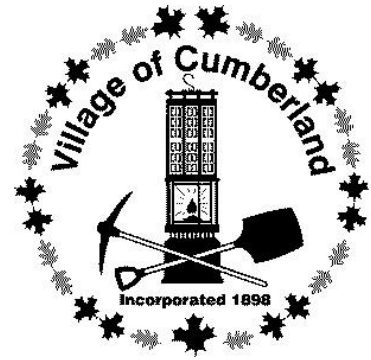


REGULAR AGENDA

06/2021/R



**The Corporation of the Village of Cumberland
Regular Council Meeting
April 12, 2021 at 5:30 p.m.**

*We are honoured to gather on the unceded traditional territory
of the K'ómoks First Nation.*

This meeting to be held through electronic facilities as authorized under Order M192 of the Minister of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance to public health advisories related to the COVID-19 pandemic.

The meeting will be live streamed via the [Village of Cumberland YouTube Channel](#).

1. Approval of Agenda

1.1 Agenda for regular Council meeting, April 12, 2021

Recommendation:

THAT Council approve the agenda for the April 12, 2021
Regular Council meeting.

2. Minutes

2.1 Adoption of Minutes

Recommendation:

THAT Council adopt the following meeting minutes:

- March 22, 2021 Regular Council 1
-
- 2.2 Receipt of Committee Minutes
- Recommendation:**
- March 1, 2021 Heritage Committee 5
 - March 11, 2021 Advisory Planning Committee 7
 - April 6, 2021 Heritage Committee 13

- 3. Presentation of Audited Financial Statements** 16
- 2020 Audited Financial Statements and Presentation
Prepared by Michelle Mason, Chief Financial Officer/Deputy CAO
- Recommendation:**
- i. THAT Council receive the 2020 Audited Financial Statements report.
 - ii. THAT Council receive the delegation of Cory Vanderhorst, CPA, CA Louise Blomer, CPA from MNP LLP to present the auditor's report to the Council for the year ended December 31, 2020.
 - iii. THAT Council approve the Village of Cumberland Audited Financial Statements for the year ended December 31, 2020.
- 4. Delegations**
- 4.1 Insp. M.J.(Mike) Kurvers, OIC, RCMP Comox Valley Detachment, Community Priority Issues for Annual Performance Plan Priorities 57
- Recommendation:**
- i. THAT Council receive the delegation of Insp. M.J.(Mike) Kurvers, OIC, RCMP Comox Valley Detachment, Community Priority Issues for Annual Performance Plan Priorities.
 - ii. THAT Council provide feedback on Community Priority Issues for the Comox Valley RCMP Annual Performance Plan and authorize Mayor Baird to approve the acknowledgement of consultation.
- 4.2 Russell Dyson, Chief Administrative Officer, and Kevin Douville, Manager of Financial Planning, regarding the Comox Valley Regional District Financial Plan Report 58
- Recommendation:**
- THAT Council receive the presentation from Russell Dyson, Chief Administrative Officer, and Kevin Douville, Manager of Financial Planning, regarding the Comox Valley Regional District Financial Plan Report.
- 5. Unfinished Business**
- 6. Correspondence**
- 6.1 Comox Youth Climate Council (CYCC) requesting support in the preservation of BC's old-growth forests. 168
- Recommendation:**

THAT Council receive the correspondence from the Comox Youth Climate Council (CYCC) requesting support in the preservation of BC's old-growth forests.

- 6.2 R. Dyson, Chief Administrative Officer, CVRD, regarding Regional Organics Composting Project – SWMP Targeted Amendment 184

Recommendation:

- i. THAT Council receive the correspondence from R. Dyson, Chief Administrative Officer, CVRD, regarding Regional Organics Composting Project – SWMP Targeted Amendment
- ii. THAT Council provide a letter to the Minister of Environment and Climate Change Strategy reaffirming support for the CVRD Comox Waste Management Targeted Amendment to the 2012 Solid Waste Management Plan.

7. Reports

- 7.1 Development Variance Permit, 2749 Derwent Avenue 186
Prepared by Meleana Searle, Planner

Recommendation:

- i. THAT Council receive "Development Variance Permit, 2749 Derwent Avenue"
- ii. THAT Council rescind resolution 20-69 "THAT Council approve the Development Variance Permit (2021-01-DV) variance of 8" in height for the property legally described as Lot 9, Block 12, DL 21, Plan VIP522A 2749 (2749 Derwent Avenue)."
- iii. THAT Council approve the Development Variance Permit (2021-01-DV) variance of 8" in height for the property legally described as Lot 9, Block 12, DL 21, Plan VIP522A 2749 (2749 Derwent Avenue), having completed the neighbourhood notification.

- 7.2 Development Permit, 2522 Dunsmuir Avenue 192
Prepared by Meleana Searle, Planner

Recommendation:

- i. THAT Council receive "Development Permit – 2522 Dunsmuir Avenue" report.
- ii. THAT Council approve Development Permit (2021-01-DP) for an accessory dwelling unit on property described as Lot 6, DL 24, Plan VIP13640 (2522 Dunsmuir Avenue.)

- 7.3 Application for an OCP Amendment and Rezoning of 2782 Ulverston Ave 223
Prepared by Karin Albert, Senior Planner
- Recommendation:**
- i. THAT Council receive the report “Application for an OCP Amendment and Rezoning of 2782 Ulverston Ave”.
 - ii. THAT Council refer the application (2021-01-OCP&RZ) for an OCP Amendment and Rezoning of 2782 Ulverston Avenue, legally described as Lot 1, DL 24, Nelson District, Plan 28034, except part in plan VIP8213, to the Advisory Planning Commission for a recommendation.
- 7.4 Heritage Alteration Permit and Variance Application – 3274 Third Street 232
Prepared by Karin Albert, Senior Planner
- Recommendation:**
- i. THAT Council receive the “Heritage Alteration Permit and Variance Application – 3274 Third Street (2021-01-HAP)” report.
 - ii. THAT Council refer the “Heritage Alteration Permit and Variance Application – 3274 Third Street (2021-01-HAP)” report, dated March 31, 2021, to the Heritage Committee for comment.
 - iii. THAT Council require that the applicant host an information meeting, outdoors or on-line, to provide an opportunity for input on their Heritage Alteration Permit and Variance Application – 3274 Third Street (2021-01-HAP).
- 7.5 2021 Community Grant Program 239
Prepared by Rachel Parker, Corporate Officer
- Recommendation:**
- i. THAT Council receive the 2021 Community Grant report.
 - ii. THAT Council allocate Community Grant Program funding.

- 7.6 COVID-19 Restart Fund 248
Prepared by Kaelin Chambers, Economic Development Officer
Recommendation:
- i. THAT Council receive the COVID-19 Restart Fund report
 - ii. THAT Council identify those projects and/or initiatives to apply COVID-19 Restart funding and direct staff to report back on the anticipated costs, schedule and planning required to complete.
 - iii. THAT Council allocate COVID-19 Restart funding through funding agreements to the following organizations:
 - \$25,000 to \$35,000 to the Cumberland Community School Society for the Food Share Program as specified by Council,
 - \$5,400 to the Comox Valley Farmers' Market for the Food Coupon Program,
 - \$10,000 to the Cumberland Business Association for continued start up and 2021 Operating Funding
- 7.7 Coal Hills BMX, Licence of Occupation 257
Prepared by Rachel Parker, Corporate Officer
Recommendation:
- i. THAT Council receive the Coal Hills BMX, Licence of Occupation report.
 - ii. THAT Council approve a licence of occupation of the BMX track area in Village Park to the Coal Hills BMX Association for a five year period.
- 7.8 Council Member Monthly Reports
- 7.8.1 Councillor Gwyn Sproule 278
 - 7.8.2 Councillor Jesse Ketler 279
 - 7.8.3 Mayor Leslie Baird 281
 - 7.8.4 Councillor Vickey Brown 285
 - 7.8.5 Councillor Sean Sullivan
- Recommendation:**
THAT the Council Member Monthly reports be received.

8. Bylaws

8.1 2021 Property Tax Rates Bylaw

288

Prepared by Michelle Mason, Chief Financial Officer/Deputy CAO

Recommendation:

- i. THAT Council receive the 2021 Property Tax Rates Bylaw report.
- ii. THAT Council give first, second and third reading to “2021 Property Tax Rates Bylaw No. 1148, 2021”.

9. New Business

10. Notices, Motions and Announcements

Matters considered here may include notices or motions to hold a meeting of the Committee of the Whole, a Village Hall meeting, a public hearing, and notices of motion introduced by a council member.

11. Question Period

A member of the public may only inquire about items included on the agenda for that meeting during a question period.

- Please send questions by email to info@cumberland.ca using subject line “Question Period”; Note: please limit to questions only - comments will not be read.

12. Close the Meeting to the Public

Recommendation:

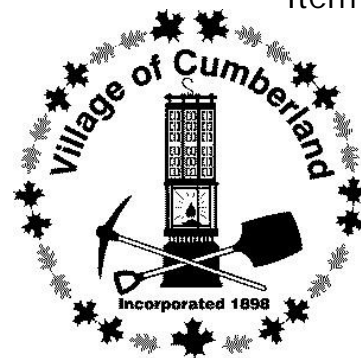
THAT Council close the meeting to the public pursuant to Section 90 of the *Community Charter* to consider:

- the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality
- information that is prohibited, or information that if it were presented in a document would be prohibited, from disclosure under section 21 of the *Freedom of Information and Protection of Privacy Act*;

13. Adjournment

REGULAR MINUTES

05/2021/R



**The Corporation of the Village of Cumberland
Regular Council Meeting
March 22, 2021 at 5:30 p.m.**

This meeting held through electronic facilities as authorized under Order M192 of the Minister of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance to public health advisories related to the COVID-19 pandemic. The meeting was live streamed via the [Village of Cumberland YouTube Channel](#).

Council Present:

Mayor Leslie Baird
Councillor Vickey Brown
Councillor Jesse Ketler
Councillor Gwyn Sproule
Councillor Sean Sullivan

Staff Present:

Michelle Mason, Chief Financial Officer/Deputy CAO
Rob Crisfield, Manager of Operations
Rachel Parker, Corporate Officer
Courtney Simpson, Manager of Development Services
Paul Nash, Liquid Waste Management Coordinator

Mayor Baird called the meeting to order at 5:30 p.m.

1. Approval of Agenda

1.1 Agenda for regular Council meeting, March 22, 2021

Motion 21-107

Brown/Sullivan

THAT Council approve the agenda for the March 22, 2021 Regular Council meeting with removal of 6.2, Coal Hills BMX and with a change to the recommendation for Item 6.2.

Carried Unanimously

2. Minutes

2.1 Adoption of Minutes

Motion 21-108

Sullivan/Brown

THAT Council adopt the following meeting minutes:

- March 8, 2021 Regular Council

Carried Unanimously

3. Delegations

3.1 Anthony Everett, CEO, Tourism Vancouver Island providing an introduction of the organization

Motion 21-109

Ketler/Brown

THAT Council receive the delegation from Anthony Everett, CEO, Tourism Vancouver Island providing an introduction of the organization.

Carried Unanimously

- 3.2 Lister de Vitre and Ben Mason regarding a proposed Green New Deal for Cumberland

Motion 21-110

Sproule/Brown

THAT Council receive the delegation from Lister de Vitre and Ben Mason regarding a proposed Green New Deal for Cumberland.

Carried Unanimously

Motion 21-111

Brown/Sproule

THAT Council refer the final version of the Cumberland Green New Deal to staff for a report on how the Village can move the Green New Deal forward.

Carried Unanimously

4. Unfinished Business

- 4.1 Steve Morgan, Cumberland Wetlands Working Group

Motion 21-112

Brown/Sproule

THAT Council refer the request from Steve Morgan, Cumberland Wetlands Working Group, to commit to protecting the natural areas, and to engaging qualified professionals in evaluating the effect of the proposed development on all of the existing natural systems inside and outside the development area, to staff as part of the Environmental and Wildfire development permit area application for Phase 10 of the Coal Valley Estates development.

Carried Unanimously

5. Correspondence

None

6. Reports

- 6.1 Local Government Development Approvals Program Funding

Motion 21-113

Sullivan/Sproule

THAT Council receive the Local Government Development Approvals Program Funding report.

Carried Unanimously

Motion 21-114

Sullivan/Brown

THAT Council direct staff to submit an application to the Union of BC Municipalities Local Government Development Approvals Program, for funding to review and update the Village of Cumberland's development approvals processes including information technology to support it, and that the Village of Cumberland provide overall grant management.

Carried Unanimously

6.2 Coal Hills BMX, Licence of Occupation
The item was removed from the agenda.

6.3 Procurement Results for Wastewater Lagoon Upgrade Project
Motion 21-115

Brown/Sproule

THAT Council receive the Procurement Results for Wastewater Upgrade Report.

Carried Unanimously

Motion 21-116

Sullivan/Brown

THAT Council accept the proposal from Colliers Project Leaders to be the Project Manager for the Wastewater Upgrade Project and authorize staff to enter into negotiations for a contract with an initial value not to exceed \$235,000 (excluding GST); and

THAT Council accept the proposal from Integrated Sustainability Consultants Ltd to be the Project Engineer for the Wastewater Upgrade Project, and authorize staff and the Project Manager to enter into negotiations for a contract with initial value not to exceed \$1,026,467.69 (excluding GST); and

THAT Council accept the proposal from Maple Reinders Constructors Ltd to be the Construction Manager for the Wastewater Upgrade Project, and authorize staff and the Project Manager to enter into negotiations for a contract with an initial value not to exceed \$1,500,000.00 (excluding GST).

Carried Unanimously

7. **Bylaws**
None

8. **New Business**
None

9. **Notices, Motions and Announcements**
None

10. **Question Period**

No questions were received.

11. Close the Meeting to the Public

Motion 21-117

Brown/Ketler

THAT Council close the meeting to the public at 7:03 pm pursuant to Section 90 of the *Community Charter* to consider:

- the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality

Carried Unanimously

12. Adjournment

Ketler/Sullivan

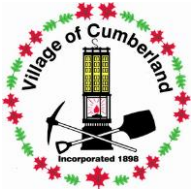
THAT Council adjourn the meeting at 8:26 p.m.

Carried Unanimously

Certified Correct:

Mayor

Corporate Officer



Corporation of the
Village of Cumberland

*Heritage
Committee*

Minutes

Monday, March 1, 2021, 5:30 p.m.

Via video conference*

- PRESENT:** Meaghan Cursons (Chair) Melissa Roeske
Marianne Bell Councillor Gwyn Sproule
Hugh McLean
- STAFF:** Karin Albert, Senior Planner
- VIU STUDENT INTERN:** Neethu Syam
- REGRETS:** Lena McCliesh

1. Call to Order

2. Approval of the Agenda

Sproule/Bell: "THAT the agenda be approved with the addition of 'Heritage Week' under New Business".

CARRIED

3. Approval of the Minutes: February 1, 2021

Roeske/Sproule: "THAT the minutes of February 1, 2021 be approved."

CARRIED

4. Old Business / Business Arising from the Minutes

4.1 Draft Statement of Significance – King George Hotel

The Committee provided comments for Neethu Syam, VIU Master of Community Planning student, who prepared the Statement of Significance and thanked her for her great work on this project.

Key comments included restructuring the heritage values section and adding a chronology of events in an appendix.

The final draft will be circulated to the Heritage Committee for any last comments.

5. New Business

5.1 Density Bonus/Community Amenity Contribution in the VCMU-1

Presentation by Jacob Burnley, VIU Master of Community Planning student

Discussion:

- What should be the definition of affordability – seems to vary by community.
- Typical definition is that shelter costs (e.g. rent and utilities) are no higher than 30 percent of household income.
- How do we offer a density bonus in an area where the density is already quite high. There is potential to build the density bonus into the existing density.
- Density bonussing for heritage protection is less common than for affordable housing. More typical approach is a community amenity contribution (CAC) fund that could be used to fund heritage protection.
- CACs may be collected as part of rezoning. Money could be used to provide façade restoration grants.
- Rehabilitating facades is only one aspect of heritage preservation. As much of the building should be retained as possible for heritage protection.
- Some heritage CACs that Jacob looked at had funds go to public art.
- Buildings in the downtown core are privately owned, Village would have to encourage/incentivize owners to protect them. Even in a heritage conservation area, buildings can still be demolished.
- Heritage designation by bylaw can protect an entire building but owner would have to enter into an agreement voluntarily or Village would have to compensate owner for a loss of development potential.
- Example, Parksville waives DCCs for affordable housing. Village could consider partial tax exemptions or DCC waivers for heritage protection. This can be done as part of a heritage revitalization agreement.

6. Next Meeting: Tuesday, April 6, 5:30pm.

7. Adjournment: 7:25 p.m.

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| Certified Correct: | Confirmed: |
| <hr/> | <hr/> |
| Chair | Deputy Corporate Officer |

*This meeting was held through electronic facilities as authorized under Order M192 of the Ministry of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance with public health advisories related to the COVID-19 pandemic. Members of the public who wished to view the meeting were able to email planning@cumberland.ca to receive a link to the on-line meeting.



Village of Cumberland

Advisory Planning Commission

Minutes

The meeting of the APC was held on Thursday March 11, 2021 by video conference (due to Covid-19), commencing at 4:01pm.¹

- PRESENT:** Roger Kishi, Chair
Janet Bonaguro, Secretary
Jaye Mathieu
Shannon Levett
- Dan Griffin
Neil Borecky
- ABSENT:** Nick Ward
- GUESTS \ STAFF:** Meleana Searle, Planner
Courtney Simpson, Manager of Development Services
Sam Harrison, owner – Item 4a - 2720 Derwent Property Owner
Brad Fraser, agent – Item 4b - 2522 Dunsmuir
Ray Henderson, owner Nelson Roofing, Phillipa Atwood, architect, Item 4c
– 3132 Grant Road
Jacob Burnley, VIU Student
- OBSERVERS:** Nathalie Claveau – Member of the public
Vickey Brown- Councillor

1. CALL TO ORDER

2. APPROVAL OF AGENDA

Bonaguro / Mathieu: THAT the agenda be approved as presented.

CARRIED UNANIMOUSLY

3. APPROVAL OF MINUTES

¹ This meeting was held through electronic facilities as authorized under Order M192 of the Ministry of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance with public health advisories related to the COVID-19 pandemic.

Mathieu / Levett: THAT the minutes of the meeting held December 10, 2020 be approved as presented.

CARRIED

4. REFERRALS FROM COUNCIL

(a) Development Variance Permit – 2720 Derwent Avenue

Bonaguro / Mathieu: THAT the Advisory Planning Commission receive 'Development Variance Permit, 2720 Derwent Avenue – report dated January 5, 2020.

CARRIED

DISCUSSION

- Staff provided an overview of the application
 - House built (1893) before zoning bylaw setback rules put in place.
 - Had discussions with the Fire Chief and the Manager of Operations who confirmed that primary emergency access is from the main road, and Village Operations doesn't priority clear the lanes or clear at all.
 - Staff noted that commercial and residential zonings have different access requirements for firefighting purposes. All new mixed-use residential/commercial buildings are required to be sprinklered but residential buildings are not.
 - Staff mentioned that operations would like to upgrade lanes when the budget allows.
 - Alley is not designated as a road.
 - The APC value is in providing community context to the applications before us.
- The applicant provided an overview of the context around the application
 - Fair number of laneway access building already on the lane.
 - A number of alley access dwellings behind Dunsmuir as commercial buildings not able to have a side setback (0.9m and 3.5 feet) requirements through the lobby/common area to access dwellings behind the commercial building.
 - The zoning bylaw does not account for laneway management strategies in place – this particular alley is given the highest quality of laneway in the village.
 - Limited enforcement under fire protection bylaw to ensure that the 1.5m space beside a principal dwelling, no enforcement on keeping the space clear.
 - Applicant argued that doesn't seem reasonable to not use the laneways for firefighting.
 - Unclear why the Village wants to densify the downtown core, having already zoned the area as R1-A but can't approve an application requesting this.

- Applicant noted that this may not be a precedent setting action as there are other factors including the distance from Second Street (3 lots in from Second Street).
- His house is centered on the lot whereas neighbouring properties are up against the lot line.
- Without the ADU being legal the Village won't obtain any tax revenue from it.
- APC comments:
 - Chair clarified that the APC mandate is to address the application in front of the APC and so for example the APC is not able to address some of the applicant's points such as bylaw enforcement.
 - APC notes the discordant between what seems practical/possible and what is stated in bylaw.
 - APC notes the frustration of the applicant and the challenges surrounding this application.
 - APC is bound by the scope of the current bylaws.
 - APC cannot make a recommendation to change a bylaw without the bylaw being referred to the APC for recommendation.
 - Per DPA Guidelines, a walkway of 1.2m in width is required from the front of the property to the ADU. The required side setback in the Zoning Bylaw is 1.5 metres. The emergency access from the front yard to the rear, as per the Zoning Bylaw is 1.5 m.
 - The two structures on the property were already existing, setbacks should have been checked/approved before moving forward, including obtaining a Stormwater Management Plan. This scenario may inform that change is required to the current process to allow issues to be raised and addressed before going through the variance process.
 - ADU should be able to be accessed by the street address (i.e. off Derwent)
 - Have not explored an easement yet would be willing to explore this with the neighbouring property owner(s) if this might be amenable to the Village/Council.
 - Practically it makes sense that any fire in the ADU would be accessed through the alley.
 - APC acknowledges staff's recent conversations with Operations and the Fire Chief that reiterate the challenges with the lane.

Bonaguro / Mathieu: THAT the Advisory Planning Commission recommend denying the application for a Development Variance Permit (2020-10-DV) for 2720 Derwent Avenue for the property legally described as Lot 3, Block 7, District Lot 21, Plan VIP522, with discussion attached.

DEFEATED (3 opposed)

Griffin / Borecky: THAT the Advisory Planning Commission recommend approving the application for a Development Variance Permit (2020-10-DV) for 2720 Derwent Avenue for the property legally described as Lot 3, Block 7, District Lot 21, Plan VIP522, per discussion attached.

CARRIED (2 opposed)

(b) Development Permit – 2522 Dunsmuir Avenue

Borecky / Mathieu: THAT the Advisory Planning Commission receive “Development Permit – 2522 Dunsmuir Avenue” report dated March 5, 2021.

CARRIED

DISCUSSION

- Staff provided an overview of the application and the community meeting comments
 - Statement of Significance for the Camp Road neighbourhood does not impact the Development Permit Area Guidelines at this time.
 - A geotechnical report will be required at Building Permit stage.
- Applicant present to address questions
- APC
 - Noted increase in traffic on this area of Dunsmuir and noted parking on the application.
 - Noted potential future impact of additional ADU development in this section of Dunsmuir for density and firefighting purposes.
 - Have seen in other municipalities where there have been issues of slope movement that have created financial liabilities to those municipalities.

Mathieu / Borecky: THAT the Advisory Planning Commission recommend to Council to approve the application (2021-01-DP) for a Development Permit on property described as Lot 6, DL 24, Plan VIP13640 (2522 Dunsmuir Avenue.)

CARRIED

(c) Development Permit – 3132 Grant Road

Bonaguro / Mathieu: THAT the Advisory Planning Commission receive the “Development Permit Application Nelson Roofing – 3132 Grant Road” report, dated March 4, 2021.

CARRIED

DISCUSSION

- Staff provided an overview of the application
- Applicants Ray and Phillipa present
- APC Comments
 - Addition to the industrial tax base
 - Exciting project for Cumberland

Borecky / Griffin: THAT the Advisory Planning Commission recommend that Council approve the Development Permit application (2020-12-DP) for the property legally described as Lot C, Section 30, Plan VIP69479 (3132 Grant Road), substantially in compliance with the draft permit dated March 4, 2021.

CARRIED

5. OLD BUSINESS

None

6. NEW BUSINESS

Bonaguro / Mathieu: THAT the Advisory Planning Commission receive a presentation from Jacob Burnley, VIU Master of Community Planning program student on Density Bonussing/Community Amenity Contributions in the VCMU-1 zone.

Presentation notes:

- Presenter comments:
 - Potential benefits of density bonussing include:
 - Increased supply of affordable housing units
 - Mixed use neighbourhoods: promoting sustainable living and increased walkability
 - Potential source of funds for heritage protection
 - Harder in smaller communities and heritage areas, if set up incorrectly then can lead to premature development.
 - Work with land economist to understand what this might be worth to the municipality.
 - Next steps will be to understand the tradeoffs and optimal density bonussing
 - Preference in his research is for affordable housing to be provided on-site rather than as a contribution to a fund.
- APC comments:
 - Who defines affordability? CMHC definition is less than 30% of an individual's income. Usually negotiated by the municipality.
 - Affordable rent is often based on percentage below market.

- Consider the ability of the Village to waive Development Cost Charges (DCCs). If waive DCCs then actually asking the rest of the village to cover the lifecycle costs of the infrastructure assets (essentially asking the residents to subsidize development).
- Affordable housing is an issue but so is market housing, even incentivizing density bonusing for rental units could help with housing supply.
- As this would be bylaw based this could be easily implemented.
- Campbell River has seen some success with social housing.
- Courtenay has had some success with market rental housing.
- There are other potential developments that might be able to bring more benefits /amenities into the Village.
- There may be different terms (lengths of time) for how long the “affordability” needs to last.

7. NEXT REGULAR MEETING

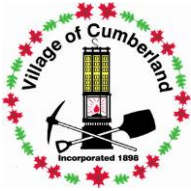
Thursday April 8, 2021 at 4:00pm (pending any referrals from Council).

8. TERMINATION:

Griffin: THAT the meeting terminate.

Time: 5:48pm

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| Certified Correct: <hr/> | Confirmed: <hr/> |
| Chair | Deputy Corporate Officer |



Corporation of the
Village of Cumberland

*Heritage
Committee*

Minutes

Monday, April 6, 2021, 5:30 p.m.

Via video conference*

PRESENT: Meaghan Cursons
Marianne Bell
Hugh McLean
Melissa Roeske (chair)
Councillor Gwyn Sproule

STAFF: Karin Albert, Senior Planner

REGRETS: Lena McCliesh

1. Call to Order

2. Approval of the Agenda

Sproule/Bell: "THAT the agenda be approved".

CARRIED

3. Approval of the Minutes: March 1, 2021

Sproule/McLean: "THAT the minutes of March 1, 2021 be approved."

CARRIED

4. Old Business / Business Arising from the Minutes

4.1 Final Draft Statement of Significance – King George Hotel

The Committee provided a few final edits for Neethu Syam, VIU Master of Community Planning student, who prepared the Statement of Significance.

Key comments included ...

The final draft will be presented to Council

Bell/Sproule:

"That the Heritage Committee accept the Statement of Significance for the King George Hotel with the edits provided by Hugh McLean."

CARRIED

Roeske/McLean:

“That the Heritage Committee recommend that Council add the King George Hotel to the Cumberland Community Heritage Register.”

CARRIED

5. New Business

5.1 Council Referral – Camp Road Statement of Significance and Zoning Bylaw setbacks report

Cursons/Sproule:

THAT the “Camp Road Statement of Significance and Zoning Bylaw Setbacks” report, dated April 1, 2021 be received;

Committee members provided the following corrections to the Statement of Significance for Camp Road:

Page 2, Background - Camp Road Planning Context:

1st paragraph, 3rd line – A lot of the Camp houses were built in the first part of the 20th century.

1st paragraph, 5th line - Robert Dunsmuir did not own Canadian Collieries. Robert Dunsmuir died in the early 1890's. His son James opened the Union Colliery Company in 1888 and in 1910 sold it and it was renamed Canadian Collieries (Dunsmuir) Ltd.

Page 4:

The railway never went down Camp Road and the housing was for all the miners - not just workers at No.4 Mine

The Committee asked that the Camp Road Statement of Significance be updated to reflect the information provided above.

Cursons/Sproule:

THAT the Heritage Committee recommend that Council consult with residents of the Camp Road neighbourhood about reducing the front yard setback along their section of Dunsmuir Road; and

THAT the Heritage Committee recommend that a possible Heritage Conservation Area for the Camp Road neighbourhood, and possibly for other historic neighbourhoods in the Village, be explored with Cumberland residents as part of the next Official Community Plan update.

CARRIED

6. Next Meeting: Monday, May 3, 5:30pm.

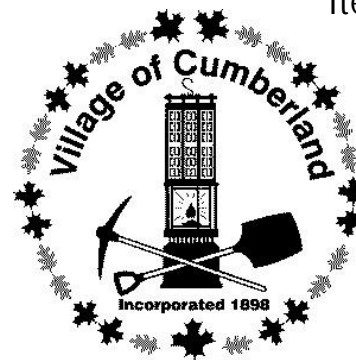
7. Adjournment: 6:35 p.m.

| | |
|--------------------|--------------------------|
| Certified Correct: | Confirmed: |
| Chair | Deputy Corporate Officer |

*This meeting was held through electronic facilities as authorized under Order M192 of the Ministry of Public Safety and Solicitor General during the declaration of a state of emergency made March 18, 2020 in order to conduct business in accordance with public health advisories related to the COVID-19 pandemic. Members of the public who wished to view the meeting were able to email planning@cumberland.ca to receive a link to the on-line meeting.

DRAFT

COUNCIL REPORT



REPORT DATE: 4/2/2021
MEETING DATE: 4/12/2021

File No. 1680

TO: Mayor and Councillors
FROM: Michelle Mason, Chief Financial Officer/Deputy CAO
SUBJECT: 2020 Audited Financial Statements

RECOMMENDATION

- i. THAT Council receive the 2020 Audited Financial Statements report.
- ii. THAT Council receive the delegation of Cory Vanderhorst, CPA, CA Louise Blomer, CPA from MNP LLP to present the auditor's report to the Council for the year ended December 31, 2020.
- iii. THAT Council approve the Village of Cumberland Audited Financial Statements for the year ended December 31, 2020.

PURPOSE

The purpose of this report is to present the Village of Cumberland Audited Financial Statements for the year ended December 31, 2020 to Council for approval.

PREVIOUS COUNCIL DIRECTION

N/A

BACKGROUND

The Community Charter requires that financial statements be prepared by the municipal financial officer and presented to Council. It also requires that the municipal auditor report to Council on the annual financial statements. Council is responsible for the review and acceptance of the financial statements. Audited financial statements must be submitted to the Province by May 15th each year.

The financial statements for the year ended December 31, 2020 were prepared by staff in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada. These principles have been applied on a basis consistent with that of the preceding year.

The Village maintains a system of internal accounting controls designed to safeguard its assets and to provide reliable financial information. These systems are reviewed and tested on a cyclical basis by an independent auditor.

The audit firm of MNP LLP was appointed by Council to perform the independent audit for the 2020 year. Under the terms of their engagement, the interim audit work was performed in November 2020, and final audit work was undertaken during March and April 2021. The financial statements and auditor's report will be presented to Council on April 12, 2021.

Discussion

The Financial Statements, notes and schedules as well as the auditor's report to members of Council and management are attached to this report. These are a representation of the audited financial activities of the municipality as at December 31, 2020 and consist of the following:

- Statement of Financial Position (Statement A)
- Statement of Operations and Accumulated Surplus (Statement B)
- Statement of Change in Net Financial Assets / (Debt) (Statement C)
- Statement of Cashflows (Statement D)
- Notes that provide supplementary information to the financial statements
- Schedule of Tangible Capital Assets (Schedule 1)
- Schedule of Debenture and Long-Term Debt (Schedule 2)
- Schedule of Segment Disclosure (Schedule 3)
- Schedule of Segment Disclosure with Budget Information (Schedule 4)
 - Schedules three and four (segment disclosures) provide Council with revenue and expenditure details for the various types of municipal services provided

While the attached financial statements and auditor's report provide detailed information regarding the financial activities of the organization, particular items of note are outlined below for Council.

Accumulated Surplus

The Statement of Financial Position reports the accumulated surplus balance of \$66 million as at December 31, 2020. The largest component of this balance shows tangible capital assets (\$64 million) at cost and net of amortization which appears to be a large surplus and doesn't show the details of the surplus balance. Therefore staff recommends that Council focuses on Note 17 to the financial statements which presents the accumulated surplus by type and fund. Accumulated surplus is comprised of equity in tangible capital assets (\$58 million), which reflects amounts already spent on land, park and facility infrastructure, roads, and utility assets (includes debt for these assets); reserve funds established by bylaw (\$6 million), and operating funds (\$2 million).

Annual Surplus

The combined annual surplus as presented in the *Statement of Operations and Accumulated Surplus* was \$4.6 million in 2020 compared to \$4.3 million in 2019. The \$4.6 million annual surplus for 2020 resulted in an increase in net tangible capital assets of \$4.1 million, an increase in reserve balances of \$348 thousand and an increase in operating surplus of \$155 thousand.

The annual surplus of \$4,623,649 as presented in the *Statement of Operations and Accumulated Surplus* does not include debt principal reductions or proceeds of debt (net proceeds \$1,618,139) and they include the annual amortization of all tangible capital assets (\$1,544,032) rather than the

actual acquisition/contribution of Village assets during the year (net \$7,323,038). As Cumberland continues their asset replacement plan, the difference in the amortization expense and the tangible capital asset acquisitions will increase the annual surplus for year-end reporting purposes when in reality the annual surplus for financial planning purposes will reflect a lower annual surplus (2020 - \$549,787) that includes these types of expenditures. While reporting for financial planning purposes isn't required by generally accepted accounting standards for year-end reporting, Council receives this useful information quarterly.

Net Financial Assets

Net financial assets of \$1.8 million are important as it means the Village's financial assets exceed liabilities. This was a decrease over net financial assets in 2019 (\$2.8 million). Net financial assets provide the Village with the ability to finance future operations and limit the amount that future revenues will be required to pay for past transactions and events. Many local governments are in a net debt financial position because debt is regularly used to finance capital acquisitions. There is a balance between current and future taxpayers contributing to the assets that they use and this balance can be different for each local government.

ALTERNATIVES

1. Council can direct staff to bring additional information back before accepting the 2020 audited Financial Statements.

STRATEGIC OBJECTIVE

- Healthy Community
- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Economic Development

FINANCIAL IMPLICATIONS

Total fees of \$19,845 are expected to be charged to the Village for audit services as quoted.

OPERATIONAL IMPLICATIONS

The Audited Financial Statements are a statutory requirement and are included in core staff duties. Significant staff time is used for this process each year.

ATTACHMENTS

1. 2020 Draft Financial Statements.
2. 2020 Audit Findings Report to Mayor and Council.

CONCURRENCE

None

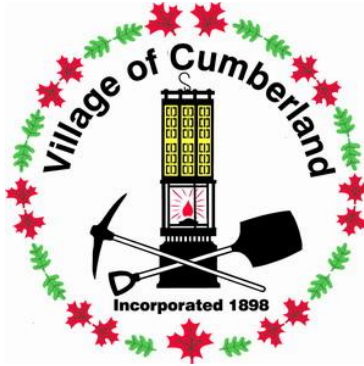
Respectfully submitted,

Michelle Mason

Michelle Mason
Chief Financial Officer/Deputy CAO

Clayton Postings

Clayton Postings
Chief Administrative Officer



**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

FINANCIAL STATEMENTS

DECEMBER 31, 2020

**THE CORPORATION OF THE
VILLAGE OF CUMBERLAND**

Index to Financial Statements

For the year ended DECEMBER 31, 2020

MANAGEMENT'S RESPONSIBILITY

INDEPENDENT AUDITOR'S REPORT

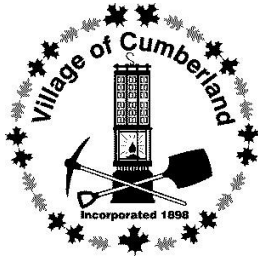
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Corporation of the Village of Cumberland

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Cumberland, BC V0R 1S0
Telephone: 250-336-2291
Fax: 250-336-2321
cumberland.ca

Management's Responsibility for Financial Reporting

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the financial statements. Management is responsible for the integrity and objectivity of these statements and schedules.

Management maintains a system of internal controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded and reported properly. Management also maintains a program of proper business compliance.

Council is responsible for reviewing and approving the financial statements and for ensuring that management fulfils its responsibilities for financial reporting and internal control.

MNP LLP, Chartered Professional Accountants, the Village's independent auditors, have conducted an examination of the financial statements in accordance with Canadian generally accepted auditing standards and have expressed their opinion in a report accompanying this statement.

Michelle Mason, CPA, CGA
Financial Officer,
pursuant to Section 149 of the Community Charter
March 9, 2021

Independent Auditor's Report

To the Mayor and Council of Corporation of the Village of Cumberland:

Opinion

We have audited the financial statements of Corporation of the Village of Cumberland (the "Municipality"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information, consisting of the annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and the Council for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Courtenay, British Columbia

April 12, 2021

Chartered Professional Accountants

DRAFT - For Discussion Purposes Only

STATEMENT A

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Financial Position
As at December 31, 2020

| | <u>2020</u> | <u>2019</u> |
|---|-----------------------------|-----------------------------|
| Financial Assets | | |
| Cash and cash equivalents | \$ 13,698,115 | \$ 8,619,393 |
| Property taxes receivable | 180,066 | 143,002 |
| Accounts receivable (Note 2) | 980,564 | 1,150,127 |
| Investments (Note 3) | 4,748,059 | 4,804,133 |
| | <u>19,606,804</u> | <u>14,716,655</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 4) | 2,582,277 | 1,104,126 |
| Service and other deposits (Note 5) | 851,496 | 967,211 |
| Deferred revenue (Note 7) | 8,204,507 | 5,304,716 |
| Debenture and long term-debt (Note 9, Schedule 2) | 6,192,033 | 4,573,894 |
| | <u>17,830,313</u> | <u>11,949,947</u> |
| Net Financial Assets | <u>1,776,491</u> | <u>2,766,708</u> |
| Non-financial Assets | | |
| Tangible capital assets (Schedule 1) | 63,867,976 | 58,129,282 |
| Inventories | 122,147 | 115,515 |
| Prepaid expenses | 22,150 | 153,610 |
| | <u>64,012,273</u> | <u>58,398,407</u> |
| Accumulated Surplus (Note 17) | <u>\$ 65,788,764</u> | <u>\$ 61,165,115</u> |
| Contingent liabilities (Note 8) | | |
| Contractual rights and commitments (Note 18) | | |
| Subsequent event (Note 20) | | |
| Significant event (Note 21) | | |

See accompanying notes to the financial statements

Approved by:

 Leslie Baird
 Mayor

 Michelle Mason
 Chief Financial Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|-----------------------------|-----------------------------|-----------------------------|
| | (Note 14) | | |
| Revenues | | | |
| Taxes | \$ 3,155,920 | \$ 3,211,569 | \$ 2,966,965 |
| Grants in lieu of taxes | 50,560 | 55,088 | 53,123 |
| Frontage taxes | 520,935 | 518,949 | 498,634 |
| Sale of services | 2,104,980 | 1,948,566 | 2,048,584 |
| Transfers from other governments | 5,124,140 | 2,521,518 | 2,848,805 |
| Services to other governments | 432,320 | 409,383 | 403,398 |
| Other revenue | 678,870 | 2,968,899 | 859,447 |
| Development cost charges | - | 1,835 | 46,464 |
| Contributed assets | - | - | 1,595,885 |
| | <u>12,067,725</u> | <u>11,635,807</u> | <u>11,321,305</u> |
| Expenses | | | |
| General government services | 1,151,445 | 824,999 | 1,079,010 |
| Transportation services | 1,720,950 | 1,488,729 | 1,505,589 |
| Protective services | 751,445 | 692,373 | 678,381 |
| Environmental health services | 2,027,710 | 2,222,913 | 1,898,487 |
| Public health services | 50,955 | 32,890 | 44,856 |
| Environmental planning and development services | 510,180 | 477,349 | 488,504 |
| Recreation and cultural services | 1,451,235 | 1,272,905 | 1,280,168 |
| | <u>7,663,920</u> | <u>7,012,158</u> | <u>6,974,995</u> |
| Annual Surplus | 4,403,805 | 4,623,649 | 4,346,310 |
| Accumulated Surplus, Beginning Of Year | <u>61,165,115</u> | <u>61,165,115</u> | <u>56,818,805</u> |
| Accumulated Surplus, End Of Year | <u>\$ 65,568,920</u> | <u>\$ 65,788,764</u> | <u>\$ 61,165,115</u> |

See accompanying notes to the financial statements

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Changes in Net Financial Assets (Debt)
For the Year Ended December 31, 2020

| | 2020 Budget | 2020 Actual | 2019 Actual |
|---|------------------------------|----------------------------|----------------------------|
| | (Note 14) | | |
| Annual Surplus | \$ 4,403,805 | \$ 4,623,649 | \$ 4,346,310 |
| Amortization of tangible capital assets | 1,499,380 | 1,544,032 | 1,368,548 |
| Change in supplies inventories | - | (6,632) | 5,875 |
| Change in prepaid expense | - | 131,460 | (110,376) |
| Loss on disposal of tangible capital assets | - | 40,312 | 18,748 |
| Acquisition of tangible capital assets | <u>(11,446,305)</u> | <u>(7,323,038)</u> | <u>(5,530,773)</u> |
| Change In Net Financial Assets | (5,543,120) | (990,217) | 98,332 |
| Net Financial Assets, Beginning Of Year | 2,766,708 | 2,766,708 | 2,668,376 |
| Net Financial Assets/(Debt), End Of Year | <u><u>\$ (2,776,412)</u></u> | <u><u>\$ 1,776,491</u></u> | <u><u>\$ 2,766,708</u></u> |

See accompanying notes to the financial statements

STATEMENT D

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Statement of Cash Flows
For the Year Ended December 31, 2020

| | <u>2020</u> | <u>2019</u> |
|---|-----------------------------|----------------------------|
| Cash Flows From Operating Transactions | | |
| Annual surplus | \$ 4,623,649 | \$ 4,346,310 |
| Non-cash items | | |
| Amortization | 1,544,032 | 1,368,548 |
| Contributed assets | - | (1,595,885) |
| Long-term debt actuarial reduction | (31,944) | (27,871) |
| Loss on disposal of tangible capital assets | 40,312 | 18,748 |
| Change in prepaid expense | 131,460 | (110,376) |
| Change in inventories | (6,632) | 5,875 |
| Change in deferred revenue | 2,899,791 | 1,691,829 |
| Change in working capital | | |
| Change in property taxes receivable | (37,064) | 19,486 |
| Change in accounts receivable | 169,563 | 1,327,784 |
| Change in accounts payable | 1,478,151 | (711,408) |
| Change in trust and other deposits | (115,715) | (204,772) |
| Cash provided by operating transactions | <u>10,695,603</u> | <u>6,128,268</u> |
| Cash Flow From Capital Transactions | | |
| Purchase of tangible capital assets | <u>(7,323,038)</u> | <u>(3,934,887)</u> |
| Cash applied to capital transactions | <u>(7,323,038)</u> | <u>(3,934,887)</u> |
| Cash Flow From Financing Transactions | | |
| New debt issued | 2,076,609 | 1,796,102 |
| Long-term debt repaid | <u>(426,526)</u> | <u>(348,346)</u> |
| Cash applied to financing transactions | <u>1,650,083</u> | <u>1,447,756</u> |
| Cash Flow From Investing Transactions | | |
| Change in investments | <u>56,074</u> | <u>(171,919)</u> |
| Cash applied to investing transactions | <u>56,074</u> | <u>(171,919)</u> |
| Increase in Cash and Cash Equivalents | 5,078,722 | 3,469,218 |
| Cash and Cash Equivalents, Beginning Of Year | <u>8,619,393</u> | <u>5,150,175</u> |
| Cash and Cash Equivalents, End Of Year | <u><u>\$ 13,698,115</u></u> | <u><u>\$ 8,619,393</u></u> |
| Interest Included In Operating Transactions | | |
| Interest received in the year | \$ 242,355 | \$ 300,677 |
| Interest paid in the year | \$ (151,885) | \$ (142,038) |

See accompanying notes to the financial statements

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

The Corporation of the Village of Cumberland (the “Municipality”) was incorporated in 1898 under the provisions of the *British Columbia Municipal Act* and is subject to the provisions of the *Community Charter and related legislation*. Its principal activities are the provision of local government services to the residents of the Municipality.

1. SIGNIFICANT ACCOUNTING POLICIES

- a) It is the Municipality’s policy to follow Canadian public sector accounting standards (PSAS) as developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.
- b) In accordance with PSAS, the Municipality reports a combination of all funds. The financial statements reflect the removal of internal transactions and balances.
- c) Financial instruments consist of cash and cash equivalents, receivables, investments, accounts payable and accrued liabilities, trusts and other deposits, and debenture and long-term debt. Unless otherwise noted, it is management’s opinion that the Municipality is not exposed to significant interest, currency or credit risk arising from these financial instruments.
- d) Tangible capital assets and other non-financial assets are accounted for as non-financial assets by the Municipality because they can be used to provide municipal services in future periods. These assets do not normally provide resources to discharge liabilities unless they are sold.
- e) Cash and cash equivalents include short-term deposits held both with the Municipal Finance Authority (in its Money Market Fund) and with the First Credit Union and are carried at cost, which approximates market value. The short-term deposits have maturities of less than 90 days at the time of purchase and/or can be liquidated on demand.
- f) Investments represent term deposits with maturities in excess of 90 days and are recorded at cost.
- g) Inventories are valued at the lower of cost and replacement value.
- h) Sources of Funds for the Municipality
 - i) Tax revenues are recognized in the year that they are levied.
 - ii) Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Restricted grants are recognized when the related expenses are incurred and when collection is reasonably assured.
 - iii) Other transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.
 - iv) Sewer and water fees are recognized when the commodity has been used by the customer.
 - v) Other sales of services and other revenue from own sources are recognized when the service is provided or the amount is earned and when the amount can be estimated and collection is reasonably assured.
 - vi) Restricted revenues from collections of development cost charges are deferred and then recognized as revenue in the year that an expense, authorized by bylaw, is incurred.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

- i) The Municipality is statutorily obligated to collect and transmit the tax levies of the following bodies:
- i) Provincial Government – Schools;
 - ii) Provincial Government – Police;
 - iii) Comox Valley Regional District;
 - iv) Regional Hospital District of Comox Strathcona;
 - v) British Columbia Assessment Authority;
 - vi) Municipal Finance Authority; and
 - vii) Vancouver Island Regional Library.

Such levies are not included in the revenues of the Municipality.

- j) Expenses are recorded in the period in which the goods or services are acquired and a liability is incurred.
- k) The preparation of financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenditures during the reporting period. Significant areas requiring the use of estimates include the ability to collect property taxes receivable and accounts receivable, obsolete or damaged inventory, amortization of tangible capital assets and post employment benefits. Actual results may vary from the estimates and adjustments, if any, will be reported and reflected in operations, as they become known.
- l) The Municipality recognizes the expenses relating to employee benefits in the period in which the employees render the services in return for the benefits, including compensated employee absences that accumulate but do not vest. Absences due to employee illness are paid when an injury or illness occurs, but entitlement to such compensation arises as employees render service. Entitlement to compensated absence due to illness or injury is measured as the expected future utilization of this benefit.

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (continued)

- m) Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

| | |
|--|--------|
| Buildings | 25-40 |
| Equipment, furniture and vehicles | 5-15 |
| Water and waste water plant and networks | |
| Underground networks | 60-100 |
| Plants and lift stations | 50-100 |
| Pumping stations and reservoirs | 100 |
| Other infrastructure | 50-100 |
| Transportation | |
| Road surfaces | 15-25 |
| Road base structure | 75 |
| Poles and luminaries | 100 |
| Parks and other | |
| Land improvements | 10-40 |
| Playing fields and trails | 15-20 |
| Parking lots | 10-20 |

Contributions of tangible capital assets are recorded as an asset at their fair value at the date of receipt and as revenue.

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases and the associated asset is recorded at the lower of the present value of future minimum lease payments or fair value.

- n) Liability For Contaminated Sites

Contaminated sites are a result of contamination of a chemical, organic or radioactive material or live organism that exceeds an environmental standard, being introduced into soil, water or sediment. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all of the following criteria are met:

- i) an environmental standard exists;
- ii) contamination exceeds the environmental standard;
- iii) the Municipality is directly responsible or accepts responsibility; and
- iv) is directly responsible; or
- v) accepts responsibility; and
- vi) a reasonable estimate of the amount can be made.

As at December 31, 2020 and 2019 the Municipality has reported no liabilities related to contaminated sites.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

2. ACCOUNTS RECEIVABLE

Accounts receivable is comprised of the following:

| | 2020 | 2019 |
|--------------------------------|-------------------|---------------------|
| Due from federal government | \$ 198,347 | \$ 313,883 |
| Due from provincial government | 33,242 | 197,264 |
| Due from other governments | 49,921 | 54,360 |
| Other receivables | 699,054 | 584,620 |
| | \$ 980,564 | \$ 1,150,127 |

3. INVESTMENTS

Investments are comprised of the following:

| | 2020 | 2019 |
|---|---------------------|---------------------|
| Credit Union Term Deposits with interest rates of 2% (2019 – 2.64%) | \$ 4,748,059 | \$ 3,880,000 |
| Emergency & Safety Reserve Term Deposit with interest rate of Nil (2019 – 2.64%) | - | 502,000 |
| Parkland Reserve Credit Union Term Deposit with interest rate of Nil (2019 – 2.64%) | - | 106,133 |
| Sewer Capital Reserve Term Deposit with interest rate of Nil (2019 – 2.64%) | - | 316,000 |
| | \$ 4,748,059 | \$ 4,804,133 |

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Account payable is comprised of the following:

| | 2020 | 2019 |
|--------------------------------------|---------------------|---------------------|
| Due to federal government | \$ 1,488 | \$ 4,609 |
| Due to provincial government | 676,904 | 25 |
| Due to other government | 2,209 | 429 |
| Salaries, wages and benefits payable | 469,299 | 562,622 |
| Other payables | 1,432,377 | 536,441 |
| | \$ 2,582,277 | \$ 1,104,126 |

5. SERVICE AND OTHER DEPOSITS

Service and other deposits are securities and deposits held by the Municipality to ensure performance of requirements under contract or for approval of development or subdivision applications, or to safeguard against damages to facilities and infrastructure. The balance includes deposits collected for building, plumbing and development permits, subdivision and landscaping performance bonds and park and facility rentals.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

6. BANK INDEBTEDNESS

The Municipality has an available unsecured line of credit of \$2 million from the First Line Credit Union bearing interest at prime. No balance was drawn on the line of credit as at December 31, 2020 (2019 – \$Nil).

7. DEFERRED REVENUE

| | Balance 31-Dec-19 | Collections | Recognized As Revenue | Interest Income | Balance 31-Dec-20 |
|------------------------|------------------------------|----------------------------|----------------------------------|----------------------------|------------------------------|
| Deferred Revenue – DCC | | | | | |
| Parks | \$ 700,235 | \$ 17,774 | \$ (367) | \$ 11,707 | \$ 729,349 |
| Roads | 764,348 | 18,585 | (367) | 12,773 | 795,339 |
| Sanitary Sewer | 2,441,313 | 74,711 | (367) | 40,872 | 2,556,529 |
| Storm Drainage | 168,178 | 6,835 | (367) | 2,825 | 177,471 |
| Waterworks | 511,308 | 32,926 | (367) | 8,641 | 552,508 |
| | <u>4,585,382</u> | <u>150,831</u> | <u>(1,835)</u> | <u>76,818</u> | <u>4,811,196</u> |
| Other Deferred | 719,334 | 3,053,261 | (431,369) | 52,085 | 3,393,311 |
| | <u>\$ 5,304,716</u> | <u>\$ 3,204,092</u> | <u>\$ (433,204)</u> | <u>\$ 128,903</u> | <u>\$ 8,204,507</u> |

8. CONTINGENT LIABILITIES

- a) The Municipality's loan agreements with the Comox Valley Regional District and the Municipal Finance Authority provide that if at any time the scheduled payments required are not sufficient to meet obligations in regards to borrowings, the resulting deficiency becomes a joint and several liability of the Municipality and the other member Municipalities.
- b) The Municipality is involved with a number of legal actions, the outcomes of which cannot be determined at this time. Management has determined that any potential liabilities arising from these outstanding claims are not significant.
- c) As at December 31, 2020, the Municipality has no record of any significant assessment appeals pending with respect to properties.
- d) The Municipality is a Subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the Municipality is assessed a premium and specific deductible for its claims based on population. The obligation of the Municipality with respect to the Exchange and/or contracts and obligations entered in to by the Exchange on behalf of its Subscribers in connection with the Exchange are in every case several, and not joint and several.
- e) The Municipality makes every reasonable effort to comply with all environmental regulations that apply to its operations. These regulations may require future expenditures to meet applicable standards. Amounts required to meet these obligations will be charged to operations when incurred or set aside as in reserve funds for when they can be reasonably estimated.

NOTE 8 e) CONTINGENT LIABILITIES (continued)

In 2019, the Municipality received a notice from the Ministry of Environment and Climate Change Strategy (MOE) notifying the Municipality that the MOE was considering imposing a number of administrative penalties. The Municipality entered into a consent order with MOE in 2020 and paid \$15,000 that represents a portion of the administration penalties. As per the consent order, if registration under the Municipal Wastewater Regulation or an Operational Certificate under an approved Liquid Waste Management Plan is not complete by December 31, 2025, unless any delay beyond that date is affected by a material change in circumstances not caused or contributed to by the appellant, \$40,000 shall forthwith be paid to the Minister of Finance. There is a high probability that the registration will take place by December 31, 2025.

9. LONG-TERM DEBT

- a) The Municipality is party to several equipment loans financed through the Municipal Finance Authority for the acquisition of vehicles and operating equipment. Loan terms are five years or less. The vehicles and equipment under these loans have a carrying value of \$846,910 (2019 - \$564,753) and are recorded as non-financial assets in the statements.

The following is a schedule of future minimum principal payments under the equipment financing loans with various expiry dates to 2025 together with the balance of the obligations under the loans, which is included in the debenture and long-term debt as detailed in Schedule 2:

| | | |
|------|-----------|----------------|
| 2021 | \$ | 125,842 |
| 2022 | | 118,102 |
| 2023 | | 102,411 |
| 2024 | | 47,261 |
| 2025 | | 19,767 |
| | \$ | 413,383 |

- b) Principal payments on debenture and long-term debt over the next five years are as follows:

| | | |
|------|-----------|----------------|
| 2021 | \$ | 137,131 |
| 2022 | | 137,131 |
| 2023 | | 137,131 |
| 2024 | | 137,131 |
| 2025 | | 137,131 |
| | \$ | 685,655 |

Total balance for equipment loans, debenture and long-term debt equal \$6,192,033 (2019 - \$4,573,894).

10. DEPOSITS AND RESERVES – MUNICIPAL FINANCE AUTHORITY

Under borrowing arrangements with the Municipal Finance Authority (MFA), the Municipality is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As the debt principal is retired, demand notes are released and the cash deposits are refunded and recorded as operating income in the period received.

As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default, and together with the demand notes are not recorded in the accounts. If the debt is repaid without default, the deposits are refunded to the Municipality.

Cash deposits at December 31, 2020 equal to \$50,981 (2019 - \$35,213) and are not reported elsewhere in these financial statements.

11. EMPLOYEE BENEFITS LIABILITY

Employees who retire qualify for a one-time payout of up to 72 days of their accumulated unused sick leave bank after 10 years of service. The Municipality calculates the value of this liability for employees based on review of the total vested and non-vested accrued time to date.

Probabilities of 10 – 100% are assigned based on years of service and length of time to retirement and discounted at 2.13% (2019 – 2.58%). At December 31, 2020, the value of sick leave for all vested employees is calculated at \$88,043 (2019 - \$75,765). The total estimated employee retirement benefit liability at December 31, 2020 is \$214,785 (2019 - \$245,939). Employee retirement benefit amounts are being funded by an accounting charge on sick time accrued during the year and are included in the accounts payable and accrued liabilities.

12. PENSION LIABILITY

The Municipality and its employees contribute to the Municipal Pension Plan (the “Plan”), a jointly trustee pension plan. The Board of trustees, representing Plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, the Plan has approximately 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary’s calculated contribution rate is based on the entry- age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the Plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2021 with results available later in 2022.

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

NOTE 12 PENSION LIABILITY (continued)

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Municipality paid \$220,209 (2019 - \$191,872) for employer contributions while employees contributed \$196,353 (2019 - \$168,879) to the Plan in fiscal 2020.

13. TRUST FUNDS

Cash and cash equivalents at December 31, 2020 held in trust by the Municipality for cemetery care equal to \$73,708 (2019 - \$64,957). Neither the assets nor related liabilities have been recorded in the financial statements.

14. ANNUAL BUDGET

Budget figures are based on the *2020-2024 Financial Plan Bylaw No. 1117, 2019* approved by Council in January of 2020. Figures are presented on the basis used for actual results and were adjusted as follows to comply with financial statement presentation:

| | |
|---|---------------------|
| Surplus per 2020 – 2024 Financial Plan | \$ - |
| Remove proceeds from borrowing | (5,824,520) |
| Remove principal payments on debt | 503,480 |
| Add back amortization | (1,499,380) |
| Remove capital acquisitions | 11,446,305 |
| Transfer to reserves | (222,080) |
| Surplus restated for financial statement purposes | <u>\$ 4,403,805</u> |

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

NOTE 14 ANNUAL BUDGET (continued)

During the year, the adopted budget can be amended and Council will adopt a new bylaw to reflect the approved amendments. A reconciliation between the original financial plan adopted by Council by May 15th of each year and the final amended financial plan bylaw is as follows:

| | Original Financial Plan Bylaw 1117 | Final Amended Financial Plan Bylaw 1139 | Difference |
|--|---|--|--------------------|
| Revenues | \$ (12,067,725) | \$ (14,420,295) | \$ (2,352,570) |
| Expenses | | | |
| General government services | 1,151,445 | 1,226,275 | 74,830 |
| Transportation services | 1,720,950 | 1,796,900 | 75,950 |
| Protective services | 751,445 | 787,115 | 35,670 |
| Environmental health services | 2,027,710 | 2,182,090 | 154,380 |
| Public health services | 50,955 | 50,955 | - |
| Environmental planning and development services | 510,180 | 542,210 | 32,030 |
| Recreation and cultural services | 1,451,235 | 1,491,685 | 40,450 |
| | <u>7,663,920</u> | <u>8,077,230</u> | <u>413,310</u> |
| Net (Revenues) Expenses | <u>(4,403,805)</u> | <u>(6,343,065)</u> | <u>(1,939,260)</u> |
| Adjustments | 4,625,885 | 7,824,695 | 3,198,810 |
| Transfers (from) to reserves | (222,080) | (1,473,600) | (1,251,520) |
| Development costs charges | - | (8,030) | (8,030) |
| | <u>4,403,805</u> | <u>6,343,065</u> | <u>1,939,260</u> |
| Transfer to/(from) accumulated surplus | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

15. FEDERAL GAS TAX AGREEMENT FUNDS

Gas Tax Agreement funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Gas Tax Agreement funding may be used towards designated categories that include public transit, community energy, water, wastewater, solid waste, transportation, tourism, sports, culture and recreation infrastructure, disaster mitigation and capacity building projects, as specified in the funding agreements.

Revenues under the Community Works Fund portion of the program will be recognized when allocated to the Municipality. The Municipality continues to track the unspent amounts in the Community Works Reserve Fund. The continuity of this fund is presented in the table below:

| | 2020 | 2019 |
|---|-------------------|-------------------|
| Opening balance of unspent funds | \$ 400,063 | \$ 157,996 |
| Add: | | |
| Amounts received during the year | 213,171 | 418,369 |
| Interest on funds | 7,792 | 7,249 |
| Less: | | |
| Amounts allocated to projects during the year | (177,083) | (183,551) |
| Closing balance unspent funds | \$ 443,943 | \$ 400,063 |

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

16. COVID-19 SAFE RESTART FUNDS

COVID-19 Safe Restart funding is provided by the Province of British Columbia. COVID-19 Safe Restart funding may be used towards designated categories that address the impacts of COVID-19. Eligible costs will include:

- addressing revenues shortfalls;
- facility reopening and operating costs;
- emergency planning and response costs;
- bylaw enforcement and protective services like fire protection and police;
- computer and other electronic technology costs (to improve interconnectivity and virtual communications);
- services for vulnerable persons (e.g. persons living with disabilities, mental illness or addictions, persons experiencing homelessness or other vulnerabilities); and
- other related costs.

Revenues under the COVID-19 Safe Restart program have been recognized when allocated to the Municipality. The Municipality continues to track the unspent amounts in the General Financial Stabilization Reserve. The continuity of this fund is presented in the table below:

| | 2020 | 2019 |
|---|----------------------------|--------------------|
| Opening balance of unspent funds | \$ - | \$ - |
| Add: | | |
| Amounts received during the year | 1,312,000 | - |
| Interest on funds | 1,541 | - |
| Less: | | |
| Amounts allocated to projects during the year | (18,225) | - |
| Closing balance unspent funds | <u><u>\$ 1,295,316</u></u> | <u><u>\$ -</u></u> |

**The Corporation of the Village of Cumberland
Notes to Financial Statements
Year Ended DECEMBER 31, 2020**

17. ACCUMULATED SURPLUS

Operating Funds - comprise the principal operating activities of the Municipality and are separated into General, Water, and Sanitary Sewer Funds.

Reserve Funds - created to hold cash, and investments for specific future requirements.

Equity In Tangible Capital Assets - used to record the acquisition and disposal of tangible capital assets and related financing and similarly separated into General, Water and Sanitary Sewer Funds.

| Accumulated Surplus: | 2020 | 2019 |
|--|-----------------------------|-----------------------------|
| Operating Funds: | | |
| General Fund | \$ 1,577,069 | \$ 1,190,647 |
| Water Fund | 248,077 | 441,416 |
| Sanitary Sewer Fund | 325,146 | 362,945 |
| | <u>2,150,292</u> | <u>1,995,008</u> |
| Reserve Funds: | | |
| Community Works Funds Reserve | 443,943 | 400,063 |
| Emergency & Safety Reserve | 916,572 | 510,031 |
| Fire Vehicles & Protective Equipment Replacement | 111,244 | 483,870 |
| General Financial Stabilization Reserve | 766,654 | 1,104,977 |
| General Village Assets Reserve | 199,763 | 3,103 |
| Host Amenity Funds Reserve | 200,298 | 236,205 |
| Infrastructure Asset Renewal Reserve | 1,485,807 | 1,190,347 |
| Land Sale Reserve | 1,180 | 1,161 |
| Parkland Reserve | 119,393 | 155,708 |
| Sewer Stabilization Reserve | 296,555 | 206,038 |
| Water Meter Renewal Reserve | 488,041 | 387,685 |
| Water Stabilization Reserve | 300,000 | 300,000 |
| Water & Sewer Infrastructure Asset Renewal Reserve | 633,079 | 635,531 |
| | <u>5,962,529</u> | <u>5,614,719</u> |
| Equity In Tangible Capital Assets: | | |
| General Fund | 26,395,811 | 22,365,366 |
| Water Fund | 15,909,609 | 16,119,344 |
| Sanitary Sewer Fund | 15,370,523 | 15,070,678 |
| | <u>57,675,943</u> | <u>53,555,388</u> |
| Accumulated Surplus | <u>\$ 65,788,764</u> | <u>\$ 61,165,115</u> |

18. CONTRACTUAL RIGHTS AND COMMITMENTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. As at December 31, 2020, the Municipality had the following contractual rights and significant commitments:

The significant contractual rights of the Municipality consisted of developer contributions. These rights exist as the Municipality has entered into a number of public works development agreements which require the developers to contribute various infrastructure assets to the Municipality, including roads and underground utilities. The timing and extent of these future contributions vary depending on development activity and fair value of the assets received at time of contribution. The contributions will be recorded as revenue based on the fair value of the assets received at the time that the Municipality assumes the risks and responsibilities related to the assets.

19. SEGMENTED INFORMATION

The Municipality is a diversified local government institution that provides a wide range of services to its citizens, including the provision of water, sewer, garbage disposal, recreation, parks, and cemetery services. The services and functions of the Municipality have been segregated or grouped based on factors such as delivery method, similarity in regulations, restrictions or cost recovery and the nature of the service as voluntary or essential services. Consideration has been given to comparability to other Municipal bodies.

The segments are categorized and described as follows:

General Government Services

This segment includes activities pertaining to the general administration and governance of the organization and those services that are provided on a centralized basis for all other segments and departments of the organization. Council, management, corporate and financial services are included as are other general costs which are not easily allocated to individual activity areas.

