506	Debt Charges-Interest	63,601	87,240	83,040	17,325	12,375	7,425	14,625
230 - Black Creek/Oyster Bay Fire Protection		1,180,206	1,203,976	1,284,362	1,216,685	1,224,743	1,227,322	1,231,815
Expenses		(1,180,206)	(1,203,976)	(1,284,362)	(1,216,685)	(1,224,743)	(1,227,322)	(1,231,815)
230 - Black Creek/Oyster Bay Fire Protection LSA		15,591	0	0	0	0	0	0
01 - General Revenue Fund		15,591	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		50,000	-	-	-	300,000	-	-	600,000	-	-
130R - Transfer from reserve		160,000	85,000	-	175,000	140,000	-	-	430,000	-	200,000
Total Funding Source		**210,000**	**85,000**	**-**	**175,000**	**440,000**	**-**	**-**	**1,030,000**	**-**	**200,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		210,000	85,000	–	175,000	440,000	–	–	1,030,000	–	200,000
Total Expenditure		**210,000**	**85,000**	**–**	**175,000**	**440,000**	**–**	**–**	**1,030,000**	**–**	**200,000**

Comox Valley REGIONAL DISTRICT

Greater Merville Fire Protection Service Area 237

Established: 29-Aug-17
Authority: BL 515 - update BL 484
Amendments: BL 501 & 515

Purpose: The provision of fire prevention, fire suppression and assistance response

Participants: Defined portion

Maximum Levy: Greater of $446,106 or $0.6228 per $1,000
2025 Maximum: $867,338

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
4-771-CNR-SRVA#75	580,000	580,000	580,000	580,000	580,000	580,000
	$580,000	**$580,000**	**$580,000**	**$580,000**	**$580,000**	**$580,000**
Change from Previous year		**$0**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.4158**	**0.4064**	**0.4064**	**0.4064**	**0.4064**	**0.4064**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

237 - Greater Merville Fire Protection Local Service Area

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	580,000	580,000	0	
Government Grants	29,300	40,000	10,700	UBCM grant for protective gear and training
Total Revenue	609,300	620,000	10,700	
Expenses				
Support Services	10,326	12,612	2,286	Increased allocation
Personnel costs	86,804	90,518	3,714	Wage and salary escalation
Materials, Supplies and Utilities	63,934	75,914	11,980	Training [+6.5K], Supplies [+5.7K]
Contract and General Services	16,186	8,711	(7,475)	Asset management plan [-10K], Hall condition assessment [+2.8K]
Debt Charges	36,961	155,004	118,043	Debt converted from interim to long-term financing
Transfer to Reserve	211,009	89,604	(121,405)	Decreased contribution to capital reserve
Transfer to Other Services	172,080	179,637	7,557	Contributions to Black Creek/Oyster River Fire
Minor Capital	12,000	8,000	(4,000)	Fire hose rack [-$5k]
Total Expense	609,300	620,000	10,700	

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
237 - Greater Merville Fire Protection Local Service Area								
Revenues								
237 - Greater Merville Fire Protection Local Service Area								
01-1-237-005	Gil Fed Govt	1,991	0	0	0	0	0	0
01-1-237-016	Grant Prov Govt Conditional	22,575	29,300	40,000	0	0	0	0
01-1-237-019	Reqn Elect/Spec Prov Govt	580,000	580,000	580,000	580,000	580,000	580,000	580,000
01-1-237-145	Transfer from Reserve	65,677	0	0	0	0	0	0
01-1-237-150	Surplus Prior Year	7,444	0	0	0	0	0	0
237 - Greater Merville Fire Protection Local Service Area		677,687	609,300	620,000	580,000	580,000	580,000	580,000
Revenues		677,687	609,300	620,000	580,000	580,000	580,000	580,000
Expenses								
237 - Greater Merville Fire Protection Local Service Area								
01-2-237-200	Support Services	10,326	10,326	12,612	12,612	12,612	12,612	12,612
01-2-237-220	Salaries & Wages	61,881	62,075	64,293	66,284	68,340	70,458	72,643
01-2-237-225	Benefits	16,032	20,775	21,381	21,920	22,473	23,044	21,033
01-2-237-237	Employer Health Tax	1,208	1,552	1,607	1,658	1,708	1,760	1,817
01-2-237-238	WCB	2,260	2,402	3,237	3,292	3,348	3,405	3,464
01-2-237-293	Office Expenses	0	100	0	0	0	0	0
01-2-237-306	Protective Gear/Equipment	20,460	42,300	48,000	14,500	15,000	15,500	16,000
01-2-237-314	Telephone & Alarm Lines	0	120	0	0	0	0	0
01-2-237-319	Training/Development & Conferences	5,693	145	6,645	645	645	645	645
01-2-237-320	Travel	0	425	425	425	425	425	355
01-2-237-335	Advertising	64	300	300	300	300	300	300
01-2-237-353	Public Relations	21	100	100	100	100	100	100
01-2-237-369	Insurance Liability	1,115	1,110	1,154	1,200	1,248	1,298	915
01-2-237-372	Insurance Property	3,277	68	70	72	74	82	85
01-2-237-381	Legal Fees	0	1,000	500	500	500	500	500
01-2-237-385	Gis Services	146	0	0	0	0	0	0
01-2-237-387	Other Prof Fees	11,016	10,000	3,595	400	250	0	0
01-2-237-424	Rental/Lease - Land	25,497	20,544	20,544	25,680	25,680	27,000	27,000
01-2-237-438	Contract Svcs Equip/Mach	0	1,500	0	0	0	0	0
01-2-237-461	Insurance/Licence Vehicle	2,770	2,408	3,292	3,357	3,425	3,493	3,563
01-2-237-468	Minor Capital	3,190	12,000	8,000	8,500	3,250	8,750	10,750
01-2-237-485	Contr To Capital Works Reserve	179,083	179,083	44,604	34,199	29,962	18,162	13,303

CVRD 5 Year Operating Budget by Service

Functions: 237

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-237-489	Reserve Contr Other	31,926	31,926	45,000	45,000	45,000	45,000	45,000
01-2-237-495	Transfer To Other Functions	172,080	172,080	179,637	184,352	190,656	192,462	195,541
01-2-237-505	Debt Charges-Principal	50,000	0	81,083	81,083	81,083	81,083	81,083
01-2-237-506	Debt Charges-Interest	79,642	36,961	73,921	73,921	73,921	73,921	73,291
237 - Greater Merville Fire Protection Local Service Area		677,687	609,300	620,000	580,000	580,000	580,000	580,000
Expenses		(677,687)	(609,300)	(620,000)	(580,000)	(580,000)	(580,000)	(580,000)
237 - Greater Merville Fire Protection Local Service Area		0	0	0	0	0	0	0
01 - General Revenue Fund		0	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		–	–	–	–	400,000	–	–	45,000	–	–
130R - Transfer from reserve		–	–	–	–	350,000	–	–	80,000	–	–
Total Funding Source		**–**	**–**	**–**	**–**	**750,000**	**–**	**–**	**125,000**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		–	–	–	–	750,000	–	–	125,000	–	–
Total Expenditure		**–**	**–**	**–**	**–**	**750,000**	**–**	**–**	**125,000**	**–**	**–**

Comox Valley REGIONAL DISTRICT

Mt Washington Resort Community Fire Protection 240

Established: 20-Sep-16

Authority: BL 433

Amendments:

Purpose: To provide fire protection to the Mount Washington resort community

Participants: Defined portion of Electoral Area C

Maximum Levy: Greater of $150,000 or $1.15 per $1,000 - 100% Assessment

2025 Maximum: $426,075

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
3-771-CNR-SRVA#74	250,423	250,440	250,458	250,510	251,703	252,500
	$250,423	**$250,440**	**$250,458**	**$250,510**	**$251,703**	**$252,500**
Change from Previous year		**$17**	**$18**	**$52**	**$1,193**	**$797**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.6611**	**0.6355**	**0.6356**	**0.6357**	**0.6388**	**0.6408**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

240 - Mt. Washington Resort Community Fire Protection

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	250,423	250,440	17	
Other Revenue	0	60,000	60,000	Rental revenues from Mt. Washington Resort
Government Grants	30,000	20,000	(10,000)	UBCM grant for protective gear and training [-10K]
Transfers from Reserve	25,000	0	(25,000)	Transfer to cover VI Mt. Sports Society Funding [-20K]
Prior Year Surplus	85,429	32,562	(52,867)	Prior year surplus from 2024 decreased
Total Revenue	390,852	363,002	(27,850)	
Expenses				
Support Services	9,437	8,239	(1,198)	Decreased allocation
Personnel costs	44,013	46,484	2,471	Wage and salary escalation
Grants to other organizations	25,000	0	(25,000)	VI Mt. Sports Society Funding [-20K]
Materials, Supplies and Utilities	40,457	35,335	(5,122)	Training [+3.1K], Gear [+1.4K]
Contract and General Services	3,959	5,247	1,288	
Debt Charges	43,000	5,890	(37,110)	Grant allocations reducing debt burden
Transfer to Reserve	181,279	183,134	1,855	Reduced contribution to capital works reserve
Transfer to Other Services	36,607	65,173	28,566	Apportionment to Black Creek increased
Minor Capital	7,100	13,500	6,400	Increase in equipment [+6.4K]
Total Expense	390,852	363,002	(27,850)	

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
240 - Mt Washington Resort Community Fire Protection								
Revenues								
240 - Mt Washington Resort Community Fire Protection								
01-1-240-005	Gil Fed Govt	860	0	0	0	0	0	0
01-1-240-016	Grant Prov Govt Conditional	23,022	30,000	20,000	0	0	0	0
01-1-240-019	Reqn Elect/Spec Prov Govt	250,423	250,423	250,440	250,458	250,510	251,703	252,500
01-1-240-128	Other Revenue	0	0	60,000	60,000	60,000	60,000	60,000
01-1-240-145	Transfer from Reserve	0	25,000	0	0	0	0	0
01-1-240-150	Surplus Prior Year	85,429	85,429	32,562	0	0	0	0
240 - Mt Washington Resort Community Fire Protection		359,734	390,852	363,002	310,458	310,510	311,703	312,500
Revenues		359,734	390,852	363,002	310,458	310,510	311,703	312,500
Expenses								
240 - Mt Washington Resort Community Fire Protection								
01-2-240-200	Support Services	9,437	9,437	8,239	8,239	8,239	8,239	8,239
01-2-240-212	Grants Uncond Local Govt	0	25,000	0	0	0	0	0
01-2-240-220	Salaries & Wages	32,598	32,573	34,209	35,299	36,426	37,587	38,789
01-2-240-225	Benefits	8,712	9,406	9,845	10,139	10,442	10,756	11,079
01-2-240-237	Employer Health Tax	636	814	855	882	910	939	970
01-2-240-238	WCB	1,094	1,220	1,575	1,605	1,635	1,667	1,699
01-2-240-281	Materials & Supplies	549	0	0	0	0	0	0
01-2-240-284	Meeting Expense	0	250	200	200	200	200	200
01-2-240-293	Office Expenses	0	110	0	0	0	0	0
01-2-240-306	Protective Gear/Equipment	38,019	32,200	30,800	14,500	15,000	15,500	16,000
01-2-240-314	Telephone & Alarm Lines	0	132	0	0	0	0	0
01-2-240-319	Training/Development & Conferences	3,433	6,960	3,860	660	660	660	660
01-2-240-320	Travel	0	275	275	275	275	275	275
01-2-240-335	Advertising	64	530	200	200	200	200	200
01-2-240-353	Public Relations	5	100	100	100	100	100	100
01-2-240-369	Insurance Liability	1,304	1,298	1,350	1,404	1,460	1,518	1,000
01-2-240-372	Insurance Property	176	53	55	57	57	65	65
01-2-240-381	Legal Fees	3,470	1,000	1,000	1,000	1,000	1,000	1,000
01-2-240-385	Gis Services	0	500	500	500	500	500	500
01-2-240-387	Other Prof Fees	0	0	800	500	250	0	0
01-2-240-461	Insurance/Licence Vehicle	8,659	1,008	1,442	1,471	1,500	1,530	1,561

CVRD 5 Year Operating Budget by Service

Functions: 240

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-240-468	Minor Capital	1,130	7,100	13,500	7,500	2,500	2,500	18,500
01-2-240-485	Contr To Capital Works Reserve	156,279	156,279	146,936	111,799	112,669	111,639	94,483
01-2-240-489	Reserve Contr Other	25,000	25,000	36,198	36,198	36,198	36,198	36,198
01-2-240-495	Transfer To Other Functions	36,607	36,607	65,173	66,151	68,510	68,851	69,203
01-2-240-505	Debt Charges-Principal	0	0	0	0	0	0	0
01-2-240-506	Debt Charges-Interest	0	43,000	5,890	11,779	11,779	11,779	11,779
240 - Mt Washington Resort Community Fire Protection		327,172	390,852	363,002	310,458	310,510	311,703	312,500
Expenses		(327,172)	(390,852)	(363,002)	(310,458)	(310,510)	(311,703)	(312,500)
240 - Mt Washington Resort Community Fire Protection		32,562	0	0	0	0	0	0
01 - General Revenue Fund		32,562	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		1,686,715	–	–	–	–	–	–	–	–	–
100R - Short Term Debt Proceeds		785,286	–	–	–	–	300,000	–	–	–	–
130R - Transfer from reserve		260,000	7,000	75,000	25,000	–	100,000	–	–	–	–
Total Funding Source		**2,732,001**	**7,000**	**75,000**	**25,000**	**–**	**400,000**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		2,732,001	7,000	75,000	25,000	–	400,000	–	–	–	–
Total Expenditure		**2,732,001**	**7,000**	**75,000**	**25,000**	**–**	**400,000**	**–**	**–**	**–**	**–**

Comox Valley REGIONAL DISTRICT

Comox Valley Search and Rescue 265

Established: 21-Oct-82

Authority: SLP, Conversion BL 2985

Amendments:

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.

Participants: Comox, Courtenay, Cumberland, Electoral Areas A, B, C

Maximum Levy: $.03 per $1,000 - 100% Assessment

2025 Maximum: $859,145

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	38,718	56,443	56,813	57,240	28,077	28,316
Area B	28,805	42,719	42,999	43,322	21,250	21,431
Area C	35,913	52,895	53,242	53,642	26,312	26,537
Municipal Members						
Comox	44,400	67,227	67,668	68,176	33,441	33,727
Courtenay	94,739	142,374	143,307	144,384	70,822	71,427
Cumberland	13,940	21,026	21,164	21,323	10,459	10,549
	$256,515	**$382,685**	**$385,193**	**$388,088**	**$190,360**	**$191,986**
Change from Previous year		**$126,170**	**$2,508**	**$2,895**	**($197,728)**	**$1,626**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0083**	**0.0120**	**0.0121**	**0.0122**	**0.0060**	**0.0060**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

265 - Search and Rescue - Comox Valley

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	256,515	382,685	126,170	Increase of 49.2%
Prior Year Surplus	3,483	6,283	2,800	Prior year surplus from 2024 increased
Total Revenue	259,998	388,968	128,970	
Expenses				
Support Services	1,485	1,666	181	Increased allocation in 2025
Grants to other organizations	156,210	179,680	23,470	New grant to Merville rescue unit [+18.9K]
Contract and General Services	462	480	18	
Transfer to Reserve	101,841	207,142	105,301	Increased contribution to support CVGSAR new facility
Total Expense	259,998	388,968	128,970	

CVRD 5 Year Operating Budget by Service

Functions: 265

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	355	0	0	0	0	0	0
01-1-265-009	Gil Local Govt	3,161	0	0	0	0	0	0
01-1-265-019	Reqn Elect/Spec Prov Govt	103,436	103,380	152,057	153,055	154,204	75,638	76,284
01-1-265-020	Reqn Municipal	153,079	153,135	230,628	232,138	233,884	114,722	115,702
01-1-265-150	Surplus Prior Year	3,483	3,483	6,283	0	0	0	0
01-1-265-151	Funds Allocated from Prior Year	2,769	0	0	0	0	0	0
265 - Search and Rescue - Comox Valley		266,283	259,998	388,968	385,193	388,088	190,360	191,986
Revenues		266,283	259,998	388,968	385,193	388,088	190,360	191,986
Expenses								
265 - Search and Rescue - Comox Valley								
01-2-265-200	Support Services	1,485	1,485	1,666	1,666	1,666	1,666	1,666
01-2-265-212	Grants Uncond Local Govt	153,810	153,810	179,680	182,169	185,044	187,295	189,659
01-2-265-214	Grants Cond Local Agencies	0	2,400	0	0	0	0	0
01-2-265-369	Insurance Liability	464	462	480	499	519	540	560
01-2-265-489	Reserve Contr Other	104,241	101,841	207,142	200,859	200,859	859	101
265 - Search and Rescue - Comox Valley		260,000	259,998	388,968	385,193	388,088	190,360	191,986
Expenses		(260,000)	(259,998)	(388,968)	(385,193)	(388,088)	(190,360)	(191,986)
265 - Search and Rescue - Comox Valley		6,283	0	0	0	0	0	0
01 - General Revenue Fund		6,283	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Comox Valley Emergency Management 270

Established: 28-Oct-91

Authority: BL 1341 - update BL766, 2024

Amendments: BL 766 - Amend Participants - Adding City of Courtenay, Town of Comox, Village of Cumberland /BL 1583, 2257 (add Area K and rename function)

Purpose: To operate a program in preparation for emergencies and to provide Emergency Programs under the Emergency Program Act

Participants: Comox, Courtenay, Cumberland, Electoral Areas A, B, C

Maximum Levy: Greater of $281,809 or $0.03750 per $1,000

2025 Maximum: $1,073,931

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	88,378	115,349	122,613	133,130	140,443	122,636
Area B	65,751	87,302	92,799	100,759	106,294	92,816
Area C	81,976	108,099	114,906	124,762	131,616	114,927
Municipal Members						
Comox	101,348	137,388	146,040	158,565	167,276	146,066
Courtenay	216,253	290,962	309,284	335,812	354,260	309,341
Cumberland	31,819	42,970	45,676	49,594	52,318	45,684
	$585,524	**$782,070**	**$831,319**	**$902,621**	**$952,207**	**$831,471**
Change from Previous year		**$196,546**	**$49,249**	**$71,302**	**$49,586**	**($120,736)**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0189**	**0.0246**	**0.0262**	**0.0284**	**0.0300**	**0.0262**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

270 - Comox Valley Emergency Management

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	585,524	782,070	196,546	Increase of 33.6%
Government Grants	1,204,374	574,097	(630,277)	UBCM grants in 2024 budget, to be carried forward
Transfers from Reserve	0	56,054	56,054	
Recoveries from Other Functions	8,082	7,589	(493)	
Total Revenue	1,797,980	1,419,810	(378,170)	
Expenses				
Support Services	79,432	84,094	4,662	Increased allocation in 2025
Personnel costs	396,985	527,730	130,745	Wage and salary escalation; 1.0 FTE increase
Grants to other organizations	74,000	4,000	(70,000)	Grant funded expenses in 2024
Materials, Supplies and Utilities	661,518	427,456	(234,062)	Grant funded expenses in 2024
Contract and General Services	492,353	245,452	(246,901)	Grant funded expenses in 2024
Transfer to Reserve	42,353	27,285	(15,068)	Future expenditure reserve sufficient for operating risk
Transfer to Other Services	5,339	3,023	(2,316)	Parks contributions [-2.3K]
Minor Capital	46,000	100,770	54,770	Grant funded expenses in 2024
Total Expense	1,797,980	1,419,810	(378,170)	

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
270 - Comox Valley Emergency Management								
Revenues								
270 - Comox Valley Emergency Management								
01-1-270-005	Gil Fed Govt	811	0	0	0	0	0	0
01-1-270-009	Gil Local Govt	7,215	0	0	0	0	0	0
01-1-270-016	Grant Prov Govt Conditional	863,090	1,204,374	574,097	0	0	0	0
01-1-270-019	Reqn Elect/Spec Prov Govt	236,104	235,977	310,751	330,319	358,651	378,354	330,380
01-1-270-020	Reqn Municipal	349,420	349,547	471,319	501,000	543,970	573,853	501,091
01-1-270-022	Cond Transfers - Local Govt Other	0	0	0	0	0	0	0
01-1-270-128	Other Revenue	1,129	0	0	0	0	0	0
01-1-270-130	Recoveries-Wages & Benefits	7,318	0	0	0	0	0	0
01-1-270-133	Recoveries - Other	0	0	0	0	0	0	0
01-1-270-135	Recoveries-Other Functions	7,589	8,082	7,589	8,082	8,082	8,082	8,082
01-1-270-145	Transfer from Reserve	5,497	0	56,054	0	0	0	0
01-1-270-150	Surplus Prior Year	0	0	0	0	0	0	0
270 - Comox Valley Emergency Management		1,478,172	1,797,980	1,419,810	839,401	910,703	960,289	839,553
Revenues		1,478,172	1,797,980	1,419,810	839,401	910,703	960,289	839,553
Expenses								
270 - Comox Valley Emergency Management								
01-2-270-200	Support Services	79,432	79,432	84,094	84,094	84,094	84,094	84,094
01-2-270-210	Grant Operational	73,500	74,000	4,000	4,000	4,000	4,000	4,000
01-2-270-220	Salaries & Wages	309,122	294,566	390,306	330,802	341,355	352,260	363,528
01-2-270-225	Benefits	65,389	86,870	117,091	99,241	102,407	105,679	109,058
01-2-270-228	Honorarium	0	0	0	0	0	0	0
01-2-270-237	Employer Health Tax	6,020	7,239	9,757	8,269	8,533	8,807	9,088
01-2-270-238	WCB	8,717	8,310	10,576	8,965	9,250	9,547	9,852
01-2-270-266	Deliveries/Transportation	45	0	100	100	100	100	100
01-2-270-275	Permits/Licences	2,568	3,500	3,250	3,250	3,250	3,250	3,250
01-2-270-276	Software Licence/Mtce	7,783	9,300	9,500	9,500	9,500	9,500	9,500
01-2-270-281	Materials & Supplies	38,104	208,422	117,737	1,100	1,100	1,100	1,100
01-2-270-284	Meeting Expense	5,681	1,000	1,000	1,000	1,000	1,000	1,000
01-2-270-293	Office Expenses	4,677	500	1,000	1,000	1,000	1,000	1,000
01-2-270-296	Postage	0	50	50	50	50	50	50
01-2-270-314	Telephone & Alarm Lines	8,907	5,315	5,900	5,405	5,410	5,415	5,416

CVRD 5 Year Operating Budget by Service

Functions: 270

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-270-316	Tipping Fees	555	0	0	0	0	0	0
01-2-270-319	Training/Development & Conferences	120,009	403,641	258,629	68,000	68,000	68,000	68,000
01-2-270-320	Travel	14,882	2,000	2,000	2,000	2,000	2,000	2,000
01-2-270-335	Advertising	1,888	5,500	6,000	6,000	6,000	6,000	6,000
01-2-270-340	Dues And Memberships	442	250	250	250	250	250	250
01-2-270-353	Public Relations	40,644	18,950	10,784	1,000	3,500	1,000	3,500
01-2-270-354	Education Programs Public	46,391	93,235	0	5,000	5,000	5,000	5,000
01-2-270-369	Insurance Liability	1,506	1,500	1,560	1,622	1,687	1,754	1,806
01-2-270-372	Insurance Property	140	123	127	131	135	139	143
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	77	250	250	250	250	250	250
01-2-270-387	Other Prof Fees	519,424	371,779	224,831	25,000	82,000	145,000	32,000
01-2-270-400	Contracted Svcs Buildings/Land Mtce	27,912	0	0	0	0	0	0
01-2-270-421	Rental/Lease Buildings	22,214	22,040	22,040	22,040	22,040	0	0
01-2-270-438	Contract Svcs Equip/Mach	7,303	0	0	0	0	0	0
01-2-270-444	Rental/Leases - Mach/Equip	865	200	200	200	200	200	200
01-2-270-447	Repairs/Mtce Mach/Equip	1,318	1,700	3,850	3,850	3,850	3,850	3,850
01-2-270-458	Fuel/Lubricants Vehicle	524	500	500	500	500	500	500
01-2-270-461	Insurance/Licence Vehicle	1,736	1,616	1,850	1,886	1,924	1,962	2,001
01-2-270-464	Repairs & Mtce Vehicle	243	1,500	500	0	0	0	0
01-2-270-468	Minor Capital	672	46,000	100,770	6,000	1,000	1,000	1,000
01-2-270-489	Reserve Contr Other	42,353	42,353	27,285	134,888	137,606	133,892	108,519
01-2-270-495	Transfer To Other Functions	5,339	5,339	3,023	3,008	2,712	2,690	2,498
01-2-270-496	Transfers to Other Governments	30,147	0	0	0	0	0	0
01-2-270-550	Deficit Prior Year	52,842	0	0	0	0	0	0
270 - Comox Valley Emergency Management		1,549,370	1,797,980	1,419,810	839,401	910,703	960,289	839,553
Expenses		(1,549,370)	(1,797,980)	(1,419,810)	(839,401)	(910,703)	(960,289)	(839,553)
270 - Comox Valley Emergency Management		(71,198)	0	0	0	0	0	0
01 - General Revenue Fund		(71,198)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 270 - Comox Valley Emergency Management
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		7,500	–	–	–	–	–	–	–	–	–
130R - Transfer from reserve		77,000	–	–	–	–	–	–	–	–	–
Total Funding Source		**84,500**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 270 - Comox Valley Emergency Management
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		84,500	–	–	–	–	–	–	–	–	–
Total Expenditure		**84,500**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

2025-2029 Financial Planning Core Services

Regional Sustainability



Comox Valley
REGIONAL DISTRICT

Comox Valley REGIONAL DISTRICT

Comox Valley Housing 450

Established: 25-Aug-09

Authority: BL 52

Amendments: Bylaw 850, 2024

Purpose: For emergency shelter and supportive housing land acquisition.