Transportation Services

This segment includes general roadway maintenance and upgrade, street lighting, sidewalk and other general duties of the Public Works department. The Department is responsible to ensure transportation infrastructure is safe and well maintained.

Protective Services

This segment includes fire protection services, emergency preparedness, bylaw enforcement and animal control. The function's mandate is to ensure the safety of the lives and property of citizens and preserve peace and good order.

Environmental Health Services

The Water and Waste segment consists of three distinct utilities: sewerage and drainage, water, and solid waste disposal. The department provides collection and treatment of sewage and storm water, treatment and delivery of drinking water and contracts garbage collection and recycling services. Ensuring environmental and public safety standards are the key concern for the functions within this segment.

NOTE 19 SEGMENTED INFORMATION (continued)

Public Health Services

The Municipality owns and/or operates three cemeteries. Although some of the maintenance activities are similar to those provided in the Parks function, a larger portion of the cost and activity is specific to performing cemetery services. The function has been segregated due to the unique regulatory requirements and because these services would be delivered as a separate business function in the private sector. The administrative and maintenance services for this function are divided between two departments but costs for administration are not substantial nor easily attributed to this function and are, therefore, not reallocated from General Government.

Environmental Planning and Development Services

The Planning Department manages land use planning, building and development functions. The department is responsible for ensuring that these functions are planned and managed to address environmental and building regulations, heritage matters and community and public concerns.

Recreation and Cultural Services

This segment captures all activities relating to the health and well-being of the citizens and community. The function includes recreational services such as a fitness centre and gym, facilities rentals and contributions to community and cultural events as well as provision and maintenance of parks and park facilities. The services in this category are not considered essential services but are important for economic and community development.

For each reported segment, revenues represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Property taxes, payments in lieu and the small community grant funds are apportioned based on budget with any variance in actual revenue being attributed back to General Government. All other revenues can be directly attributed to a particular segment. With the exception of some general fiscal services and centralized supply and services charged directly to the General Government function, all other costs are instigated for and charged directly to the specific segments when incurred.

20. SUBSEQUENT EVENT

On March 22, 2021, Council made the following motions regarding entering into contracts for design and management of the Wastewater Upgrade Project:

- i. THAT Council accept the proposal from Colliers Project Leaders to be the Project Manager for the Wastewater Upgrade Project and authorize staff to enter into negotiations for a contract with an initial value not to exceed \$235,000 (excluding GST).
- ii. THAT Council accept the proposal from Integrated Sustainability Consultants Ltd to be the Project Engineer for the Wastewater Upgrade Project, and authorize staff and the Project Manager to enter into negotiations for a contract with initial value not to exceed \$1,026,467 (excluding GST).
- iii. THAT Council accept the proposal from Maple Reinders Constructors Ltd to be the Construction Manager for the Wastewater Upgrade Project, and authorize staff and the Project Manager to enter into negotiations for a contract with an initial value not to exceed \$1,500,000.00 (excluding GST).

21. SIGNIFICANT EVENT

During the year, there was an outbreak of COVID-19 (coronavirus), which has had a significant impact on organizations through the restrictions put in place by the Canadian, provincial, and municipal governments regarding travel, municipality operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Village as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographical spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, office closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Tangible Capital Assets
For the Year Ended December 31, 2020

| | Land | Building | Equipment / Furniture / Vehicles | Engineering Structures | | | Land Improvements | Assets Under Development | 2020 Total | 2019 Total |
|--|---------------------|---------------------|--|------------------------|----------------------|----------------------|----------------------|-----------------------------|----------------------|----------------------|
| | | | | Water | Sewer / Drainage | Roads | | | | |
| Cost | | | | | | | | | | |
| Opening balance | \$ 7,355,575 | \$ 1,918,572 | \$ 4,090,591 | \$ 13,582,469 | \$ 19,732,053 | \$ 24,834,575 | \$ 3,107,773 | \$ 5,982,844 | \$ 80,604,452 | \$ 75,163,485 |
| Add: Additions | 2,283,956 | 3,642,230 | 890,142 | 1,937,523 | 280,800 | 391,940 | 5,942 | 3,444,628 | 12,877,161 | 5,599,642 |
| Less: disposals | (635) | - | - | - | (49,079) | (70,729) | - | (5,554,122) | (5,674,565) | (158,675) |
| Closing balance | 9,638,896 | 5,560,802 | 4,980,733 | 15,519,992 | 19,963,774 | 25,155,786 | 3,113,715 | 3,873,350 | 87,807,048 | 80,604,452 |
| Accumulated Amortization | | | | | | | | | | |
| Opening balance | - | 1,415,833 | 2,664,028 | 2,967,075 | 3,123,153 | 10,849,265 | 1,455,816 | - | 22,475,170 | 21,177,680 |
| Add: amortization | - | 142,985 | 282,599 | 167,152 | 205,964 | 618,467 | 126,866 | - | 1,544,033 | 1,368,548 |
| Less: disposals | - | - | - | - | (12,125) | (68,006) | - | - | (80,131) | (71,058) |
| Closing balance | - | 1,558,818 | 2,946,627 | 3,134,227 | 3,316,992 | 11,399,726 | 1,582,682 | - | 23,939,072 | 22,475,170 |
| Net Book Value, December 31, 2020 | \$ 9,638,896 | \$ 4,001,984 | \$ 2,034,106 | \$ 12,385,765 | \$ 16,646,782 | \$ 13,756,060 | \$ 1,531,033 | \$ 3,873,350 | \$ 63,867,976 | |
| Net Book Value, December 31, 2019 | \$ 7,355,575 | \$ 502,739 | \$ 1,426,563 | \$ 10,615,394 | \$ 16,608,900 | \$ 13,985,310 | \$ 1,651,957 | \$ 5,982,844 | | \$ 58,129,282 |

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Debenture and Long-Term Debt
As at December 31, 2020

| | 2020 | 2019 |
|--|---------------------|---------------------|
| General Capital Fund | | |
| Equipment Financing Loans with various expiry dates to 2025 interest charged at a floating rate (December 31st at 1.21%) secured by equipment with carrying value of \$846,910 (2019 - \$564,753) | \$ 413,383 | \$ 352,349 |
| Land Purchase-LUAR 4.1 5 year loan #305-6 interest charged at floating rate (December 31st at 1.21%) with carrying value of \$1,011,978 (2019 - \$1,011,978) | 739,610 | 933,419 |
| | 1,152,993 | 1,285,768 |
| Water Capital Fund | | |
| Debenture Debt | | |
| Water Supply Improvements Bylaw #981, due 2040 interest charged at 0.91% annual principal payment of \$18,865 | 447,120 | - |
| Water Supply Improvements Bylaw #1063, due 2040 interest charged at 0.91% annual principal payment of \$44,305 | 1,050,100 | - |
| Interim Construction Financing | | |
| Temporary Borrowing Bylaw #1123 interest charged at floating rate (December 31st at 1.21%) | 1,828,319 | - |
| Temporary Borrowing Bylaw #982 interest charged at floating rate (December 31st at 1.21%) (Transferred to long-term debt Bylaw #982 in 2020) | - | 447,021 |
| Temporary Borrowing Bylaw #1066 interest charged at floating rate (December 31st at 1.21%) (Transferred to long-term debt Bylaw #1063 in 2020) | - | 1,021,700 |
| | 3,325,539 | 1,468,721 |
| Sewer Capital Fund | | |
| Debenture Debt | | |
| Sanitary Sewer Improvements Bylaw #781, due 2036 interest charged at 1.75% annual principal payment of \$15,797 | 597,034 | 623,338 |
| Sanitary Sewer Improvements Bylaw #914, due 2031 interest charged at 3.25% annual principal payment of \$58,164 | 1,116,467 | 1,196,067 |
| | 1,713,501 | 1,819,405 |
| Total Debenture and Long-Term Debt | \$ 6,192,033 | \$ 4,573,894 |

SCHEDULE 3

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
Segment Disclosure
For the Year Ended December 31, 2020

| | General government services | | Transportation services | | Protective services | | Environmental health services | | Public health services | | Environmental planning and development services | | Recreation and cultural services | | Total | |
|-----------------------------------|-----------------------------|-------------------|-------------------------|-------------------|---------------------|------------------|-------------------------------|---------------------|------------------------|-----------------|---|------------------|----------------------------------|--------------------|---------------------|---------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| Revenue | | | | | | | | | | | | | | | | |
| Tax revenue | \$ 1,024,113 | \$ 921,957 | \$ 911,697 | \$ 893,018 | \$ 466,613 | \$ 449,700 | \$ 483,734 | \$ 423,419 | \$ 13,251 | \$ 14,560 | \$ 183,725 | \$ 194,334 | \$ 702,473 | \$ 621,734 | \$ 3,785,606 | \$ 3,518,722 |
| Sale of services | - | - | - | - | 175,912 | 168,256 | 1,994,818 | 1,910,604 | 33,753 | 31,801 | - | - | 153,466 | 341,321 | 2,357,949 | 2,451,982 |
| Transfer from other governments | 2,025,217 | 886,256 | 141,834 | 161,646 | 119,849 | 123,128 | 89,193 | 1,459,350 | 1,523 | 1,943 | 32,374 | 86,577 | 111,528 | 129,905 | 2,521,518 | 2,848,805 |
| Other revenues and contributions | 218,390 | 261,621 | 160,002 | 913,565 | 22,906 | 28,615 | 107,294 | 980,828 | 166 | 168 | 226,297 | 264,900 | 2,235,679 | 52,099 | 2,970,734 | 2,501,796 |
| Total revenues | 3,267,720 | 2,069,834 | 1,213,533 | 1,968,229 | 785,280 | 769,699 | 2,675,039 | 4,774,201 | 48,693 | 48,472 | 442,396 | 545,811 | 3,203,146 | 1,145,059 | 11,635,807 | 11,321,305 |
| Expenses | | | | | | | | | | | | | | | | |
| Wages, salaries and benefits | 1,034,692 | 1,058,748 | 517,963 | 490,445 | 394,350 | 366,388 | 315,303 | 288,182 | 15,336 | 21,696 | 346,467 | 293,233 | 622,882 | 564,649 | 3,246,993 | 3,083,341 |
| Good and services | (221,912) | 3,573 | 193,958 | 250,774 | 230,422 | 267,437 | 1,174,802 | 1,068,433 | 14,472 | 20,078 | 130,882 | 195,271 | 520,508 | 575,231 | 2,043,132 | 2,380,797 |
| Debt expense | - | - | 18,640 | 18,041 | 7,814 | 813 | 111,043 | 103,983 | - | - | - | - | 192 | 724 | 137,689 | 123,561 |
| Amortization | 12,219 | 16,689 | 755,445 | 731,532 | 59,787 | 43,743 | 584,811 | 433,938 | 3,082 | 3,082 | - | - | 128,688 | 139,564 | 1,544,032 | 1,368,548 |
| Loss/(Gain) on disposal of assets | - | - | 2,723 | 14,797 | - | - | 36,954 | 3,951 | - | - | - | - | 635 | - | 40,312 | 18,748 |
| Total Expenses | 824,999 | 1,079,010 | 1,488,729 | 1,505,589 | 692,373 | 678,381 | 2,222,913 | 1,898,487 | 32,890 | 44,856 | 477,349 | 488,504 | 1,272,905 | 1,280,168 | 7,012,158 | 6,974,995 |
| Annual Surplus (Deficit) | \$ 2,442,721 | \$ 990,824 | \$(275,196) | \$ 462,640 | \$ 92,907 | \$ 91,318 | \$ 452,126 | \$ 2,875,714 | \$ 15,803 | \$ 3,616 | \$ (34,953) | \$ 57,307 | \$ 1,930,241 | \$(135,109) | \$ 4,623,649 | \$ 4,346,310 |

SCHEDULE 4

THE CORPORATION OF THE VILLAGE OF CUMBERLAND
 Segment Disclosure With Budget Information
 For the Year Ended December 31, 2020

| | General government services | | Transportation services | | Protective services | | Environmental health services | | Public health services | | Environmental planning and development services | | Recreation and cultural services | | Total | |
|-----------------------------------|-----------------------------|-------------------|-------------------------|---------------------|---------------------|------------------|-------------------------------|---------------------|------------------------|-------------------|---|--------------------|----------------------------------|---------------------|---------------------|---------------------|
| | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| Revenue | | | | | | | | | | | | | | | | |
| Tax revenue | \$ 1,024,113 | \$ 967,795 | \$ 911,697 | \$ 909,795 | \$ 466,613 | \$ 466,500 | \$ 483,734 | \$ 485,715 | \$ 13,251 | \$ 13,230 | \$ 183,725 | \$ 183,190 | \$ 702,473 | \$ 701,190 | \$ 3,785,606 | \$ 3,727,415 |
| Sale of services | - | - | - | - | 175,912 | 197,320 | 1,994,818 | 2,024,750 | 33,753 | 19,730 | - | - | 153,466 | 295,500 | 2,357,949 | 2,537,300 |
| Transfer from other governments | 2,025,217 | 672,220 | 141,834 | 182,735 | 119,849 | 102,140 | 89,193 | 4,015,000 | 1,523 | 1,590 | 32,374 | 33,890 | 111,528 | 116,565 | 2,521,518 | 5,124,140 |
| Other revenue and contributions | 218,390 | 119,945 | 160,002 | 140,965 | 22,906 | 25,145 | 107,294 | 92,840 | 166 | 10,115 | 226,297 | 233,160 | 2,235,679 | 56,700 | 2,970,734 | 678,870 |
| Total revenue | 3,267,720 | 1,759,960 | 1,213,533 | 1,233,495 | 785,280 | 791,105 | 2,675,039 | 6,618,305 | 48,693 | 44,665 | 442,396 | 450,240 | 3,203,146 | 1,169,955 | 11,635,807 | 12,067,725 |
| Expenses | | | | | | | | | | | | | | | | |
| Wages, salaries and benefits | 1,034,692 | 1,233,570 | 517,963 | 504,480 | 394,350 | 406,640 | 315,303 | 404,290 | 15,336 | 20,610 | 346,467 | 395,630 | 622,882 | 703,810 | 3,246,993 | 3,669,030 |
| Good and services | (221,912) | (98,830) | 193,958 | 354,335 | 230,422 | 219,775 | 1,174,802 | 1,024,925 | 14,472 | 27,555 | 130,882 | 114,550 | 520,508 | 610,915 | 2,043,132 | 2,253,225 |
| Debt expense | - | - | 18,640 | 30,780 | 7,814 | 64,250 | 111,043 | 147,015 | - | - | - | - | 192 | 240 | 137,689 | 242,285 |
| Amortization | 12,219 | 16,705 | 755,445 | 831,355 | 59,787 | 60,780 | 584,811 | 451,480 | 3,082 | 2,790 | - | - | 128,688 | 136,270 | 1,544,032 | 1,499,380 |
| Loss/(Gain) on disposal of assets | - | - | 2,723 | - | - | - | 36,954 | - | - | - | - | - | 635 | - | 40,312 | - |
| Total expenses | 824,999 | 1,151,445 | 1,488,729 | 1,720,950 | 692,373 | 751,445 | 2,222,913 | 2,027,710 | 32,890 | 50,955 | 477,349 | 510,180 | 1,272,905 | 1,451,235 | 7,012,158 | 7,663,920 |
| Annual Surplus (Deficit) | \$ 2,442,721 | \$ 608,515 | \$ (275,196) | \$ (487,455) | \$ 92,907 | \$ 39,660 | \$ 452,126 | \$ 4,590,595 | \$ 15,803 | \$ (6,290) | \$ (34,953) | \$ (59,940) | \$ 1,930,241 | \$ (281,280) | \$ 4,623,649 | \$ 4,403,805 |



Corporation of the Village of Cumberland

2020 Audit Findings

Report to Mayor and Council

December 31, 2020

Cory Vanderhorst, CPA, CA
T: (250) 734-4319
E: cory.vanderhorst@mnp.ca



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April 12, 2021

Mayor and Council of the Corporation of the Village of Cumberland

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the financial statements of Corporation of the Village of Cumberland (the "Village") as at December 31, 2020 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

We have substantially completed our audit of the financial statements of the Village which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Village.

This report is intended solely for the information and use of Mayor and Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



MNP LLP

Chartered Professional Accountants

INTRODUCTION

As auditors, we report to the Mayor and Council on the results of our examination of the financial statements of Corporation of the Village of Cumberland (the "Village") as at and for the year ended December 31, 2020. The purpose of this Audit Findings Report is to assist you, as Mayor and Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures. We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

ENGAGEMENT STATUS

We have substantially completed our audit of the financial statements of the Village and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Mayor and Council review and approval of the financial statements

INDEPENDENT AUDITOR'S REPORT

We expect to have the above procedures completed and to release our Independent Auditor's Report on April 12, 2021.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the Village.

SIGNIFICANT AUDIT, ACCOUNTING AND REPORTING MATTERS

AUDIT AND REPORTING MATTERS

The following significant matters arose during the course of audit that we wish to bring to your attention.

| AREA | COMMENTS |
|--|--|
| CHANGES FROM AUDIT SERVICE PLAN | <p>We previously presented our proposed Audit Service Plan to you on September 22, 2020. Over the course of our audit, the following deviations were made from this plan:</p> <ul style="list-style-type: none">• Materiality was decreased from \$400,000 to \$375,000 due to a decrease in actual revenue compared with preliminary estimates. |
| FINAL MATERIALITY | <p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the Village, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$375,000 for December 31, 2020.</p> |
| DIFFICULTIES ENCOUNTERED | <p>No significant limitations were placed on the scope or timing of our audit.</p> |

| AREA | COMMENTS |
|---|--|
| IDENTIFIED OR SUSPECTED FRAUD | <p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p> |
| IDENTIFIED OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS | <p>Nothing has come to our attention that would suggest any significant non-compliance with laws and regulations that would have a material effect on the financial statements.</p> |
| MATTERS ARISING IN CONNECTION WITH RELATED PARTIES | <p>No significant matters arose during the course of our audit in connection with related parties of the Village.</p> |
| SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL | <p>Our audit process focuses on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention</p> |
| GOING CONCERN | <p>We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern.</p> <p>We are of the opinion that the going concern assumption is appropriate in preparation of the financial statements.</p> |
| MATTERS ARISING FROM DISCUSSIONS WITH MANAGEMENT | <p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Village.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p> |
| SIGNIFICANT DIFFERENCES | <p>A few significant unadjusted differences were proposed to management with respect to the December 31, 2020 financial statements. A summary of all unadjusted differences is available on request.</p> |

| AREA | COMMENTS |
|--------------------------|--|
| OTHER INFORMATION | Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the financial statements and our Independent Auditor's Report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures. |

AUDITOR'S VIEWS OF SIGNIFICANT ACCOUNTING PRACTICES

The application of Canadian public sector accounting standards allows and requires the Village to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your Village's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

| AREA | COMMENTS |
|--|--|
| ACCOUNTING POLICIES | The accounting policies used by the Village are appropriate and have been consistently applied. |
| FINANCIAL STATEMENT DISCLOSURES | The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements. |

OTHER MATTERS

MANAGEMENT REPRESENTATIONS

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

AUDITOR INDEPENDENCE

We confirm to Council that we are independent of the Village. Our letter to Council discussing our independence is attached to this report.

APPENDIX A – MNP AUDIT PROCESS

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- Assessed the accounting principles used and significant estimates made by management
- Obtained an understanding of the Village and its environment, including management internal controls (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion
- Evaluated the overall financial statement presentation
- Performed a subsequent events review with management
- Reviewed and assessed the status of contingencies, commitments and guarantees
- Reviewed and assessed exposure to environmental liabilities

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the financial statements
- Not directly related to items that are material to the financial statements, but are significant, either individually or in the aggregate, to the engagement
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the financial statements

APPENDIX B – SUMMARY OF SIGNIFICANT DIFFERENCES

SIGNIFICANT UNADJUSTED DIFFERENCES

| DIFFERENCES NOTED | STATEMENT OF FINANCIAL POSITION | STATEMENT OF OPERATIONS |
|---|---------------------------------|-------------------------|
| To adjust amortization expense taking into consideration the timing of asset additions. | \$ 128,480 | \$ (128,480) |
| Aggregate of all other unadjusted differences | \$ (45,650) | \$ 45,650 |
| Uncorrected opening differences | \$ - | \$ - |
| Total Unadjusted Differences (Income Effect) | | \$ (82,830) |

Canadian generally accepted auditing standards require that we request of management and Mayor and Council that identified unadjusted differences be corrected. We have made this request of management, however based on both quantitative and qualitative considerations management has decided not to correct those identified differences that remain unadjusted. They have represented to us that in their judgment the unadjusted differences are, both individually and in the aggregate, not material to the financial statements.

We concur with management's representation that the unadjusted differences are not material to the financial statements and, accordingly, these unadjusted differences have no effect on our Independent Auditor's Report.

Independence Communication

April 12, 2021

Mayor and Council
Corporation of the Village of Cumberland
2673 Dunsmuir Avenue
Box 340
Cumberland, BC V0R 1S0

Dear Sirs/Mesdames:

We have been engaged to audit the financial statements of Corporation of the Village of Cumberland ("the Village") as at December 31, 2020 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Village and its related entities or persons in financial reporting oversight roles at the Village and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Village and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2020 to the date of this letter.

We hereby confirm that MNP is independent with respect to the Village within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of the date of this letter.

This report is intended solely for the use of Mayor and Council, management and others within the Village and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our upcoming meeting on April 12, 2021. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



MNP LLP
Chartered Professional Accountants

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Assurance › Consulting › Tax

About MNP LLP

MNP is a leading national accounting, tax and business consulting firm in Canada. We proudly serve and respond to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a collaborative, cost-effective approach to doing business and personalized strategies to help organizations succeed across the country and around the world.



Rachel Parker

Subject: FW: Annual Performance Plan

Sent: March 10, 2021 10:16 AM

Subject: Annual Performance Plan

Hello Mayor Baird and Clayton,

We are getting to the RCMP fiscal year end and as such we would like to discuss the new Annual Performance Plan priorities you would like to adopt.

Last year Cumberland had:

Crime Reduction – Prolific Offenders

Police/Community Relations – Liaison with residents and community

Safety – Watercrafts

Traffic – Road Safety including off-road vehicles

Parks & Campgrounds – Cumberland Lake Park and Campground

These are all good priorities and can be used again unless you have another suggestion.

Regards

Mike

Insp. M.J.(Mike) Kurvers

OIC Comox Valley Detachment

OIC Détachement de [Comox Valley](#)

[800 Ryan Road](#)

[Courtenay, B.C. V9N 7T1](#)

Rachel Parker

Subject: FW: Dyson SR 2021-2025 Financial Plan and Capital Expenditure Bylaw
Attachments: 20210312 Dyson SR 2021-2025 Financial Plan and Capital Expenditure Bylaw.pdf

From: On Behalf Of Russell Dyson
Sent: March 18, 2021 9:06 AM
Subject: 2021-2025 Financial Plan and Capital Expenditure Bylaw

Good morning, attached is the financial plan report that was endorsed by the CVRD Bboard on March 16, 2021 with the board subsequently giving first, second and third readings to Bylaw 642.

The CVRD respectfully requests to be a delegation following the adoption of Bylaw No. 642 (set for March 30) to highlight key aspects related to your local government.

We request to present on the following dates:

- Village of Cumberland – Monday, April 12
- City of Courtenay – Monday, April 19
- Town of Comox– Wednesday, April 21

CVRD presenters will be:

- Russell Dyson, Chief Administrative Officer
- Kevin Douville, Manager of Financial Planning

Please contact Teresa Warnes, Executive Assistant, to confirm delegation date/time and participation details.

Russell Dyson
Chief Administrative Officer
Comox Valley Regional District
770 Harmston Avenue
Courtenay BC V9N 0G8
Phone: 250-334-6055

DATE: March 12, 2021

FILE: 1750-25/2021

TO: Chair and Directors
Regional District Board

FROM: Russell Dyson
Chief Administrative Officer

Supported by Russell Dyson
Chief Administrative Officer

J. Warren for,

RE: 2021-2025 Financial Plan and Capital Expenditure Program

Purpose

To provide the Comox Valley Regional District (CVRD) Board with the supporting background and recommendations to provide initial readings to the 2021-2025 Financial Plan and Expenditure Program Bylaw as well as an associated amendment to the Comox Valley Emergency Program Extended Service Establishment Bylaw.

The financial plan bylaw formally authorizes and approves the service operational budgets and capital expenditures over the next five years based on 2021 budget deliberations.

Recommendations from the Chief Administrative Officer:

1. THAT the Comox Valley Regional District Board give first, second and third readings to Bylaw No. 642 being “Comox Valley Regional District 2021-2025 Financial Plan and Capital Expenditure Program Bylaw No. 642, 2021”.
2. THAT the Comox Valley Regional District Board give first, second and third readings to Bylaw No. 651 being “Comox Valley Emergency Program Extended Service Establishment Bylaw 1991, Amendment No. 3”;

AND FURTHER THAT the bylaw be forwarded to the Inspector of Municipalities for approval;

AND FINALLY THAT approval for Bylaw No. 651 be authorized to be obtained by participating area consent pursuant to s.347 of the *Local Government Act* with the directors for Electoral Area A, B and C being the participants, consenting to its adoption in writing.

Executive Summary:

- Due to COVID-19, the 2021 budget planning process started in the summer of 2020 under the Rethink Comox Valley lens which was endorsed by the Board in spring of 2020. Direction was provided to review all 98 CVRD services to consider how these services were impacted by COVID-19 and what the CVRD was doing to help the Comox Valley community recover from the pandemic.
- The impacts of COVID-19 provided an opportunity to Rethink these services and determine where cost savings measures could be realized in the short and long term, as well as determine more efficient and strategic ways to deliver services. A core focus was providing regional emergency response and community grants to provide support to the most vulnerable in our community.

- In response to Rethink Comox Valley the CVRD has undergone an unprecedented and extensive budget process, with the proposed consolidated financial plan presented to the Board January 26, 2021, with detailed presentations by staff on each service operational and capital expenditure budgets at committee and commission meetings over the past seven weeks.
- The 2021-2025 financial plan was supported by the Board with the recommended financial plan and budget bylaw providing for a net decrease to the requisition of \$226,708, or 0.64 per cent, from 2020, at a total tax requisition of \$35,462,275 in 2021 from \$35,688,983 in 2020.
- Additionally, the majority of user fees and parcel taxes for water, sewer, garbage and parks services were maintained at the 2020 level, with a net decrease in fees to \$10,090,517 in 2021 from \$10,263,398 in 2020, for a \$172,881 or 1.68 per cent net decrease.
- The service establishment bylaw for the Comox Valley Emergency Programs (Functions 270 and 271) must be updated to enable an increased maximum requisition for 2021 and future years. The recommended budget for the service now includes a \$55,600 reduced requisition.
- The financial plan follows the Board’s fall 2020 strategic planning process which re-affirmed the strategic drivers of fiscal responsibility, community and social well-being, climate crisis and environmental stewardship and protection, and indigenous relations. The core services provided to the region in collaboration with many stakeholders are integral to community recovery and sustainability of the region through pandemic recovery and over the long-term.

Prepared by:

Concurrence:

Concurrence:

M. Foort

K. Douville

K. Broughton

Myriah Foort, CPA, CA
Chief Financial Officer

Kevin Douville, B.Comm
Manager of Financial Planning

Kelly Broughton
Senior Accounting Technician

Government Partners and Stakeholder Distribution (Upon Agenda Publication)

| | |
|------------------------------|---|
| City of Courtenay | ✓ |
| Town of Comox | ✓ |
| Village of Cumberland | ✓ |
| K’ómoks First Nation | ✓ |
| DND Comox Base | ✓ |
| School District No. 71 | ✓ |
| Island Health | ✓ |
| Strathcona Regional District | ✓ |

Background:

The services provided by the CVRD include:

- Maintaining essential shared regional infrastructure like sewer and water;
- Adapting recreational facilities, programs and parks to support mental and physical health;
- Emergency services and support for electoral areas;
- Planning and development services that are accessible and proactive despite impacts of the pandemic;
- Solid waste services, in partnership with the Strathcona Regional District;
- Capital funding for local hospitals, in partnership with the Strathcona Regional District and Island Health.

The impacts of COVID-19 provided an opportunity to Rethink CVRD services and determine where cost savings measures could be realized in the short and long term, as well as determine more efficient and strategic delivery. A core focus as well was providing regional emergency response and community grants to provide support to the most vulnerable in our region.

Throughout the summer and fall of 2020 and into early 2021 budget planning and preparation, the Rethink Comox Valley lens has been a core focus in building service budgets. This has resulted in significant cost savings to the ratepayers in the region while also ensuring sustainable funding for core service upgrades, and support for community recovery. A summary of key highlights developed and endorsed by the Board over the past few months and included in the recommended financial plan and related bylaw are:

- \$1 million reduction in Comox Strathcona Waste Management service tax requisition, in partnership with the Strathcona Regional District. This long-term cost savings was determined through a detailed analysis of the operating and capital funding program needs and related funding strategy utilizing reserves and borrowing over the next ten+ years. This includes the closure of the Campbell River historical landfill, the building of the second cell in the new Comox Valley landfill, construction of the regional organics facility at the Campbell River landfill site, and the enhancements of the transfer stations and closure of the historical landfills in Tahsis, Zeballos, and Gold River.
- Allocation of the \$723,000 COVID-19 pandemic response BC Safe Restart Grant Program to offset revenue losses, enhance operational efficiencies and remote work service delivery, and enhance community support in the following services:
 - Emergency operations preparedness and community support - \$200,000
 - Community partnerships and vulnerable response through the Emergency Operations Centre - \$100,000
 - Emergency Operations Centre technology and system upgrades - \$100,000
 - Promoting local food security and supporting vulnerable populations through the Comox Valley Community Foundation - \$100,000
 - Information technology resilience to support safe work, public engagement and effective service delivery - \$100,000
 - Rural fire department support for increased preparedness and personal preparedness equipment - \$40,000
 - Recreation facilities including the sports centre and aquatic centre offset to revenue losses due to decreased capacity and increased operational costs for cleaning and staffing to follow public health orders - \$223,000
 - Rural community halls support for reducing virus spread such as non-touch amenities - \$24,321
 - Unallocated funds retained for emerging 2021 events such as food aggregation and promoting local food security - \$35,679
- Electoral Area Rural Community Grants (formerly Grants in aid) budgets increased by \$76,480 to support community groups providing support through community recovery.
- The Comox Valley Transit Service was a service impacted heavily by COVID-19 with decreased ridership and related revenues in 2020 and into 2021. BC Transit has provided relief and support for this service through targeted pandemic recovery BC Safe Restart funds for transit resulting in reduced operational costs to local governments over the next two years. These funds, totalling \$902,692 for the CVRD, coupled with a six-month lease holiday in 2020 and access to BC Transit reserves held on our behalf, has allowed the service requisition to be maintained at the annual \$2.3 million in 2021 as in 2020.

- Comox Valley Recreation Complexes budget was the most difficult budget for 2021 given the uncertainty of impacts of COVID-19. The Comox Valley Aquatics centre has been closed since spring of 2020, while the Comox Valley Sports centre was opened in fall 2020 with designated timeslots and an online booking tool. Due to decreased capacity and increased costs to operate, the costs for running the Comox Valley Sports Centre were comparable to operating both facilities in a regular year. Due to the ongoing uncertainty of COVID-19 through 2021 with a slower seasonal aquatics spring/summer season, the Recreation Commission supported the recommendation to keep the Comox Valley Aquatic Centre closed until fall 2021 and utilize this time to upgrade the facility utilizing reserve funds, reducing future downtime by undertaking required maintenance. In order to ensure sustainable service delivery of the recreation facilities and following a flat requisition since 2016, the commission supported a \$300,000 requisition increase in the recreation service in addition to the \$223,000 BC Safe Restart grant allocation to balance the service budget and ensure sustainable reserves for ongoing upgrades required to both aging facilities over the next five years.

Additionally, the Comox Strathcona Regional Hospital District that funds 40 per cent of acute care capital needs in the Comox Valley and Strathcona Regional Districts, including the two new hospitals, realized a \$4.4 million reduction in requisition for 2021. This is a result of reducing the annual transfers to reserve, given the accumulated balance, and recognition of COVID recovery for the region over the next few years. This is expected to provide cost savings of approximately \$80 per average \$500,000 house value.

Other highlights of the 2021-2025 financial plan were:

- Finalizing the project cost, funding strategy and requisition impact for the replacement of sewer conveyance piping, for an integral component of the regional sewerage system. The \$73 million investment, with \$21 funding from reserves and \$52 million borrowing over a 30 year term will provide service to the region over the next 80 years. Through the development of this project funding strategy the requisition rates were stabilized over the five year plan with an average 5.5 per cent increase annually, and inflationary thereafter. This project is the first major upgrade for the regional system with future treatment plant and outfall upgrades planned over the next fifteen years. Partnership and collaboration with the member municipalities - the City of Courtenay and Town of Comox were integral to moving forward with a long-term and sustainable funding strategy for this service.
- Nearing completion of the \$126 million water treatment plant facility, with start-up planned for summer of 2021. This significant project will provide safe, reliable and cost effective drinking water to the region for decades to come and was funded \$55 million by senior grant funding. The bulk water rate has been reduced with a COVID-19 recovery lens for 2021 and 2022 at \$0.80 per cubic meter (from \$0.83 in 2020), increasing again to \$0.96 in 2023 when the debt servicing for the project is realized.
- Increased funding for services supporting Board priorities and deliverables including homelessness supports and regional growth strategy. The homelessness supports service budget increased from \$165,000 to \$245,000 and regional growth strategy from \$405,000 to \$550,000. The Regional Growth Strategy service was awarded over \$226,500 in grant funding in 2020 in various areas of air shed roundtable, wood smoke reduction, poverty reduction strategy, residential retrofit market acceleration strategy, and active transportation. This service has been very successful in achieving Board priorities and initiatives supporting community priorities through leveraging allocated funds with external grants.

- \$142,000 from Community Works Funds for landing sites on Denman and Hornby Islands for the Connected Coast subsea fibre project through the Strathcona Regional District and City West, to increase broadband connectivity to enhance economic development and livability of the islands.
- \$40,000 budget for the regional parks service feasibility study underway in 2021.
- \$2,100,000 of funding in the Merville Fire Protection service as approved through Alternative Approval Process in late 2020, to build and equip a fire hall, enhancing service levels and providing a partnership with Black Creek Oyster Bay fire service.
- \$99,260 increase to the electoral area emergency program for the successful CRIP grant award for the wood chipping program
- \$63,000 reduction in the 2021 9-1-1 answering service budget, recommended versus proposed, realized through an apportionment change of the net costs of the North Island 9-1-1 Corporation approved by the six Regional District shareholders including the Mt. Waddington, Strathcona, qathet, Alberni-Clayoquot and School District No. 69 of Nanaimo. This was in addition of another fee for service contract with the Cowichan Valley Regional District for fire dispatch services in addition to Peace River Regional District which utilizes the available call capacity and reduces all shareholders net costs. The cost of this service to CVRD from 2020 after these adjustments resulted in a net decrease from \$798,000 to \$797,000 in 2021 (from the \$860,000 proposed budget presented in January).
- A \$55,600 combined reduction in the requisitions, recommended versus proposed, for emergency program services, functions No. 270 and 271 to ensure compliance with the shared 2021 maximum requisition available of \$225,000. This change has been necessitated due to a discrepancy identified with Bylaw No. 643 which sought to increase the maximum requisition for the service by 25 per cent in accordance with the *Regional District Establishing Bylaw Approval Exemption Regulation*. As a result, staff are recommending the Board consider Bylaw No. 651 being “Comox Valley Emergency Program Extended Service Establishment Bylaw 1991, Amendment No. 3” to repeal the previous amendment, increase the maximum requisition by 25 per cent from the current value and seek approval from the Inspector of Municipalities prior to adoption.
- A \$273,000 reduction in the economic development service budget following a contract re-negotiation in mid-2020 with a \$975,000 budget for 2021, from \$1.248 million in 2020. The service is currently under review with the recent six-month termination notice provided to the Comox Valley Economic Development Society in late February. The 2021 budget allocation provides funding for the existing commitments to the end of August with CVEDS and Tourism Vancouver Island to operate and maintain the visitors centre, manage the MRDT (hotel tax) funds, manage destination marketing, and fulfill Board economic development priorities and Economic Recovery Task Force support. The budget allocation also includes funding to support the service review, and transition underway. The outcome of the service review will inform the 2022 and future budget in this area.

Overall, the 2021-2025 financial plan as supported by the Board and included within the recommended financial plan and budget bylaw provides for a net decrease to the requisition of \$226,708 or 0.64 per cent from 2020, at a total requisition of \$35,462,275 in 2021 from \$35,688,983 in 2020.

Additionally, the majority of user fees and parcel taxes for water, sewer, garbage and parks services were maintained at the 2020 level, with a net decrease in fees to \$10,090,517 in 2021 from \$10,263,398 in 2020, for a \$172,881 or 1.68 per cent net decrease.

The financial plan follows the Board's fall 2020 strategic planning process which re-affirmed the strategic drivers of fiscal responsibility, community and social well-being, climate crisis and environmental stewardship and protection, and indigenous relations. The core services provided to the region in collaboration with many stakeholders are integral to community recovery and sustainability of the region through pandemic recovery and over the long-term.

After thoughtful review the Board supported reductions in requisitions for areas that real savings were identified over the long term including solid waste, economic development and hospital services, and moderate short-term decreases to support community recovery such as regional water, building inspection, planning, and parks. The Board continued to support sustainable funding levels and increases to ensure community priorities and long-term deliverables were achieved in areas of Comox Valley recreation complexes, regional sewer, regional growth strategy, homelessness supports, grants in aid, and emergency programs.

The 2021-2025 financial plan supports the Rethink Comox Valley path set forward in September of 2020 during strategic planning to:

- Keep services affordable,
- Streamline processes,
- Protect quality of life, and
- Care for the community.

The financial plan as presented ensures the CVRD can continue to deliver integral regional services at an affordable level, while providing funding to enhance community support and recovery through BC restart allocations and grants in aid budgets. The financial plan ensures that the CVRD can be sustainable in the short and long term and ensured that the savings passed onto the ratepayers were sustainable and did not result in significant increases in the future knowing that the pandemic recovery is expected to have impacts over the next few years.

Policy Analysis

Section 374 of the *Local Government Act* requires that a CVRD have an adopted five year financial plan by March 31 of each year. The financial plan must show separately for each service the proposed expenditures and revenue sources, in addition to proposed transfers between funds. Interest and principal on regional district debt must be shown separately per service, as well as amounts required for capital purposes.

Options

The financial plan bylaw as presented supports the service budgets and capital expenditure programs endorsed through the 2021 financial planning process over the past seven weeks. The options before the Board are to:

1. Endorse and approve first three readings of the 2021-2025 Financial Plan and Capital Expenditure Program Bylaw as presented.
2. Recommend adjustments to the 2021-2025 Financial Plan and Capital Expenditure Program Bylaw, to be incorporated into the final bylaw for adoption at the March 31 Board meeting.

Financial Factors

The 2021-2025 financial plan provides for a net decrease to the requisition for all services of \$226,708 or 0.64 per cent from 2020, with a total requisition of \$35,462,275 in 2021 from \$35,688,983.

Additionally, user fees and parcel taxes were for the majority of CVRD services maintained at the same level as 2020, with a net decrease overall of 1.68 per cent from 2020.

Legal Factors

The financial plan bylaw is the legislated authority under which the CVRD can lawfully provide services and capital expenditures and by legislation must be adopted no later than March 31.

Regional Growth Strategy Implications

The Regional Growth Strategy is supported in the financial plan through the service budget, as well as integrated within each service budget as applicable including housing, ecosystems, natural areas and parks, local economic development, transportation, infrastructure, food system, public health and safety, and climate change. The CVRD continues to leverage significant external grants funds to those provided through the Regional Growth Strategy service requisition.

Intergovernmental Factors

The CVRD budget process is a highly collaborative effort working with our member municipalities City of Courtenay, Town of Comox, and Village of Cumberland and regional stakeholders including the K'ómoks First Nation, DND Comox Base, School District No. 71, Island Health, Strathcona Regional District and many community groups, not-for-profits, and local governments across our region and across Vancouver Island.

Interdepartmental Involvement

The financial planning process is undertaken through a highly collaborative process involving all divisions and departments across the organization.

Citizen/Public Relations

The 2021 financial planning process has been communicated to the community and all stakeholders throughout the process with media updates and updates to the CVRD financial planning website.

Attachments:

Appendix A – Bylaw No. 642 “Comox Valley Regional District 2021-2025 Financial Plan and Capital Expenditure Program Bylaw No. 642, 2021”.

Appendix B – Bylaw No. 651 “Comox Valley Emergency Program Extended Service Establishment Bylaw 1991, Amendment No. 3”.

Comox Valley Regional District

2021 - 2025 Financial Plan and Capital Expenditure Program Bylaw No. 642

Schedule A - Operating Budget

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Annual Budget | Annual Budget | Financial Plan | Financial Plan | Financial Plan | Financial Plan |
| Revenues | | | | | | |
| Frontage / Parcel Taxes | 854,671 | 848,314 | 850,324 | 852,376 | 851,822 | 853,993 |
| Requisition - Municipal & Electoral Areas | 35,689,834 | 35,462,275 | 36,895,040 | 37,709,566 | 38,290,836 | 39,146,777 |
| Grants in Lieu | 271,537 | 293,169 | 293,169 | 293,169 | 293,169 | 293,169 |
| Senior Government Grants | 2,533,664 | 2,163,897 | 191,806 | 160,000 | 160,000 | 160,000 |
| Sales of Services - Local Government | 238,900 | 241,505 | 279,443 | 278,443 | 279,443 | 278,443 |
| Sales of Services - User Fees | 13,362,097 | 12,079,154 | 12,921,054 | 14,731,992 | 14,872,689 | 15,005,950 |
| Applications / Permits Fees | 10,001,277 | 9,919,450 | 10,494,860 | 10,854,488 | 11,026,373 | 11,120,125 |
| Other Revenue / Recoveries | 5,076,108 | 4,899,399 | 4,892,548 | 5,049,127 | 5,205,625 | 5,332,187 |
| Member Municipality Debt | 1,697,268 | 1,763,974 | 1,622,646 | 1,503,618 | 1,454,637 | 1,221,806 |
| Long Term Debt Proceeds | 2,258,826 | - | - | - | - | - |
| Transfer from Reserve | 1,429,088 | 953,757 | 544,250 | 333,834 | 457,111 | 604,182 |
| Prior Year Surplus | 5,770,316 | 7,352,607 | 309,730 | 187,993 | 113,287 | 33,150 |
| Total Revenues | 79,183,586 | 75,977,501 | 69,294,870 | 71,954,606 | 73,004,992 | 74,049,782 |
| Expenditures | | | | | | |
| Personnel Costs | 18,858,403 | 19,627,973 | 20,348,763 | 20,805,424 | 21,157,344 | 21,573,231 |
| Operating Costs | 36,186,793 | 34,878,028 | 32,768,978 | 32,814,045 | 33,536,683 | 33,589,290 |
| Referendum Costs | 28,000 | 22,000 | - | - | - | - |
| Debt Charges | 8,270,894 | 6,757,456 | 8,838,308 | 9,010,716 | 8,567,489 | 10,980,066 |
| Contributions to Reserves | 14,109,379 | 13,218,698 | 6,899,331 | 8,882,638 | 9,300,301 | 7,451,804 |
| Transfer to Capital | 283,981 | 242,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Transfers to Other Functions | 492,721 | 838,572 | 351,057 | 353,350 | 428,175 | 440,391 |
| Transfers to Other Governments | 946,866 | 289,084 | 73,433 | 73,433 | - | - |
| Deficit Prior Year | 6,549 | 103,690 | - | - | - | - |
| Total Expenditures | 79,183,586 | 75,977,501 | 69,294,870 | 71,954,606 | 73,004,992 | 74,049,782 |
| Net Total | - | - | - | - | - | - |

Comox Valley Regional District

2021 - 2025 Financial Plan and Capital Expenditure Program Bylaw No. 642
Schedule A - Capital Budget

| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Annual Budget | Annual Budget | Financial Plan | Financial Plan | Financial Plan | Financial Plan |
| Revenue | | | | | | |
| Senior Government Grants | 38,819,638.00 | 9,160,535.00 | 7,422,500.00 | 1,127,723.00 | 367,500.00 | 350,000.00 |
| Other Revenue / Recoveries | 10,000.00 | 1,372,755.00 | 10,042,500.00 | 7,500.00 | 7,500.00 | - |
| Short Term Debt Proceeds | 20,492,586.00 | 20,447,400.00 | 33,098,575.00 | 31,575,000.00 | 600,000.00 | - |
| Long Term Debt Proceeds | 16,326,263.00 | 14,419,192.00 | 25,019,716.00 | - | 65,051,977.00 | 6,000,000.00 |
| Transfer from Operating | 283,981.00 | 242,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| Transfer from Reserve | 24,464,361.00 | 26,912,623.00 | 20,119,637.00 | 20,609,637.00 | 5,824,938.00 | 5,371,615.00 |
| Transfers from Others | - | - | - | - | - | - |
| Prior Year Surplus | 502,862.00 | - | - | - | - | - |
| Total Revenue | 100,899,691 | 72,554,505 | 95,717,928 | 53,334,860 | 71,866,915 | 11,736,615 |
| | | | | | | |
| | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| | Annual Budget | Annual Budget | Financial Plan | Financial Plan | Financial Plan | Financial Plan |
| Expenditures | | | | | | |
| Capital projects and equipment | | | | | | |
| Building and Improvements | 3,181,956 | 5,113,673 | - | 325,000 | - | 300,000 |
| Land and Improvements | 1,088,114 | 3,583,249 | 760,000 | 1,310,000 | 465,000 | 480,000 |
| Landfill Closures | 1,493,234 | 1,879,304 | 10,728,575 | 330,000 | 875,000 | 121,000 |
| Machinery & Equipment | 1,095,250 | 887,886 | 1,298,000 | 531,000 | 428,000 | 1,385,000 |
| Other | 1,871,000 | 2,352,206 | 745,000 | 1,313,000 | 935,000 | 376,000 |
| Water/Sewer/Solid Waste Infrastructure | 75,843,874 | 44,318,995 | 57,166,637 | 49,525,860 | 4,111,938 | 3,015,209 |
| Total: Capital projects and equipment | 84,573,428 | 58,135,313 | 70,698,212 | 53,334,860 | 6,814,938 | 5,677,209 |
| Debt charges | | | | | | |
| Debt Issue Expense | 163,263 | 144,192 | 250,197 | - | 650,520 | 59,406 |
| Short Term Debt Paydown | 16,163,000 | 14,275,000 | 24,769,519 | - | 64,401,457 | 6,000,000 |
| Total: Debt charges | 16,326,263 | 14,419,192 | 25,019,716 | - | 65,051,977 | 6,059,406 |
| Total Expenditures | 100,899,691 | 72,554,505 | 95,717,928 | 53,334,860 | 71,866,915 | 11,736,615 |
| Net Total | - | - | - | - | - | - |

Comox Valley Regional District 2021-2025 Financial Plan and Capital Expenditure Bylaw

Bylaw No. 642, Schedule B

Operating Budget by Service

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01 - General Revenue Fund | | | | | | | | |
| 100 - Member Municipality Administration | | | | | | | | |
| Revenues | | | | | | | | |
| 100 - Member Municipality Administration | | | | | | | | |
| 01-1-100-009 | Gil Local Govt | 22,542 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |
| 01-1-100-020 | Reqn Municipal | 475,000 | 475,000 | 536,237 | 563,094 | 569,450 | 578,111 | 588,631 |
| 01-1-100-145 | Transfer from Reserve | 0 | 10,128 | 13,246 | 20,640 | 20,235 | 19,812 | 19,368 |
| 01-1-100-151 | Funds Allocated from Prior Year | 7,942 | 7,942 | 2,915 | 3,012 | 1,306 | 0 | 0 |
| 100 - Member Municipality Administration | | 505,484 | 497,670 | 556,998 | 591,346 | 595,591 | 602,523 | 612,599 |
| Revenues | | 505,484 | 497,670 | 556,998 | 591,346 | 595,591 | 602,523 | 612,599 |
| Expenses | | | | | | | | |
| 100 - Member Municipality Administration | | | | | | | | |
| 01-2-100-200 | Support Services | 109,116 | 109,116 | 93,615 | 109,513 | 109,734 | 109,959 | 110,639 |
| 01-2-100-220 | Salaries & Wages | 177,839 | 151,626 | 208,511 | 212,625 | 216,823 | 221,105 | 225,474 |
| 01-2-100-221 | Directors Remuneration | 157,217 | 167,808 | 171,166 | 174,589 | 178,079 | 181,642 | 185,274 |
| 01-2-100-225 | Benefits | 41,455 | 38,655 | 54,095 | 55,179 | 56,282 | 57,406 | 58,555 |
| 01-2-100-237 | Employer Health Tax | 6,643 | 3,717 | 5,147 | 5,248 | 5,353 | 5,459 | 5,569 |
| 01-2-100-238 | WCB | 2,353 | 3,272 | 4,444 | 4,534 | 4,624 | 4,717 | 4,813 |
| 01-2-100-266 | Deliveries/Transportation | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-100-284 | Meeting Expense | 2,546 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-100-293 | Office Expenses | 1,755 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-100-314 | Telephone & Alarm Lines | 857 | 2,884 | 1,315 | 1,335 | 1,356 | 1,377 | 1,399 |
| 01-2-100-319 | Training/Development & Conferences | 538 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-100-320 | Travel | 850 | 4,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-100-335 | Advertising | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-100-340 | Dues And Memberships | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-100-353 | Public Relations | 206 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-100-369 | Insurance Liability | 392 | 392 | 305 | 423 | 440 | 458 | 476 |
| 01-2-100-381 | Legal Fees | 0 | 2,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-100-387 | Other Prof Fees | 5,733 | 7,800 | 7,500 | 15,000 | 10,000 | 7,500 | 7,500 |
| 01-2-100-468 | Minor Capital | 2,648 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-100-489 | Reserve Contr Other | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 |
| 100 - Member Municipality Administration | | 510,168 | 497,670 | 556,998 | 591,346 | 595,591 | 602,523 | 612,599 |
| Expenses | | (510,168) | (497,670) | (556,998) | (591,346) | (595,591) | (602,523) | (612,599) |
| 100 - Member Municipality Administration | | (4,683) | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 110 - Administration and General Government | | | | | | | | |
| Revenues | | | | | | | | |
| 110 - Administration and General Government | | | | | | | | |
| 01-1-110-005 | Gil Fed Govt | 311 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-1-110-008 | Gil Prov Govt Agencies | 52,369 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-1-110-009 | Gil Local Govt | 5,071 | 710 | 710 | 710 | 710 | 710 | 710 |
| 01-1-110-013 | Fed Gas Tax Funding | 0 | 175,000 | 317,000 | 0 | 0 | 0 | 0 |
| 01-1-110-015 | Grant Prov Govt Uncond | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| 01-1-110-016 | Grant Prov Govt Conditional | 862,998 | 803,000 | 60,000 | 0 | 0 | 0 | 0 |
| 01-1-110-019 | Reqn Elect/Spec Prov Govt | 68,313 | 68,313 | 68,896 | 68,896 | 68,896 | 68,896 | 68,896 |
| 01-1-110-020 | Reqn Municipal | 106,687 | 106,687 | 106,104 | 106,104 | 106,104 | 106,104 | 106,104 |
| 01-1-110-022 | Cond Transfers - Local Govt Other | 24,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-110-025 | Sale Svcs Local Govt | 10,151 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-110-120 | Interest On Investments | 141,478 | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 |
| 01-1-110-128 | Other Revenue | 1,213 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-1-110-133 | Recoveries - Other | 302,207 | 303,600 | 303,600 | 303,600 | 303,600 | 303,600 | 303,600 |
| 01-1-110-135 | Recoveries-Other Functions | 3,758,863 | 3,812,720 | 3,332,720 | 3,624,125 | 3,678,499 | 3,725,521 | 3,820,244 |
| 01-1-110-145 | Transfer from Reserve | 0 | 0 | 581,000 | 0 | 0 | 0 | 0 |
| 01-1-110-150 | Surplus Prior Year | 634,085 | 634,085 | 1,205,716 | 0 | 0 | 0 | 0 |
| 01-1-110-151 | Funds Allocated from Prior Year | 513,771 | 566,021 | 20,000 | 0 | 0 | 0 | 0 |
| 110 - Administration and General Government | | 6,641,517 | 6,792,336 | 6,317,946 | 4,425,635 | 4,480,009 | 4,527,031 | 4,621,754 |
| Revenues | | 6,641,517 | 6,792,336 | 6,317,946 | 4,425,635 | 4,480,009 | 4,527,031 | 4,621,754 |
| Expenses | | | | | | | | |
| 111 - Administration - Management Services | | | | | | | | |
| 01-2-111-214 | Grants Cond Local Agencies | 119,179 | 268,179 | 295,000 | 20,000 | 0 | 0 | 0 |
| 01-2-111-220 | Salaries & Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-111-225 | Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-111-237 | Employer Health Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-111-238 | WCB | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-111-246 | Bank Charges | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-111-284 | Meeting Expense | 9,230 | 12,750 | 10,500 | 2,000 | 2,000 | 2,500 | 2,500 |
| 01-2-111-293 | Office Expenses | 2,762 | 2,000 | 1,875 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-111-314 | Telephone & Alarm Lines | 658 | 1,050 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-111-319 | Training/Development & Conferences | 6,539 | 24,500 | 13,875 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-2-111-320 | Travel | 139 | 10,050 | 9,800 | 9,300 | 9,300 | 9,300 | 9,300 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|----------------|------------------|------------------|----------------|----------------|----------------|----------------|
| 01-2-111-335 | Advertising | 828 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-111-340 | Dues And Memberships | 559 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-111-347 | Library/Publications | 65 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-111-353 | Public Relations | 18,315 | 14,000 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 01-2-111-369 | Insurance Liability | 4,910 | 5,396 | 7,756 | 7,013 | 7,710 | 8,481 | 9,332 |
| 01-2-111-372 | Insurance Property | 7,475 | 10,124 | 8,000 | 8,300 | 8,612 | 8,936 | 9,273 |
| 01-2-111-381 | Legal Fees | 0 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-2-111-387 | Other Prof Fees | 81,769 | 186,173 | 216,756 | 44,750 | 41,750 | 44,750 | 41,750 |
| 01-2-111-410 | Carbon Offset | 158 | 158 | 158 | 158 | 158 | 158 | 158 |
| 01-2-111-424 | Rental/Lease - Land | 18,607 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-2-111-458 | Fuel/Lubricants Vehicle | 2,372 | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-111-461 | Insurance/Licence Vehicle | 5,568 | 3,346 | 7,351 | 7,645 | 7,950 | 8,268 | 8,599 |
| 01-2-111-464 | Repairs & Mtce Vehicle | 3,815 | 3,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-111-468 | Minor Capital | 4,467 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-111-489 | Reserve Contr Other | 0 | 723,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-111-495 | Transfer To Other Functions | 99,983 | 99,983 | 463,000 | 0 | 0 | 0 | 0 |
| 01-2-111-496 | Transfers to Other Governments | 0 | 0 | 142,000 | 0 | 0 | 0 | 0 |
| 111 - Administration - Management Services | | 387,398 | 1,411,909 | 1,240,271 | 176,866 | 155,180 | 160,093 | 158,612 |
| 112 - Administration - Legislative Services | | | | | | | | |
| 01-2-112-220 | Salaries & Wages | 207,521 | 241,222 | 236,283 | 241,001 | 245,813 | 250,723 | 255,730 |
| 01-2-112-225 | Benefits | 57,477 | 68,361 | 64,096 | 65,377 | 66,683 | 68,021 | 69,380 |
| 01-2-112-237 | Employer Health Tax | 4,221 | 6,027 | 5,845 | 5,966 | 6,086 | 6,205 | 6,329 |
| 01-2-112-238 | WCB | 4,307 | 5,304 | 5,054 | 5,154 | 5,256 | 5,363 | 5,471 |
| 01-2-112-251 | Cash Overage/Shortage | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-112-266 | Deliveries/Transportation | 2,239 | 5,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-112-284 | Meeting Expense | 2,862 | 6,250 | 3,625 | 6,250 | 6,325 | 6,350 | 6,375 |
| 01-2-112-293 | Office Expenses | 22,484 | 36,461 | 31,677 | 37,197 | 37,121 | 37,349 | 37,549 |
| 01-2-112-296 | Postage | 7,048 | 18,960 | 21,288 | 21,750 | 22,252 | 23,002 | 23,538 |
| 01-2-112-314 | Telephone & Alarm Lines | 30,576 | 25,821 | 26,318 | 26,827 | 27,356 | 27,879 | 28,460 |
| 01-2-112-319 | Training/Development & Conferences | 4,700 | 8,500 | 7,500 | 9,500 | 10,000 | 10,500 | 10,500 |
| 01-2-112-320 | Travel | 1,266 | 7,000 | 6,000 | 7,000 | 7,000 | 7,000 | 7,500 |
| 01-2-112-335 | Advertising | 16 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-112-340 | Dues And Memberships | 2,835 | 2,830 | 2,890 | 2,890 | 2,890 | 2,900 | 2,905 |
| 01-2-112-347 | Library/Publications | 759 | 850 | 850 | 900 | 900 | 900 | 900 |
| 01-2-112-353 | Public Relations | 688 | 800 | 850 | 850 | 900 | 1,000 | 1,050 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|----------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-112-381 | Legal Fees | 486 | 3,000 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 01-2-112-385 | Gis Services | 98 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-112-387 | Other Prof Fees | 5,511 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-112-438 | Contract Svcs Equip/Mach | 2,244 | 6,960 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-112-444 | Rental/Leases - Mach/Equip | 15,134 | 11,806 | 11,806 | 11,806 | 11,806 | 11,806 | 11,806 |
| 01-2-112-447 | Repairs/Mtce Mach/Equip | 411 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-112-458 | Fuel/Lubricants Vehicle | 166 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-112-468 | Minor Capital | 3,030 | 3,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 112 - Administration - Legislative Services | | 376,081 | 469,902 | 451,532 | 469,918 | 477,838 | 486,448 | 494,943 |
| 113 - Administration - Financial Services | | | | | | | | |
| 01-2-113-220 | Salaries & Wages | 637,006 | 632,564 | 687,835 | 700,839 | 714,107 | 727,638 | 741,439 |
| 01-2-113-225 | Benefits | 154,374 | 169,970 | 178,276 | 181,842 | 185,478 | 189,190 | 192,972 |
| 01-2-113-237 | Employer Health Tax | 13,262 | 15,504 | 16,258 | 16,582 | 16,916 | 17,254 | 17,597 |
| 01-2-113-238 | WCB | 12,955 | 13,646 | 14,045 | 14,329 | 14,614 | 14,908 | 15,205 |
| 01-2-113-246 | Bank Charges | 52,420 | 38,000 | 43,000 | 43,000 | 43,000 | 43,000 | 43,000 |
| 01-2-113-276 | Software Licence/Mtce | 39,277 | 42,280 | 44,800 | 45,586 | 46,387 | 47,205 | 48,038 |
| 01-2-113-284 | Meeting Expense | 418 | 400 | 400 | 400 | 400 | 400 | 400 |
| 01-2-113-293 | Office Expenses | 8,482 | 8,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-2-113-314 | Telephone & Alarm Lines | 948 | 1,000 | 165 | 165 | 165 | 165 | 165 |
| 01-2-113-319 | Training/Development & Conferences | 14,502 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 01-2-113-320 | Travel | 4,013 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-2-113-335 | Advertising | 1,206 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-113-340 | Dues And Memberships | 6,072 | 6,580 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| 01-2-113-347 | Library/Publications | 1,415 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-113-353 | Public Relations | 954 | 2,000 | 7,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-113-360 | Accounting & Audit Fees | 28,350 | 32,000 | 34,000 | 36,000 | 36,000 | 36,000 | 36,000 |
| 01-2-113-381 | Legal Fees | 12,736 | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-113-387 | Other Prof Fees | 0 | 13,000 | 40,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-113-438 | Contract Svcs Equip/Mach | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-113-468 | Minor Capital | 3,774 | 6,500 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 113 - Administration - Financial Services | | 992,164 | 1,003,694 | 1,103,229 | 1,083,193 | 1,101,517 | 1,120,210 | 1,139,266 |
| 115 - Administration - Human Resources | | | | | | | | |
| 01-2-115-220 | Salaries & Wages | 388,138 | 431,891 | 385,935 | 393,563 | 401,343 | 409,278 | 417,372 |
| 01-2-115-225 | Benefits | 89,321 | 111,320 | 99,158 | 101,141 | 103,164 | 105,228 | 107,331 |
| 01-2-115-237 | Employer Health Tax | 8,019 | 10,704 | 9,535 | 9,725 | 9,919 | 10,118 | 10,321 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-115-238 | WCB | 7,259 | 9,419 | 8,238 | 8,403 | 8,570 | 8,741 | 8,917 |
| 01-2-115-276 | Software Licence/Mtce | 17,217 | 24,936 | 19,900 | 9,270 | 12,233 | 12,720 | 11,731 |
| 01-2-115-284 | Meeting Expense | 23 | 2,500 | 500 | 525 | 578 | 607 | 525 |
| 01-2-115-293 | Office Expenses | 3,897 | 3,000 | 3,500 | 1,575 | 1,653 | 1,736 | 1,823 |
| 01-2-115-305 | Safety Equipment | 293 | 300 | 3,900 | 4,095 | 4,299 | 4,514 | 4,740 |
| 01-2-115-314 | Telephone & Alarm Lines | 1,281 | 2,415 | 0 | 0 | 0 | 0 | 0 |
| 01-2-115-319 | Training/Development & Conferences | 10,758 | 25,000 | 27,385 | 27,389 | 20,230 | 14,180 | 14,889 |
| 01-2-115-320 | Travel | 724 | 20,895 | 10,800 | 11,340 | 10,253 | 10,765 | 11,304 |
| 01-2-115-335 | Advertising | 193 | 21,000 | 6,500 | 1,575 | 3,154 | 1,736 | 1,823 |
| 01-2-115-340 | Dues And Memberships | 4,525 | 3,060 | 3,090 | 3,244 | 3,406 | 3,577 | 3,755 |
| 01-2-115-347 | Library/Publications | 3,694 | 8,100 | 4,000 | 4,200 | 4,410 | 4,630 | 4,862 |
| 01-2-115-353 | Public Relations | 1,119 | 2,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 01-2-115-381 | Legal Fees | 21,700 | 35,000 | 30,000 | 20,000 | 30,000 | 20,000 | 30,000 |
| 01-2-115-387 | Other Prof Fees | 23,510 | 47,800 | 60,500 | 15,675 | 44,883 | 23,627 | 36,659 |
| 01-2-115-468 | Minor Capital | 7,781 | 15,040 | 3,000 | 2,800 | 0 | 3,000 | 3,000 |
| 01-2-115-495 | Transfer To Other Functions | 16,891 | 16,891 | 12,000 | 12,600 | 13,230 | 13,891 | 14,586 |
| 115 - Administration - Human Resources | | 606,343 | 791,371 | 689,041 | 628,220 | 672,425 | 649,448 | 684,738 |
| 116 - Administration - Information Services | | | | | | | | |
| 01-2-116-220 | Salaries & Wages | 301,253 | 407,599 | 403,175 | 411,199 | 419,380 | 427,724 | 436,235 |
| 01-2-116-225 | Benefits | 68,419 | 110,455 | 109,461 | 111,652 | 113,884 | 116,162 | 118,485 |
| 01-2-116-237 | Employer Health Tax | 6,104 | 10,135 | 10,027 | 10,225 | 10,431 | 10,640 | 10,852 |
| 01-2-116-238 | WCB | 5,721 | 8,920 | 8,661 | 8,837 | 9,012 | 9,191 | 9,374 |
| 01-2-116-276 | Software Licence/Mtce | 235,398 | 212,370 | 179,370 | 176,870 | 165,870 | 177,870 | 180,420 |
| 01-2-116-293 | Office Expenses | 34,008 | 41,500 | 36,000 | 36,000 | 36,000 | 36,000 | 37,000 |
| 01-2-116-314 | Telephone & Alarm Lines | 25,279 | 32,431 | 65,575 | 47,575 | 47,575 | 49,440 | 49,440 |
| 01-2-116-319 | Training/Development & Conferences | 8,509 | 14,300 | 17,300 | 17,400 | 17,400 | 17,400 | 17,600 |
| 01-2-116-320 | Travel | 4,665 | 9,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-116-335 | Advertising | 515 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-116-340 | Dues And Memberships | 0 | 350 | 350 | 350 | 350 | 380 | 350 |
| 01-2-116-347 | Library/Publications | 0 | 1,000 | 200 | 200 | 200 | 200 | 200 |
| 01-2-116-353 | Public Relations | 1,385 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-116-387 | Other Prof Fees | 71,554 | 124,000 | 76,899 | 55,000 | 48,000 | 45,000 | 46,000 |
| 01-2-116-421 | Rental/Lease Buildings | 0 | 2,400 | 0 | 0 | 0 | 0 | 0 |
| 01-2-116-438 | Contract Svcs Equip/Mach | 4,532 | 8,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-116-447 | Repairs/Mtce Mach/Equip | 22,015 | 11,500 | 11,500 | 11,500 | 11,500 | 12,000 | 13,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|----------------|------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-116-468 | Minor Capital | 26,852 | 22,000 | 18,000 | 22,000 | 20,000 | 22,000 | 24,000 |
| 116 - Administration - Information Services | | 816,210 | 1,015,960 | 946,518 | 918,808 | 909,602 | 934,007 | 952,956 |
| 117 - Administration - Communications | | | | | | | | |
| 01-2-117-220 | Salaries & Wages | 26,396 | 26,924 | 178,865 | 182,419 | 186,055 | 189,755 | 193,534 |
| 01-2-117-225 | Benefits | 7,275 | 7,593 | 48,693 | 49,670 | 50,661 | 51,683 | 52,713 |
| 01-2-117-237 | Employer Health Tax | 536 | 656 | 4,447 | 4,539 | 4,626 | 4,723 | 4,819 |
| 01-2-117-238 | WCB | 546 | 578 | 3,846 | 3,917 | 3,998 | 4,084 | 4,164 |
| 01-2-117-276 | Software Licence/Mtce | 37,184 | 32,000 | 45,000 | 46,000 | 46,500 | 47,000 | 47,500 |
| 01-2-117-284 | Meeting Expense | 0 | 500 | 200 | 500 | 500 | 500 | 500 |
| 01-2-117-293 | Office Expenses | 4,971 | 9,000 | 8,100 | 8,225 | 8,375 | 8,500 | 8,650 |
| 01-2-117-314 | Telephone & Alarm Lines | 156 | 525 | 525 | 525 | 525 | 525 | 525 |
| 01-2-117-319 | Training/Development & Conferences | 3,289 | 8,050 | 8,000 | 9,000 | 9,050 | 9,075 | 9,100 |
| 01-2-117-320 | Travel | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-117-335 | Advertising | 4,290 | 10,000 | 6,000 | 8,000 | 10,000 | 10,000 | 10,000 |
| 01-2-117-340 | Dues And Memberships | 350 | 1,124 | 1,146 | 1,169 | 1,200 | 1,250 | 1,250 |
| 01-2-117-347 | Library/Publications | 42 | 500 | 200 | 300 | 500 | 500 | 500 |
| 01-2-117-387 | Other Prof Fees | 21,848 | 92,500 | 60,428 | 32,500 | 37,500 | 42,500 | 47,500 |
| 01-2-117-468 | Minor Capital | 3,181 | 7,000 | 5,000 | 4,000 | 2,500 | 2,000 | 2,000 |
| 117 - Administration - Communications | | 110,065 | 201,950 | 375,450 | 355,764 | 366,990 | 377,095 | 387,755 |
| 118 - Administration - Fiscal Services and Capital | | | | | | | | |
| 01-2-118-480 | Transfer to Capital | 0 | 283,981 | 242,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-2-118-485 | Contr To Capital Works Reserve | 834,678 | 834,678 | 160,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-118-489 | Reserve Contr Other | 0 | 0 | 299,231 | 0 | 0 | 0 | 0 |
| 118 - Administration - Fiscal Services and Capital | | 834,678 | 1,118,659 | 701,231 | 25,000 | 25,000 | 25,000 | 25,000 |
| 119 - Administration - Corporate Office | | | | | | | | |
| 01-2-119-220 | Salaries & Wages | 76,484 | 74,526 | 80,271 | 81,874 | 83,510 | 85,178 | 86,879 |
| 01-2-119-225 | Benefits | 17,693 | 20,139 | 21,792 | 22,228 | 22,673 | 23,126 | 23,588 |
| 01-2-119-237 | Employer Health Tax | 1,551 | 1,861 | 2,003 | 2,045 | 2,084 | 2,127 | 2,170 |
| 01-2-119-238 | WCB | 1,467 | 1,638 | 1,730 | 1,766 | 1,801 | 1,837 | 1,874 |
| 01-2-119-266 | Deliveries/Transportation | 247 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-275 | Permits/Licences | 246 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-284 | Meeting Expense | 99 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-296 | Postage | 1,323 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-305 | Safety Equipment | (10) | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-314 | Telephone & Alarm Lines | 4,607 | 3,500 | 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 | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-119-335 | Advertising | 5,587 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-353 | Public Relations | 90 | 11,500 | 11,410 | 0 | 0 | 0 | 0 |
| 01-2-119-354 | Education Programs Public | 1,040 | 3,500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-372 | Insurance Property | 11,602 | 14,060 | 22,015 | 21,500 | 21,500 | 21,500 | 21,500 |
| 01-2-119-381 | Legal Fees | 225 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-119-387 | Other Prof Fees | 9,606 | 58,128 | 3,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-119-400 | Contracted Svcs Buildings/Land Mtce | 133,444 | 113,500 | 107,500 | 101,000 | 101,000 | 101,000 | 101,000 |
| 01-2-119-403 | Buildings Repairs & Mtce | 9,069 | 5,000 | 7,500 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-119-406 | Heating | 819 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-119-409 | Hydro | 52,064 | 38,170 | 40,000 | 41,200 | 42,436 | 43,709 | 45,020 |
| 01-2-119-410 | Carbon Offset | 965 | 965 | 965 | 965 | 965 | 965 | 965 |
| 01-2-119-412 | Janitorial/Cleaning Supplies | 12,929 | 10,000 | 12,200 | 12,000 | 12,200 | 12,000 | 12,200 |
| 01-2-119-415 | Landscaping/Grounds Mtce | 4,293 | 15,500 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 |
| 01-2-119-418 | Refuse Collection | 2,888 | 3,000 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |
| 01-2-119-421 | Rental/Lease Buildings | 47,406 | 64,814 | 27,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-119-427 | Sewage Disposal | 7,370 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-2-119-430 | Water | 3,098 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-119-438 | Contract Svcs Equip/Mach | 3,384 | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-119-468 | Minor Capital | 934 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-119-505 | Debt Charges-Principal | 0 | 0 | 256,008 | 256,008 | 256,008 | 256,008 | 256,008 |
| 01-2-119-506 | Debt Charges-Interest | 162,414 | 307,090 | 163,180 | 163,180 | 163,180 | 163,180 | 163,180 |
| 119 - Administration - Corporate Office | | 572,933 | 778,891 | 810,674 | 767,866 | 771,457 | 774,730 | 778,484 |
| Expenses | | (4,695,872) | (6,792,336) | (6,317,946) | (4,425,635) | (4,480,009) | (4,527,031) | (4,621,754) |
| 110 - Administration and General Government | | 1,945,646 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 - Grant In Aid Area A Baynes Sound | | | | | | | | |
| Revenues | | | | | | | | |
| 120 - Grant In Aid Area A Baynes Sound | | | | | | | | |
| 01-1-120-005 | Gil Fed Govt | 224 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-120-019 | Reqn Elect/Spec Prov Govt | 50,000 | 50,000 | 39,425 | 19,500 | 19,500 | 19,500 | 19,500 |
| 01-1-120-150 | Surplus Prior Year | 44 | 44 | 163 | 0 | 0 | 0 | 0 |
| 120 - Grant In Aid Area A Baynes Sound | | 50,268 | 50,044 | 39,588 | 19,500 | 19,500 | 19,500 | 19,500 |
| Revenues | | 50,268 | 50,044 | 39,588 | 19,500 | 19,500 | 19,500 | 19,500 |
| Expenses | | | | | | | | |
| 120 - Grant In Aid Area A Baynes Sound | | | | | | | | |
| 01-2-120-200 | Support Services | 337 | 337 | 751 | 350 | 357 | 364 | 371 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|---------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-120-212 | Grants Uncond Local Govt | 49,410 | 49,573 | 38,466 | 19,021 | 19,011 | 19,001 | 18,994 |
| 01-2-120-369 | Insurance Liability | 134 | 134 | 371 | 129 | 132 | 135 | 135 |
| 120 - Grant In Aid Area A Baynes Sound | | 49,881 | 50,044 | 39,588 | 19,500 | 19,500 | 19,500 | 19,500 |
| Expenses | | (49,881) | (50,044) | (39,588) | (19,500) | (19,500) | (19,500) | (19,500) |
| 120 - Grant In Aid Area A Baynes Sound | | 387 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 - Grant In Aid Area B | | | | | | | | |
| Revenues | | | | | | | | |
| 121 - Grant In Aid Area B | | | | | | | | |
| 01-1-121-005 | Gil Fed Govt | 700 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-121-019 | Reqn Elect/Spec Prov Govt | 55,754 | 55,754 | 55,980 | 30,754 | 30,754 | 30,754 | 30,754 |
| 01-1-121-150 | Surplus Prior Year | 2,748 | 2,748 | 231 | 0 | 0 | 0 | 0 |
| 121 - Grant In Aid Area B | | 59,202 | 58,502 | 56,211 | 30,754 | 30,754 | 30,754 | 30,754 |
| Revenues | | 59,202 | 58,502 | 56,211 | 30,754 | 30,754 | 30,754 | 30,754 |
| Expenses | | | | | | | | |
| 121 - Grant In Aid Area B | | | | | | | | |
| 01-2-121-200 | Support Services | 651 | 651 | 878 | 677 | 691 | 705 | 719 |
| 01-2-121-212 | Grants Uncond Local Govt | 57,360 | 57,591 | 54,900 | 29,807 | 29,788 | 29,768 | 29,748 |
| 01-2-121-369 | Insurance Liability | 260 | 260 | 433 | 270 | 275 | 281 | 287 |
| 121 - Grant In Aid Area B | | 58,271 | 58,502 | 56,211 | 30,754 | 30,754 | 30,754 | 30,754 |
| Expenses | | (58,271) | (58,502) | (56,211) | (30,754) | (30,754) | (30,754) | (30,754) |
| 121 - Grant In Aid Area B | | 931 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 - Grant In Aid Area C | | | | | | | | |
| Revenues | | | | | | | | |
| 122 - Grant In Aid Area C | | | | | | | | |
| 01-1-122-005 | Gil Fed Govt | 159 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-122-019 | Reqn Elect/Spec Prov Govt | 108,034 | 108,034 | 113,000 | 88,034 | 88,034 | 88,034 | 88,034 |
| 01-1-122-150 | Surplus Prior Year | 9,306 | 9,306 | 4,090 | 0 | 0 | 0 | 0 |
| 122 - Grant In Aid Area C | | 117,499 | 117,340 | 117,090 | 88,034 | 88,034 | 88,034 | 88,034 |
| Revenues | | 117,499 | 117,340 | 117,090 | 88,034 | 88,034 | 88,034 | 88,034 |
| Expenses | | | | | | | | |
| 122 - Grant In Aid Area C | | | | | | | | |
| 01-2-122-200 | Support Services | 1,838 | 1,838 | 1,762 | 1,911 | 1,949 | 1,988 | 2,028 |
| 01-2-122-212 | Grants Uncond Local Govt | 110,680 | 114,770 | 114,459 | 85,376 | 85,323 | 85,269 | 85,213 |
| 01-2-122-369 | Insurance Liability | 732 | 732 | 869 | 747 | 762 | 777 | 793 |
| 122 - Grant In Aid Area C | | 113,250 | 117,340 | 117,090 | 88,034 | 88,034 | 88,034 | 88,034 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Expenses | | (113,250) | (117,340) | (117,090) | (88,034) | (88,034) | (88,034) | (88,034) |
| 122 - Grant In Aid Area C | | 4,249 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 - Denman Island Grant In Aid | | | | | | | | |
| Revenues | | | | | | | | |
| 123 - Denman Island Grant In Aid | | | | | | | | |
| 01-1-123-005 | Gil Fed Govt | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-123-019 | Reqn Elect/Spec Prov Govt | 25,000 | 25,000 | 14,175 | 12,454 | 12,454 | 12,454 | 12,454 |
| 01-1-123-150 | Surplus Prior Year | 7,801 | 7,801 | 949 | 0 | 0 | 0 | 0 |
| 123 - Denman Island Grant In Aid | | <u>32,821</u> | <u>32,801</u> | <u>15,124</u> | <u>12,454</u> | <u>12,454</u> | <u>12,454</u> | <u>12,454</u> |
| Revenues | | 32,821 | 32,801 | 15,124 | 12,454 | 12,454 | 12,454 | 12,454 |
| Expenses | | | | | | | | |
| 123 - Denman Island Grant In Aid | | | | | | | | |
| 01-2-123-200 | Support Services | 316 | 316 | 493 | 328 | 335 | 342 | 349 |
| 01-2-123-212 | Grants Uncond Local Govt | 31,410 | 32,359 | 14,388 | 11,997 | 11,987 | 11,977 | 11,967 |
| 01-2-123-369 | Insurance Liability | 126 | 126 | 243 | 129 | 132 | 135 | 138 |
| 123 - Denman Island Grant In Aid | | <u>31,852</u> | <u>32,801</u> | <u>15,124</u> | <u>12,454</u> | <u>12,454</u> | <u>12,454</u> | <u>12,454</u> |
| Expenses | | (31,852) | (32,801) | (15,124) | (12,454) | (12,454) | (12,454) | (12,454) |
| 123 - Denman Island Grant In Aid | | 969 | 0 | 0 | 0 | 0 | 0 | 0 |
| 124 - Hornby Island Grant In Aid | | | | | | | | |
| Revenues | | | | | | | | |
| 124 - Hornby Island Grant In Aid | | | | | | | | |
| 01-1-124-005 | Gil Fed Govt | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-124-019 | Reqn Elect/Spec Prov Govt | 25,000 | 25,000 | 20,825 | 15,425 | 15,425 | 15,425 | 15,425 |
| 01-1-124-150 | Surplus Prior Year | 88 | 88 | 424 | 0 | 0 | 0 | 0 |
| 124 - Hornby Island Grant In Aid | | <u>25,096</u> | <u>25,088</u> | <u>21,249</u> | <u>15,425</u> | <u>15,425</u> | <u>15,425</u> | <u>15,425</u> |
| Revenues | | 25,096 | 25,088 | 21,249 | 15,425 | 15,425 | 15,425 | 15,425 |
| Expenses | | | | | | | | |
| 124 - Hornby Island Grant In Aid | | | | | | | | |
| 01-2-124-200 | Support Services | 300 | 300 | 377 | 300 | 300 | 300 | 300 |
| 01-2-124-212 | Grants Uncond Local Govt | 24,250 | 24,674 | 20,686 | 15,007 | 15,005 | 15,003 | 15,001 |
| 01-2-124-369 | Insurance Liability | 114 | 114 | 186 | 118 | 120 | 122 | 124 |
| 124 - Hornby Island Grant In Aid | | <u>24,664</u> | <u>25,088</u> | <u>21,249</u> | <u>15,425</u> | <u>15,425</u> | <u>15,425</u> | <u>15,425</u> |
| Expenses | | (24,664) | (25,088) | (21,249) | (15,425) | (15,425) | (15,425) | (15,425) |
| 124 - Hornby Island Grant In Aid | | 432 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 - Electoral Areas Expenditure & Election Services | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | | | |
| 130 - Electoral Areas Administration | | | | | | | | |
| 01-1-130-005 | Gil Fed Govt | 4,790 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 01-1-130-019 | Reqn Elect/Spec Prov Govt | 1,052,500 | 1,052,500 | 1,050,000 | 1,096,000 | 1,096,000 | 1,106,000 | 1,106,000 |
| 01-1-130-145 | Transfer from Reserve | 0 | 29,087 | 0 | 4,430 | 0 | 8,972 | 27,148 |
| 01-1-130-150 | Surplus Prior Year | 3,552 | 3,552 | 50,463 | 0 | 0 | 0 | 0 |
| 01-1-130-151 | Funds Allocated from Prior Year | 18,437 | 18,437 | 18,503 | 28,241 | 13,244 | 0 | 0 |
| 130 - Electoral Areas Administration | | 1,079,279 | 1,105,976 | 1,121,366 | 1,131,071 | 1,111,644 | 1,117,372 | 1,135,548 |
| Revenues | | 1,079,279 | 1,105,976 | 1,121,366 | 1,131,071 | 1,111,644 | 1,117,372 | 1,135,548 |
| Expenses | | | | | | | | |
| 130 - Electoral Areas Administration | | | | | | | | |
| 01-2-130-200 | Support Services | 116,251 | 116,251 | 81,675 | 117,210 | 117,704 | 118,208 | 118,722 |
| 01-2-130-220 | Salaries & Wages | 508,487 | 482,848 | 475,671 | 485,074 | 494,655 | 504,431 | 514,399 |
| 01-2-130-221 | Directors Remuneration | 157,144 | 170,863 | 174,281 | 177,768 | 181,323 | 184,949 | 188,648 |
| 01-2-130-225 | Benefits | 110,705 | 124,274 | 122,948 | 125,404 | 127,915 | 130,474 | 133,087 |
| 01-2-130-237 | Employer Health Tax | 13,337 | 11,897 | 11,744 | 11,977 | 12,219 | 12,467 | 12,713 |
| 01-2-130-238 | WCB | 7,726 | 10,470 | 10,149 | 10,355 | 10,560 | 10,770 | 10,984 |
| 01-2-130-263 | Constituency Expenses | 4,669 | 3,600 | 4,500 | 4,500 | 9,000 | 4,500 | 4,500 |
| 01-2-130-284 | Meeting Expense | 3,647 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-130-293 | Office Expenses | 1,762 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-130-314 | Telephone & Alarm Lines | 1,229 | 3,915 | 2,940 | 2,960 | 2,981 | 3,002 | 3,024 |
| 01-2-130-319 | Training/Development & Conferences | 6,233 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-130-320 | Travel | 6,275 | 21,000 | 16,000 | 21,000 | 21,000 | 21,000 | 21,000 |
| 01-2-130-335 | Advertising | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-130-340 | Dues And Memberships | 21,977 | 21,700 | 22,400 | 22,400 | 22,400 | 22,400 | 22,400 |
| 01-2-130-353 | Public Relations | 14,591 | 63,052 | 64,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-2-130-369 | Insurance Liability | 873 | 873 | 179 | 944 | 982 | 1,021 | 1,062 |
| 01-2-130-381 | Legal Fees | 0 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 01-2-130-387 | Other Prof Fees | 5,733 | 8,140 | 7,500 | 15,000 | 10,000 | 7,500 | 7,500 |
| 01-2-130-468 | Minor Capital | 2,648 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-130-489 | Reserve Contr Other | 0 | 0 | 64,004 | 0 | 5,099 | 0 | 0 |
| 130 - Electoral Areas Administration | | 983,288 | 1,055,983 | 1,075,091 | 1,041,692 | 1,062,938 | 1,067,822 | 1,085,139 |
| 131 - Electoral Areas Elections | | | | | | | | |
| 01-2-131-200 | Support Services | 2,697 | 2,697 | 2,259 | 3,110 | 3,172 | 3,235 | 3,300 |
| 01-2-131-220 | Salaries & Wages | 30,295 | 32,124 | 28,901 | 29,473 | 30,057 | 30,653 | 31,260 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-131-225 | Benefits | 7,209 | 8,346 | 7,443 | 7,592 | 7,744 | 7,898 | 8,056 |
| 01-2-131-237 | Employer Health Tax | 614 | 797 | 716 | 730 | 744 | 760 | 774 |
| 01-2-131-238 | WCB | 625 | 701 | 619 | 631 | 644 | 657 | 670 |
| 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 | 3,000 | 500 | 500 | 500 |
| 01-2-131-320 | Travel | 0 | 250 | 250 | 1,500 | 250 | 250 | 250 |
| 01-2-131-335 | Advertising | 0 | 500 | 500 | 8,000 | 500 | 500 | 500 |
| 01-2-131-369 | Insurance Liability | 39 | 39 | 37 | 43 | 45 | 47 | 49 |
| 01-2-131-381 | Legal Fees | 0 | 1,000 | 1,000 | 3,000 | 1,000 | 1,000 | 1,000 |
| 01-2-131-385 | Gis Services | 0 | 0 | 0 | 1,500 | 0 | 0 | 0 |
| 01-2-131-387 | Other Prof Fees | 0 | 1,700 | 1,700 | 19,200 | 1,700 | 1,700 | 1,700 |
| 01-2-131-421 | Rental/Lease Buildings | 1,760 | 840 | 1,850 | 4,600 | 1,850 | 1,850 | 1,850 |
| 131 - Electoral Areas Elections | | 43,239 | 49,994 | 46,275 | 89,379 | 48,706 | 49,550 | 50,409 |
| Expenses | | (1,026,526) | (1,105,977) | (1,121,366) | (1,131,071) | (1,111,644) | (1,117,372) | (1,135,548) |
| 130 - Electoral Areas Expenditure & Election Services | | 52,753 | (1) | 0 | 0 | 0 | 0 | 0 |
| 150 - Feasibility Studies - Regional | | | | | | | | |
| Revenues | | | | | | | | |
| 150 - Feasibility Studies - Regional | | | | | | | | |
| 01-1-150-005 | Gil Fed Govt | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-150-009 | Gil Local Govt | 424 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-150-013 | Fed Gas Tax Funding | 0 | 81,988 | 81,988 | 0 | 0 | 0 | 0 |
| 01-1-150-019 | Reqn Elect/Spec Prov Govt | 5,770 | 5,772 | 0 | 5,819 | 5,819 | 5,819 | 5,819 |
| 01-1-150-020 | Reqn Municipal | 8,937 | 8,935 | 0 | 8,888 | 8,888 | 8,888 | 8,888 |
| 01-1-150-135 | Recoveries-Other Functions | 4,522 | 4,522 | 5,171 | 0 | 0 | 0 | 0 |
| 01-1-150-150 | Surplus Prior Year | 79,305 | 79,305 | 94,297 | 0 | 0 | 0 | 0 |
| 150 - Feasibility Studies - Regional | | 98,984 | 180,522 | 181,456 | 14,707 | 14,707 | 14,707 | 14,707 |
| Revenues | | 98,984 | 180,522 | 181,456 | 14,707 | 14,707 | 14,707 | 14,707 |
| Expenses | | | | | | | | |
| 150 - Feasibility Studies - Regional | | | | | | | | |
| 01-2-150-200 | Support Services | 2,760 | 2,760 | 2,669 | 2,871 | 2,928 | 2,987 | 3,047 |
| 01-2-150-369 | Insurance Liability | 102 | 102 | 105 | 110 | 114 | 119 | 124 |
| 01-2-150-381 | Legal Fees | 1,375 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-150-387 | Other Prof Fees | 0 | 177,660 | 178,682 | 11,726 | 11,665 | 11,601 | 11,536 |
| 150 - Feasibility Studies - Regional | | 4,237 | 180,522 | 181,456 | 14,707 | 14,707 | 14,707 | 14,707 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Expenses | | (4,237) | (180,522) | (181,456) | (14,707) | (14,707) | (14,707) | (14,707) |
| 150 - Feasibility Studies - Regional | | 94,747 | 0 | 0 | 0 | 0 | 0 | 0 |
| 151 - Feasibility Studies - Area A Baynes Sound | | | | | | | | |
| Revenues | | | | | | | | |
| 151 - Feasibility Studies - Area A Baynes Sound | | | | | | | | |
| 01-1-151-005 | Gil Fed Govt | 135 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-151-013 | Fed Gas Tax Funding | 0 | 712,474 | 712,474 | 0 | 0 | 0 | 0 |
| 01-1-151-016 | Grant Prov Govt Conditional | 37,500 | 30,000 | 0 | 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 |
| 01-1-151-135 | Recoveries-Other Functions | 12,500 | 12,500 | 0 | 0 | 0 | 0 | 0 |
| 01-1-151-150 | Surplus Prior Year | 77,072 | 77,072 | 42,661 | 0 | 0 | 0 | 0 |
| 01-1-151-151 | Funds Allocated from Prior Year | 0 | 51,279 | 51,279 | 0 | 0 | 0 | 0 |
| 151 - Feasibility Studies - Area A Baynes Sound | | 157,207 | 913,325 | 836,414 | 30,000 | 30,000 | 30,000 | 30,000 |
| Revenues | | 157,207 | 913,325 | 836,414 | 30,000 | 30,000 | 30,000 | 30,000 |
| Expenses | | | | | | | | |
| 151 - Feasibility Studies - Area A Baynes Sound | | | | | | | | |
| 01-2-151-200 | Support Services | 1,797 | 1,797 | 2,989 | 1,870 | 1,907 | 1,945 | 1,984 |
| 01-2-151-369 | Insurance Liability | 66 | 66 | 117 | 72 | 75 | 78 | 81 |
| 01-2-151-381 | Legal Fees | 4,342 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-151-385 | Gis Services | 260 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-151-387 | Other Prof Fees | 108,081 | 911,462 | 833,308 | 28,058 | 28,018 | 27,977 | 27,935 |
| 151 - Feasibility Studies - Area A Baynes Sound | | 114,546 | 913,325 | 836,414 | 30,000 | 30,000 | 30,000 | 30,000 |
| Expenses | | (114,546) | (913,325) | (836,414) | (30,000) | (30,000) | (30,000) | (30,000) |
| 151 - Feasibility Studies - Area A Baynes Sound | | 42,661 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 - Feasibility Studies - Electoral Area B | | | | | | | | |
| Revenues | | | | | | | | |
| 152 - Feasibility Studies - Electoral Area B | | | | | | | | |
| 01-1-152-005 | Gil Fed Govt | 152 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-152-013 | Fed Gas Tax Funding | 647 | 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 | 53,569 | 53,569 | 55,136 | 0 | 0 | 0 | 0 |
| 152 - Feasibility Studies - Electoral Area B | | 66,481 | 65,683 | 67,250 | 12,114 | 12,114 | 12,114 | 12,114 |
| Revenues | | 66,481 | 65,683 | 67,250 | 12,114 | 12,114 | 12,114 | 12,114 |
| Expenses | | | | | | | | |
| 152 - Feasibility Studies - Electoral Area B | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-----------------------------|-----------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-152-200 | Support Services | 1,971 | 1,971 | 957 | 2,050 | 2,091 | 2,133 | 2,176 |
| 01-2-152-369 | Insurance Liability | 73 | 73 | 38 | 79 | 82 | 85 | 88 |
| 01-2-152-381 | Legal Fees | 119 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-152-385 | Gis Services | 260 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-152-387 | Other Prof Fees | 8,923 | 63,639 | 66,255 | 9,985 | 9,941 | 9,896 | 9,850 |
| 152 - Feasibility Studies - Electoral Area B | | 11,346 | 65,683 | 67,250 | 12,114 | 12,114 | 12,114 | 12,114 |
| Expenses | | (11,346) | (65,683) | (67,250) | (12,114) | (12,114) | (12,114) | (12,114) |
| 152 - Feasibility Studies - Electoral Area B | | 55,136 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 - Feasibility Studies - Electoral Area C | | | | | | | | |
| Revenues | | | | | | | | |
| 153 - Feasibility Studies - Electoral Area C | | | | | | | | |
| 01-1-153-005 | Gil Fed Govt | 19 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-153-013 | Fed Gas Tax Funding | 26,819 | 34,652 | 7,832 | 0 | 0 | 0 | 0 |
| 01-1-153-016 | Grant Prov Govt Conditional | 14,319 | 10,395 | 8,190 | 0 | 0 | 0 | 0 |
| 01-1-153-019 | Reqn Elect/Spec Prov Govt | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 01-1-153-150 | Surplus Prior Year | 109,534 | 109,534 | 73,779 | 0 | 0 | 0 | 0 |
| 153 - Feasibility Studies - Electoral Area C | | 163,692 | 167,581 | 102,801 | 13,000 | 13,000 | 13,000 | 13,000 |
| Revenues | | 163,692 | 167,581 | 102,801 | 13,000 | 13,000 | 13,000 | 13,000 |
| Expenses | | | | | | | | |
| 153 - Feasibility Studies - Electoral Area C | | | | | | | | |
| 01-2-153-200 | Support Services | 2,892 | 2,892 | 2,473 | 3,009 | 3,069 | 3,130 | 3,193 |
| 01-2-153-284 | Meeting Expense | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-153-369 | Insurance Liability | 106 | 106 | 97 | 114 | 119 | 124 | 129 |
| 01-2-153-381 | Legal Fees | 3,164 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-153-385 | Gis Services | 260 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-153-387 | Other Prof Fees | 83,482 | 164,583 | 100,231 | 9,877 | 9,812 | 9,746 | 9,678 |
| 153 - Feasibility Studies - Electoral Area C | | 89,913 | 167,581 | 102,801 | 13,000 | 13,000 | 13,000 | 13,000 |
| Expenses | | (89,913) | (167,581) | (102,801) | (13,000) | (13,000) | (13,000) | (13,000) |
| 153 - Feasibility Studies - Electoral Area C | | 73,779 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 - Denman Island Feasibility Studies | | | | | | | | |
| Revenues | | | | | | | | |
| 154 - Denman Island Feasibility Studies | | | | | | | | |
| 01-1-154-005 | Gil Fed Govt | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-154-019 | Reqn Elect/Spec Prov Govt | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 | 3,783 |
| 01-1-154-150 | Surplus Prior Year | 17,114 | 17,114 | 20,535 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|----------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 154 - Denman Island Feasibility Studies | | 20,900 | 20,897 | 24,318 | 3,783 | 3,783 | 3,783 | 3,783 |
| Revenues | | 20,900 | 20,897 | 24,318 | 3,783 | 3,783 | 3,783 | 3,783 |
| Expenses | | | | | | | | |
| 154 - Denman Island Feasibility Studies | | | | | | | | |
| 01-2-154-200 | Support Services | 349 | 349 | 309 | 362 | 369 | 376 | 384 |
| 01-2-154-369 | Insurance Liability | 13 | 13 | 12 | 15 | 16 | 17 | 18 |
| 01-2-154-387 | Other Prof Fees | 0 | 20,535 | 23,997 | 3,406 | 3,398 | 3,390 | 3,381 |
| 154 - Denman Island Feasibility Studies | | 362 | 20,897 | 24,318 | 3,783 | 3,783 | 3,783 | 3,783 |
| Expenses | | (362) | (20,897) | (24,318) | (3,783) | (3,783) | (3,783) | (3,783) |
| 154 - Denman Island Feasibility Studies | | 20,538 | 0 | 0 | 0 | 0 | 0 | 0 |
| 155 - Hornby Island Feasibility Studies | | | | | | | | |
| Revenues | | | | | | | | |
| 155 - Hornby Island Feasibility Studies | | | | | | | | |
| 01-1-155-005 | Gil Fed Govt | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-155-016 | Grant Prov Govt Conditional | 568 | 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 | 3,941 | 3,941 | 11,191 | 0 | 0 | 0 | 0 |
| 155 - Hornby Island Feasibility Studies | | 12,657 | 12,086 | 19,336 | 8,145 | 8,145 | 8,145 | 8,145 |
| Revenues | | 12,657 | 12,086 | 19,336 | 8,145 | 8,145 | 8,145 | 8,145 |
| Expenses | | | | | | | | |
| 155 - Hornby Island Feasibility Studies | | | | | | | | |
| 01-2-155-200 | Support Services | 315 | 315 | 300 | 327 | 334 | 341 | 348 |
| 01-2-155-369 | Insurance Liability | 12 | 12 | 7 | 13 | 13 | 13 | 13 |
| 01-2-155-387 | Other Prof Fees | 1,136 | 11,759 | 19,029 | 7,805 | 7,798 | 7,791 | 7,784 |
| 155 - Hornby Island Feasibility Studies | | 1,463 | 12,086 | 19,336 | 8,145 | 8,145 | 8,145 | 8,145 |
| Expenses | | (1,463) | (12,086) | (19,336) | (8,145) | (8,145) | (8,145) | (8,145) |
| 155 - Hornby Island Feasibility Studies | | 11,194 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 - Member Municipality Debt | | | | | | | | |
| Revenues | | | | | | | | |
| 191 - Member Municipality Debt | | | | | | | | |
| 01-1-191-021 | Cond Transfers - Local Govt Debt | 1,436,605 | 1,514,029 | 1,503,940 | 1,366,122 | 1,268,984 | 1,232,087 | 999,256 |
| 191 - Member Municipality Debt | | 1,436,605 | 1,514,029 | 1,503,940 | 1,366,122 | 1,268,984 | 1,232,087 | 999,256 |
| 193 - Member Municipality Debt | | | | | | | | |
| 01-1-193-021 | Cond Transfers - Local Govt Debt | 37,483 | 37,483 | 37,483 | 33,973 | 12,084 | 0 | 0 |
| 193 - Member Municipality Debt | | 37,483 | 37,483 | 37,483 | 33,973 | 12,084 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---------------------------------------|----------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 194 - Member Municipality Debt | | | | | | | | |
| 01-1-194-021 | Cond Transfers - Local Govt Debt | 145,756 | 145,756 | 222,551 | 222,551 | 222,550 | 222,550 | 222,550 |
| 194 - Member Municipality Debt | | 145,756 | 145,756 | 222,551 | 222,551 | 222,550 | 222,550 | 222,550 |
| Revenues | | 1,619,844 | 1,697,268 | 1,763,974 | 1,622,646 | 1,503,618 | 1,454,637 | 1,221,806 |
| Expenses | | | | | | | | |
| 190 - Member Municipality Debt | | | | | | | | |
| 01-2-190-505 | Debt Charges-Principal | 1,031,360 | 1,032,720 | 1,163,388 | 1,088,506 | 995,831 | 965,280 | 808,747 |
| 01-2-190-506 | Debt Charges-Interest | 588,484 | 664,548 | 600,586 | 534,140 | 507,787 | 489,357 | 413,059 |
| 190 - Member Municipality Debt | | 1,619,844 | 1,697,268 | 1,763,974 | 1,622,646 | 1,503,618 | 1,454,637 | 1,221,806 |
| Expenses | | (1,619,844) | (1,697,268) | (1,763,974) | (1,622,646) | (1,503,618) | (1,454,637) | (1,221,806) |
| 190 - Member Municipality Debt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 - Victim Services Program | | | | | | | | |
| Revenues | | | | | | | | |
| 200 - Victim Services Program | | | | | | | | |
| 01-1-200-005 | Gil Fed Govt | 153 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-200-009 | Gil Local Govt | 2,478 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-200-019 | Reqn Elect/Spec Prov Govt | 33,712 | 33,712 | 36,993 | 36,993 | 37,784 | 37,784 | 37,784 |
| 01-1-200-020 | Reqn Municipal | 52,209 | 52,209 | 56,507 | 56,507 | 57,716 | 57,716 | 57,716 |
| 01-1-200-150 | Surplus Prior Year | 6,174 | 6,174 | 1,357 | 0 | 0 | 0 | 0 |
| 200 - Victim Services Program | | 94,726 | 92,095 | 94,857 | 93,500 | 95,500 | 95,500 | 95,500 |
| Revenues | | 94,726 | 92,095 | 94,857 | 93,500 | 95,500 | 95,500 | 95,500 |
| Expenses | | | | | | | | |
| 200 - Victim Services Program | | | | | | | | |
| 01-2-200-200 | Support Services | 525 | 525 | 458 | 546 | 557 | 568 | 579 |
| 01-2-200-210 | Grant Operational | 90,000 | 90,000 | 92,000 | 92,000 | 94,000 | 94,000 | 94,000 |
| 01-2-200-314 | Telephone & Alarm Lines | 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-200-369 | Insurance Liability | 209 | 209 | 226 | 226 | 235 | 244 | 254 |
| 01-2-200-381 | Legal Fees | 0 | 1,361 | 2,173 | 728 | 708 | 688 | 667 |
| 200 - Victim Services Program | | 90,739 | 92,095 | 94,857 | 93,500 | 95,500 | 95,500 | 95,500 |
| Expenses | | (90,739) | (92,095) | (94,857) | (93,500) | (95,500) | (95,500) | (95,500) |
| 200 - Victim Services Program | | 3,988 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 - CV Community Justice | | | | | | | | |
| Revenues | | | | | | | | |
| 205 - CV Community Justice | | | | | | | | |
| 01-1-205-005 | Gil Fed Govt | 107 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 01-1-205-009 | Gil Local Govt | 1,739 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-205-019 | Reqn Elect/Spec Prov Govt | 23,422 | 23,422 | 24,606 | 24,606 | 24,606 | 24,606 | 24,606 |
| 01-1-205-020 | Reqn Municipal | 36,578 | 36,578 | 37,894 | 37,894 | 37,894 | 37,894 | 37,894 |
| 01-1-205-145 | Transfer from Reserve | 0 | 657 | 0 | 0 | 0 | 0 | 0 |
| 01-1-205-150 | Surplus Prior Year | 258 | 258 | 0 | 0 | 0 | 0 | 0 |
| 205 - CV Community Justice | | 62,103 | 60,915 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 |
| Revenues | | 62,103 | 60,915 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 |
| Expenses | | | | | | | | |
| 205 - CV Community Justice | | | | | | | | |
| 01-2-205-200 | Support Services | 300 | 300 | 303 | 300 | 300 | 300 | 300 |
| 01-2-205-210 | Grant Operational | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 61,200 | 61,200 |
| 01-2-205-369 | Insurance Liability | 115 | 115 | 150 | 125 | 130 | 135 | 140 |
| 01-2-205-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-205-489 | Reserve Contr Other | 0 | 0 | 1,547 | 1,575 | 1,570 | 365 | 360 |
| 205 - CV Community Justice | | 60,415 | 60,915 | 62,500 | 62,500 | 62,500 | 62,500 | 62,500 |
| Expenses | | (60,415) | (60,915) | (62,500) | (62,500) | (62,500) | (62,500) | (62,500) |
| 205 - CV Community Justice | | 1,688 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 - Rural Cumberland Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 210 - Rural Cumberland Fire Protection | | | | | | | | |
| 01-1-210-019 | Reqn Elect/Spec Prov Govt | 185,000 | 185,000 | 200,000 | 210,000 | 215,000 | 220,000 | 225,000 |
| 01-1-210-145 | Transfer from Reserve | 0 | 0 | 0 | 1,348 | 0 | 0 | 0 |
| 01-1-210-150 | Surplus Prior Year | 55,598 | 55,598 | 21,524 | 0 | 0 | 0 | 0 |
| 210 - Rural Cumberland Fire Protection | | 240,598 | 240,598 | 221,524 | 211,348 | 215,000 | 220,000 | 225,000 |
| Revenues | | 240,598 | 240,598 | 221,524 | 211,348 | 215,000 | 220,000 | 225,000 |
| Expenses | | | | | | | | |
| 210 - Rural Cumberland Fire Protection | | | | | | | | |
| 01-2-210-200 | Support Services | 2,813 | 2,813 | 2,593 | 2,861 | 2,887 | 2,914 | 2,942 |
| 01-2-210-202 | Referendum/Election | 0 | 8,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-210-216 | Municipal Contract | 135,800 | 135,800 | 197,450 | 199,530 | 201,350 | 205,800 | 209,190 |
| 01-2-210-220 | Salaries & Wages | 3,847 | 3,880 | 5,327 | 5,433 | 5,542 | 5,653 | 5,766 |
| 01-2-210-225 | Benefits | 929 | 1,050 | 1,471 | 1,500 | 1,530 | 1,560 | 1,592 |
| 01-2-210-237 | Employer Health Tax | 77 | 97 | 134 | 136 | 138 | 141 | 144 |
| 01-2-210-238 | WCB | 72 | 86 | 115 | 117 | 119 | 123 | 125 |
| 01-2-210-293 | Office Expenses | 41 | 52 | 25 | 25 | 25 | 25 | 25 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-210-314 | Telephone & Alarm Lines | 14 | 30 | 30 | 30 | 30 | 30 | 30 |
| 01-2-210-319 | Training/Development & Conferences | 0 | 37 | 37 | 37 | 37 | 37 | 37 |
| 01-2-210-320 | Travel | 0 | 38 | 45 | 45 | 45 | 45 | 45 |
| 01-2-210-335 | Advertising | 0 | 4,212 | 125 | 125 | 125 | 125 | 125 |
| 01-2-210-340 | Dues And Memberships | 6 | 15 | 20 | 20 | 20 | 20 | 20 |
| 01-2-210-353 | Public Relations | 0 | 13 | 13 | 13 | 13 | 13 | 13 |
| 01-2-210-369 | Insurance Liability | 348 | 348 | 296 | 376 | 391 | 407 | 423 |
| 01-2-210-381 | Legal Fees | 0 | 3,000 | 3,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-210-385 | Gis Services | 0 | 1,000 | 1,000 | 100 | 100 | 100 | 100 |
| 01-2-210-387 | Other Prof Fees | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-210-489 | Reserve Contr Other | 75,127 | 75,127 | 9,843 | 0 | 1,648 | 2,007 | 3,423 |
| 210 - Rural Cumberland Fire Protection | | 219,074 | 240,598 | 221,524 | 211,348 | 215,000 | 220,000 | 225,000 |
| Expenses | | (219,074) | (240,598) | (221,524) | (211,348) | (215,000) | (220,000) | (225,000) |
| 210 - Rural Cumberland Fire Protection | | 21,524 | 0 | 0 | 0 | 0 | 0 | 0 |
| 215 - Denman Island Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 215 - Denman Island Fire Protection Local Service Area | | | | | | | | |
| 01-1-215-016 | Grant Prov Govt Conditional | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-215-019 | Reqn Elect/Spec Prov Govt | 352,000 | 352,000 | 360,000 | 380,000 | 400,000 | 420,000 | 440,000 |
| 01-1-215-057 | Rental/Lease Buildings | 9,240 | 9,240 | 9,240 | 10,164 | 10,164 | 10,164 | 10,164 |
| 01-1-215-125 | Donations | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 |
| 01-1-215-128 | Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-215-135 | Recoveries-Other Functions | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 01-1-215-150 | Surplus Prior Year | 6,031 | 6,031 | 67,298 | 0 | 0 | 0 | 0 |
| 215 - Denman Island Fire Protection Local Service Area | | 392,271 | 392,271 | 461,538 | 390,164 | 410,164 | 430,164 | 450,164 |
| Revenues | | 392,271 | 392,271 | 461,538 | 390,164 | 410,164 | 430,164 | 450,164 |
| Expenses | | | | | | | | |
| 215 - Denman Island Fire Protection Local Service Area | | | | | | | | |
| 01-2-215-200 | Support Services | 13,935 | 13,935 | 12,691 | 14,279 | 14,456 | 14,637 | 14,822 |
| 01-2-215-210 | Grant Operational | 126,700 | 129,700 | 135,600 | 135,700 | 139,200 | 140,700 | 143,100 |
| 01-2-215-220 | Salaries & Wages | 73,729 | 72,036 | 72,974 | 74,433 | 75,921 | 77,437 | 78,984 |
| 01-2-215-225 | Benefits | 11,859 | 20,092 | 24,526 | 24,930 | 25,346 | 25,864 | 26,297 |
| 01-2-215-237 | Employer Health Tax | 1,458 | 1,799 | 1,824 | 1,860 | 1,895 | 1,935 | 1,971 |
| 01-2-215-238 | WCB | 2,028 | 1,750 | 2,375 | 2,406 | 2,438 | 2,471 | 2,505 |
| 01-2-215-275 | Permits/Licences | 786 | 800 | 800 | 800 | 800 | 800 | 800 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-215-284 | Meeting Expense | 25 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-215-293 | Office Expenses | 444 | 359 | 175 | 175 | 175 | 175 | 175 |
| 01-2-215-306 | Protective Gear/Equipment | 4,368 | 10,000 | 22,500 | 10,500 | 11,100 | 11,600 | 2,700 |
| 01-2-215-314 | Telephone & Alarm Lines | 94 | 210 | 210 | 210 | 210 | 210 | 210 |
| 01-2-215-319 | Training/Development & Conferences | 31 | 1,550 | 1,550 | 1,550 | 1,550 | 1,550 | 1,550 |
| 01-2-215-320 | Travel | 48 | 560 | 615 | 615 | 615 | 615 | 615 |
| 01-2-215-335 | Advertising | 0 | 897 | 1,125 | 625 | 625 | 625 | 625 |
| 01-2-215-340 | Dues And Memberships | 44 | 105 | 123 | 123 | 123 | 123 | 123 |
| 01-2-215-347 | Library/Publications | 163 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-215-353 | Public Relations | 160 | 640 | 640 | 340 | 340 | 340 | 340 |
| 01-2-215-369 | Insurance Liability | 2,327 | 2,327 | 1,968 | 2,517 | 2,618 | 2,723 | 2,832 |
| 01-2-215-372 | Insurance Property | 1,913 | 1,456 | 1,470 | 1,529 | 1,590 | 1,654 | 1,720 |
| 01-2-215-381 | Legal Fees | 0 | 5,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-215-385 | Gis Services | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-215-387 | Other Prof Fees | 0 | 3,400 | 3,400 | 400 | 400 | 400 | 400 |
| 01-2-215-410 | Carbon Offset | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| 01-2-215-461 | Insurance/Licence Vehicle | 10,036 | 7,963 | 7,786 | 8,097 | 8,420 | 8,756 | 9,107 |
| 01-2-215-468 | Minor Capital | 20,738 | 30,000 | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-215-485 | Contr To Capital Works Reserve | 53,969 | 53,969 | 145,350 | 102,105 | 115,372 | 130,579 | 34,223 |
| 01-2-215-489 | Reserve Contr Other | 0 | 0 | 1,866 | 0 | 0 | 0 | 0 |
| 01-2-215-505 | Debt Charges-Principal | 0 | 28,253 | 0 | 0 | 0 | 0 | 103,595 |
| 01-2-215-506 | Debt Charges-Interest | 0 | 4,500 | 0 | 0 | 0 | 0 | 16,500 |
| 215 - Denman Island Fire Protection Local Service Area | | 324,974 | 392,271 | 461,538 | 390,164 | 410,164 | 430,164 | 450,164 |
| Expenses | | (324,974) | (392,271) | (461,538) | (390,164) | (410,164) | (430,164) | (450,164) |
| 215 - Denman Island Fire Protection | | 67,298 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 - Hornby Island Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 220 - Hornby Island Fire Protection Local Service Area | | | | | | | | |
| 01-1-220-005 | Gil Fed Govt | 184 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-220-016 | Grant Prov Govt Conditional | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-220-019 | Reqn Elect/Spec Prov Govt | 540,000 | 540,000 | 550,000 | 560,000 | 570,000 | 600,000 | 610,000 |
| 01-1-220-135 | Recoveries-Other Functions | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 01-1-220-142 | Long Term Debt Proceeds | 1,252,525 | 1,252,525 | 0 | 0 | 0 | 0 | 0 |
| 01-1-220-150 | Surplus Prior Year | 40,882 | 40,882 | 36,543 | 0 | 0 | 0 | 0 |
| 220 - Hornby Island Fire Protection Local Service Area | | 1,858,591 | 1,858,407 | 596,543 | 560,000 | 570,000 | 600,000 | 610,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Revenues | | 1,858,591 | 1,858,407 | 596,543 | 560,000 | 570,000 | 600,000 | 610,000 |
|---|------------------------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
| Expenses | | | | | | | | |
| 220 - Hornby Island Fire Protection Local Service Area | | | | | | | | |
| 01-2-220-200 | Support Services | 31,082 | 31,082 | 28,552 | 32,052 | 32,551 | 33,060 | 33,580 |
| 01-2-220-210 | Grant Operational | 201,228 | 201,228 | 206,810 | 209,965 | 212,741 | 215,611 | 218,166 |
| 01-2-220-220 | Salaries & Wages | 103,926 | 106,028 | 107,415 | 109,563 | 111,753 | 113,986 | 116,264 |
| 01-2-220-225 | Benefits | 27,501 | 27,623 | 31,064 | 31,622 | 32,194 | 32,842 | 33,437 |
| 01-2-220-237 | Employer Health Tax | 2,104 | 2,649 | 2,684 | 2,738 | 2,791 | 2,848 | 2,903 |
| 01-2-220-238 | WCB | 2,068 | 2,330 | 2,318 | 2,366 | 2,411 | 2,460 | 2,509 |
| 01-2-220-275 | Permits/Licences | 753 | 520 | 520 | 520 | 520 | 520 | 520 |
| 01-2-220-284 | Meeting Expense | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-220-293 | Office Expenses | 616 | 370 | 180 | 180 | 180 | 180 | 180 |
| 01-2-220-306 | Protective Gear/Equipment | 7,685 | 10,000 | 23,300 | 13,300 | 13,300 | 13,300 | 13,300 |
| 01-2-220-314 | Telephone & Alarm Lines | 97 | 216 | 216 | 216 | 216 | 216 | 216 |
| 01-2-220-319 | Training/Development & Conferences | 1,531 | 5,360 | 5,360 | 260 | 260 | 260 | 260 |
| 01-2-220-320 | Travel | 683 | 1,270 | 1,324 | 824 | 824 | 824 | 824 |
| 01-2-220-335 | Advertising | 0 | 586 | 640 | 640 | 640 | 640 | 640 |
| 01-2-220-340 | Dues And Memberships | 45 | 108 | 126 | 126 | 126 | 126 | 126 |
| 01-2-220-347 | Library/Publications | 163 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-220-353 | Public Relations | 0 | 390 | 390 | 90 | 90 | 90 | 90 |
| 01-2-220-369 | Insurance Liability | 6,550 | 6,550 | 5,553 | 7,084 | 7,367 | 7,662 | 7,968 |
| 01-2-220-372 | Insurance Property | 3,474 | 2,393 | 2,489 | 2,589 | 2,693 | 2,801 | 2,913 |
| 01-2-220-381 | Legal Fees | 0 | 6,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-220-385 | Gis Services | 103 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-220-387 | Other Prof Fees | 0 | 16,900 | 16,900 | 400 | 8,900 | 400 | 400 |
| 01-2-220-410 | Carbon Offset | 289 | 289 | 289 | 289 | 289 | 289 | 289 |
| 01-2-220-461 | Insurance/Licence Vehicle | 6,810 | 6,764 | 6,862 | 7,137 | 7,423 | 7,721 | 8,030 |
| 01-2-220-468 | Minor Capital | 65,085 | 65,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-220-485 | Contr To Capital Works Reserve | 81,529 | 81,529 | 59,706 | 48,463 | 41,405 | 34,775 | 39,046 |