Participants: Courtenay, Comox, Cumberland, Electoral Areas A, B, C

Maximum Levy: Greater of $1,500,000 or $0.05592 per $1,000 - 100% Assessment

2025 Maximum: $1,601,446

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	75,732	95,551	95,806	95,806	95,806	95,806
Area B	78,927	99,581	99,848	99,848	99,848	99,848
Area C	91,386	115,301	115,609	115,609	115,609	115,609
Municipal Members						
Comox	149,588	188,734	189,238	189,238	189,238	189,238
Courtenay	264,542	333,771	334,663	334,663	334,663	334,663
Cumberland	37,301	47,062	47,188	47,188	47,188	47,188
	$697,476	**$880,000**	**$882,353**	**$882,353**	**$882,353**	**$882,353**
Change from Previous year		**$182,524**	**$2,353**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0222**	**0.0273**	**0.0274**	**0.0274**	**0.0274**	**0.0274**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

450 - Comox Valley Housing

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	702,353	880,000	177,647	Increased to build reserve balance
Prior Year Surplus	20,823	25,230	4,407	Prior year surplus from 2024 increased
Total Revenue	723,176	905,230	182,054	
Expenses				
Support Services	425	4,634	4,209	Increased allocation in 2025
Contract and General Services	20,132	20,137	5	
Transfer to Reserve	702,619	880,459	177,840	Building reserves to address housing crisis
Total Expense	723,176	905,230	182,054	

CVRD 5 Year Operating Budget by Service

Functions: 450

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
450 - Emergency Shelter Land Acquisition								
Revenues								
450 - Comox Valley Housing								
01-1-450-005	Gil Fed Govt	845	0	0	0	0	0	0
01-1-450-009	Gil Local Govt	10,338	0	0	0	0	0	0
01-1-450-019	Reqn Elect/Spec Prov Govt	246,045	247,766	310,433	311,263	311,263	311,263	311,263
01-1-450-020	Reqn Municipal	451,431	454,587	569,567	571,090	571,090	571,090	571,090
01-1-450-150	Surplus Prior Year	20,823	20,823	25,230	0	0	0	0
450 - Comox Valley Housing		729,482	723,176	905,230	882,353	882,353	882,353	882,353
Revenues		729,482	723,176	905,230	882,353	882,353	882,353	882,353
Expenses								
450 - Comox Valley Housing								
01-2-450-200	Support Services	425	425	4,634	4,634	4,634	4,634	4,634
01-2-450-369	Insurance Liability	133	132	137	142	148	154	159
01-2-450-381	Legal Fees	1,075	0	0	0	0	0	0
01-2-450-387	Other Prof Fees	0	20,000	20,000	0	0	0	0
01-2-450-489	Reserve Contr Other	702,619	702,619	880,459	877,577	877,571	877,565	877,560
450 - Comox Valley Housing		704,252	723,176	905,230	882,353	882,353	882,353	882,353
Expenses		(704,252)	(723,176)	(905,230)	(882,353)	(882,353)	(882,353)	(882,353)
450 - Emergency Shelter Land Acquisition		25,230	0	0	0	0	0	0
01 - General Revenue Fund		25,230	0	0	0	0	0	0

Comox Valley Homelessness Supports Service 451

Established: 15-Dec-15

Authority: BL 389

Amendments: BL 851, 2024

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.

Participants: Courtenay, Cumberland, Electoral Areas B, C, Defined portion of Electoral Area A

Maximum Levy: Greater of $550,000 or $.02732 per $1,000 - 100% Assessment

2025 Maximum: $588,737

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	49,372	60,492	60,492	60,492	60,492	60,492
Electoral Areas						
Area B	60,490	75,951	75,951	75,951	75,951	75,951
Area C	75,416	94,044	94,044	94,044	94,044	94,044
Municipal Members						
Courtenay	198,949	253,131	253,131	253,131	253,131	253,131
Cumberland	29,273	37,383	37,383	37,383	37,383	37,383
	$413,500	**$521,000**	**$521,000**	**$521,000**	**$521,000**	**$521,000**
Change from Previous year		**$107,500**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0174**	**0.0214**	**0.0214**	**0.0214**	**0.0214**	**0.0214**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

451 - Homelessness Supports

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	413,500	521,000	107,500	Increase of 26.0%
Prior Year Surplus	298,016	452,369	154,353	Prior year surplus from 2024 increased
Total Revenue	711,516	973,369	261,853	
Expenses				
Support Services	3,062	4,559	1,497	Increased allocation in 2025
Grants to other organizations	577,342	752,369	175,027	Three grant initiatives in 2024 [-175K]
Materials, Supplies and Utilities	0	200	200	Meeting expenses [+200]
Contract and General Services	100,952	200,986	100,034	Professional fees [+100K]
Transfer to Reserve	28,160	13,255	(14,905)	Reduced contribution to future expenditure reserve
Transfer to Other Services	2,000	2,000	0	
Total Expense	711,516	973,369	261,853	

CVRD 5 Year Operating Budget by Service

Functions: 451

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
451 - Homelessness Supports								
Revenues								
451 - Homelessness Supports								
01-1-451-005	Gil Fed Govt	636	0	0	0	0	0	0
01-1-451-009	Gil Local Govt	1,133	0	0	0	0	0	0
01-1-451-019	Reqn Elect/Spec Prov Govt	185,278	185,335	230,474	230,474	230,474	230,474	230,474
01-1-451-020	Reqn Municipal	228,222	228,165	290,526	290,526	290,526	290,526	290,526
01-1-451-150	Surplus Prior Year	298,016	298,016	452,369	0	0	0	0
451 - Homelessness Supports		713,286	711,516	973,369	521,000	521,000	521,000	521,000
Revenues		713,286	711,516	973,369	521,000	521,000	521,000	521,000
Expenses								
451 - Homelessness Supports								
01-2-451-200	Support Services	3,062	3,062	4,559	4,559	4,559	4,559	4,559
01-2-451-214	Grants Cond Local Agencies	126,956	577,342	752,369	300,000	300,000	300,000	300,000
01-2-451-284	Meeting Expense	119	0	200	500	500	500	500
01-2-451-369	Insurance Liability	956	952	990	1,030	1,071	1,114	1,147
01-2-451-387	Other Prof Fees	185,725	100,000	199,996	199,696	199,696	199,696	199,696
01-2-451-489	Reserve Contr Other	28,160	28,160	13,255	13,215	13,174	13,131	13,098
01-2-451-495	Transfer To Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	2,000
451 - Homelessness Supports		346,978	711,516	973,369	521,000	521,000	521,000	521,000
Expenses		(346,978)	(711,516)	(973,369)	(521,000)	(521,000)	(521,000)	(521,000)
451 - Homelessness Supports		366,308	0	0	0	0	0	0
01 - General Revenue Fund		366,308	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Regional Growth Strategy 512

Established: 15-Feb-08

Authority: Order in Council 060 - Feb 1/08 Part 13 LGA, Letters Patent, BL 120

Amendments:

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.

Participants: Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C

Maximum Levy:

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	59,433	57,609	67,441	69,464	71,563	72,030
Electoral Areas						
Area B	72,816	72,331	84,676	87,216	89,852	90,438
Area C	90,784	89,562	104,847	107,993	111,257	111,983
Municipal Members						
Comox	112,239	113,829	133,255	137,253	141,401	142,324
Courtenay	239,490	241,067	282,209	290,675	299,462	301,415
Cumberland	35,238	35,602	41,678	42,928	44,225	44,514
	$610,000	**$610,000**	**$714,105**	**$735,528**	**$757,761**	**$762,705**
Change from Previous year		**$0**	**$104,105**	**$21,423**	**$22,233**	**$4,944**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0209**	**0.0204**	**0.0239**	**0.0246**	**0.0253**	**0.0255**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

512 - Regional Growth Strategy

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	610,000	610,000	0	
Government Grants	44,833	19,913	(24,920)	Woodstove grant funding [-24.9K]
Transfers from Reserve	0	134,131	134,131	To keep requisition stable
Prior Year Surplus	489,314	373,493	(115,821)	Prior year surplus from 2024 decreased
Recoveries from Other Functions	2,000	2,000	0	
Total Revenue	1,146,147	1,139,537	(6,610)	
Expenses				
Support Services	45,135	44,525	(610)	Decreased allocation in 2025
Personnel costs	517,946	560,536	42,590	Wage and salary escalation, additional 0.2 FTE
Materials, Supplies and Utilities	8,435	17,000	8,565	Training [+3.5K], Travel [+2.8K]
Contract and General Services	471,822	382,119	(89,703)	RGS Action Plan [-20K], Climate Action Strategy [-37K]
Transfer to Reserve	99,809	132,357	32,548	Increased contribution to future expenditure reserve
Minor Capital	3,000	3,000	0	
Total Expense	1,146,147	1,139,537	(6,610)	

CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
512 - Regional Growth Strategy								
Revenues								
512 - Regional Growth Strategy								
01-1-512-005	Gil Fed Govt	766	0	0	0	0	0	0
01-1-512-009	Gil Local Govt	7,990	0	0	0	0	0	0
01-1-512-016	Grant Prov Govt Conditional	23,356	44,833	19,913	0	0	0	0
01-1-512-019	Reqn Elect/Spec Prov Govt	223,034	222,915	219,511	256,974	264,683	272,684	274,463
01-1-512-020	Reqn Municipal	386,966	387,085	390,489	457,131	470,845	485,077	488,242
01-1-512-135	Recoveries-Other Functions	2,000	2,000	2,000	2,000	2,000	2,000	20,000
01-1-512-145	Transfer from Reserve	0	0	134,131	0	0	0	0
01-1-512-150	Surplus Prior Year	489,314	489,314	373,493	0	0	0	0
512 - Regional Growth Strategy		1,133,426	1,146,147	1,139,537	716,105	737,528	759,761	782,705
Revenues		1,133,426	1,146,147	1,139,537	716,105	737,528	759,761	782,705
Expenses								
512 - Regional Growth Strategy								
01-2-512-200	Support Services	45,135	45,135	44,525	44,525	44,525	44,525	44,525
01-2-512-220	Salaries & Wages	311,886	382,614	414,565	429,771	445,540	461,898	478,869
01-2-512-225	Benefits	69,115	114,785	124,371	128,931	133,661	138,572	143,661
01-2-512-237	Employer Health Tax	6,176	9,565	10,365	10,747	11,140	11,547	11,971
01-2-512-238	WCB	9,037	10,982	11,235	11,647	12,072	12,518	12,978
01-2-512-284	Meeting Expense	282	500	2,000	2,000	2,000	2,000	2,000
01-2-512-293	Office Expenses	1,342	100	500	500	500	500	500
01-2-512-319	Training/Development & Conferences	1,989	2,500	6,000	5,000	5,000	5,000	5,000
01-2-512-320	Travel	995	1,200	4,000	4,000	4,000	4,000	4,000
01-2-512-335	Advertising	1,520	1,500	2,000	1,500	1,500	1,500	1,500
01-2-512-340	Dues And Memberships	1,063	2,635	2,500	2,500	2,500	2,500	2,500
01-2-512-353	Public Relations	26	5,000	5,000	5,000	5,000	5,000	5,000
01-2-512-354	Education Programs Public	0	25,637	20,637	2,000	2,000	2,000	2,000
01-2-512-369	Insurance Liability	2,480	2,470	2,569	2,672	2,779	2,890	2,890
01-2-512-381	Legal Fees	0	15,000	10,000	10,000	10,000	10,000	10,000
01-2-512-385	Gis Services	0	5,000	3,000	3,000	3,000	3,000	3,000
01-2-512-387	Other Prof Fees	220,413	418,715	340,913	35,000	35,000	35,000	35,000
01-2-512-468	Minor Capital	3,368	3,000	3,000	3,000	3,000	3,000	3,000
01-2-512-489	Reserve Contr Other	99,809	99,809	132,357	14,312	14,311	14,311	14,311

CVRD 5 Year Operating Budget by Service

Functions: 512

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
512 - Regional Growth Strategy		774,635	1,146,147	1,139,537	716,105	737,528	759,761	782,705
Expenses		(774,635)	(1,146,147)	(1,139,537)	(716,105)	(737,528)	(759,761)	(782,705)
512 - Regional Growth Strategy		358,791	0	0	0	0	0	0
01 - General Revenue Fund		358,791	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Regional Parks and Trail Service 625

Established: 01-Jan-71

Authority: SLP - BL 719, 2022

Amendments: BL719, 2022

Purpose: The protection and preservation of regionally-significant natural areas while providing opportunities for public access and enjoyment; the development of a network of regional greenways and trails; and carrying out any function that is ancillary or incidental to the foregoing activities including the planning, acquisition, development, operation and regulation of such lands and facilities.

Participants: Comox, Courtenay, Cumberland, Electoral Areas A, B and C

Maximum Levy: No stated limit

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	66,359	64,843	71,327	78,460	83,864	86,502
Area B	49,370	49,076	53,984	59,382	63,472	65,469
Area C	61,553	60,767	66,844	73,529	78,592	81,065
Municipal Members						
Comox	75,540	76,697	84,366	92,803	99,194	102,315
Courtenay	161,462	162,633	178,897	196,786	210,339	216,957
Cumberland	23,716	23,983	26,381	29,019	31,018	31,994
	$438,000	**$438,000**	**$481,800**	**$529,980**	**$566,479**	**$584,303**
Change from Previous year		**$0**	**$43,800**	**$48,180**	**$36,499**	**$17,824**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0142**	**0.0138**	**0.0152**	**0.0167**	**0.0179**	**0.0185**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

625 - Regional Parks and Trails Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	438,000	438,000	0	
Prior Year Surplus	84,870	0	(84,870)	No prior surplus
Total Revenue	522,870	438,000	(84,870)	
Expenses				
Support Services	26,923	31,552	4,629	Increased allocation in 2025
Personnel costs	184,215	110,227	(73,988)	FTE allocation reduced 0.40
Materials, Supplies and Utilities	26,580	10,090	(16,490)	Advertising for strategic plan [-13K]
Contract and General Services	116,251	97,801	(18,450)	Regional Parks Plan [-65K], Land acquisition [+30K]
Transfer to Reserve	157,651	177,080	19,429	Increased to support future land purchase
Transfer to Other Services	11,250	11,250	0	
Total Expense	522,870	438,000	(84,870)	

CVRD 5 Year Operating Budget by Service

Functions: 625

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
625 - Regional Parks and Trails Service								
Revenues								
625 - Regional Parks and Trails Service								
01-1-625-005	Gil Fed Govt	609	0	0	0	0	0	0
01-1-625-009	Gil Local Govt	5,379	0	0	0	0	0	0
01-1-625-019	Reqn Elect/Spec Prov Govt	177,282	177,185	174,693	192,163	211,379	225,936	233,045
01-1-625-020	Reqn Municipal	260,718	260,815	263,307	289,637	318,601	340,543	351,258
01-1-625-150	Surplus Prior Year	84,870	84,870	0	0	0	0	0
625 - Regional Parks and Trails Service		528,858	522,870	438,000	481,800	529,980	566,479	584,303
Revenues		528,858	522,870	438,000	481,800	529,980	566,479	584,303
Expenses								
625 - Regional Parks and Trails Service								
01-2-625-200	Support Services	26,923	26,923	31,552	31,552	31,552	31,552	31,552
01-2-625-220	Salaries & Wages	72,858	130,489	66,762	69,314	109,269	113,139	117,151
01-2-625-221	Directors Remuneration	6,060	7,575	7,575	7,575	7,575	7,575	7,575
01-2-625-225	Benefits	16,774	39,146	30,579	31,660	32,781	33,942	35,146
01-2-625-237	Employer Health Tax	1,540	3,262	2,548	2,638	2,732	2,828	2,928
01-2-625-238	WCB	1,959	3,743	2,763	2,860	2,962	3,065	3,175
01-2-625-276	Software Licence/Mtce	0	300	650	650	650	650	650
01-2-625-281	Materials & Supplies	0	0	0	0	5,000	5,000	5,000
01-2-625-284	Meeting Expense	695	1,500	1,000	1,000	1,000	1,000	1,000
01-2-625-293	Office Expenses	0	2,500	2,600	2,600	100	2,600	100
01-2-625-311	Signs	0	0	0	1,000	1,000	1,000	1,000
01-2-625-314	Telephone & Alarm Lines	0	280	840	840	840	840	840
01-2-625-335	Advertising	5,268	16,000	3,000	500	500	500	500
01-2-625-350	Maps & Printing Supplies	640	6,000	2,000	0	0	0	0
01-2-625-353	Public Relations	0	0	500	500	500	500	500
01-2-625-369	Insurance Liability	1,256	1,251	1,301	1,353	1,407	1,463	1,500
01-2-625-381	Legal Fees	0	0	0	10,000	10,000	10,000	10,000
01-2-625-385	Gis Services	0	0	1,000	500	500	500	500
01-2-625-387	Other Prof Fees	69,281	115,000	95,000	65,000	35,000	35,000	35,000
01-2-625-400	Contracted Svcs Buildings/Land Mtce	0	0	0	0	20,000	30,000	40,000
01-2-625-485	Contr To Capital Works Reserve	137,769	137,769	125,666	216,020	227,980	255,479	267,303
01-2-625-489	Reserve Contr Other	19,882	19,882	51,414	24,988	24,193	29,846	22,883

CVRD 5 Year Operating Budget by Service

Functions: 625

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-625-495	Transfer To Other Functions	11,250	11,250	11,250	11,250	14,439	0	0
625 - Regional Parks and Trails Service		372,155	522,870	438,000	481,800	529,980	566,479	584,303
Expenses		(372,155)	(522,870)	(438,000)	(481,800)	(529,980)	(566,479)	(584,303)
625 - Regional Parks and Trails Service		156,703	0	0	0	0	0	0
01 - General Revenue Fund		156,703	0	0	0	0	0	0

2025-2029 Financial Planning Core Services

Recreation



Comox Valley
REGIONAL DISTRICT

Comox Valley REGIONAL DISTRICT

Recreation Grant 600

Established: 09-Jul-68

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

2025 Maximum: $1,430,295

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	104,539	113,484	79,094	79,094	80,761	80,761
Area B	77,774	85,890	59,862	59,862	61,124	61,124
Area C	96,967	106,351	74,122	74,122	75,685	75,685
Municipal Members						
Comox	119,001	134,229	93,552	93,552	95,524	95,524
Courtenay	254,358	284,629	198,375	198,375	202,556	202,556
Cumberland	37,362	41,973	29,254	29,254	29,870	29,870
	$690,000	**$766,556**	**$534,259**	**$534,259**	**$545,520**	**$545,520**
Change from Previous year		**$76,556**	**($232,297)**	**$0**	**$11,261**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0224**	**0.0242**	**0.0169**	**0.0169**	**0.0172**	**0.0172**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

600 - Recreation Grant

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	5,200	5,200	0	
Taxation	690,000	766,556	76,556	Increase of 11.1%
Government Grants	25,000	16,159	(8,841)	UBCM Grant [-8.8K]
Prior Year Surplus	197,594	181,040	(16,554)	Prior year surplus from 2024 decreased
Total Revenue	917,794	968,955	51,161	
Expenses				
Support Services	8,073	12,074	4,001	Increased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wage escalation
Grants to other organizations	862,050	920,601	58,551	Outdoor pool [+29.2K], Adapted needs [+47.3K]
Contract and General Services	26,755	17,964	(8,791)	UBCM Grant [-8.8K]
Transfer to Reserve	16,403	13,533	(2,870)	Reduced contribution to future expenditure reserve
Total Expense	917,794	968,955	51,161	

CVRD 5 Year Operating Budget by Service

Functions: 600

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
600 - Recreation Grant								
Revenues								
600 - Recreation Grant								
01-1-600-005	Gil Fed Govt	959	200	200	200	200	200	200
01-1-600-009	Gil Local Govt	8,474	5,000	5,000	5,000	5,000	5,000	5,000
01-1-600-016	Grant Prov Govt Conditional	8,841	25,000	16,159	0	0	0	0
01-1-600-019	Reqn Elect/Spec Prov Govt	279,280	279,127	305,735	213,085	213,085	217,577	217,577
01-1-600-020	Reqn Municipal	410,720	410,873	460,821	321,174	321,174	327,943	327,943
01-1-600-150	Surplus Prior Year	197,595	197,594	181,040	0	0	0	0
01-1-600-151	Funds Allocated from Prior Year	17,000	0	0	0	0	0	0
600 - Recreation Grant		922,869	917,794	968,955	539,459	539,459	550,720	550,720
Revenues		922,869	917,794	968,955	539,459	539,459	550,720	550,720
Expenses								
600 - Recreation Grant								
01-2-600-200	Support Services	8,073	8,073	12,074	12,074	12,074	12,074	12,074
01-2-600-214	Grants Cond Local Agencies	681,332	862,050	920,601	504,953	509,706	520,760	531,200
01-2-600-220	Salaries & Wages	3,363	3,334	3,538	3,644	3,753	3,865	3,980
01-2-600-225	Benefits	631	1,000	1,061	1,093	1,126	1,159	1,194
01-2-600-237	Employer Health Tax	66	83	88	91	94	97	100
01-2-600-238	WCB	68	96	96	99	102	105	108
01-2-600-369	Insurance Liability	1,260	1,255	1,305	1,357	1,411	1,467	1,500
01-2-600-381	Legal Fees	0	500	500	500	500	500	500
01-2-600-387	Other Prof Fees	30,634	25,000	16,159	0	0	0	0
01-2-600-489	Reserve Contr Other	16,403	16,403	13,533	15,648	10,693	10,693	64
600 - Recreation Grant		741,829	917,794	968,955	539,459	539,459	550,720	550,720
Expenses		(741,829)	(917,794)	(968,955)	(539,459)	(539,459)	(550,720)	(550,720)
600 - Recreation Grant		181,040	0	0	0	0	0	0
01 - General Revenue Fund		181,040	0	0	0	0	0	0

Comox Valley Track and Fields Service 601

Established: 30-May-80

Authority: SLP 56

Amendments: BL 2353 (Conversion & Amendment), BL 2740
BL 2740 (Amendment - adds apportionment of costs)

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.