| 01-2-220-489 | Reserve Contr Other | 0 | 0 | 4,269 | 0 | 0 | 0 | 0 |
| 01-2-220-498 | Mfa Issue Expense/Drf Deposits | 12,525 | 12,525 | 0 | 0 | 0 | 0 | 0 |
| 01-2-220-504 | Short Term Debt Paydown | 1,240,000 | 1,240,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-220-505 | Debt Charges-Principal | 0 | 0 | 49,033 | 49,033 | 49,033 | 84,033 | 84,033 |
| 01-2-220-506 | Debt Charges-Interest | 26,133 | 29,347 | 33,693 | 33,693 | 35,443 | 38,506 | 37,456 |
| 220 - Hornby Island Fire Protection Local Service Area | | 1,821,980 | 1,858,407 | 596,543 | 560,000 | 570,000 | 600,000 | 610,000 |
| Expenses | | (1,821,980) | (1,858,407) | (596,543) | (560,000) | (570,000) | (600,000) | (610,000) |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 220 - Hornby Island Fire Protection | | 36,611 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 - Fanny Bay Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 225 - Fanny Bay Fire Protection Local Service Area | | | | | | | | |
| 01-1-225-005 | Gil Fed Govt | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-225-016 | Grant Prov Govt Conditional | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-225-019 | Reqn Elect/Spec Prov Govt | 175,000 | 175,000 | 180,000 | 185,000 | 190,000 | 195,000 | 200,000 |
| 01-1-225-125 | Donations | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-225-135 | Recoveries-Other Functions | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| 01-1-225-150 | Surplus Prior Year | 13,208 | 13,208 | 38,563 | 0 | 0 | 0 | 0 |
| 225 - Fanny Bay Fire Protection Local Service Area | | 219,808 | 213,208 | 228,563 | 185,000 | 190,000 | 195,000 | 200,000 |
| Revenues | | 219,808 | 213,208 | 228,563 | 185,000 | 190,000 | 195,000 | 200,000 |
| Expenses | | | | | | | | |
| 225 - Fanny Bay Fire Protection Local Service Area | | | | | | | | |
| 01-2-225-200 | Support Services | 8,718 | 8,718 | 8,315 | 8,928 | 9,036 | 9,146 | 9,259 |
| 01-2-225-210 | Grant Operational | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-220 | Salaries & Wages | 58,806 | 62,016 | 63,258 | 64,095 | 64,949 | 65,819 | 66,706 |
| 01-2-225-225 | Benefits | 12,433 | 12,927 | 18,538 | 15,049 | 15,319 | 15,594 | 15,877 |
| 01-2-225-237 | Employer Health Tax | 999 | 1,014 | 1,047 | 1,067 | 1,087 | 1,111 | 1,130 |
| 01-2-225-238 | WCB | 1,325 | 974 | 1,209 | 1,227 | 1,245 | 1,264 | 1,284 |
| 01-2-225-257 | Clothing/Laundrying | 380 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-225-275 | Permits/Licences | 210 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-225-276 | Software Licence/Mtce | 1,362 | 1,100 | 1,300 | 1,400 | 1,400 | 1,400 | 1,400 |
| 01-2-225-281 | Materials & Supplies | 6,827 | 1,500 | 2,500 | 2,500 | 3,000 | 3,000 | 3,500 |
| 01-2-225-284 | Meeting Expense | 183 | 60 | 100 | 100 | 100 | 100 | 100 |
| 01-2-225-290 | Miscellaneous | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-225-293 | Office Expenses | 1,206 | 359 | 725 | 725 | 725 | 725 | 725 |
| 01-2-225-296 | Postage | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-225-306 | Protective Gear/Equipment | 6,054 | 9,000 | 12,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-225-314 | Telephone & Alarm Lines | 3,542 | 3,685 | 3,735 | 3,735 | 3,785 | 3,785 | 3,785 |
| 01-2-225-319 | Training/Development & Conferences | 9,286 | 10,454 | 7,204 | 6,204 | 5,204 | 5,204 | 5,204 |
| 01-2-225-320 | Travel | 1,136 | 2,463 | 2,515 | 2,515 | 2,515 | 2,515 | 2,515 |
| 01-2-225-335 | Advertising | 0 | 185 | 575 | 575 | 575 | 575 | 575 |
| 01-2-225-340 | Dues And Memberships | 1,125 | 2,005 | 2,023 | 2,023 | 2,023 | 2,023 | 2,023 |
| 01-2-225-347 | Library/Publications | 163 | 150 | 150 | 150 | 150 | 150 | 150 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-225-353 | Public Relations | 947 | 1,790 | 1,790 | 1,340 | 1,340 | 1,340 | 1,340 |
| 01-2-225-369 | Insurance Liability | 1,420 | 1,420 | 1,290 | 979 | 999 | 1,020 | 0 |
| 01-2-225-372 | Insurance Property | 498 | 500 | 515 | 530 | 546 | 563 | 0 |
| 01-2-225-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-225-385 | Gis Services | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-225-387 | Other Prof Fees | 0 | 10,500 | 8,500 | 500 | 18,500 | 500 | 500 |
| 01-2-225-400 | Contracted Svcs Buildings/Land Mtce | 2,898 | 4,500 | 4,500 | 4,500 | 5,000 | 5,000 | 5,500 |
| 01-2-225-409 | Hydro | 3,842 | 2,450 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-225-410 | Carbon Offset | 130 | 130 | 130 | 130 | 130 | 130 | 130 |
| 01-2-225-418 | Refuse Collection | 269 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-225-430 | Water | 944 | 750 | 750 | 750 | 750 | 750 | 750 |
| 01-2-225-447 | Repairs/Mtce Mach/Equip | 892 | 4,100 | 4,200 | 5,100 | 5,100 | 5,150 | 5,150 |
| 01-2-225-458 | Fuel/Lubricants Vehicle | 1,872 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-225-461 | Insurance/Licence Vehicle | 4,469 | 4,120 | 3,499 | 3,639 | 3,785 | 3,936 | 4,093 |
| 01-2-225-464 | Repairs & Mtce Vehicle | 5,593 | 7,000 | 7,300 | 7,300 | 7,400 | 7,500 | 7,500 |
| 01-2-225-468 | Minor Capital | 16,233 | 27,400 | 3,900 | 3,900 | 3,900 | 3,900 | 3,900 |
| 01-2-225-485 | Contr To Capital Works Reserve | 3,538 | 3,538 | 34,095 | 9,882 | 16,537 | 37,900 | 42,004 |
| 01-2-225-505 | Debt Charges-Principal | 19,940 | 19,940 | 20,342 | 21,012 | 0 | 0 | 0 |
| 01-2-225-506 | Debt Charges-Interest | 905 | 1,060 | 658 | 245 | 0 | 0 | 0 |
| 225 - Fanny Bay Fire Protection Local Service Area | | 178,145 | 213,208 | 228,563 | 185,000 | 190,000 | 195,000 | 200,000 |
| Expenses | | (178,145) | (213,208) | (228,563) | (185,000) | (190,000) | (195,000) | (200,000) |
| 225 - Fanny Bay Fire Protection | | 41,664 | 0 | 0 | 0 | 0 | 0 | 0 |
| 228 - Bates/Huband Road Fire Protection Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 228 - Bates/Huband Road Fire Protection Local Service | | | | | | | | |
| 01-1-228-019 | Reqn Elect/Spec Prov Govt | 44,000 | 44,000 | 45,000 | 46,500 | 46,500 | 46,500 | 46,500 |
| 01-1-228-145 | Transfer from Reserve | 0 | 0 | 0 | 10,035 | 10,651 | 0 | 0 |
| 01-1-228-150 | Surplus Prior Year | 0 | 0 | 4,251 | 0 | 0 | 0 | 0 |
| 228 - Bates/Huband Road Fire Protection Local Service | | 44,000 | 44,000 | 49,251 | 56,535 | 57,151 | 46,500 | 46,500 |
| Revenues | | 44,000 | 44,000 | 49,251 | 56,535 | 57,151 | 46,500 | 46,500 |
| Expenses | | | | | | | | |
| 228 - Bates/Huband Road Fire Protection Local Service | | | | | | | | |
| 01-2-228-200 | Support Services | 1,879 | 1,879 | 1,652 | 1,888 | 1,893 | 1,898 | 1,903 |
| 01-2-228-216 | Municipal Contract | 27,513 | 29,952 | 31,729 | 45,792 | 46,242 | 33,629 | 33,504 |
| 01-2-228-220 | Salaries & Wages | 4,412 | 5,101 | 5,899 | 6,017 | 6,137 | 6,260 | 6,385 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| 01-2-228-225 | Benefits | 1,095 | 1,403 | 1,637 | 1,669 | 1,703 | 1,736 | 1,772 |
| 01-2-228-237 | Employer Health Tax | 88 | 127 | 148 | 151 | 153 | 156 | 159 |
| 01-2-228-238 | WCB | 84 | 112 | 127 | 130 | 132 | 136 | 138 |
| 01-2-228-293 | Office Expenses | 41 | 52 | 25 | 25 | 25 | 25 | 25 |
| 01-2-228-314 | Telephone & Alarm Lines | 14 | 30 | 30 | 30 | 30 | 30 | 30 |
| 01-2-228-319 | Training/Development & Conferences | 0 | 40 | 40 | 40 | 40 | 40 | 40 |
| 01-2-228-320 | Travel | 0 | 40 | 45 | 45 | 45 | 45 | 45 |
| 01-2-228-335 | Advertising | 0 | 54 | 75 | 75 | 75 | 75 | 75 |
| 01-2-228-340 | Dues And Memberships | 6 | 15 | 20 | 20 | 20 | 20 | 20 |
| 01-2-228-353 | Public Relations | 0 | 13 | 13 | 13 | 13 | 13 | 13 |
| 01-2-228-369 | Insurance Liability | 69 | 69 | 52 | 75 | 78 | 81 | 84 |
| 01-2-228-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-228-385 | Gis Services | 0 | 65 | 65 | 65 | 65 | 65 | 65 |
| 01-2-228-489 | Reserve Contr Other | 2,496 | 2,496 | 7,194 | 0 | 0 | 1,791 | 1,742 |
| 01-2-228-550 | Deficit Prior Year | 2,052 | 2,052 | 0 | 0 | 0 | 0 | 0 |
| 228 - Bates/Huband Road Fire Protection Local Service | | 39,749 | 44,000 | 49,251 | 56,535 | 57,151 | 46,500 | 46,500 |
| Expenses | | (39,749) | (44,000) | (49,251) | (56,535) | (57,151) | (46,500) | (46,500) |
| 228 - Bates/Huband Road Fire Protection Local Service Area | | 4,251 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | | | | | | | |
| Revenues | | | | | | | | |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | | | | | | | |
| 01-1-230-005 | Gil Fed Govt | 607 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-230-016 | Grant Prov Govt Conditional | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-230-019 | Reqn Elect/Spec Prov Govt | 760,000 | 760,000 | 775,000 | 805,000 | 820,000 | 835,000 | 850,000 |
| 01-1-230-135 | Recoveries-Other Functions | 74,344 | 74,344 | 97,180 | 186,538 | 187,854 | 191,001 | 192,672 |
| 01-1-230-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 70,366 |
| 01-1-230-150 | Surplus Prior Year | 489 | 489 | 34,568 | 0 | 0 | 0 | 0 |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | 860,440 | 859,833 | 906,748 | 991,538 | 1,007,854 | 1,026,001 | 1,113,038 |
| Revenues | | 860,440 | 859,833 | 906,748 | 991,538 | 1,007,854 | 1,026,001 | 1,113,038 |
| Expenses | | | | | | | | |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | | | | | | | |
| 01-2-230-200 | Support Services | 30,414 | 30,414 | 27,783 | 31,095 | 31,445 | 31,802 | 32,167 |
| 01-2-230-210 | Grant Operational | 323,969 | 318,475 | 326,152 | 385,107 | 387,825 | 394,321 | 397,770 |
| 01-2-230-220 | Salaries & Wages | 203,789 | 217,771 | 230,102 | 234,702 | 239,388 | 244,173 | 249,055 |
| 01-2-230-221 | Directors Remuneration | 1,073 | 1,648 | 1,648 | 1,648 | 1,648 | 1,648 | 1,648 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| 01-2-230-225 | Benefits | 53,982 | 59,761 | 65,297 | 66,644 | 68,018 | 69,421 | 70,856 |
| 01-2-230-237 | Employer Health Tax | 4,146 | 5,439 | 5,745 | 5,864 | 5,981 | 6,101 | 6,221 |
| 01-2-230-238 | WCB | 4,704 | 4,980 | 5,763 | 5,863 | 5,963 | 6,067 | 6,169 |
| 01-2-230-275 | Permits/Licences | 50 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-230-284 | Meeting Expense | 356 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-230-290 | Miscellaneous | 0 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-230-293 | Office Expenses | 627 | 431 | 210 | 210 | 210 | 210 | 210 |
| 01-2-230-306 | Protective Gear/Equipment | 13,002 | 15,500 | 25,600 | 16,000 | 16,500 | 16,500 | 17,000 |
| 01-2-230-314 | Telephone & Alarm Lines | 152 | 252 | 252 | 252 | 252 | 252 | 252 |
| 01-2-230-319 | Training/Development & Conferences | 2,072 | 1,910 | 4,210 | 2,710 | 2,710 | 2,710 | 2,710 |
| 01-2-230-320 | Travel | 167 | 490 | 555 | 555 | 555 | 555 | 555 |
| 01-2-230-335 | Advertising | 0 | 910 | 730 | 730 | 730 | 730 | 730 |
| 01-2-230-340 | Dues And Memberships | 109 | 126 | 150 | 150 | 150 | 150 | 150 |
| 01-2-230-347 | Library/Publications | 163 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-230-353 | Public Relations | 130 | 655 | 655 | 355 | 355 | 355 | 355 |
| 01-2-230-369 | Insurance Liability | 475 | 475 | 3,768 | 514 | 535 | 556 | 578 |
| 01-2-230-372 | Insurance Property | 3,812 | 3,779 | 3,930 | 4,087 | 4,250 | 4,420 | 4,597 |
| 01-2-230-381 | Legal Fees | 0 | 1,000 | 1,000 | 5,000 | 1,000 | 1,000 | 1,000 |
| 01-2-230-385 | Gis Services | 325 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-230-387 | Other Prof Fees | 0 | 3,400 | 3,400 | 400 | 400 | 400 | 400 |
| 01-2-230-410 | Carbon Offset | 404 | 404 | 404 | 404 | 404 | 404 | 404 |
| 01-2-230-461 | Insurance/Licence Vehicle | 9,459 | 8,028 | 7,779 | 8,089 | 8,414 | 8,751 | 9,102 |
| 01-2-230-468 | Minor Capital | 25,136 | 34,000 | 8,500 | 7,750 | 8,750 | 4,000 | 4,000 |
| 01-2-230-485 | Contr To Capital Works Reserve | 5,811 | 5,811 | 30,925 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-2-230-489 | Reserve Contr Other | 0 | 0 | 0 | 54,983 | 63,395 | 54,536 | 0 |
| 01-2-230-505 | Debt Charges-Principal | 78,412 | 78,412 | 87,282 | 53,686 | 53,686 | 64,686 | 184,686 |
| 01-2-230-506 | Debt Charges-Interest | 64,132 | 64,262 | 63,408 | 63,240 | 63,790 | 70,753 | 80,923 |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | 826,872 | 859,833 | 906,748 | 991,538 | 1,007,854 | 1,026,001 | 1,113,038 |
| Expenses | | (826,872) | (859,833) | (906,748) | (991,538) | (1,007,854) | (1,026,001) | (1,113,038) |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | 33,568 | 0 | 0 | 0 | 0 | 0 | 0 |
| 237 - Greater Merville Fire Protection Local Service Area | | Revenues | | | | | | |
| 237 - Greater Merville Fire Protection Local Service Area | | Revenues | | | | | | |
| 01-1-237-005 | Gil Fed Govt | 465 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-237-019 | Reqn Elect/Spec Prov Govt | 534,426 | 535,279 | 534,426 | 534,426 | 534,426 | 534,426 | 534,426 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-1-237-150 | Surplus Prior Year | 76,843 | 76,843 | 101,343 | 0 | 0 | 0 | 0 |
| 237 - Greater Merville Fire Protection Local Service Area | | 611,734 | 612,122 | 635,769 | 534,426 | 534,426 | 534,426 | 534,426 |
| Revenues | | 611,734 | 612,122 | 635,769 | 534,426 | 534,426 | 534,426 | 534,426 |
| Expenses | | | | | | | | |
| 237 - Greater Merville Fire Protection Local Service Area | | | | | | | | |
| 01-2-237-200 | Support Services | 5,187 | 5,187 | 5,571 | 5,286 | 5,337 | 5,389 | 5,442 |
| 01-2-237-202 | Referendum/Election | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-216 | Municipal Contract | 248,213 | 248,213 | 256,140 | 0 | 0 | 0 | 0 |
| 01-2-237-220 | Salaries & Wages | 22,490 | 26,943 | 31,806 | 32,441 | 33,090 | 33,752 | 34,426 |
| 01-2-237-225 | Benefits | 5,900 | 10,742 | 12,241 | 12,409 | 12,580 | 12,754 | 12,934 |
| 01-2-237-237 | Employer Health Tax | 450 | 673 | 796 | 811 | 827 | 844 | 859 |
| 01-2-237-238 | WCB | 681 | 660 | 1,179 | 1,193 | 1,206 | 1,220 | 1,235 |
| 01-2-237-275 | Permits/Licences | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-237-284 | Meeting Expense | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-237-293 | Office Expenses | 207 | 206 | 100 | 100 | 100 | 100 | 100 |
| 01-2-237-296 | Postage | 1,232 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-237-306 | Protective Gear/Equipment | 19,463 | 23,250 | 31,200 | 8,000 | 0 | 0 | 8,000 |
| 01-2-237-314 | Telephone & Alarm Lines | 54 | 120 | 120 | 120 | 120 | 120 | 120 |
| 01-2-237-319 | Training/Development & Conferences | 0 | 145 | 145 | 145 | 145 | 145 | 145 |
| 01-2-237-320 | Travel | 0 | 325 | 355 | 355 | 355 | 355 | 355 |
| 01-2-237-335 | Advertising | 1,184 | 6,225 | 400 | 400 | 400 | 400 | 400 |
| 01-2-237-340 | Dues And Memberships | 25 | 60 | 70 | 70 | 70 | 70 | 70 |
| 01-2-237-353 | Public Relations | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-237-369 | Insurance Liability | 667 | 667 | 715 | 722 | 751 | 781 | 812 |
| 01-2-237-372 | Insurance Property | 64 | 66 | 69 | 72 | 75 | 78 | 81 |
| 01-2-237-381 | Legal Fees | 3,031 | 6,000 | 6,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-237-385 | Gis Services | 0 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-237-387 | Other Prof Fees | 14,405 | 33,000 | 3,000 | 0 | 0 | 0 | 0 |
| 01-2-237-424 | Rental/Lease - Land | 0 | 10,000 | 18,000 | 20,544 | 20,544 | 20,544 | 20,544 |
| 01-2-237-438 | Contract Svcs Equip/Mach | 1,311 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-237-461 | Insurance/Licence Vehicle | 135 | 0 | 1,800 | 3,400 | 3,400 | 3,400 | 3,400 |
| 01-2-237-468 | Minor Capital | 6,136 | 14,000 | 3,500 | 11,500 | 0 | 16,000 | 1,600 |
| 01-2-237-485 | Contr To Capital Works Reserve | 134,590 | 134,590 | 154,265 | 94,063 | 114,537 | 97,970 | 105,011 |
| 01-2-237-489 | Reserve Contr Other | 7,500 | 7,500 | 29,309 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-2-237-495 | Transfer To Other Functions | 37,000 | 37,000 | 47,000 | 154,995 | 156,089 | 158,704 | 160,092 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-237-505 | Debt Charges-Principal | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| 01-2-237-506 | Debt Charges-Interest | 0 | 32,500 | 28,438 | 52,250 | 49,250 | 46,250 | 43,250 |
| 237 - Greater Merville Fire Protection Local Service Area | | 509,925 | 612,122 | 635,769 | 534,426 | 534,426 | 534,426 | 534,426 |
| Expenses | | (509,925) | (612,122) | (635,769) | (534,426) | (534,426) | (534,426) | (534,426) |
| 237 - Greater Merville Fire Protection Local Service Area | | 101,809 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 - Mt Washington Resort Community Fire Protection | | | | | | | | |
| Revenues | | | | | | | | |
| 240 - Mt Washington Resort Community Fire Protection | | | | | | | | |
| 01-1-240-019 | Reqn Elect/Spec Prov Govt | 200,824 | 200,824 | 200,824 | 250,000 | 250,000 | 250,000 | 250,000 |
| 01-1-240-150 | Surplus Prior Year | 0 | 0 | 54,727 | 0 | 0 | 0 | 0 |
| 240 - Mt Washington Resort Community Fire Protection | | 200,824 | 200,824 | 255,551 | 250,000 | 250,000 | 250,000 | 250,000 |
| Revenues | | 200,824 | 200,824 | 255,551 | 250,000 | 250,000 | 250,000 | 250,000 |
| Expenses | | | | | | | | |
| 240 - Mt Washington Resort Community Fire Protection | | | | | | | | |
| 01-2-240-200 | Support Services | 5,868 | 5,868 | 5,562 | 5,999 | 6,067 | 6,136 | 6,206 |
| 01-2-240-202 | Referendum/Election | 0 | 10,000 | 10,000 | 0 | 0 | 0 | 0 |
| 01-2-240-220 | Salaries & Wages | 22,276 | 24,336 | 26,804 | 27,340 | 27,890 | 28,444 | 29,015 |
| 01-2-240-225 | Benefits | 5,335 | 6,552 | 7,556 | 7,696 | 7,841 | 7,987 | 8,138 |
| 01-2-240-237 | Employer Health Tax | 449 | 608 | 671 | 684 | 697 | 711 | 725 |
| 01-2-240-238 | WCB | 536 | 534 | 789 | 801 | 813 | 826 | 838 |
| 01-2-240-284 | Meeting Expense | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-240-293 | Office Expenses | 181 | 226 | 110 | 110 | 110 | 110 | 110 |
| 01-2-240-296 | Postage | 0 | 0 | 1,800 | 0 | 0 | 0 | 0 |
| 01-2-240-306 | Protective Gear/Equipment | 3,529 | 6,600 | 7,600 | 7,600 | 7,600 | 0 | 0 |
| 01-2-240-314 | Telephone & Alarm Lines | 59 | 132 | 132 | 132 | 132 | 132 | 132 |
| 01-2-240-319 | Training/Development & Conferences | 0 | 160 | 160 | 160 | 160 | 160 | 160 |
| 01-2-240-320 | Travel | 0 | 165 | 198 | 198 | 198 | 198 | 198 |
| 01-2-240-335 | Advertising | 0 | 2,335 | 5,530 | 530 | 530 | 530 | 530 |
| 01-2-240-340 | Dues And Memberships | 28 | 61 | 77 | 77 | 77 | 77 | 77 |
| 01-2-240-353 | Public Relations | 0 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-240-369 | Insurance Liability | 888 | 888 | 778 | 961 | 999 | 1,039 | 1,081 |
| 01-2-240-372 | Insurance Property | 1,232 | 60 | 62 | 64 | 67 | 70 | 73 |
| 01-2-240-381 | Legal Fees | 0 | 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 | 9,575 | 30,000 | 60,000 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-240-461 | Insurance/Licence Vehicle | 1,085 | 1,844 | 1,882 | 1,958 | 2,037 | 2,118 | 2,203 |
| 01-2-240-468 | Minor Capital | 1,204 | 13,400 | 14,800 | 17,000 | 6,600 | 10,500 | 10,500 |
| 01-2-240-489 | Reserve Contr Other | 56,508 | 56,508 | 42,810 | 50,472 | 59,592 | 40,971 | 41,240 |
| 01-2-240-495 | Transfer To Other Functions | 37,344 | 37,344 | 40,180 | 31,543 | 31,765 | 32,297 | 32,580 |
| 01-2-240-505 | Debt Charges-Principal | 0 | 0 | 0 | 50,000 | 50,000 | 70,719 | 70,719 |
| 01-2-240-506 | Debt Charges-Interest | 0 | 1,403 | 26,250 | 44,875 | 45,025 | 45,175 | 43,675 |
| 240 - Mt Washington Resort Community Fire Protection | | 146,097 | 200,824 | 255,551 | 250,000 | 250,000 | 250,000 | 250,000 |
| Expenses | | (146,097) | (200,824) | (255,551) | (250,000) | (250,000) | (250,000) | (250,000) |
| 240 - Mt Washington Resort Community Fire Protection | | 54,727 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 - Search and Rescue - Comox Valley | | | | | | | | |
| Revenues | | | | | | | | |
| 265 - Search and Rescue - Comox Valley | | | | | | | | |
| 01-1-265-005 | Gil Fed Govt | 232 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-265-009 | Gil Local Govt | 3,776 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-265-019 | Reqn Elect/Spec Prov Govt | 50,870 | 50,870 | 51,380 | 53,141 | 54,122 | 55,065 | 56,160 |
| 01-1-265-020 | Reqn Municipal | 79,446 | 79,446 | 79,127 | 81,839 | 83,351 | 84,804 | 86,489 |
| 01-1-265-150 | Surplus Prior Year | 3,776 | 3,776 | 1,152 | 0 | 0 | 0 | 0 |
| 265 - Search and Rescue - Comox Valley | | 138,099 | 134,092 | 131,659 | 134,980 | 137,473 | 139,869 | 142,649 |
| Revenues | | 138,099 | 134,092 | 131,659 | 134,980 | 137,473 | 139,869 | 142,649 |
| Expenses | | | | | | | | |
| 265 - Search and Rescue - Comox Valley | | | | | | | | |
| 01-2-265-200 | Support Services | 700 | 700 | 668 | 728 | 743 | 758 | 773 |
| 01-2-265-212 | Grants Uncond Local Govt | 131,961 | 131,961 | 130,662 | 133,950 | 136,416 | 138,784 | 141,536 |
| 01-2-265-369 | Insurance Liability | 279 | 279 | 329 | 302 | 314 | 327 | 340 |
| 01-2-265-381 | Legal Fees | 0 | 1,152 | 0 | 0 | 0 | 0 | 0 |
| 265 - Search and Rescue - Comox Valley | | 132,940 | 134,092 | 131,659 | 134,980 | 137,473 | 139,869 | 142,649 |
| Expenses | | (132,940) | (134,092) | (131,659) | (134,980) | (137,473) | (139,869) | (142,649) |
| 265 - Search and Rescue - Comox Valley | | 5,159 | 0 | 0 | 0 | 0 | 0 | 0 |
| 270 - Comox Valley Emergency Program | | | | | | | | |
| Revenues | | | | | | | | |
| 270 - Comox Valley Emergency Program | | | | | | | | |
| 01-1-270-005 | Gil Fed Govt | 509 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-270-016 | Grant Prov Govt Conditional | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-270-019 | Reqn Elect/Spec Prov Govt | 111,788 | 111,788 | 103,572 | 127,556 | 127,556 | 127,556 | 127,556 |
| 01-1-270-025 | Sale Svcs Local Govt | 174,530 | 174,530 | 159,505 | 196,443 | 196,443 | 196,443 | 196,443 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-1-270-128 | Other Revenue | 6,923 | 7,402 | 7,779 | 7,979 | 8,184 | 8,394 | 8,608 |
| 01-1-270-135 | Recoveries-Other Functions | 12,227 | 12,227 | 208,082 | 8,082 | 8,082 | 8,082 | 8,082 |
| 01-1-270-145 | Transfer from Reserve | 0 | 20,346 | 51,859 | 7,468 | 0 | 0 | 0 |
| 01-1-270-150 | Surplus Prior Year | 28,683 | 28,683 | 74,729 | 0 | 0 | 0 | 0 |
| 01-1-270-151 | Funds Allocated from Prior Year | 10,236 | 10,236 | 0 | 0 | 0 | 0 | 0 |
| 270 - Comox Valley Emergency Program | | 344,897 | 367,212 | 605,526 | 347,528 | 340,265 | 340,475 | 340,689 |
| Revenues | | 344,897 | 367,212 | 605,526 | 347,528 | 340,265 | 340,475 | 340,689 |
| Expenses | | | | | | | | |
| 270 - Comox Valley Emergency Program | | | | | | | | |
| 01-2-270-200 | Support Services | 59,912 | 59,912 | 59,121 | 30,063 | 30,375 | 30,693 | 31,018 |
| 01-2-270-214 | Grants Cond Local Agencies | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| 01-2-270-220 | Salaries & Wages | 87,304 | 87,305 | 103,661 | 105,732 | 107,846 | 110,001 | 112,199 |
| 01-2-270-225 | Benefits | 17,902 | 22,691 | 27,178 | 27,721 | 28,275 | 28,841 | 29,417 |
| 01-2-270-237 | Employer Health Tax | 1,764 | 2,182 | 2,590 | 2,641 | 2,694 | 2,748 | 2,804 |
| 01-2-270-238 | WCB | 1,747 | 1,921 | 2,237 | 2,282 | 2,329 | 2,374 | 2,421 |
| 01-2-270-275 | Permits/Licences | 2,202 | 2,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-270-276 | Software Licence/Mtce | 6,320 | 7,272 | 7,275 | 7,275 | 7,275 | 7,275 | 7,275 |
| 01-2-270-281 | Materials & Supplies | 772 | 1,500 | 3,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-270-284 | Meeting Expense | 430 | 3,000 | 7,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-270-293 | Office Expenses | 1,245 | 5,700 | 4,050 | 4,050 | 4,050 | 4,050 | 4,050 |
| 01-2-270-296 | Postage | 5 | 75 | 75 | 75 | 75 | 75 | 75 |
| 01-2-270-314 | Telephone & Alarm Lines | 8,460 | 7,411 | 8,605 | 8,684 | 9,564 | 9,647 | 9,731 |
| 01-2-270-319 | Training/Development & Conferences | 4,707 | 16,000 | 15,000 | 5,000 | 6,000 | 6,000 | 6,000 |
| 01-2-270-320 | Travel | 54 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-270-335 | Advertising | 1,214 | 300 | 15,500 | 15,500 | 17,500 | 15,500 | 15,500 |
| 01-2-270-340 | Dues And Memberships | 257 | 200 | 250 | 250 | 250 | 250 | 250 |
| 01-2-270-353 | Public Relations | 729 | 28,000 | 17,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-270-369 | Insurance Liability | 380 | 380 | 529 | 411 | 427 | 444 | 462 |
| 01-2-270-372 | Insurance Property | 208 | 285 | 216 | 225 | 234 | 243 | 253 |
| 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 | 18 | 300 | 600 | 100 | 100 | 100 | 100 |
| 01-2-270-387 | Other Prof Fees | 14,852 | 59,000 | 70,500 | 72,000 | 45,000 | 40,000 | 45,000 |
| 01-2-270-400 | Contracted Svcs Buildings/Land Mtce | 2,558 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-270-403 | Buildings Repairs & Mtce | 377 | 1,900 | 1,900 | 1,900 | 2,400 | 2,500 | 2,500 |
| 01-2-270-406 | Heating | 2,114 | 2,300 | 2,440 | 2,513 | 2,666 | 2,746 | 2,828 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-----------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-270-409 | Hydro | 4,523 | 4,600 | 4,880 | 5,026 | 5,177 | 5,322 | 5,482 |
| 01-2-270-410 | Carbon Offset | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| 01-2-270-421 | Rental/Lease Buildings | 30,936 | 31,042 | 31,555 | 32,186 | 32,830 | 33,487 | 34,157 |
| 01-2-270-447 | Repairs/Mtce Mach/Equip | 127 | 1,250 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 |
| 01-2-270-458 | Fuel/Lubricants Vehicle | 24 | 60 | 60 | 60 | 60 | 60 | 60 |
| 01-2-270-461 | Insurance/Licence Vehicle | 590 | 618 | 746 | 776 | 807 | 839 | 873 |
| 01-2-270-464 | Repairs & Mtce Vehicle | 0 | 450 | 550 | 550 | 550 | 550 | 550 |
| 01-2-270-468 | Minor Capital | 17,870 | 15,000 | 8,500 | 8,500 | 1,500 | 1,500 | 1,500 |
| 01-2-270-489 | Reserve Contr Other | 0 | 0 | 100,000 | 0 | 18,273 | 21,222 | 2,576 |
| 01-2-270-495 | Transfer To Other Functions | 0 | 0 | 0 | 0 | 0 | 0 | 9,600 |
| 270 - Comox Valley Emergency Program | | 269,659 | 367,212 | 605,526 | 347,528 | 340,265 | 340,475 | 340,689 |
| Expenses | | (269,659) | (367,212) | (605,526) | (347,528) | (340,265) | (340,475) | (340,689) |
| 270 - Comox Valley Emergency Program | | 75,238 | 0 | 0 | 0 | 0 | 0 | 0 |
| 271 - Comox Valley Emergency Program - Electoral Areas | | | | | | | | |
| Revenues | | | | | | | | |
| 271 - Comox Valley Emergency Program - Electoral Areas | | | | | | | | |
| 01-1-271-005 | Gil Fed Govt | 637 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-271-016 | Grant Prov Govt Conditional | 31,910 | 43,900 | 114,260 | 0 | 0 | 0 | 0 |
| 01-1-271-019 | Reqn Elect/Spec Prov Govt | 140,000 | 140,000 | 121,392 | 167,500 | 167,500 | 167,500 | 167,500 |
| 01-1-271-133 | Recoveries - Other | 0 | 0 | 0 | 0 | 0 | 0 | 9,600 |
| 01-1-271-145 | Transfer from Reserve | 0 | 0 | 23,783 | 0 | 0 | 0 | 0 |
| 01-1-271-150 | Surplus Prior Year | 20,846 | 20,846 | 22,292 | 0 | 0 | 0 | 0 |
| 271 - Comox Valley Emergency Program - Electoral Areas | | 193,394 | 204,746 | 281,727 | 167,500 | 167,500 | 167,500 | 177,100 |
| Revenues | | 193,394 | 204,746 | 281,727 | 167,500 | 167,500 | 167,500 | 177,100 |
| Expenses | | | | | | | | |
| 271 - Comox Valley Emergency Program - Electoral Areas | | | | | | | | |
| 01-2-271-200 | Support Services | 12,607 | 12,607 | 11,666 | 12,754 | 12,830 | 12,907 | 12,986 |
| 01-2-271-220 | Salaries & Wages | 77,987 | 81,798 | 79,952 | 81,548 | 83,178 | 84,841 | 86,535 |
| 01-2-271-225 | Benefits | 20,541 | 21,758 | 21,057 | 21,478 | 21,907 | 22,344 | 22,792 |
| 01-2-271-237 | Employer Health Tax | 1,581 | 2,043 | 1,997 | 2,037 | 2,077 | 2,119 | 2,161 |
| 01-2-271-238 | WCB | 1,560 | 1,798 | 1,726 | 1,760 | 1,795 | 1,831 | 1,866 |
| 01-2-271-281 | Materials & Supplies | 601 | 1,050 | 6,150 | 5,650 | 7,650 | 6,150 | 6,150 |
| 01-2-271-284 | Meeting Expense | 167 | 1,000 | 500 | 500 | 500 | 500 | 500 |
| 01-2-271-293 | Office Expenses | 470 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-271-311 | Signs | 3,134 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-271-314 | Telephone & Alarm Lines | 636 | 720 | 791 | 807 | 1,123 | 1,140 | 1,157 |
| 01-2-271-319 | Training/Development & Conferences | 2,123 | 3,500 | 3,500 | 4,000 | 3,500 | 4,000 | 3,500 |
| 01-2-271-320 | Travel | 2 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-271-335 | Advertising | 871 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-271-340 | Dues And Memberships | 0 | 175 | 175 | 200 | 200 | 200 | 250 |
| 01-2-271-353 | Public Relations | 1,058 | 11,000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-271-354 | Education Programs Public | 3,120 | 35,750 | 105,560 | 1,300 | 1,300 | 1,300 | 1,300 |
| 01-2-271-369 | Insurance Liability | 234 | 234 | 342 | 255 | 265 | 276 | 287 |
| 01-2-271-381 | Legal Fees | 0 | 500 | 0 | 500 | 500 | 500 | 500 |
| 01-2-271-385 | Gis Services | 211 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-271-387 | Other Prof Fees | 28,908 | 11,846 | 32,000 | 12,000 | 2,000 | 2,000 | 2,000 |
| 01-2-271-447 | Repairs/Mtce Mach/Equip | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-271-458 | Fuel/Lubricants Vehicle | 51 | 540 | 540 | 540 | 540 | 540 | 540 |
| 01-2-271-461 | Insurance/Licence Vehicle | 2,566 | 1,654 | 2,471 | 2,570 | 2,673 | 2,781 | 2,892 |
| 01-2-271-464 | Repairs & Mtce Vehicle | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-271-468 | Minor Capital | 1,063 | 1,500 | 2,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-271-489 | Reserve Contr Other | 10,973 | 10,973 | 0 | 5,301 | 11,162 | 9,771 | 17,384 |
| 271 - Comox Valley Emergency Program - Electoral Areas | | 170,465 | 204,746 | 281,727 | 167,500 | 167,500 | 167,500 | 177,100 |
| Expenses | | (170,465) | (204,746) | (281,727) | (167,500) | (167,500) | (167,500) | (177,100) |
| 271 - Comox Valley Emergency Program - Electoral Areas | | 22,929 | 0 | 0 | 0 | 0 | 0 | 0 |
| 275 - 911 Answering Service | | | | | | | | |
| Revenues | | | | | | | | |
| 275 - 911 Answering Service | | | | | | | | |
| 01-1-275-005 | Gil Fed Govt | 1,421 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-275-009 | Gil Local Govt | 23,002 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-275-019 | Reqn Elect/Spec Prov Govt | 312,973 | 312,973 | 315,174 | 327,888 | 336,329 | 338,728 | 340,789 |
| 01-1-275-020 | Reqn Municipal | 484,689 | 484,689 | 481,429 | 500,850 | 513,742 | 517,408 | 520,555 |
| 01-1-275-150 | Surplus Prior Year | 22,665 | 22,665 | 0 | 0 | 0 | 0 | 0 |
| 01-1-275-151 | Funds Allocated from Prior Year | 0 | 0 | 16,152 | 16,150 | 16,150 | 16,150 | 16,150 |
| 275 - 911 Answering Service | | 844,751 | 820,327 | 812,755 | 844,888 | 866,221 | 872,286 | 877,494 |
| Revenues | | 844,751 | 820,327 | 812,755 | 844,888 | 866,221 | 872,286 | 877,494 |
| Expenses | | | | | | | | |
| 275 - 911 Answering Service | | | | | | | | |
| 01-2-275-200 | Support Services | 12,656 | 12,656 | 11,145 | 12,977 | 13,142 | 13,310 | 13,482 |
| 01-2-275-210 | Grant Operational | 805,657 | 805,657 | 796,271 | 826,610 | 847,766 | 853,650 | 858,673 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-275-369 | Insurance Liability | 278 | 278 | 339 | 301 | 313 | 326 | 339 |
| 01-2-275-489 | Reserve Contr Other | 1,736 | 1,736 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 275 - 911 Answering Service | | 820,327 | 820,327 | 812,755 | 844,888 | 866,221 | 872,286 | 877,494 |
| Expenses | | (820,327) | (820,327) | (812,755) | (844,888) | (866,221) | (872,286) | (877,494) |
| 275 - 911 Answering Service | | 24,424 | 0 | 0 | 0 | 0 | 0 | 0 |
| 285 - Building Inspection | | | | | | | | |
| Revenues | | | | | | | | |
| 285 - Building Inspection | | | | | | | | |
| 01-1-285-005 | Gil Fed Govt | 2,052 | 990 | 990 | 990 | 990 | 990 | 990 |
| 01-1-285-019 | Reqn Elect/Spec Prov Govt | 354,086 | 354,086 | 299,086 | 354,086 | 354,086 | 354,086 | 354,086 |
| 01-1-285-025 | Sale Svcs Local Govt | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 01-1-285-110 | Licences & Fines | 1,325 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-1-285-112 | Inspection Fees | 1,000 | 1,000 | 750 | 750 | 750 | 750 | 750 |
| 01-1-285-113 | Building Permit Fees | 432,971 | 275,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 01-1-285-114 | Plumbing Permit Fees | 23,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-1-285-115 | Other Permit Fees | 875 | 1,500 | 750 | 750 | 750 | 750 | 750 |
| 01-1-285-116 | Renewal Fees | 12,853 | 14,000 | 11,000 | 11,000 | 11,000 | 11,000 | 11,000 |
| 01-1-285-118 | Title Searches | 4,555 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-1-285-128 | Other Revenue | 13,827 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-1-285-145 | Transfer from Reserve | 0 | 0 | 0 | 117,492 | 130,355 | 147,529 | 184,344 |
| 01-1-285-150 | Surplus Prior Year | 224,822 | 224,822 | 195,778 | 0 | 0 | 0 | 0 |
| 01-1-285-151 | Funds Allocated from Prior Year | 0 | 0 | 0 | 26,815 | 26,815 | 26,815 | 0 |
| 285 - Building Inspection | | 1,126,366 | 954,398 | 891,354 | 894,883 | 907,746 | 924,920 | 934,920 |
| Revenues | | 1,126,366 | 954,398 | 891,354 | 894,883 | 907,746 | 924,920 | 934,920 |
| Expenses | | | | | | | | |
| 285 - Building Inspection | | | | | | | | |
| 01-2-285-200 | Support Services | 104,056 | 104,056 | 93,508 | 104,887 | 105,315 | 105,751 | 106,196 |
| 01-2-285-220 | Salaries & Wages | 478,619 | 479,902 | 509,610 | 519,575 | 529,741 | 540,108 | 550,684 |
| 01-2-285-225 | Benefits | 118,530 | 132,857 | 137,116 | 139,857 | 142,656 | 145,509 | 148,419 |
| 01-2-285-237 | Employer Health Tax | 9,697 | 11,786 | 12,154 | 12,399 | 12,646 | 12,898 | 13,156 |
| 01-2-285-238 | WCB | 9,245 | 10,374 | 10,500 | 10,710 | 10,926 | 11,145 | 11,367 |
| 01-2-285-246 | Bank Charges | 9,632 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-2-285-266 | Deliveries/Transportation | 0 | 125 | 125 | 125 | 125 | 125 | 125 |
| 01-2-285-276 | Software Licence/Mtce | 2,595 | 0 | 600 | 600 | 600 | 600 | 600 |
| 01-2-285-284 | Meeting Expense | 0 | 100 | 100 | 100 | 100 | 100 | 100 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-285-293 | Office Expenses | 3,565 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-285-296 | Postage | 78 | 120 | 120 | 120 | 120 | 120 | 120 |
| 01-2-285-305 | Safety Equipment | 396 | 700 | 700 | 700 | 700 | 700 | 700 |
| 01-2-285-314 | Telephone & Alarm Lines | 232 | 600 | 342 | 343 | 344 | 345 | 346 |
| 01-2-285-317 | Title Searches | 3,193 | 4,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-285-319 | Training/Development & Conferences | 4,002 | 10,800 | 4,500 | 11,000 | 11,000 | 11,000 | 11,000 |
| 01-2-285-320 | Travel | 0 | 3,500 | 1,000 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-285-335 | Advertising | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-285-340 | Dues And Memberships | 3,191 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 |
| 01-2-285-347 | Library/Publications | 723 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-285-353 | Public Relations | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-285-369 | Insurance Liability | 20,390 | 20,390 | 23,072 | 22,054 | 22,936 | 23,853 | 24,807 |
| 01-2-285-381 | Legal Fees | 18,853 | 7,000 | 15,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-285-385 | Gis Services | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-285-387 | Other Prof Fees | 6,760 | 12,500 | 3,000 | 8,500 | 3,000 | 8,500 | 3,000 |
| 01-2-285-410 | Carbon Offset | 166 | 166 | 166 | 166 | 166 | 166 | 166 |
| 01-2-285-438 | Contract Svcs Equip/Mach | 2,520 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-285-444 | Rental/Leases - Mach/Equip | 2,208 | 1,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-285-447 | Repairs/Mtce Mach/Equip | 306 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-285-458 | Fuel/Lubricants Vehicle | 3,008 | 4,100 | 4,100 | 4,100 | 4,100 | 4,100 | 4,100 |
| 01-2-285-461 | Insurance/Licence Vehicle | 2,863 | 3,176 | 2,978 | 3,097 | 3,221 | 3,350 | 3,484 |
| 01-2-285-464 | Repairs & Mtce Vehicle | 2,038 | 1,500 | 1,500 | 1,500 | 5,000 | 1,500 | 1,500 |
| 01-2-285-468 | Minor Capital | 2,825 | 6,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-285-485 | Contr To Capital Works Reserve | 5,000 | 5,000 | 11,750 | 11,750 | 11,750 | 11,750 | 11,750 |
| 01-2-285-489 | Reserve Contr Other | 113,846 | 113,846 | 29,613 | 0 | 0 | 0 | 0 |
| 285 - Building Inspection | | 928,536 | 954,398 | 891,354 | 894,883 | 907,746 | 924,920 | 934,920 |
| Expenses | | (928,536) | (954,398) | (891,354) | (894,883) | (907,746) | (924,920) | (934,920) |
| 285 - Building Inspection | | 197,830 | 0 | 0 | 0 | 0 | 0 | 0 |
| 291 - Comox Valley Animal Control | | | | | | | | |
| Revenues | | | | | | | | |
| 291 - Comox Valley Animal Control | | | | | | | | |
| 01-1-291-005 | Gil Fed Govt | 753 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-291-019 | Reqn Elect/Spec Prov Govt | 130,000 | 130,000 | 141,603 | 145,000 | 150,000 | 155,000 | 160,000 |
| 01-1-291-110 | Licences & Fines | 10,735 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| 01-1-291-135 | Recoveries-Other Functions | 0 | 0 | 72,548 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-1-291-145 | Transfer from Reserve | 0 | 339 | 0 | 14,319 | 12,470 | 10,896 | 9,161 |
| 01-1-291-150 | Surplus Prior Year | 23,373 | 23,373 | 17,411 | 0 | 0 | 0 | 0 |
| 291 - Comox Valley Animal Control | | 164,861 | 164,212 | 242,062 | 169,819 | 172,970 | 176,396 | 179,661 |
| Revenues | | 164,861 | 164,212 | 242,062 | 169,819 | 172,970 | 176,396 | 179,661 |
| Expenses | | | | | | | | |
| 291 - Comox Valley Animal Control | | | | | | | | |
| 01-2-291-200 | Support Services | 4,709 | 4,709 | 3,894 | 4,820 | 4,881 | 4,943 | 5,007 |
| 01-2-291-220 | Salaries & Wages | 29,853 | 30,711 | 30,097 | 30,696 | 31,308 | 31,931 | 32,567 |
| 01-2-291-225 | Benefits | 6,180 | 8,315 | 8,180 | 8,344 | 8,511 | 8,680 | 8,854 |
| 01-2-291-237 | Employer Health Tax | 602 | 761 | 749 | 764 | 780 | 794 | 810 |
| 01-2-291-238 | WCB | 613 | 669 | 648 | 660 | 673 | 686 | 700 |
| 01-2-291-262 | Contracts - Operating | 85,332 | 97,637 | 100,625 | 102,916 | 105,264 | 107,670 | 110,137 |
| 01-2-291-281 | Materials & Supplies | 1,706 | 1,200 | 1,200 | 1,200 | 1,000 | 1,000 | 1,000 |
| 01-2-291-293 | Office Expenses | 877 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-291-314 | Telephone & Alarm Lines | 167 | 163 | 115 | 116 | 118 | 120 | 122 |
| 01-2-291-319 | Training/Development & Conferences | 232 | 750 | 750 | 750 | 750 | 750 | 750 |
| 01-2-291-320 | Travel | 256 | 850 | 850 | 850 | 850 | 850 | 600 |
| 01-2-291-332 | Vendor Commission | 798 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-291-335 | Advertising | 2,125 | 2,000 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-291-340 | Dues And Memberships | 14 | 15 | 20 | 20 | 20 | 20 | 20 |
| 01-2-291-369 | Insurance Liability | 3,532 | 3,532 | 3,926 | 3,783 | 3,915 | 4,052 | 4,194 |
| 01-2-291-381 | Legal Fees | 6,425 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-2-291-387 | Other Prof Fees | 3,275 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 01-2-291-489 | Reserve Contr Other | 0 | 0 | 75,608 | 0 | 0 | 0 | 0 |
| 291 - Comox Valley Animal Control | | 146,697 | 164,212 | 242,062 | 169,819 | 172,970 | 176,396 | 179,661 |
| Expenses | | (146,697) | (164,212) | (242,062) | (169,819) | (172,970) | (176,396) | (179,661) |
| 291 - Comox Valley Animal Control | | 18,164 | 0 | 0 | 0 | 0 | 0 | 0 |
| 295 - Noise Control | | | | | | | | |
| Revenues | | | | | | | | |
| 295 - Noise Control | | | | | | | | |
| 01-1-295-005 | Gil Fed Govt | 191 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-295-019 | Reqn Elect/Spec Prov Govt | 42,000 | 42,000 | 42,000 | 52,000 | 52,000 | 52,000 | 52,000 |
| 01-1-295-145 | Transfer from Reserve | 0 | 0 | 36,000 | 0 | 0 | 0 | 0 |
| 01-1-295-150 | Surplus Prior Year | 17,531 | 17,531 | 14,817 | 0 | 0 | 0 | 0 |
| 295 - Noise Control | | 59,722 | 59,531 | 92,817 | 52,000 | 52,000 | 52,000 | 52,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|----------------------------|------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | 59,722 | 59,531 | 92,817 | 52,000 | 52,000 | 52,000 | 52,000 |
| Expenses | | | | | | | | |
| 295 - Noise Control | | | | | | | | |
| 01-2-295-200 | Support Services | 2,027 | 2,027 | 1,750 | 2,040 | 2,047 | 2,054 | 2,062 |
| 01-2-295-220 | Salaries & Wages | 27,911 | 28,299 | 28,152 | 28,712 | 29,284 | 29,866 | 30,461 |
| 01-2-295-225 | Benefits | 5,854 | 7,670 | 7,743 | 7,898 | 8,056 | 8,217 | 8,381 |
| 01-2-295-237 | Employer Health Tax | 563 | 694 | 701 | 715 | 728 | 743 | 758 |
| 01-2-295-238 | WCB | 574 | 611 | 605 | 618 | 628 | 642 | 654 |
| 01-2-295-281 | Materials & Supplies | 0 | 50 | 550 | 50 | 50 | 50 | 50 |
| 01-2-295-293 | Office Expenses | 0 | 150 | 50 | 50 | 50 | 50 | 50 |
| 01-2-295-314 | Telephone & Alarm Lines | 108 | 328 | 150 | 153 | 156 | 159 | 162 |
| 01-2-295-319 | Training/Development & Conferences | 464 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-295-320 | Travel | 513 | 1,700 | 1,200 | 1,200 | 1,500 | 1,500 | 1,500 |
| 01-2-295-340 | Dues And Memberships | 29 | 28 | 35 | 35 | 35 | 35 | 35 |
| 01-2-295-369 | Insurance Liability | 420 | 420 | 472 | 416 | 433 | 450 | 468 |
| 01-2-295-381 | Legal Fees | 2,199 | 9,000 | 6,500 | 5,613 | 4,533 | 3,734 | 2,919 |
| 01-2-295-387 | Other Prof Fees | 0 | 3,000 | 7,409 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-295-489 | Reserve Contr Other | 4,054 | 4,054 | 0 | 0 | 0 | 0 | 0 |
| 01-2-295-495 | Transfer To Other Functions | 0 | 0 | 36,000 | 0 | 0 | 0 | 0 |
| 295 - Noise Control | | 44,714 | 59,531 | 92,817 | 52,000 | 52,000 | 52,000 | 52,000 |
| Expenses | | (44,714) | (59,531) | (92,817) | (52,000) | (52,000) | (52,000) | (52,000) |
| 295 - Noise Control | | 15,009 | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 - Weed Control | | | | | | | | |
| Revenues | | | | | | | | |
| 296 - Weed Control | | | | | | | | |
| 01-1-296-005 | Gil Fed Govt | 148 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-296-016 | Grant Prov Govt Conditional | 12,500 | 12,500 | 0 | 0 | 0 | 0 | 0 |
| 01-1-296-019 | Reqn Elect/Spec Prov Govt | 32,574 | 32,574 | 34,500 | 36,500 | 37,000 | 37,500 | 38,500 |
| 01-1-296-150 | Surplus Prior Year | 2,976 | 2,976 | 3,069 | 0 | 0 | 0 | 0 |
| 296 - Weed Control | | 48,198 | 48,050 | 37,569 | 36,500 | 37,000 | 37,500 | 38,500 |
| Revenues | | 48,198 | 48,050 | 37,569 | 36,500 | 37,000 | 37,500 | 38,500 |
| Expenses | | | | | | | | |
| 296 - Weed Control | | | | | | | | |
| 01-2-296-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-296-262 | Contracts - Operating | 39,359 | 33,950 | 28,200 | 28,200 | 28,200 | 28,200 | 28,200 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-296-316 | Tipping Fees | 0 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-296-335 | Advertising | 0 | 300 | 0 | 300 | 300 | 300 | 300 |
| 01-2-296-350 | Maps & Printing Supplies | 0 | 500 | 0 | 500 | 500 | 500 | 500 |
| 01-2-296-369 | Insurance Liability | 322 | 322 | 374 | 348 | 362 | 376 | 391 |
| 01-2-296-381 | Legal Fees | 0 | 409 | 320 | 324 | 326 | 328 | 329 |
| 01-2-296-400 | Contracted Svcs Buildings/Land Mtce | 0 | 7,269 | 2,375 | 528 | 1,012 | 1,496 | 2,480 |
| 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 | | 44,981 | 48,050 | 37,569 | 36,500 | 37,000 | 37,500 | 38,500 |
| Expenses | | (44,981) | (48,050) | (37,569) | (36,500) | (37,000) | (37,500) | (38,500) |
| 296 - Weed Control | | 3,217 | 0 | 0 | 0 | 0 | 0 | 0 |
| 298 - Unsightly Premises Extended Service | | | | | | | | |
| Revenues | | | | | | | | |
| 298 - Unsightly Premises Extended Service | | | | | | | | |
| 01-1-298-005 | Gil Fed Govt | 168 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-298-019 | Reqn Elect/Spec Prov Govt | 37,000 | 37,000 | 37,000 | 41,000 | 41,000 | 42,000 | 42,000 |
| 01-1-298-110 | Licences & Fines | 3,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-298-145 | Transfer from Reserve | 0 | 0 | 36,548 | 0 | 0 | 0 | 0 |
| 01-1-298-150 | Surplus Prior Year | 6,881 | 6,881 | 7,430 | 0 | 0 | 0 | 0 |
| 298 - Unsightly Premises Extended Service | | 47,250 | 43,881 | 80,978 | 41,000 | 41,000 | 42,000 | 42,000 |
| Revenues | | 47,250 | 43,881 | 80,978 | 41,000 | 41,000 | 42,000 | 42,000 |
| Expenses | | | | | | | | |
| 298 - Unsightly Premises Extended Service | | | | | | | | |
| 01-2-298-200 | Support Services | 1,597 | 1,597 | 1,398 | 1,617 | 1,627 | 1,637 | 1,647 |
| 01-2-298-220 | Salaries & Wages | 18,333 | 18,752 | 18,520 | 18,888 | 19,265 | 19,648 | 20,040 |
| 01-2-298-225 | Benefits | 3,987 | 5,047 | 5,094 | 5,196 | 5,300 | 5,407 | 5,514 |
| 01-2-298-237 | Employer Health Tax | 370 | 457 | 461 | 471 | 479 | 489 | 499 |
| 01-2-298-238 | WCB | 377 | 402 | 398 | 407 | 414 | 423 | 431 |
| 01-2-298-281 | Materials & Supplies | 0 | 25 | 25 | 25 | 25 | 25 | 25 |
| 01-2-298-293 | Office Expenses | 0 | 35 | 35 | 35 | 35 | 35 | 35 |
| 01-2-298-314 | Telephone & Alarm Lines | 132 | 163 | 156 | 157 | 159 | 161 | 163 |
| 01-2-298-316 | Tipping Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-298-319 | Training/Development & Conferences | 232 | 500 | 750 | 750 | 750 | 750 | 750 |
| 01-2-298-320 | Travel | 256 | 750 | 500 | 500 | 500 | 500 | 500 |
| 01-2-298-335 | Advertising | 0 | 25 | 25 | 25 | 25 | 25 | 25 |
| 01-2-298-340 | Dues And Memberships | 14 | 14 | 14 | 14 | 14 | 14 | 14 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-298-369 | Insurance Liability | 574 | 574 | 694 | 621 | 646 | 672 | 699 |
| 01-2-298-381 | Legal Fees | 9,239 | 8,500 | 10,000 | 9,794 | 9,261 | 9,714 | 9,158 |
| 01-2-298-387 | Other Prof Fees | 0 | 1,000 | 4,860 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-298-400 | Contracted Svcs Buildings/Land Mtce | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-298-489 | Reserve Contr Other | 4,540 | 4,540 | 0 | 0 | 0 | 0 | 0 |
| 01-2-298-495 | Transfer To Other Functions | 0 | 0 | 36,548 | 0 | 0 | 0 | 0 |
| 298 - Unsightly Premises Extended Service | | 39,651 | 43,881 | 80,978 | 41,000 | 41,000 | 42,000 | 42,000 |
| Expenses | | (39,651) | (43,881) | (80,978) | (41,000) | (41,000) | (42,000) | (42,000) |
| 298 - Unsightly Premises Extended Service | | 7,598 | 0 | 0 | 0 | 0 | 0 | 0 |
| 299 - Fireworks Regulation Extended Service | | | | | | | | |
| Revenues | | | | | | | | |
| 299 - Fireworks Regulation Extended Service | | | | | | | | |
| 01-1-299-005 | Gil Fed Govt | 52 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-299-019 | Reqn Elect/Spec Prov Govt | 11,323 | 11,323 | 8,000 | 14,643 | 14,833 | 15,025 | 15,223 |
| 01-1-299-115 | Other Permit Fees | 1,170 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-1-299-150 | Surplus Prior Year | 7,462 | 7,462 | 7,695 | 0 | 0 | 0 | 0 |
| 299 - Fireworks Regulation Extended Service | | 20,006 | 18,985 | 15,895 | 14,843 | 15,033 | 15,225 | 15,423 |
| Revenues | | 20,006 | 18,985 | 15,895 | 14,843 | 15,033 | 15,225 | 15,423 |
| Expenses | | | | | | | | |
| 299 - Fireworks Regulation Extended Service | | | | | | | | |
| 01-2-299-200 | Support Services | 553 | 553 | 485 | 561 | 565 | 569 | 574 |
| 01-2-299-220 | Salaries & Wages | 5,853 | 6,133 | 5,951 | 6,070 | 6,191 | 6,315 | 6,441 |
| 01-2-299-225 | Benefits | 1,440 | 1,594 | 1,599 | 1,631 | 1,663 | 1,696 | 1,731 |
| 01-2-299-237 | Employer Health Tax | 119 | 148 | 149 | 152 | 155 | 158 | 161 |
| 01-2-299-238 | WCB | 121 | 131 | 128 | 131 | 134 | 136 | 139 |
| 01-2-299-293 | Office Expenses | 469 | 3,176 | 500 | 500 | 500 | 500 | 500 |
| 01-2-299-335 | Advertising | 3,380 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-299-369 | Insurance Liability | 250 | 250 | 302 | 270 | 281 | 292 | 304 |
| 01-2-299-381 | Legal Fees | 0 | 2,500 | 1,695 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-299-387 | Other Prof Fees | 75 | 500 | 1,086 | 528 | 544 | 559 | 573 |
| 299 - Fireworks Regulation Extended Service | | 12,260 | 18,985 | 15,895 | 14,843 | 15,033 | 15,225 | 15,423 |
| Expenses | | (12,260) | (18,985) | (15,895) | (14,843) | (15,033) | (15,225) | (15,423) |
| 299 - Fireworks Regulation Extended Service | | 7,746 | 0 | 0 | 0 | 0 | 0 | 0 |
| 340 - Liquid Waste Management | | | | | | | | |
| Revenues | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--------------------------------------|------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 340 - Liquid Waste Management | | | | | | | | |
| 01-1-340-005 | Gil Fed Govt | 1,937 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-340-013 | Fed Gas Tax Funding | 11,105 | 107,506 | 64,595 | 31,806 | 0 | 0 | 0 |
| 01-1-340-016 | Grant Prov Govt Conditional | 6,085 | 900 | 0 | 0 | 0 | 0 | 0 |
| 01-1-340-019 | Reqn Elect/Spec Prov Govt | 425,492 | 425,492 | 425,492 | 425,492 | 425,492 | 425,492 | 425,492 |
| 01-1-340-135 | Recoveries-Other Functions | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-1-340-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 821 | 22,656 | 39,970 |
| 01-1-340-150 | Surplus Prior Year | 86,991 | 86,991 | 127,381 | 0 | 0 | 0 | 0 |
| 01-1-340-151 | Funds Allocated from Prior Year | 0 | 0 | 0 | 11,740 | 11,740 | 11,740 | 0 |
| 340 - Liquid Waste Management | | 534,110 | 623,389 | 619,968 | 471,538 | 440,553 | 462,388 | 467,962 |
| Revenues | | 534,110 | 623,389 | 619,968 | 471,538 | 440,553 | 462,388 | 467,962 |
| Expenses | | | | | | | | |
| 340 - Liquid Waste Management | | | | | | | | |
| 01-2-340-200 | Support Services | 57,754 | 57,754 | 38,656 | 58,417 | 58,758 | 59,106 | 59,461 |
| 01-2-340-220 | Salaries & Wages | 208,673 | 243,528 | 238,460 | 243,213 | 248,056 | 253,002 | 258,045 |
| 01-2-340-225 | Benefits | 49,382 | 67,093 | 65,752 | 67,064 | 68,407 | 69,775 | 71,171 |
| 01-2-340-237 | Employer Health Tax | 4,230 | 6,064 | 5,940 | 6,057 | 6,179 | 6,303 | 6,427 |
| 01-2-340-238 | WCB | 4,029 | 5,334 | 5,133 | 5,234 | 5,337 | 5,446 | 5,553 |
| 01-2-340-266 | Deliveries/Transportation | 0 | 120 | 120 | 120 | 120 | 120 | 120 |
| 01-2-340-276 | Software Licence/Mtce | 1,572 | 1,400 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-340-284 | Meeting Expense | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-340-293 | Office Expenses | 681 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-340-296 | Postage | 1,049 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 | 1,600 |
| 01-2-340-299 | Program Supplies | 865 | 3,000 | 1,000 | 3,000 | 2,500 | 2,500 | 2,500 |
| 01-2-340-314 | Telephone & Alarm Lines | 39 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-340-319 | Training/Development & Conferences | 422 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-340-320 | Travel | 0 | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-340-335 | Advertising | 30 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-340-340 | Dues And Memberships | 0 | 800 | 800 | 800 | 800 | 800 | 800 |
| 01-2-340-353 | Public Relations | 0 | 400 | 400 | 400 | 400 | 400 | 400 |
| 01-2-340-354 | Education Programs Public | 351 | 17,100 | 3,200 | 5,600 | 15,600 | 30,600 | 29,100 |
| 01-2-340-369 | Insurance Liability | 1,056 | 1,056 | 950 | 1,142 | 1,188 | 1,236 | 1,285 |
| 01-2-340-381 | Legal Fees | 1,070 | 2,500 | 10,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-340-385 | Gis Services | 553 | 2,000 | 5,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-340-387 | Other Prof Fees | 11,788 | 143,606 | 95,000 | 46,806 | 15,000 | 15,000 | 15,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-340-468 | Minor Capital | 5,153 | 2,000 | 3,000 | 1,000 | 1,108 | 1,000 | 1,000 |
| 01-2-340-489 | Reserve Contr Other | 58,032 | 58,032 | 134,957 | 15,585 | 0 | 0 | 0 |
| 340 - Liquid Waste Management | | 406,729 | 623,387 | 619,968 | 471,538 | 440,553 | 462,388 | 467,962 |
| Expenses | | (406,729) | (623,387) | (619,968) | (471,538) | (440,553) | (462,388) | (467,962) |
| 340 - Liquid Waste Management | | 127,381 | 2 | 0 | 0 | 0 | 0 | 0 |
| 360 - Hornby Island Garbage Disposal | | | | | | | | |
| Revenues | | | | | | | | |
| 360 - Hornby Island Garbage Disposal | | | | | | | | |
| 01-1-360-005 | Gil Fed Govt | 73 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-360-019 | Reqn Elect/Spec Prov Govt | 215,000 | 215,000 | 260,000 | 275,000 | 280,000 | 285,000 | 290,000 |
| 01-1-360-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 1,498 | 1,030 | 2,488 |
| 01-1-360-150 | Surplus Prior Year | 0 | 0 | 14,440 | 0 | 0 | 0 | 0 |
| 360 - Hornby Island Garbage Disposal | | 215,073 | 215,000 | 274,440 | 275,000 | 281,498 | 286,030 | 292,488 |
| Revenues | | 215,073 | 215,000 | 274,440 | 275,000 | 281,498 | 286,030 | 292,488 |
| Expenses | | | | | | | | |
| 360 - Hornby Island Garbage Disposal | | | | | | | | |
| 01-2-360-200 | Support Services | 4,216 | 4,216 | 3,411 | 4,386 | 4,474 | 4,563 | 4,654 |
| 01-2-360-210 | Grant Operational | 177,832 | 177,832 | 216,446 | 257,904 | 265,777 | 270,170 | 276,485 |
| 01-2-360-369 | Insurance Liability | 63 | 63 | 67 | 69 | 72 | 75 | 78 |
| 01-2-360-372 | Insurance Property | 593 | 679 | 706 | 734 | 763 | 794 | 826 |
| 01-2-360-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-360-387 | Other Prof Fees | 0 | 12,347 | 12,347 | 0 | 0 | 0 | 0 |
| 01-2-360-400 | Contracted Svcs Buildings/Land Mtce | 8,746 | 7,000 | 3,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-360-461 | Insurance/Licence Vehicle | 614 | 366 | 381 | 396 | 412 | 428 | 445 |
| 01-2-360-468 | Minor Capital | 0 | 3,000 | 20,000 | 0 | 0 | 0 | 0 |
| 01-2-360-485 | Contr To Capital Works Reserve | 0 | 0 | 13,082 | 1,511 | 0 | 0 | 0 |
| 01-2-360-489 | Reserve Contr Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-360-495 | Transfer To Other Functions | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-360-550 | Deficit Prior Year | 4,497 | 4,497 | 0 | 0 | 0 | 0 | 0 |
| 360 - Hornby Island Garbage Disposal | | 200,560 | 215,000 | 274,440 | 275,000 | 281,498 | 286,030 | 292,488 |
| Expenses | | (200,560) | (215,000) | (274,440) | (275,000) | (281,498) | (286,030) | (292,488) |
| 360 - Hornby Island Garbage Disposal | | 14,513 | 0 | 0 | 0 | 0 | 0 | 0 |
| 362 - Denman Island Garbage Collection Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 362 - Denman Island Garbage Collection Specified Area | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 01-1-362-019 | Reqn Elect/Spec Prov Govt | 88,000 | 88,000 | 88,000 | 88,000 | 89,000 | 89,000 | 89,000 |
| 01-1-362-145 | Transfer from Reserve | 0 | 0 | 2,900 | 0 | 0 | 0 | 0 |
| 01-1-362-150 | Surplus Prior Year | 200 | 200 | 150 | 0 | 0 | 0 | 0 |
| 362 - Denman Island Garbage Collection Specified Area | | 88,200 | 88,200 | 91,050 | 88,000 | 89,000 | 89,000 | 89,000 |
| Revenues | | 88,200 | 88,200 | 91,050 | 88,000 | 89,000 | 89,000 | 89,000 |
| Expenses | | | | | | | | |
| 362 - Denman Island Garbage Collection Specified Area | | | | | | | | |
| 01-2-362-200 | Support Services | 1,290 | 1,290 | 1,305 | 1,342 | 1,369 | 1,396 | 1,424 |
| 01-2-362-210 | Grant Operational | 79,993 | 79,993 | 87,569 | 82,019 | 84,477 | 84,477 | 84,477 |
| 01-2-362-369 | Insurance Liability | 19 | 19 | 26 | 21 | 22 | 23 | 24 |
| 01-2-362-381 | Legal Fees | 0 | 150 | 150 | 150 | 150 | 150 | 150 |
| 01-2-362-489 | Reserve Contr Other | 4,748 | 4,748 | 0 | 2,468 | 982 | 954 | 925 |
| 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 | | 88,050 | 88,200 | 91,050 | 88,000 | 89,000 | 89,000 | 89,000 |
| Expenses | | (88,050) | (88,200) | (91,050) | (88,000) | (89,000) | (89,000) | (89,000) |
| 362 - Denman Island Garbage Collection Specified Area | | 150 | 0 | 0 | 0 | 0 | 0 | 0 |
| 366 - Royston Garbage Collection | | | | | | | | |
| Revenues | | | | | | | | |
| 366 - Royston Garbage Collection | | | | | | | | |
| 01-1-366-092 | User Rates | 111,507 | 110,120 | 129,233 | 136,233 | 136,233 | 140,233 | 140,233 |
| 01-1-366-131 | Recoveries - Recycling BC Incentives | 39,509 | 43,300 | 43,970 | 43,970 | 43,970 | 43,970 | 43,970 |
| 01-1-366-145 | Transfer from Reserve | 0 | 0 | 13,865 | 0 | 0 | 0 | 0 |
| 01-1-366-150 | Surplus Prior Year | 898 | 898 | 0 | 0 | 0 | 0 | 0 |
| 366 - Royston Garbage Collection | | 151,915 | 154,318 | 187,068 | 180,203 | 180,203 | 184,203 | 184,203 |
| Revenues | | 151,915 | 154,318 | 187,068 | 180,203 | 180,203 | 184,203 | 184,203 |
| Expenses | | | | | | | | |
| 366 - Royston Garbage Collection | | | | | | | | |
| 01-2-366-200 | Support Services | 2,834 | 2,834 | 3,033 | 2,949 | 3,008 | 3,068 | 3,129 |
| 01-2-366-262 | Contracts - Operating | 82,992 | 80,535 | 88,616 | 90,932 | 92,751 | 94,606 | 96,498 |
| 01-2-366-296 | Postage | 2,218 | 2,400 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-366-316 | Tipping Fees | 69,701 | 59,400 | 75,880 | 75,880 | 75,880 | 75,880 | 75,880 |
| 01-2-366-335 | Advertising | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-366-354 | Education Programs Public | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-366-369 | Insurance Liability | 42 | 42 | 60 | 46 | 48 | 50 | 52 |
| 01-2-366-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-366-489 | Reserve Contr Other | 3,107 | 3,107 | 0 | 1,896 | 16 | 2,099 | 144 |
| 01-2-366-495 | Transfer To Other Functions | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-366-550 | Deficit Prior Year | 0 | 0 | 10,979 | 0 | 0 | 0 | 0 |
| 366 - Royston Garbage Collection | | 162,894 | 154,318 | 187,068 | 180,203 | 180,203 | 184,203 | 184,203 |
| Expenses | | (162,894) | (154,318) | (187,068) | (180,203) | (180,203) | (184,203) | (184,203) |
| 366 - Royston Garbage Collection | | (10,979) | 0 | 0 | 0 | 0 | 0 | 0 |
| 391 - Comox Strathcona Waste Management | | | | | | | | |
| Revenues | | | | | | | | |
| 391 - Comox Strathcona Waste Management | | | | | | | | |
| 01-1-391-005 | Gil Fed Govt | 8,297 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-391-009 | Gil Local Govt | 125,909 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-391-019 | Reqn Elect/Spec Prov Govt | 2,116,405 | 2,116,405 | 1,763,472 | 1,763,472 | 1,763,472 | 1,763,472 | 1,763,472 |
| 01-1-391-020 | Reqn Municipal | 3,883,597 | 3,883,595 | 3,236,528 | 3,236,528 | 3,236,528 | 3,236,528 | 3,236,528 |
| 01-1-391-080 | Retail Sales | 19,069 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-391-117 | Tipping Fees | 9,826,144 | 9,631,877 | 9,533,500 | 10,108,910 | 10,468,538 | 10,640,423 | 10,734,175 |
| 01-1-391-128 | Other Revenue | 5,795 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-391-131 | Recoveries - Recycling BC Incentives | 152,198 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 01-1-391-132 | Recoveries - Scrap | 116,365 | 180,000 | 68,000 | 85,000 | 125,000 | 160,000 | 180,000 |
| 01-1-391-133 | Recoveries - Other | 68,061 | 8,500 | 0 | 50,000 | 100,000 | 100,000 | 100,000 |
| 01-1-391-135 | Recoveries-Other Functions | 24,430 | 43,000 | 41,000 | 41,000 | 41,000 | 41,000 | 41,000 |
| 01-1-391-150 | Surplus Prior Year | 1,101,218 | 1,101,218 | 1,654,758 | 0 | 0 | 0 | 0 |
| 01-1-391-151 | Funds Allocated from Prior Year | 116,010 | 116,010 | 116,009 | 116,010 | 116,010 | 0 | 0 |
| 391 - Comox Strathcona Waste Management | | 17,563,496 | 17,180,605 | 16,513,267 | 15,500,920 | 15,950,548 | 16,041,423 | 16,155,175 |
| Revenues | | 17,563,496 | 17,180,605 | 16,513,267 | 15,500,920 | 15,950,548 | 16,041,423 | 16,155,175 |
| Expenses | | | | | | | | |
| 391 - Comox Strathcona Waste Management | | | | | | | | |
| 01-2-391-200 | Support Services | 803,516 | 803,516 | 716,180 | 823,822 | 834,281 | 844,949 | 855,830 |
| 01-2-391-212 | Grants Uncond Local Govt | 350,000 | 350,000 | 350,000 | 350,000 | 300,000 | 300,000 | 300,000 |
| 01-2-391-214 | Grants Cond Local Agencies | 0 | 16,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| 01-2-391-216 | Municipal Contract | 259,169 | 333,939 | 337,516 | 341,169 | 344,896 | 348,598 | 355,294 |
| 01-2-391-220 | Salaries & Wages | 1,804,623 | 1,791,754 | 1,879,447 | 1,916,041 | 1,953,377 | 1,991,449 | 2,030,287 |
| 01-2-391-221 | Directors Remuneration | 19,100 | 61,552 | 61,552 | 61,552 | 61,552 | 61,552 | 61,552 |
| 01-2-391-225 | Benefits | 387,680 | 490,196 | 496,068 | 505,991 | 516,107 | 526,431 | 536,962 |
| 01-2-391-237 | Employer Health Tax | 35,526 | 43,804 | 44,774 | 45,675 | 46,584 | 47,518 | 48,464 |
| 01-2-391-238 | WCB | 34,568 | 38,548 | 38,685 | 39,457 | 40,250 | 41,056 | 41,878 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--------------|-------------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-391-245 | Uncollectible Accounts | 3,523 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-391-246 | Bank Charges | 57,454 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 | 44,000 |
| 01-2-391-251 | Cash Overage/Shortage | 291 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-257 | Clothing/Laundrying | 6,065 | 9,000 | 9,000 | 9,100 | 9,202 | 9,306 | 9,412 |
| 01-2-391-262 | Contracts - Operating | 2,305,473 | 2,448,419 | 2,500,912 | 3,265,742 | 3,264,927 | 3,200,697 | 3,267,483 |
| 01-2-391-266 | Deliveries/Transportation | 7,696 | 10,500 | 11,000 | 11,180 | 11,364 | 11,551 | 11,742 |
| 01-2-391-270 | Freon Removal | 2,188 | 8,500 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| 01-2-391-275 | Permits/Licences | 3,391 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-391-276 | Software Licence/Mtce | 10,905 | 14,625 | 27,900 | 18,900 | 18,900 | 18,900 | 18,900 |
| 01-2-391-281 | Materials & Supplies | 38,720 | 49,600 | 60,000 | 57,860 | 58,737 | 59,631 | 60,544 |
| 01-2-391-284 | Meeting Expense | 1,631 | 10,200 | 1,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-391-293 | Office Expenses | 12,419 | 11,800 | 14,000 | 14,180 | 14,364 | 14,551 | 14,742 |
| 01-2-391-296 | Postage | 1,002 | 200 | 500 | 500 | 500 | 500 | 500 |
| 01-2-391-303 | Recycling/Diversion Initiatives | 1,357,885 | 1,443,125 | 1,247,200 | 1,076,992 | 1,057,748 | 1,078,582 | 1,099,959 |
| 01-2-391-305 | Safety Equipment | 7,716 | 5,000 | 5,000 | 5,100 | 5,202 | 5,306 | 5,412 |
| 01-2-391-311 | Signs | 7,275 | 15,000 | 14,000 | 11,020 | 11,040 | 11,061 | 11,082 |
| 01-2-391-314 | Telephone & Alarm Lines | 10,340 | 12,440 | 11,040 | 11,040 | 11,040 | 11,040 | 11,040 |
| 01-2-391-319 | Training/Development & Confernces | 13,837 | 44,575 | 9,575 | 44,575 | 38,575 | 42,925 | 41,575 |
| 01-2-391-320 | Travel | 4,940 | 29,500 | 3,500 | 23,500 | 23,500 | 23,500 | 23,500 |
| 01-2-391-335 | Advertising | 39,521 | 115,000 | 70,000 | 60,000 | 30,000 | 28,000 | 28,000 |
| 01-2-391-340 | Dues And Memberships | 5,730 | 10,400 | 10,400 | 10,400 | 10,400 | 10,400 | 10,400 |
| 01-2-391-347 | Library/Publications | 594 | 500 | 650 | 663 | 676 | 690 | 704 |
| 01-2-391-353 | Public Relations | 656 | 650 | 650 | 650 | 650 | 650 | 650 |
| 01-2-391-366 | Engineering Fees | 262,395 | 415,000 | 285,000 | 565,300 | 570,706 | 421,220 | 306,844 |
| 01-2-391-369 | Insurance Liability | 7,522 | 7,522 | 8,500 | 8,136 | 8,461 | 8,799 | 9,151 |
| 01-2-391-372 | Insurance Property | 12,029 | 11,900 | 11,729 | 12,198 | 12,686 | 13,193 | 13,721 |
| 01-2-391-381 | Legal Fees | 3,307 | 45,000 | 40,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-2-391-385 | Gis Services | 478 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-391-387 | Other Prof Fees | 229,408 | 356,200 | 240,000 | 342,700 | 220,044 | 228,945 | 225,904 |
| 01-2-391-400 | Contracted Svcs Buildings/Land Mtce | 319,979 | 280,300 | 275,900 | 260,840 | 164,263 | 167,772 | 171,368 |
| 01-2-391-403 | Buildings Repairs & Mtce | 105 | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-391-409 | Hydro | 12,309 | 21,023 | 21,653 | 22,303 | 22,972 | 23,660 | 24,369 |
| 01-2-391-410 | Carbon Offset | 3,981 | 163,981 | 163,981 | 3,981 | 3,981 | 3,981 | 3,981 |
| 01-2-391-412 | Janitorial/Cleaning Supplies | 2,409 | 1,500 | 2,000 | 2,040 | 2,081 | 2,123 | 2,165 |
| 01-2-391-415 | Landscaping/Grounds Mtce | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-391-421 | Rental/Lease Buildings | 5,940 | 4,500 | 3,650 | 3,650 | 3,650 | 3,650 | 3,650 |
| 01-2-391-430 | Water | 1,590 | 2,600 | 2,100 | 2,142 | 2,185 | 2,229 | 2,274 |
| 01-2-391-438 | Contract Svcs Equip/Mach | 377,801 | 398,900 | 434,200 | 437,740 | 446,350 | 452,033 | 442,789 |
| 01-2-391-441 | Fuel/Lubricants - Mach/Equip | 104,253 | 119,995 | 121,105 | 123,524 | 125,991 | 128,507 | 131,077 |
| 01-2-391-444 | Rental/Leases - Mach/Equip | 45,659 | 52,201 | 48,201 | 16,201 | 16,201 | 16,201 | 16,201 |
| 01-2-391-447 | Repairs/Mtce Mach/Equip | 28,794 | 25,000 | 25,000 | 25,750 | 26,523 | 27,319 | 28,139 |
| 01-2-391-458 | Fuel/Lubricants Vehicle | (4,566) | 13,200 | 12,300 | 12,546 | 12,797 | 13,053 | 13,314 |
| 01-2-391-461 | Insurance/Licence Vehicle | 12,624 | 15,031 | 12,779 | 13,290 | 13,822 | 14,375 | 14,949 |
| 01-2-391-464 | Repairs & Mtce Vehicle | 920 | 8,000 | 6,000 | 6,120 | 6,242 | 6,366 | 6,494 |
| 01-2-391-468 | Minor Capital | 132,818 | 163,700 | 143,700 | 104,200 | 106,000 | 102,800 | 100,000 |
| 01-2-391-485 | Contr To Capital Works Reserve | 5,304,711 | 5,304,711 | 3,250,086 | 1,796,753 | 2,399,709 | 2,737,878 | 2,133,792 |
| 01-2-391-489 | Reserve Contr Other | 466,010 | 466,010 | 1,930,093 | 466,010 | 516,010 | 350,000 | 350,000 |
| 01-2-391-495 | Transfer To Other Functions | 20,000 | 33,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-391-505 | Debt Charges-Principal | 0 | 0 | 334,450 | 942,753 | 942,753 | 942,753 | 1,458,312 |
| 01-2-391-506 | Debt Charges-Interest | 407,543 | 543,689 | 587,528 | 950,252 | 950,252 | 933,782 | 1,095,315 |
| 391 - Comox Strathcona Waste Management | | 15,351,457 | 16,678,006 | 15,975,204 | 14,973,238 | 15,387,251 | 15,439,182 | 15,549,421 |
| 392 - CSWM Post Landfill Closure | | | | | | | | |
| 01-2-392-220 | Salaries & Wages | 58,537 | 50,809 | 57,786 | 58,942 | 60,120 | 61,321 | 62,547 |
| 01-2-392-225 | Benefits | 10,884 | 14,390 | 16,408 | 16,736 | 17,071 | 17,409 | 17,760 |
| 01-2-392-237 | Employer Health Tax | 1,174 | 1,269 | 1,443 | 1,471 | 1,502 | 1,532 | 1,563 |
| 01-2-392-238 | WCB | 1,112 | 1,117 | 1,247 | 1,274 | 1,299 | 1,325 | 1,350 |
| 01-2-392-262 | Contracts - Operating | 1,010 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-392-266 | Deliveries/Transportation | 650 | 500 | 500 | 750 | 1,000 | 1,000 | 1,000 |
| 01-2-392-275 | Permits/Licences | 304 | 100 | 100 | 200 | 200 | 200 | 200 |
| 01-2-392-276 | Software Licence/Mtce | 346 | 750 | 750 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-392-281 | Materials & Supplies | 2,368 | 3,500 | 3,500 | 3,570 | 7,282 | 7,428 | 7,576 |
| 01-2-392-293 | Office Expenses | 432 | 100 | 100 | 102 | 208 | 212 | 216 |
| 01-2-392-305 | Safety Equipment | 280 | 500 | 500 | 510 | 1,040 | 1,060 | 1,082 |
| 01-2-392-314 | Telephone & Alarm Lines | 909 | 1,000 | 1,000 | 1,368 | 1,656 | 1,684 | 1,714 |
| 01-2-392-319 | Training/Development & Conferences | 0 | 600 | 600 | 612 | 624 | 636 | 649 |
| 01-2-392-320 | Travel | 0 | 650 | 650 | 663 | 676 | 690 | 704 |
| 01-2-392-400 | Contracted Svcs Buildings/Land Mtce | 1,185 | 10,000 | 5,500 | 5,500 | 15,000 | 15,500 | 18,000 |
| 01-2-392-409 | Hydro | 10,566 | 9,810 | 10,080 | 15,282 | 20,976 | 21,396 | 21,824 |
| 01-2-392-438 | Contract Svcs Equip/Mach | 1,598 | 22,000 | 22,000 | 22,340 | 27,687 | 40,776 | 41,392 |
| 01-2-392-444 | Rental/Leases - Mach/Equip | 4,525 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| | | | | | | | | |
|---|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 01-2-392-447 | Repairs/Mtce Mach/Equip | 887 | 15,000 | 5,000 | 12,100 | 10,404 | 22,612 | 10,824 |
| 01-2-392-458 | Fuel/Lubricants Vehicle | 394 | 600 | 650 | 1,200 | 2,000 | 2,040 | 2,081 |
| 01-2-392-461 | Insurance/Licence Vehicle | 1,668 | 837 | 891 | 927 | 964 | 1,003 | 1,043 |
| 392 - CSWM Post Landfill Closure | | 98,827 | 133,532 | 128,705 | 145,047 | 171,209 | 199,324 | 193,025 |
| 393 - Leachate Treatment Plant | | | | | | | | |
| 01-2-393-220 | Salaries & Wages | 97,434 | 110,711 | 102,172 | 104,210 | 106,290 | 108,408 | 110,572 |
| 01-2-393-225 | Benefits | 18,144 | 31,690 | 29,382 | 29,969 | 30,568 | 31,178 | 31,803 |
| 01-2-393-237 | Employer Health Tax | 1,959 | 2,747 | 2,548 | 2,597 | 2,650 | 2,704 | 2,757 |
| 01-2-393-238 | WCB | 1,918 | 2,417 | 2,201 | 2,245 | 2,289 | 2,336 | 2,382 |
| 01-2-393-254 | Chemicals | 72,691 | 70,000 | 70,000 | 71,400 | 72,828 | 74,285 | 75,771 |
| 01-2-393-266 | Deliveries/Transportation | 1,597 | 700 | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 |
| 01-2-393-275 | Permits/Licences | 418 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-393-276 | Software Licence/Mtce | 11,038 | 7,000 | 7,500 | 7,650 | 7,803 | 7,959 | 8,118 |
| 01-2-393-281 | Materials & Supplies | 16,409 | 16,000 | 16,000 | 16,320 | 16,646 | 16,979 | 17,318 |
| 01-2-393-305 | Safety Equipment | 766 | 1,500 | 1,000 | 1,020 | 1,040 | 1,061 | 1,082 |
| 01-2-393-314 | Telephone & Alarm Lines | 1,014 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-393-319 | Training/Development & Conferences | 137 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-393-320 | Travel | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-393-372 | Insurance Property | 5,384 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 |
| 01-2-393-378 | Lab Analysis | 5,103 | 6,000 | 6,000 | 6,300 | 6,615 | 6,946 | 7,293 |
| 01-2-393-387 | Other Prof Fees | 5,253 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-393-400 | Contracted Svcs Buildings/Land Mtce | 5,036 | 4,800 | 4,800 | 4,896 | 4,994 | 5,094 | 5,196 |
| 01-2-393-403 | Buildings Repairs & Mtce | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 2,000 | 2,000 |
| 01-2-393-409 | Hydro | 45,753 | 57,200 | 58,900 | 60,667 | 62,487 | 64,362 | 66,293 |
| 01-2-393-410 | Carbon Offset | 64 | 64 | 64 | 64 | 64 | 64 | 64 |
| 01-2-393-412 | Janitorial/Cleaning Supplies | 212 | 500 | 500 | 510 | 520 | 530 | 541 |
| 01-2-393-430 | Water | 6,220 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-393-438 | Contract Svcs Equip/Mach | 20,056 | 10,000 | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| 01-2-393-441 | Fuel/Lubricants - Mach/Equip | 2,919 | 10,000 | 10,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| 01-2-393-444 | Rental/Leases - Mach/Equip | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,200 | 1,200 |
| 01-2-393-447 | Repairs/Mtce Mach/Equip | 19,941 | 5,000 | 10,000 | 12,000 | 14,000 | 16,000 | 18,000 |
| 01-2-393-458 | Fuel/Lubricants Vehicle | 704 | 3,500 | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 |
| 01-2-393-461 | Insurance/Licence Vehicle | 0 | 837 | 891 | 927 | 964 | 1,003 | 1,043 |
| 01-2-393-468 | Minor Capital | 7,449 | 0 | 46,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 393 - Leachate Treatment Plant | | 347,619 | 369,066 | 409,358 | 382,635 | 392,088 | 402,917 | 412,729 |
| Expenses | | (15,797,903) | (17,180,604) | (16,513,267) | (15,500,920) | (15,950,548) | (16,041,423) | (16,155,175) |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|--------------------------------|-----------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 391 - Comox Strathcona Waste Management | | 1,765,593 | 1 | 0 | 0 | 0 | 0 | 0 |
| 400 - Cemetery | | | | | | | | |
| Revenues | | | | | | | | |
| 400 - Cemetery | | | | | | | | |
| 01-1-400-005 | Gil Fed Govt | 236 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-400-009 | Gil Local Govt | 5,046 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-400-019 | Reqn Elect/Spec Prov Govt | 18,790 | 18,790 | 19,420 | 21,038 | 21,038 | 22,656 | 22,656 |
| 01-1-400-020 | Reqn Municipal | 97,735 | 97,735 | 100,580 | 108,962 | 108,962 | 117,344 | 117,344 |
| 01-1-400-145 | Transfer from Reserve | 0 | 70,317 | 41,215 | 41,938 | 36,988 | 27,040 | 27,094 |
| 01-1-400-150 | Surplus Prior Year | 0 | 0 | 25,172 | 0 | 0 | 0 | 0 |
| 400 - Cemetery | | <u>121,807</u> | <u>186,842</u> | <u>186,387</u> | <u>171,938</u> | <u>166,988</u> | <u>167,040</u> | <u>167,094</u> |
| Revenues | | 121,807 | 186,842 | 186,387 | 171,938 | 166,988 | 167,040 | 167,094 |
| Expenses | | | | | | | | |
| 400 - Cemetery | | | | | | | | |
| 01-2-400-200 | Support Services | 1,317 | 1,317 | 929 | 1,370 | 1,397 | 1,425 | 1,454 |
| 01-2-400-210 | Grant Operational | 64,511 | 160,000 | 160,000 | 145,000 | 140,000 | 140,000 | 140,000 |
| 01-2-400-369 | Insurance Liability | 525 | 525 | 458 | 568 | 591 | 615 | 640 |
| 01-2-400-485 | Contr To Capital Works Reserve | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 400 - Cemetery | | <u>91,353</u> | <u>186,842</u> | <u>186,387</u> | <u>171,938</u> | <u>166,988</u> | <u>167,040</u> | <u>167,094</u> |
| Expenses | | <u>(91,353)</u> | <u>(186,842)</u> | <u>(186,387)</u> | <u>(171,938)</u> | <u>(166,988)</u> | <u>(167,040)</u> | <u>(167,094)</u> |
| 400 - Cemetery | | 30,454 | 0 | 0 | 0 | 0 | 0 | 0 |
| 450 - Emergency Shelter Land Acquisition | | | | | | | | |
| Revenues | | | | | | | | |
| 450 - Emergency Shelter Land Acquisition | | | | | | | | |
| 01-1-450-145 | Transfer from Reserve | 0 | 301 | 300 | 301 | 301 | 301 | 301 |
| 450 - Emergency Shelter Land Acquisition | | <u>0</u> | <u>301</u> | <u>300</u> | <u>301</u> | <u>301</u> | <u>301</u> | <u>301</u> |
| Revenues | | 0 | 301 | 300 | 301 | 301 | 301 | 301 |
| Expenses | | | | | | | | |
| 450 - Emergency Shelter Land Acquisition | | | | | | | | |
| 01-2-450-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-450-369 | Insurance Liability | 0 | 1 | 0 | 1 | 1 | 1 | 1 |
| 450 - Emergency Shelter Land Acquisition | | <u>300</u> | <u>301</u> | <u>300</u> | <u>301</u> | <u>301</u> | <u>301</u> | <u>301</u> |
| Expenses | | <u>(300)</u> | <u>(301)</u> | <u>(300)</u> | <u>(301)</u> | <u>(301)</u> | <u>(301)</u> | <u>(301)</u> |
| 450 - Emergency Shelter Land Acquisition | | (300) | 0 | 0 | 0 | 0 | 0 | 0 |
| 451 - Homelessness Supports | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|------------------------------------|---|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | | | |
| 451 - Homelessness Supports | | | | | | | | |
| 01-1-451-005 | Gil Fed Govt | 419 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-451-009 | Gil Local Govt | 945 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-451-019 | Reqn Elect/Spec Prov Govt | 72,253 | 72,253 | 108,006 | 108,006 | 108,006 | 108,006 | 108,006 |
| 01-1-451-020 | Reqn Municipal | 92,747 | 92,747 | 136,994 | 136,994 | 136,994 | 136,994 | 136,994 |
| 01-1-451-145 | Transfer from Reserve | 0 | 2,474 | 0 | 0 | 0 | 0 | 0 |
| 01-1-451-150 | Surplus Prior Year | 77,398 | 77,398 | 58,026 | 0 | 0 | 0 | 0 |
| 451 - Homelessness Supports | | 243,762 | 244,872 | 303,026 | 245,000 | 245,000 | 245,000 | 245,000 |
| Revenues | | 243,762 | 244,872 | 303,026 | 245,000 | 245,000 | 245,000 | 245,000 |
| Expenses | | | | | | | | |
| 451 - Homelessness Supports | | | | | | | | |
| 01-2-451-200 | Support Services | 1,396 | 1,396 | 1,219 | 1,452 | 1,481 | 1,511 | 1,541 |
| 01-2-451-214 | Grants Cond Local Agencies | 175,000 | 225,000 | 250,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 01-2-451-369 | Insurance Liability | 556 | 556 | 601 | 601 | 625 | 650 | 676 |
| 01-2-451-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-451-387 | Other Prof Fees | 0 | 10,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 01-2-451-489 | Reserve Contr Other | 1,898 | 1,898 | 9,535 | 6,447 | 6,394 | 6,339 | 6,283 |
| 01-2-451-495 | Transfer To Other Functions | 5,522 | 5,522 | 6,171 | 1,000 | 1,000 | 1,000 | 1,000 |
| 451 - Homelessness Supports | | 184,372 | 244,872 | 303,026 | 245,000 | 245,000 | 245,000 | 245,000 |
| Expenses | | (184,372) | (244,872) | (303,026) | (245,000) | (245,000) | (245,000) | (245,000) |
| 451 - Homelessness Supports | | 59,390 | 0 | 0 | 0 | 0 | 0 | 0 |
| 500 - Planning | | | | | | | | |
| Revenues | | | | | | | | |
| 500 - Planning | | | | | | | | |
| 01-1-500-005 | Gil Fed Govt | 11,009 | 4,400 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-1-500-013 | Fed Gas Tax Funding | 0 | 1,663 | 0 | 0 | 0 | 0 | 0 |
| 01-1-500-014 | Fed Govt Cond Transfers | 330,837 | 330,837 | 0 | 0 | 0 | 0 | 0 |
| 01-1-500-016 | Grant Prov Govt Conditional | 75,000 | 150,000 | 105,000 | 0 | 0 | 0 | 0 |
| 01-1-500-019 | Reqn Elect/Spec Prov Govt | 1,900,000 | 1,900,000 | 1,850,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| 01-1-500-025 | Sale Svcs Local Govt | 15,285 | 23,000 | 22,000 | 23,000 | 22,000 | 23,000 | 22,000 |
| 01-1-500-027 | Sale Svcs General Public | 0 | 250 | 150 | 150 | 150 | 150 | 150 |
| 01-1-500-079 | Publications & Maps | 6 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-1-500-101 | Appl Fees - Agriculture Land Commission | 600 | 900 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| 01-1-500-102 | Appl Fees - Board Of Variance | 500 | 2,000 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|-----------------------|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-1-500-103 | Appl Fees - Rezoning/Comm Plan | 13,500 | 12,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-1-500-104 | Appl Fees - Subdivision | 7,975 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-500-109 | Appl Fees - Other | 750 | 800 | 800 | 800 | 800 | 800 | 800 |
| 01-1-500-110 | Licences & Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-500-115 | Other Permit Fees | 26,881 | 30,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-1-500-135 | Recoveries-Other Functions | 13,393 | 16,632 | 16,630 | 16,630 | 16,630 | 16,630 | 16,630 |
| 01-1-500-145 | Transfer from Reserve | 0 | 37,927 | 0 | 31,179 | 49,939 | 78,737 | 115,341 |
| 01-1-500-150 | Surplus Prior Year | 322,202 | 322,202 | 343,732 | 0 | 0 | 0 | 0 |
| 01-1-500-151 | Funds Allocated from Prior Year | 29,290 | 29,290 | 0 | 0 | 0 | 58,582 | 0 |
| 500 - Planning | | 2,747,228 | 2,867,001 | 2,390,112 | 2,123,559 | 2,141,319 | 2,229,699 | 2,206,721 |
| Revenues | | 2,747,228 | 2,867,001 | 2,390,112 | 2,123,559 | 2,141,319 | 2,229,699 | 2,206,721 |
| Expenses | | | | | | | | |
| 500 - Planning | | | | | | | | |
| 01-2-500-200 | Support Services | 176,401 | 176,401 | 145,443 | 177,419 | 177,944 | 178,479 | 179,025 |
| 01-2-500-220 | Salaries & Wages | 555,778 | 553,855 | 521,171 | 530,880 | 541,267 | 551,869 | 562,680 |
| 01-2-500-225 | Benefits | 124,072 | 154,223 | 141,918 | 144,757 | 147,652 | 150,604 | 153,617 |
| 01-2-500-237 | Employer Health Tax | 11,252 | 13,812 | 12,734 | 12,985 | 13,251 | 13,514 | 13,784 |
| 01-2-500-238 | WCB | 10,566 | 12,151 | 11,001 | 11,221 | 11,447 | 11,676 | 11,912 |
| 01-2-500-246 | Bank Charges | 958 | 1,000 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-500-266 | Deliveries/Transportation | 43 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-500-284 | Meeting Expense | 79 | 900 | 900 | 900 | 900 | 900 | 900 |
| 01-2-500-293 | Office Expenses | 2,646 | 3,000 | 3,000 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-500-296 | Postage | 445 | 900 | 500 | 500 | 500 | 500 | 500 |
| 01-2-500-314 | Telephone & Alarm Lines | 1,604 | 1,784 | 1,923 | 1,923 | 1,923 | 1,923 | 1,923 |
| 01-2-500-317 | Title Searches | 3,193 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-500-319 | Training/Development & Conferences | 6,337 | 12,000 | 9,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-2-500-320 | Travel | 284 | 6,000 | 2,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-500-335 | Advertising | 5,601 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-2-500-340 | Dues And Memberships | 5,088 | 4,097 | 4,097 | 4,097 | 4,097 | 4,097 | 4,097 |
| 01-2-500-347 | Library/Publications | 949 | 700 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-500-350 | Maps & Printing Supplies | 925 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-500-353 | Public Relations | 1,677 | 17,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 01-2-500-369 | Insurance Liability | 5,807 | 5,807 | 5,780 | 6,281 | 6,532 | 6,793 | 7,065 |
| 01-2-500-381 | Legal Fees | 11,692 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-2-500-387 | Other Prof Fees | 12,105 | 54,000 | 34,500 | 26,000 | 26,000 | 26,000 | 26,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-500-438 | Contract Svcs Equip/Mach | 508 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-500-444 | Rental/Leases - Mach/Equip | 852 | 3,575 | 3,575 | 3,575 | 3,575 | 3,575 | 3,575 |
| 01-2-500-447 | Repairs/Mtce Mach/Equip | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-500-458 | Fuel/Lubricants Vehicle | 69 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-500-461 | Insurance/Licence Vehicle | 5,176 | 3,965 | 3,730 | 3,880 | 4,035 | 4,196 | 4,364 |
| 01-2-500-464 | Repairs & Mtce Vehicle | 101 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-500-468 | Minor Capital | 5,082 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-500-485 | Contr To Capital Works Reserve | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-2-500-489 | Reserve Contr Other | 113,852 | 113,852 | 223,595 | 0 | 0 | 0 | 0 |
| 500 - Planning | | 1,069,642 | 1,220,422 | 1,209,467 | 1,028,518 | 1,043,223 | 1,058,226 | 1,073,542 |
| 501 - Planning - Geographic Information System | | | | | | | | |
| 01-2-501-200 | Support Services | 85,835 | 85,835 | 82,145 | 89,302 | 91,088 | 92,911 | 94,769 |
| 01-2-501-220 | Salaries & Wages | 263,247 | 265,556 | 255,448 | 260,547 | 265,750 | 271,053 | 276,464 |
| 01-2-501-225 | Benefits | 60,597 | 75,268 | 72,422 | 73,871 | 75,350 | 76,855 | 78,391 |
| 01-2-501-237 | Employer Health Tax | 5,370 | 6,619 | 6,372 | 6,503 | 6,631 | 6,762 | 6,897 |
| 01-2-501-238 | WCB | 5,162 | 5,824 | 5,507 | 5,615 | 5,728 | 5,845 | 5,962 |
| 01-2-501-276 | Software Licence/Mtce | 53,370 | 51,950 | 61,000 | 61,000 | 61,000 | 63,000 | 63,000 |
| 01-2-501-284 | Meeting Expense | 135 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-501-293 | Office Expenses | 1,184 | 10,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-501-319 | Training/Development & Conferences | 251 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-501-320 | Travel | 0 | 7,500 | 1,500 | 7,500 | 1,500 | 7,500 | 1,500 |
| 01-2-501-340 | Dues And Memberships | 1,781 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-501-347 | Library/Publications | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-501-387 | Other Prof Fees | 6,760 | 18,000 | 3,000 | 11,000 | 3,000 | 12,000 | 3,000 |
| 01-2-501-468 | Minor Capital | 0 | 7,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-501-489 | Reserve Contr Other | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 501 - Planning - Geographic Information System | | 498,691 | 553,252 | 516,094 | 544,038 | 538,747 | 564,626 | 558,683 |
| 502 - Planning - Bylaw Enforcement | | | | | | | | |
| 01-2-502-200 | Support Services | 35,725 | 35,725 | 28,596 | 37,168 | 37,911 | 38,670 | 39,443 |
| 01-2-502-220 | Salaries & Wages | 110,385 | 111,729 | 124,460 | 126,938 | 129,461 | 132,040 | 134,668 |
| 01-2-502-225 | Benefits | 23,593 | 30,373 | 34,553 | 35,245 | 35,949 | 36,669 | 37,402 |
| 01-2-502-237 | Employer Health Tax | 2,228 | 2,739 | 3,096 | 3,159 | 3,222 | 3,287 | 3,354 |
| 01-2-502-238 | WCB | 2,213 | 2,407 | 2,676 | 2,730 | 2,786 | 2,839 | 2,897 |
| 01-2-502-293 | Office Expenses | 640 | 2,000 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-502-296 | Postage | 31 | 200 | 200 | 200 | 200 | 200 | 200 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-502-314 | Telephone & Alarm Lines | 450 | 984 | 900 | 918 | 936 | 954 | 974 |
| 01-2-502-319 | Training/Development & Conferences | 1,525 | 4,500 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-502-320 | Travel | 1,570 | 4,500 | 3,000 | 3,000 | 4,000 | 4,000 | 4,000 |
| 01-2-502-335 | Advertising | 19 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-502-340 | Dues And Memberships | 122 | 120 | 120 | 120 | 120 | 120 | 120 |
| 01-2-502-381 | Legal Fees | 17,597 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-2-502-387 | Other Prof Fees | 4,153 | 6,500 | 3,500 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-502-410 | Carbon Offset | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 01-2-502-458 | Fuel/Lubricants Vehicle | 1,221 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-502-461 | Insurance/Licence Vehicle | 1,522 | 1,691 | 1,584 | 1,647 | 1,713 | 1,782 | 1,853 |
| 01-2-502-464 | Repairs & Mtce Vehicle | 1,746 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-502-468 | Minor Capital | 1,436 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 502 - Planning - Bylaw Enforcement | | 206,221 | 250,513 | 255,230 | 265,170 | 270,343 | 274,606 | 278,956 |
| 503 - Planning - Planning Policy | | | | | | | | |
| 01-2-503-200 | Support Services | 27,041 | 27,041 | 26,881 | 28,134 | 28,697 | 29,272 | 29,857 |
| 01-2-503-220 | Salaries & Wages | 123,794 | 126,563 | 97,058 | 98,993 | 100,969 | 102,984 | 105,038 |
| 01-2-503-225 | Benefits | 28,989 | 35,029 | 26,571 | 27,104 | 27,646 | 28,198 | 28,762 |
| 01-2-503-237 | Employer Health Tax | 2,513 | 8,403 | 2,420 | 2,469 | 2,518 | 2,568 | 2,620 |
| 01-2-503-238 | WCB | 2,144 | 2,778 | 2,091 | 2,133 | 2,176 | 2,219 | 2,263 |
| 01-2-503-284 | Meeting Expense | 73 | 1,500 | 500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-503-293 | Office Expenses | 299 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-503-296 | Postage | 0 | 200 | 1,000 | 200 | 200 | 200 | 200 |
| 01-2-503-319 | Training/Development & Conferences | 3,535 | 13,500 | 11,000 | 10,200 | 10,200 | 10,200 | 10,200 |
| 01-2-503-320 | Travel | 1,842 | 6,000 | 4,500 | 4,800 | 4,800 | 4,800 | 4,800 |
| 01-2-503-335 | Advertising | 0 | 5,000 | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-503-340 | Dues And Memberships | 281 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 | 2,300 |
| 01-2-503-347 | Library/Publications | 161 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-503-353 | Public Relations | 0 | 20,000 | 10,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-503-354 | Education Programs Public | 5,000 | 50,000 | 8,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-503-381 | Legal Fees | 0 | 10,000 | 5,000 | 5,000 | 5,000 | 20,000 | 5,000 |
| 01-2-503-387 | Other Prof Fees | 347,338 | 530,837 | 205,000 | 90,000 | 90,000 | 115,000 | 90,000 |
| 01-2-503-468 | Minor Capital | 0 | 1,500 | 1,500 | 0 | 0 | 0 | 0 |
| 01-2-503-495 | Transfer To Other Functions | 1,663 | 1,663 | 0 | 0 | 0 | 0 | 0 |
| 503 - Planning - Planning Policy | | 544,673 | 842,814 | 409,321 | 285,833 | 289,006 | 332,241 | 295,540 |
| Expenses | | (2,319,227) | (2,867,001) | (2,390,112) | (2,123,559) | (2,141,319) | (2,229,699) | (2,206,721) |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---------------------------------------|------------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|
| 500 - Planning | | 428,001 | 0 | 0 | 0 | 0 | 0 | 0 |
| 512 - Regional Growth Strategy | | | | | | | | |
| Revenues | | | | | | | | |
| 512 - Regional Growth Strategy | | | | | | | | |
| 01-1-512-005 | Gil Fed Govt | 836 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-512-009 | Gil Local Govt | 12,394 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-512-013 | Fed Gas Tax Funding | 0 | 40,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-512-016 | Grant Prov Govt Conditional | 190,752 | 161,500 | 294,000 | 0 | 0 | 0 | 0 |
| 01-1-512-019 | Reqn Elect/Spec Prov Govt | 144,262 | 144,262 | 196,960 | 196,960 | 161,149 | 161,149 | 161,149 |
| 01-1-512-020 | Reqn Municipal | 260,738 | 260,738 | 353,040 | 353,040 | 288,851 | 288,851 | 288,851 |
| 01-1-512-135 | Recoveries-Other Functions | 102,646 | 102,646 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-1-512-145 | Transfer from Reserve | 0 | 15,190 | 14,879 | 0 | 0 | 0 | 0 |
| 01-1-512-150 | Surplus Prior Year | 67,866 | 67,866 | 288,775 | 0 | 0 | 0 | 0 |
| 512 - Regional Growth Strategy | | 779,494 | 792,202 | 1,148,654 | 551,000 | 451,000 | 451,000 | 451,000 |
| Revenues | | 779,494 | 792,202 | 1,148,654 | 551,000 | 451,000 | 451,000 | 451,000 |
| Expenses | | | | | | | | |
| 512 - Regional Growth Strategy | | | | | | | | |
| 01-2-512-200 | Support Services | 13,562 | 13,562 | 22,712 | 13,768 | 13,874 | 13,982 | 14,092 |
| 01-2-512-220 | Salaries & Wages | 185,109 | 184,691 | 242,892 | 269,368 | 274,748 | 280,232 | 285,830 |
| 01-2-512-225 | Benefits | 42,983 | 50,475 | 67,194 | 68,537 | 69,909 | 71,307 | 72,733 |
| 01-2-512-237 | Employer Health Tax | 3,672 | 4,607 | 6,063 | 6,183 | 6,307 | 6,432 | 6,561 |
| 01-2-512-238 | WCB | 3,143 | 4,056 | 5,237 | 5,342 | 5,449 | 5,557 | 5,669 |
| 01-2-512-266 | Deliveries/Transportation | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-512-284 | Meeting Expense | 0 | 500 | 250 | 2,000 | 250 | 250 | 250 |
| 01-2-512-293 | Office Expenses | 27 | 250 | 100 | 100 | 100 | 100 | 100 |
| 01-2-512-319 | Training/Development & Conferences | 1,575 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-512-320 | Travel | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-512-335 | Advertising | 5,036 | 3,000 | 5,000 | 10,000 | 2,500 | 2,500 | 5,000 |
| 01-2-512-353 | Public Relations | 276 | 15,000 | 10,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| 01-2-512-354 | Education Programs Public | 16,726 | 82,733 | 46,337 | 50,000 | 10,000 | 10,000 | 0 |
| 01-2-512-369 | Insurance Liability | 565 | 565 | 1,431 | 612 | 636 | 661 | 687 |
| 01-2-512-381 | Legal Fees | 297 | 10,000 | 15,000 | 20,000 | 10,000 | 10,000 | 10,000 |
| 01-2-512-385 | Gis Services | 0 | 2,000 | 5,000 | 8,000 | 5,000 | 5,000 | 5,000 |
| 01-2-512-387 | Other Prof Fees | 183,834 | 380,413 | 502,163 | 70,000 | 35,000 | 30,000 | 30,000 |
| 01-2-512-489 | Reserve Contr Other | 0 | 0 | 178,925 | 11,740 | 6,877 | 4,629 | 4,728 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---------------------------------------|--------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-512-496 | Transfers to Other Governments | 0 | 40,000 | 40,000 | 0 | 0 | 0 | 0 |
| 512 - Regional Growth Strategy | | 456,806 | 792,202 | 1,148,654 | 551,000 | 451,000 | 451,000 | 451,000 |
| Expenses | | (456,806) | (792,202) | (1,148,654) | (551,000) | (451,000) | (451,000) | (451,000) |
| 512 - Regional Growth Strategy | | 322,688 | 0 | 0 | 0 | 0 | 0 | 0 |
| 530 - House Numbering Area A | | | | | | | | |
| Revenues | | | | | | | | |
| 530 - House Numbering Area A | | | | | | | | |
| 01-1-530-005 | Gil Fed Govt | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-530-019 | Reqn Elect/Spec Prov Govt | 952 | 952 | 952 | 952 | 952 | 952 | 952 |
| 01-1-530-150 | Surplus Prior Year | 3 | 3 | 0 | 0 | 0 | 0 | 0 |
| 530 - House Numbering Area A | | 957 | 955 | 952 | 952 | 952 | 952 | 952 |
| Revenues | | 957 | 955 | 952 | 952 | 952 | 952 | 952 |
| Expenses | | | | | | | | |
| 530 - House Numbering Area A | | | | | | | | |
| 01-2-530-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-530-220 | Salaries & Wages | 461 | 461 | 461 | 461 | 461 | 461 | 461 |
| 01-2-530-225 | Benefits | 89 | 89 | 89 | 89 | 89 | 89 | 89 |
| 01-2-530-238 | WCB | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| 01-2-530-350 | Maps & Printing Supplies | 75 | 75 | 72 | 72 | 72 | 72 | 72 |
| 01-2-530-369 | Insurance Liability | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 530 - House Numbering Area A | | 955 | 955 | 952 | 952 | 952 | 952 | 952 |
| Expenses | | (955) | (955) | (952) | (952) | (952) | (952) | (952) |
| 530 - House Numbering Area A | | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 531 - House Numbering Area B | | | | | | | | |
| Revenues | | | | | | | | |
| 531 - House Numbering Area B | | | | | | | | |
| 01-1-531-005 | Gil Fed Govt | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-531-019 | Reqn Elect/Spec Prov Govt | 735 | 735 | 735 | 735 | 735 | 735 | 735 |
| 01-1-531-150 | Surplus Prior Year | 10 | 10 | 10 | 0 | 0 | 0 | 0 |
| 531 - House Numbering Area B | | 755 | 745 | 745 | 735 | 735 | 735 | 735 |
| Revenues | | 755 | 745 | 745 | 735 | 735 | 735 | 735 |
| Expenses | | | | | | | | |
| 531 - House Numbering Area B | | | | | | | | |
| 01-2-531-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-531-220 | Salaries & Wages | 303 | 303 | 303 | 303 | 303 | 303 | 303 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-531-225 | Benefits | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| 01-2-531-238 | WCB | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| 01-2-531-350 | Maps & Printing Supplies | 50 | 60 | 60 | 50 | 50 | 50 | 50 |
| 01-2-531-369 | Insurance Liability | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 531 - House Numbering Area B | | 735 | 745 | 745 | 735 | 735 | 735 | 735 |
| Expenses | | (735) | (745) | (745) | (735) | (735) | (735) | (735) |
| 531 - House Numbering Area B | | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| 532 - House Numbering Area C | | | | | | | | |
| Revenues | | | | | | | | |
| 532 - House Numbering Area C | | | | | | | | |
| 01-1-532-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-532-019 | Reqn Elect/Spec Prov Govt | 840 | 840 | 840 | 840 | 840 | 840 | 840 |
| 01-1-532-150 | Surplus Prior Year | 5 | 5 | 1 | 0 | 0 | 0 | 0 |
| 532 - House Numbering Area C | | 846 | 845 | 841 | 840 | 840 | 840 | 840 |
| Revenues | | 846 | 845 | 841 | 840 | 840 | 840 | 840 |
| Expenses | | | | | | | | |
| 532 - House Numbering Area C | | | | | | | | |
| 01-2-532-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-532-220 | Salaries & Wages | 363 | 363 | 363 | 363 | 363 | 363 | 363 |
| 01-2-532-225 | Benefits | 68 | 68 | 68 | 68 | 68 | 68 | 68 |
| 01-2-532-238 | WCB | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| 01-2-532-350 | Maps & Printing Supplies | 75 | 76 | 71 | 71 | 71 | 71 | 71 |
| 01-2-532-369 | Insurance Liability | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| 532 - House Numbering Area C | | 844 | 845 | 841 | 840 | 840 | 840 | 840 |
| Expenses | | (844) | (845) | (841) | (840) | (840) | (840) | (840) |
| 532 - House Numbering Area C | | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 550 - Economic Development - Comox Valley | | | | | | | | |
| Revenues | | | | | | | | |
| 550 - Economic Development - Comox Valley | | | | | | | | |
| 01-1-550-005 | Gil Fed Govt | 2,737 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-1-550-009 | Gil Local Govt | 40,072 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 01-1-550-019 | Reqn Elect/Spec Prov Govt | 472,297 | 472,297 | 370,962 | 370,962 | 370,962 | 370,962 | 370,962 |
| 01-1-550-020 | Reqn Municipal | 776,159 | 776,159 | 604,038 | 604,038 | 604,038 | 604,038 | 604,038 |
| 01-1-550-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 15,240 | 34,248 |
| 01-1-550-150 | Surplus Prior Year | 12,491 | 12,491 | 144,272 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 550 - Economic Development - Comox Valley | | 1,303,756 | 1,291,947 | 1,150,272 | 1,006,000 | 1,006,000 | 1,021,240 | 1,040,248 |
| Revenues | | 1,303,756 | 1,291,947 | 1,150,272 | 1,006,000 | 1,006,000 | 1,021,240 | 1,040,248 |
| Expenses | | | | | | | | |
| 550 - Economic Development - Comox Valley | | | | | | | | |
| 01-2-550-200 | Support Services | 22,017 | 22,017 | 19,068 | 22,906 | 23,364 | 23,831 | 24,308 |
| 01-2-550-210 | Grant Operational | 1,045,631 | 1,208,963 | 800,000 | 816,000 | 832,320 | 848,966 | 865,945 |
| 01-2-550-212 | Grants Uncond Local Govt | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-2-550-284 | Meeting Expense | 42 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-550-369 | Insurance Liability | 1,417 | 1,417 | 1,599 | 1,533 | 1,594 | 1,658 | 1,724 |
| 01-2-550-381 | Legal Fees | 10,224 | 2,500 | 15,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-550-387 | Other Prof Fees | 10,295 | 30,000 | 250,000 | 121,400 | 122,828 | 124,285 | 125,771 |
| 01-2-550-489 | Reserve Contr Other | 7,050 | 7,050 | 44,605 | 21,661 | 3,394 | 0 | 0 |
| 550 - Economic Development - Comox Valley | | 1,116,675 | 1,291,947 | 1,150,272 | 1,006,000 | 1,006,000 | 1,021,240 | 1,040,248 |
| Expenses | | (1,116,675) | (1,291,947) | (1,150,272) | (1,006,000) | (1,006,000) | (1,021,240) | (1,040,248) |
| 550 - Economic Development - Comox Valley | | 187,081 | 0 | 0 | 0 | 0 | 0 | 0 |
| 555 - Denman Island Economic Development | | | | | | | | |
| Revenues | | | | | | | | |
| 555 - Denman Island Economic Development | | | | | | | | |
| 01-1-555-005 | Gil Fed Govt | 41 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-555-019 | Reqn Elect/Spec Prov Govt | 50,043 | 50,043 | 51,500 | 51,500 | 52,000 | 52,000 | 52,000 |
| 01-1-555-145 | Transfer from Reserve | 0 | 926 | 0 | 0 | 0 | 0 | 0 |
| 555 - Denman Island Economic Development | | 50,084 | 50,969 | 51,500 | 51,500 | 52,000 | 52,000 | 52,000 |
| Revenues | | 50,084 | 50,969 | 51,500 | 51,500 | 52,000 | 52,000 | 52,000 |
| Expenses | | | | | | | | |
| 555 - Denman Island Economic Development | | | | | | | | |
| 01-2-555-200 | Support Services | 1,412 | 1,412 | 819 | 1,466 | 1,494 | 1,522 | 1,551 |
| 01-2-555-210 | Grant Operational | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| 01-2-555-220 | Salaries & Wages | 2,669 | 2,588 | 2,756 | 2,811 | 2,867 | 2,924 | 2,982 |
| 01-2-555-225 | Benefits | 517 | 670 | 713 | 727 | 742 | 757 | 772 |
| 01-2-555-237 | Employer Health Tax | 54 | 64 | 69 | 70 | 71 | 73 | 74 |
| 01-2-555-238 | WCB | 35 | 57 | 59 | 60 | 62 | 63 | 64 |
| 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 | 528 | 528 | 367 | 571 | 594 | 618 | 643 |
| 01-2-555-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 500 | 500 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|---------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-555-489 | Reserve Contr Other | 0 | 0 | 1,067 | 145 | 520 | 393 | 264 |
| 555 - Denman Island Economic Development | | 50,215 | 50,969 | 51,500 | 51,500 | 52,000 | 52,000 | 52,000 |
| Expenses | | (50,215) | (50,969) | (51,500) | (51,500) | (52,000) | (52,000) | (52,000) |
| 555 - Denman Island Economic Development | | (131) | 0 | 0 | 0 | 0 | 0 | 0 |
| 556 - Hornby Island Economic Development | | | | | | | | |
| Revenues | | | | | | | | |
| 556 - Hornby Island Economic Development | | | | | | | | |
| 01-1-556-005 | Gil Fed Govt | 31 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-556-019 | Reqn Elect/Spec Prov Govt | 90,000 | 90,000 | 90,000 | 102,000 | 102,000 | 102,000 | 102,000 |
| 01-1-556-128 | Other Revenue | 690 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-556-133 | Recoveries - Other | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-556-145 | Transfer from Reserve | 0 | 25,000 | 0 | 0 | 0 | 1,449 | 3,506 |
| 01-1-556-150 | Surplus Prior Year | 0 | 0 | 1,404 | 0 | 0 | 0 | 0 |
| 556 - Hornby Island Economic Development | | 105,720 | 115,000 | 91,404 | 102,000 | 102,000 | 103,449 | 105,506 |
| Revenues | | 105,720 | 115,000 | 91,404 | 102,000 | 102,000 | 103,449 | 105,506 |
| Expenses | | | | | | | | |
| 556 - Hornby Island Economic Development | | | | | | | | |
| 01-2-556-200 | Support Services | 1,924 | 1,924 | 1,773 | 1,999 | 2,037 | 2,076 | 2,116 |
| 01-2-556-210 | Grant Operational | 80,950 | 105,950 | 80,250 | 91,700 | 93,550 | 95,400 | 97,308 |
| 01-2-556-220 | Salaries & Wages | 2,669 | 2,588 | 2,756 | 2,811 | 2,867 | 2,924 | 2,982 |
| 01-2-556-225 | Benefits | 517 | 670 | 713 | 727 | 742 | 757 | 772 |
| 01-2-556-237 | Employer Health Tax | 54 | 64 | 69 | 70 | 71 | 73 | 74 |
| 01-2-556-238 | WCB | 35 | 57 | 59 | 60 | 62 | 63 | 64 |
| 01-2-556-320 | Travel | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-556-335 | Advertising | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-556-369 | Insurance Liability | 732 | 732 | 837 | 791 | 823 | 856 | 890 |
| 01-2-556-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-556-387 | Other Prof Fees | 15,689 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-556-489 | Reserve Contr Other | 1,715 | 1,715 | 3,647 | 2,542 | 548 | 0 | 0 |
| 556 - Hornby Island Economic Development | | 104,285 | 115,000 | 91,404 | 102,000 | 102,000 | 103,449 | 105,506 |
| Expenses | | (104,285) | (115,000) | (91,404) | (102,000) | (102,000) | (103,449) | (105,506) |
| 556 - Hornby Island Economic Development | | 1,435 | 0 | 0 | 0 | 0 | 0 | 0 |
| 600 - Recreation Grant | | | | | | | | |
| Revenues | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-1-600-005 | Gil Fed Govt | 601 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-1-600-009 | Gil Local Govt | 9,704 | 689 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-600-019 | Reqn Elect/Spec Prov Govt | 132,030 | 132,030 | 165,579 | 150,940 | 158,457 | 166,370 | 166,370 |
| 01-1-600-020 | Reqn Municipal | 204,470 | 204,470 | 252,921 | 230,560 | 242,043 | 254,130 | 254,130 |
| 01-1-600-150 | Surplus Prior Year | 31,227 | 31,227 | 154,205 | 0 | 0 | 0 | 0 |
| 01-1-600-151 | Funds Allocated from Prior Year | 0 | 0 | 0 | 8,000 | 2,728 | 0 | 17,000 |
| 600 - Recreation Grant | | 378,032 | 368,616 | 577,905 | 394,700 | 408,428 | 425,700 | 442,700 |
| Revenues | | 378,032 | 368,616 | 577,905 | 394,700 | 408,428 | 425,700 | 442,700 |
| Expenses | | | | | | | | |
| 600 - Recreation Grant | | | | | | | | |
| 01-2-600-200 | Support Services | 4,139 | 4,139 | 3,723 | 4,293 | 4,373 | 4,454 | 4,537 |
| 01-2-600-214 | Grants Cond Local Agencies | 196,250 | 346,335 | 541,400 | 379,100 | 398,900 | 415,000 | 432,500 |
| 01-2-600-220 | Salaries & Wages | 2,669 | 5,887 | 2,756 | 2,811 | 2,867 | 2,924 | 2,982 |
| 01-2-600-225 | Benefits | 517 | 1,622 | 713 | 727 | 742 | 757 | 772 |
| 01-2-600-237 | Employer Health Tax | 54 | 146 | 69 | 70 | 71 | 73 | 74 |
| 01-2-600-238 | WCB | 35 | 129 | 59 | 60 | 62 | 63 | 64 |
| 01-2-600-369 | Insurance Liability | 524 | 524 | 656 | 567 | 590 | 614 | 639 |
| 01-2-600-381 | Legal Fees | 0 | 500 | 500 | 500 | 510 | 500 | 500 |
| 01-2-600-489 | Reserve Contr Other | 9,334 | 9,334 | 28,029 | 6,572 | 313 | 1,315 | 632 |
| 600 - Recreation Grant | | 213,522 | 368,616 | 577,905 | 394,700 | 408,428 | 425,700 | 442,700 |
| Expenses | | (213,522) | (368,616) | (577,905) | (394,700) | (408,428) | (425,700) | (442,700) |
| 600 - Recreation Grant | | 164,510 | 0 | 0 | 0 | 0 | 0 | 0 |
| 601 - Comox Valley Track & Fields | | | | | | | | |
| Revenues | | | | | | | | |
| 601 - Comox Valley Track and Fields Service | | | | | | | | |
| 01-1-601-005 | Gil Fed Govt | 389 | 608 | 345 | 345 | 345 | 345 | 345 |
| 01-1-601-009 | Gil Local Govt | 5,701 | 3,516 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-1-601-019 | Reqn Elect/Spec Prov Govt | 67,188 | 67,189 | 65,671 | 65,671 | 65,671 | 65,671 | 65,671 |
| 01-1-601-020 | Reqn Municipal | 110,416 | 110,415 | 106,933 | 106,933 | 106,933 | 106,933 | 106,933 |
| 01-1-601-128 | Other Revenue | 2,941 | 6,500 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-1-601-150 | Surplus Prior Year | 24,169 | 24,169 | 33,538 | 0 | 0 | 0 | 0 |
| 601 - Comox Valley Track and Fields Service | | 210,803 | 212,397 | 217,487 | 183,949 | 183,949 | 183,949 | 183,949 |
| Revenues | | 210,803 | 212,397 | 217,487 | 183,949 | 183,949 | 183,949 | 183,949 |
| Expenses | | | | | | | | |
| 602 - Sports Track | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-602-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-602-369 | Insurance Liability | 40 | 40 | 46 | 44 | 46 | 48 | 50 |
| 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 | | 25,340 | 25,840 | 25,846 | 25,844 | 25,846 | 25,848 | 25,850 |
| 603 - Playing Fields | | | | | | | | |
| 01-2-603-200 | Support Services | 1,948 | 1,948 | 1,794 | 2,025 | 2,065 | 2,106 | 2,149 |
| 01-2-603-214 | Grants Cond Local Agencies | 20,214 | 32,728 | 32,627 | 32,786 | 32,948 | 33,113 | 33,281 |
| 01-2-603-220 | Salaries & Wages | 2,669 | 5,228 | 2,756 | 2,811 | 2,867 | 2,924 | 2,982 |
| 01-2-603-225 | Benefits | 517 | 1,432 | 713 | 727 | 742 | 757 | 772 |
| 01-2-603-237 | Employer Health Tax | 54 | 130 | 69 | 70 | 71 | 73 | 74 |
| 01-2-603-238 | WCB | 35 | 115 | 59 | 60 | 62 | 63 | 64 |
| 01-2-603-335 | Advertising | 0 | 500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-603-369 | Insurance Liability | 231 | 231 | 309 | 250 | 260 | 270 | 281 |
| 01-2-603-381 | Legal Fees | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-603-409 | Hydro | 3,568 | 13,242 | 13,556 | 14,030 | 14,521 | 15,029 | 15,463 |
| 01-2-603-430 | Water | 19,426 | 33,329 | 33,624 | 34,227 | 34,541 | 34,861 | 35,187 |
| 01-2-603-489 | Reserve Contr Other | 84,269 | 84,269 | 92,229 | 70,119 | 69,026 | 67,905 | 66,846 |
| 01-2-603-505 | Debt Charges-Principal | 9,556 | 9,556 | 9,556 | 0 | 0 | 0 | 0 |
| 01-2-603-506 | Debt Charges-Interest | 3,348 | 3,349 | 3,349 | 0 | 0 | 0 | 0 |
| 603 - Playing Fields | | 145,835 | 186,557 | 191,641 | 158,105 | 158,103 | 158,101 | 158,099 |
| Expenses | | (171,175) | (212,397) | (217,487) | (183,949) | (183,949) | (183,949) | (183,949) |
| 601 - Comox Valley Track & Fields | | 39,628 | 0 | 0 | 0 | 0 | 0 | 0 |
| 605 - Denman Island Recreation | | | | | | | | |
| Revenues | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| 01-1-605-019 | Reqn Elect/Spec Prov Govt | 15,250 | 15,250 | 15,250 | 15,250 | 15,250 | 15,250 | 15,250 |
| 01-1-605-150 | Surplus Prior Year | 460 | 460 | 7,686 | 0 | 0 | 0 | 0 |
| 605 - Denman Island Recreation | | 15,710 | 15,710 | 22,936 | 15,250 | 15,250 | 15,250 | 15,250 |
| Revenues | | 15,710 | 15,710 | 22,936 | 15,250 | 15,250 | 15,250 | 15,250 |
| Expenses | | | | | | | | |
| 605 - Denman Island Recreation | | | | | | | | |
| 01-2-605-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-605-214 | Grants Cond Local Agencies | 7,700 | 15,160 | 22,386 | 14,700 | 14,700 | 14,700 | 14,700 |
| 01-2-605-369 | Insurance Liability | 24 | 24 | 28 | 24 | 24 | 24 | 24 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|----------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-605-381 | Legal Fees | 0 | 226 | 222 | 226 | 226 | 226 | 226 |
| 605 - Denman Island Recreation | | 8,024 | 15,710 | 22,936 | 15,250 | 15,250 | 15,250 | 15,250 |
| Expenses | | (8,024) | (15,710) | (22,936) | (15,250) | (15,250) | (15,250) | (15,250) |
| 605 - Denman Island Recreation | | 7,686 | 0 | 0 | 0 | 0 | 0 | 0 |
| 606 - Hornby Island Recreation | | | | | | | | |
| Revenues | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| 01-1-606-005 | Gil Fed Govt | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-606-019 | Reqn Elect/Spec Prov Govt | 27,750 | 27,750 | 28,000 | 28,500 | 29,000 | 29,500 | 30,000 |
| 01-1-606-145 | Transfer from Reserve | 0 | 0 | 0 | 1,309 | 1,459 | 1,527 | 1,606 |
| 01-1-606-150 | Surplus Prior Year | 1,092 | 1,092 | 3,591 | 0 | 0 | 0 | 0 |
| 606 - Hornby Island Recreation | | 28,852 | 28,842 | 31,591 | 29,809 | 30,459 | 31,027 | 31,606 |
| Revenues | | 28,852 | 28,842 | 31,591 | 29,809 | 30,459 | 31,027 | 31,606 |
| Expenses | | | | | | | | |
| 606 - Hornby Island Recreation | | | | | | | | |
| 01-2-606-200 | Support Services | 322 | 322 | 300 | 335 | 342 | 349 | 356 |
| 01-2-606-214 | Grants Cond Local Agencies | 24,885 | 24,885 | 21,301 | 28,620 | 29,261 | 29,820 | 30,390 |
| 01-2-606-335 | Advertising | 0 | 200 | 1,000 | 200 | 200 | 200 | 200 |
| 01-2-606-369 | Insurance Liability | 44 | 44 | 51 | 48 | 50 | 52 | 54 |
| 01-2-606-381 | Legal Fees | 0 | 106 | 106 | 106 | 106 | 106 | 106 |
| 01-2-606-387 | Other Prof Fees | 0 | 3,285 | 500 | 500 | 500 | 500 | 500 |
| 01-2-606-489 | Reserve Contr Other | 0 | 0 | 8,333 | 0 | 0 | 0 | 0 |
| 606 - Hornby Island Recreation | | 25,251 | 28,842 | 31,591 | 29,809 | 30,459 | 31,027 | 31,606 |
| Expenses | | (25,251) | (28,842) | (31,591) | (29,809) | (30,459) | (31,027) | (31,606) |
| 606 - Hornby Island Recreation | | 3,601 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-607-019 | Reqn Elect/Spec Prov Govt | 27,831 | 27,831 | 27,849 | 27,849 | 27,849 | 27,849 | 27,849 |
| 01-1-607-150 | Surplus Prior Year | 13 | 13 | 0 | 0 | 0 | 0 | 0 |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | 27,874 | 27,844 | 27,849 | 27,849 | 27,849 | 27,849 | 27,849 |
| Revenues | | 27,874 | 27,844 | 27,849 | 27,849 | 27,849 | 27,849 | 27,849 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-----------------------------|-----------------|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Expenses | | | | | | | | |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | | | | | | | |
| 01-2-607-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-607-369 | Insurance Liability | 21 | 20 | 25 | 25 | 25 | 25 | 25 |
| 01-2-607-495 | Transfer To Other Functions | 27,524 | 27,524 | 27,524 | 27,524 | 27,524 | 27,524 | 27,524 |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | 27,845 | 27,844 | 27,849 | 27,849 | 27,849 | 27,849 | 27,849 |
| Expenses | | (27,845) | (27,844) | (27,849) | (27,849) | (27,849) | (27,849) | (27,849) |
| 607 - Part Area A Hornby/Denman Recreation Complexes Contribution | | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 615 - Electoral Areas Arts & Cultural Grant | | | | | | | | |
| Revenues | | | | | | | | |
| 615 - Electoral Areas Arts & Cultural Grant | | | | | | | | |
| 01-1-615-005 | Gil Fed Govt | 461 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-615-019 | Reqn Elect/Spec Prov Govt | 79,500 | 79,500 | 100,000 | 100,000 | 100,000 | 125,000 | 145,000 |
| 01-1-615-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 863 | 0 | 0 |
| 01-1-615-150 | Surplus Prior Year | 8,573 | 8,573 | 12,768 | 0 | 0 | 0 | 0 |
| 615 - Electoral Areas Arts & Cultural Grant | | 88,534 | 88,073 | 112,768 | 100,000 | 100,863 | 125,000 | 145,000 |
| Revenues | | 88,534 | 88,073 | 112,768 | 100,000 | 100,863 | 125,000 | 145,000 |
| Expenses | | | | | | | | |
| 615 - Electoral Areas Arts & Cultural Grant | | | | | | | | |
| 01-2-615-200 | Support Services | 974 | 974 | 872 | 1,013 | 1,033 | 1,054 | 1,075 |
| 01-2-615-212 | Grants Uncond Local Govt | 0 | 9,363 | 13,467 | 1,800 | 1,800 | 1,800 | 1,800 |
| 01-2-615-214 | Grants Cond Local Agencies | 73,480 | 73,480 | 82,670 | 88,870 | 96,880 | 115,900 | 137,930 |
| 01-2-615-369 | Insurance Liability | 133 | 133 | 157 | 144 | 150 | 156 | 162 |
| 01-2-615-381 | Legal Fees | 0 | 405 | 500 | 500 | 500 | 500 | 500 |
| 01-2-615-387 | Other Prof Fees | 0 | 3,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-615-489 | Reserve Contr Other | 718 | 718 | 15,102 | 7,673 | 500 | 5,590 | 3,533 |
| 615 - Electoral Areas Arts & Cultural Grant | | 75,305 | 88,073 | 112,768 | 100,000 | 100,863 | 125,000 | 145,000 |
| Expenses | | (75,305) | (88,073) | (112,768) | (100,000) | (100,863) | (125,000) | (145,000) |
| 615 - Electoral Areas Arts & Cultural Grant | | 13,229 | 0 | 0 | 0 | 0 | 0 | 0 |
| 619 - Denman Island Community Parks & Greenways | | | | | | | | |
| Revenues | | | | | | | | |
| 619 - Denman Island Community Parks & Greenways | | | | | | | | |
| 01-1-619-005 | Gil Fed Govt | 82 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|-----------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-1-619-019 | Reqn Elect/Spec Prov Govt | 100,000 | 100,000 | 100,000 | 105,000 | 105,000 | 105,000 | 105,000 |
| 01-1-619-145 | Transfer from Reserve | 0 | 1,567 | 0 | 0 | 0 | 0 | 0 |
| 01-1-619-150 | Surplus Prior Year | 5,594 | 5,594 | 21,436 | 0 | 0 | 0 | 0 |
| 619 - Denman Island Community Parks & Greenways | | 105,676 | 107,161 | 121,436 | 105,000 | 105,000 | 105,000 | 105,000 |
| Revenues | | 105,676 | 107,161 | 121,436 | 105,000 | 105,000 | 105,000 | 105,000 |
| Expenses | | | | | | | | |
| 619 - Denman Island Community Parks & Greenways | | | | | | | | |
| 01-2-619-200 | Support Services | 21,429 | 21,429 | 18,766 | 21,557 | 21,623 | 21,690 | 21,759 |
| 01-2-619-214 | Grants Cond Local Agencies | 410 | 799 | 827 | 842 | 1,102 | 861 | 873 |
| 01-2-619-220 | Salaries & Wages | 24,283 | 32,277 | 32,964 | 33,622 | 34,292 | 34,975 | 35,671 |
| 01-2-619-225 | Benefits | 5,404 | 8,809 | 9,227 | 9,411 | 9,600 | 9,791 | 9,988 |
| 01-2-619-237 | Employer Health Tax | 487 | 754 | 821 | 836 | 854 | 870 | 887 |
| 01-2-619-238 | WCB | 467 | 708 | 711 | 722 | 737 | 753 | 767 |
| 01-2-619-281 | Materials & Supplies | 0 | 600 | 500 | 500 | 500 | 500 | 500 |
| 01-2-619-284 | Meeting Expense | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-619-293 | Office Expenses | 76 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-619-320 | Travel | 300 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-619-335 | Advertising | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-619-350 | Maps & Printing Supplies | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-619-353 | Public Relations | 305 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-619-369 | Insurance Liability | 668 | 801 | 618 | 723 | 752 | 782 | 813 |
| 01-2-619-372 | Insurance Property | 87 | 86 | 90 | 94 | 98 | 102 | 106 |
| 01-2-619-381 | Legal Fees | 0 | 1,500 | 2,000 | 500 | 500 | 500 | 500 |
| 01-2-619-385 | Gis Services | 325 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-619-386 | Survey Fees | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-619-387 | Other Prof Fees | 12,833 | 14,607 | 4,000 | 3,000 | 4,000 | 3,000 | 3,000 |
| 01-2-619-400 | Contracted Svcs Buildings/Land Mtce | 11,632 | 11,040 | 16,120 | 16,379 | 21,085 | 18,782 | 19,008 |
| 01-2-619-468 | Minor Capital | 0 | 1,500 | 11,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-619-485 | Contr To Capital Works Reserve | 4,143 | 4,143 | 17,289 | 9,404 | 5,057 | 7,594 | 5,510 |
| 01-2-619-489 | Reserve Contr Other | 0 | 0 | 2,803 | 2,710 | 0 | 0 | 818 |
| 01-2-619-495 | Transfer To Other Functions | 1,308 | 1,308 | 1,400 | 1,400 | 1,500 | 1,500 | 1,500 |
| 619 - Denman Island Community Parks & Greenways | | 84,159 | 107,161 | 121,436 | 105,000 | 105,000 | 105,000 | 105,000 |
| Expenses | | (84,159) | (107,161) | (121,436) | (105,000) | (105,000) | (105,000) | (105,000) |
| 619 - Denman Island Community Parks & Greenways | | 21,518 | 0 | 0 | 0 | 0 | 0 | 0 |
| 620 - Hornby Island Community Parks & Greenways | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Revenues