Participants: Comox, Courtenay, Defined Area A Baynes Sound, Electoral Areas B and C

Maximum Levy: $.04 per $1,000 - 100% Assessment

2025 Maximum: $1,010,146

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	102,109	99,263	73,491	73,491	73,491	73,491
Electoral Areas						
Area B	125,100	124,631	92,272	92,272	92,272	92,272
Area C	155,971	154,321	114,254	114,254	114,254	114,254
Municipal Members						
Comox	191,413	194,774	144,204	144,204	144,204	144,204
Courtenay	409,136	413,012	305,780	305,780	305,780	305,780
	$983,729	**$986,000**	**$730,000**	**$730,000**	**$730,000**	**$730,000**
Change from Previous year		**$2,271**	**($256,000)**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0360**	**0.0351**	**0.0260**	**0.0260**	**0.0260**	**0.0260**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

601 - Comox Valley Track and Fields Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	5,345	5,345	0	
Taxation	986,000	986,000	0	
Transfers from Reserve	4,500	4,500	0	
Prior Year Surplus	80,516	152,820	72,304	Prior year surplus from 2024 increased
Total Revenue	1,076,361	1,148,665	72,304	
Expenses				
Support Services	3,926	14,426	10,500	Increased allocation in 2025
Personnel costs	4,513	4,783	270	Salary and wage escalation
Grants to other organizations	33,113	35,781	2,668	Turf field maintenance [+2.5K]
Materials, Supplies and Utilities	36,439	45,556	9,117	Water [+5.3K], Hydro [+3.3K]
Contract and General Services	86,618	56,767	(29,851)	Turf field design costs [-28.5K]
Transfer to Reserve	911,752	991,352	79,600	Reduced contribution to future expend. reserve
Total Expense	1,076,361	1,148,665	72,304	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
601 - Comox Valley Track & Fields								
Revenues								
601 - Comox Valley Track and Fields Service								
01-1-601-005	Gil Fed Govt	1,315	345	345	345	345	345	345
01-1-601-009	Gil Local Govt	13,631	5,000	5,000	5,000	5,000	5,000	5,000
01-1-601-019	Reqn Elect/Spec Prov Govt	383,180	383,847	378,229	280,027	280,028	280,028	280,028
01-1-601-020	Reqn Municipal	600,549	602,153	607,771	449,973	449,972	449,972	449,972
01-1-601-124	Contributions from Others	25,000	0	0	0	0	0	0
01-1-601-128	Other Revenue	5,931	4,500	4,500	4,500	4,500	4,500	4,500
01-1-601-145	Transfer from Reserve	0	80,516	0	0	0	0	0
01-1-601-150	Surplus Prior Year	0	0	152,820	0	0	0	0
01-1-601-151	Funds Allocated from Prior Year	81,214	0	0	0	0	0	0
601 - Comox Valley Track and Fields Service		1,110,821	1,076,361	1,148,665	739,845	739,845	739,845	739,845
Revenues		1,110,821	1,076,361	1,148,665	739,845	739,845	739,845	739,845
Expenses								
601 - Comox Valley Track and Fields Service								
01-2-601-284	Meeting Expense	15	0	0	0	0	0	0
601 - Comox Valley Track and Fields Service		15	0	0	0	0	0	0
602 - Sports Track								
01-2-602-200	Support Services	301	301	331	331	331	331	331
01-2-602-369	Insurance Liability	48	47	49	51	53	55	58
01-2-602-381	Legal Fees	0	500	500	500	500	500	500
01-2-602-485	Contr To Capital Works Reserve	25,000	25,000	25,000	25,000	25,000	25,000	25,000
602 - Sports Track		25,349	25,848	25,880	25,882	25,884	25,886	25,889
603 - Playing Fields								
01-2-603-200	Support Services	3,625	3,625	14,095	14,095	14,095	14,095	14,095
01-2-603-214	Grants Cond Local Agencies	1,921	33,113	35,781	40,953	41,259	41,259	42,740
01-2-603-220	Salaries & Wages	3,363	3,334	3,538	3,644	3,753	3,865	3,980
01-2-603-225	Benefits	631	1,000	1,061	1,093	1,126	1,159	1,194
01-2-603-237	Employer Health Tax	66	83	88	91	94	97	100
01-2-603-238	WCB	68	96	96	99	102	105	108
01-2-603-284	Meeting Expense	0	0	500	500	0	0	0
01-2-603-335	Advertising	0	500	500	500	500	500	500
01-2-603-369	Insurance Liability	557	555	700	1,155	1,155	1,155	1,155

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-603-387	Other Prof Fees	28,498	80,516	52,018	0	0	0	0
01-2-603-403	Buildings Repairs & Mtce	0	5,000	3,500	10,000	10,000	10,000	10,000
01-2-603-409	Hydro	7,158	8,937	12,228	19,052	19,528	20,210	20,918
01-2-603-430	Water	0	27,002	32,328	32,661	33,000	33,694	34,051
01-2-603-480	Transfer to Capital	0	0	790,896	0	0	0	0
01-2-603-485	Contr To Capital Works Reserve	790,233	790,233	0	75,000	75,000	75,000	75,000
01-2-603-489	Reserve Contr Other	96,519	96,519	175,456	101,991	101,220	99,691	96,986
01-2-603-505	Debt Charges-Principal	0	0	0	284,795	284,795	284,795	284,795
01-2-603-506	Debt Charges-Interest	0	0	0	128,334	128,334	128,334	128,334
603 - Playing Fields		932,638	1,050,513	1,122,785	713,963	713,961	713,959	713,956
Expenses		(958,001)	(1,076,361)	(1,148,665)	(739,845)	(739,845)	(739,845)	(739,845)
601 - Comox Valley Track & Fields		152,820	0	0	0	0	0	0
01 - General Revenue Fund		152,820	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 601 - Comox Valley Track & Fields
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		808,500	–	–	–	–	–	–	–	–	–
090R - Other Revenue/Recoveries		–	–	–	–	500,000	–	–	–	–	–
100R - Short Term Debt Proceeds		3,000,000	–	–	–	–	–	–	–	–	–
130R - Transfer from reserve		1,426,165	–	–	–	500,000	–	–	–	–	–
140R - Transfers other		790,233	–	–	–	–	–	–	–	–	–
Total Funding Source		**6,024,898**	**–**	**–**	**–**	**1,000,000**	**–**	**–**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 601 - Comox Valley Track & Fields
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		6,024,898	-	-	-	1,000,000	-	-	-	-	-
Total Expenditure		**6,024,898**	**-**	**-**	**-**	**1,000,000**	**-**	**-**	**-**	**-**	**-**

Comox Valley REGIONAL DISTRICT

Denman Island Recreation 605

Established: 05-Jan-1931

Authority: BL 2624

Amendments:

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.

Participants: Defined portion of Electoral Area A (Denman Island)

Maximum Levy: $.05 per $1,000 - 100% Assessment

2025 Maximum: $40,402

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
5-771-CNR-SRVA#46	17,029	18,032	19,033	20,034	21,035	22,036
	$17,029	**$18,032**	**$19,033**	**$20,034**	**$21,035**	**$22,036**
Change from Previous year		**$1,003**	**$1,001**	**$1,001**	**$1,001**	**$1,001**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0208**	**0.0219**	**0.0232**	**0.0244**	**0.0256**	**0.0268**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

605 - Denman Island Recreation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	17,029	18,032	1,003	Increase of 5.9%
Prior Year Surplus	53	109	56	Prior year surplus from 2024 increased
Total Revenue	17,082	18,141	1,059	
Expenses				
Support Services	300	300	0	
Contract and General Services	31	32	1	
Grants to other organizations	16,751	17,809	1,058	Increased recreation grants to DIRA
Total Expense	17,082	18,141	1,059	

CVRD 5 Year Operating Budget by Service

Functions: 605

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
605 - Denman Island Recreation								
Revenues								
605 - Denman Island Recreation								
01-1-605-005	Gil Fed Govt	58	0	0	0	0	0	0
01-1-605-019	Reqn Elect/Spec Prov Govt	17,029	17,029	18,032	19,033	20,034	21,035	22,036
01-1-605-150	Surplus Prior Year	53	53	109	0	0	0	0
605 - Denman Island Recreation		17,140	17,082	18,141	19,033	20,034	21,035	22,036
Revenues		17,140	17,082	18,141	19,033	20,034	21,035	22,036
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	16,700	16,751	17,809	18,700	19,700	20,700	21,700
01-2-605-369	Insurance Liability	31	31	32	33	34	35	36
605 - Denman Island Recreation		17,031	17,082	18,141	19,033	20,034	21,035	22,036
Expenses		(17,031)	(17,082)	(18,141)	(19,033)	(20,034)	(21,035)	(22,036)
605 - Denman Island Recreation		109	0	0	0	0	0	0
01 - General Revenue Fund		109	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Hornby Island Recreation 606

Established: 05-Jan-1931

Authority: BL 2625

Amendments:

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.

Participants: Defined portion of Electoral Area A (Hornby Island)

Maximum Levy: $.05 per $1,000 - 100% Assessment

2025 Maximum: $51,218

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
6-771-CNR-SRVA#47	30,000	39,500	40,500	41,500	42,500	43,500
	$30,000	**$39,500**	**$40,500**	**$41,500**	**$42,500**	**$43,500**
Change from Previous year		**$9,500**	**$1,000**	**$1,000**	**$1,000**	**$1,000**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0295**	**0.0380**	**0.0390**	**0.0400**	**0.0409**	**0.0419**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

606 - Hornby Island Recreation

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	30,000	39,500	9,500	Increase of 31.7%
Prior Year Surplus	0	103	103	Prior year surplus from 2024 increased
Total Revenue	30,000	39,603	9,603	
Expenses				
Support Services	424	300	(124)	Decreased allocation in 2025
Grants to other organizations	27,023	38,254	11,231	Increased budget from HIRRA supporting higher wages & benefits
Contract and General Services	67	70	3	
Transfer to Reserve	2,486	979	(1,507)	Contribution to future expenditure reserve
Total Expense	30,000	39,603	9,603	

CVRD 5 Year Operating Budget by Service

Functions: 606

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
606 - Hornby Island Recreation								
Revenues								
606 - Hornby Island Recreation								
01-1-606-005	Gil Fed Govt	103	0	0	0	0	0	0
01-1-606-019	Reqn Elect/Spec Prov Govt	30,000	30,000	39,500	40,500	41,500	42,500	43,500
01-1-606-150	Surplus Prior Year	0	0	103	0	0	0	0
606 - Hornby Island Recreation		30,103	30,000	39,603	40,500	41,500	42,500	43,500
Revenues		30,103	30,000	39,603	40,500	41,500	42,500	43,500
Expenses								
606 - Hornby Island Recreation								
01-2-606-200	Support Services	424	424	300	300	300	300	300
01-2-606-214	Grants Cond Local Agencies	27,023	27,023	38,254	39,433	39,740	40,810	41,795
01-2-606-369	Insurance Liability	67	67	70	73	76	79	82
01-2-606-489	Reserve Contr Other	2,486	2,486	979	694	1,384	1,311	1,323
606 - Hornby Island Recreation		30,000	30,000	39,603	40,500	41,500	42,500	43,500
Expenses		(30,000)	(30,000)	(39,603)	(40,500)	(41,500)	(42,500)	(43,500)
606 - Hornby Island Recreation		103	0	0	0	0	0	0
01 - General Revenue Fund		103	0	0	0	0	0	0

Hornby-Denman Rec Complexes Contribution Service 607

Established: 05-Jan-1931

Authority: BL 2623

Amendments:

Purpose: To provide a contribution to the cost of the Comox Valley Recreation Complexes service.

Participants: Defined Area A Denman/Hornby

Maximum Levy: Greater of $27,000 or $.10 per $1,000 - 100% Assessment

2025 Maximum: $183,299

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Denman/Hornby	33,248	33,231	33,347	33,348	33,349	33,350
	$33,248	**$33,231**	**$33,347**	**$33,348**	**$33,349**	**$33,350**
Change from Previous year		**($17)**	**$116**	**$1**	**$1**	**$1**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0181**	**0.0179**	**0.0179**	**0.0179**	**0.0179**	**0.0179**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

607 - Part Area A Hornby/Denman Recreation Complexes

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	33,248	33,231	(17)	
Prior Year Surplus	97	115	18	Prior year surplus from 2024 increased
Total Revenue	33,345	33,346	1	
Expenses				
Support Services	300	427	127	Increased allocation in 2025
Contract and General Services	31	32	1	
Transfer to Other Services	33,014	32,887	(127)	Transfer to CV Recreation Facilities
Total Expense	33,345	33,346	1	

CVRD 5 Year Operating Budget by Service

Functions: 607

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 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	114	0	0	0	0	0	0
01-1-607-019	Reqn Elect/Spec Prov Govt	33,248	33,248	33,231	33,347	33,348	33,349	33,350
01-1-607-150	Surplus Prior Year	98	97	115	0	0	0	0
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		33,460	33,345	33,346	33,347	33,348	33,349	33,350
Revenues		33,460	33,345	33,346	33,347	33,348	33,349	33,350
Expenses								
607 - Part Area A Hornby/Denman Recreation Complexes Contribution								
01-2-607-200	Support Services	300	300	427	427	427	427	427
01-2-607-369	Insurance Liability	31	31	32	33	34	35	36
01-2-607-495	Transfer To Other Functions	33,014	33,014	32,887	32,887	32,887	32,887	32,887
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		33,345	33,345	33,346	33,347	33,348	33,349	33,350
Expenses		(33,345)	(33,345)	(33,346)	(33,347)	(33,348)	(33,349)	(33,350)
607 - Part Area A Hornby/Denman Recreation Complexes Contribution		115	0	0	0	0	0	0
01 - General Revenue Fund		115	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Comox Valley Recreation Complexes 645

Established: 29-Apr-02

Authority: BL 2410

Amendments: BL 2622, 2823

Purpose: The purpose of constructing, equipping, enlarging, operating and maintaining ice arena-swimming pool complexes and to contribute towards the costs of existing community use facilities structures in the service area.

Participants: Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C

Maximum Levy: $1.05 per $1,000 - 100% Assessment

2025 Maximum: $28,145,358

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
Part Area A Baynes Sound	672,080	703,583	703,583	703,583	707,360	707,360
Electoral Areas						
Area B	823,413	883,390	883,390	883,390	888,133	888,133
Area C	1,026,604	1,093,833	1,093,833	1,093,833	1,099,706	1,099,706
Municipal Members						
Comox	1,269,210	1,390,202	1,390,202	1,390,202	1,397,667	1,397,667
Courtenay	2,708,186	2,944,185	2,944,185	2,944,185	2,959,992	2,959,992
Cumberland	398,477	434,807	434,807	434,807	437,142	437,142
	$6,897,970	**$7,450,000**	**$7,450,000**	**$7,450,000**	**$7,490,000**	**$7,490,000**
Change from Previous year		**$552,030**	**$0**	**$0**	**$40,000**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.2368**	**0.2491**	**0.2491**	**0.2491**	**0.2504**	**0.2504**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

645 - Comox Valley Recreation Complexes

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	138,500	138,500	0	
Taxation	6,897,970	7,450,000	552,030	Increase of 8.0%
Sale of Services	2,470,000	2,442,000	(28,000)	
Other Revenue	27,000	27,000	0	
Prior Year Surplus	409,428	0	(409,428)	No prior year surplus
Recoveries from Other Functions	33,014	33,014	0	
Total Revenue	9,975,912	10,090,514	114,602	
Expenses				
Support Services	683,894	630,214	(53,680)	Decreased allocation in 2025
Personnel costs	5,506,245	5,730,998	224,753	Wage and salary escalation
Materials, Supplies and Utilities	1,332,830	1,431,308	98,478	Cameras and software [+40K], First aid [+8.1K], Arena 3 business case [+24.9K]
Contract and General Services	768,823	969,231	200,408	Safety Plan [+75K], Public Relations [+20K]
Debt Charges	111,927	141,177	29,250	Additional interim financing in 2025
Transfer to Reserve	1,408,481	1,016,844	(391,637)	Reduced capital works contribution
Transfer to Other Services	119,712	116,742	(2,970)	Transfer to internal cost of carbon reduced
Minor Capital	44,000	54,000	10,000	LED lights [+10K]
Total Expense	9,975,912	10,090,514	114,602	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
645 - Comox Valley Recreation Complexes								
Revenues								
645 - Comox Valley Recreation Complexes								
01-1-645-005	Gil Fed Govt	8,658	8,500	8,500	8,500	8,500	8,500	8,500
01-1-645-009	Gil Local Govt	90,357	130,000	130,000	130,000	130,000	130,000	130,000
01-1-645-019	Reqn Elect/Spec Prov Govt	2,522,097	2,520,760	2,680,915	2,680,915	2,680,915	2,695,309	2,695,309
01-1-645-020	Reqn Municipal	4,375,873	4,377,210	4,769,085	4,769,085	4,769,085	4,794,691	4,794,691
01-1-645-030	Public Skating	84,043	74,000	74,000	74,000	74,000	74,000	74,000
01-1-645-033	Public Swimming	447,927	430,000	430,000	440,000	440,000	440,000	440,000
01-1-645-041	Instructional Programs	63,201	65,000	66,000	67,000	68,000	69,000	69,000
01-1-645-042	Arena & Wellness Programs	67,485	65,000	40,000	40,000	40,000	40,000	40,000
01-1-645-043	Ice Programs Over 14	149,098	140,000	140,000	140,000	140,000	140,000	140,000
01-1-645-044	Ice Programs 14 & Under	106,063	70,000	65,000	65,000	68,000	68,000	70,000
01-1-645-046	Swim Lessons Over 14	53,427	50,000	50,000	50,000	50,000	50,000	50,000
01-1-645-049	Swim Lessons 14 & Under	416,424	410,000	410,000	410,000	420,000	430,000	430,000
01-1-645-054	Memberships	403,059	475,000	475,000	475,000	475,000	475,000	475,000
01-1-645-055	Arena Rental	482,135	400,000	400,000	400,000	400,000	400,000	400,000
01-1-645-056	Dry Floor Arena Rental	29,505	18,000	18,000	18,000	18,000	18,000	18,000
01-1-645-057	Rental/Lease Buildings	44,585	41,000	41,000	41,000	41,000	41,000	41,000
01-1-645-058	Lockers	44,945	40,000	40,000	40,000	40,000	40,000	40,000
01-1-645-061	Rental Pool	137,909	140,000	140,000	140,000	140,000	140,000	140,000
01-1-645-064	Rental Skates	30,356	20,000	21,000	22,000	23,000	24,000	24,000
01-1-645-073	Vending	22,208	16,000	16,000	16,000	16,000	16,000	16,000
01-1-645-075	Advertising	29,615	15,000	15,000	15,000	15,000	15,000	15,000
01-1-645-080	Retail Sales	1,350	1,000	1,000	1,000	1,000	1,000	10,000
01-1-645-125	Donations	1,450	4,000	4,000	4,000	4,000	4,000	4,000
01-1-645-128	Other Revenue	8,670	18,000	18,000	18,000	18,000	18,000	18,000
01-1-645-133	Recoveries - Other	2,500	5,000	5,000	5,000	5,000	5,000	5,000
01-1-645-135	Recoveries-Other Functions	33,014	33,014	33,014	33,014	33,014	33,014	33,014
01-1-645-145	Transfer from Reserve	117,103	0	0	0	0	0	0
01-1-645-150	Surplus Prior Year	398,570	409,428	0	0	0	0	0
645 - Comox Valley Recreation Complexes		10,171,624	9,975,912	10,090,514	10,102,514	10,117,514	10,169,514	10,180,514
Revenues		10,171,624	9,975,912	10,090,514	10,102,514	10,117,514	10,169,514	10,180,514
Expenses								