620 - Hornby Island Community Parks & Greenways

| | | | | | | | | |
|---------------------|---------------------------|---------|---------|---------|---------|---------|---------|---------|
| 01-1-620-005 | Gil Fed Govt | 56 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-620-019 | Reqn Elect/Spec Prov Govt | 165,000 | 165,000 | 160,000 | 170,000 | 170,000 | 170,000 | 170,000 |
| 01-1-620-145 | Transfer from Reserve | 0 | 0 | 0 | 4,456 | 5,929 | 0 | 5,893 |
| 01-1-620-150 | Surplus Prior Year | 17,949 | 17,949 | 46,231 | 0 | 0 | 0 | 0 |

620 - Hornby Island Community Parks & Greenways

| | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|
| 183,005 | 182,949 | 206,231 | 174,456 | 175,929 | 170,000 | 175,893 |
|---------|---------|---------|---------|---------|---------|---------|

Revenues

| | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|
| 183,005 | 182,949 | 206,231 | 174,456 | 175,929 | 170,000 | 175,893 |
|---------|---------|---------|---------|---------|---------|---------|

Expenses

620 - Hornby Island Community Parks & Greenways

| | | | | | | | | |
|---------------------|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|
| 01-2-620-200 | Support Services | 22,158 | 22,158 | 20,065 | 22,314 | 22,394 | 22,476 | 22,560 |
| 01-2-620-214 | Grants Cond Local Agencies | 6,722 | 6,722 | 6,381 | 6,477 | 6,574 | 6,672 | 6,772 |
| 01-2-620-220 | Salaries & Wages | 28,667 | 35,277 | 42,134 | 42,974 | 43,830 | 44,704 | 45,593 |
| 01-2-620-225 | Benefits | 6,453 | 9,897 | 11,882 | 12,118 | 12,363 | 12,609 | 12,862 |
| 01-2-620-237 | Employer Health Tax | 576 | 878 | 1,050 | 1,069 | 1,092 | 1,114 | 1,135 |
| 01-2-620-238 | WCB | 555 | 773 | 908 | 925 | 942 | 962 | 982 |
| 01-2-620-266 | Deliveries/Transportation | 16 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-620-275 | Permits/Licences | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-620-281 | Materials & Supplies | 1,160 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-620-284 | Meeting Expense | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-620-293 | Office Expenses | 76 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-620-311 | Signs | 373 | 200 | 200 | 5,200 | 10,200 | 200 | 200 |
| 01-2-620-320 | Travel | 300 | 1,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-620-335 | Advertising | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-620-350 | Maps & Printing Supplies | 0 | 400 | 400 | 400 | 400 | 400 | 400 |
| 01-2-620-353 | Public Relations | 60 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-620-369 | Insurance Liability | 812 | 901 | 833 | 878 | 913 | 950 | 988 |
| 01-2-620-381 | Legal Fees | 0 | 1,500 | 2,500 | 500 | 500 | 500 | 500 |
| 01-2-620-385 | Gis Services | 130 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-620-387 | Other Prof Fees | 3,188 | 15,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-620-400 | Contracted Svcs Buildings/Land Mtce | 63,421 | 69,202 | 66,640 | 64,350 | 64,470 | 65,204 | 66,650 |
| 01-2-620-468 | Minor Capital | 0 | 15,290 | 0 | 10,000 | 5,000 | 5,000 | 10,000 |
| 01-2-620-485 | Contr To Capital Works Reserve | 0 | 0 | 31,231 | 0 | 0 | 0 | 0 |
| 01-2-620-489 | Reserve Contr Other | 0 | 0 | 14,756 | 0 | 0 | 1,958 | 0 |
| 01-2-620-495 | Transfer To Other Functions | 1,801 | 1,801 | 1,801 | 1,801 | 1,801 | 1,801 | 1,801 |