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
645 - Comox Valley Recreation Complexes								
01-2-645-200	Support Services	683,894	683,894	630,214	630,214	630,214	630,214	630,214
01-2-645-220	Salaries & Wages	1,000,141	999,762	1,012,191	1,042,424	1,073,566	1,105,647	1,138,697
01-2-645-221	Directors Remuneration	12,685	15,452	15,452	15,452	15,452	15,452	15,452
01-2-645-225	Benefits	214,869	299,928	303,664	312,725	322,069	331,696	341,607
01-2-645-237	Employer Health Tax	19,749	24,996	25,312	26,062	26,841	27,637	28,459
01-2-645-238	WCB	27,194	28,689	27,432	28,249	29,089	29,958	30,854
01-2-645-251	Cash Overage/Shortage	1	0	0	0	0	0	0
01-2-645-254	Chemicals	1,468	0	0	0	0	0	0
01-2-645-257	Clothing/Laundering	24,416	23,000	25,000	18,000	25,000	28,000	25,000
01-2-645-266	Deliveries/Transportation	6,589	5,200	5,200	5,200	5,200	5,200	5,200
01-2-645-272	Instructional Programs	250	0	0	0	0	0	0
01-2-645-275	Permits/Licences	9,500	12,000	14,000	14,000	14,000	14,000	14,000
01-2-645-276	Software Licence/Mtce	30,276	76,000	140,756	76,000	76,000	76,000	116,000
01-2-645-281	Materials & Supplies	1,372	0	0	0	0	0	0
01-2-645-284	Meeting Expense	5,432	1,700	2,000	2,000	2,000	2,000	2,000
01-2-645-290	Miscellaneous	528	0	0	0	0	0	0
01-2-645-293	Office Expenses	3,308	0	0	0	0	0	0
01-2-645-305	Safety Equipment	690	0	0	0	0	0	0
01-2-645-311	Signs	3,541	0	2,000	2,000	2,000	2,000	2,000
01-2-645-314	Telephone & Alarm Lines	23,082	28,509	29,131	29,597	30,060	30,587	31,142
01-2-645-319	Training/Development & Conferences	50,845	32,000	40,000	40,000	40,000	40,000	40,000
01-2-645-320	Travel	17,900	9,000	9,000	9,000	9,000	9,000	9,000
01-2-645-335	Advertising	27,089	36,350	26,350	26,350	26,350	26,350	26,350
01-2-645-340	Dues And Memberships	3,217	4,000	4,000	4,000	4,000	4,000	4,000
01-2-645-353	Public Relations	3,461	2,000	22,000	12,000	12,000	12,000	12,000
01-2-645-369	Insurance Liability	22,181	28,325	29,175	30,050	30,952	31,725	32,525
01-2-645-372	Insurance Property	65,177	61,800	63,654	65,564	67,531	69,219	71,100
01-2-645-381	Legal Fees	16,554	10,000	10,000	10,000	10,000	10,000	10,000
01-2-645-387	Other Prof Fees	304,370	301,700	457,939	476,000	256,000	231,000	325,000
01-2-645-400	Contracted Svcs Buildings/Land Mtce	11,004	1,000	7,000	7,000	7,000	7,000	7,000
01-2-645-403	Buildings Repairs & Mtce	282	0	0	0	0	0	0
01-2-645-412	Janitorial/Cleaning Supplies	3,913	0	0	0	0	0	0
01-2-645-425	Property/Parcel Taxes	355	0	0	0	0	0	0
01-2-645-435	Chargeouts Mach & Equip	61	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-645-438	Contract Svcs Equip/Mach	2,486	4,500	4,500	4,500	4,500	4,500	4,500
01-2-645-444	Rental/Leases - Mach/Equip	6,263	4,000	4,500	4,500	4,500	4,500	4,500
01-2-645-447	Repairs/Mtce Mach/Equip	2,400	0	0	0	0	0	0
01-2-645-461	Insurance/Licence Vehicle	3,106	752	3,667	3,741	3,815	3,891	3,969
01-2-645-468	Minor Capital	17,455	14,000	14,000	14,000	14,000	14,000	14,000
01-2-645-485	Contr To Capital Works Reserve	1,366,973	1,366,973	965,302	767,371	761,536	669,624	349,583
01-2-645-489	Reserve Contr Other	41,508	41,508	51,542	69,334	69,026	224	1,858
01-2-645-495	Transfer To Other Functions	119,712	119,712	111,047	108,464	100,223	96,320	61,281
01-2-645-505	Debt Charges-Principal	91,902	91,902	91,902	91,902	91,902	91,902	91,902
01-2-645-506	Debt Charges-Interest	20,025	20,025	49,275	66,375	88,875	100,125	100,125
645 - Comox Valley Recreation Complexes		4,267,224	4,348,677	4,197,205	4,012,074	3,852,701	3,723,771	3,549,318
646 - CVRC Administration								
01-2-646-220	Salaries & Wages	525,986	519,404	541,444	561,787	582,944	604,950	627,835
01-2-646-225	Benefits	116,217	123,719	130,533	135,635	140,930	146,444	152,176
01-2-646-237	Employer Health Tax	10,270	12,098	13,200	13,700	14,215	14,753	15,316
01-2-646-238	WCB	15,160	13,887	14,308	14,851	15,410	15,996	16,604
01-2-646-246	Bank Charges	61,079	48,000	48,000	48,000	48,000	48,000	48,000
01-2-646-251	Cash Overage/Shortage	848	200	200	200	200	200	200
01-2-646-281	Materials & Supplies	957	250	250	250	250	250	250
01-2-646-293	Office Expenses	15,805	15,900	17,900	17,900	17,900	17,900	17,900
01-2-646-296	Postage	0	100	100	100	100	100	100
01-2-646-330	Merchandise For Resale	445	500	1,000	1,000	1,000	1,000	1,000
01-2-646-353	Public Relations	663	0	0	0	0	0	0
01-2-646-369	Insurance Liability	2,591	0	0	0	0	0	0
646 - CVRC Administration		750,022	734,058	766,935	793,423	820,949	849,593	879,381
647 - CVRC Aquatics								
01-2-647-220	Salaries & Wages	1,605,491	1,402,661	1,468,385	1,522,655	1,579,093	1,637,794	1,698,838
01-2-647-225	Benefits	250,633	309,313	332,450	345,198	358,448	372,233	386,575
01-2-647-237	Employer Health Tax	31,370	32,011	35,523	36,846	38,211	39,644	41,123
01-2-647-238	WCB	46,406	36,745	38,510	39,932	41,426	42,971	44,582
01-2-647-269	First Aid Supplies	16,621	7,200	15,300	7,500	7,700	7,900	8,200
01-2-647-272	Instructional Programs	28,077	35,000	37,000	40,000	42,000	42,000	43,000
01-2-647-281	Materials & Supplies	31,039	35,500	36,000	37,000	38,000	39,000	40,000
01-2-647-284	Meeting Expense	117	0	0	0	0	0	0
01-2-647-305	Safety Equipment	51	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-647-319	Training/Development & Conferences	25	0	0	0	0	0	0
01-2-647-335	Advertising	594	0	0	0	0	0	0
01-2-647-353	Public Relations	1,086	5,000	5,000	5,000	5,000	5,000	5,000
01-2-647-369	Insurance Liability	6,840	0	0	0	0	0	0
01-2-647-387	Other Prof Fees	0	5,000	5,000	5,000	5,000	5,000	5,000
647 - CVRC Aquatics		2,018,349	1,868,430	1,973,168	2,039,131	2,114,878	2,191,542	2,272,318
648 - CVRC Operations								
01-2-648-220	Salaries & Wages	1,067,302	1,181,784	1,220,643	1,292,153	1,340,411	1,390,608	1,442,811
01-2-648-225	Benefits	239,565	270,667	301,932	320,944	333,148	345,839	359,038
01-2-648-237	Employer Health Tax	20,785	26,596	29,855	31,621	32,810	34,038	35,314
01-2-648-238	WCB	30,674	30,531	32,362	34,273	35,562	36,893	38,287
01-2-648-254	Chemicals	124,838	122,000	122,000	122,000	122,000	122,000	122,000
01-2-648-266	Deliveries/Transportation	885	0	0	0	0	0	0
01-2-648-281	Materials & Supplies	21,605	16,000	16,000	16,000	16,000	16,000	16,000
01-2-648-305	Safety Equipment	14,006	10,000	10,000	10,000	10,000	10,000	10,000
01-2-648-314	Telephone & Alarm Lines	147	0	0	0	0	0	0
01-2-648-319	Training/Development & Conferences	196	0	0	0	0	0	0
01-2-648-369	Insurance Liability	9,539	0	0	0	0	0	0
01-2-648-387	Other Prof Fees	90	0	0	0	0	0	0
01-2-648-400	Contracted Svcs Buildings/Land Mtce	63,103	71,000	71,000	71,000	71,000	71,000	71,000
01-2-648-403	Buildings Repairs & Mtce	167,693	100,000	100,000	100,000	100,000	100,000	100,000
01-2-648-406	Heating	276,225	200,000	200,000	200,000	200,000	200,000	200,000
01-2-648-409	Hydro	349,349	275,000	275,000	275,000	275,000	275,000	275,000
01-2-648-412	Janitorial/Cleaning Supplies	107,417	71,500	78,500	78,500	78,500	78,500	78,500
01-2-648-415	Landscaping/Grounds Mtce	28,506	38,000	38,000	38,000	38,000	38,000	38,000
01-2-648-418	Refuse Collection	13,570	15,300	15,300	15,300	15,300	15,300	15,300
01-2-648-427	Sewage Disposal	71,128	70,000	78,500	78,500	78,500	78,500	78,500
01-2-648-430	Water	98,215	70,000	70,000	70,000	70,000	70,000	70,000
01-2-648-438	Contract Svcs Equip/Mach	68,822	65,000	65,000	65,000	65,000	65,000	65,000
01-2-648-441	Fuel/Lubricants - Mach/Equip	11,099	7,300	7,300	7,300	7,300	7,300	7,300
01-2-648-444	Rental/Leases - Mach/Equip	8,114	10,000	8,000	8,000	8,000	8,000	8,000
01-2-648-447	Repairs/Mtce Mach/Equip	101,060	60,000	75,000	75,000	75,000	75,000	75,000
01-2-648-458	Fuel/Lubricants Vehicle	5,151	3,200	3,200	3,200	3,200	3,200	3,200
01-2-648-461	Insurance/Licence Vehicle	496	1,546	996	1,016	1,036	1,057	1,078
01-2-648-464	Repairs & Mtce Vehicle	2,788	4,000	3,000	3,000	3,000	3,000	3,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-648-468	Minor Capital	24,645	30,000	40,000	40,000	40,000	40,000	40,000
01-2-648-495	Transfer To Other Functions	0	0	5,695	5,561	5,135	4,933	3,177
648 - CVRC Operations		2,927,013	2,749,424	2,867,283	2,961,368	3,023,902	3,089,168	3,155,505
649 - CVRC Arena / Wellness Programs								
01-2-649-220	Salaries & Wages	209,527	152,073	159,105	164,718	170,558	176,629	182,944
01-2-649-225	Benefits	19,855	19,166	21,071	21,861	22,681	23,536	24,423
01-2-649-237	Employer Health Tax	4,028	3,149	3,659	3,789	3,924	4,065	4,211
01-2-649-238	WCB	5,964	3,614	3,967	4,107	4,254	4,406	4,564
01-2-649-272	Instructional Programs	58,275	51,721	51,721	54,831	55,831	58,331	58,450
01-2-649-281	Materials & Supplies	28,086	15,600	15,800	16,000	16,000	16,000	16,400
01-2-649-353	Public Relations	1,035	0	0	0	0	0	0
01-2-649-369	Insurance Liability	861	0	0	0	0	0	0
01-2-649-387	Other Prof Fees	37,834	30,000	30,600	31,212	31,836	32,473	33,000
01-2-649-400	Contracted Svcs Buildings/Land Mtce	3,200	0	0	0	0	0	0
649 - CVRC Arena / Wellness Programs		368,665	275,323	285,923	296,518	305,084	315,440	323,992
Expenses		(10,331,273)	(9,975,912)	(10,090,514)	(10,102,514)	(10,117,514)	(10,169,514)	(10,180,514)
645 - Comox Valley Recreation Complexes		(159,649)	0	0	0	0	0	0
01 - General Revenue Fund		(159,649)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 645 - Comox Valley Recreation Complexes
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
100R - Short Term Debt Proceeds		–	700,000	2,759,295	190,000	–	–	–	–	–	–
120R - Long term debt proceeds		–	–	7,313,936	14,629,100	12,212,151	–	–	–	–	–
130R - Transfer from reserve		1,716,535	2,113,720	1,012,104	564,200	948,308	29,418	142,000	3,265,871	794,560	80,000
Total Funding Source		**1,716,535**	**2,813,720**	**11,085,335**	**15,383,300**	**13,160,459**	**29,418**	**142,000**	**3,265,871**	**794,560**	**80,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 645 - Comox Valley Recreation Complexes
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		1,716,535	2,813,720	11,085,335	15,383,300	13,160,459	29,418	142,000	3,265,871	794,560	80,000
Total Expenditure		**1,716,535**	**2,813,720**	**11,085,335**	**15,383,300**	**13,160,459**	**29,418**	**142,000**	**3,265,871**	**794,560**	**80,000**

Comox Valley REGIONAL DISTRICT

Comox Valley Exhibition Grounds 660

Established: 19-Feb-71

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

2025 Maximum: $1,139,799

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	79,354	86,430	86,430	86,430	86,430	86,430
Area B	59,038	65,415	65,415	65,415	65,415	65,415
Area C	73,606	80,998	80,998	80,998	80,998	80,998
Municipal Members						
Comox	91,001	102,944	102,944	102,944	102,944	102,944
Courtenay	194,173	218,016	218,016	218,016	218,016	218,016
Cumberland	28,570	32,197	32,197	32,197	32,197	32,197
	$525,742	**$586,000**	**$586,000**	**$586,000**	**$586,000**	**$586,000**
Change from Previous year		**$60,258**	**$0**	**$0**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0170**	**0.0184**	**0.0184**	**0.0184**	**0.0184**	**0.0184**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

660 - Comox Valley Exhibition Grounds

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	3,724	3,724	0	
Taxation	525,743	586,000	60,257	Increase of 11.5%
Sale of Services	140,800	146,000	5,200	Outbuilding rental [+5K]
Other Revenue	3,500	3,500	0	
Prior Year Surplus	124,050	121,150	(2,900)	Prior year surplus from 2024 decreased
Total Revenue	797,817	860,374	62,557	
Expenses				
Support Services	23,752	27,683	3,931	Increased allocation in 2025
Personnel costs	108,493	179,940	71,447	Additional 0.45 FTE allocation
Materials, Supplies and Utilities	94,150	111,250	17,100	Water [+17K]
Contract and General Services	313,294	292,473	(20,821)	Conditions assessments [-37K]
Transfer to Reserve	240,995	235,721	(5,274)	Capital works reserve contribution reduced
Transfer to Other Services	7,133	8,307	1,174	Trail maintenance to parks [+1.5K]
Minor Capital	10,000	5,000	(5,000)	Allowance [-5K]
Total Expense	797,817	860,374	62,557	

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
660 - Comox Valley Exhibition Grounds								
Revenues								
660 - Comox Valley Exhibition Grounds								
01-1-660-005	Gil Fed Govt	728	854	854	854	854	854	854
01-1-660-009	Gil Local Govt	6,478	2,870	2,870	2,870	2,870	2,870	2,870
01-1-660-019	Reqn Elect/Spec Prov Govt	211,998	211,884	232,843	232,843	232,843	232,843	232,843
01-1-660-020	Reqn Municipal	313,744	313,859	353,157	353,157	353,157	353,157	353,157
01-1-660-057	Rental/Lease Buildings	11,693	10,800	11,000	11,000	11,500	11,500	12,000
01-1-660-060	Rentals Outbuildings	57,601	50,000	55,000	55,000	55,000	56,000	56,000
01-1-660-063	Rental Land	88,028	80,000	80,000	80,000	80,000	80,000	80,000
01-1-660-128	Other Revenue	2,782	3,500	3,500	3,500	3,500	3,500	3,500
01-1-660-150	Surplus Prior Year	124,051	124,050	121,150	0	0	0	0
660 - Comox Valley Exhibition Grounds		817,103	797,817	860,374	739,224	739,724	740,724	741,224
Revenues		817,103	797,817	860,374	739,224	739,724	740,724	741,224
Expenses								
660 - Comox Valley Exhibition Grounds								
01-2-660-200	Support Services	23,752	23,752	27,683	27,683	27,683	27,683	27,683
01-2-660-220	Salaries & Wages	80,860	80,145	133,083	137,068	141,171	145,399	149,756
01-2-660-225	Benefits	17,939	24,044	39,925	41,122	42,350	43,621	44,928
01-2-660-237	Employer Health Tax	1,571	2,004	3,327	3,426	3,529	3,635	3,744
01-2-660-238	WCB	2,212	2,300	3,605	3,715	3,826	3,940	4,059
01-2-660-275	Permits/Licences	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-660-281	Materials & Supplies	76	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-353	Public Relations	18	0	0	0	0	0	0
01-2-660-369	Insurance Liability	2,468	2,458	2,556	2,658	2,764	2,875	2,961
01-2-660-372	Insurance Property	2,934	2,586	2,664	2,744	2,826	2,896	2,982
01-2-660-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-385	Gis Services	0	200	50	50	50	50	50
01-2-660-387	Other Prof Fees	31,386	158,150	121,150	0	0	0	0
01-2-660-400	Contracted Svcs Buildings/Land Mtce	100,701	109,000	135,000	135,000	135,000	135,000	135,000
01-2-660-403	Buildings Repairs & Mtce	7,161	12,000	12,000	12,000	12,000	12,000	12,000
01-2-660-409	Hydro	34,625	29,000	32,000	32,000	32,000	32,000	32,000
01-2-660-412	Janitorial/Cleaning Supplies	677	850	950	950	950	950	950
01-2-660-415	Landscaping/Grounds Mtce	37,200	42,000	42,000	42,000	42,000	42,000	42,000

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-660-418	Refuse Collection	6,114	8,000	8,000	8,000	8,000	8,000	8,000
01-2-660-427	Sewage Disposal	877	1,800	1,800	1,800	1,800	1,800	1,800
01-2-660-430	Water	18,026	7,500	20,000	20,000	20,000	20,000	20,000
01-2-660-438	Contract Svcs Equip/Mach	0	6,000	4,000	4,000	4,000	4,000	4,000
01-2-660-441	Fuel/Lubricants - Mach/Equip	4,104	2,000	3,500	3,500	3,500	3,500	3,500
01-2-660-444	Rental/Leases - Mach/Equip	1,132	15,000	5,000	5,000	5,000	5,000	5,000
01-2-660-447	Repairs/Mtce Mach/Equip	9,419	4,500	5,000	5,000	5,000	5,000	5,000
01-2-660-458	Fuel/Lubricants Vehicle	1,224	2,400	2,400	2,400	2,400	2,400	2,400
01-2-660-461	Insurance/Licence Vehicle	836	0	1,653	1,686	1,719	1,754	1,789
01-2-660-464	Repairs & Mtce Vehicle	1,433	0	0	0	0	0	0
01-2-660-468	Minor Capital	9,460	10,000	5,000	5,000	5,000	5,000	5,000
01-2-660-485	Contr To Capital Works Reserve	216,901	216,901	223,251	221,722	213,761	206,742	206,172
01-2-660-489	Reserve Contr Other	24,094	24,094	12,470	5,912	10,167	14,780	10,000
01-2-660-495	Transfer To Other Functions	7,133	7,133	8,307	10,788	9,228	6,699	6,450
660 - Comox Valley Exhibition Grounds		644,331	797,817	860,374	739,224	739,724	740,724	741,224
Expenses		(644,331)	(797,817)	(860,374)	(739,224)	(739,724)	(740,724)	(741,224)
660 - Comox Valley Exhibition Grounds		172,772	0	0	0	0	0	0
01 - General Revenue Fund		172,772	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 660 - Comox Valley Exhibition Grounds
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
130R - Transfer from reserve		297,000	163,000	190,000	208,000	60,000	–	199,000	–	–	–
Total Funding Source		**297,000**	**163,000**	**190,000**	**208,000**	**60,000**	**–**	**199,000**	**–**	**–**	**–**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 660 - Comox Valley Exhibition Grounds
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		297,000	163,000	190,000	208,000	60,000	-	199,000	-	-	-
Total Expenditure		**297,000**	**163,000**	**190,000**	**208,000**	**60,000**	**-**	**199,000**	**-**	**-**	**-**

2025-2029 Financial Planning Core Services

Sewage Treatment



Comox Valley
REGIONAL DISTRICT

Comox Valley REGIONAL DISTRICT

Jackson Drive Sewer 330

Established: 29-Mar-82
Authority: BL 508
Amendments: BL 2118, BL 2600 (Conv)

Purpose: To provide sewage collection and disposal for the area.

Participants: Defined portion of Electoral Area B

Maximum Levy: Greater of $11,500 or $2.87 per $1,000 - 100% Assessment
2025 Maximum: $11,500

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
4-771-CNR-SRVA#45						
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

330 - Jackson Drive Sewer

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	19,184	19,952	768	Increase of $48 per parcel
Prior Year Surplus	11,415	0	(11,415)	No reliance on prior year surplus
Total Revenue	30,599	19,952	(10,647)	
Expenses				
Support Services	663	763	100	Increased allocation in 2025
Personnel costs	5,155	10,164	5,009	Increase of 0.04 FTE
Materials, Supplies and Utilities	2,605	4,512	1,907	Telephone [+1.8K]
Contract and General Services	3,512	3,512	0	
Transfer to Reserve	17,798	626	(17,172)	Reduced contribution to capital works reserve
Transfer to Other Services	866	375	(491)	Transfer to Liquid Waste Mgmt [-500]
Total Expense	30,599	19,952	(10,647)	

CVRD 5 Year Operating Budget by Service

Functions: 330

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03 - Sewer Revenue Fund								
330 - Jackson Drive Sewer								
Revenues								
330 - Jackson Drive Sewer								
03-1-330-003	Parcel Tax	19,184	19,184	19,952	20,749	21,579	22,442	22,442
03-1-330-013	Fed Gas Tax Funding	5,989	0	0	0	0	0	0
03-1-330-145	Transfer from Reserve	3,180	0	0	0	0	0	0
03-1-330-150	Surplus Prior Year	11,415	11,415	0	0	0	0	0
330 - Jackson Drive Sewer		39,768	30,599	19,952	20,749	21,579	22,442	22,442
Revenues		39,768	30,599	19,952	20,749	21,579	22,442	22,442
Expenses								
330 - Jackson Drive Sewer								
03-2-330-200	Support Services	663	663	763	763	763	763	763
03-2-330-220	Salaries & Wages	1,279	3,808	7,518	7,813	8,120	8,439	8,771
03-2-330-225	Benefits	427	1,143	2,255	2,344	2,436	2,532	2,631
03-2-330-237	Employer Health Tax	34	95	188	196	203	211	219
03-2-330-238	WCB	50	109	203	212	220	229	238
03-2-330-281	Materials & Supplies	3,067	0	0	0	0	0	0
03-2-330-314	Telephone & Alarm Lines	225	325	2,132	2,138	2,145	2,152	2,159
03-2-330-335	Advertising	0	80	80	80	80	80	80
03-2-330-369	Insurance Liability	15	12	12	12	12	12	12
03-2-330-387	Other Prof Fees	10,360	0	0	0	0	0	0
03-2-330-409	Hydro	2,193	2,200	2,300	2,416	2,537	2,662	2,793
03-2-330-438	Contract Svcs Equip/Mach	2,504	2,500	2,500	2,585	2,673	2,764	2,858
03-2-330-447	Repairs/Mtce Mach/Equip	289	1,000	1,000	1,040	1,085	1,125	1,170
03-2-330-485	Contr To Capital Works Reserve	17,798	17,798	626	776	933	1,101	384
03-2-330-495	Transfer To Other Functions	866	866	375	374	372	372	364
03-2-330-550	Deficit Prior Year	0	0	0	0	0	0	0
330 - Jackson Drive Sewer		39,768	30,599	19,952	20,749	21,579	22,442	22,442
Expenses		(39,768)	(30,599)	(19,952)	(20,749)	(21,579)	(22,442)	(22,442)
330 - Jackson Drive Sewer		0	0	0	0	0	0	0
03 - Sewer Revenue Fund		0	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		84,001	53,000	-	-	-	-	-	-	-	-
130R - Transfer from reserve		59,011	-	-	-	-	-	-	-	-	-
Total Funding Source		**143,012**	**53,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		143,012	53,000	–	–	–	–	–	–	–	–
Total Expenditure		**143,012**	**53,000**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Comox Valley REGIONAL DISTRICT

King Coho Sewer 331

Established:

Authority: BL 495

Amendments:

Purpose: To provide sewage collection and disposal for the area.

Participants: Defined portion

Maximum Levy: $9.2655 per $1,000 - 100% Assessment

2025 Maximum: $205,000

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
King Coho Sewer						
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

331 - King Coho Sewer

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	79,845	87,081	7,236	Parcel tax increase of $75.54
Transfers from Reserve	0	14,000	14,000	Withdrawal from future expenditure reserve
Prior Year Surplus	38,287	21,597	(16,690)	Prior year surplus from 2024 decreased
Total Revenue	118,132	122,678	4,546	
Expenses				
Support Services	19,314	13,082	(6,232)	Decreased allocation in 2025
Personnel costs	12,834	17,127	4,293	Additional 0.03 FTE
Materials, Supplies and Utilities	7,540	8,820	1,280	Telephone [+600], Materials & supplies [+500]
Contract and General Services	28,526	26,342	(2,184)	Outfall inspection [-3.2K]
Debt Charges	7,560	7,560	0	
Transfer to Reserve	37,982	35,371	(2,611)	Decreased contributions to capital works reserve
Transfer to Other Services	1,376	376	(1,000)	
Minor Capital	3,000	14,000	11,000	Communications upgrade [+13K]
Total Expense	118,132	122,678	4,546	

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03 - Sewer Revenue Fund								
331 - King Coho Sewer								
Revenues								
331 - King Coho Sewer								
03-1-331-003	Parcel Tax	79,845	79,845	87,081	92,292	95,061	97,913	101,830
03-1-331-145	Transfer from Reserve	0	0	14,000	0	0	0	0
03-1-331-150	Surplus Prior Year	38,384	38,287	21,597	0	0	0	0
331 - King Coho Sewer		118,229	118,132	122,678	92,292	95,061	97,913	101,830
Revenues		118,229	118,132	122,678	92,292	95,061	97,913	101,830
Expenses								
331 - King Coho Sewer								
03-2-331-200	Support Services	19,314	19,314	13,082	13,082	13,082	13,082	13,082
03-2-331-220	Salaries & Wages	3,184	9,481	12,667	15,983	16,610	17,261	17,939
03-2-331-225	Benefits	1,063	2,844	3,801	4,795	4,983	5,178	5,382
03-2-331-237	Employer Health Tax	83	237	316	399	416	432	449
03-2-331-238	WCB	123	272	343	433	450	468	486
03-2-331-275	Permits/Licences	232	350	350	350	350	350	350
03-2-331-276	Software Licence/Mtce	0	100	100	100	100	100	100
03-2-331-281	Materials & Supplies	2,952	2,000	2,500	2,600	2,704	2,812	2,925
03-2-331-296	Postage	0	83	85	87	89	91	93
03-2-331-314	Telephone & Alarm Lines	1,928	1,400	2,000	2,080	2,163	2,250	2,340
03-2-331-335	Advertising	0	83	85	87	89	91	93
03-2-331-369	Insurance Liability	79	55	57	59	61	63	65
03-2-331-372	Insurance Property	686	691	712	733	755	760	765
03-2-331-378	Lab Analysis	6,547	5,700	6,760	6,963	7,172	7,387	7,608
03-2-331-387	Other Prof Fees	0	0	0	0	0	0	0
03-2-331-409	Hydro	2,551	2,912	3,000	3,120	3,245	3,375	3,510
03-2-331-430	Water	634	612	700	721	743	765	788
03-2-331-438	Contract Svcs Equip/Mach	6,378	19,080	15,753	4,160	4,326	4,499	24,676
03-2-331-447	Repairs/Mtce Mach/Equip	3,231	3,000	3,060	3,182	3,310	3,442	3,580
03-2-331-468	Minor Capital	624	3,000	14,000	1,000	1,000	1,000	1,000
03-2-331-485	Contr To Capital Works Reserve	36,482	36,482	31,371	20,422	29,039	30,134	12,234
03-2-331-489	Reserve Contr Other	1,500	1,500	4,000	4,000	4,000	4,000	4,000
03-2-331-495	Transfer To Other Functions	1,376	1,376	376	376	374	373	365
03-2-331-505	Debt Charges-Principal	6,750	6,750	6,750	6,750	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 331

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03-2-331-506	Debt Charges-Interest	915	810	810	810	0	0	0
331 - King Coho Sewer		96,632	118,132	122,678	92,292	95,061	97,913	101,830
Expenses		(96,632)	(118,132)	(122,678)	(92,292)	(95,061)	(97,913)	(101,830)
331 - King Coho Sewer		21,597	0	0	0	0	0	0
03 - Sewer Revenue Fund		21,597	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		67,101	-	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	-	-	-	-	-	-	-	350,000	-
120R - Long term debt proceeds		30,000	-	-	-	-	-	-	-	-	-
130R - Transfer from reserve		-	-	-	81,710	-	-	-	-	120,046	-
Total Funding Source		**97,101**	**-**	**-**	**81,710**	**-**	**-**	**-**	**-**	**470,046**	**-**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		97,101	-	-	81,710	-	-	-	-	470,046	-
Total Expenditure		**97,101**	**-**	**-**	**81,710**	**-**	**-**	**-**	**-**	**470,046**	**-**

Comox Valley REGIONAL DISTRICT

Comox Valley Sewerage Service 335

Established: 11-Jan-79

Authority: SLP #51, BL 2541 (Conversion)

Amendments: SLP #60,

Purpose: To provide sewage interception, treatment and disposal, septage disposal and biosolids composting facilities.

Participants: Courtenay, Comox

Maximum Levy: $3.00 per $1,000 - 100% Assessment

2025 Maximum: $46,142,413

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Municipal Members						
Comox	2,781,900	2,906,050	3,059,000	3,211,950	3,211,950	3,211,950
Courtenay	6,218,100	6,593,950	6,941,000	7,288,050	7,288,050	7,288,050
	$9,000,000	**$9,500,000**	**$10,000,000**	**$10,500,000**	**$10,500,000**	**$10,500,000**
Change from Previous year		**$500,000**	**$500,000**	**$500,000**	**$0**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.5347**	**0.5426**	**0.5712**	**0.5997**	**0.5997**	**0.5997**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

335 - Comox Valley Sewerage Service

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	9,000,000	9,500,000	500,000	Increase required for conveyance borrowing
Sale of Services	1,354,358	1,417,576	63,218	
Prior Year Surplus	1,499,038	1,292,631	(206,407)	Prior year surplus from 2024 decreased
Transfers from Reserve	375,000	0	(375,000)	No withdrawal from future expend. reserve in 2025
Recoveries from Other Functions	700	700	0	
Total Revenue	12,229,096	12,210,907	(18,189)	
Expenses				
Support Services	670,849	737,493	66,644	Increased allocation in 2025
Personnel costs	2,076,901	2,284,918	208,017	FTE up 0.33
Materials, Supplies and Utilities	1,236,595	1,252,533	15,938	
Contract and General Services	1,471,428	1,862,838	391,410	LWMP consulting services [+300K]
Debt Charges	1,686,274	2,937,857	1,251,583	Increase conveyance project borrowing
Transfer to Reserve	4,384,912	2,823,458	(1,561,454)	Decrease in contribution to capital works reserve
Transfer to Other Services	534,137	65,810	(468,327)	Transfer to Project Mgmt Office [-467.4K]
Transfer to Other Governments	0	20,000	20,000	k'omoks resources [+20K]
Minor Capital	168,000	226,000	58,000	EV Chargers [+20K], FIT outfall flow meter [+10K]
Total Expense	12,229,096	12,210,907	(18,189)	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03 - Sewer Revenue Fund								
335 - Comox Valley Sewerage Service								
Revenues								
335 - Comox Valley Sewerage Service								
03-1-335-009	Gil Local Govt	199,655	0	0	0	0	0	0
03-1-335-020	Reqn Municipal	8,999,999	9,000,000	9,500,000	10,000,000	10,500,000	10,500,000	10,500,000
03-1-335-090	DND Operating Contribution	660,587	562,948	591,096	668,978	668,978	668,978	668,978
03-1-335-091	Septage Disposal	821,767	630,000	661,500	661,500	661,500	661,500	350,000
03-1-335-092	User Rates	83,838	71,410	74,980	76,480	76,480	76,480	57,128
03-1-335-093	Compost Sales	78,059	90,000	90,000	90,000	90,000	90,000	50,000
03-1-335-128	Other Revenue	18,694	0	0	0	0	0	0
03-1-335-132	Recoveries - Scrap	692	0	0	0	0	0	0
03-1-335-135	Recoveries-Other Functions	700	700	700	700	700	700	700
03-1-335-145	Transfer from Reserve	0	375,000	0	0	0	0	0
03-1-335-150	Surplus Prior Year	1,505,240	1,499,038	1,292,631	0	0	0	0
335 - Comox Valley Sewerage Service		12,369,230	12,229,096	12,210,907	11,497,658	11,997,658	11,997,658	11,626,806
Revenues		12,369,230	12,229,096	12,210,907	11,497,658	11,997,658	11,997,658	11,626,806
Expenses								
336 - Comox Valley Sewerage Service								
03-2-336-200	Support Services	670,849	670,849	737,493	737,493	737,493	737,493	737,493
03-2-336-220	Salaries & Wages	1,445,089	1,356,073	1,498,952	1,562,575	1,618,359	1,676,303	1,736,507
03-2-336-221	Directors Remuneration	6,770	8,400	8,400	8,400	8,400	8,400	8,400
03-2-336-225	Benefits	298,675	379,084	440,443	459,162	475,513	492,500	510,144
03-2-336-228	Honorarium	0	20,000	0	0	0	0	0
03-2-336-237	Employer Health Tax	28,370	32,186	37,336	38,927	40,310	41,753	43,253
03-2-336-238	WCB	40,796	36,953	40,475	42,193	43,698	45,253	46,881
03-2-336-246	Bank Charges	3,551	2,500	2,500	2,500	2,500	2,500	0
03-2-336-254	Chemicals	319,491	294,350	301,708	309,252	316,984	324,909	483,031
03-2-336-257	Clothing/Laundering	4,659	4,438	5,000	5,125	5,253	5,384	5,519
03-2-336-266	Deliveries/Transportation	6,082	7,557	7,746	7,940	8,138	8,341	8,550
03-2-336-275	Permits/Licences	15,204	18,807	19,990	20,490	38,678	39,645	40,636
03-2-336-276	Software Licence/Mtce	51,104	55,391	59,733	61,227	62,758	64,327	65,935
03-2-336-281	Materials & Supplies	47,613	32,000	32,800	33,620	34,461	35,323	36,206
03-2-336-284	Meeting Expense	1,268	10,750	10,750	11,000	11,256	750	750
03-2-336-290	Miscellaneous	264	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03-2-336-293	Office Expenses	10,663	8,701	8,919	9,142	9,371	9,605	9,845
03-2-336-296	Postage	8	0	0	0	0	0	0
03-2-336-305	Safety Equipment	10,789	9,401	13,300	10,045	10,296	10,553	10,817
03-2-336-308	Screening Disposal	28,444	14,298	14,656	20,023	15,398	20,783	16,177
03-2-336-314	Telephone & Alarm Lines	16,673	17,404	17,589	18,030	18,481	18,939	19,413
03-2-336-319	Training/Development & Conferences	14,846	17,403	17,839	18,286	18,744	19,213	19,693
03-2-336-320	Travel	9,906	11,965	12,264	12,571	12,885	13,207	13,537
03-2-336-335	Advertising	2,119	16,000	9,500	3,250	3,250	3,250	3,250
03-2-336-340	Dues And Memberships	4,661	4,266	4,800	4,920	5,043	5,169	5,298
03-2-336-347	Library/Publications	161	308	316	324	332	340	349
03-2-336-353	Public Relations	3,439	2,500	2,500	2,500	2,500	2,500	2,500
03-2-336-354	Education Programs Public	0	0	0	0	10,000	10,000	10,000
03-2-336-366	Engineering Fees	246,698	185,000	90,000	80,000	80,000	160,000	80,000
03-2-336-369	Insurance Liability	10,829	9,933	10,231	10,538	10,854	10,854	0
03-2-336-372	Insurance Property	78,319	78,740	81,102	83,535	86,041	86,041	0
03-2-336-378	Lab Analysis	17,509	18,710	20,603	21,118	21,646	22,187	22,741
03-2-336-381	Legal Fees	4,307	60,000	60,000	10,250	10,506	10,769	11,038
03-2-336-385	Gis Services	16	2,000	2,000	2,000	2,000	2,000	2,000
03-2-336-387	Other Prof Fees	391,693	662,300	1,083,000	108,325	78,658	78,999	71,656
03-2-336-400	Contracted Svcs Buildings/Land Mtce	23,944	20,000	20,500	21,013	21,538	22,076	22,628
03-2-336-403	Buildings Repairs & Mtce	4,240	5,439	5,575	5,714	5,857	6,003	6,153
03-2-336-406	Heating	35,012	30,750	31,519	32,307	33,115	33,943	34,792
03-2-336-409	Hydro	264,694	329,898	300,000	307,500	315,188	362,068	371,120
03-2-336-412	Janitorial/Cleaning Supplies	2,757	2,719	2,787	2,857	2,928	3,001	3,076
03-2-336-415	Landscaping/Grounds Mtce	3,751	4,100	4,203	4,308	4,416	4,526	4,639
03-2-336-430	Water	65,274	51,306	52,589	53,904	55,252	56,633	58,049
03-2-336-438	Contract Svcs Equip/Mach	67,838	64,434	66,044	67,695	69,387	71,122	72,900
03-2-336-441	Fuel/Lubricants - Mach/Equip	13,188	8,887	9,109	9,337	9,570	9,809	10,054
03-2-336-444	Rental/Leases - Mach/Equip	4,464	3,200	3,280	3,362	3,446	3,532	3,620
03-2-336-447	Repairs/Mtce Mach/Equip	117,162	90,000	92,250	94,556	96,920	99,343	117,443
03-2-336-458	Fuel/Lubricants Vehicle	15,873	16,400	16,810	17,230	17,661	18,103	18,556
03-2-336-461	Insurance/Licence Vehicle	10,678	10,369	10,776	10,991	11,210	11,434	11,663
03-2-336-464	Repairs & Mtce Vehicle	4,956	4,416	4,526	4,639	4,755	4,874	4,996
03-2-336-468	Minor Capital	61,885	143,000	182,000	147,000	84,000	112,000	20,000
03-2-336-480	Transfer to Capital	422,549	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03-2-336-485	Contr To Capital Works Reserve	4,184,912	4,184,912	2,623,458	2,705,233	3,159,300	1,556,024	301,144
03-2-336-489	Reserve Contr Other	200,000	200,000	200,000	200,000	232,068	200,000	0
03-2-336-495	Transfer To Other Functions	22,941	488,581	20,358	19,880	18,356	17,633	11,357
03-2-336-496	Transfers to Other Governments	0	0	20,000	0	0	0	0
03-2-336-505	Debt Charges-Principal	240,726	217,149	217,149	106,864	98,267	0	1,311,037
03-2-336-506	Debt Charges-Interest	370,110	1,469,125	2,720,708	2,863,277	2,867,617	4,303,458	4,071,499
336 - Comox Valley Sewerage Service		9,927,816	11,392,952	11,255,586	10,392,428	10,910,657	10,862,872	10,476,345
337 - Comox Valley Sewerage Service - Composting								
03-2-337-220	Salaries & Wages	215,286	173,960	183,276	190,563	198,141	206,024	214,219
03-2-337-225	Benefits	50,259	47,046	50,169	52,162	54,235	56,391	58,634
03-2-337-237	Employer Health Tax	4,188	4,232	4,511	4,689	4,876	5,070	5,271
03-2-337-238	WCB	6,180	4,858	4,889	5,082	5,285	5,496	5,714
03-2-337-257	Clothing/Laundering	1,572	1,066	1,093	1,120	1,148	1,177	1,206
03-2-337-266	Deliveries/Transportation	563	1,589	1,629	1,670	1,711	1,754	1,798
03-2-337-275	Permits/Licences	0	217	222	228	234	240	246
03-2-337-281	Materials & Supplies	7,008	7,452	7,638	7,829	8,025	8,226	8,432
03-2-337-293	Office Expenses	1,657	1,632	1,673	1,715	1,758	1,802	1,847
03-2-337-305	Safety Equipment	7,161	2,219	3,300	3,383	3,468	3,555	3,644
03-2-337-314	Telephone & Alarm Lines	2,562	1,875	2,221	2,276	2,333	2,391	2,450
03-2-337-319	Training/Development & Conferences	1,216	2,176	2,230	2,286	2,343	2,402	2,462
03-2-337-320	Travel	0	2,000	2,000	2,000	2,000	2,000	2,000
03-2-337-323	Wood Chips	20,375	20,000	20,500	21,013	21,538	22,076	22,628
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	800	820	841	862	884	906
03-2-337-372	Insurance Property	23,511	12,680	13,060	13,452	13,856	0	0
03-2-337-378	Lab Analysis	7,352	6,526	7,700	7,893	8,090	8,292	8,499
03-2-337-400	Contracted Svcs Buildings/Land Mtce	10,599	12,374	12,443	12,754	13,073	13,400	13,735
03-2-337-403	Buildings Repairs & Mtce	2,406	4,613	4,728	4,846	4,967	5,091	5,218
03-2-337-409	Hydro	40,414	35,000	35,875	36,772	37,691	38,633	39,599
03-2-337-412	Janitorial/Cleaning Supplies	0	277	284	291	298	305	313
03-2-337-415	Landscaping/Grounds Mtce	1,908	1,500	1,500	1,538	1,576	1,615	1,655
03-2-337-430	Water	667	1,152	1,181	1,210	1,240	1,271	1,303
03-2-337-438	Contract Svcs Equip/Mach	31,257	37,537	53,476	39,438	40,424	41,435	42,471
03-2-337-441	Fuel/Lubricants - Mach/Equip	56,615	51,250	52,531	53,844	55,190	56,570	57,984
03-2-337-444	Rental/Leases - Mach/Equip	384	1,200	1,230	1,261	1,293	1,325	1,358

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
03-2-337-447	Repairs/Mtce Mach/Equip	49,709	34,526	50,000	34,919	29,642	36,383	43,143
03-2-337-461	Insurance/Licence Vehicle	2,459	3,165	3,503	3,572	3,644	3,717	3,791
03-2-337-468	Minor Capital	0	15,000	22,000	12,000	12,000	12,000	5,000
03-2-337-495	Transfer To Other Functions	9,800	44,800	44,723	44,495	43,767	43,422	40,424
337 - Comox Valley Sewerage Service - Composting		555,106	535,722	593,405	568,142	577,708	585,947	598,950
338 - Comox Valley Sewerage Service - Pump Stations								
03-2-338-220	Salaries & Wages	10,099	10,422	12,179	12,601	13,040	13,496	13,970
03-2-338-225	Benefits	2,033	3,127	3,654	3,780	3,912	4,049	4,191
03-2-338-237	Employer Health Tax	197	261	304	315	326	337	349
03-2-338-238	WCB	285	299	330	341	353	366	379
03-2-338-254	Chemicals	83,517	61,500	81,000	83,025	85,101	87,229	89,410
03-2-338-266	Deliveries/Transportation	46	200	200	250	250	250	250
03-2-338-275	Permits/Licences	297	1,060	1,087	1,114	1,142	1,170	1,200
03-2-338-281	Materials & Supplies	1,898	1,500	1,538	1,576	1,615	1,655	1,696
03-2-338-314	Telephone & Alarm Lines	10,755	13,927	14,277	14,634	15,000	15,373	15,756
03-2-338-400	Contracted Svcs Buildings/Land Mtce	1,531	6,150	6,304	6,462	6,624	6,790	6,960
03-2-338-403	Buildings Repairs & Mtce	1,498	3,075	3,152	3,231	3,312	3,395	3,480
03-2-338-409	Hydro	68,564	65,000	70,000	260,925	267,448	274,134	280,987
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	1,402	1,941	1,990	2,040	2,091	2,143	2,197
03-2-338-438	Contract Svcs Equip/Mach	54,653	88,948	110,172	51,426	52,712	81,030	55,381
03-2-338-441	Fuel/Lubricants - Mach/Equip	781	2,563	2,627	2,693	2,760	2,829	2,900
03-2-338-447	Repairs/Mtce Mach/Equip	28,361	27,193	27,873	39,463	40,450	41,461	42,498
03-2-338-468	Minor Capital	0	10,000	22,000	50,000	10,000	10,000	27,000
03-2-338-495	Transfer To Other Functions	756	756	729	712	657	632	407
338 - Comox Valley Sewerage Service - Pump Stations		266,673	300,422	361,916	537,088	509,293	548,839	551,511
Expenses		(10,749,595)	(12,229,096)	(12,210,907)	(11,497,658)	(11,997,658)	(11,997,658)	(11,626,806)
335 - Comox Valley Sewerage Service		1,619,635	0	0	0	0	0	0
03 - Sewer Revenue Fund		1,619,635	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		9,052,733	–	–	–	–	–	–	–	–	–
090R - Other Revenue/Recoveries		265,475	750,000	–	–	–	–	–	–	–	–
100R - Short Term Debt Proceeds		33,288,315	–	4,000,000	23,000,000	10,000,000	–	–	–	–	–
120R - Long term debt proceeds		–	–	48,322,525	–	–	–	–	–	–	–
130R - Transfer from reserve		9,009,643	8,908,036	11,741,000	4,547,691	560,000	200,000	200,000	360,000	530,000	480,000
150R - Transfer from operating		347,451	–	–	–	–	–	–	–	–	–
Total Funding Source		**51,963,617**	**9,658,036**	**64,063,525**	**27,547,691**	**10,560,000**	**200,000**	**200,000**	**360,000**	**530,000**	**480,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		51,963,617	9,658,036	15,741,000	27,547,691	10,560,000	200,000	200,000	360,000	530,000	480,000
090 - Debt charges		–	–	48,322,525	–	–	–	–	–	–	–
Total Expenditure		**51,963,617**	**9,658,036**	**64,063,525**	**27,547,691**	**10,560,000**	**200,000**	**200,000**	**360,000**	**530,000**	**480,000**

Comox Valley REGIONAL DISTRICT

Liquid Waste Management 340

Established: 25-Mar-02

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

Participants: Electoral Areas A, B, C

Maximum Levy: $.10 per $1,000 - 100% Assessment

2025 Maximum: $1,170,591

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	159,269	157,941	161,470	170,750	172,606	172,606
Area B	118,492	119,537	122,208	129,232	130,637	130,637
Area C	147,732	148,014	151,321	160,018	161,757	161,757
	$425,492	**$425,492**	**$435,000**	**$460,000**	**$465,000**	**$465,000**
Change from Previous year		**$0**	**$9,508**	**$25,000**	**$5,000**	**$0**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0341**	**0.0337**	**0.0345**	**0.0364**	**0.0368**	**0.0368**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

340 - Liquid Waste Management

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Taxation	425,492	425,492	0	
Other Revenue	833,833	0	(833,833)	One-time budgeted contribution in 2024
Government Grants	1,860,667	2,450,000	589,333	Grant for South Sewer design
Transfers from Reserve	39,459	88,538	49,079	Increased withdrawal from future expend. Reserve
Prior Year Surplus	65,000	64,806	(194)	
Recoveries from Other Functions	2,500	1,000	(1,500)	Recoveries from services 330 and 331 [-1.5K]
Total Revenue	3,226,951	3,029,836	(197,115)	
Expenses				
Support Services	48,914	36,976	(11,938)	Decreased allocation in 2025
Personnel costs	361,917	366,934	5,017	Wage and salary escalation
Grants to other organizations	10,000	0	(10,000)	One-time transfer in 2024
Materials, Supplies and Utilities	15,620	14,120	(1,500)	Program supplies (-1K), Office expenses (-500)
Contract and General Services	2,760,200	2,516,700	(243,500)	South Sewer design fees (-254K)
Transfer to Other Governments	20,000	20,000	0	
Transfer to Reserve	9,300	74,106	64,806	Contribution to future expenditure reserve
Minor Capital	1,000	1,000	0	
Total Expense	3,226,951	3,029,836	(197,115)	

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
340 - Liquid Waste Management								
Revenues								
340 - Liquid Waste Management								
01-1-340-005	Gil Fed Govt	1,461	0	0	0	0	0	0
01-1-340-013	Fed Gas Tax Funding	112,389	194,000	450,000	31,806	0	0	0
01-1-340-016	Grant Prov Govt Conditional	0	1,666,667	2,000,000	2,000,000	0	0	0
01-1-340-019	Reqn Elect/Spec Prov Govt	425,492	425,492	425,492	435,000	460,000	465,000	465,000
01-1-340-124	Contributions from Others	0	833,833	0	0	0	0	0
01-1-340-135	Recoveries-Other Functions	2,500	2,500	1,000	1,000	1,000	1,000	1,000
01-1-340-145	Transfer from Reserve	0	39,459	88,538	51,144	29,199	37,716	51,311
01-1-340-150	Surplus Prior Year	0	0	64,806	0	0	0	0
01-1-340-151	Funds Allocated from Prior Year	65,000	65,000	0	0	0	0	0
340 - Liquid Waste Management		606,842	3,226,951	3,029,836	2,518,950	490,199	503,716	517,311
Revenues		606,842	3,226,951	3,029,836	2,518,950	490,199	503,716	517,311
Expenses								
340 - Liquid Waste Management								
01-2-340-200	Support Services	48,914	48,914	36,976	36,976	36,976	36,976	36,976
01-2-340-214	Grants Cond Local Agencies	10,000	10,000	0	0	0	0	0
01-2-340-220	Salaries & Wages	233,318	270,956	275,121	284,565	294,339	304,459	314,935
01-2-340-225	Benefits	52,258	76,410	77,480	80,160	82,930	85,803	88,776
01-2-340-237	Employer Health Tax	4,556	6,774	6,878	7,113	7,357	7,609	7,872
01-2-340-238	WCB	6,331	7,777	7,455	7,710	7,977	8,249	8,532
01-2-340-266	Deliveries/Transportation	0	120	120	120	120	120	120
01-2-340-276	Software Licence/Mtce	428	1,100	1,100	1,100	1,100	1,100	1,100
01-2-340-284	Meeting Expense	566	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-293	Office Expenses	163	1,500	1,000	1,000	1,000	1,000	1,000
01-2-340-296	Postage	484	2,100	2,100	2,100	2,100	2,100	3,000
01-2-340-299	Program Supplies	0	1,500	500	0	0	0	0
01-2-340-319	Training/Development & Conferences	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-340-320	Travel	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-340-335	Advertising	311	500	500	500	500	500	500
01-2-340-340	Dues And Memberships	1,000	800	800	800	800	800	800
01-2-340-353	Public Relations	32	400	400	400	400	400	400
01-2-340-354	Education Programs Public	7,697	6,000	1,500	1,500	1,500	1,500	1,500

CVRD 5 Year Operating Budget by Service

Functions: 340

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-340-369	Insurance Liability	1,478	1,300	1,300	1,300	1,300	1,300	0
01-2-340-381	Legal Fees	45,748	45,000	55,000	15,000	5,000	5,000	5,000
01-2-340-385	Gis Services	300	3,500	3,500	3,500	3,500	3,500	3,500
01-2-340-387	Other Prof Fees	129,717	2,704,000	2,455,000	2,036,806	5,000	5,000	5,000
01-2-340-438	Contract Svcs Equip/Mach	34	0	0	0	0	0	0
01-2-340-468	Minor Capital	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-340-489	Reserve Contr Other	9,300	9,300	74,106	9,300	9,300	9,300	9,300
01-2-340-496	Transfers to Other Governments	10,000	20,000	20,000	20,000	20,000	20,000	20,000
340 - Liquid Waste Management		562,632	3,226,951	3,029,836	2,518,950	490,199	503,716	517,311
Expenses		(562,632)	(3,226,951)	(3,029,836)	(2,518,950)	(490,199)	(503,716)	(517,311)
340 - Liquid Waste Management		44,209	0	0	0	0	0	0
01 - General Revenue Fund		44,209	0	0	0	0	0	0

2025-2029 Financial Planning Core Services

Water Supply



Comox Valley Regional District

Comox Valley Water Supply System 300

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.