620 - Hornby Island Community Parks & Greenways

| | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|
| 136,718 | 182,949 | 206,231 | 174,456 | 175,929 | 170,000 | 175,893 |
|---------|---------|---------|---------|---------|---------|---------|

Expenses

| | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| (136,718) | (182,949) | (206,231) | (174,456) | (175,929) | (170,000) | (175,893) |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 620 - Hornby Island Community Parks & Greenways | | 46,288 | 0 | 0 | 0 | 0 | 0 | 0 |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | | | | | | | |
| Revenues | | | | | | | | |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | | | | | | | |
| 01-1-621-003 | Parcel Tax | 194,141 | 193,458 | 193,458 | 193,458 | 193,458 | 193,458 | 193,458 |
| 01-1-621-005 | Gil Fed Govt | 8,981 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-016 | Grant Prov Govt Conditional | 3,700 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-019 | Reqn Elect/Spec Prov Govt | 1,550,000 | 1,550,000 | 1,500,000 | 1,600,000 | 1,700,000 | 1,750,000 | 1,800,000 |
| 01-1-621-063 | Rental Land | 4,351 | 3,939 | 4,351 | 4,414 | 4,479 | 4,546 | 4,615 |
| 01-1-621-110 | Licences & Fines | 75 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-125 | Donations | 1,300 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-128 | Other Revenue | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-621-135 | Recoveries-Other Functions | 8,109 | 8,109 | 58,401 | 33,201 | 33,401 | 33,503 | 33,607 |
| 01-1-621-150 | Surplus Prior Year | 93,537 | 93,537 | 275,146 | 0 | 0 | 0 | 0 |
| 01-1-621-151 | Funds Allocated from Prior Year | 30,376 | 30,376 | 0 | 0 | 0 | 0 | 0 |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 1,894,820 | 1,879,419 | 2,031,356 | 1,831,073 | 1,931,338 | 1,981,507 | 2,031,680 |
| Revenues | | | | | | | | |
| | | 1,894,820 | 1,879,419 | 2,031,356 | 1,831,073 | 1,931,338 | 1,981,507 | 2,031,680 |
| Expenses | | | | | | | | |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | | | | | | | |
| 01-2-621-200 | Support Services | 96,775 | 96,775 | 86,627 | 98,940 | 100,055 | 101,192 | 102,352 |
| 01-2-621-220 | Salaries & Wages | 365,107 | 436,810 | 422,621 | 430,150 | 439,650 | 448,423 | 457,369 |
| 01-2-621-225 | Benefits | 87,672 | 121,083 | 113,751 | 116,035 | 118,352 | 120,723 | 123,131 |
| 01-2-621-237 | Employer Health Tax | 7,338 | 10,437 | 10,453 | 10,667 | 10,883 | 11,095 | 11,322 |
| 01-2-621-238 | WCB | 7,239 | 9,581 | 9,029 | 9,217 | 9,406 | 9,584 | 9,779 |
| 01-2-621-262 | Contracts - Operating | 3,011 | 75,500 | 0 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-621-266 | Deliveries/Transportation | 53 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-621-275 | Permits/Licences | 450 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-621-276 | Software Licence/Mtce | 500 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 01-2-621-281 | Materials & Supplies | 33,960 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-2-621-284 | Meeting Expense | 192 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-621-293 | Office Expenses | 2,536 | 2,750 | 1,950 | 750 | 750 | 750 | 750 |
| 01-2-621-296 | Postage | 106 | 350 | 250 | 250 | 250 | 250 | 250 |
| 01-2-621-305 | Safety Equipment | 731 | 900 | 900 | 900 | 900 | 900 | 900 |
| 01-2-621-311 | Signs | 10,426 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-2-621-314 | Telephone & Alarm Lines | 1,011 | 1,585 | 1,492 | 1,492 | 2,572 | 2,197 | 2,197 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-621-316 | Tipping Fees | 1,076 | 1,350 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-621-317 | Title Searches | 0 | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-621-319 | Training/Development & Conferences | 3,120 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-621-320 | Travel | 454 | 3,500 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-621-335 | Advertising | 7,943 | 9,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-621-340 | Dues And Memberships | 2,492 | 1,800 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 01-2-621-347 | Library/Publications | 0 | 250 | 200 | 200 | 200 | 200 | 200 |
| 01-2-621-350 | Maps & Printing Supplies | 4,006 | 3,750 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 01-2-621-353 | Public Relations | 1,347 | 2,200 | 13,200 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-621-354 | Education Programs Public | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-621-369 | Insurance Liability | 11,264 | 11,264 | 12,969 | 12,184 | 12,671 | 13,178 | 13,705 |
| 01-2-621-372 | Insurance Property | 621 | 615 | 666 | 693 | 721 | 750 | 780 |
| 01-2-621-381 | Legal Fees | 2,246 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-621-385 | Gis Services | 1,950 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-621-386 | Survey Fees | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-621-387 | Other Prof Fees | 39,721 | 83,000 | 67,000 | 52,000 | 53,000 | 52,000 | 52,000 |
| 01-2-621-400 | Contracted Svcs Buildings/Land Mtce | 313,599 | 301,475 | 390,300 | 380,247 | 383,504 | 390,378 | 395,367 |
| 01-2-621-409 | Hydro | 711 | 1,000 | 800 | 800 | 800 | 800 | 800 |
| 01-2-621-418 | Refuse Collection | 11,343 | 11,000 | 11,000 | 11,220 | 11,444 | 11,673 | 11,906 |
| 01-2-621-438 | Contract Svcs Equip/Mach | 1,007 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 |
| 01-2-621-444 | Rental/Leases - Mach/Equip | 2,903 | 9,050 | 8,125 | 8,125 | 8,125 | 8,125 | 8,125 |
| 01-2-621-447 | Repairs/Mtce Mach/Equip | 17 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-621-458 | Fuel/Lubricants Vehicle | 3,605 | 2,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-2-621-461 | Insurance/Licence Vehicle | 4,386 | 4,505 | 4,562 | 4,744 | 4,934 | 5,131 | 5,336 |
| 01-2-621-464 | Repairs & Mtce Vehicle | 2,104 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-621-468 | Minor Capital | 68,598 | 75,000 | 77,200 | 75,000 | 75,000 | 75,000 | 75,000 |
| 01-2-621-485 | Contr To Capital Works Reserve | 90,516 | 90,516 | 251,427 | 64,591 | 145,253 | 176,290 | 207,543 |
| 01-2-621-489 | Reserve Contr Other | 417,363 | 417,363 | 427,424 | 417,458 | 417,458 | 417,458 | 417,458 |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 1,609,501 | 1,879,419 | 2,031,356 | 1,831,073 | 1,931,338 | 1,981,507 | 2,031,680 |
| Expenses | | (1,609,501) | (1,879,419) | (2,031,356) | (1,831,073) | (1,931,338) | (1,981,507) | (2,031,680) |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 285,320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 - Vancouver Island Regional Library | | | | | | | | |
| Revenues | | | | | | | | |
| 630 - Vancouver Island Regional Library | | | | | | | | |
| 01-1-630-005 | Gil Fed Govt | 6,149 | 0 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-1-630-019 | Reqn Elect/Spec Prov Govt | 1,354,556 | 1,354,556 | 1,382,215 | 1,423,613 | 1,466,252 | 1,510,169 | 1,555,402 |
| 01-1-630-150 | Surplus Prior Year | 5,519 | 5,519 | 0 | 0 | 0 | 0 | 0 |
| 630 - Vancouver Island Regional Library | | 1,366,225 | 1,360,075 | 1,382,215 | 1,423,613 | 1,466,252 | 1,510,169 | 1,555,402 |
| Revenues | | 1,366,225 | 1,360,075 | 1,382,215 | 1,423,613 | 1,466,252 | 1,510,169 | 1,555,402 |
| Expenses | | | | | | | | |
| 630 - Vancouver Island Regional Library | | | | | | | | |
| 01-2-630-200 | Support Services | 7,119 | 7,119 | 6,772 | 7,406 | 7,554 | 7,705 | 7,859 |
| 01-2-630-210 | Grant Operational | 1,352,498 | 1,352,498 | 1,374,478 | 1,415,712 | 1,458,183 | 1,501,928 | 1,546,986 |
| 01-2-630-369 | Insurance Liability | 458 | 458 | 965 | 495 | 515 | 536 | 557 |
| 630 - Vancouver Island Regional Library | | 1,360,075 | 1,360,075 | 1,382,215 | 1,423,613 | 1,466,252 | 1,510,169 | 1,555,402 |
| Expenses | | (1,360,075) | (1,360,075) | (1,382,215) | (1,423,613) | (1,466,252) | (1,510,169) | (1,555,402) |
| 630 - Vancouver Island Regional Library | | 6,150 | 0 | 0 | 0 | 0 | 0 | 0 |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| Revenues | | | | | | | | |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| 01-1-645-005 | Gil Fed Govt | 9,330 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 | 8,500 |
| 01-1-645-009 | Gil Local Govt | 138,332 | 125,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 |
| 01-1-645-016 | Grant Prov Govt Conditional | 10,000 | 10,000 | 223,000 | 0 | 0 | 0 | 0 |
| 01-1-645-019 | Reqn Elect/Spec Prov Govt | 1,610,130 | 1,610,129 | 1,726,176 | 1,761,987 | 1,797,798 | 1,833,609 | 1,870,282 |
| 01-1-645-020 | Reqn Municipal | 2,910,120 | 2,910,121 | 3,094,075 | 3,158,264 | 3,222,453 | 3,286,642 | 3,352,377 |
| 01-1-645-030 | Public Skating | 47,249 | 65,000 | 40,000 | 50,000 | 60,000 | 68,000 | 68,000 |
| 01-1-645-033 | Public Swimming | 171,299 | 390,000 | 236,000 | 325,000 | 390,000 | 400,000 | 400,000 |
| 01-1-645-041 | Instructional Programs | 16,898 | 27,000 | 35,000 | 35,000 | 35,000 | 37,000 | 37,000 |
| 01-1-645-042 | Arena & Wellness Programs | 14,809 | 5,000 | 24,000 | 20,000 | 20,000 | 22,000 | 22,000 |
| 01-1-645-043 | Ice Programs Over 14 | 920 | 5,500 | 6,000 | 6,500 | 6,500 | 6,500 | 6,500 |
| 01-1-645-044 | Ice Programs 14 & Under | 37,986 | 37,000 | 25,000 | 32,000 | 32,000 | 35,000 | 35,000 |
| 01-1-645-046 | Swim Lessons Over 14 | 19,602 | 50,000 | 12,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 01-1-645-049 | Swim Lessons 14 & Under | 72,034 | 190,000 | 111,000 | 190,000 | 190,000 | 200,000 | 200,000 |
| 01-1-645-054 | Memberships | 62,746 | 410,000 | 25,000 | 390,000 | 390,000 | 390,000 | 410,000 |
| 01-1-645-055 | Arena Rental | 361,802 | 410,000 | 400,000 | 425,000 | 425,000 | 425,000 | 425,000 |
| 01-1-645-056 | Dry Floor Arena Rental | 150 | 20,000 | 18,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-1-645-057 | Rental/Lease Buildings | 30,857 | 61,240 | 36,136 | 41,607 | 42,251 | 43,027 | 43,828 |
| 01-1-645-058 | Lockers | 12,992 | 42,000 | 25,000 | 25,000 | 40,000 | 40,000 | 40,000 |
| 01-1-645-061 | Rental Pool | 58,408 | 130,000 | 110,000 | 130,000 | 140,000 | 140,000 | 140,000 |
| 01-1-645-064 | Rental Skates | 16,802 | 15,400 | 7,200 | 10,000 | 10,000 | 11,000 | 11,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-1-645-073 | Vending | 5,599 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-1-645-075 | Advertising | 5,335 | 18,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-1-645-080 | Retail Sales | 530 | 800 | 800 | 800 | 800 | 800 | 800 |
| 01-1-645-125 | Donations | 6,506 | 8,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-1-645-128 | Other Revenue | 6,026 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-1-645-133 | Recoveries - Other | 0 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 | 4,731 |
| 01-1-645-135 | Recoveries-Other Functions | 27,524 | 27,524 | 27,524 | 27,524 | 27,524 | 27,524 | 27,524 |
| 01-1-645-142 | Long Term Debt Proceeds | 1,006,301 | 1,006,301 | 0 | 0 | 0 | 0 | 0 |
| 01-1-645-150 | Surplus Prior Year | 508,797 | 508,797 | 461,513 | 0 | 0 | 0 | 0 |
| 01-1-645-151 | Funds Allocated from Prior Year | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 |
| 645 - Comox Valley Recreation Complexes | | 7,169,084 | 8,126,043 | 6,829,655 | 6,864,913 | 7,040,557 | 7,177,333 | 7,300,542 |
| Revenues | | 7,169,084 | 8,126,043 | 6,829,655 | 6,864,913 | 7,040,557 | 7,177,333 | 7,300,542 |
| Expenses | | | | | | | | |
| 645 - Comox Valley Recreation Complexes | | | | | | | | |
| 01-2-645-200 | Support Services | 594,950 | 594,950 | 484,994 | 601,695 | 605,169 | 608,712 | 612,326 |
| 01-2-645-214 | Grants Cond Local Agencies | 19,157 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-220 | Salaries & Wages | 725,415 | 751,698 | 738,884 | 753,543 | 768,497 | 783,746 | 799,308 |
| 01-2-645-221 | Directors Remuneration | 15,075 | 15,452 | 15,452 | 15,452 | 15,452 | 15,452 | 15,452 |
| 01-2-645-225 | Benefits | 170,468 | 194,913 | 191,002 | 194,822 | 198,715 | 202,687 | 206,740 |
| 01-2-645-237 | Employer Health Tax | 15,155 | 18,645 | 18,325 | 18,690 | 19,067 | 19,443 | 19,838 |
| 01-2-645-238 | WCB | 13,871 | 16,402 | 15,834 | 16,154 | 16,469 | 16,802 | 17,139 |
| 01-2-645-257 | Clothing/Laundrying | 2,842 | 10,865 | 10,865 | 10,865 | 10,865 | 10,865 | 10,865 |
| 01-2-645-266 | Deliveries/Transportation | 2,222 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-645-272 | Instructional Programs | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-275 | Permits/Licences | 9,477 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 01-2-645-276 | Software Licence/Mtce | 22,703 | 31,900 | 31,900 | 40,900 | 40,900 | 40,900 | 40,900 |
| 01-2-645-281 | Materials & Supplies | 0 | 1,500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-284 | Meeting Expense | 1,151 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 01-2-645-311 | Signs | 8,685 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-314 | Telephone & Alarm Lines | 24,040 | 23,464 | 24,301 | 24,688 | 25,080 | 25,509 | 26,131 |
| 01-2-645-319 | Training/Development & Conferences | 21,083 | 34,800 | 39,300 | 34,800 | 34,800 | 34,800 | 34,800 |
| 01-2-645-320 | Travel | 2,436 | 4,000 | 0 | 1,000 | 3,000 | 4,000 | 4,000 |
| 01-2-645-335 | Advertising | 14,295 | 37,350 | 29,350 | 29,350 | 29,350 | 29,350 | 29,350 |
| 01-2-645-340 | Dues And Memberships | 2,426 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-645-353 | Public Relations | 1,870 | 2,500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-645-369 | Insurance Liability | 22,775 | 22,774 | 25,606 | 24,632 | 25,617 | 26,642 | 27,708 |
| 01-2-645-372 | Insurance Property | 54,924 | 54,026 | 56,187 | 58,434 | 60,771 | 63,202 | 65,730 |
| 01-2-645-381 | Legal Fees | 10,816 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-645-387 | Other Prof Fees | 70,055 | 113,500 | 108,000 | 101,000 | 66,000 | 66,000 | 6,000 |
| 01-2-645-400 | Contracted Svcs Buildings/Land Mtce | 2,078 | 6,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-645-410 | Carbon Offset | 32,224 | 32,224 | 32,224 | 32,224 | 32,224 | 32,224 | 32,224 |
| 01-2-645-438 | Contract Svcs Equip/Mach | 2,869 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-645-444 | Rental/Leases - Mach/Equip | 5,381 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-645-447 | Repairs/Mtce Mach/Equip | 440 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-461 | Insurance/Licence Vehicle | 2,695 | 1,382 | 1,355 | 1,409 | 1,465 | 1,524 | 1,585 |
| 01-2-645-468 | Minor Capital | 8,397 | 19,000 | 10,000 | 10,000 | 25,000 | 10,000 | 10,000 |
| 01-2-645-485 | Contr To Capital Works Reserve | 472,619 | 472,619 | 530,676 | 50,730 | 163,582 | 208,573 | 351,298 |
| 01-2-645-495 | Transfer To Other Functions | 48,445 | 61,445 | 2,692 | 2,692 | 2,692 | 2,692 | 2,692 |
| 01-2-645-498 | Mfa Issue Expense/Drf Deposits | 10,063 | 10,063 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-504 | Short Term Debt Paydown | 996,238 | 996,238 | 0 | 0 | 0 | 0 | 0 |
| 01-2-645-505 | Debt Charges-Principal | 11,299 | 11,300 | 103,202 | 91,902 | 91,902 | 91,902 | 91,902 |
| 01-2-645-506 | Debt Charges-Interest | 40,985 | 42,419 | 40,014 | 20,025 | 20,025 | 20,025 | 20,025 |
| 645 - Comox Valley Recreation Complexes | | 3,459,623 | 3,626,629 | 2,549,363 | 2,174,207 | 2,295,842 | 2,354,250 | 2,465,213 |
| 646 - CVRC Administration | | | | | | | | |
| 01-2-646-220 | Salaries & Wages | 262,010 | 438,637 | 361,486 | 465,117 | 474,430 | 483,924 | 493,613 |
| 01-2-646-225 | Benefits | 74,838 | 103,712 | 93,648 | 95,521 | 97,431 | 99,380 | 101,368 |
| 01-2-646-237 | Employer Health Tax | 5,579 | 10,628 | 8,556 | 8,727 | 8,899 | 9,076 | 9,260 |
| 01-2-646-238 | WCB | 5,684 | 9,355 | 7,393 | 7,538 | 7,688 | 7,845 | 8,002 |
| 01-2-646-246 | Bank Charges | 18,698 | 28,000 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| 01-2-646-251 | Cash Overage/Shortage | (706) | 200 | 200 | 200 | 200 | 200 | 200 |
| 01-2-646-281 | Materials & Supplies | 28 | 250 | 250 | 250 | 250 | 250 | 250 |
| 01-2-646-293 | Office Expenses | 9,614 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 | 10,900 |
| 01-2-646-296 | Postage | 0 | 200 | 100 | 100 | 100 | 100 | 100 |
| 01-2-646-330 | Merchandise For Resale | 337 | 400 | 400 | 400 | 400 | 400 | 400 |
| 646 - CVRC Administration | | 376,082 | 602,282 | 514,933 | 620,753 | 632,298 | 644,075 | 656,093 |
| 647 - CVRC Aquatics | | | | | | | | |
| 01-2-647-220 | Salaries & Wages | 678,342 | 1,121,801 | 923,052 | 1,193,158 | 1,216,471 | 1,240,248 | 1,264,495 |
| 01-2-647-225 | Benefits | 139,334 | 248,420 | 215,729 | 220,040 | 224,438 | 228,934 | 233,504 |
| 01-2-647-230 | Allowances | 150 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-647-237 | Employer Health Tax | 14,246 | 27,356 | 21,835 | 22,272 | 22,723 | 23,179 | 23,634 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-647-238 | WCB | 14,536 | 24,080 | 18,871 | 19,244 | 19,629 | 20,030 | 20,421 |
| 01-2-647-269 | First Aid Supplies | 6,921 | 4,000 | 6,500 | 6,500 | 6,500 | 7,000 | 6,500 |
| 01-2-647-272 | Instructional Programs | 14,773 | 17,000 | 17,000 | 17,000 | 18,000 | 18,000 | 19,000 |
| 01-2-647-281 | Materials & Supplies | 9,730 | 10,500 | 10,500 | 10,500 | 11,000 | 11,000 | 12,000 |
| 647 - CVRC Aquatics | | 878,031 | 1,453,157 | 1,213,487 | 1,488,714 | 1,518,761 | 1,548,391 | 1,579,554 |
| 648 - CVRC Operations | | | | | | | | |
| 01-2-648-220 | Salaries & Wages | 754,535 | 932,545 | 971,695 | 990,558 | 1,009,801 | 1,029,430 | 1,049,452 |
| 01-2-648-225 | Benefits | 183,779 | 232,494 | 230,433 | 235,046 | 239,744 | 244,542 | 249,434 |
| 01-2-648-237 | Employer Health Tax | 15,561 | 22,239 | 22,722 | 23,174 | 23,636 | 24,104 | 24,594 |
| 01-2-648-238 | WCB | 15,789 | 19,575 | 19,633 | 20,021 | 20,424 | 20,832 | 21,250 |
| 01-2-648-254 | Chemicals | 30,025 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| 01-2-648-281 | Materials & Supplies | 14,706 | 5,000 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 01-2-648-305 | Safety Equipment | 11,695 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 01-2-648-316 | Tipping Fees | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-648-400 | Contracted Svcs Buildings/Land Mtce | 47,821 | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 | 71,000 |
| 01-2-648-403 | Buildings Repairs & Mtce | 107,613 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 01-2-648-406 | Heating | 69,271 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| 01-2-648-409 | Hydro | 223,789 | 315,000 | 324,000 | 324,000 | 324,000 | 330,480 | 330,480 |
| 01-2-648-412 | Janitorial/Cleaning Supplies | 32,447 | 47,000 | 53,000 | 53,000 | 56,000 | 56,000 | 56,000 |
| 01-2-648-415 | Landscaping/Grounds Mtce | 12,503 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-2-648-418 | Refuse Collection | 6,996 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 01-2-648-427 | Sewage Disposal | 55,897 | 56,000 | 56,000 | 58,000 | 58,000 | 60,000 | 60,000 |
| 01-2-648-430 | Water | 43,802 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-2-648-438 | Contract Svcs Equip/Mach | 109,353 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 | 85,000 |
| 01-2-648-441 | Fuel/Lubricants - Mach/Equip | 7,203 | 7,800 | 7,800 | 7,800 | 7,800 | 7,800 | 7,800 |
| 01-2-648-444 | Rental/Leases - Mach/Equip | 12,814 | 4,500 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-2-648-447 | Repairs/Mtce Mach/Equip | 36,075 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 01-2-648-458 | Fuel/Lubricants Vehicle | 3,049 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 01-2-648-461 | Insurance/Licence Vehicle | 2,185 | 2,105 | 2,846 | 2,960 | 3,079 | 3,202 | 3,330 |
| 01-2-648-464 | Repairs & Mtce Vehicle | 2,477 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-648-468 | Minor Capital | 51,822 | 40,000 | 80,000 | 80,000 | 60,000 | 60,000 | 0 |
| 648 - CVRC Operations | | 1,851,235 | 2,285,458 | 2,391,329 | 2,417,759 | 2,425,684 | 2,459,590 | 2,425,540 |
| 649 - CVRC Arena / Wellness Programs | | | | | | | | |
| 01-2-649-220 | Salaries & Wages | 100,241 | 124,688 | 134,770 | 137,250 | 139,778 | 142,358 | 144,990 |
| 01-2-649-225 | Benefits | 10,905 | 20,866 | 17,435 | 17,784 | 18,139 | 18,502 | 18,872 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 01-2-649-237 | Employer Health Tax | 2,120 | 2,846 | 2,864 | 2,922 | 2,980 | 3,040 | 3,101 |
| 01-2-649-238 | WCB | 2,170 | 2,507 | 2,474 | 2,524 | 2,575 | 2,627 | 2,679 |
| 01-2-649-272 | Instructional Programs | 8,438 | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 |
| 01-2-649-281 | Materials & Supplies | 18,726 | 2,646 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-649-468 | Minor Capital | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 649 - CVRC Arena / Wellness Programs | | 142,600 | 158,553 | 160,543 | 163,480 | 167,972 | 171,027 | 174,142 |
| Expenses | | (6,707,571) | (8,126,079) | (6,829,655) | (6,864,913) | (7,040,557) | (7,177,333) | (7,300,542) |
| 645 - Comox Valley Recreation Complexes | | 461,513 | (36) | 0 | 0 | 0 | 0 | 0 |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| Revenues | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| 01-1-660-005 | Gil Fed Govt | 863 | 854 | 854 | 854 | 854 | 854 | 854 |
| 01-1-660-009 | Gil Local Govt | 14,084 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 | 2,870 |
| 01-1-660-019 | Reqn Elect/Spec Prov Govt | 189,715 | 189,715 | 191,335 | 191,335 | 191,335 | 191,335 | 191,335 |
| 01-1-660-020 | Reqn Municipal | 296,285 | 296,285 | 294,665 | 294,665 | 294,665 | 294,665 | 294,665 |
| 01-1-660-057 | Rental/Lease Buildings | 0 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-1-660-060 | Rentals Outbuildings | 20,300 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 | 23,000 |
| 01-1-660-063 | Rental Land | 21,933 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 01-1-660-128 | Other Revenue | 2,154 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 01-1-660-150 | Surplus Prior Year | 49,489 | 49,489 | 1,600 | 0 | 0 | 0 | 0 |
| 660 - Comox Valley Exhibition Grounds | | 594,823 | 610,713 | 562,824 | 561,224 | 561,224 | 561,224 | 561,224 |
| Revenues | | 594,823 | 610,713 | 562,824 | 561,224 | 561,224 | 561,224 | 561,224 |
| Expenses | | | | | | | | |
| 660 - Comox Valley Exhibition Grounds | | | | | | | | |
| 01-2-660-200 | Support Services | 19,274 | 19,274 | 16,908 | 19,777 | 20,036 | 20,300 | 20,569 |
| 01-2-660-220 | Salaries & Wages | 60,083 | 63,856 | 66,813 | 68,139 | 69,494 | 70,875 | 72,282 |
| 01-2-660-225 | Benefits | 13,623 | 16,671 | 17,338 | 17,686 | 18,038 | 18,398 | 18,767 |
| 01-2-660-237 | Employer Health Tax | 1,217 | 1,585 | 1,659 | 1,692 | 1,725 | 1,762 | 1,796 |
| 01-2-660-238 | WCB | 1,153 | 1,396 | 1,433 | 1,461 | 1,491 | 1,521 | 1,551 |
| 01-2-660-275 | Permits/Licences | 162 | 1,000 | 500 | 500 | 1,000 | 1,000 | 1,000 |
| 01-2-660-281 | Materials & Supplies | 259 | 2,500 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-660-293 | Office Expenses | 81 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-335 | Advertising | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-353 | Public Relations | 0 | 200 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-369 | Insurance Liability | 1,698 | 1,698 | 1,962 | 1,837 | 1,910 | 1,986 | 2,065 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-660-372 | Insurance Property | 2,382 | 2,700 | 2,684 | 2,791 | 2,903 | 3,019 | 3,140 |
| 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 | 49 | 50 | 50 | 50 | 50 | 50 | 50 |
| 01-2-660-387 | Other Prof Fees | 29,986 | 40,000 | 0 | 0 | 0 | 0 | 0 |
| 01-2-660-400 | Contracted Svcs Buildings/Land Mtce | 80,033 | 79,082 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| 01-2-660-403 | Buildings Repairs & Mtce | 7,025 | 8,500 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| 01-2-660-409 | Hydro | 24,642 | 28,000 | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 |
| 01-2-660-410 | Carbon Offset | 826 | 826 | 826 | 826 | 826 | 826 | 826 |
| 01-2-660-412 | Janitorial/Cleaning Supplies | 865 | 1,000 | 1,500 | 1,500 | 2,000 | 2,000 | 2,000 |
| 01-2-660-415 | Landscaping/Grounds Mtce | 17,094 | 20,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| 01-2-660-418 | Refuse Collection | 1,349 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 01-2-660-427 | Sewage Disposal | 2,279 | 800 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-660-430 | Water | 16,077 | 8,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 01-2-660-438 | Contract Svcs Equip/Mach | 1,206 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-660-441 | Fuel/Lubricants - Mach/Equip | 1,153 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 01-2-660-444 | Rental/Leases - Mach/Equip | 703 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 | 1,700 |
| 01-2-660-447 | Repairs/Mtce Mach/Equip | 1,407 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 01-2-660-458 | Fuel/Lubricants Vehicle | 0 | 0 | 200 | 200 | 200 | 200 | 200 |
| 01-2-660-461 | Insurance/Licence Vehicle | 652 | 1,448 | 1,700 | 1,767 | 1,837 | 1,911 | 1,988 |
| 01-2-660-468 | Minor Capital | 4,813 | 2,500 | 20,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 01-2-660-485 | Contr To Capital Works Reserve | 49,489 | 49,489 | 41,604 | 170,000 | 150,000 | 175,000 | 175,000 |
| 01-2-660-489 | Reserve Contr Other | 12,223 | 12,223 | 0 | 16,800 | 33,516 | 88,176 | 85,790 |
| 01-2-660-505 | Debt Charges-Principal | 208,023 | 208,023 | 202,373 | 67,364 | 67,364 | 0 | 0 |
| 01-2-660-506 | Debt Charges-Interest | 18,450 | 20,191 | 16,074 | 14,634 | 14,634 | 0 | 0 |
| 660 - Comox Valley Exhibition Grounds | | 578,275 | 610,712 | 562,824 | 561,224 | 561,224 | 561,224 | 561,224 |
| Expenses | | (578,275) | (610,712) | (562,824) | (561,224) | (561,224) | (561,224) | (561,224) |
| 660 - Comox Valley Exhibition Grounds | | 16,548 | 1 | 0 | 0 | 0 | 0 | 0 |
| 670 - Hornby Island Community Hall | | | | | | | | |
| Revenues | | | | | | | | |
| 670 - Hornby Island Community Hall | | | | | | | | |
| 01-1-670-005 | Gil Fed Govt | 23 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-670-019 | Reqn Elect/Spec Prov Govt | 69,001 | 69,001 | 69,001 | 69,001 | 69,001 | 69,001 | 69,001 |
| 01-1-670-145 | Transfer from Reserve | 0 | 23,917 | 4,468 | 18,757 | 0 | 21,253 | 0 |
| 01-1-670-150 | Surplus Prior Year | 27 | 27 | 26,183 | 0 | 0 | 0 | 0 |
| 670 - Hornby Island Community Hall | | 69,051 | 92,945 | 99,652 | 87,758 | 69,001 | 90,254 | 69,001 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | 69,051 | 92,945 | 99,652 | 87,758 | 69,001 | 90,254 | 69,001 |
| Expenses | | | | | | | | |
| 670 - Hornby Island Community Hall | | | | | | | | |
| 01-2-670-200 | Support Services | 445 | 445 | 463 | 463 | 472 | 481 | 491 |
| 01-2-670-210 | Grant Operational | 41,223 | 91,223 | 97,694 | 85,922 | 62,093 | 88,296 | 64,517 |
| 01-2-670-369 | Insurance Liability | 1,177 | 1,177 | 1,395 | 1,273 | 1,324 | 1,377 | 1,432 |
| 01-2-670-381 | Legal Fees | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-670-489 | Reserve Contr Other | 0 | 0 | 0 | 0 | 5,012 | 0 | 2,461 |
| 670 - Hornby Island Community Hall | | 42,845 | 92,945 | 99,652 | 87,758 | 69,001 | 90,254 | 69,001 |
| Expenses | | (42,845) | (92,945) | (99,652) | (87,758) | (69,001) | (90,254) | (69,001) |
| 670 - Hornby Island Community Hall | | 26,206 | 0 | 0 | 0 | 0 | 0 | 0 |
| 675 - Denman Island Community Facilities | | | | | | | | |
| Revenues | | | | | | | | |
| 675 - Denman Island Community Facilities | | | | | | | | |
| 01-1-675-019 | Reqn Elect/Spec Prov Govt | 68,000 | 68,000 | 68,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| 01-1-675-145 | Transfer from Reserve | 0 | 0 | 6,992 | 0 | 0 | 0 | 0 |
| 01-1-675-150 | Surplus Prior Year | 801 | 801 | 12,409 | 0 | 0 | 0 | 0 |
| 675 - Denman Island Community Facilities | | 68,801 | 68,801 | 87,401 | 65,000 | 65,000 | 65,000 | 65,000 |
| Revenues | | 68,801 | 68,801 | 87,401 | 65,000 | 65,000 | 65,000 | 65,000 |
| Expenses | | | | | | | | |
| 675 - Denman Island Community Facilities | | | | | | | | |
| 01-2-675-200 | Support Services | 300 | 300 | 343 | 300 | 300 | 300 | 300 |
| 01-2-675-210 | Grant Operational | 54,141 | 66,325 | 85,800 | 60,700 | 60,700 | 60,700 | 60,700 |
| 01-2-675-335 | Advertising | 0 | 125 | 125 | 125 | 125 | 125 | 125 |
| 01-2-675-369 | Insurance Liability | 751 | 751 | 1,033 | 812 | 844 | 878 | 913 |
| 01-2-675-381 | Legal Fees | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 01-2-675-489 | Reserve Contr Other | 1,200 | 1,200 | 0 | 2,963 | 2,931 | 2,897 | 2,862 |
| 675 - Denman Island Community Facilities | | 56,392 | 68,801 | 87,401 | 65,000 | 65,000 | 65,000 | 65,000 |
| Expenses | | (56,392) | (68,801) | (87,401) | (65,000) | (65,000) | (65,000) | (65,000) |
| 675 - Denman Island Community Facilities | | 12,409 | 0 | 0 | 0 | 0 | 0 | 0 |
| 676 - Black Creek Community Hall Contribution | | | | | | | | |
| Revenues | | | | | | | | |
| 676 - Black Creek Community Hall Contribution | | | | | | | | |
| 01-1-676-019 | Reqn Elect/Spec Prov Govt | 70,000 | 70,000 | 93,800 | 93,800 | 93,800 | 93,800 | 93,800 |
| 01-1-676-150 | Surplus Prior Year | 0 | 0 | 488 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 676 - Black Creek Community Hall Contribution | | 70,000 | 70,000 | 94,288 | 93,800 | 93,800 | 93,800 | 93,800 |
| Revenues | | 70,000 | 70,000 | 94,288 | 93,800 | 93,800 | 93,800 | 93,800 |
| Expenses | | | | | | | | |
| 676 - Black Creek Community Hall Contribution | | | | | | | | |
| 01-2-676-200 | Support Services | 404 | 404 | 348 | 420 | 428 | 437 | 446 |
| 01-2-676-210 | Grant Operational | 65,500 | 65,500 | 86,799 | 86,799 | 86,799 | 86,799 | 86,799 |
| 01-2-676-220 | Salaries & Wages | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-676-225 | Benefits | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-676-237 | Employer Health Tax | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-676-238 | WCB | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-676-369 | Insurance Liability | 1,069 | 1,069 | 1,050 | 1,156 | 1,202 | 1,250 | 1,300 |
| 01-2-676-381 | Legal Fees | 0 | 500 | 3,000 | 500 | 500 | 500 | 500 |
| 01-2-676-409 | Hydro | 233 | 258 | 265 | 272 | 279 | 286 | 300 |
| 01-2-676-489 | Reserve Contr Other | 2,269 | 2,269 | 2,826 | 4,653 | 4,592 | 4,528 | 4,455 |
| 676 - Black Creek Community Hall Contribution | | 69,512 | 70,000 | 94,288 | 93,800 | 93,800 | 93,800 | 93,800 |
| Expenses | | (69,512) | (70,000) | (94,288) | (93,800) | (93,800) | (93,800) | (93,800) |
| 676 - Black Creek Community Hall Contribution | | 488 | 0 | 0 | 0 | 0 | 0 | 0 |
| 686 - Comfort Station Service | | | | | | | | |
| Revenues | | | | | | | | |
| 686 - Comfort Station Service | | | | | | | | |
| 01-1-686-005 | Gil Fed Govt | 87 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-686-019 | Reqn Elect/Spec Prov Govt | 15,000 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| 01-1-686-145 | Transfer from Reserve | 0 | 0 | 94,112 | 0 | 0 | 0 | 0 |
| 01-1-686-150 | Surplus Prior Year | 1,794 | 1,794 | 9 | 0 | 0 | 0 | 0 |
| 686 - Comfort Station Service | | 16,881 | 16,794 | 94,121 | 0 | 0 | 0 | 0 |
| Revenues | | 16,881 | 16,794 | 94,121 | 0 | 0 | 0 | 0 |
| Expenses | | | | | | | | |
| 686 - Comfort Station Service | | | | | | | | |
| 01-2-686-200 | Support Services | 300 | 300 | 300 | 0 | 0 | 0 | 0 |
| 01-2-686-214 | Grants Cond Local Agencies | 0 | 0 | 35,928 | 0 | 0 | 0 | 0 |
| 01-2-686-220 | Salaries & Wages | 1,404 | 1,294 | 1,378 | 0 | 0 | 0 | 0 |
| 01-2-686-225 | Benefits | 253 | 335 | 357 | 0 | 0 | 0 | 0 |
| 01-2-686-237 | Employer Health Tax | 32 | 32 | 34 | 0 | 0 | 0 | 0 |
| 01-2-686-238 | WCB | 22 | 28 | 30 | 0 | 0 | 0 | 0 |
| 01-2-686-369 | Insurance Liability | 616 | 616 | 498 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-------------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-686-372 | Insurance Property | 0 | 52 | 0 | 0 | 0 | 0 | 0 |
| 01-2-686-400 | Contracted Svcs Buildings/Land Mtce | 8,317 | 8,295 | 8,596 | 0 | 0 | 0 | 0 |
| 01-2-686-489 | Reserve Contr Other | 5,842 | 5,842 | 0 | 0 | 0 | 0 | 0 |
| 01-2-686-495 | Transfer To Other Functions | 0 | 0 | 47,000 | 0 | 0 | 0 | 0 |
| 686 - Comfort Station Service | | 16,786 | 16,794 | 94,121 | 0 | 0 | 0 | 0 |
| Expenses | | (16,786) | (16,794) | (94,121) | 0 | 0 | 0 | 0 |
| 686 - Comfort Station Service | | 96 | 0 | 0 | 0 | 0 | 0 | 0 |
| 688 - Hornby Island Comfort Station Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 688 - Hornby Island Comfort Station Local Service Area | | | | | | | | |
| 01-1-688-005 | Gil Fed Govt | 8 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-688-019 | Reqn Elect/Spec Prov Govt | 22,500 | 22,500 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-1-688-150 | Surplus Prior Year | 6 | 6 | 732 | 0 | 0 | 0 | 0 |
| 01-1-688-151 | Funds Allocated from Prior Year | 1,059 | 1,056 | 0 | 0 | 0 | 0 | 0 |
| 688 - Hornby Island Comfort Station Local Service Area | | 23,572 | 23,562 | 20,732 | 20,000 | 20,000 | 20,000 | 20,000 |
| Revenues | | 23,572 | 23,562 | 20,732 | 20,000 | 20,000 | 20,000 | 20,000 |
| Expenses | | | | | | | | |
| 688 - Hornby Island Comfort Station Local Service Area | | | | | | | | |
| 01-2-688-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-688-210 | Grant Operational | 13,281 | 14,010 | 17,265 | 16,802 | 17,016 | 17,234 | 17,457 |
| 01-2-688-369 | Insurance Liability | 210 | 210 | 351 | 227 | 236 | 245 | 255 |
| 01-2-688-489 | Reserve Contr Other | 9,042 | 9,042 | 2,816 | 2,671 | 2,448 | 2,221 | 1,988 |
| 688 - Hornby Island Comfort Station Local Service Area | | 22,833 | 23,562 | 20,732 | 20,000 | 20,000 | 20,000 | 20,000 |
| Expenses | | (22,833) | (23,562) | (20,732) | (20,000) | (20,000) | (20,000) | (20,000) |
| 688 - Hornby Island Comfort Station Local Service Area | | 739 | 0 | 0 | 0 | 0 | 0 | 0 |
| 691 - Area A Baynes Sound Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 691 - Area A Baynes Sound Heritage Conservation | | | | | | | | |
| 01-1-691-005 | Gil Fed Govt | 699 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-691-019 | Reqn Elect/Spec Prov Govt | 3,490 | 3,490 | 3,490 | 3,490 | 3,490 | 3,490 | 3,490 |
| 01-1-691-150 | Surplus Prior Year | 8,370 | 8,370 | 11,541 | 0 | 0 | 0 | 0 |
| 691 - Area A Baynes Sound Heritage Conservation | | 12,559 | 11,860 | 15,031 | 3,490 | 3,490 | 3,490 | 3,490 |
| Revenues | | 12,559 | 11,860 | 15,031 | 3,490 | 3,490 | 3,490 | 3,490 |
| Expenses | | | | | | | | |
| 691 - Area A Baynes Sound Heritage Conservation | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-691-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-691-369 | Insurance Liability | 19 | 19 | 29 | 21 | 22 | 23 | 24 |
| 01-2-691-387 | Other Prof Fees | 0 | 11,541 | 14,702 | 3,169 | 3,168 | 3,167 | 3,166 |
| 691 - Area A Baynes Sound Heritage Conservation | | 319 | 11,860 | 15,031 | 3,490 | 3,490 | 3,490 | 3,490 |
| Expenses | | (319) | (11,860) | (15,031) | (3,490) | (3,490) | (3,490) | (3,490) |
| 691 - Area A Baynes Sound Heritage Conservation | | 12,240 | 0 | 0 | 0 | 0 | 0 | 0 |
| 692 - Electoral Area B Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 692 - Electoral Area B Heritage Conservation | | | | | | | | |
| 01-1-692-005 | Gil Fed Govt | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-692-019 | Reqn Elect/Spec Prov Govt | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-1-692-150 | Surplus Prior Year | 17,656 | 17,656 | 27,316 | 0 | 0 | 0 | 0 |
| 692 - Electoral Area B Heritage Conservation | | 27,782 | 27,656 | 37,316 | 10,000 | 10,000 | 10,000 | 10,000 |
| Revenues | | 27,782 | 27,656 | 37,316 | 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 | 40 | 40 | 68 | 44 | 46 | 48 | 50 |
| 01-2-692-387 | Other Prof Fees | 0 | 27,316 | 11,974 | 9,656 | 9,654 | 9,652 | 9,650 |
| 01-2-692-489 | Reserve Contr Other | 0 | 0 | 24,974 | 0 | 0 | 0 | 0 |
| 692 - Electoral Area B Heritage Conservation | | 340 | 27,656 | 37,316 | 10,000 | 10,000 | 10,000 | 10,000 |
| Expenses | | (340) | (27,656) | (37,316) | (10,000) | (10,000) | (10,000) | (10,000) |
| 692 - Electoral Area B Heritage Conservation | | 27,442 | 0 | 0 | 0 | 0 | 0 | 0 |
| 693 - Electoral Area C Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 693 - Electoral Area C Heritage Conservation | | | | | | | | |
| 01-1-693-005 | Gil Fed Govt | 15 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-693-019 | Reqn Elect/Spec Prov Govt | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 01-1-693-150 | Surplus Prior Year | 15,695 | 15,695 | 25,359 | 0 | 0 | 0 | 0 |
| 693 - Electoral Area C Heritage Conservation | | 25,709 | 25,695 | 35,359 | 10,000 | 10,000 | 10,000 | 10,000 |
| Revenues | | 25,709 | 25,695 | 35,359 | 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 | 36 | 36 | 63 | 38 | 40 | 42 | 44 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|---------------------------|----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-693-387 | Other Prof Fees | 0 | 25,359 | 11,680 | 9,662 | 9,660 | 9,658 | 9,656 |
| 01-2-693-489 | Reserve Contr Other | 0 | 0 | 23,316 | 0 | 0 | 0 | 0 |
| 693 - Electoral Area C Heritage Conservation | | 336 | 25,695 | 35,359 | 10,000 | 10,000 | 10,000 | 10,000 |
| Expenses | | (336) | (25,695) | (35,359) | (10,000) | (10,000) | (10,000) | (10,000) |
| 693 - Electoral Area C Heritage Conservation | | 25,373 | 0 | 0 | 0 | 0 | 0 | 0 |
| 694 - Denman Island Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 694 - Denman Island Heritage Conservation | | | | | | | | |
| 01-1-694-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-694-019 | Reqn Elect/Spec Prov Govt | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 |
| 01-1-694-150 | Surplus Prior Year | 2,129 | 2,129 | 2,872 | 0 | 0 | 0 | 0 |
| 694 - Denman Island Heritage Conservation | | 3,178 | 3,177 | 3,920 | 1,048 | 1,048 | 1,048 | 1,048 |
| Revenues | | 3,178 | 3,177 | 3,920 | 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 | 5 | 5 | 7 | 5 | 5 | 5 | 5 |
| 01-2-694-387 | Other Prof Fees | 0 | 2,872 | 3,613 | 743 | 743 | 743 | 743 |
| 694 - Denman Island Heritage Conservation | | 305 | 3,177 | 3,920 | 1,048 | 1,048 | 1,048 | 1,048 |
| Expenses | | (305) | (3,177) | (3,920) | (1,048) | (1,048) | (1,048) | (1,048) |
| 694 - Denman Island Heritage Conservation | | 2,873 | 0 | 0 | 0 | 0 | 0 | 0 |
| 695 - Hornby Island Heritage Conservation | | | | | | | | |
| Revenues | | | | | | | | |
| 695 - Hornby Island Heritage Conservation | | | | | | | | |
| 01-1-695-005 | Gil Fed Govt | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-695-019 | Reqn Elect/Spec Prov Govt | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 | 1,462 |
| 01-1-695-150 | Surplus Prior Year | 224 | 224 | 1,381 | 0 | 0 | 0 | 0 |
| 695 - Hornby Island Heritage Conservation | | 1,686 | 1,686 | 2,843 | 1,462 | 1,462 | 1,462 | 1,462 |
| Revenues | | 1,686 | 1,686 | 2,843 | 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 | 5 | 5 | 3 | 5 | 5 | 5 | 5 |
| 01-2-695-387 | Other Prof Fees | 0 | 1,381 | 2,540 | 1,157 | 1,157 | 1,157 | 1,157 |
| 695 - Hornby Island Heritage Conservation | | 305 | 1,686 | 2,843 | 1,462 | 1,462 | 1,462 | 1,462 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Expenses | | (305) | (1,686) | (2,843) | (1,462) | (1,462) | (1,462) | (1,462) |
| 695 - Hornby Island Heritage Conservation | | 1,381 | 0 | 0 | 0 | 0 | 0 | 0 |
| 710 - Denman Island Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 710 - Denman Island Streetlighting Specified Area | | | | | | | | |
| 01-1-710-019 | Reqn Elect/Spec Prov Govt | 2,247 | 2,247 | 2,038 | 2,306 | 2,346 | 2,387 | 2,429 |
| 01-1-710-150 | Surplus Prior Year | 268 | 268 | 435 | 0 | 0 | 0 | 0 |
| 710 - Denman Island Streetlighting Specified Area | | 2,515 | 2,515 | 2,473 | 2,306 | 2,346 | 2,387 | 2,429 |
| Revenues | | 2,515 | 2,515 | 2,473 | 2,306 | 2,346 | 2,387 | 2,429 |
| 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 | 9 | 9 | 11 | 9 | 9 | 9 | 9 |
| 01-2-710-409 | Hydro | 1,769 | 2,204 | 2,160 | 1,995 | 2,035 | 2,076 | 2,118 |
| 01-2-710-410 | Carbon Offset | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 710 - Denman Island Streetlighting Specified Area | | 2,080 | 2,515 | 2,473 | 2,306 | 2,346 | 2,387 | 2,429 |
| Expenses | | (2,080) | (2,515) | (2,473) | (2,306) | (2,346) | (2,387) | (2,429) |
| 710 - Denman Island Streetlighting Specified Area | | 435 | 0 | 0 | 0 | 0 | 0 | 0 |
| 715 - Royston Streetlighting | | | | | | | | |
| Revenues | | | | | | | | |
| 715 - Royston Streetlighting | | | | | | | | |
| 01-1-715-019 | Reqn Elect/Spec Prov Govt | 34,500 | 34,500 | 32,900 | 32,574 | 34,260 | 33,959 | 35,671 |
| 01-1-715-133 | Recoveries - Other | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 |
| 01-1-715-145 | Transfer from Reserve | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 |
| 01-1-715-150 | Surplus Prior Year | 2,887 | 2,887 | 2,911 | 0 | 0 | 0 | 0 |
| 715 - Royston Streetlighting | | 39,038 | 39,037 | 57,461 | 34,224 | 35,910 | 35,609 | 37,321 |
| Revenues | | 39,038 | 39,037 | 57,461 | 34,224 | 35,910 | 35,609 | 37,321 |
| Expenses | | | | | | | | |
| 715 - Royston Streetlighting | | | | | | | | |
| 01-2-715-200 | Support Services | 418 | 418 | 387 | 434 | 443 | 452 | 461 |
| 01-2-715-369 | Insurance Liability | 166 | 166 | 191 | 180 | 187 | 194 | 202 |
| 01-2-715-372 | Insurance Property | 12 | 11 | 12 | 12 | 12 | 12 | 12 |
| 01-2-715-409 | Hydro | 27,487 | 30,184 | 31,158 | 31,816 | 32,486 | 33,169 | 33,864 |
| 01-2-715-410 | Carbon Offset | 32 | 32 | 32 | 32 | 32 | 32 | 32 |
| 01-2-715-438 | Contract Svcs Equip/Mach | 285 | 500 | 1,500 | 500 | 1,500 | 500 | 1,500 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 01-2-715-468 | Minor Capital | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 |
| 01-2-715-489 | Reserve Contr Other | 7,726 | 7,726 | 4,181 | 1,250 | 1,250 | 1,250 | 1,250 |
| 715 - Royston Streetlighting | | 36,126 | 39,037 | 57,461 | 34,224 | 35,910 | 35,609 | 37,321 |
| Expenses | | (36,126) | (39,037) | (57,461) | (34,224) | (35,910) | (35,609) | (37,321) |
| 715 - Royston Streetlighting | | 2,911 | 0 | 0 | 0 | 0 | 0 | 0 |
| 720 - Comox Road Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 720 - Comox Road Streetlighting Local Service Area | | | | | | | | |
| 01-1-720-019 | Reqn Elect/Spec Prov Govt | 3,271 | 3,271 | 2,801 | 3,410 | 3,472 | 3,535 | 3,599 |
| 01-1-720-150 | Surplus Prior Year | 150 | 150 | 593 | 0 | 0 | 0 | 0 |
| 720 - Comox Road Streetlighting Local Service Area | | 3,421 | 3,421 | 3,394 | 3,410 | 3,472 | 3,535 | 3,599 |
| Revenues | | 3,421 | 3,421 | 3,394 | 3,410 | 3,472 | 3,535 | 3,599 |
| Expenses | | | | | | | | |
| 720 - Comox Road Streetlighting Local Service Area | | | | | | | | |
| 01-2-720-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-720-369 | Insurance Liability | 13 | 13 | 15 | 14 | 14 | 14 | 14 |
| 01-2-720-409 | Hydro | 2,511 | 3,104 | 3,075 | 3,092 | 3,154 | 3,217 | 3,281 |
| 01-2-720-410 | Carbon Offset | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 720 - Comox Road Streetlighting Local Service Area | | 2,828 | 3,421 | 3,394 | 3,410 | 3,472 | 3,535 | 3,599 |
| Expenses | | (2,828) | (3,421) | (3,394) | (3,410) | (3,472) | (3,535) | (3,599) |
| 720 - Comox Road Streetlighting Local Service Area | | 593 | 0 | 0 | 0 | 0 | 0 | 0 |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | | | | | | | |
| 01-1-722-019 | Reqn Elect/Spec Prov Govt | 10,558 | 10,558 | 10,558 | 11,354 | 11,574 | 11,798 | 12,027 |
| 01-1-722-150 | Surplus Prior Year | 464 | 464 | 922 | 0 | 0 | 0 | 0 |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | 11,022 | 11,022 | 11,480 | 11,354 | 11,574 | 11,798 | 12,027 |
| Revenues | | 11,022 | 11,022 | 11,480 | 11,354 | 11,574 | 11,798 | 12,027 |
| 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 | 47 | 47 | 53 | 49 | 49 | 49 | 49 |
| 01-2-722-409 | Hydro | 9,741 | 10,663 | 10,777 | 10,993 | 11,213 | 11,437 | 11,666 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-722-410 | Carbon Offset | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| 01-2-722-489 | Reserve Contr Other | 0 | 0 | 338 | 0 | 0 | 0 | 0 |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | 10,100 | 11,022 | 11,480 | 11,354 | 11,574 | 11,798 | 12,027 |
| Expenses | | (10,100) | (11,022) | (11,480) | (11,354) | (11,574) | (11,798) | (12,027) |
| 722 - Gibson/Cotton Road Streetlighting Local Service Area | | 922 | 0 | 0 | 0 | 0 | 0 | 0 |
| 723 - Little River Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 723 - Little River Streetlighting Specified Area | | | | | | | | |
| 01-1-723-005 | Gil Fed Govt | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-723-019 | Reqn Elect/Spec Prov Govt | 33,330 | 33,330 | 33,330 | 34,817 | 35,533 | 36,264 | 37,009 |
| 01-1-723-145 | Transfer from Reserve | 0 | 0 | 0 | 750 | 750 | 750 | 750 |
| 01-1-723-150 | Surplus Prior Year | 1,150 | 1,150 | 3,265 | 0 | 0 | 0 | 0 |
| 723 - Little River Streetlighting Specified Area | | 34,606 | 34,480 | 36,595 | 35,567 | 36,283 | 37,014 | 37,759 |
| Revenues | | 34,606 | 34,480 | 36,595 | 35,567 | 36,283 | 37,014 | 37,759 |
| Expenses | | | | | | | | |
| 723 - Little River Streetlighting Specified Area | | | | | | | | |
| 01-2-723-200 | Support Services | 366 | 366 | 341 | 380 | 388 | 396 | 404 |
| 01-2-723-369 | Insurance Liability | 146 | 146 | 168 | 158 | 164 | 171 | 178 |
| 01-2-723-409 | Hydro | 30,667 | 33,932 | 34,304 | 34,993 | 35,695 | 36,411 | 37,141 |
| 01-2-723-410 | Carbon Offset | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| 01-2-723-489 | Reserve Contr Other | 0 | 0 | 1,746 | 0 | 0 | 0 | 0 |
| 723 - Little River Streetlighting Specified Area | | 31,215 | 34,480 | 36,595 | 35,567 | 36,283 | 37,014 | 37,759 |
| Expenses | | (31,215) | (34,480) | (36,595) | (35,567) | (36,283) | (37,014) | (37,759) |
| 723 - Little River Streetlighting Specified Area | | 3,391 | 0 | 0 | 0 | 0 | 0 | 0 |
| 725 - Forest Grove Estates Streetlighting | | | | | | | | |
| Revenues | | | | | | | | |
| 725 - Forest Grove Estates Streetlighting | | | | | | | | |
| 01-1-725-019 | Reqn Elect/Spec Prov Govt | 2,681 | 2,681 | 2,968 | 3,187 | 3,216 | 3,246 | 3,276 |
| 01-1-725-150 | Surplus Prior Year | 1,009 | 1,009 | 1,363 | 0 | 0 | 0 | 0 |
| 725 - Forest Grove Estates Streetlighting | | 3,690 | 3,690 | 4,331 | 3,187 | 3,216 | 3,246 | 3,276 |
| Revenues | | 3,690 | 3,690 | 4,331 | 3,187 | 3,216 | 3,246 | 3,276 |
| Expenses | | | | | | | | |
| 725 - Forest Grove Estates Streetlighting | | | | | | | | |
| 01-2-725-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-725-220 | Salaries & Wages | 0 | 1,160 | 0 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-725-369 | Insurance Liability | 15 | 15 | 17 | 16 | 17 | 18 | 19 |
| 01-2-725-372 | Insurance Property | 49 | 48 | 51 | 53 | 55 | 57 | 59 |
| 01-2-725-409 | Hydro | 97 | 111 | 108 | 110 | 112 | 114 | 116 |
| 01-2-725-410 | Carbon Offset | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 01-2-725-438 | Contract Svcs Equip/Mach | 810 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-725-489 | Reserve Contr Other | 1,055 | 1,055 | 2,854 | 1,707 | 1,731 | 1,756 | 1,781 |
| 725 - Forest Grove Estates Streetlighting | | 2,327 | 3,690 | 4,331 | 3,187 | 3,216 | 3,246 | 3,276 |
| Expenses | | (2,327) | (3,690) | (4,331) | (3,187) | (3,216) | (3,246) | (3,276) |
| 725 - Forest Grove Estates Streetlighting | | 1,363 | 0 | 0 | 0 | 0 | 0 | 0 |
| 730 - Arden Road Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 730 - Arden Road Streetlighting Specified Area | | | | | | | | |
| 01-1-730-019 | Reqn Elect/Spec Prov Govt | 6,321 | 6,321 | 6,680 | 7,963 | 8,117 | 8,274 | 8,434 |
| 01-1-730-150 | Surplus Prior Year | 1,874 | 1,874 | 1,132 | 0 | 0 | 0 | 0 |
| 01-1-730-151 | Funds Allocated from Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 730 - Arden Road Streetlighting Specified Area | | 8,195 | 8,195 | 7,812 | 7,963 | 8,117 | 8,274 | 8,434 |
| Revenues | | 8,195 | 8,195 | 7,812 | 7,963 | 8,117 | 8,274 | 8,434 |
| 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 | 40 | 40 | 39 | 44 | 46 | 48 | 50 |
| 01-2-730-409 | Hydro | 6,715 | 7,847 | 7,465 | 7,611 | 7,763 | 7,918 | 8,076 |
| 01-2-730-410 | Carbon Offset | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| 730 - Arden Road Streetlighting Specified Area | | 7,063 | 8,195 | 7,812 | 7,963 | 8,117 | 8,274 | 8,434 |
| Expenses | | (7,063) | (8,195) | (7,812) | (7,963) | (8,117) | (8,274) | (8,434) |
| 730 - Arden Road Streetlighting Specified Area | | 1,132 | 0 | 0 | 0 | 0 | 0 | 0 |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | | | | | | | |
| Revenues | | | | | | | | |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | | | | | | | |
| 01-1-732-019 | Reqn Elect/Spec Prov Govt | 754 | 754 | 759 | 829 | 840 | 851 | 862 |
| 01-1-732-150 | Surplus Prior Year | 77 | 77 | 60 | 0 | 0 | 0 | 0 |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | 831 | 831 | 819 | 829 | 840 | 851 | 862 |
| Revenues | | 831 | 831 | 819 | 829 | 840 | 851 | 862 |
| Expenses | | | | | | | | |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 01-2-732-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-732-369 | Insurance Liability | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 01-2-732-409 | Hydro | 467 | 527 | 515 | 525 | 536 | 547 | 558 |
| 01-2-732-410 | Carbon Offset | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | 771 | 831 | 819 | 829 | 840 | 851 | 862 |
| Expenses | | (771) | (831) | (819) | (829) | (840) | (851) | (862) |
| 732 - Webb and Bood Roads Streetlighting Specified Area | | 60 | 0 | 0 | 0 | 0 | 0 | 0 |
| 738 - McLary Rd Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 738 - McLary Rd Streetlighting Local Service Area | | | | | | | | |
| 01-1-738-019 | Reqn Elect/Spec Prov Govt | 2,865 | 2,865 | 2,571 | 2,947 | 3,000 | 3,054 | 3,109 |
| 01-1-738-150 | Surplus Prior Year | 107 | 107 | 324 | 0 | 0 | 0 | 0 |
| 738 - McLary Rd Streetlighting Local Service Area | | 2,972 | 2,972 | 2,895 | 2,947 | 3,000 | 3,054 | 3,109 |
| Revenues | | 2,972 | 2,972 | 2,895 | 2,947 | 3,000 | 3,054 | 3,109 |
| Expenses | | | | | | | | |
| 738 - McLary Rd Streetlighting Local Service Area | | | | | | | | |
| 01-2-738-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-738-369 | Insurance Liability | 11 | 11 | 13 | 11 | 11 | 11 | 11 |
| 01-2-738-409 | Hydro | 2,334 | 2,658 | 2,579 | 2,633 | 2,686 | 2,740 | 2,795 |
| 01-2-738-410 | Carbon Offset | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 738 - McLary Rd Streetlighting Local Service Area | | 2,648 | 2,972 | 2,895 | 2,947 | 3,000 | 3,054 | 3,109 |
| Expenses | | (2,648) | (2,972) | (2,895) | (2,947) | (3,000) | (3,054) | (3,109) |
| 738 - McLary Rd Streetlighting Local Service Area | | 324 | 0 | 0 | 0 | 0 | 0 | 0 |
| 742 - Fern Road Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 742 - Fern Road Streetlighting Local Service Area | | | | | | | | |
| 01-1-742-019 | Reqn Elect/Spec Prov Govt | 2,158 | 2,158 | 1,859 | 2,196 | 2,234 | 2,272 | 2,311 |
| 01-1-742-150 | Surplus Prior Year | 143 | 143 | 320 | 0 | 0 | 0 | 0 |
| 742 - Fern Road Streetlighting Local Service Area | | 2,301 | 2,301 | 2,179 | 2,196 | 2,234 | 2,272 | 2,311 |
| Revenues | | 2,301 | 2,301 | 2,179 | 2,196 | 2,234 | 2,272 | 2,311 |
| Expenses | | | | | | | | |
| 742 - Fern Road Streetlighting Local Service Area | | | | | | | | |
| 01-2-742-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-742-369 | Insurance Liability | 8 | 8 | 10 | 8 | 8 | 8 | 8 |
| 01-2-742-409 | Hydro | 1,670 | 1,991 | 1,867 | 1,886 | 1,924 | 1,962 | 2,001 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 01-2-742-410 | Carbon Offset | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 742 - Fern Road Streetlighting Local Service Area | | 1,980 | 2,301 | 2,179 | 2,196 | 2,234 | 2,272 | 2,311 |
| Expenses | | (1,980) | (2,301) | (2,179) | (2,196) | (2,234) | (2,272) | (2,311) |
| 742 - Fern Road Streetlighting Local Service Area | | 320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 750 - Hastings Streetlighting Local Service Area | | | | | | | | |
| Revenues | | | | | | | | |
| 750 - Hastings Streetlighting Local Service Area | | | | | | | | |
| 01-1-750-019 | Reqn Elect/Spec Prov Govt | 607 | 607 | 610 | 616 | 622 | 628 | 635 |
| 01-1-750-150 | Surplus Prior Year | 72 | 72 | 98 | 0 | 0 | 0 | 0 |
| 750 - Hastings Streetlighting Local Service Area | | 679 | 679 | 708 | 616 | 622 | 628 | 635 |
| Revenues | | 679 | 679 | 708 | 616 | 622 | 628 | 635 |
| Expenses | | | | | | | | |
| 750 - Hastings Streetlighting Local Service Area | | | | | | | | |
| 01-2-750-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 300 | 300 |
| 01-2-750-369 | Insurance Liability | 2 | 2 | 0 | 2 | 2 | 2 | 2 |
| 01-2-750-409 | Hydro | 278 | 377 | 408 | 314 | 320 | 326 | 333 |
| 750 - Hastings Streetlighting Local Service Area | | 580 | 679 | 708 | 616 | 622 | 628 | 635 |
| Expenses | | (580) | (679) | (708) | (616) | (622) | (628) | (635) |
| 750 - Hastings Streetlighting Local Service Area | | 98 | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 - Transit - Comox Valley | | | | | | | | |
| Revenues | | | | | | | | |
| 780 - Transit - Comox Valley | | | | | | | | |
| 01-1-780-005 | Gil Fed Govt | 4,222 | 2,700 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-1-780-009 | Gil Local Govt | 69,671 | 42,300 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 01-1-780-013 | Fed Gas Tax Funding | 0 | 8,136 | 8,136 | 0 | 0 | 0 | 0 |
| 01-1-780-019 | Reqn Elect/Spec Prov Govt | 831,937 | 831,937 | 841,555 | 951,323 | 1,006,207 | 1,061,091 | 1,115,975 |
| 01-1-780-020 | Reqn Municipal | 1,468,063 | 1,468,063 | 1,458,445 | 1,648,677 | 1,743,793 | 1,838,909 | 1,934,025 |
| 01-1-780-076 | Bus Fares | 227,876 | 334,200 | 204,531 | 260,776 | 365,086 | 372,388 | 379,836 |
| 01-1-780-078 | Passes | 234,368 | 372,126 | 227,740 | 290,370 | 406,519 | 414,648 | 422,941 |
| 01-1-780-082 | Ticket Sales | 47,608 | 96,511 | 59,065 | 75,307 | 105,431 | 107,540 | 109,691 |
| 01-1-780-128 | Other Revenue | 0 | 9,352 | 137,849 | 30,708 | 40,945 | 40,945 | 40,945 |
| 01-1-780-133 | Recoveries - Other | 27,541 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 01-1-780-145 | Transfer from Reserve | 0 | 15,000 | 0 | 257,237 | 48,984 | 84,919 | 62,598 |
| 01-1-780-150 | Surplus Prior Year | 67,737 | 67,737 | 732,854 | 0 | 0 | 0 | 0 |
| 780 - Transit - Comox Valley | | 2,979,023 | 3,303,062 | 3,778,175 | 3,622,398 | 3,824,965 | 4,028,440 | 4,174,011 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---------------------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | 2,979,023 | 3,303,062 | 3,778,175 | 3,622,398 | 3,824,965 | 4,028,440 | 4,174,011 |
| Expenses | | | | | | | | |
| 780 - Transit - Comox Valley | | | | | | | | |
| 01-2-780-200 | Support Services | 93,099 | 93,099 | 85,210 | 95,859 | 97,281 | 98,731 | 100,210 |
| 01-2-780-214 | Grants Cond Local Agencies | 0 | 8,136 | 8,136 | 0 | 0 | 0 | 0 |
| 01-2-780-220 | Salaries & Wages | 95,457 | 98,259 | 98,666 | 100,638 | 102,647 | 104,696 | 106,789 |
| 01-2-780-225 | Benefits | 23,091 | 27,153 | 27,191 | 27,735 | 28,289 | 28,855 | 29,432 |
| 01-2-780-237 | Employer Health Tax | 1,944 | 2,452 | 2,464 | 2,512 | 2,564 | 2,615 | 2,665 |
| 01-2-780-238 | WCB | 1,879 | 2,159 | 2,128 | 2,170 | 2,215 | 2,258 | 2,304 |
| 01-2-780-246 | Bank Charges | 638 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-780-262 | Contracts - Operating | 1,840,676 | 2,856,147 | 2,746,984 | 3,270,404 | 3,468,785 | 3,668,023 | 3,809,258 |
| 01-2-780-266 | Deliveries/Transportation | 4,875 | 7,700 | 7,700 | 7,700 | 7,700 | 7,700 | 7,700 |
| 01-2-780-272 | Instructional Programs | 21,160 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 | 55,000 |
| 01-2-780-281 | Materials & Supplies | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 01-2-780-284 | Meeting Expense | 122 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-780-293 | Office Expenses | 1,617 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 01-2-780-311 | Signs | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-780-314 | Telephone & Alarm Lines | 709 | 877 | 1,535 | 1,552 | 1,601 | 1,622 | 1,653 |
| 01-2-780-319 | Training/Development & Conferences | 313 | 2,500 | 3,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-780-320 | Travel | 9 | 1,500 | 2,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 01-2-780-335 | Advertising | 495 | 25,000 | 25,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 01-2-780-340 | Dues And Memberships | 760 | 450 | 450 | 450 | 450 | 450 | 450 |
| 01-2-780-353 | Public Relations | 1,016 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-354 | Education Programs Public | 13 | 5,000 | 5,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 01-2-780-369 | Insurance Liability | 1,274 | 1,274 | 1,442 | 1,378 | 1,433 | 1,490 | 1,550 |
| 01-2-780-381 | Legal Fees | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-780-385 | Gis Services | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 01-2-780-387 | Other Prof Fees | 43,712 | 35,000 | 112,706 | 25,000 | 25,000 | 25,000 | 25,000 |
| 01-2-780-468 | Minor Capital | 2,211 | 1,000 | 51,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 01-2-780-489 | Reserve Contr Other | 20,856 | 20,856 | 498,912 | 0 | 0 | 0 | 0 |
| 01-2-780-496 | Transfers to Other Governments | 16,349 | 50,000 | 33,651 | 0 | 0 | 0 | 0 |
| 780 - Transit - Comox Valley | | 2,172,275 | 3,303,062 | 3,778,175 | 3,622,398 | 3,824,965 | 4,028,440 | 4,174,011 |
| Expenses | | (2,172,275) | (3,303,062) | (3,778,175) | (3,622,398) | (3,824,965) | (4,028,440) | (4,174,011) |
| 780 - Transit - Comox Valley | | 806,748 | 0 | 0 | 0 | 0 | 0 | 0 |
| 791 - Courtenay Flats Drainage | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|--------------------------------|----------------|-----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 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 | 3,039 | 3,039 | 2,478 | 0 | 0 | 0 | 0 |
| 791 - Courtenay Flats Drainage | | 10,369 | 10,368 | 9,807 | 7,329 | 7,329 | 7,329 | 7,329 |
| Revenues | | 10,369 | 10,368 | 9,807 | 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 | 200 | 175 | 200 | 200 | 200 | 200 | 200 |
| 01-2-791-335 | Advertising | 78 | 80 | 80 | 80 | 80 | 80 | 80 |
| 01-2-791-369 | Insurance Liability | 1,274 | 1,274 | 1,442 | 1,378 | 1,433 | 1,490 | 1,550 |
| 01-2-791-438 | Contract Svcs Equip/Mach | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 01-2-791-485 | Contr To Capital Works Reserve | 0 | 0 | 4,285 | 1,871 | 1,816 | 1,759 | 1,699 |
| 01-2-791-489 | Reserve Contr Other | 5,039 | 5,039 | 0 | 0 | 0 | 0 | 0 |
| 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 | | 7,891 | 10,368 | 9,807 | 7,329 | 7,329 | 7,329 | 7,329 |
| Expenses | | (7,891) | (10,368) | (9,807) | (7,329) | (7,329) | (7,329) | (7,329) |
| 791 - Courtenay Flats Drainage | | 2,478 | 0 | 0 | 0 | 0 | 0 | 0 |
| 795 - Comox Valley Airport Service | | | | | | | | |
| Revenues | | | | | | | | |
| 795 - Comox Valley Airport Service | | | | | | | | |
| 01-1-795-005 | Gil Fed Govt | 595 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-795-009 | Gil Local Govt | 9,699 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01-1-795-019 | Reqn Elect/Spec Prov Govt | 130,656 | 130,655 | 131,106 | 131,106 | 131,106 | 0 | 0 |
| 01-1-795-020 | Reqn Municipal | 204,049 | 204,050 | 201,909 | 201,909 | 201,909 | 0 | 0 |
| 01-1-795-145 | Transfer from Reserve | 0 | 9,247 | 12,590 | 12,591 | 12,591 | 0 | 0 |
| 01-1-795-150 | Surplus Prior Year | 1,654 | 1,654 | 0 | 0 | 0 | 0 | 0 |
| 795 - Comox Valley Airport Service | | 346,653 | 345,606 | 345,605 | 345,606 | 345,606 | 0 | 0 |
| Revenues | | 346,653 | 345,606 | 345,605 | 345,606 | 345,606 | 0 | 0 |
| Expenses | | | | | | | | |
| 795 - Comox Valley Airport Service | | | | | | | | |
| 01-2-795-200 | Support Services | 300 | 300 | 300 | 300 | 300 | 0 | 0 |
| 01-2-795-369 | Insurance Liability | 0 | 1 | 0 | 1 | 1 | 0 | 0 |
| 01-2-795-381 | Legal Fees | 0 | 500 | 500 | 500 | 500 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 01-2-795-505 | Debt Charges-Principal | 123,125 | 123,125 | 123,125 | 123,125 | 123,125 | 0 | 0 |
| 01-2-795-506 | Debt Charges-Interest | 221,679 | 221,680 | 221,680 | 221,680 | 221,680 | 0 | 0 |
| 795 - Comox Valley Airport Service | | 345,104 | 345,606 | 345,605 | 345,606 | 345,606 | 0 | 0 |
| Expenses | | (345,104) | (345,606) | (345,605) | (345,606) | (345,606) | 0 | 0 |
| 795 - Comox Valley Airport Service | | 1,549 | 0 | 0 | 0 | 0 | 0 | 0 |
| 01 - General Revenue Fund | | 7,966,068 | (33) | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | | | | | | | |
| 300 - Comox Valley Water Supply System | | | | | | | | |
| Revenues | | | | | | | | |
| 300 - Comox Valley Water Supply System | | | | | | | | |
| 02-1-300-083 | Water Sales | 6,540,116 | 6,998,510 | 6,785,111 | 6,828,476 | 8,248,244 | 8,290,517 | 8,344,808 |
| 02-1-300-110 | Licences & Fines | 300 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-300-115 | Other Permit Fees | 540 | 0 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 02-1-300-128 | Other Revenue | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 02-1-300-135 | Recoveries-Other Functions | 48,980 | 48,980 | 49,225 | 49,471 | 49,718 | 49,967 | 50,217 |
| 02-1-300-145 | Transfer from Reserve | 0 | 1,166,665 | 0 | 0 | 0 | 0 | 0 |
| 300 - Comox Valley Water Supply System | | 6,639,936 | 8,264,155 | 6,885,586 | 6,929,197 | 8,349,212 | 8,391,734 | 8,446,275 |
| Revenues | | 6,639,936 | 8,264,155 | 6,885,586 | 6,929,197 | 8,349,212 | 8,391,734 | 8,446,275 |
| Expenses | | | | | | | | |
| 300 - Comox Valley Water Supply System | | | | | | | | |
| 02-2-300-200 | Support Services | 373,814 | 373,814 | 407,782 | 380,795 | 384,391 | 388,059 | 391,800 |
| 02-2-300-220 | Salaries & Wages | 968,540 | 1,005,424 | 1,062,685 | 1,067,208 | 1,144,215 | 1,109,661 | 1,131,521 |
| 02-2-300-225 | Benefits | 212,045 | 269,304 | 278,727 | 284,302 | 289,995 | 295,792 | 301,705 |
| 02-2-300-237 | Employer Health Tax | 19,736 | 23,754 | 25,130 | 25,630 | 26,150 | 26,664 | 27,204 |
| 02-2-300-238 | WCB | 18,242 | 21,504 | 21,703 | 22,146 | 22,594 | 23,040 | 23,508 |
| 02-2-300-248 | Bulk Water Purchases | 148,000 | 115,000 | 115,000 | 161,500 | 161,500 | 161,500 | 161,500 |
| 02-2-300-254 | Chemicals | 29,008 | 25,000 | 16,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| 02-2-300-257 | Clothing/Laundrying | 5,569 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 02-2-300-266 | Deliveries/Transportation | 932 | 4,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-2-300-275 | Permits/Licences | 151,364 | 139,415 | 1,750 | 1,750 | 1,750 | 1,750 | 1,750 |
| 02-2-300-276 | Software Licence/Mtce | 42,843 | 46,400 | 61,800 | 61,800 | 61,800 | 61,800 | 61,800 |
| 02-2-300-278 | Water Licence Rental | 18,813 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 02-2-300-281 | Materials & Supplies | 22,679 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 02-2-300-284 | Meeting Expense | 468 | 3,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 02-2-300-293 | Office Expenses | 7,485 | 6,500 | 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 | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--------------|-------------------------------------|-------------|-------------|-------------|----------------|----------------|----------------|----------------|
| 02-2-300-296 | Postage | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 02-2-300-305 | Safety Equipment | 11,129 | 8,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 02-2-300-311 | Signs | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-2-300-314 | Telephone & Alarm Lines | 24,525 | 32,628 | 33,287 | 33,943 | 34,612 | 35,294 | 35,990 |
| 02-2-300-316 | Tipping Fees | 10 | 300 | 300 | 300 | 300 | 300 | 300 |
| 02-2-300-319 | Training/Development & Conferences | 7,757 | 19,450 | 15,000 | 15,000 | 26,400 | 26,400 | 26,400 |
| 02-2-300-320 | Travel | 6,227 | 19,000 | 9,000 | 9,000 | 20,000 | 20,000 | 20,000 |
| 02-2-300-335 | Advertising | 17,477 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 02-2-300-340 | Dues And Memberships | 4,720 | 2,500 | 3,240 | 3,580 | 3,580 | 3,580 | 3,580 |
| 02-2-300-347 | Library/Publications | 161 | 200 | 200 | 200 | 200 | 200 | 200 |
| 02-2-300-350 | Maps & Printing Supplies | 0 | 100 | 100 | 100 | 100 | 100 | 100 |
| 02-2-300-353 | Public Relations | 158 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 100 |
| 02-2-300-354 | Education Programs Public | 22,360 | 120,000 | 70,000 | 70,000 | 120,000 | 120,000 | 120,000 |
| 02-2-300-366 | Engineering Fees | 286 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 02-2-300-369 | Insurance Liability | 5,310 | 5,310 | 6,472 | 5,743 | 5,973 | 6,212 | 6,460 |
| 02-2-300-372 | Insurance Property | 36,605 | 37,066 | 38,549 | 40,091 | 41,694 | 43,361 | 45,096 |
| 02-2-300-378 | Lab Analysis | 30,797 | 45,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 02-2-300-381 | Legal Fees | 14,581 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 02-2-300-385 | Gis Services | 5,753 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 02-2-300-387 | Other Prof Fees | 456,559 | 517,500 | 240,000 | 160,000 | 60,000 | 60,000 | 60,000 |
| 02-2-300-400 | Contracted Svcs Buildings/Land Mtce | 2,763 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-403 | Buildings Repairs & Mtce | 10 | 5,000 | 5,000 | 5,000 | 3,000 | 3,000 | 3,000 |
| 02-2-300-409 | Hydro | 191,507 | 205,324 | 210,975 | 96,796 | 96,837 | 98,738 | 100,691 |
| 02-2-300-410 | Carbon Offset | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 | 1,958 |
| 02-2-300-415 | Landscaping/Grounds Mtce | 7,278 | 11,000 | 13,000 | 13,000 | 13,000 | 13,000 | 13,000 |
| 02-2-300-421 | Rental/Lease Buildings | 0 | 850 | 850 | 850 | 850 | 850 | 850 |
| 02-2-300-424 | Rental/Lease - Land | 4,750 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 |
| 02-2-300-438 | Contract Svcs Equip/Mach | 73,925 | 85,000 | 105,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 02-2-300-441 | Fuel/Lubricants - Mach/Equip | 171 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 02-2-300-444 | Rental/Leases - Mach/Equip | 5,871 | 4,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-300-447 | Repairs/Mtce Mach/Equip | 55,658 | 60,000 | 60,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 02-2-300-458 | Fuel/Lubricants Vehicle | 25,931 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 02-2-300-461 | Insurance/Licence Vehicle | 18,270 | 18,164 | 20,245 | 21,057 | 21,897 | 22,772 | 23,684 |
| 02-2-300-464 | Repairs & Mtce Vehicle | 13,184 | 10,000 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 |
| 02-2-300-468 | Minor Capital | 37,610 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|--------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 02-2-300-485 | Contr To Capital Works Reserve | 1,826,566 | 1,826,566 | 1,116,865 | 0 | 1,143,385 | 1,187,330 | 1,380,963 |
| 02-2-300-489 | Reserve Contr Other | 383,870 | 383,870 | 68,538 | (16,184) | 166,607 | 166,607 | 166,607 |
| 02-2-300-495 | Transfer To Other Functions | 4,391 | 27,391 | 2,692 | 2,692 | 2,692 | 2,692 | 2,692 |
| 02-2-300-496 | Transfers to Other Governments | 750,000 | 750,000 | 0 | 0 | 0 | 0 | 0 |
| 02-2-300-505 | Debt Charges-Principal | 426,383 | 426,382 | 426,382 | 1,373,121 | 1,373,121 | 1,373,121 | 1,304,168 |
| 02-2-300-506 | Debt Charges-Interest | 737,942 | 1,037,342 | 1,143,559 | 1,304,616 | 1,217,455 | 1,217,455 | 1,092,397 |
| 300 - Comox Valley Water Supply System | | 7,231,989 | 7,884,816 | 5,831,089 | 5,537,794 | 6,837,856 | 6,863,036 | 6,899,824 |
| 301 - CV Watershed Protection Plan | | | | | | | | |
| 02-2-301-220 | Salaries & Wages | 49,952 | 49,615 | 50,631 | 51,643 | 52,677 | 53,729 | 54,805 |
| 02-2-301-225 | Benefits | 13,364 | 14,389 | 14,682 | 14,977 | 15,276 | 15,581 | 15,893 |
| 02-2-301-237 | Employer Health Tax | 1,009 | 1,239 | 1,266 | 1,291 | 1,317 | 1,343 | 1,370 |
| 02-2-301-238 | WCB | 1,029 | 1,093 | 1,094 | 1,115 | 1,138 | 1,160 | 1,184 |
| 02-2-301-266 | Deliveries/Transportation | 1,171 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 02-2-301-281 | Materials & Supplies | 1,902 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 02-2-301-284 | Meeting Expense | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-301-314 | Telephone & Alarm Lines | 655 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-301-354 | Education Programs Public | 49,814 | 70,000 | 28,000 | 28,000 | 70,000 | 70,000 | 70,000 |
| 02-2-301-378 | Lab Analysis | 34,033 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| 02-2-301-385 | Gis Services | 179 | 2,000 | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 |
| 02-2-301-387 | Other Prof Fees | 160,384 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 02-2-301-438 | Contract Svcs Equip/Mach | 26,466 | 60,000 | 20,000 | 20,000 | 60,000 | 60,000 | 60,000 |
| 02-2-301-458 | Fuel/Lubricants Vehicle | 65 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-301-464 | Repairs & Mtce Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-301-468 | Minor Capital | 0 | 25,000 | 15,000 | 15,000 | 20,000 | 20,000 | 20,000 |
| 02-2-301-485 | Contr To Capital Works Reserve | 25,000 | 25,000 | 15,000 | 15,000 | 20,000 | 20,000 | 20,000 |
| 301 - CV Watershed Protection Plan | | 365,023 | 379,336 | 278,673 | 279,026 | 373,408 | 374,813 | 376,252 |
| 302 - CV Water Treatment Plant & Raw Water Intake | | | | | | | | |
| 02-2-302-220 | Salaries & Wages | 0 | 0 | 262,100 | 267,342 | 272,690 | 278,143 | 283,705 |
| 02-2-302-225 | Benefits | 0 | 0 | 76,010 | 77,529 | 79,080 | 80,661 | 82,274 |
| 02-2-302-237 | Employer Health Tax | 0 | 0 | 6,552 | 6,682 | 6,817 | 6,954 | 7,093 |
| 02-2-302-238 | WCB | 0 | 0 | 5,662 | 5,774 | 5,890 | 6,008 | 6,127 |
| 02-2-302-254 | Chemicals | 0 | 0 | 76,500 | 152,000 | 152,000 | 152,000 | 152,000 |
| 02-2-302-257 | Clothing/Laundering | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 02-2-302-266 | Deliveries/Transportation | 0 | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 02-2-302-276 | Software Licence/Mtce | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 02-2-302-281 | Materials & Supplies | 0 | 0 | 30,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-302-293 | Office Expenses | 0 | 0 | 2,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 02-2-302-305 | Safety Equipment | 0 | 0 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 02-2-302-314 | Telephone & Alarm Lines | 0 | 0 | 3,000 | 3,050 | 3,101 | 3,153 | 3,206 |
| 02-2-302-316 | Tipping Fees | 0 | 0 | 2,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-302-378 | Lab Analysis | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-2-302-400 | Contracted Svcs Buildings/Land Mtce | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-2-302-403 | Buildings Repairs & Mtce | 0 | 0 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-2-302-409 | Hydro | 0 | 0 | 160,000 | 310,000 | 318,370 | 326,966 | 335,794 |
| 02-2-302-415 | Landscaping/Grounds Mtce | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 02-2-302-438 | Contract Svcs Equip/Mach | 0 | 0 | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 02-2-302-441 | Fuel/Lubricants - Mach/Equip | 0 | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-302-444 | Rental/Leases - Mach/Equip | 0 | 0 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-2-302-447 | Repairs/Mtce Mach/Equip | 0 | 0 | 110,000 | 220,000 | 220,000 | 220,000 | 220,000 |
| 02-2-302-468 | Minor Capital | 0 | 0 | 5,000 | 10,000 | 20,000 | 20,000 | 20,000 |
| 302 - CV Water Treatment Plant & Raw Water Intake | | 0 | 0 | 775,824 | 1,112,377 | 1,137,948 | 1,153,885 | 1,170,199 |
| Expenses | | (7,597,011) | (8,264,152) | (6,885,586) | (6,929,197) | (8,349,212) | (8,391,734) | (8,446,275) |
| 300 - Comox Valley Water Supply System | | (957,075) | 3 | 0 | 0 | 0 | 0 | 0 |
| 305 - Comox Valley Water LSA | | | | | | | | |
| Revenues | | | | | | | | |
| 305 - Comox Valley Water | | | | | | | | |
| 02-1-305-003 | Parcel Tax | 117,719 | 117,240 | 117,240 | 117,240 | 117,240 | 117,240 | 117,240 |
| 02-1-305-036 | Connection Fees | 24,957 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 02-1-305-092 | User Rates | 1,119,459 | 1,326,933 | 1,326,933 | 1,326,933 | 1,326,933 | 1,326,933 | 1,326,933 |
| 02-1-305-128 | Other Revenue | 25 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-305-135 | Recoveries-Other Functions | 15,919 | 15,919 | 14,139 | 14,139 | 14,139 | 84,907 | 84,907 |
| 02-1-305-150 | Surplus Prior Year | 33,889 | 33,889 | 0 | 0 | 0 | 0 | 0 |
| 02-1-305-151 | Funds Allocated from Prior Year | 4,401 | 4,401 | 9,002 | 0 | 0 | 0 | 0 |
| 305 - Comox Valley Water | | 1,316,369 | 1,508,382 | 1,477,314 | 1,468,312 | 1,468,312 | 1,539,080 | 1,539,080 |
| Revenues | | 1,316,369 | 1,508,382 | 1,477,314 | 1,468,312 | 1,468,312 | 1,539,080 | 1,539,080 |
| Expenses | | | | | | | | |
| 305 - Comox Valley Water | | | | | | | | |
| 02-2-305-200 | Support Services | 59,259 | 59,259 | 49,282 | 60,544 | 61,206 | 61,881 | 62,570 |
| 02-2-305-220 | Salaries & Wages | 102,121 | 119,496 | 136,283 | 136,143 | 138,865 | 141,638 | 144,469 |
| 02-2-305-225 | Benefits | 23,195 | 31,770 | 35,200 | 35,904 | 36,621 | 37,354 | 38,100 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|-------------------------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 02-2-305-237 | Employer Health Tax | 2,005 | 2,756 | 3,163 | 3,227 | 3,289 | 3,360 | 3,426 |
| 02-2-305-238 | WCB | 1,868 | 2,528 | 2,732 | 2,788 | 2,843 | 2,899 | 2,961 |
| 02-2-305-246 | Bank Charges | 4,206 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 02-2-305-248 | Bulk Water Purchases | 675,333 | 928,550 | 768,295 | 770,600 | 927,494 | 930,277 | 933,068 |
| 02-2-305-275 | Permits/Licences | 1,679 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 |
| 02-2-305-276 | Software Licence/Mtce | 2,399 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 | 2,100 |
| 02-2-305-293 | Office Expenses | 21 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-305-296 | Postage | 6,896 | 5,068 | 5,068 | 5,068 | 5,068 | 5,068 | 5,068 |
| 02-2-305-314 | Telephone & Alarm Lines | 2,448 | 2,142 | 0 | 0 | 0 | 0 | 0 |
| 02-2-305-335 | Advertising | 310 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 |
| 02-2-305-350 | Maps & Printing Supplies | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 02-2-305-366 | Engineering Fees | 0 | 5,500 | 5,500 | 5,500 | 5,500 | 5,000 | 5,500 |
| 02-2-305-369 | Insurance Liability | 978 | 978 | 1,048 | 1,058 | 1,100 | 1,144 | 1,190 |
| 02-2-305-372 | Insurance Property | 711 | 714 | 743 | 773 | 804 | 836 | 869 |
| 02-2-305-378 | Lab Analysis | 0 | 400 | 400 | 400 | 400 | 400 | 400 |
| 02-2-305-381 | Legal Fees | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 02-2-305-385 | Gis Services | 0 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 | 2,750 |
| 02-2-305-387 | Other Prof Fees | 1,049 | 35,000 | 35,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-305-409 | Hydro | 3,276 | 2,168 | 2,168 | 2,227 | 2,288 | 2,349 | 2,412 |
| 02-2-305-410 | Carbon Offset | 637 | 637 | 637 | 637 | 637 | 637 | 637 |
| 02-2-305-415 | Landscaping/Grounds Mtce | 3,532 | 2,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 02-2-305-438 | Contract Svcs Equip/Mach | 40,528 | 30,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| 02-2-305-444 | Rental/Leases - Mach/Equip | 2,944 | 2,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 02-2-305-447 | Repairs/Mtce Mach/Equip | 40,057 | 20,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 02-2-305-468 | Minor Capital | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-305-485 | Contr To Capital Works Reserve | 186,879 | 186,879 | 278,603 | 295,712 | 134,334 | 198,258 | 190,085 |
| 02-2-305-489 | Reserve Contr Other | 18,500 | 18,500 | 29,082 | 18,500 | 18,500 | 18,500 | 18,500 |
| 02-2-305-495 | Transfer To Other Functions | 24,985 | 29,312 | 22,385 | 22,506 | 22,638 | 22,754 | 23,100 |
| 305 - Comox Valley Water | | 1,205,817 | 1,508,382 | 1,477,314 | 1,468,312 | 1,468,312 | 1,539,080 | 1,539,080 |
| Expenses | | (1,205,817) | (1,508,382) | (1,477,314) | (1,468,312) | (1,468,312) | (1,539,080) | (1,539,080) |
| 305 - Comox Valley Water LSA | | 110,552 | 0 | 0 | 0 | 0 | 0 | 0 |
| 306 - Sandwich Water | | | | | | | | |
| Revenues | | | | | | | | |
| 306 - Sandwich Water | | | | | | | | |
| 02-1-306-003 | Parcel Tax | 84,907 | 84,907 | 84,907 | 84,907 | 84,907 | 84,907 | 84,907 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|--------------------------------|------------------|------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 02-1-306-150 | Surplus Prior Year | 73,358 | 73,357 | 0 | 0 | 0 | 0 | 0 |
| 306 - Sandwich Water | | 158,265 | 158,264 | 84,907 | 84,907 | 84,907 | 84,907 | 84,907 |
| Revenues | | 158,265 | 158,264 | 84,907 | 84,907 | 84,907 | 84,907 | 84,907 |
| Expenses | | | | | | | | |
| 306 - Sandwich Water | | | | | | | | |
| 02-2-306-314 | Telephone & Alarm Lines | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-306-335 | Advertising | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-306-495 | Transfer To Other Functions | 11,398 | 11,398 | 11,474 | 11,474 | 11,474 | 84,907 | 84,907 |
| 02-2-306-496 | Transfers to Other Governments | 146,866 | 146,866 | 73,433 | 73,433 | 73,433 | 0 | 0 |
| 306 - Sandwich Water | | 158,265 | 158,264 | 84,907 | 84,907 | 84,907 | 84,907 | 84,907 |
| Expenses | | (158,265) | (158,264) | (84,907) | (84,907) | (84,907) | (84,907) | (84,907) |
| 306 - Sandwich Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 307 - Denman Island Water Collection Area | | | | | | | | |
| Revenues | | | | | | | | |
| 307 - Denman Island Water Collection Area | | | | | | | | |
| 02-1-307-013 | Fed Gas Tax Funding | 0 | 7,422 | 7,422 | 0 | 0 | 0 | 0 |
| 02-1-307-092 | User Rates | 31,800 | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| 02-1-307-128 | Other Revenue | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 02-1-307-150 | Surplus Prior Year | 2,155 | 2,155 | 411 | 0 | 0 | 0 | 0 |
| 307 - Denman Island Water Collection Area | | 33,955 | 41,477 | 39,733 | 31,900 | 31,900 | 31,900 | 31,900 |
| Revenues | | 33,955 | 41,477 | 39,733 | 31,900 | 31,900 | 31,900 | 31,900 |
| Expenses | | | | | | | | |
| 307 - Denman Island Water Collection Area | | | | | | | | |
| 02-2-307-200 | Support Services | 1,249 | 1,249 | 1,108 | 768 | 766 | 764 | 762 |
| 02-2-307-248 | Bulk Water Purchases | 30,400 | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 | 30,900 |
| 02-2-307-275 | Permits/Licences | 161 | 160 | 160 | 160 | 160 | 160 | 160 |
| 02-2-307-296 | Postage | 19 | 30 | 30 | 30 | 30 | 30 | 30 |
| 02-2-307-369 | Insurance Liability | 38 | 38 | 31 | 42 | 44 | 46 | 48 |
| 02-2-307-387 | Other Prof Fees | 0 | 7,422 | 7,422 | 0 | 0 | 0 | 0 |
| 02-2-307-485 | Contr To Capital Works Reserve | 0 | 0 | 82 | 0 | 0 | 0 | 0 |
| 02-2-307-489 | Reserve Contr Other | 1,678 | 1,678 | 0 | 0 | 0 | 0 | 0 |
| 307 - Denman Island Water Collection Area | | 33,544 | 41,477 | 39,733 | 31,900 | 31,900 | 31,900 | 31,900 |
| Expenses | | (33,544) | (41,477) | (39,733) | (31,900) | (31,900) | (31,900) | (31,900) |
| 307 - Denman Island Water Collection Area | | 411 | 0 | 0 | 0 | 0 | 0 | 0 |
| 309 - Greaves Crescent Water | | | | | | | | |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|-------------------------------------|-----------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | | | |
| 309 - Greaves Crescent Water | | | | | | | | |
| 02-1-309-003 | Parcel Tax | 377 | 377 | 377 | 377 | 377 | 0 | 0 |
| 309 - Greaves Crescent Water | | 377 | 377 | 377 | 377 | 377 | 0 | 0 |
| Revenues | | 377 | 377 | 377 | 377 | 377 | 0 | 0 |
| Expenses | | | | | | | | |
| 309 - Greaves Crescent Water | | | | | | | | |
| 02-2-309-335 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-309-495 | Transfer To Other Functions | 377 | 377 | 377 | 377 | 377 | 0 | 0 |
| 309 - Greaves Crescent Water | | 377 | 377 | 377 | 377 | 377 | 0 | 0 |
| Expenses | | (377) | (377) | (377) | (377) | (377) | 0 | 0 |
| 309 - Greaves Crescent Water | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 312 - Royston Water | | | | | | | | |
| Revenues | | | | | | | | |
| 312 - Royston Water | | | | | | | | |
| 02-1-312-003 | Parcel Tax | 196,000 | 196,000 | 196,000 | 196,000 | 196,000 | 196,000 | 196,000 |
| 02-1-312-036 | Connection Fees | 7,500 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| 02-1-312-092 | User Rates | 552,070 | 526,744 | 526,744 | 526,744 | 526,744 | 526,744 | 526,744 |
| 02-1-312-150 | Surplus Prior Year | 152,086 | 152,086 | 106,952 | 0 | 0 | 0 | 0 |
| 312 - Royston Water | | 907,656 | 889,830 | 844,696 | 737,744 | 737,744 | 737,744 | 737,744 |
| Revenues | | 907,656 | 889,830 | 844,696 | 737,744 | 737,744 | 737,744 | 737,744 |
| Expenses | | | | | | | | |
| 312 - Royston Water | | | | | | | | |
| 02-2-312-200 | Support Services | 37,352 | 37,352 | 35,111 | 45,730 | 46,182 | 46,643 | 47,113 |
| 02-2-312-202 | Referendum/Election | 0 | 0 | 12,000 | 0 | 0 | 0 | 0 |
| 02-2-312-220 | Salaries & Wages | 82,467 | 146,172 | 177,741 | 177,281 | 180,826 | 184,434 | 188,120 |
| 02-2-312-225 | Benefits | 18,028 | 39,355 | 45,909 | 46,827 | 47,765 | 48,720 | 49,694 |
| 02-2-312-237 | Employer Health Tax | 1,685 | 3,373 | 4,101 | 4,184 | 4,267 | 4,351 | 4,437 |
| 02-2-312-238 | WCB | 1,541 | 3,111 | 3,546 | 3,616 | 3,683 | 3,761 | 3,832 |
| 02-2-312-246 | Bank Charges | 3,381 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| 02-2-312-248 | Bulk Water Purchases | 233,471 | 232,715 | 232,715 | 232,715 | 232,715 | 232,715 | 232,715 |
| 02-2-312-254 | Chemicals | 5,489 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| 02-2-312-266 | Deliveries/Transportation | 0 | 500 | 500 | 500 | 500 | 500 | 500 |
| 02-2-312-275 | Permits/Licences | 599 | 650 | 650 | 650 | 650 | 650 | 650 |
| 02-2-312-276 | Software Licence/Mtce | 1,200 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 02-2-312-296 | Postage | 1,337 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 02-2-312-314 | Telephone & Alarm Lines | 2,988 | 3,361 | 3,405 | 3,448 | 3,463 | 3,511 | 3,559 |
| 02-2-312-335 | Advertising | 78 | 500 | 500 | 500 | 500 | 500 | 500 |
| 02-2-312-350 | Maps & Printing Supplies | 0 | 150 | 150 | 150 | 150 | 150 | 150 |
| 02-2-312-366 | Engineering Fees | 1,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 02-2-312-369 | Insurance Liability | 668 | 668 | 554 | 723 | 752 | 782 | 813 |
| 02-2-312-372 | Insurance Property | 2,045 | 2,028 | 2,109 | 2,193 | 2,281 | 2,372 | 2,467 |
| 02-2-312-378 | Lab Analysis | 9,527 | 3,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 02-2-312-381 | Legal Fees | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 02-2-312-385 | Gis Services | 0 | 300 | 300 | 300 | 300 | 300 | 300 |
| 02-2-312-387 | Other Prof Fees | 0 | 60,000 | 60,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 02-2-312-400 | Contracted Svcs Buildings/Land Mtce | 600 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 02-2-312-403 | Buildings Repairs & Mtce | 113 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-312-409 | Hydro | 5,304 | 5,628 | 5,783 | 5,945 | 6,123 | 6,307 | 6,496 |
| 02-2-312-410 | Carbon Offset | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 02-2-312-415 | Landscaping/Grounds Mtce | 3,506 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-312-438 | Contract Svcs Equip/Mach | 25,440 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 30,000 |
| 02-2-312-444 | Rental/Leases - Mach/Equip | 526 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 02-2-312-447 | Repairs/Mtce Mach/Equip | 20,652 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 02-2-312-468 | Minor Capital | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-312-485 | Contr To Capital Works Reserve | 222,570 | 222,570 | 114,820 | 68,441 | 52,433 | 25,742 | 25,198 |
| 02-2-312-489 | Reserve Contr Other | 5,000 | 5,000 | 15,317 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-312-495 | Transfer To Other Functions | 12,367 | 12,367 | 12,455 | 12,511 | 12,585 | 12,660 | 12,554 |
| 02-2-312-506 | Debt Charges-Interest | 0 | 0 | 0 | 0 | 10,539 | 31,616 | 31,616 |
| 312 - Royston Water | | 698,963 | 889,830 | 844,696 | 737,744 | 737,744 | 737,744 | 737,744 |
| Expenses | | (698,963) | (889,830) | (844,696) | (737,744) | (737,744) | (737,744) | (737,744) |
| 312 - Royston Water | | 208,693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 313 - Black Creek/Oyster Bay Water | | | | | | | | |
| Revenues | | | | | | | | |
| 313 - Black Creek/Oyster Bay Water | | | | | | | | |
| 02-1-313-001 | Frontage Tax | 163,561 | 163,562 | 163,562 | 163,562 | 163,562 | 163,562 | 163,562 |
| 02-1-313-016 | Grant Prov Govt Conditional | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-1-313-036 | Connection Fees | 2,500 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-1-313-092 | User Rates | 507,404 | 523,539 | 549,716 | 570,658 | 570,658 | 570,658 | 570,658 |
| 02-1-313-150 | Surplus Prior Year | 123,006 | 123,006 | 79,615 | 0 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|---------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 02-1-313-151 | Funds Allocated from Prior Year | 0 | 0 | 49,767 | 0 | 0 | 0 | 0 |
| 313 - Black Creek/Oyster Bay Water | | 806,471 | 815,107 | 847,660 | 739,220 | 739,220 | 739,220 | 739,220 |
| Revenues | | 806,471 | 815,107 | 847,660 | 739,220 | 739,220 | 739,220 | 739,220 |
| Expenses | | | | | | | | |
| 313 - Black Creek/Oyster Bay Water | | | | | | | | |
| 02-2-313-200 | Support Services | 49,235 | 49,235 | 38,595 | 57,593 | 58,035 | 58,486 | 58,946 |
| 02-2-313-220 | Salaries & Wages | 114,990 | 165,672 | 191,395 | 190,773 | 194,567 | 198,432 | 202,375 |
| 02-2-313-221 | Directors Remuneration | 1,863 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 | 2,992 |
| 02-2-313-225 | Benefits | 26,375 | 44,148 | 49,289 | 50,276 | 51,280 | 52,306 | 53,353 |
| 02-2-313-237 | Employer Health Tax | 2,369 | 3,786 | 4,405 | 4,499 | 4,585 | 4,676 | 4,773 |
| 02-2-313-238 | WCB | 2,190 | 3,485 | 3,812 | 3,886 | 3,962 | 4,042 | 4,116 |
| 02-2-313-246 | Bank Charges | 1,575 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 02-2-313-254 | Chemicals | 34,260 | 30,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 02-2-313-266 | Deliveries/Transportation | 149 | 200 | 200 | 200 | 200 | 200 | 200 |
| 02-2-313-275 | Permits/Licences | 2,302 | 2,550 | 2,625 | 2,625 | 2,625 | 2,625 | 2,625 |
| 02-2-313-276 | Software Licence/Mtce | 2,756 | 2,700 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 02-2-313-284 | Meeting Expense | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 02-2-313-296 | Postage | 4,305 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 02-2-313-314 | Telephone & Alarm Lines | 5,636 | 8,189 | 8,354 | 8,521 | 8,692 | 8,866 | 9,044 |
| 02-2-313-320 | Travel | 372 | 250 | 250 | 250 | 250 | 250 | 250 |
| 02-2-313-335 | Advertising | 663 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 02-2-313-350 | Maps & Printing Supplies | 0 | 250 | 250 | 250 | 250 | 250 | 250 |
| 02-2-313-366 | Engineering Fees | 990 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 02-2-313-369 | Insurance Liability | 653 | 653 | 547 | 706 | 734 | 763 | 794 |
| 02-2-313-372 | Insurance Property | 5,561 | 5,505 | 5,725 | 5,954 | 6,192 | 6,440 | 6,698 |
| 02-2-313-378 | Lab Analysis | 10,239 | 4,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| 02-2-313-381 | Legal Fees | 1,798 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 02-2-313-385 | Gis Services | 98 | 500 | 500 | 500 | 500 | 500 | 500 |
| 02-2-313-387 | Other Prof Fees | 19,387 | 70,000 | 152,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 02-2-313-403 | Buildings Repairs & Mtce | 120 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 02-2-313-409 | Hydro | 31,148 | 42,238 | 43,400 | 44,572 | 45,329 | 46,099 | 78,368 |
| 02-2-313-410 | Carbon Offset | 188 | 188 | 188 | 188 | 188 | 188 | 188 |
| 02-2-313-415 | Landscaping/Grounds Mtce | 4,615 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 02-2-313-424 | Rental/Lease - Land | 0 | 550 | 550 | 550 | 550 | 550 | 550 |
| 02-2-313-438 | Contract Svcs Equip/Mach | 27,939 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 30,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|--------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 02-2-313-444 | Rental/Leases - Mach/Equip | 256 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 02-2-313-447 | Repairs/Mtce Mach/Equip | 44,967 | 20,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| 02-2-313-468 | Minor Capital | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 02-2-313-485 | Contr To Capital Works Reserve | 126,451 | 126,451 | 24,737 | 55,667 | 49,030 | 42,238 | 13,871 |
| 02-2-313-489 | Reserve Contr Other | 0 | 0 | 18,697 | 0 | 0 | 0 | 0 |
| 02-2-313-495 | Transfer To Other Functions | 14,301 | 18,301 | 14,385 | 14,454 | 14,495 | 14,553 | 14,563 |
| 02-2-313-505 | Debt Charges-Principal | 67,164 | 67,164 | 67,164 | 67,164 | 67,164 | 67,164 | 67,164 |
| 02-2-313-506 | Debt Charges-Interest | 63,055 | 74,600 | 74,600 | 74,600 | 74,600 | 74,600 | 74,600 |
| 313 - Black Creek/Oyster Bay Water | | 667,971 | 815,107 | 847,660 | 739,220 | 739,220 | 739,220 | 739,220 |
| Expenses | | (667,971) | (815,107) | (847,660) | (739,220) | (739,220) | (739,220) | (739,220) |
| 313 - Black Creek/Oyster Bay Water | | 138,499 | 0 | 0 | 0 | 0 | 0 | 0 |
| 314 - England Road Water | | | | | | | | |
| Revenues | | | | | | | | |
| 314 - England Road Water | | | | | | | | |
| 02-1-314-003 | Parcel Tax | 8,645 | 8,645 | 2,288 | 2,288 | 2,288 | 0 | 0 |
| 02-1-314-150 | Surplus Prior Year | 290 | 290 | 0 | 0 | 0 | 0 | 0 |
| 314 - England Road Water | | 8,935 | 8,935 | 2,288 | 2,288 | 2,288 | 0 | 0 |
| Revenues | | 8,935 | 8,935 | 2,288 | 2,288 | 2,288 | 0 | 0 |
| Expenses | | | | | | | | |
| 314 - England Road Water | | | | | | | | |
| 02-2-314-335 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02-2-314-495 | Transfer To Other Functions | 4,144 | 4,144 | 2,288 | 2,288 | 2,288 | 0 | 0 |
| 02-2-314-505 | Debt Charges-Principal | 3,827 | 3,827 | 0 | 0 | 0 | 0 | 0 |
| 02-2-314-506 | Debt Charges-Interest | 805 | 964 | 0 | 0 | 0 | 0 | 0 |
| 314 - England Road Water | | 8,776 | 8,935 | 2,288 | 2,288 | 2,288 | 0 | 0 |
| Expenses | | (8,776) | (8,935) | (2,288) | (2,288) | (2,288) | 0 | 0 |
| 314 - England Road Water | | 158 | 0 | 0 | 0 | 0 | 0 | 0 |
| 02 - Water Revenue Fund | | (498,761) | 3 | 0 | 0 | 0 | 0 | 0 |
| 03 - Sewer Revenue Fund | | | | | | | | |
| 330 - Jackson Drive Sewer | | | | | | | | |
| Revenues | | | | | | | | |
| 330 - Jackson Drive Sewer | | | | | | | | |
| 03-1-330-003 | Parcel Tax | 17,056 | 17,056 | 17,056 | 17,744 | 18,448 | 19,184 | 19,952 |
| 03-1-330-150 | Surplus Prior Year | 4,325 | 4,325 | 2,250 | 0 | 0 | 0 | 0 |
| 330 - Jackson Drive Sewer | | 21,381 | 21,381 | 19,306 | 17,744 | 18,448 | 19,184 | 19,952 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|----------------------------------|--------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | 21,381 | 21,381 | 19,306 | 17,744 | 18,448 | 19,184 | 19,952 |
| Expenses | | | | | | | | |
| 330 - Jackson Drive Sewer | | | | | | | | |
| 03-2-330-200 | Support Services | 739 | 739 | 490 | 761 | 773 | 785 | 797 |
| 03-2-330-220 | Salaries & Wages | 3,664 | 3,033 | 3,601 | 3,673 | 3,746 | 3,821 | 3,897 |
| 03-2-330-225 | Benefits | 652 | 880 | 1,044 | 1,065 | 1,086 | 1,108 | 1,130 |
| 03-2-330-237 | Employer Health Tax | 74 | 76 | 90 | 92 | 94 | 96 | 97 |
| 03-2-330-238 | WCB | 73 | 67 | 78 | 79 | 81 | 83 | 84 |
| 03-2-330-314 | Telephone & Alarm Lines | 257 | 360 | 367 | 375 | 382 | 390 | 397 |
| 03-2-330-335 | Advertising | 78 | 80 | 80 | 80 | 80 | 80 | 80 |
| 03-2-330-369 | Insurance Liability | 18 | 18 | 12 | 24 | 24 | 24 | 24 |
| 03-2-330-409 | Hydro | 1,389 | 1,500 | 1,700 | 1,768 | 1,839 | 1,912 | 1,989 |
| 03-2-330-410 | Carbon Offset | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 03-2-330-438 | Contract Svcs Equip/Mach | 1,060 | 2,500 | 2,500 | 5,500 | 2,500 | 2,500 | 2,500 |
| 03-2-330-447 | Repairs/Mtce Mach/Equip | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 03-2-330-485 | Contr To Capital Works Reserve | 10,272 | 10,272 | 7,488 | 2,471 | 5,987 | 6,529 | 7,101 |
| 03-2-330-495 | Transfer To Other Functions | 850 | 850 | 850 | 850 | 850 | 850 | 850 |
| 330 - Jackson Drive Sewer | | 19,132 | 21,381 | 19,306 | 17,744 | 18,448 | 19,184 | 19,952 |
| Expenses | | (19,132) | (21,381) | (19,306) | (17,744) | (18,448) | (19,184) | (19,952) |
| 330 - Jackson Drive Sewer | | 2,250 | 0 | 0 | 0 | 0 | 0 | 0 |
| 331 - King Coho Sewer | | | | | | | | |
| Revenues | | | | | | | | |
| 331 - King Coho Sewer | | | | | | | | |
| 03-1-331-003 | Parcel Tax | 66,097 | 66,097 | 66,097 | 67,419 | 68,767 | 70,142 | 71,545 |
| 03-1-331-145 | Transfer from Reserve | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 |
| 03-1-331-150 | Surplus Prior Year | 0 | 0 | 9,928 | 0 | 0 | 0 | 0 |
| 331 - King Coho Sewer | | 66,097 | 66,097 | 76,025 | 67,419 | 68,767 | 85,142 | 71,545 |
| Revenues | | 66,097 | 66,097 | 76,025 | 67,419 | 68,767 | 85,142 | 71,545 |
| Expenses | | | | | | | | |
| 331 - King Coho Sewer | | | | | | | | |
| 03-2-331-200 | Support Services | 6,812 | 6,812 | 8,966 | 3,941 | 4,010 | 4,081 | 4,153 |
| 03-2-331-220 | Salaries & Wages | 9,116 | 7,551 | 8,964 | 9,143 | 9,326 | 9,512 | 9,702 |
| 03-2-331-225 | Benefits | 1,622 | 2,190 | 2,599 | 2,651 | 2,704 | 2,759 | 2,814 |
| 03-2-331-237 | Employer Health Tax | 184 | 189 | 224 | 229 | 233 | 238 | 243 |
| 03-2-331-238 | WCB | 181 | 166 | 194 | 197 | 201 | 205 | 210 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|---------------------------------|-----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 03-2-331-275 | Permits/Licences | 702 | 350 | 450 | 459 | 468 | 478 | 487 |
| 03-2-331-276 | Software Licence/Mtce | 100 | 510 | 100 | 102 | 104 | 106 | 108 |
| 03-2-331-281 | Materials & Supplies | 625 | 1,500 | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 |
| 03-2-331-296 | Postage | 33 | 80 | 80 | 80 | 80 | 80 | 80 |
| 03-2-331-314 | Telephone & Alarm Lines | 1,728 | 2,000 | 2,000 | 2,040 | 2,081 | 2,122 | 2,165 |
| 03-2-331-335 | Advertising | 78 | 80 | 80 | 82 | 83 | 85 | 87 |
| 03-2-331-369 | Insurance Liability | 89 | 89 | 39 | 96 | 100 | 104 | 108 |
| 03-2-331-372 | Insurance Property | 585 | 0 | 610 | 634 | 659 | 685 | 712 |
| 03-2-331-378 | Lab Analysis | 4,182 | 4,680 | 4,900 | 4,998 | 5,098 | 5,200 | 5,304 |
| 03-2-331-409 | Hydro | 1,878 | 2,500 | 3,000 | 3,060 | 3,121 | 3,184 | 3,247 |
| 03-2-331-410 | Carbon Offset | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| 03-2-331-430 | Water | 1,559 | 720 | 2,000 | 2,040 | 2,081 | 2,122 | 2,165 |
| 03-2-331-438 | Contract Svcs Equip/Mach | 4,561 | 6,700 | 3,500 | 3,570 | 3,641 | 18,714 | 3,789 |
| 03-2-331-447 | Repairs/Mtce Mach/Equip | 5,659 | 5,135 | 2,000 | 2,040 | 2,081 | 2,122 | 2,165 |
| 03-2-331-468 | Minor Capital | 0 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 03-2-331-485 | Contr To Capital Works Reserve | 7,369 | 7,369 | 21,288 | 16,926 | 17,669 | 18,422 | 19,186 |
| 03-2-331-489 | Reserve Contr Other | 7,750 | 7,750 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 03-2-331-495 | Transfer To Other Functions | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 |
| 03-2-331-505 | Debt Charges-Principal | 0 | 6,357 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 |
| 03-2-331-506 | Debt Charges-Interest | 0 | 1,013 | 425 | 495 | 360 | 225 | 90 |
| 331 - King Coho Sewer | | 56,169 | 66,097 | 76,025 | 67,419 | 68,767 | 85,142 | 71,545 |
| Expenses | | (56,169) | (66,097) | (76,025) | (67,419) | (68,767) | (85,142) | (71,545) |
| 331 - King Coho Sewer | | 9,928 | 0 | 0 | 0 | 0 | 0 | 0 |
| 335 - Comox Valley Sewerage Service | | Revenues | | | | | | |
| 335 - Comox Valley Sewerage Service | | Revenues | | | | | | |
| 03-1-335-020 | Reqn Municipal | 6,400,000 | 6,400,000 | 6,800,000 | 7,200,000 | 7,600,000 | 8,000,000 | 8,400,000 |
| 03-1-335-090 | DND Operating Contribution | 450,359 | 583,502 | 478,506 | 506,653 | 534,801 | 562,948 | 591,096 |
| 03-1-335-091 | Septage Disposal | 463,617 | 350,000 | 400,000 | 408,000 | 416,160 | 424,483 | 432,973 |
| 03-1-335-092 | User Rates | 57,128 | 55,543 | 60,698 | 64,269 | 67,839 | 71,410 | 74,980 |
| 03-1-335-093 | Compost Sales | 72,628 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 03-1-335-128 | Other Revenue | 8,979 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-1-335-135 | Recoveries-Other Functions | 700 | 700 | 700 | 700 | 700 | 700 | 700 |
| 03-1-335-150 | Surplus Prior Year | 444,748 | 444,748 | 0 | 0 | 0 | 0 | 0 |
| 03-1-335-151 | Funds Allocated from Prior Year | 74,762 | 74,762 | 74,762 | 74,762 | 0 | 0 | 0 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 335 - Comox Valley Sewerage Service | | 7,972,919 | 7,959,255 | 7,864,666 | 8,304,384 | 8,669,500 | 9,109,541 | 9,549,749 |
| Revenues | | 7,972,919 | 7,959,255 | 7,864,666 | 8,304,384 | 8,669,500 | 9,109,541 | 9,549,749 |
| Expenses | | | | | | | | |
| 336 - Comox Valley Sewerage Service | | | | | | | | |
| 03-2-336-200 | Support Services | 455,781 | 455,781 | 480,948 | 465,172 | 470,008 | 474,941 | 479,973 |
| 03-2-336-220 | Salaries & Wages | 1,056,833 | 1,189,170 | 1,302,521 | 1,328,323 | 1,354,638 | 1,381,481 | 1,408,857 |
| 03-2-336-221 | Directors Remuneration | 8,850 | 7,200 | 8,400 | 8,400 | 8,400 | 8,400 | 8,400 |
| 03-2-336-225 | Benefits | 229,177 | 317,720 | 336,326 | 343,054 | 349,914 | 356,913 | 364,051 |
| 03-2-336-237 | Employer Health Tax | 21,789 | 27,526 | 30,187 | 30,787 | 31,403 | 32,030 | 32,675 |
| 03-2-336-238 | WCB | 19,590 | 24,960 | 26,078 | 26,601 | 27,134 | 27,676 | 28,234 |
| 03-2-336-246 | Bank Charges | 3,593 | 2,000 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 03-2-336-254 | Chemicals | 152,238 | 178,000 | 223,060 | 394,077 | 273,959 | 279,436 | 285,024 |
| 03-2-336-257 | Clothing/Laundrying | 397 | 4,080 | 4,162 | 4,245 | 4,330 | 4,417 | 4,505 |
| 03-2-336-266 | Deliveries/Transportation | 5,270 | 5,570 | 5,681 | 5,794 | 5,910 | 6,029 | 6,150 |
| 03-2-336-275 | Permits/Licences | 28,299 | 17,290 | 17,636 | 17,989 | 18,349 | 18,716 | 19,090 |
| 03-2-336-276 | Software Licence/Mtce | 16,611 | 29,400 | 29,988 | 55,588 | 56,699 | 57,833 | 58,990 |
| 03-2-336-281 | Materials & Supplies | 18,676 | 26,530 | 27,061 | 27,602 | 28,154 | 28,717 | 29,291 |
| 03-2-336-284 | Meeting Expense | 2,435 | 2,750 | 2,750 | 2,750 | 750 | 750 | 750 |
| 03-2-336-293 | Office Expenses | 8,526 | 10,000 | 8,160 | 8,323 | 8,489 | 8,659 | 8,832 |
| 03-2-336-296 | Postage | 3,255 | 0 | 0 | 0 | 0 | 0 | 0 |
| 03-2-336-305 | Safety Equipment | 8,217 | 8,642 | 8,815 | 8,991 | 9,171 | 9,354 | 9,541 |
| 03-2-336-308 | Screening Disposal | 16,580 | 21,849 | 22,287 | 22,733 | 23,188 | 23,652 | 24,125 |
| 03-2-336-314 | Telephone & Alarm Lines | 12,473 | 13,828 | 14,368 | 14,668 | 14,977 | 15,271 | 15,570 |
| 03-2-336-319 | Training/Development & Conferences | 8,254 | 16,000 | 16,320 | 16,646 | 16,978 | 17,318 | 17,664 |
| 03-2-336-320 | Travel | 2,245 | 11,000 | 6,000 | 6,000 | 11,673 | 11,906 | 12,144 |
| 03-2-336-335 | Advertising | 9,030 | 23,000 | 13,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 03-2-336-340 | Dues And Memberships | 4,935 | 2,500 | 4,000 | 4,080 | 4,162 | 4,245 | 4,330 |
| 03-2-336-347 | Library/Publications | 161 | 300 | 300 | 300 | 300 | 320 | 326 |
| 03-2-336-353 | Public Relations | 278 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 03-2-336-366 | Engineering Fees | 0 | 60,000 | 250,000 | 60,000 | 80,000 | 80,000 | 80,000 |
| 03-2-336-369 | Insurance Liability | 7,539 | 7,539 | 8,601 | 8,155 | 8,481 | 8,820 | 9,173 |
| 03-2-336-372 | Insurance Property | 67,002 | 65,746 | 69,682 | 72,469 | 75,368 | 78,383 | 81,518 |
| 03-2-336-378 | Lab Analysis | 11,607 | 17,200 | 17,544 | 17,895 | 18,253 | 18,618 | 18,990 |
| 03-2-336-381 | Legal Fees | 23,741 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 03-2-336-385 | Gis Services | 406 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|---|-------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 03-2-336-387 | Other Prof Fees | 1,210,949 | 245,000 | 176,200 | 76,404 | 77,612 | 378,324 | 68,790 |
| 03-2-336-400 | Contracted Svcs Buildings/Land Mtce | 17,205 | 20,000 | 20,400 | 20,808 | 21,224 | 21,648 | 22,081 |
| 03-2-336-403 | Buildings Repairs & Mtce | 12,299 | 5,000 | 5,100 | 5,202 | 5,306 | 5,412 | 5,520 |
| 03-2-336-406 | Heating | 16,903 | 22,050 | 23,153 | 24,311 | 25,527 | 26,038 | 26,559 |
| 03-2-336-409 | Hydro | 234,199 | 282,051 | 290,513 | 299,228 | 308,205 | 317,451 | 360,975 |
| 03-2-336-410 | Carbon Offset | 5,596 | 5,596 | 5,596 | 5,596 | 5,596 | 5,596 | 5,596 |
| 03-2-336-412 | Janitorial/Cleaning Supplies | 1,537 | 2,500 | 2,550 | 2,601 | 2,653 | 2,706 | 2,760 |
| 03-2-336-415 | Landscaping/Grounds Mtce | 4,227 | 4,000 | 4,000 | 4,000 | 4,000 | 4,080 | 4,080 |
| 03-2-336-430 | Water | 33,957 | 50,000 | 40,800 | 41,616 | 42,448 | 43,297 | 44,163 |
| 03-2-336-438 | Contract Svcs Equip/Mach | 56,216 | 88,850 | 70,227 | 71,631 | 73,062 | 74,524 | 76,014 |
| 03-2-336-441 | Fuel/Lubricants - Mach/Equip | 5,639 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 03-2-336-444 | Rental/Leases - Mach/Equip | 2,043 | 2,550 | 2,601 | 2,653 | 2,706 | 2,760 | 2,815 |
| 03-2-336-447 | Repairs/Mtce Mach/Equip | 69,591 | 72,828 | 74,285 | 75,771 | 77,286 | 78,832 | 80,409 |
| 03-2-336-458 | Fuel/Lubricants Vehicle | 6,158 | 8,583 | 8,755 | 8,930 | 9,287 | 9,473 | 9,662 |
| 03-2-336-461 | Insurance/Licence Vehicle | 13,339 | 11,366 | 11,890 | 12,365 | 12,859 | 13,373 | 13,909 |
| 03-2-336-464 | Repairs & Mtce Vehicle | 1,937 | 4,060 | 4,141 | 4,224 | 4,308 | 4,394 | 4,482 |
| 03-2-336-468 | Minor Capital | 203,899 | 285,000 | 75,000 | 90,000 | 58,000 | 40,000 | 120,000 |
| 03-2-336-485 | Contr To Capital Works Reserve | 2,440,491 | 2,440,491 | 2,200,029 | 2,589,250 | 2,633,156 | 2,664,214 | 1,242,212 |
| 03-2-336-489 | Reserve Contr Other | 74,762 | 74,762 | 149,524 | 149,524 | 74,762 | 74,762 | 74,762 |
| 03-2-336-495 | Transfer To Other Functions | 17,000 | 47,000 | 0 | 0 | 0 | 0 | 0 |
| 03-2-336-505 | Debt Charges-Principal | 383,484 | 383,483 | 383,483 | 383,483 | 383,483 | 217,149 | 1,549,896 |
| 03-2-336-506 | Debt Charges-Interest | 521,475 | 563,569 | 521,476 | 686,476 | 1,076,476 | 1,197,000 | 1,782,000 |
| 03-2-336-550 | Deficit Prior Year | 0 | 0 | 92,711 | 0 | 0 | 0 | 0 |
| 336 - Comox Valley Sewerage Service | | 7,536,693 | 7,188,820 | 7,123,309 | 7,534,715 | 7,828,644 | 8,164,918 | 8,534,888 |
| 337 - Comox Valley Sewerage Service - Composting | | | | | | | | |
| 03-2-337-220 | Salaries & Wages | 155,712 | 157,924 | 155,552 | 158,662 | 161,837 | 165,072 | 168,373 |
| 03-2-337-225 | Benefits | 37,275 | 42,255 | 41,542 | 42,372 | 43,219 | 44,084 | 44,966 |
| 03-2-337-237 | Employer Health Tax | 3,027 | 3,643 | 3,581 | 3,653 | 3,726 | 3,801 | 3,876 |
| 03-2-337-238 | WCB | 3,085 | 3,207 | 3,094 | 3,156 | 3,219 | 3,283 | 3,350 |
| 03-2-337-254 | Chemicals | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 03-2-337-257 | Clothing/Laundrying | 819 | 1,000 | 1,000 | 1,020 | 1,040 | 1,061 | 1,082 |
| 03-2-337-266 | Deliveries/Transportation | 708 | 500 | 500 | 515 | 530 | 546 | 562 |
| 03-2-337-275 | Permits/Licences | 0 | 200 | 204 | 208 | 212 | 216 | 220 |
| 03-2-337-281 | Materials & Supplies | 1,033 | 5,120 | 5,223 | 5,327 | 5,434 | 5,543 | 5,654 |
| 03-2-337-293 | Office Expenses | 579 | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 | 1,656 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 03-2-337-305 | Safety Equipment | 1,747 | 2,040 | 2,081 | 2,123 | 2,165 | 2,208 | 2,252 |
| 03-2-337-314 | Telephone & Alarm Lines | 2,127 | 2,548 | 2,598 | 2,650 | 2,704 | 2,759 | 2,814 |
| 03-2-337-319 | Training/Development & Conferences | 2,789 | 2,000 | 2,040 | 2,081 | 2,123 | 2,165 | 2,208 |
| 03-2-337-320 | Travel | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 03-2-337-323 | Wood Chips | 7,560 | 42,000 | 32,000 | 32,640 | 33,293 | 33,959 | 34,638 |
| 03-2-337-335 | Advertising | 0 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 03-2-337-340 | Dues And Memberships | 0 | 650 | 663 | 676 | 690 | 704 | 718 |
| 03-2-337-372 | Insurance Property | 12,226 | 9,843 | 10,237 | 10,646 | 11,072 | 11,515 | 11,976 |
| 03-2-337-378 | Lab Analysis | 7,389 | 6,000 | 6,120 | 6,242 | 6,367 | 6,494 | 6,624 |
| 03-2-337-400 | Contracted Svcs Buildings/Land Mtce | 5,318 | 12,150 | 12,393 | 12,641 | 12,894 | 13,152 | 13,415 |
| 03-2-337-403 | Buildings Repairs & Mtce | 1,517 | 4,500 | 4,500 | 4,500 | 4,500 | 4,590 | 4,682 |
| 03-2-337-409 | Hydro | 27,755 | 47,008 | 48,418 | 49,871 | 51,367 | 52,908 | 54,495 |
| 03-2-337-410 | Carbon Offset | 2,727 | 2,727 | 2,727 | 2,727 | 2,727 | 2,727 | 2,727 |
| 03-2-337-412 | Janitorial/Cleaning Supplies | 138 | 255 | 260 | 265 | 270 | 275 | 280 |
| 03-2-337-415 | Landscaping/Grounds Mtce | 566 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 03-2-337-430 | Water | 268 | 1,065 | 1,080 | 1,102 | 1,124 | 1,146 | 1,169 |
| 03-2-337-438 | Contract Svcs Equip/Mach | 63,806 | 45,000 | 35,200 | 35,904 | 36,622 | 37,354 | 38,101 |
| 03-2-337-441 | Fuel/Lubricants - Mach/Equip | 21,801 | 38,760 | 39,535 | 40,326 | 41,133 | 41,956 | 42,795 |
| 03-2-337-444 | Rental/Leases - Mach/Equip | 310 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 03-2-337-447 | Repairs/Mtce Mach/Equip | 15,039 | 20,500 | 24,910 | 31,328 | 27,755 | 22,190 | 32,634 |
| 03-2-337-461 | Insurance/Licence Vehicle | 2,128 | 1,122 | 883 | 918 | 955 | 993 | 1,032 |
| 03-2-337-468 | Minor Capital | 0 | 5,000 | 5,000 | 8,000 | 12,000 | 12,000 | 12,000 |
| 03-2-337-495 | Transfer To Other Functions | 16,430 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| 337 - Comox Valley Sewerage Service - Composting | | 393,878 | 501,717 | 485,571 | 503,814 | 513,270 | 517,025 | 536,999 |
| 338 - Comox Valley Sewerage Service - Pump Stations | | | | | | | | |
| 03-2-338-220 | Salaries & Wages | 8,462 | 8,417 | 8,587 | 8,757 | 8,931 | 9,108 | 9,289 |
| 03-2-338-225 | Benefits | 1,940 | 2,418 | 2,468 | 2,517 | 2,567 | 2,619 | 2,671 |
| 03-2-338-237 | Employer Health Tax | 172 | 208 | 213 | 217 | 221 | 226 | 230 |
| 03-2-338-238 | WCB | 166 | 183 | 184 | 187 | 191 | 195 | 199 |
| 03-2-338-254 | Chemicals | 6,932 | 35,700 | 26,000 | 26,520 | 27,050 | 27,591 | 28,143 |
| 03-2-338-266 | Deliveries/Transportation | 97 | 200 | 200 | 200 | 200 | 200 | 200 |
| 03-2-338-275 | Permits/Licences | 669 | 250 | 700 | 714 | 265 | 270 | 275 |
| 03-2-338-314 | Telephone & Alarm Lines | 7,533 | 12,864 | 15,054 | 15,357 | 15,664 | 15,971 | 16,287 |
| 03-2-338-400 | Contracted Svcs Buildings/Land Mtce | 1,829 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 03-2-338-403 | Buildings Repairs & Mtce | 669 | 3,000 | 3,000 | 3,000 | 3,000 | 3,060 | 3,121 |

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

| Account Code | Account Description | 2020 Actual | 2020 Budget | 2021 Budget | 2022 Financial | 2023 Financial | 2024 Financial | 2025 Financial |
|--|------------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| 03-2-338-409 | Hydro | 61,029 | 82,265 | 84,733 | 87,275 | 89,893 | 235,000 | 242,050 |
| 03-2-338-410 | Carbon Offset | 426 | 426 | 426 | 426 | 426 | 426 | 426 |
| 03-2-338-415 | Landscaping/Grounds Mtce | 1,443 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 03-2-338-430 | Water | 1,018 | 1,785 | 1,821 | 1,857 | 1,894 | 1,932 | 1,971 |
| 03-2-338-438 | Contract Svcs Equip/Mach | 25,448 | 55,000 | 45,900 | 61,818 | 72,754 | 63,000 | 64,260 |
| 03-2-338-441 | Fuel/Lubricants - Mach/Equip | 1,256 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 03-2-338-447 | Repairs/Mtce Mach/Equip | 9,841 | 25,000 | 25,500 | 26,010 | 26,530 | 37,000 | 37,740 |
| 03-2-338-468 | Minor Capital | 6,127 | 30,000 | 30,000 | 20,000 | 67,000 | 20,000 | 60,000 |
| 338 - Comox Valley Sewerage Service - Pump Stations | | 135,059 | 268,716 | 255,786 | 265,855 | 327,586 | 427,598 | 477,862 |
| Expenses | | (8,065,631) | (7,959,253) | (7,864,666) | (8,304,384) | (8,669,500) | (9,109,541) | (9,549,749) |
| 335 - Comox Valley Sewerage Service | | (92,711) | 2 | 0 | 0 | 0 | 0 | 0 |
| 03 - Sewer Revenue Fund | | (80,534) | 2 | 0 | 0 | 0 | 0 | 0 |

Comox Valley Regional District 2021-2025 Financial Plan and Capital Expenditure Bylaw

Bylaw No. 642, Schedule C

Capital By Service

Budget Year 2021
 Report Group Function Type
 Stage All
 Function Type or Service All
 Object Category or Object All
 Asset Category or Asset Type All

General Fund

| Funding Source | Rank | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|------|-------------------|-------------------|------------------|-------------------|------------------|----------------|------------------|----------------|----------|----------|
| 100 - General Government Services | | | | | | | | | | | |
| 110 - Administration and General Government | | 1,613,576 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - |
| Total 100 - General Government Services | | 1,613,576 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - |
| 200 - Protective Services | | | | | | | | | | | |
| 215 - Denman Island Fire Protection | | 31,158 | 550,000 | - | - | - | - | - | - | - | - |
| 220 - Hornby Island Fire Protection | | 52,250 | 35,000 | 385,000 | - | 70,000 | - | - | 600,000 | - | - |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | 10,000 | 38,000 | 206,000 | 600,000 | - | - | - | - | - | - |
| 237 - Greater Merville Fire Protection Local Service Area | | 2,228,347 | - | - | - | - | - | - | - | - | - |
| 240 - Mt Washington Resort Community Fire Protection | | 1,646,000 | 50,000 | 220,000 | 8,000 | - | - | - | - | - | - |
| 270 - Comox Valley Emergency Program | | 100,000 | - | - | - | - | - | - | - | - | - |
| 271 - Comox Valley Emergency Program - Electoral Areas | | 5,886 | - | - | - | 43,000 | - | - | - | - | - |
| 285 - Building Inspection | | 70,000 | - | - | - | - | - | - | - | - | - |
| 291 - Comox Valley Animal Control | | 72,548 | - | - | - | - | - | - | - | - | - |
| Total 200 - Protective Services | | 4,216,189 | 673,000 | 811,000 | 608,000 | 113,000 | - | - | 600,000 | - | - |
| 300 - Environmental Health Services | | | | | | | | | | | |
| 391 - Comox Strathcona Waste Management | | 33,859,658 | 21,908,575 | 1,070,000 | 15,373,662 | 2,338,847 | 874,705 | 2,424,979 | - | - | - |
| Total 300 - Environmental Health Services | | 33,859,658 | 21,908,575 | 1,070,000 | 15,373,662 | 2,338,847 | 874,705 | 2,424,979 | - | - | - |
| 500 - Environmental Development Services | | | | | | | | | | | |
| 500 - Planning | | 8,000 | 15,000 | 8,000 | 15,000 | 8,000 | - | - | - | - | - |
| Total 500 - Environmental Development Services | | 8,000 | 15,000 | 8,000 | 15,000 | 8,000 | - | - | - | - | - |

Capital Object Summary - 10 Years

Report data returned based on the user's security permissions.