2025 Maximum: $0

Year over Year Change

Revenue and Expenses by Category

300 - Comox Valley Water Supply System

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Sale of Services	8,722,292	8,908,539	186,247	1.1% sales volume increase
Other Revenue	110,000	55,000	(55,000)	Cell tower revenue [-60K]
Transfers from Reserve	100,000	40,000	(60,000)	Transfer to IT Fibre Project [-100K], tnfr for water availability study [+40K]
Prior Year Surplus	1,820,298	1,059,677	(760,621)	Prior year surplus from 2024 decreased
Recoveries from Other Functions	49,967	50,217	250	
Total Revenue	10,802,557	10,113,433	(689,124)	
Expenses				
Support Services	986,907	1,174,786	187,879	Increased allocation for 2025
Personnel costs	1,974,644	2,274,309	299,665	Additional 0.28 FTE
Materials, Supplies and Utilities	1,215,002	1,224,140	9,138	
Contract and General Services	1,420,869	1,673,778	252,909	Professional fees [+160K], Repairs and Maint. [+20K], Landscaping [+13.1K]
Debt Charges	2,534,656	2,340,645	(194,011)	Decreasing as debt issues are being retired
Transfer to Reserve	2,369,305	1,241,387	(1,127,918)	Fewer reserve contributions; planned increases in future years
Transfer to Other Governments	0	20,000	20,000	To KFN [+20K]
Transfer to Other Services	136,174	18,388	(117,786)	Transfer to IT Fibre Project [-100K]
Minor Capital	165,000	146,000	(19,000)	Backup radio system [-20K]
Total Expense	10,802,557	10,113,433	(689,124)	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
300 - Comox Valley Water Supply System								
Revenues								
300 - Comox Valley Water Supply System								
02-1-300-083	Water Sales	9,774,741	8,721,542	8,907,789	8,907,789	9,088,632	9,273,373	9,425,032
02-1-300-110	Licences & Fines	2,524	0	0	0	0	0	0
02-1-300-115	Other Permit Fees	150	750	750	750	750	750	750
02-1-300-128	Other Revenue	68,876	110,000	55,000	55,000	55,000	55,000	55,000
02-1-300-130	Recoveries-Wages & Benefits	23	0	0	0	0	0	0
02-1-300-135	Recoveries-Other Functions	49,967	49,967	50,217	50,468	481,251	481,454	481,658
02-1-300-145	Transfer from Reserve	0	100,000	40,000	40,000	40,000	40,000	0
02-1-300-150	Surplus Prior Year	1,802,459	1,820,298	1,059,677	0	0	0	0
300 - Comox Valley Water Supply System		11,698,740	10,802,557	10,113,433	9,054,007	9,665,633	9,850,577	9,962,440
Revenues		11,698,740	10,802,557	10,113,433	9,054,007	9,665,633	9,850,577	9,962,440
Expenses								
300 - Comox Valley Water Supply System								
02-2-300-200	Support Services	986,907	986,907	1,174,786	1,174,786	1,174,786	1,174,786	1,174,786
02-2-300-214	Grants Cond Local Agencies	25,000	0	0	0	0	0	0
02-2-300-220	Salaries & Wages	1,068,840	1,085,572	1,201,983	1,255,795	1,301,380	1,348,736	1,397,954
02-2-300-225	Benefits	221,847	307,051	354,272	370,164	383,569	397,505	411,977
02-2-300-237	Employer Health Tax	21,020	25,946	29,958	31,291	32,437	33,615	34,842
02-2-300-238	WCB	29,851	29,785	32,477	33,933	35,161	36,436	37,755
02-2-300-246	Bank Charges	259	0	0	0	0	0	0
02-2-300-248	Bulk Water Purchases	49,954	35,000	35,875	36,772	37,691	38,633	39,599
02-2-300-254	Chemicals	2,850	2,000	3,000	3,000	3,000	3,000	3,000
02-2-300-257	Clothing/Laundering	152	0	0	0	0	0	0
02-2-300-266	Deliveries/Transportation	2,630	0	3,500	3,500	3,500	3,500	3,500
02-2-300-275	Permits/Licences	6,523	3,950	3,702	3,754	3,807	3,862	3,918
02-2-300-276	Software Licence/Mtce	52,988	30,960	26,225	6,381	6,541	6,705	6,873
02-2-300-278	Water Licence Rental	32,053	0	0	0	0	0	0
02-2-300-281	Materials & Supplies	5,726	0	5,000	5,125	5,253	5,384	5,519
02-2-300-284	Meeting Expense	771	0	0	0	0	0	0
02-2-300-293	Office Expenses	2,354	0	0	0	0	0	0
02-2-300-296	Postage	6	500	513	526	539	552	566
02-2-300-305	Safety Equipment	9,913	0	2,000	2,050	2,101	2,154	2,208

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-300-311	Signs	2,092	0	6,000	1,025	1,051	1,077	1,104
02-2-300-314	Telephone & Alarm Lines	30,001	19,286	19,768	20,262	20,769	21,288	21,820
02-2-300-316	Tipping Fees	1,014	1,000	1,500	1,051	1,077	1,104	1,132
02-2-300-319	Training/Development & Conferences	6,666	0	0	0	0	0	0
02-2-300-320	Travel	1,327	0	0	0	0	0	0
02-2-300-335	Advertising	24,599	25,000	25,625	26,265	26,922	27,595	26,971
02-2-300-340	Dues And Memberships	1,623	0	0	0	0	0	0
02-2-300-347	Library/Publications	161	200	205	210	215	220	226
02-2-300-350	Maps & Printing Supplies	20	100	250	256	262	269	276
02-2-300-353	Public Relations	681	1,000	1,025	1,051	1,077	1,104	1,132
02-2-300-354	Education Programs Public	13,738	120,000	120,000	120,000	120,000	120,000	120,000
02-2-300-366	Engineering Fees	68,221	20,000	20,500	21,013	21,538	22,076	22,628
02-2-300-369	Insurance Liability	9,330	8,445	8,656	9,002	9,362	9,736	10,125
02-2-300-372	Insurance Property	117,825	42,945	44,019	45,780	47,611	49,516	51,496
02-2-300-378	Lab Analysis	36,703	30,000	40,000	41,000	42,025	43,076	44,153
02-2-300-381	Legal Fees	6,371	30,000	30,750	31,519	32,307	33,115	33,943
02-2-300-385	Gis Services	33	1,500	1,538	1,576	1,615	1,655	1,696
02-2-300-387	Other Prof Fees	213,996	360,000	521,256	83,538	85,627	87,768	89,962
02-2-300-400	Contracted Svcs Buildings/Land Mtce	13,604	0	5,000	5,125	5,253	5,384	5,519
02-2-300-403	Buildings Repairs & Mtce	3,650	2,500	5,000	5,125	5,253	5,384	5,519
02-2-300-409	Hydro	72,139	99,224	101,705	104,246	106,853	109,524	112,261
02-2-300-415	Landscaping/Grounds Mtce	28,635	0	30,000	30,750	31,519	32,307	33,115
02-2-300-424	Rental/Lease - Land	0	3,200	3,280	3,362	3,446	3,532	3,620
02-2-300-425	Property/Parcel Taxes	182	0	0	0	0	0	0
02-2-300-438	Contract Svcs Equip/Mach	51,833	70,000	71,750	73,544	75,383	77,268	79,200
02-2-300-441	Fuel/Lubricants - Mach/Equip	710	4,000	4,100	4,203	4,308	4,416	4,526
02-2-300-444	Rental/Leases - Mach/Equip	6,262	5,000	5,125	5,253	5,384	5,519	5,657
02-2-300-447	Repairs/Mtce Mach/Equip	90,234	50,000	70,000	71,750	73,544	75,383	77,268
02-2-300-458	Fuel/Lubricants Vehicle	9,895	2,000	2,050	2,101	2,154	2,208	2,263
02-2-300-464	Repairs & Mtce Vehicle	5,563	0	0	0	0	0	0
02-2-300-468	Minor Capital	38,199	90,000	70,500	21,013	21,538	22,076	22,628
02-2-300-480	Transfer to Capital	4,294	0	0	0	0	0	0
02-2-300-485	Contr To Capital Works Reserve	2,015,860	2,015,860	1,181,387	721,667	1,099,419	1,142,007	1,150,585
02-2-300-489	Reserve Contr Other	333,445	333,445	40,000	69,315	548,555	550,531	550,531
02-2-300-495	Transfer To Other Functions	121,812	136,174	10,089	10,106	9,931	7,218	6,130

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-300-496	Transfers to Other Governments	0	0	20,000	0	0	0	0
02-2-300-505	Debt Charges-Principal	1,303,293	1,303,292	1,234,339	1,134,790	976,043	976,043	976,043
02-2-300-506	Debt Charges-Interest	1,221,576	1,231,364	1,106,306	989,042	764,500	764,500	764,500
300 - Comox Valley Water Supply System		8,375,230	8,513,206	7,675,014	6,582,017	7,134,306	7,257,767	7,348,526
301 - Watershed Protection								
02-2-301-220	Salaries & Wages	53,963	53,551	56,769	59,039	61,400	63,858	66,411
02-2-301-225	Benefits	15,105	16,065	17,030	17,712	18,419	19,157	19,924
02-2-301-237	Employer Health Tax	1,052	1,339	1,420	1,476	1,536	1,596	1,660
02-2-301-238	WCB	1,549	1,538	1,538	1,600	1,663	1,731	1,801
02-2-301-266	Deliveries/Transportation	908	3,000	3,000	3,075	3,152	3,231	3,312
02-2-301-275	Permits/Licences	110	0	0	0	0	0	0
02-2-301-281	Materials & Supplies	4,543	1,000	1,000	1,025	1,051	1,077	1,104
02-2-301-284	Meeting Expense	1,080	5,000	5,000	5,125	5,253	5,384	5,519
02-2-301-314	Telephone & Alarm Lines	947	0	0	0	0	0	0
02-2-301-354	Education Programs Public	122,811	70,000	70,000	70,000	70,000	70,000	70,000
02-2-301-378	Lab Analysis	27,462	22,000	22,000	22,550	23,114	23,692	24,284
02-2-301-385	Gis Services	0	2,000	2,000	2,000	2,000	2,000	2,000
02-2-301-387	Other Prof Fees	148,104	100,000	140,000	140,000	140,000	140,000	100,000
02-2-301-438	Contract Svcs Equip/Mach	111,798	60,000	60,000	61,500	63,038	64,614	66,229
02-2-301-441	Fuel/Lubricants - Mach/Equip	282	0	0	0	0	0	0
02-2-301-447	Repairs/Mtce Mach/Equip	117	0	0	0	0	0	0
02-2-301-458	Fuel/Lubricants Vehicle	642	0	0	0	0	0	0
02-2-301-468	Minor Capital	610	35,000	40,000	20,000	20,000	20,000	20,000
02-2-301-485	Contr To Capital Works Reserve	20,000	20,000	20,000	20,000	20,000	20,000	20,000
301 - Watershed Protection		511,083	390,493	439,757	425,102	430,626	436,340	402,244
302 - CV Water Treatment Plant & Raw Water Intake								
02-2-302-220	Salaries & Wages	412,825	329,652	428,119	440,800	453,984	467,691	481,943
02-2-302-225	Benefits	70,299	88,336	128,437	132,240	136,195	140,309	144,585
02-2-302-237	Employer Health Tax	8,307	7,360	10,703	11,019	11,350	11,692	12,047
02-2-302-238	WCB	9,163	8,449	11,603	11,946	12,303	12,672	13,060
02-2-302-248	Bulk Water Purchases	160,530	161,500	165,538	169,676	173,918	178,266	182,723
02-2-302-254	Chemicals	211,822	191,000	195,776	200,670	205,688	210,830	216,101
02-2-302-257	Clothing/Laundering	132	0	0	0	0	0	0
02-2-302-266	Deliveries/Transportation	1,171	3,000	3,075	3,152	3,231	3,312	3,395
02-2-302-275	Permits/Licences	935	700	960	984	1,009	1,034	1,060

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-302-276	Software Licence/Mtce	3,020	5,000	5,125	5,253	5,384	5,519	5,657
02-2-302-278	Water Licence Rental	0	21,000	21,525	22,063	22,615	23,180	23,760
02-2-302-281	Materials & Supplies	10,888	20,000	20,500	21,013	21,538	22,076	22,628
02-2-302-293	Office Expenses	2,473	0	500	513	526	539	552
02-2-302-305	Safety Equipment	6,731	3,000	4,000	4,100	4,203	4,308	4,416
02-2-302-311	Signs	914	0	0	0	0	0	0
02-2-302-314	Telephone & Alarm Lines	5,007	520	530	543	557	571	585
02-2-302-316	Tipping Fees	41,296	25,000	30,000	30,750	31,519	32,307	33,115
02-2-302-319	Training/Development & Conferences	656	7,000	0	0	0	0	0
02-2-302-340	Dues And Memberships	129	0	0	0	0	0	0
02-2-302-366	Engineering Fees	2,459	0	0	0	0	0	0
02-2-302-378	Lab Analysis	1,506	12,000	2,000	2,050	2,101	2,154	2,208
02-2-302-381	Legal Fees	1,529	0	0	0	0	0	0
02-2-302-387	Other Prof Fees	11,637	5,000	5,125	5,253	5,384	5,519	5,657
02-2-302-400	Contracted Svcs Buildings/Land Mtce	19,069	5,000	12,500	12,813	13,133	13,461	13,798
02-2-302-403	Buildings Repairs & Mtce	1,894	3,000	3,075	3,152	3,231	3,312	3,395
02-2-302-409	Hydro	206,013	316,419	250,000	256,750	263,682	270,801	278,113
02-2-302-412	Janitorial/Cleaning Supplies	521	0	0	0	0	0	0
02-2-302-415	Landscaping/Grounds Mtce	15,271	20,100	20,603	21,159	21,730	22,317	22,920
02-2-302-438	Contract Svcs Equip/Mach	101,118	105,000	107,625	110,316	113,074	115,901	118,799
02-2-302-441	Fuel/Lubricants - Mach/Equip	10,480	10,000	10,250	10,506	10,769	11,038	11,314
02-2-302-444	Rental/Leases - Mach/Equip	862	2,000	2,050	2,101	2,154	2,208	2,263
02-2-302-447	Repairs/Mtce Mach/Equip	96,834	125,000	128,125	131,328	134,611	137,976	141,425
02-2-302-461	Insurance/Licence Vehicle	0	798	0	0	0	0	0
02-2-302-464	Repairs & Mtce Vehicle	2,106	0	0	0	0	0	0
02-2-302-468	Minor Capital	4,641	20,000	20,500	21,013	21,538	22,076	22,628
02-2-302-495	Transfer To Other Functions	0	0	793	774	715	687	442
302 - CV Water Treatment Plant & Raw Water Intake		1,422,240	1,495,834	1,589,037	1,631,937	1,676,142	1,721,756	1,768,589
303 - CVRD Water Distribution Operations								
02-2-303-228	Honorarium	0	20,000	0	0	0	0	0
02-2-303-254	Chemicals	3,436	0	0	0	0	0	0
02-2-303-257	Clothing/Laundering	1,373	7,500	7,688	7,880	8,077	8,279	8,486
02-2-303-266	Deliveries/Transportation	266	2,000	2,000	1,025	1,051	1,077	1,104
02-2-303-276	Software Licence/Mtce	19,607	34,300	44,038	44,712	45,830	46,976	48,150
02-2-303-281	Materials & Supplies	22,746	25,000	25,625	26,266	26,923	27,596	28,286

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-303-284	Meeting Expense	1,525	1,750	1,794	1,839	1,885	1,932	1,980
02-2-303-293	Office Expenses	4,050	3,000	3,075	3,152	3,231	3,312	3,395
02-2-303-305	Safety Equipment	12,076	10,500	10,000	10,250	10,506	10,769	11,038
02-2-303-311	Signs	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-303-314	Telephone & Alarm Lines	1,612	19,903	20,401	20,911	21,434	21,970	22,520
02-2-303-319	Training/Development & Conferences	9,416	33,400	34,236	35,092	35,970	36,869	37,791
02-2-303-320	Travel	4,241	21,000	21,525	22,063	22,615	23,180	23,760
02-2-303-340	Dues And Memberships	3,020	4,440	4,553	4,666	4,783	4,902	5,024
02-2-303-387	Other Prof Fees	35,946	20,000	20,000	20,500	21,013	21,538	22,076
02-2-303-400	Contracted Svcs Buildings/Land Mtce	3,984	15,000	15,375	15,759	16,153	16,557	16,971
02-2-303-403	Buildings Repairs & Mtce	57	2,500	2,563	2,627	2,693	2,760	2,829
02-2-303-412	Janitorial/Cleaning Supplies	1,150	0	1,000	1,025	1,051	1,077	1,104
02-2-303-415	Landscaping/Grounds Mtce	0	13,400	14,395	14,827	15,271	15,729	16,201
02-2-303-438	Contract Svcs Equip/Mach	14,056	0	0	0	0	0	0
02-2-303-441	Fuel/Lubricants - Mach/Equip	289	0	0	0	0	0	0
02-2-303-447	Repairs/Mtce Mach/Equip	14,909	0	0	0	0	0	0
02-2-303-458	Fuel/Lubricants Vehicle	42,113	70,000	71,750	73,544	75,383	77,267	79,199
02-2-303-461	Insurance/Licence Vehicle	13,724	14,440	18,081	18,442	18,811	19,189	19,572
02-2-303-464	Repairs & Mtce Vehicle	29,805	23,842	24,438	25,049	25,675	26,317	26,975
02-2-303-468	Minor Capital	22,818	20,000	13,000	10,250	10,506	10,769	11,038
02-2-303-495	Transfer To Other Functions	0	0	7,217	7,048	6,507	6,251	4,026
303 - CVRD Water Distribution Operations		262,222	363,975	364,804	369,028	377,522	386,524	393,788
304 - CVRD Water Treatment Operations								
02-2-304-257	Clothing/Laundering	1,036	2,150	2,204	2,259	2,315	2,373	2,432
02-2-304-266	Deliveries/Transportation	166	0	0	0	0	0	0
02-2-304-281	Materials & Supplies	1,107	0	2,500	2,563	2,627	2,693	2,760
02-2-304-284	Meeting Expense	627	0	0	0	0	0	0
02-2-304-293	Office Expenses	1,696	1,000	1,025	1,051	1,077	1,104	1,132
02-2-304-305	Safety Equipment	1,289	1,000	1,025	1,051	1,077	1,104	1,132
02-2-304-314	Telephone & Alarm Lines	30	2,840	2,911	2,984	3,059	3,135	3,213
02-2-304-319	Training/Development & Conferences	2,975	7,000	7,175	7,354	7,538	7,726	7,919
02-2-304-320	Travel	0	4,000	4,100	4,203	4,308	4,416	4,526
02-2-304-340	Dues And Memberships	846	1,160	1,190	1,220	1,251	1,282	1,314
02-2-304-387	Other Prof Fees	14,318	0	0	0	0	0	0
02-2-304-400	Contracted Svcs Buildings/Land Mtce	2,588	10,000	10,250	10,506	10,769	11,038	11,314

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-304-412	Janitorial/Cleaning Supplies	739	0	0	0	0	0	0
02-2-304-438	Contract Svcs Equip/Mach	536	0	0	0	0	0	0
02-2-304-441	Fuel/Lubricants - Mach/Equip	40	0	0	0	0	0	0
02-2-304-447	Repairs/Mtce Mach/Equip	3,805	0	0	0	0	0	0
02-2-304-458	Fuel/Lubricants Vehicle	6,119	6,541	6,705	6,873	7,045	7,222	7,403
02-2-304-461	Insurance/Licence Vehicle	1,031	1,200	1,235	1,260	1,285	1,311	1,337
02-2-304-464	Repairs & Mtce Vehicle	500	2,158	2,212	2,267	2,324	2,382	2,442
02-2-304-468	Minor Capital	336	0	2,000	2,050	2,101	2,154	2,208
02-2-304-495	Transfer To Other Functions	0	0	289	282	261	250	161
304 - CVRD Water Treatment Operations		39,783	39,049	44,821	45,923	47,037	48,190	49,293
Expenses		(10,610,557)	(10,802,557)	(10,113,433)	(9,054,007)	(9,665,633)	(9,850,577)	(9,962,440)
300 - Comox Valley Water Supply System		1,088,183	0	0	0	0	0	0
02 - Water Revenue Fund		1,088,183	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		2,855,627	150,913	6,289,523	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		3,875,277	11,641,264	-	-	-	-	-	-	-	-
130R - Transfer from reserve		1,346,500	240,000	690,000	80,000	375,000	80,000	80,000	80,000	-	120,000
140R - Transfers other		175,384	-	-	-	-	-	-	-	-	-
Total Funding Source		**8,252,788**	**12,032,177**	**6,979,523**	**80,000**	**375,000**	**80,000**	**80,000**	**80,000**	**-**	**120,000**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		8,252,788	12,032,177	6,979,523	80,000	375,000	80,000	80,000	80,000	–	120,000
Total Expenditure		**8,252,788**	**12,032,177**	**6,979,523**	**80,000**	**375,000**	**80,000**	**80,000**	**80,000**	**–**	**120,000**

Comox Valley REGIONAL DISTRICT

Comox Valley Water 305

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

2025 Maximum: $80,000

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
R-771-CNR-LSA#29						
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

305 - Comox Valley Water Local Service Area (CVWLSA)

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	242,296	303,779	61,483	Parcel tax increase as per rate review
Sale of Services	1,369,609	1,412,149	42,540	User rate increase as per rate review
Prior Year Surplus	57,941	108,223	50,282	Prior year surplus from 2024 increased
Recoveries from Other Functions	85,301	85,301	0	
Total Revenue	1,755,147	1,909,452	154,305	
Expenses				
Support Services	68,780	68,539	(241)	Reduced allocation for 2025
Personnel costs	200,855	231,589	30,734	Wage and salary escalation
Materials, Supplies and Utilities	911,297	935,008	23,711	CHP and HCA compliance costs [+20K]
Contract and General Services	154,219	236,803	82,584	Machinery/Equipment costs [+30.8K], Professional fees [+21.4K]
Transfer to Reserve	392,228	409,284	17,056	Reduced contribution to capital works reserve
Transfer to Other Services	22,768	23,104	336	
Minor Capital	5,000	5,125	125	
Total Expense	1,755,147	1,909,452	154,305	

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
305 - Comox Valley Water LSA								
Revenues								
305 - Comox Valley Water								
02-1-305-003	Parcel Tax	258,750	242,296	303,779	379,388	477,137	597,221	709,520
02-1-305-036	Connection Fees	9,500	10,000	10,000	10,000	10,000	10,000	10,000
02-1-305-092	User Rates	1,453,809	1,359,609	1,402,149	1,437,203	1,473,133	1,509,962	1,547,711
02-1-305-128	Other Revenue	241	0	0	0	0	0	0
02-1-305-135	Recoveries-Other Functions	85,301	85,301	85,301	85,301	85,301	85,301	0
02-1-305-150	Surplus Prior Year	57,941	57,941	108,223	0	0	0	0
305 - Comox Valley Water		1,865,542	1,755,147	1,909,452	1,911,892	2,045,571	2,202,484	2,267,231
Revenues		1,865,542	1,755,147	1,909,452	1,911,892	2,045,571	2,202,484	2,267,231
Expenses								
305 - Comox Valley Water								
02-2-305-200	Support Services	68,780	68,780	68,539	68,539	68,539	68,539	68,539
02-2-305-220	Salaries & Wages	169,297	151,101	172,052	178,205	184,589	191,225	198,113
02-2-305-225	Benefits	36,278	42,084	50,605	52,411	54,288	56,232	58,254
02-2-305-237	Employer Health Tax	3,219	3,572	4,286	4,444	4,597	4,764	4,937
02-2-305-238	WCB	4,552	4,098	4,646	4,813	4,987	5,168	5,354
02-2-305-246	Bank Charges	3,453	6,500	6,500	6,663	6,830	7,001	7,176
02-2-305-248	Bulk Water Purchases	854,700	871,292	873,907	876,528	879,158	881,795	884,440
02-2-305-275	Permits/Licences	2,633	2,750	22,819	22,889	22,961	23,035	23,111
02-2-305-276	Software Licence/Mtce	7,062	16,200	16,605	17,020	17,446	17,882	18,329
02-2-305-281	Materials & Supplies	18	0	0	0	0	0	0
02-2-305-296	Postage	7,094	6,000	6,150	6,304	6,462	6,624	6,790
02-2-305-314	Telephone & Alarm Lines	122	0	0	0	0	0	0
02-2-305-316	Tipping Fees	10	0	250	256	262	269	276
02-2-305-335	Advertising	0	1,125	1,153	1,182	1,212	1,242	1,273
02-2-305-350	Maps & Printing Supplies	0	500	513	526	539	552	566
02-2-305-366	Engineering Fees	0	5,000	5,125	5,253	5,384	5,519	5,657
02-2-305-369	Insurance Liability	579	575	598	622	647	673	700
02-2-305-372	Insurance Property	809	806	838	872	907	943	981
02-2-305-378	Lab Analysis	498	400	410	420	431	442	453
02-2-305-381	Legal Fees	80	1,500	1,538	1,576	1,615	1,655	1,696
02-2-305-385	Gis Services	1,820	2,750	2,819	2,889	2,961	3,035	3,111

CVRD 5 Year Operating Budget by Service

Functions: 305

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-305-387	Other Prof Fees	16,700	40,000	91,375	55,253	15,384	5,519	5,657
02-2-305-409	Hydro	1,422	1,430	1,473	1,511	1,550	1,589	1,444
02-2-305-415	Landscaping/Grounds Mtce	5,792	5,500	5,638	5,779	5,923	6,071	6,223
02-2-305-438	Contract Svcs Equip/Mach	99,195	52,900	70,000	71,750	73,544	75,383	77,268
02-2-305-444	Rental/Leases - Mach/Equip	5,277	4,000	4,100	4,203	4,308	4,416	4,526
02-2-305-447	Repairs/Mtce Mach/Equip	66,869	46,288	60,000	61,500	63,038	64,614	66,229
02-2-305-468	Minor Capital	0	5,000	5,125	5,253	5,384	5,519	5,657
02-2-305-485	Contr To Capital Works Reserve	367,228	367,228	389,284	412,264	498,069	575,826	550,015
02-2-305-489	Reserve Contr Other	25,000	25,000	20,000	20,000	20,000	20,000	20,000
02-2-305-495	Transfer To Other Functions	22,768	22,768	23,104	22,967	23,082	24,004	26,034
02-2-305-505	Debt Charges-Principal	0	0	0	0	45,800	91,600	137,400
02-2-305-506	Debt Charges-Interest	0	0	0	0	25,674	51,348	77,022
305 - Comox Valley Water		1,771,255	1,755,147	1,909,452	1,911,892	2,045,571	2,202,484	2,267,231
Expenses		(1,771,255)	(1,755,147)	(1,909,452)	(1,911,892)	(2,045,571)	(2,202,484)	(2,267,231)
305 - Comox Valley Water LSA		94,287	0	0	0	0	0	0
02 - Water Revenue Fund		94,287	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		64,640	–	–	–	–	–	–	–	–	–
120R - Long term debt proceeds		371,667	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000
130R - Transfer from reserve		635,000	779,114	639,970	365,625	769,586	737,141	1,281,827	1,392,410	2,050,564	2,724,390
Total Funding Source		**1,071,307**	**1,779,114**	**1,639,970**	**1,365,625**	**1,769,586**	**2,237,141**	**2,781,827**	**3,392,410**	**4,050,564**	**4,724,390**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		1,071,307	1,779,114	1,639,970	1,365,625	1,769,586	2,237,141	2,781,827	3,392,410	4,050,564	4,724,390
Total Expenditure		**1,071,307**	**1,779,114**	**1,639,970**	**1,365,625**	**1,769,586**	**2,237,141**	**2,781,827**	**3,392,410**	**4,050,564**	**4,724,390**

Comox Valley REGIONAL DISTRICT

Sandwick Water 306

Established: 31-Dec-16
Authority: BL 506
Amendments:

Purpose: To provide water service.

Participants: Defined portion of Electoral Area B

Maximum Levy: Greater of $800,000 or $4.50 per $1,000
2025 Maximum: $800,000

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
Sandwick Water						
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

306 Sandwick Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	85,301	85,301	0	
Total Revenue	85,301	85,301	0	
Expenses				
Transfer to Other Services	85,301	85,301	0	
Total Expense	85,301	85,301	0	

CVRD 5 Year Operating Budget by Service

Functions: 306

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
306 - Sandwick Water								
Revenues								
306 - Sandwick Water								
02-1-306-003	Parcel Tax	85,301	85,301	85,301	85,301	85,301	85,301	0
306 - Sandwick Water		85,301	85,301	85,301	85,301	85,301	85,301	0
Revenues		85,301	85,301	85,301	85,301	85,301	85,301	0
Expenses								
306 - Sandwick Water								
02-2-306-495	Transfer To Other Functions	85,301	85,301	85,301	85,301	85,301	85,301	0
306 - Sandwick Water		85,301	85,301	85,301	85,301	85,301	85,301	0
Expenses		(85,301)	(85,301)	(85,301)	(85,301)	(85,301)	(85,301)	0
306 - Sandwick Water		0	0	0	0	0	0	0
02 - Water Revenue Fund		0	0	0	0	0	0	0

Comox Valley REGIONAL DISTRICT

Union Bay Water 308

Established: 10-Aug-21
Authority: BL 660
Amendments:

Purpose: To provide the distribution of water within the Union Bay Local Water Service Area

Participants: Defined Portion Area A

Maximum Levy: None Stated
2025 Maximum: $450,000

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Defined Area						
W-771-CNR-SRVA#84						
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

308 - Union Bay Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	393,340	428,130	34,790	Parcel tax increase as per rate review
Sale of Services	681,296	712,069	30,773	User rate increase as per rate review
Prior Year Surplus	159,530	92,590	(66,940)	Prior year surplus from 2024 decreased
Total Revenue	1,234,166	1,232,789	(1,377)	
Expenses				
Support Services	36,469	56,070	19,601	Increased allocation in 2025
Personnel costs	383,796	411,632	27,836	Increase of 0.11 FTE
Materials, Supplies and Utilities	91,666	128,731	37,065	CHP and HCA compliance costs [+30K]
Contract and General Services	131,305	263,955	132,650	Engineering fees (+30K), Professional fees (+70K)
Debt Charges	245,879	245,879	0	
Transfer to Reserve	328,455	103,650	(224,805)	Reduced contribution to capital works Reserve
Transfer to Other Services	1,596	247	(1,349)	Decrease in internal cost of carbon transfer
Minor Capital	15,000	22,625	7,625	McLeod Rd PRV [+7.5K]
Total Expense	1,234,166	1,232,789	(1,377)	

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
308 - Union Bay Water								
Revenues								
308 - Union Bay Water								
02-1-308-003	Parcel Tax	415,500	393,340	428,130	465,050	505,520	549,540	597,110
02-1-308-036	Connection Fees	8,264	2,000	2,000	2,000	2,000	2,000	2,000
02-1-308-092	User Rates	682,798	679,296	710,069	727,927	746,234	765,002	784,127
02-1-308-128	Other Revenue	5,260	0	0	0	0	0	0
02-1-308-150	Surplus Prior Year	159,530	159,530	92,590	0	0	0	0
308 - Union Bay Water		1,271,353	1,234,166	1,232,789	1,194,977	1,253,754	1,316,542	1,383,237
Revenues		1,271,353	1,234,166	1,232,789	1,194,977	1,253,754	1,316,542	1,383,237
Expenses								
308 - Union Bay Water								
02-2-308-200	Support Services	36,469	36,469	56,070	56,070	56,070	56,070	56,070
02-2-308-220	Salaries & Wages	245,911	300,103	304,440	314,788	325,553	336,732	348,355
02-2-308-225	Benefits	48,296	70,973	91,332	94,441	97,666	101,021	104,509
02-2-308-237	Employer Health Tax	4,865	5,922	7,611	7,869	8,138	8,418	8,710
02-2-308-238	WCB	6,388	6,798	8,249	8,530	8,823	9,131	9,446
02-2-308-246	Bank Charges	1,760	3,500	3,500	3,500	3,500	0	0
02-2-308-254	Chemicals	28,292	25,391	26,026	27,327	28,693	30,128	31,634
02-2-308-266	Deliveries/Transportation	519	500	750	769	788	808	828
02-2-308-275	Permits/Licences	700	1,900	31,900	31,925	31,951	31,977	32,004
02-2-308-276	Software Licence/Mtce	2,440	7,000	9,456	9,863	10,072	10,286	10,505
02-2-308-278	Water Licence Rental	1,833	0	2,000	2,050	2,101	2,154	2,208
02-2-308-281	Materials & Supplies	645	2,000	2,000	2,050	2,101	2,154	2,208
02-2-308-296	Postage	1,273	2,500	2,563	2,627	2,693	2,760	2,829
02-2-308-305	Safety Equipment	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-308-314	Telephone & Alarm Lines	6,104	8,550	8,764	8,983	9,209	9,439	9,675
02-2-308-316	Tipping Fees	269	500	513	526	539	552	566
02-2-308-319	Training/Development & Conferences	450	0	0	0	0	0	0
02-2-308-335	Advertising	3,872	1,500	1,538	1,576	1,615	1,655	1,696
02-2-308-350	Maps & Printing Supplies	0	150	154	158	162	166	170
02-2-308-353	Public Relations	16	0	0	0	0	0	0
02-2-308-366	Engineering Fees	509	10,000	40,000	30,250	20,506	10,769	11,038
02-2-308-369	Insurance Liability	265	285	296	308	320	333	346

CVRD 5 Year Operating Budget by Service

Functions: 308

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-308-372	Insurance Property	5,644	5,520	5,741	5,885	6,032	6,183	6,338
02-2-308-378	Lab Analysis	3,946	3,000	4,500	4,613	4,728	4,846	4,967
02-2-308-381	Legal Fees	1,025	2,500	2,563	2,627	2,693	2,760	2,829
02-2-308-385	Gis Services	0	500	513	526	539	552	566
02-2-308-387	Other Prof Fees	32,340	30,000	109,154	60,250	20,506	10,769	11,038
02-2-308-400	Contracted Svcs Buildings/Land Mtce	5,920	2,000	3,500	3,588	3,678	3,770	3,864
02-2-308-403	Buildings Repairs & Mtce	0	2,500	2,563	2,627	2,693	2,760	2,829
02-2-308-409	Hydro	25,065	29,175	29,904	30,652	31,418	32,203	33,008
02-2-308-412	Janitorial/Cleaning Supplies	0	500	513	526	539	552	566
02-2-308-415	Landscaping/Grounds Mtce	2,105	4,500	5,050	5,176	5,306	5,439	5,575
02-2-308-438	Contract Svcs Equip/Mach	79,063	35,000	50,000	51,250	52,531	53,844	55,190
02-2-308-441	Fuel/Lubricants - Mach/Equip	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-308-444	Rental/Leases - Mach/Equip	3,214	5,000	5,125	5,253	5,384	5,519	5,657
02-2-308-447	Repairs/Mtce Mach/Equip	53,044	35,000	40,000	41,000	42,025	43,076	44,153
02-2-308-458	Fuel/Lubricants Vehicle	1,343	0	0	0	0	0	0
02-2-308-468	Minor Capital	4,490	15,000	22,625	5,253	5,384	5,519	5,657
02-2-308-485	Contr To Capital Works Reserve	318,455	318,455	93,650	111,819	133,914	173,481	151,979
02-2-308-489	Reserve Contr Other	10,000	10,000	10,000	10,000	10,000	1,996	1,996
02-2-308-495	Transfer To Other Functions	1,596	1,596	247	241	223	214	138
02-2-308-505	Debt Charges-Principal	112,492	112,492	112,492	112,492	138,166	151,003	176,677
02-2-308-506	Debt Charges-Interest	133,387	133,387	133,387	133,387	173,187	193,087	232,887
308 - Union Bay Water		1,184,007	1,234,166	1,232,789	1,194,977	1,253,754	1,316,542	1,383,237
Expenses		(1,184,007)	(1,234,166)	(1,232,789)	(1,194,977)	(1,253,754)	(1,316,542)	(1,383,237)
308 - Union Bay Water		87,347	0	0	0	0	0	0
02 - Water Revenue Fund		87,347	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 308 - Union Bay Water
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
090R - Other Revenue/Recoveries		4,250,000	750,000	–	–	–	–	–	–	–	–
120R - Long term debt proceeds		–	–	1,000,000	–	500,000	1,000,000	1,000,000	1,000,000	1,000,000	2,000,000
130R - Transfer from reserve		752,900	2,321,747	194,745	870,163	562,902	232,250	521,442	836,757	1,145,638	399,204
Total Funding Source		**5,002,900**	**3,071,747**	**1,194,745**	**870,163**	**1,062,902**	**1,232,250**	**1,521,442**	**1,836,757**	**2,145,638**	**2,399,204**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 308 - Union Bay Water
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		5,002,900	3,071,747	1,194,745	870,163	1,062,902	1,232,250	1,521,442	1,836,757	2,145,638	2,399,204
Total Expenditure		**5,002,900**	**3,071,747**	**1,194,745**	**870,163**	**1,062,902**	**1,232,250**	**1,521,442**	**1,836,757**	**2,145,638**	**2,399,204**

Comox Valley REGIONAL DISTRICT

Graham Lake Water Local Service Area 310

Established: 01-Jan-23

Authority: OIC

Amendments:

Purpose: For the distribution and treatment of water for the area to be known as the Graham Lake Water Service

Participants: Defined Portion Area A

Maximum Levy: Sum sufficient

2025 Maximum: $0

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
3-771-CNR-SRVA#44						
Change from Previous year						
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**	**0.0000**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

310 - Graham Lake Water Local Service Area

	2024 Budget*	2025 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	55,342	88,725	33,383	DILWSA user rates split into parcel tax and rates in 2024
Sale of Services	104,823	96,460	(8,363)	DILWSA user rates split into parcel tax and rates in 2024
Other Revenue	1,000	0	(1,000)	
Transfers from Reserve	16,342	0	(16,342)	No reserve withdrawal in 2025
Prior Year Surplus	58,105	0	(58,105)	No reliance on prior year surplus at proposed
Total Revenue	235,612	185,185	(50,427)	
Expenses				
Support Services	8,520	11,377	2,857	Increased allocation in 2025
Personnel costs	29,930	36,838	6,908	FTE allocation increase of 0.03
Materials, Supplies and Utilities	14,782	29,238	14,456	Machinery contracts and repairs [+9.9K]
Contract and General Services	59,541	58,752	(789)	
Transfer to Reserve	111,397	24,237	(87,160)	Contribution to capital works reserve reduced
Transfer to Other Services	0	43	43	
Minor Capital	11,442	5,228	(6,214)	One time DIWLSA expenditure in 2024 [-6.3K]
Prior Year Deficit	0	19,472	19,472	2024 deficit
Total Expense	235,612	185,185	(50,427)	

***2024 Budget is the combination of 307 Denman Island WLSA and 310 Graham Lake WLSA**

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
310 - Graham Lake Water Local Service Area								
Revenues								
310 - Graham Lake Water Local Service Area								
02-1-310-003	Parcel Tax	55,342	55,342	88,725	104,650	123,487	145,691	161,707
02-1-310-013	Fed Gas Tax Funding	116	0	0	0	0	0	0
02-1-310-092	User Rates	64,653	64,482	96,460	98,826	101,283	121,576	145,873
02-1-310-135	Recoveries-Other Functions	35,700	35,700	0	0	0	0	0
02-1-310-145	Transfer from Reserve	10,189	10,000	0	0	9,705	0	10,473
02-1-310-150	Surplus Prior Year	58,106	58,105	0	0	0	0	0
310 - Graham Lake Water Local Service Area		224,106	223,629	185,185	203,476	234,475	267,267	318,053
Revenues		224,106	223,629	185,185	203,476	234,475	267,267	318,053
Expenses								
310 - Graham Lake Water Local Service Area								
02-2-310-200	Support Services	5,087	5,087	11,377	11,377	11,377	11,377	11,377
02-2-310-220	Salaries & Wages	54,344	22,513	27,245	28,122	29,036	29,985	30,958
02-2-310-225	Benefits	3,825	6,290	8,175	8,438	8,711	8,993	9,291
02-2-310-237	Employer Health Tax	1,345	527	680	705	725	750	773
02-2-310-238	WCB	1,650	600	738	761	784	813	840
02-2-310-246	Bank Charges	2,659	0	0	0	0	0	0
02-2-310-254	Chemicals	3,377	4,000	4,100	4,202	4,307	10,877	11,149
02-2-310-266	Deliveries/Transportation	740	0	0	0	0	0	0
02-2-310-275	Permits/Licences	375	612	8,627	8,643	8,659	8,675	8,692
02-2-310-276	Software Licence/Mtce	2,122	2,500	4,062	2,626	2,692	2,759	2,828
02-2-310-278	Water Licence Rental	170	0	200	205	210	215	220
02-2-310-281	Materials & Supplies	2,043	1,500	1,537	1,575	1,614	1,654	1,695
02-2-310-284	Meeting Expense	199	100	103	106	109	112	115
02-2-310-293	Office Expenses	1,254	0	250	256	262	269	276
02-2-310-296	Postage	20	0	0	0	0	0	0
02-2-310-314	Telephone & Alarm Lines	2,506	350	2,859	2,931	3,004	3,079	3,156
02-2-310-316	Tipping Fees	93	0	0	0	0	0	0
02-2-310-319	Training/Development & Conferences	329	1,020	0	0	0	0	0
02-2-310-320	Travel	2,730	500	2,500	2,563	2,627	2,693	2,760
02-2-310-335	Advertising	0	0	0	0	0	0	0
02-2-310-340	Dues And Memberships	0	510	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: 310

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-310-354	Education Programs Public	20	3,060	3,121	3,199	3,279	3,361	3,445
02-2-310-369	Insurance Liability	26	5,610	5,750	5,980	6,219	6,468	6,727
02-2-310-372	Insurance Property	885	5,610	5,750	5,980	6,219	6,468	6,727
02-2-310-378	Lab Analysis	2,879	6,120	5,000	5,125	5,253	5,384	5,519
02-2-310-381	Legal Fees	0	1,500	1,538	1,576	1,615	1,655	1,696
02-2-310-385	Gis Services	77	0	0	0	0	0	0
02-2-310-387	Other Prof Fees	23,744	20,000	10,000	10,250	10,506	10,769	11,038
02-2-310-400	Contracted Svcs Buildings/Land Mtce	0	1,000	1,025	1,051	1,077	1,104	1,132
02-2-310-403	Buildings Repairs & Mtce	0	1,530	1,568	1,607	1,647	1,688	1,730
02-2-310-406	Heating	0	500	0	0	0	0	0
02-2-310-409	Hydro	5,783	3,000	4,500	4,613	4,728	4,846	4,967
02-2-310-438	Contract Svcs Equip/Mach	11,811	10,000	15,000	15,375	15,759	16,153	16,557
02-2-310-441	Fuel/Lubricants - Mach/Equip	855	0	500	513	526	539	552
02-2-310-444	Rental/Leases - Mach/Equip	247	0	0	0	0	0	0
02-2-310-447	Repairs/Mtce Mach/Equip	15,053	5,100	10,000	10,250	10,506	10,769	11,038
02-2-310-468	Minor Capital	2,648	5,100	5,228	5,359	5,493	5,630	5,771
02-2-310-485	Contr To Capital Works Reserve	99,390	99,390	22,237	31,717	0	17,653	0
02-2-310-489	Reserve Contr Other	10,000	10,000	2,000	10,000	0	5,000	0
02-2-310-495	Transfer To Other Functions	0	0	43	42	39	37	24
02-2-310-505	Debt Charges-Principal	0	0	0	0	0	0	67,000
02-2-310-506	Debt Charges-Interest	0	0	0	18,329	87,492	87,492	90,000
02-2-310-550	Deficit Prior Year	0	0	19,472	0	0	0	0
310 - Graham Lake Water Local Service Area		258,284	223,629	185,185	203,476	234,475	267,267	318,053
Expenses		(258,284)	(223,629)	(185,185)	(203,476)	(234,475)	(267,267)	(318,053)
310 - Graham Lake Water Local Service Area		(34,178)	0	0	0	0	0	0
02 - Water Revenue Fund		(34,178)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 310 - Graham Lake Water Local Service Area
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		685,687	1,062,933	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	605,520	1,257,508	-	-	-	-	-	-	-
130R - Transfer from reserve		115,000	420,782	-	-	-	-	-	-	-	-
Total Funding Source		**800,687**	**2,089,235**	**1,257,508**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
Stage	All
Function Type or Service	- 310 - Graham Lake Water Local Service Area
Object Category or Object	All
Asset Category or Asset Type	All
Fund Category or Fund	All

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		800,687	2,089,235	1,257,508	–	–	–	–	–	–	–
Total Expenditure		**800,687**	**2,089,235**	**1,257,508**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Comox Valley REGIONAL DISTRICT

Royston Water 312

Established: 31-Aug-10
Authority: BL 126
Amendments: BL 286

Purpose: For the supply of water.

Participants: Defined portion of Electoral Area A (Royston)

Maximum Levy: $2.00 per $1,000 - 100% Assessment
2025 Maximum:

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
L-771-CNR-SRVA#62						
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

312 - Royston Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	225,400	259,700	34,300	Parcel tax increase as per rate review
Sale of Services	710,614	759,308	48,694	User rate increase as per rate review
Transfers from Reserve	0	30,434	30,434	Withdrawal from future expenditure reserve
Prior Year Surplus	160,381	57,312	(103,069)	Prior year surplus from 2024 decreased
Total Revenue	1,096,395	1,106,754	10,359	
Expenses				
Support Services	56,952	59,959	3,007	Increased allocation in 2025
Personnel costs	259,490	298,656	39,166	Additional 0.04 FTE allocation
Materials, Supplies and Utilities	400,654	449,787	49,133	CHP and HCA compliance [+30K], Bulk Water [+10.6K]
Contract and General Services	100,527	178,504	77,977	Professional fees (+40K), Mach. contracts (+15K)
Debt Charges	24,750	34,000	9,250	Borrowing for conversion to CV Water Supply
Transfer to Reserve	236,302	62,312	(173,990)	Reduced contribution to capital works reserve
Transfer to Other Services	12,720	12,604	(116)	
Minor Capital	5,000	10,932	5,932	Spill containment [+10K], Allowance [-5K]
Total Expense	1,096,395	1,106,754	10,359	

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
312 - Royston Water								
Revenues								
312 - Royston Water								
02-1-312-003	Parcel Tax	225,170	225,400	259,700	297,920	773,531	824,491	884,271
02-1-312-036	Connection Fees	26,541	15,000	15,000	15,000	15,000	15,000	15,000
02-1-312-092	User Rates	667,797	695,614	744,308	796,409	852,158	911,809	975,636
02-1-312-115	Other Permit Fees	120	0	0	0	0	0	0
02-1-312-145	Transfer from Reserve	0	0	30,434	0	0	0	0
02-1-312-150	Surplus Prior Year	160,381	160,381	57,312	0	0	0	0
312 - Royston Water		1,080,009	1,096,395	1,106,754	1,109,329	1,640,689	1,751,300	1,874,907
Revenues		1,080,009	1,096,395	1,106,754	1,109,329	1,640,689	1,751,300	1,874,907
Expenses								
312 - Royston Water								
02-2-312-200	Support Services	56,952	56,952	59,959	59,959	59,959	59,959	59,959
02-2-312-220	Salaries & Wages	186,153	195,513	221,925	229,880	238,148	246,741	255,667
02-2-312-225	Benefits	40,310	54,105	65,215	67,547	69,972	72,489	75,105
02-2-312-237	Employer Health Tax	3,622	4,594	5,526	5,728	5,929	6,146	6,370
02-2-312-238	WCB	5,153	5,278	5,990	6,206	6,428	6,661	6,905
02-2-312-246	Bank Charges	0	4,500	4,500	4,613	4,728	4,846	4,967
02-2-312-248	Bulk Water Purchases	3,698,794	355,453	366,117	377,101	388,414	400,066	412,068
02-2-312-254	Chemicals	5,981	7,000	7,175	7,390	7,612	7,840	8,075
02-2-312-266	Deliveries/Transportation	0	500	513	526	539	552	566
02-2-312-275	Permits/Licences	1,035	950	31,062	31,080	31,100	31,121	31,142
02-2-312-276	Software Licence/Mtce	2,943	4,000	4,100	4,203	4,308	4,416	0
02-2-312-281	Materials & Supplies	7	0	2,000	2,050	2,101	2,154	2,208
02-2-312-296	Postage	1,439	1,500	1,538	1,576	1,615	1,655	1,696
02-2-312-305	Safety Equipment	0	1,500	1,538	1,576	1,615	1,655	1,696
02-2-312-311	Signs	853	0	3,000	0	0	0	0
02-2-312-314	Telephone & Alarm Lines	14,840	13,294	13,625	13,966	14,314	14,673	15,040
02-2-312-316	Tipping Fees	318	0	500	513	526	539	552
02-2-312-335	Advertising	3,305	500	500	500	3,500	500	500
02-2-312-350	Maps & Printing Supplies	0	150	154	158	162	166	170
02-2-312-353	Public Relations	17	0	0	0	0	0	0
02-2-312-366	Engineering Fees	900	0	10,250	10,506	10,769	11,038	11,314

CVRD 5 Year Operating Budget by Service

Functions: 312

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-312-369	Insurance Liability	398	314	322	330	338	346	355
02-2-312-372	Insurance Property	2,395	2,413	2,473	2,535	2,598	2,663	2,730
02-2-312-378	Lab Analysis	6,302	5,000	6,250	6,406	6,566	6,730	6,898
02-2-312-381	Legal Fees	0	1,500	1,538	1,576	1,615	1,655	1,696
02-2-312-385	Gis Services	163	300	308	316	324	332	340
02-2-312-387	Other Prof Fees	21,102	5,000	51,250	55,125	15,253	5,384	5,519
02-2-312-400	Contracted Svcs Buildings/Land Mtce	795	2,000	2,050	2,101	2,154	2,208	2,263
02-2-312-403	Buildings Repairs & Mtce	1,018	1,500	1,500	1,538	1,576	1,615	1,655
02-2-312-409	Hydro	5,770	6,307	6,465	6,627	6,793	6,963	7,137
02-2-312-415	Landscaping/Grounds Mtce	18,553	5,000	7,000	7,176	7,355	7,539	7,727
02-2-312-438	Contract Svcs Equip/Mach	56,419	35,000	50,000	51,250	52,531	53,844	55,190
02-2-312-444	Rental/Leases - Mach/Equip	2,237	2,500	2,563	2,627	2,693	2,760	2,829
02-2-312-447	Repairs/Mtce Mach/Equip	41,592	45,000	50,000	51,250	52,531	53,844	55,190
02-2-312-450	Small Tools/Equipment	24	0	0	0	0	0	0
02-2-312-468	Minor Capital	0	5,000	10,932	5,253	5,384	5,519	5,657
02-2-312-485	Contr To Capital Works Reserve	231,302	231,302	57,312	38,325	148,831	244,275	277,856
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	12,720	12,720	12,604	12,816	443,408	443,406	443,391
02-2-312-505	Debt Charges-Principal	0	0	0	0	0	0	25,674
02-2-312-506	Debt Charges-Interest	0	24,750	34,000	34,000	34,000	34,000	73,800
312 - Royston Water		4,428,409	1,096,395	1,106,754	1,109,329	1,640,689	1,751,300	1,874,907
Expenses		(4,428,409)	(1,096,395)	(1,106,754)	(1,109,329)	(1,640,689)	(1,751,300)	(1,874,907)
312 - Royston Water		(3,348,401)	0	0	0	0	0	0
02 - Water Revenue Fund		(3,348,401)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		835,000	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		900,000	-	-	-	1,000,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
130R - Transfer from reserve		1,323,500	450,000	-	-	594,060	269,901	112,224	243,449	575,070	333,017
Total Funding Source		**3,058,500**	**450,000**	**-**	**-**	**1,594,060**	**769,901**	**1,112,224**	**1,243,449**	**1,575,070**	**1,333,017**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		3,058,500	450,000	-	-	1,594,060	769,901	1,112,224	1,243,449	1,575,070	1,333,017
Total Expenditure		**3,058,500**	**450,000**	**-**	**-**	**1,594,060**	**769,901**	**1,112,224**	**1,243,449**	**1,575,070**	**1,333,017**

Comox Valley REGIONAL DISTRICT

Black Creek/Oyster Bay Water 313

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

2025 Maximum:

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Local Service Area						
N-771-CNR-LSA#24						
N-772-CRR-LSA#24						
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 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

313 - Black Creek/Oyster Bay Water

	2024 Budget	2025 Budget	Change	Explanation for Increase (Decrease)
Revenues				
Taxation	201,925	257,275	55,350	Parcel tax increase as per rate review
Sale of Services	648,417	664,503	16,086	User rate increase as per rate review
Prior Year Surplus	165,893	0	(165,893)	Prior year surplus from 2024 decreased
Total Revenue	1,016,235	921,778	(94,457)	
Expenses				
Support Services	51,505	65,262	13,757	Increased allocation in 2025
Personnel costs	296,314	340,627	44,313	Wage and salary escalation, additional 0.12 FTE
Materials, Supplies and Utilities	140,542	181,437	40,895	HCA/CHP compliance [+20K], Chemicals [+10K]
Contract and General Services	141,899	205,042	63,143	Engineering [+20.3K], Machinery contracts [+20K]
Debt Charges	99,123	99,123	0	
Transfer to Reserve	260,396	3,744	(256,652)	Decreased contribution to capital works reserve
Transfer to Other Services	14,956	14,918	(38)	
Minor Capital	11,500	11,625	125	
Total Expense	1,016,235	921,778	(94,457)	

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02 - Water Revenue Fund								
313 - Black Creek/Oyster Bay Water								
Revenues								
313 - Black Creek/Oyster Bay Water								
02-1-313-001	Frontage Tax	210,396	0	0	0	0	0	0
02-1-313-003	Parcel Tax	0	201,925	257,275	325,950	414,100	525,825	668,300
02-1-313-036	Connection Fees	11,500	5,000	5,000	5,000	5,000	5,000	5,000
02-1-313-092	User Rates	662,989	643,417	659,503	675,990	692,890	710,212	727,967
02-1-313-115	Other Permit Fees	90	0	0	0	0	0	0
02-1-313-128	Other Revenue	1,061	0	0	0	0	0	0
02-1-313-145	Transfer from Reserve	35,175	0	0	0	0	0	0
02-1-313-150	Surplus Prior Year	165,893	165,893	0	0	0	0	0
02-1-313-151	Funds Allocated from Prior Year	0	0	0	0	0	0	0
313 - Black Creek/Oyster Bay Water		1,087,104	1,016,235	921,778	1,006,940	1,111,990	1,241,037	1,401,267
Revenues		1,087,104	1,016,235	921,778	1,006,940	1,111,990	1,241,037	1,401,267
Expenses								
313 - Black Creek/Oyster Bay Water								
02-2-313-200	Support Services	51,505	51,505	65,262	65,262	65,262	65,262	65,262
02-2-313-220	Salaries & Wages	264,832	220,904	250,868	259,882	269,254	278,991	289,108
02-2-313-221	Directors Remuneration	2,018	2,992	2,992	2,992	2,992	2,992	2,992
02-2-313-225	Benefits	55,723	61,252	73,747	76,394	79,144	81,998	84,964
02-2-313-237	Employer Health Tax	5,042	5,200	6,247	6,472	6,708	6,951	7,201
02-2-313-238	WCB	7,141	5,966	6,773	7,015	7,272	7,531	7,808
02-2-313-246	Bank Charges	2,170	1,000	1,000	1,000	1,000	1,000	1,000
02-2-313-254	Chemicals	41,956	50,000	60,000	61,800	63,654	65,564	67,531
02-2-313-266	Deliveries/Transportation	258	200	300	308	316	324	332
02-2-313-275	Permits/Licences	1,620	3,125	23,169	23,184	23,200	23,216	23,233
02-2-313-276	Software Licence/Mtce	3,210	7,500	7,688	7,880	8,078	8,280	8,487
02-2-313-278	Water Licence Rental	1,394	0	0	0	0	0	0
02-2-313-281	Materials & Supplies	216	0	2,000	2,050	2,101	2,154	2,208
02-2-313-284	Meeting Expense	0	250	256	262	269	276	283
02-2-313-296	Postage	3,136	2,500	2,563	2,627	2,693	2,760	2,829
02-2-313-305	Safety Equipment	46	0	0	0	0	0	0
02-2-313-314	Telephone & Alarm Lines	15,402	19,366	23,932	24,531	25,145	25,773	21,530
02-2-313-316	Tipping Fees	31	0	150	154	158	162	166

CVRD 5 Year Operating Budget by Service

Functions: 313

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
02-2-313-320	Travel	0	250	256	262	269	276	283
02-2-313-335	Advertising	3,452	1,250	1,281	1,313	1,346	1,380	1,380
02-2-313-350	Maps & Printing Supplies	0	250	256	262	269	276	283
02-2-313-366	Engineering Fees	3,493	10,000	30,250	10,506	10,769	11,038	11,314
02-2-313-369	Insurance Liability	316	337	345	354	363	372	381
02-2-313-372	Insurance Property	6,520	6,562	6,759	6,928	7,101	7,279	7,461
02-2-313-378	Lab Analysis	10,083	7,500	8,500	8,713	8,931	9,154	9,383
02-2-313-381	Legal Fees	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-313-385	Gis Services	374	500	513	526	539	552	566
02-2-313-387	Other Prof Fees	34,682	30,000	41,500	60,506	20,769	11,038	11,314
02-2-313-400	Contracted Svcs Buildings/Land Mtce	832	0	0	0	0	0	0
02-2-313-403	Buildings Repairs & Mtce	0	2,000	2,050	2,101	2,154	2,208	2,263
02-2-313-409	Hydro	33,268	46,101	47,254	48,435	49,646	50,887	52,159
02-2-313-412	Janitorial/Cleaning Supplies	0	200	205	210	215	220	226
02-2-313-415	Landscaping/Grounds Mtce	11,472	7,500	10,050	10,301	10,559	10,823	11,093
02-2-313-424	Rental/Lease - Land	0	550	564	578	592	607	622
02-2-313-438	Contract Svcs Equip/Mach	70,370	40,000	60,000	71,500	63,038	64,614	66,229
02-2-313-441	Fuel/Lubricants - Mach/Equip	0	500	513	526	539	552	566
02-2-313-444	Rental/Leases - Mach/Equip	3,046	3,000	3,075	3,152	3,231	3,312	3,395
02-2-313-447	Repairs/Mtce Mach/Equip	85,562	40,000	50,000	51,250	52,531	53,844	55,190
02-2-313-468	Minor Capital	2,712	11,500	11,625	5,253	5,384	5,519	5,657
02-2-313-485	Contr To Capital Works Reserve	255,396	255,396	2,737	61,144	195,092	312,404	356,851
02-2-313-489	Reserve Contr Other	5,000	5,000	1,007	5,000	5,000	5,000	5,000
02-2-313-495	Transfer To Other Functions	14,956	14,956	14,918	15,083	15,130	15,117	15,120
02-2-313-505	Debt Charges-Principal	73,523	73,523	73,523	73,523	73,523	73,523	112,034
02-2-313-506	Debt Charges-Interest	25,600	25,600	25,600	25,600	25,600	25,600	85,300
313 - Black Creek/Oyster Bay Water		1,096,355	1,016,235	921,778	1,006,940	1,111,990	1,241,037	1,401,267
Expenses		(1,096,355)	(1,016,235)	(921,778)	(1,006,940)	(1,111,990)	(1,241,037)	(1,401,267)
313 - Black Creek/Oyster Bay Water		(9,251)	0	0	0	0	0	0
02 - Water Revenue Fund		(9,251)	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Source											
030R - Senior Govt Grants		492,361	-	-	-	-	-	-	-	-	-
090R - Other Revenue/Recoveries		449,000	-	-	-	-	-	-	-	-	-
120R - Long term debt proceeds		-	-	-	-	1,500,000	800,000	800,000	2,500,000	1,000,000	2,500,000
130R - Transfer from reserve		277,587	50,000	50,000	-	448,693	165,451	124,742	1,093,345	837,134	726,649
Total Funding Source		**1,218,948**	**50,000**	**50,000**	**-**	**1,948,693**	**965,451**	**924,742**	**3,593,345**	**1,837,134**	**3,226,649**

Capital Object Summary - 10 Years

Budget Year	2025
Report Group	Object Category
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

	Rank	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Expenditure											
050 - Capital projects and equipment		1,218,948	50,000	50,000	-	1,948,693	965,451	924,742	3,593,345	1,837,134	3,226,649
Total Expenditure		**1,218,948**	**50,000**	**50,000**	**-**	**1,948,693**	**965,451**	**924,742**	**3,593,345**	**1,837,134**	**3,226,649**

2025-2029 Financial Planning Core Services

Transportation



Comox Valley Regional District

Comox Valley REGIONAL DISTRICT

Transit - Comox Valley 780

Established: 29-Oct-90

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

2025 Maximum: $6,899,290

Requisition Budge	2024 Actual	2025 AB	2026 FP	2027 FP	2028 FP	2029 FP
Electoral Areas						
Area A	576,826	562,990	676,690	744,491	780,728	838,195
Area B	429,144	426,097	512,151	563,466	590,892	634,386
Local Service Area						
C-771-CNR-LSA#5	365,494	362,485	435,691	479,346	502,677	539,677
Municipal Members						
Comox	656,624	665,907	800,392	880,588	923,450	991,421
Courtenay	1,403,500	1,412,036	1,697,208	1,867,260	1,958,147	2,102,280
Cumberland	206,154	208,228	250,281	275,358	288,761	310,016
	$3,637,743	**$3,637,743**	**$4,372,414**	**$4,810,509**	**$5,044,656**	**$5,415,975**
Change from Previous year		**$0**	**$734,671**	**$438,095**	**$234,147**	**$371,319**
Residential Tax Rate Estimate (per $1,000 of assessed value)	**0.1234**	**0.1201**	**0.1444**	**0.1589**	**0.1666**	**0.1789**

Estimates are based on 2025 Revised Roll at Adopted Budget March 2025

Year over Year Change

Revenue and Expenses by Category

780 - Transit - Comox Valley

	2024 Budget	2025 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenues				
Grants in lieu	53,000	43,500	(9,500)	
Taxation	3,637,743	3,637,743	0	
Sale of Services	870,095	870,095	0	
Other Revenue	90,000	302,103	212,103	BC transit credits previously offset against costs
Government Grants	8,136	0	(8,136)	Community Works allocation for Bike & Ride
Prior Year Surplus	626,299	541,881	(84,418)	Prior year surplus from 2024 decreased
Total Revenue	5,285,273	5,395,322	110,049	
Expenses				
Support Services	116,462	147,587	31,125	Increased allocation in 2025
Personnel costs	140,073	147,946	7,873	Salary and wage increases
Materials, Supplies and Utilities	76,691	75,841	(850)	
Contract and General Services	4,363,007	4,687,208	324,201	Operating contracts (+276K)
Transfer to Reserve	588,040	330,740	(257,300)	Future expenditure reserve in healthy position
Minor Capital	1,000	6,000	5,000	New computer [+5K]
Total Expense	5,285,273	5,395,322	110,049	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01 - General Revenue Fund								
780 - Transit - Comox Valley								
Revenues								
780 - Transit - Comox Valley								
01-1-780-005	Gil Fed Govt	4,708	3,000	3,500	3,500	3,500	3,500	3,500
01-1-780-009	Gil Local Govt	46,760	50,000	40,000	40,000	40,000	40,000	40,000
01-1-780-013	Fed Gas Tax Funding	0	8,136	0	0	0	0	0
01-1-780-016	Grant Prov Govt Conditional	82,107	0	0	0	0	0	0
01-1-780-019	Reqn Elect/Spec Prov Govt	1,371,465	1,370,715	1,351,641	1,624,616	1,787,395	1,874,395	2,012,362
01-1-780-020	Reqn Municipal	2,266,278	2,267,028	2,286,102	2,747,798	3,023,114	3,170,261	3,403,613
01-1-780-076	Bus Fares	247,935	313,073	300,000	306,000	312,120	318,362	324,729
01-1-780-078	Passes	52,947	449,586	40,000	40,800	41,616	42,448	43,297
01-1-780-082	Ticket Sales	61,172	107,436	40,000	40,800	41,616	42,448	43,297
01-1-780-085	UMO Pass Sales	308,147	0	403,695	411,769	420,004	428,404	436,972
01-1-780-086	UMO Stored Value	69,182	0	72,000	73,440	74,909	76,407	77,935
01-1-780-087	Transit Day Pass Tokens	1,440	0	7,200	7,344	7,491	7,641	7,794
01-1-780-088	Transit Single Ride Tokens	3,816	0	7,200	7,344	7,491	7,641	7,794
01-1-780-128	Other Revenue	304,058	50,000	260,103	360,565	360,565	360,565	360,565
01-1-780-133	Recoveries - Other	38,247	40,000	42,000	42,840	43,697	44,571	45,462
01-1-780-145	Transfer from Reserve	0	0	0	268,652	0	0	0
01-1-780-150	Surplus Prior Year	626,300	626,299	541,881	0	0	0	0
780 - Transit - Comox Valley		5,484,560	5,285,273	5,395,322	5,975,468	6,163,518	6,416,643	6,807,320
Revenues		5,484,560	5,285,273	5,395,322	5,975,468	6,163,518	6,416,643	6,807,320
Expenses								
780 - Transit - Comox Valley								
01-2-780-200	Support Services	116,462	116,462	147,587	147,587	147,587	147,587	147,587
01-2-780-214	Grants Cond Local Agencies	0	0	0	0	0	0	0
01-2-780-220	Salaries & Wages	103,884	103,527	109,472	113,277	117,218	121,300	125,527
01-2-780-225	Benefits	25,285	30,987	32,770	33,910	35,088	36,309	37,574
01-2-780-237	Employer Health Tax	2,027	2,588	2,737	2,832	2,930	3,031	3,139
01-2-780-238	WCB	2,981	2,971	2,967	3,070	3,175	3,288	3,401
01-2-780-246	Bank Charges	1,233	1,500	1,500	1,500	1,500	1,500	1,500
01-2-780-262	Contracts - Operating	3,894,910	4,289,194	4,617,322	5,550,187	5,732,020	5,978,715	6,362,748
01-2-780-266	Deliveries/Transportation	21,206	6,700	8,200	8,200	8,200	8,200	8,200
01-2-780-272	Instructional Programs	38,383	40,000	42,000	42,840	43,697	44,571	45,462

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2024 Actual	2024 Budget	2025 Budget	2026 Financial	2027 Financial	2028 Financial	2029 Financial
01-2-780-281	Materials & Supplies	0	500	500	500	500	500	500
01-2-780-284	Meeting Expense	508	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-293	Office Expenses	2,128	2,000	2,500	2,500	2,500	2,500	2,500
01-2-780-311	Signs	2,237	3,000	3,000	3,000	3,000	3,000	3,000
01-2-780-314	Telephone & Alarm Lines	398	1,041	1,041	1,041	1,041	1,041	1,041
01-2-780-319	Training/Development & Conferences	719	3,500	3,500	3,500	3,500	3,500	3,500
01-2-780-320	Travel	1,991	2,000	2,000	2,000	2,000	2,000	2,000
01-2-780-335	Advertising	14,221	15,000	10,000	10,000	10,000	10,000	10,000
01-2-780-340	Dues And Memberships	484	450	600	600	600	600	600
01-2-780-353	Public Relations	1,154	0	0	0	0	0	0
01-2-780-354	Education Programs Public	3,237	3,000	3,000	3,000	3,000	3,000	3,000
01-2-780-369	Insurance Liability	1,821	1,813	1,886	1,924	1,962	2,001	2,041
01-2-780-381	Legal Fees	915	1,000	1,000	1,000	1,000	1,000	1,000
01-2-780-387	Other Prof Fees	76,091	45,000	41,000	41,000	41,000	41,000	41,000
01-2-780-447	Repairs/Mtce Mach/Equip	286	23,000	23,000	0	0	0	0
01-2-780-468	Minor Capital	92,268	1,000	6,000	1,000	1,000	1,000	1,000
01-2-780-489	Reserve Contr Other	588,040	588,040	330,740	0	0	0	0
780 - Transit - Comox Valley		4,992,870	5,285,273	5,395,322	5,975,468	6,163,518	6,416,643	6,807,320
Expenses		(4,992,870)	(5,285,273)	(5,395,322)	(5,975,468)	(6,163,518)	(6,416,643)	(6,807,320)
780 - Transit - Comox Valley		491,691	0	0	0	0	0	0
01 - General Revenue Fund		491,691	0	0	0	0	0	0