Budget Year 2021
 Report Group Function Type
 Stage All
 Function Type or Service All
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|------|-------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|----------------|----------|----------|
| 600 - Recreation & Cultural Services | | | | | | | | | | | |
| 619 - Denman Island Community Parks & Greenways | | 50,429 | - | - | - | 70,000 | 65,000 | - | - | - | - |
| 620 - Hornby Island Community Parks & Greenways | | 102,857 | - | 130,000 | - | - | - | - | - | - | - |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 1,169,963 | 795,000 | 1,220,000 | 415,000 | 410,000 | 30,000 | 80,000 | 30,000 | - | - |
| 645 - Comox Valley Recreation Complexes | | 1,250,000 | 180,000 | 835,000 | 175,000 | 525,000 | 455,000 | - | - | - | - |
| 660 - Comox Valley Exhibition Grounds | | - | 35,000 | - | - | - | - | - | - | - | - |
| Total 600 - Recreation & Cultural Services | | 2,573,249 | 1,010,000 | 2,185,000 | 590,000 | 1,005,000 | 550,000 | 80,000 | 30,000 | - | - |
| 700 - Transportation Services | | | | | | | | | | | |
| 791 - Courtenay Flats Drainage | | - | - | - | 50,000 | - | - | - | - | - | - |
| Total 700 - Transportation Services | | - | - | - | 50,000 | - | - | - | - | - | - |
| Total Funding Source | | 42,270,672 | 23,621,575 | 4,089,000 | 16,651,662 | 3,479,847 | 1,424,705 | 2,504,979 | 630,000 | - | - |

Capital Object Summary - 10 Years

Report data returned based on the user's security permissions.

Budget Year 2021
 Report Group Function Type
 Stage All
 Function Type or Service All
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|------|------------|------------|-----------|------------|-----------|---------|-----------|---------|------|------|
| Expenditure | | | | | | | | | | | |
| 100 - General Government Services | | | | | | | | | | | |
| 110 - Administration and General Government | | 1,613,576 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - |
| Total 100 - General Government Services | | 1,613,576 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - |
| 200 - Protective Services | | | | | | | | | | | |
| 215 - Denman Island Fire Protection | | 31,158 | 550,000 | - | - | - | - | - | - | - | - |
| 220 - Hornby Island Fire Protection | | 52,250 | 35,000 | 385,000 | - | 70,000 | - | - | 600,000 | - | - |
| 230 - Black Creek/Oyster Bay Fire Protection LSA | | 10,000 | 38,000 | 206,000 | 600,000 | - | - | - | - | - | - |
| 237 - Greater Merville Fire Protection Local Service Area | | 2,228,347 | - | - | - | - | - | - | - | - | - |
| 240 - Mt Washington Resort Community Fire Protection | | 1,646,000 | 50,000 | 220,000 | 8,000 | - | - | - | - | - | - |
| 270 - Comox Valley Emergency Program | | 100,000 | - | - | - | - | - | - | - | - | - |
| 271 - Comox Valley Emergency Program - Electoral Areas | | 5,886 | - | - | - | 43,000 | - | - | - | - | - |
| 285 - Building Inspection | | 70,000 | - | - | - | - | - | - | - | - | - |
| 291 - Comox Valley Animal Control | | 72,548 | - | - | - | - | - | - | - | - | - |
| Total 200 - Protective Services | | 4,216,189 | 673,000 | 811,000 | 608,000 | 113,000 | - | - | 600,000 | - | - |
| 300 - Environmental Health Services | | | | | | | | | | | |
| 391 - Comox Strathcona Waste Management | | 33,859,658 | 21,908,575 | 1,070,000 | 15,373,662 | 2,338,847 | 874,705 | 2,424,979 | - | - | - |
| Total 300 - Environmental Health Services | | 33,859,658 | 21,908,575 | 1,070,000 | 15,373,662 | 2,338,847 | 874,705 | 2,424,979 | - | - | - |
| 500 - Environmental Development Services | | | | | | | | | | | |
| 500 - Planning | | 8,000 | 15,000 | 8,000 | 15,000 | 8,000 | - | - | - | - | - |
| Total 500 - Environmental Development Services | | 8,000 | 15,000 | 8,000 | 15,000 | 8,000 | - | - | - | - | - |
| 600 - Recreation & Cultural Services | | | | | | | | | | | |
| 619 - Denman Island Community Parks & Greenways | | 50,429 | - | - | - | 70,000 | 65,000 | - | - | - | - |

Capital Object Summary - 10 Years

Report data returned based on the user's security permissions.

Budget Year 2021
 Report Group Function Type
 Stage All
 Function Type or Service All
 Object Category or Object All
 Asset Category or Asset Type All

| | Rank | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|------|-------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|----------------|----------|----------|
| 620 - Hornby Island Community Parks & Greenways | | 102,857 | - | 130,000 | - | - | - | - | - | - | - |
| 621 - Baynes Sd, Area B & C Parks & Greenways | | 1,169,963 | 795,000 | 1,220,000 | 415,000 | 410,000 | 30,000 | 80,000 | 30,000 | - | - |
| 645 - Comox Valley Recreation Complexes | | 1,250,000 | 180,000 | 835,000 | 175,000 | 525,000 | 455,000 | - | - | - | - |
| 660 - Comox Valley Exhibition Grounds | | - | 35,000 | - | - | - | - | - | - | - | - |
| Total 600 - Recreation & Cultural Services | | 2,573,249 | 1,010,000 | 2,185,000 | 590,000 | 1,005,000 | 550,000 | 80,000 | 30,000 | - | - |
| 700 - Transportation Services | | | | | | | | | | | |
| 791 - Courtenay Flats Drainage | | - | - | - | 50,000 | - | - | - | - | - | - |
| Total 700 - Transportation Services | | - | - | - | 50,000 | - | - | - | - | - | - |
| Total Expenditure | | 42,270,672 | 23,621,575 | 4,089,000 | 16,651,662 | 3,479,847 | 1,424,705 | 2,504,979 | 630,000 | - | - |

Comox Valley Regional District 2021-2025 Financial Plan and Capital Expenditure Bylaw Bylaw No. 642, Schedule C Capital By Object

Budget Year 2021
Report Group Object Category
Stage All
Function Type or Service All
Object Category or Object All
Asset Category or Asset Type All

General Fund

| Funding Source | Rank | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------------------|------|-------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|----------------|----------|----------|
| 030R - Senior Govt Grants | | | | | | | | | | | |
| 013 - Fed Gas Tax Funding | | 1,268,078 | 650,000 | 1,050,000 | 350,000 | 350,000 | - | - | - | - | - |
| 014 - Fed Govt Cond Transfers | | 5,995,947 | - | - | - | - | - | - | - | - | - |
| 016 - Grant Prov Govt Conditional | | 2,000 | - | - | - | - | - | - | - | - | - |
| Total 030R - Senior Govt Grants | | 7,266,025 | 650,000 | 1,050,000 | 350,000 | 350,000 | - | - | - | - | - |
| 090R - Other Revenue/Recoveries | | | | | | | | | | | |
| 128 - Other Revenue | | 4,000 | - | - | - | - | - | - | - | - | - |
| 139 - Sale of Fixed Assets | | 1,255 | - | - | - | - | - | - | - | - | - |
| Total 090R - Other Revenue/Recoveries | | 5,255 | - | - | - | - | - | - | - | - | - |
| 100R - Short Term Debt Proceeds | | | | | | | | | | | |
| 140 - Short Term Debt Proceeds | | 4,305,000 | 11,098,575 | 340,000 | 600,000 | - | - | - | - | - | - |
| Total 100R - Short Term Debt Proceeds | | 4,305,000 | 11,098,575 | 340,000 | 600,000 | - | - | - | - | - | - |
| 120R - Long term debt proceeds | | | | | | | | | | | |
| 142 - Long Term Debt Proceeds | | 14,419,192 | - | - | 12,526,724 | - | - | - | - | - | - |
| Total 120R - Long term debt proceeds | | 14,419,192 | - | - | 12,526,724 | - | - | - | - | - | - |
| 130R - Transfer from reserve | | | | | | | | | | | |
| 145 - Transfer from Reserve | | 16,033,200 | 11,858,000 | 2,684,000 | 3,159,938 | 3,114,847 | 1,424,705 | 2,504,979 | 630,000 | - | - |
| Total 130R - Transfer from reserve | | 16,033,200 | 11,858,000 | 2,684,000 | 3,159,938 | 3,114,847 | 1,424,705 | 2,504,979 | 630,000 | - | - |
| 150R - Transfer from operating | | | | | | | | | | | |
| 148 - Gen Fund Budget Contr | | 242,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - |
| Total 150R - Transfer from operating | | 242,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | - | - | - | - |
| Total Funding Source | | 42,270,672 | 23,621,575 | 4,089,000 | 16,651,662 | 3,479,847 | 1,424,705 | 2,504,979 | 630,000 | - | - |



March 21, 2021

Re: Protecting Old-Growth Forests is Climate Action

To the Honourable:

Premier John Horgan

Minister of Municipal Affairs Josie Osborne

Minister of Indigenous Relations and Reconciliation Murray Rankin

Minister of Finance Selina Robinson

Minister of Forests Katrine Conroy

Minister of Environment and Climate Change Strategy George Heyman

Minister of State for Lands and Natural Resource Operations Nathan Cullen

MLA Ronna- Rae Leonard

We, the Comox Youth Climate Council (CYCC), write this letter as a call to action for our elected officials to put in place **immediate logging deferrals** and long-term bans for all remaining old-growth forests in British Columbia. The CYCC is a group of dedicated high school, college, and university students between the age of 13 to 25 from the Comox Valley. We have come together to organise because we see that we need to do our part fighting the climate crisis. **We demand that our elected officials act as climate leaders and immediately stop the destruction of the globally essential carbon sinks that are BC's remaining old-growth forests.**

On March 26th, Teal Jones could win an injunction to **remove protesters and begin logging Fairy Creek**, one of the last intact productive old-growth forest sites on Vancouver Island. The government can prevent this tragic event by **imposing logging deferrals of a minimum of two years** for all old-growth forests immediately. Decision-makers in the NDP government must take action and create a [total paradigm shift of old-growth policies](#) **before it is too late.**

There was a time where old-growth Coastal Douglas fir forests covered the Comox Valley. Today, almost [none of these forests remain](#) due to over-exploitation and a legacy of old-growth liquidation policies. Under the colonial model, forest lands were treated as *terra nullius*. These policies caused the destruction of old-growth forests in the Comox Valley due to the unsustainable rate of cut and the economic imperative to [replace old-growth forests with tree plantations](#). We, the youth of the Comox Valley, can only gaze upon the old stumps rotting in our forests and wonder about the time when these giants towered in our midst.

We ask that elected politicians accomplish their **minimum due diligence** and implement all **14 recommendations** of the [Old-Growth Strategic Review Panel](#). Notably, one of those recommendations is to **defer logging in at-risk old-growth forests within six months**. These deferrals are now **overdue**. The government should have implemented them by the end of October 2020. Yet, every day the government delays, irreplaceable old-growth forests are being logged and permanently lost.

While the government deferred 353,000 hectares in September, only [3,800 hectares of those areas](#) were at-risk old-growth. This announcement excluded an astonishing **99% of remaining productive old-growth forests**. Productive old-growth forests – with giant, ancient trees – now make up [less than 1% of](#) BC forests. Despite their scarcity and global value for the environment, **75% of these old-growth forests are unprotected and open to logging**.

The IPCC states that we now have [less than ten years](#) to do everything possible to reduce global emissions and avoid climate catastrophe. [Project Drawdown](#) identifies primary forest protection as one of the best global solutions to address climate change. The BC government must act quickly to protect these [globally significant](#) carbon sinks. It is the government's responsibility to the people of British Columbia to reduce carbon emissions from deforestation and associated land-use change through [an immediate ban on old-growth logging](#).

Public support for protecting old-growth is evident: **55,000+ people have signed a petition to end logging in at-risk old-growth forests across B.C.** Thousands more have sent emails, made phone calls, and reached out on social media. More broadly, the Sierra Club's recent polling indicates that [over 90% of people living in British Columbia support action to protect endangered old-growth forests](#).

The CYCC also urges the NDP government to uphold its commitment to reconciliation by respecting [UNDRIP](#). Elected officials must ensure that the B.C. government can **support Indigenous Nations on long-term protection plans**. Such support includes providing funds for First Nations old-growth protection initiatives. We urge elected officials to respond to the [letter submitted to the provincial government of BC](#) by First Nations leaders and conservation organisations regarding **critical funding for First Nations old-growth protection initiatives**.

The Comox Youth Climate Council calls on the government of British Columbia to do the following:

1. **Impose immediate deferrals** and logging bans in the most at-risk old-growth forests (these could almost happen overnight as the Ministry of Forests has all the information they need to do so);
2. Commit to implementing all 14 old-growth review panel **recommendations**;
3. Take concrete action, provide resources to work with, and **support Indigenous Nations** on long-term old-growth forest protection plans.

We write this letter to express the **deep worry and desperation** felt by the **young generation** in the face of the **imminent destruction** of BC's last **old-growth forests**. The CYCC implores that the NDP takes action that reflects its responsibility to the generations that will follow. Our generation of youth and the **many generations to come** will suffer the rising toll [of climate impacts and irresponsible logging](#).

Sincerely,

The Comox Youth Climate Council

2021 [Municipality name] Resolution

Resolution Title: Call for Immediate Protection of all at-risk Old-growth Forests in BC

Submitted by:

WHEREAS ancient high productivity (big tree) old-growth ecosystems are globally one of the most valuable climate mitigation and resiliency assets in terms of carbon storage, sequestration, protection against wildfire, storage of water and bank of biodiversity;

AND WHEREAS, of the 2.7% of the original high productivity (big tree) old-growth forests (less than 1% of BC's total current forested area), 75% are still slated to be eliminated through logging; BE IT RESOLVED.

THAT the [Municipality name] call on the provincial government to immediately defer logging in all high productivity, rare, oldest, and most intact old-growth forests as recommended by the Old-Growth Strategic Review, until all 14 of the panel's recommendations have been implemented; including deferrals in such at-risk old-growth forests as, the headwaters of Fairy Creek, the Upper Walbran Valley, Nahmint Valley, Eden Grove, Edinburgh Mountain, Upper Tsitika Valley, East Creek, Klaskish Valley, Nimpkish Lake and the Inland Old-Growth Temperate Rainforest.

AND THAT the [Municipality name] formally oppose the logging of at-risk old-growth forests;

AND THAT the [Municipality name] call on the Government of British Columbia to allocate funding to enact deferrals in an economically just manner, in the full spirit of reconciliation and to support the economic transition of affected First Nations and non-First Nation communities from unsustainable old-growth logging for the development of long-term sustainable local economies.

AND THAT the following resolution be sent to the Union of BC Municipalities and as a late submission to AVICC.

Immediate Protection for all at-risk Old-growth Forests in BC.

WHEREAS ancient high productivity (big tree) old-growth ecosystems are globally one of the most valuable climate mitigation and resiliency assets in terms of carbon storage, sequestration, protection against wildfire, storage of water and bank of biodiversity;

AND WHEREAS, of the 2.7% of the original high productivity (big tree) old-growth forests (less than 1% of BC's total current forested area), 75% are still slated to be eliminated through logging; BE IT RESOLVED.

THAT the UBCM and AVICC call on the provincial government to immediately defer logging in all high productivity, rare, oldest, and most intact old-growth forests as recommended by the Old-Growth Strategic Review, until all 14 of the panel's recommendations have been implemented; including deferrals in such at-risk old-growth forests as the headwaters of Fairy Creek, the Upper Walbran Valley, Nahmint Valley, Eden Grove, Edinburgh Mountain, Upper Tsitika Valley, East Creek, Klaskish Valley, Nimpkish Lake and the Inland Old-Growth Temperate Rainforest.

AND THAT the UBCM and AVICC call on the Government of British Columbia to allocate funding to enact deferrals in an economically just manner, in the full spirit of reconciliation and to support the economic transition of affected First Nations and non-First Nation communities from unsustainable old-growth logging for the development of long-term sustainable local economies.

2021 City of Nanaimo Resolution

Resolution Title: Call for Immediate Protection of all at-risk Old-growth Forests in BC

Submitted by: Ben Geselbracht

WHEREAS ancient high productivity (big tree) old growth ecosystems are globally one of the most valuable climate mitigation and resiliency assets in terms of carbon storage, sequestration, protection against wildfire, storage of water and bank of biodiversity;

AND WHEREAS, of the 2.7% of the original high productivity (big tree) old-growth forests (less than 1% of BC's total current forested area), 75% are still slated to be eliminated through logging; BE IT RESOLVED

THAT the City of Nanaimo call on the provincial government to immediately defer logging in all high productivity, rare, oldest, and most intact old-growth forests as recommended by the Old-Growth Strategic Review, until all 14 of the panel's recommendations have been implemented; including deferrals in such at-risk old-growth forests as, the head waters of Fairy Creek, the Upper Walbran Valley, Nahmint Valley, Eden Grove, Edinburgh Mountain, Upper Tsitika Valley, East Creek, Klaskish Valley, Nimpkish Lake and the Inland Old-Growth Temperate Rainforest.

AND THAT the City of Nanaimo formally oppose the logging of at-risk old-growth forests;

AND THAT the City of Nanaimo call on the Government of British Columbia to allocate funding to enact deferrals in an economically just manner, in the full spirit of reconciliation and to support the economic transition of affected First Nations and non-First Nation communities from unsustainable old-growth logging for the development of long-term sustainable local economies.

AND THAT the following resolution be sent to the Union of BC Municipalities and as a late submission to AVICC

Immediate Protection for all at-risk Old-growth Forests in BC

WHEREAS ancient high productivity (big tree) old growth ecosystems are globally one of the most valuable climate mitigation and resiliency assets in terms of carbon storage, sequestration, protection against wildfire, storage of water and bank of biodiversity;

AND WHEREAS, of the 2.7% of the original high productivity (big tree) old-growth forests (less than 1% of BC's total current forested area), 75% are still slated to be eliminated through logging; BE IT RESOLVED

THAT the UBCM and AVICC call on the provincial government to immediately defer logging in all high productivity, rare, oldest, and most intact old-growth forests as recommended by the Old-Growth Strategic Review, until all 14 of the panel's recommendations have been implemented; including deferrals in such at-risk old-growth forests as the head waters of Fairy Creek, the Upper Walbran Valley, Nahmint Valley, Eden Grove, Edinburgh Mountain, Upper Tsitika Valley, East Creek, Klaskish Valley, Nimpkish Lake and the Inland Old-Growth Temperate Rainforest.

AND THAT the UBCM and AVICC call on the Government of British Columbia to allocate funding to enact deferrals in an economically just manner, in the full spirit of reconciliation and to support the economic transition of affected First Nations and non-First Nation communities from unsustainable old-growth logging for the development of long-term sustainable local economies.

BRIEFING NOTE:

Resolution on the Call for Immediate Protection of all at-risk Old-growth Forests in BC

Background

As the earth's population nears 8 billion people, consumption of the planet's resources are exceeding the limits of its capacity to sustain the conditions necessary to support human settlement¹. Of the 9 planetary boundaries, researchers report that four of these have been crossed: extinction rate, nitrogen and phosphorus loading, deforestation and atmospheric carbon dioxide. Of these four boundaries, three are inextricably linked to the health of forest ecosystems exemplified in primary old growth forests.

On Vancouver Island and in B.C, our communities thrive and depend on the health of our forests, for lively hoods, recreation, water supply and spiritual well-being. When considering the forested groundcover on planet Earth, it is estimated that less than 30% of it has been spared from human interference². Much of this miniscule share is found in our Old-growth forests here in British Columbia, and of that, only a small proportion is granted the protection that such a precious global resource deserves. It is our collective responsibility to use whatever tools at our disposal to do what we can to protect the health of our primary forests, and by extension our planet, and prioritize action to support a more sustainable future.

Climate Change and BC Forest Practices

The International Panel on Climate Change (IPCC) October 2018 special report provided a grave global warning of the need for massive emissions reduction within the next 11 years to avoid irreversible catastrophic changes to climate³. In response, many local governments have declared a climate emergency and, along with the provincial and federal government, have mobilized enormous amounts of resources to reduce emissions and adapt to a changing climate through a wide range of programs and initiatives.

Despite the increased efforts to address emissions within urban areas, these actions may be inconsequential if the emissions from BC forest land management practices are not properly addressed. According to BC government data, British Columbia's forests are now releasing more carbon dioxide per year than *all* other provincial sectors combined – and depending on the year, by more than double⁴. Forest emissions are largely ignored because they are not counted as part of B.C.'s official emissions in provincial greenhouse gas inventories⁵.

B.C.'s forests transitioned from a sink of carbon to a source in the early 2000's through a process of unsustainable logging and forest management practices that continues today. These practices

¹ https://ec.europa.eu/environment/integration/research/newsalert/pdf/four_out_of_nine_planetary_boundaries_exceeded_410na1_en.pdf

² https://www.ipcc.ch/site/assets/uploads/sites/4/2020/02/SPM_Updated-Jan20.pdf

³ https://www.ipcc.ch/site/assets/uploads/sites/4/2020/02/SPM_Updated-Jan20.pdf

⁴ <https://www2.gov.bc.ca/gov/content/environment/climate-change/data/provincial-inventory>

⁵ <https://sierraclub.bc.ca/wp-content/uploads/Pojar-7mythsfinal-2019.pdf>

have had a cumulative effect of weakening the ability of BC's forests to store and sequester carbon, regenerate, store water, withstand forest fire and insect infestations. This degradation with the continued pressure of over-harvesting has created a self-reinforcing feedback loop of worsening conditions.

In 1990, BC forests sequestered 89 Million tons of CO₂, which after the carbon released by forests fires is factored in, still made all other economic activity in the province almost carbon neutral. Since 1990 the ability of BC forests to absorb carbon progressively diminished to only 7 million tons of CO₂ sequestered in 2018⁶. Forest emissions are unfortunately no longer published publicly by the BC government, however, since no real large changes to forest practices has occurred since 2018, the net carbon sequestration of BC's forest is most likely at zero when CO₂ from fires is not factored in.

In terms of forest fires, since 1990 as the carbon sequestration capacity of BC's forest's diminished, the average size and severity of forest fires increased releasing increasingly large amounts of CO₂ into the atmosphere. 2017 and 2018 were particularly bad wildfire years back to back, burning more than 1.2 million hectares of the province, eight times more than the ten-year average. From these two fires, 163 and 199 million tons of CO₂ were released into the atmosphere respectively compared to the 60 million tons released from all other emission sources in BC. This is not even counting the emissions released from the practice of slash pile burning which releases a similar quantity of carbon annually as all industrial processes and product use.

Climate Resiliency and Old-growth Forest

The urgency of the climate crisis requires that actions are prioritized that have immediate benefits. Stopping forestry practices that have been leading to the alarming trend of increasing forest emissions must be a priority. The continued clear cutting of high productivity old-growth is one particular forestry practice that has severe negative impacts on BC's ability to lower emissions and adapt to changing climatic conditions. Still to date about 55,000 hectares of old-growth forests – an area the size of about 5 cities of Vancouver are being logged every year in BC⁷. This is devastating, not only from the perspective of the elimination of some of the most complex webs of ecological relationships housing some of the largest most magnificent organisms in the planet, but also from the loss of the capacity of these ancient ecosystems incredible capacity to store and sequester carbon.

High productivity old-growth forests can store over 1,000 tonnes of carbon per hectare, one of the highest rates on earth. They are like a carbon bank, accumulating carbon in soil, trees, and organic matter over millennia⁸. Research increasingly shows that old trees store more carbon than young trees and in proportion to their size so that a single valley bottom old growth tree can absorb far more carbon in a year than an acre of seedlings. Almost 70 per cent of the carbon stored in a tree is accumulated in the second half of its life. Logging primary, mature and old

⁶ <https://www2.gov.bc.ca/gov/content/environment/climate-change/data/provincial-inventory>

⁷ <https://veridianecological.files.wordpress.com/2020/05/bcs-old-growth-forest-report-web.pdf>

⁸ <https://sierraclub.bc.ca/wp-content/uploads/Pojar-7mythsfinal-2019.pdf>

forests and converting them to secondary, managed forests can reduce total carbon storage by 40-50% or more, even when off-site storage of carbon in wood products in buildings is factored in⁹.

Although forests can eventually regenerate, standing old-growth is even more precious in the current context of a climate crisis as their stored carbon has much greater time value now and in the crucial next three decades than the anticipated, post-logging carbon storage recouped over the ensuing seven or more decades of replanted forests. In a climate crisis it does not make sense to cut down carbon-storing older trees when there are large expenditures of resources to reduce carbon emissions and invent carbon-capture technology.

In addition to carbon storage and sequestration, the unique conditions and processes within ancient old-growth ecosystems are vital to BC's forest cover's ability to adapt to a changing climate. Old growth forests are critical to the conservation of biodiversity akin to banks of genetic material for future use and adaptation to changing climatic conditions. In addition, these forests are very resistant to fire and have an incredible ability to intercept and store water, which are critical attributes necessary to withstand the self-reinforcing cycle of increasing temperature, drying landscapes, and large forest fires¹⁰. When taking into account that old-growth forest products are often shipped across the world, to be used in products such as roofing shingles, exterior cladding, paper and pulp and pellets, the senselessness of the elimination of the ecosystem services these incredibly valuable natural assets provide can not be ignored.

BC Government Commitments and Old-growth Protection

Sept, 11 2020, the BC government released the much anticipated report of the Old Growth Strategic Review¹¹ conducted by an independent two person panel comprised of Garry Merkel (professional forester, natural resource expert and member of the Tahltan Nation) and Al Gorley (professional forester and former chair of the Forest Practices Board). The Old-growth strategic review had one of the highest ever Engage BC responses with 200 meetings in 45 communities, 300 written submissions, 400 published articles and papers, 9000 emails and 18,500 completed surveys¹². The Review concluded that "BC's overall system of forest management has not supported the effective implementation or achievement of the stated and legislated public objectives for old growth forests." The authors, Gorley and Merkel, called for a "paradigm shift," saying old forests have intrinsic value for all living things and should be managed for ecosystem health, not for timber supply.

Since the reports release, many were hopeful that the BC government would spare no time in implementing the recommendations, and thus, protecting some of the most incredible natural spaces on the face of the earth. Statements made by Premier John Horgan during the previous

⁹ <https://sierraclub.bc.ca/wp-content/uploads/Pojar-7mythsfinal-2019.pdf>

¹⁰ <https://engage.gov.bc.ca/app/uploads/sites/563/2020/09/STRATEGIC-REVIEW-20200430.pdf>

¹¹ <https://engage.gov.bc.ca/app/uploads/sites/563/2020/09/STRATEGIC-REVIEW-20200430.pdf>

¹² <https://news.gov.bc.ca/releases/2020FLNR0058-001711>

Provincial election bolstered this sentiment. The Prince George Citizen captured the Premier's campaign sentiments in an October 15 2020 article¹³:

"We're committed to implementing the report in its totality," said Horgan when asked about it during a campaign stop.

Since winning the election, Premier Horgan further backed this up with his mandate letter to the current Minister of Forests, Lands, Natural Resource Operations and Rural Development, Katrine Conroy. In it, he includes a mandate to *"implement the recommendations of the Old Growth Strategic Review in collaboration with Indigenous leaders, labour, industry, and environmental groups to protect more old-growth stands"*, and further comments about indigenous reconciliation and the importance of addressing climate change through forestry policy are scattered throughout the document.

Since that time, however, a coalition of environmental organizations including the Wilderness Committee, Sierra Club BC, and Ancient Forest Alliance reviewed the government's actions, and issued a scathing report card¹⁴ outlining that many commitments remain un-actioned. The report card gives the current government one D grade, followed by several "F"s in relation to its commitments to old growth protection.

March 11th, 2020 marked the six month deadline for the provincial government to begin implementing the recommendations of the report. For immediate action was recommendation #6 which recommended that, "Until a new strategy is implemented, defer development in old forests where ecosystems are very high and near term risk of irreversible biodiversity loss."¹⁵

Of the most high and near term risk of irreversible biodiversity loss are the high productivity – valley bottom old growth that contains the largest and most majestic trees. These forests represent 0.7% of the total forest cover in BC. (57 Million Hectares). These high-productivity ecosystems have the greatest values for carbon storage, sequestration and biodiversity. 97.3% of the original high productivity valley bottom old-growth forests have been eliminated in BC, with only 0.7% permanently protected and sadly, the remaining 2% (representing 415,000 hectares) slated to be logged.

To date only 3,800 hectares of the remaining 415, 000 hectares of unprotected high productivity old-growth has been deferred from logging by the BC government (1 hectare = 1.4 Soccer fields). The numbers released September 20th, by the BC government of the 352,739 hectares of old forests that would be deferred from harvesting in response to the Old-growth Strategic Review recommendations is misleading in terms of the protection afforded to the most at risk and endangered Old-growth forests in BC. The numbers announced by the BC government contains some forest lands that are already under protection, some 2nd growth forest and a large portion of less endangered small tree old-growth forest found in less productive environments

¹³ <https://www.princegeorgecitizen.com/news/local-news/horgan-commits-to-paradigm-shift-in-old-growth-forest-management-1.24220819>

¹⁴ <https://www.ancientforestalliance.org/wp-content/uploads/2014/10/bcs-old-growth-forest-report-web.pdf>

¹⁵ <https://engage.gov.bc.ca/app/uploads/sites/563/2020/09/STRATEGIC-REVIEW-20200430.pdf>

like higher elevations and the outer coast¹⁶. This reflects the flaws in BC's accounting system for old-growth which lacks critical distinctions in forest productivity and ecosystem types¹⁷.

High productivity-old growth forests are the vision of what the general public understand to be old growth and provide the unique habitats, structures, and spiritual values associated with large trees. The lack of distinction in government reporting provides opportunity to protect the less economically valuable sites with small trees instead of the more at risk big tree ecosystems. This results in flawed policies with loopholes in forest reserve selection and misleading figures of the actual protection afforded to BC's endangered forests.

For example, on Vancouver Island, the official BC Government reporting on old-growth forests states that there are over 840,00 hectares considered old-growth on the island with over half (520,000 hectares) of these forests protected and never to be logged. If only the big-tree old-growth that the majority of the public understands as old-growth were counted, an independent research group using government data found that only 31,000 hectares remain on Vancouver Island¹⁸. This represents 9% of the original 360,000 hectares that existed. Of this remaining 9% or 31,000 hectares, only 9,400 hectares are protected, leaving 21,600 hectares (60 Soccer fields) or 70% of the minuscule fraction of the last high productivity forests to be logged. This is alarming as harvest rates of old-growth forest on Vancouver Island are around 10,000 hectares a year. Currently threatened by imminent clear cutting includes the head waters of Fairy Creek, the last unprotected intact old-growth watershed in southern Vancouver Island.

Current Conflict

One of the current battles for Old-Growth protection is currently taking place in Southern Vancouver Island which includes the Fairy Creek watershed in Pacheedaht First Nation territory near Port Renfrew. Fairy Creek is known locally as the last remaining unprotected, intact watershed on southern Vancouver Island. It is home to giant red cedars, douglas fir and hemlock and 1500 year old plus high elevation yellow cedars.

One creek away stands *Big Lonely Doug*, pictured below, which is Canada's second-largest Douglas-fir tree and is known as one of the most famous trees in Canada. Lonely Doug is estimated to be between 750 and 1200 years old¹⁹, and is the last remaining member of his grove, which was logged in 2014. It is estimated that 99% of the old-growth Douglas firs in British Columbia have been cut down²⁰.

If the image below is *after* logging, one need not use imagination to conceptualize what existed there *before*.

¹⁶ <https://www.ancientforestalliance.org/wp-content/uploads/2014/10/bcs-old-growth-forest-report-web.pdf>

¹⁷ <https://veridianecological.files.wordpress.com/2020/05/bcs-old-growth-forest-report-web.pdf>

¹⁸ <https://veridianecological.files.wordpress.com/2020/05/bcs-old-growth-forest-report-web.pdf>

¹⁹ <https://www.atlasobscura.com/places/big-lonely-doug>

²⁰ <https://veridianecological.files.wordpress.com/2020/05/bcs-old-growth-forest-report-web.pdf>



Only a few hundred meters away is Eden Grove, another section of forest slated for annihilation. Its contents are nothing short of breathtaking, offering a glimpse into what Lonely Doug's neighbourhood used to look like:



Recently, logging interest in the area has rung the alarm bells loudly in local communities, and indeed, across the province. In response, local environmentalists, First Nation members, and others concerned about the impending doom of

Fairy Creek, Eden Grove, and other surrounding high-value ecosystems have blockaded forest service roads leading to the magnificent and irreplaceable old growth Forests that are slated for destruction. These groups are joined by Bill Jones, elder from Pacheedaht First Nation, who has been calling on Premier John Horgan to protect the forests of his lands, and other forests like it. An injunction has been applied for to clear the way for logging, and hearings are set for the end of March.

Those who have followed the history of similar conflicts over unsustainable old growth logging are sure to draw parallels between this localized situation, and one that sparked the single largest act of civil disobedience in Canadian History - the *War of the Woods*, over Clayoquot Sound on Vancouver Island. Following a similar injunction granted in the 1990s, thousands flocked to protect the rainforests of Vancouver Island near Tofino. Hundreds of arrests took place before much of the area was finally protected, and in 2000, it was added to the UNESCO World Biosphere Reserve, rightfully acknowledging the area for its global environmental value.

The recommendations of this report specific to Fairy Creek seek to prevent such a large-scale conflict from taking place again, by urging the provincial government to immediately protect these last remaining lands from human interference.

Jobs and Economic Transitions

Currently, about 54,000 hectares of old-growth forests – an area about 5x the size of Vancouver – are being logged every year in BC.²¹ At current logging rates, BC will eventually run out of High productivity old growth forests. On Vancouver Island, there is roughly 31,000 hectares of High productivity old-growth and harvest rates for this forest type can be up to 10,000 hectares per year²². This means that jobs tied directly to these incredible giants will very soon come to an end, if no protective measures are taken now. In short, any jobs tied to old growth logging are fundamentally doomed simply due to the fact that there is a quickly dwindling finite supply.

Old growth trees, on the other hand, possess a significantly longer economic viability profile, simply by their tourism allure alone in many cases. In their 2016 submission to the BC Chamber of Commerce, the Port Renfrew Chamber noted one anecdote from a 2012 financial analysis done by a kayaking company in the Discovery Islands:

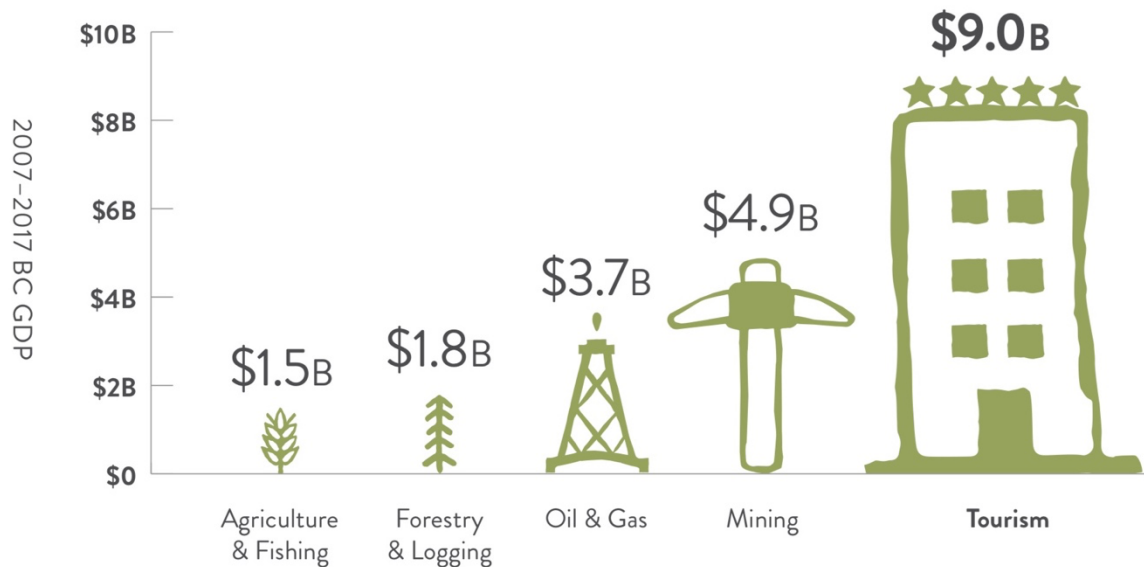
It was determined that the value of the 60 hectares of timber was worth about \$3,600,000. Since the regeneration cycle meant the area could be cut only once every 60 years, the yearly economic value of the timber was \$60,000. The economic value to the kayaking company, however, was \$416,000 per year, or \$24,960,000 for the same 60-year period. In stark contrast to the approximately 300 person-days employment from logging the 60 hectares just once, the kayaking company provided 20,160 person-days of employment during the 60-year cycle. And this simple economic analysis didn't include the employment and earnings for the 40 other ecotourism businesses using the same area.

²¹ <https://www.theglobeandmail.com/canada/british-columbia/article-while-government-consults-and-consults-some-more-logging-in-bcs/>

²² <https://veridianecological.files.wordpress.com/2020/05/bcs-old-growth-forest-report-web.pdf>

This one simple analysis uncovers the true value of these incredible trees, not as pathetic roof shingles to be shipped to Florida, nor (even more disrespectfully) as fuel pellets for generating electricity in Europe. According to the Government of British Columbia, “tourism contributed more to GDP than any other primary resource industry²³”.

GDP BY PRIMARY RESOURCE INDUSTRY



The BC Chamber of Commerce carried the following resolution in 2016, and renewed it again in 2019²⁴:

THE CHAMBER RECOMMENDS that the Provincial Government:

1. Support the increased protection of old-growth forests in areas of the province where they have or can likely have a greater net economic value for communities if they are left standing for the next generation and beyond.
2. Protect endangered old-growth forests by enacting new regulations such as an Old-Growth Management Area, Wildlife Habitat Area, or Land Use Order, with the intent to eventually legislate permanent protection for areas through provincial park or conservancies.

The economic case for keeping these trees standing it clear, and the effects of encouraging tourism instead have already been tested across North America’s west coast – just imagine requesting to purchase California’s Redwoods and converting to them to pellets or shingles – the very thought would be laughable in a jurisdiction that was once as comparatively abundant in old growth assets as BC is today.

²³ https://www2.gov.bc.ca/assets/gov/tourism-and-immigration/tourism-industry-resources/statistics-figures/2018_value_of_tourism_final_feb2020.pdf

²⁴ <https://bcchamber.org/policy/protecting-old-growth-rainforest-to-the-economic-benefit-of-tourism-based-communities-2019/>

There are good examples of economic development around Old-Growth Conservation. Many international NGOs have acknowledged this reality, and have begun pouring money into conservation and eco-tourism initiatives. Conservation financing that allowed for the protection of the Great Bear rainforest highlights the many opportunities that are possible²⁵.

First Nations / Reconciliation

In British Columbia, virtually all old-growth forests are on the unceded territories of diverse First Nations, and successive court rulings have affirmed that all land use decisions - whether logging plans or new protected areas - must include the consent of local First Nations governments.

This report does not seek to speak for First Nations communities, only to note that to date, First Nations have yet to be paid any semblance of fair-re-compensation for the historical wealth extracted from the original forests on unceded lands.

On September 29th 2020, the The Union of B.C. Indian Chiefs passed a resolution calling on the province to implement all 14 of BC's Old Growth Strategic Review Recommendations²⁶. The Union's resolutions best summarizes what the BC Government must do to preserve the last of the high-productive ancient forest ecosystems, and make right on their public commitments to true reconciliation:

***"THEREFORE BE IT RESOLVED** the UBCIC Chiefs-in-Assembly fully support the First Nations and allies who are protesting the negligent logging and clear-cutting practices enabled by the BC government that have undermined First Nations Title and Rights and pushed Vancouver Island's old-growth forests to the brink of collapse;*

***THEREFORE BE IT FURTHER RESOLVED** the UBCIC Chiefs-in-Assembly fully support the Old Growth Strategic Review Panel's report and recommendations that are vital to creating a new, sustainable old growth strategy, and call upon the provincial government to take immediate and sustained action to ensure that the report's recommendations are carried out, with First Nations included and consulted every step of the way;*

***THEREFORE BE IT FURTHER RESOLVED** the UBCIC Chiefs-in-Assembly call upon the BC government to provide more details on its plan to shift logging deferrals to permanent protection, and working in partnership with impacted First Nations, to engage in discussions on expanding these deferrals to include all threatened old-growth forests, including areas like the Walbran Valley, Nahmint, Fairy Creek, Tsitika Valley, Mt. Elphinstone, Argonaut Creek.*

***THEREFORE BE IT FURTHER RESOLVED** the UBCIC Chiefs-in-Assembly direct the UBCIC Executive and staff to work with other like-minded organizations to urge the provincial and federal governments to provide dedicated funding for First Nations Indigenous Protected and Conserved Areas (IPCAs) and First Nations land use plans, as well as financial support for First Nations communities to manage and steward IPCAs, purchase and protect private*

²⁵ <https://www.dfo-mpo.gc.ca/oceans/documents/conservation/advisorypanel-comiteconseil/submissions-soumises/Coast-Funds-Submission-to-MPA-Advisory-Panel-July-26-2018.pdf>

²⁶ [UBCIC Old-growth Protection Resolution: https://www.endangeredecosystemsalliance.org/news/2020/10/8/union-of-bc-indian-chiefs-ubcic-resolution-on-old-growth-forests-in-bc](https://www.endangeredecosystemsalliance.org/news/2020/10/8/union-of-bc-indian-chiefs-ubcic-resolution-on-old-growth-forests-in-bc)

lands with old-growth, and pursue conservation-based businesses and economies, including cultural and eco-tourism businesses, clean energy, and second-growth forestry;

THEREFORE BE IT FINALLY RESOLVED *the UBCIC Chiefs-in-Assembly urge the Ministry of FLNRORD to consult and engage with First Nation communities and organizations, including the First Nations Forestry Council and the First Nations Leadership Council, to develop and implement a renewed old-growth strategy that entrenches Indigenous consent into its processes; is aligned with the principles of the UN Declaration, the Old Growth Strategic Review recommendations, and the BC First Nations Forestry Strategy; is supported by strong enforcement and compliance standards; and is intended to support sustainable old-growth cultural harvesting as an important First Nations livelihood and source of culture.”*

The recommendations put forward within the proposed City of Nanaimo Council resolution seek to include the intent of the above UBCIC resolution.

Office of the Chief Administrative Officer

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File: 5360-30/Organics

March 24, 2021

Sent via email only: cpostings@cumberland.ca

Clayton Postings
 Chief Administrative Officer
 Village of Cumberland
 2673 Dunsmuir Avenue
 Box 340 Cumberland BC V0R 1S0

Dear Clayton:

Re: Regional Organics Composting Project – SWMP Targeted Amendment

The Regional Organic Composting Facility will provide in-region organics waste processing critical to achieving the waste diversion goals in the current Solid Waste Management Plan (SWMP). The Ministry of Environment and Climate Change Strategy has recommended that Comox Strathcona Waste Management (CSWM) service undertake a targeted amendment of the 2012 SWMP to include the location and capacity of the compost facility and transfer station and to provide supporting documentation to demonstrate adequate public and stakeholder consultation for the project. The CSWM Board at its regular meeting held on March 11, 2021 passed the following motion:

THAT the attached targeted amendment to the 2013 Comox Strathcona Waste Management Solid Waste Management Plan be submitted to the Ministry of Environment and Climate Change Strategy for approval in support of the regional organic composting project;

AND FURTHER THAT the targeted amendment be provided to participating municipalities to request letters of endorsement to be included in the Comox Strathcona Waste Management Solid Waste Management Plan targeted amendment application.

The Comox Valley Regional District (CVRD) has been working closely with staff from the member municipalities on the development of this project. The CVRD is requesting a letter of support for the targeted amendment to accompany and support the amendment application. A draft letter of support has been attached.

Sincerely,

R. Dyson

Russell Dyson
 Chief Administrative Officer

Attachments/Links: 1. – CSWM SWMP targeted amendment link:
<https://ln.sync.com/dl/3319673c0/5jwp68fk-b9q8mx5r-98amkh2d-tzvjd9g>
 2. – Letter of support draft wording

cc: Marc Rutten, General Manager Engineering Services

Draft Letter of Support:

Dear Minister Heyman,

Re: Letter Reaffirming Support for the Comox Strathcona Waste Management's Targeted Amendment of its 2012 Solid Waste Management Plan

On May 26, 2020, the Village of Cumberland provided support and confirmation of organics feedstock commitments to the regional organics composting facility with the aim of advancing the waste diversion goals of the Comox Strathcona Waste Management's (CSWM) 2012 Solid Waste Management Plan.

Furthermore, the Village of Cumberland is pleased to reaffirm our support through the following motion carried during its regular meeting of [DATE].

THAT the Village of Cumberland Council endorses the Comox Strathcona Waste Management's targeted amendment of its 2012 Solid Waste Management Plan and that a letter of support be provided to the Ministry of Environment and Climate Change Strategy.

Compostable organics remains the single biggest regional opportunity in waste diversion within the CSWM service, operated by the Comox Valley Regional District (CVRD). The Village of Cumberland Council supports the CSWM's construction of the regional organics composting facility and transfer station which is critical to meeting our regional waste diversion goals, preserving regional landfill capacity and reducing greenhouse gas emissions.

The Village of Cumberland looks forward to working with the CVRD on this important initiative and encourages the Ministry of Environment and Climate Change Strategy to approve the targeted amendment request.

COUNCIL REPORT



REPORT DATE: 3/24/2021
MEETING DATE: 4/12/2021

File No. 3220 Derwent Ave 2749

TO: Mayor and Councillors
FROM: Meleana Searle, Planner
SUBJECT: Development Variance Permit, 2749 Derwent Avenue

| | | | |
|--|--------------------------------------|------------------------------|-----------|
| FILE: | 2021-01-DV | | |
| AGENT: | None | | |
| PID: | 008-963-983 | Folio No.: | 00191.000 |
| LEGAL DESCRIPTION: | Lot 9, Block 12, DL 21, Plan VIP522A | | |
| CIVIC ADDRESSES: | 2749 Derwent Avenue | | |
| OCP DESIGNATION: | Residential Infill | | |
| ZONE: | R1-A Infill Residential Zone | | |
| | Zoning Regulation | Requested Variance | |
| ACCESSORY BUILDING HEIGHT : | Max. 4.5 metres (14.8 feet) | Max. 4.71 metres (15.5 feet) | |

RECOMMENDATION

- i. THAT Council receive "Development Variance Permit, 2749 Derwent Avenue"
- ii. THAT Council rescind resolution 20-69 "THAT Council approve the Development Variance Permit (2021-01-DV) variance of 8" in height for the property legally described as Lot 9, Block 12, DL 21, Plan VIP522A 2749 (2749 Derwent Avenue)."
- iii. THAT Council approve the Development Variance Permit (2021-01-DV) variance of 8" in height for the property legally described as Lot 9, Block 12, DL 21, Plan VIP522A 2749 (2749 Derwent Avenue), having completed the neighbourhood notification.

PURPOSE

The Village received an application for a development variance permit to vary the height of an existing accessory building located at the rear of the subject property. The accessory building was built in 2007 and is 0.21 metres (0.7 feet) over height. The owner wishes to bring the structure into compliance with the Village of Cumberland's Zoning Bylaw No. 1027, 2016.

The purpose of this report is to recommend issuance of the Development Variance Permit.

PREVIOUS COUNCIL DIRECTION

At the February 22, 2021 meeting Council passed the following resolution to issue the Development Variance Permit. However, because notice to affected property owners and tenants required by the *Local Government Act* had not yet been sent, staff subsequently sent the notification and now recommends the resolution to issue the permit be made again. The initial report to Council on February 22 introduced the application and recommended referral to the APC. Following typical process, the notification was planned for after the Council's initial consideration of application and prior to the second staff report.

BACKGROUND

In February 2007 the Village issued a building permit for a new accessory building (workshop/storage) at the rear of the property. In March 2007 the Building Inspector performed an inspection and found that the structure was over height, a Stop-Work order was issued until the height issue was resolved. There are no further updates in the file until April 2018. At this time staff sent a letter to inform the property owner that their building permit for the accessory building had expired and the Village would return the outstanding damage deposit once a special inspection was completed to assess whether or not there had been any infrastructure damage (a standard procedure for all expired building permits).

In November 2019, planning staff sent a follow-up letter to inform the property owner that the Village of Cumberland was not able to release the building permit damage deposit as the Village only returns damage deposits to compliant properties. The course of action presented to resolve the issue was:

1. Obtain a survey to determine that the building is not over height
2. If it is over height, make an application for a development variance permit, and if successful, obtain a new building permit.

The Village received the development variance permit application in January 2021.

Public Consultation

1. The applicant placed a notice sign on the subject property more than 10 days prior to consideration of Council.
2. Pursuant to the requirements of the *Local Government Act*, notice of Council consideration of the development variance permit application was mailed to owners of properties within 75.0 metres more than 10 days before Council makes a decision on the application.

REFERRALS

Further to section 5.1(d) of the *Advisory Planning Commission Bylaw No. 999, 2014*, Council may refer this application to the APC for their comments. At the March 8, 2021 meeting, Council chose not to refer this application to the APC.

ALTERNATIVES

1. THAT Council deny Development Variance Permit (2021-01-DV) for 2749 Derwent Avenue for the property legally described as Lot 9, Block 12, DL 21, Plan VIP522A.

STRATEGIC OBJECTIVE

None.

FINANCIAL IMPLICATIONS

None.

OPERATIONAL IMPLICATIONS

The review and processing of development variance permit applications are part of the services provided by Development Services.

ATTACHMENTS

- 1. Development Variance Permit
 - a. Site and structure height survey (2020)

CONCURRENCE

Courtney Simpson, Manager of Development Services **CS**

Respectfully submitted,

Meleana Searle

Meleana Searle
Planner

Clayton Postings

Clayton Postings
Chief Administrative Officer



TO: Evan and Susan Loveless

OF: 2749 Derwent Avenue, Cumberland, BC V0R 1S0

This Development Variance Permit (2021-01-DV) is issued subject to compliance with all of the bylaws of the Village of Cumberland applicable thereto, except as supplemented by this Permit for the purposes of varying the height of the accessory building.

1. This Development Variance Permit applies to and only to those lands within the Village of Cumberland described below:

Legal Description: Lot 9, Block 12, DL 21, Plan VIP522A

Folio: 516 00210.000 **PID:** 008-963-983

Civic Address: 2749 Derwent Avenue

2. The land described herein shall be developed substantially in accordance with the following terms and conditions and provisions of this Permit. The Zoning Bylaw No. 1027, 2016 is varied as follows:

Section 7.2.7 **The height maximum for accessory buildings and structures is varied to as close as 4.71 metres (15.5 feet) for the accessory building shown on the site survey attached as Schedule A to this Permit.**

3. **Security**

No security.

4. **Expiry**

Subject to the terms of the Permit, if the Owner of this Permit does not substantially start any construction with respect to which the Permit was issued within 2 years after the date it is issued, the Permit lapses.

5. **Timing and Sequencing of Development**

None.

6. **List of Reports or Plans attached as Schedules**

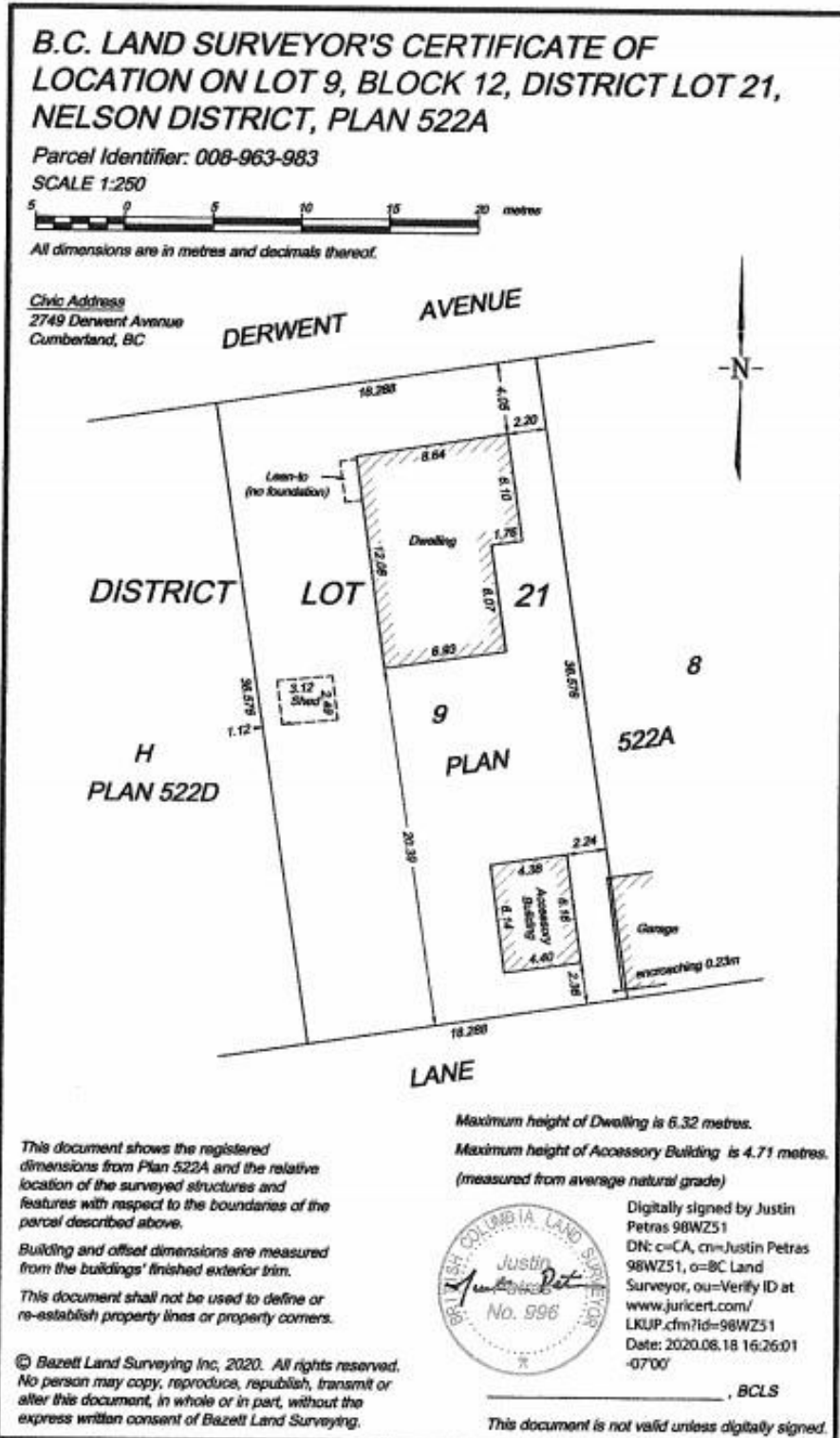
Schedule A – Site survey

8. This Permit is not a Building Permit.

CERTIFIED as the **DEVELOPMENT VARIANCE PERMIT** approved and issued by resolution of the Council of the Corporation of the Village of Cumberland on _____, 2021.

Corporate Officer

Schedule A – Site Survey



C1715 Dist.dwg
Aug 18, 2020

BEZETT LAND SURVEYING INC.
2680 CLIFFS AVENUE
COURTENAY, B.C. V9N 2L3
PH: (250) 334-2244
WWW.BAZETT.COM

FILE: C1715

COUNCIL REPORT



File No. 3320 – Dunsmuir Ave 2522

REPORT DATE: 3/31/2021
MEETING DATE: 4/12/2021

TO: Mayor and Councillors
FROM: Meleana Searle, Planner
SUBJECT: Development Permit, 2522 Dunsmuir Avenue

| | | | | | |
|---------------------------|---------------------------------------|-------------|-------------|-----------------|------------|
| Folio No.: | 516 00594.000 | PID: | 000-026-484 | File No. | 2021-01-DP |
| Legal Description: | Lot 6, DL 24, Plan VIP13640 | | | | |
| Zone: | Residential One A (R-1A) | | | | |
| DP Purpose: | Residential Infill Development Permit | | | | |

RECOMMENDATION

- i. THAT Council receive “Development Permit – 2522 Dunsmuir Avenue” report.
- ii. THAT Council approve Development Permit (2021-01-DP) for an accessory dwelling unit on property described as Lot 6, DL 24, Plan VIP13640 (2522 Dunsmuir Avenue.)

PURPOSE

The Village received an application for a residential infill development permit to allow the construction of a new accessory dwelling unit (ADU) at 2522 Dunsmuir Avenue. The purpose of this report is to seek Council approval.

PREVIOUS COUNCIL DIRECTION

| Date | Resolution |
|------------------|--|
| February 8, 2021 | THAT Council refer the application (2021-01-DP) for a Development Permit on property described as Lot 6, DL 24, Plan VIP13640 (2522 Dunsmuir Avenue) to the Advisory Planning Commission for a recommendation. |

BACKGROUND

The subject property is within Development Permit Area No. 6 - Residential Infill. This Development Permit Area is designated for the establishment of objectives for the form and character of intensive residential development, and to promote energy conservation, water conservation, and the reduction of greenhouse gas emissions.

The property owner of 2522 Dunsmuir Avenue wishes to construct a 65.98m² (710ft²) ADU at the rear of the property. The gross floor area (GFA) of the proposed ADU is less than 75% of the GFA of the single family dwelling (73.67%) as required by the Zoning Bylaw 1027, 2016..

The application and supporting documents comply with the Development Permit Area (DPA) Guidelines and Zoning Bylaw 1027, 2016 requirements.

APC Recommendation

At their March 11, 2021 meeting, the Advisory Planning Commission recommended approval of the Development Permit (2021-01-DP), substantially in compliance with the draft Development Permit attached to this staff report.

Public Consultation

Pursuant to the requirements of the *Village of Cumberland Development Procedures and Fees Bylaw No. 1073, 2018*:

1. The applicant placed the required sign on-site.
2. Village staff prepared a notice of Council consideration of a Development Permit which was mailed to owners of properties within 75m of the proposed development on February 9, 2021 meeting the Bylaw minimum of 10 days before Council considers the application.
3. Council required that the applicant hold a neighbourhood public meeting, which includes:
 - a) Applicant advertising once in a local paper, at least 10 days prior to the meeting
 - b) Village staff sending an invitation to neighbours (within 75 metres) at least 10 days prior to the meeting; and
 - c) Applicant providing a summary of the meeting, how many attended, if any comments were received.

The property owner advertised in the Comox Valley Record on February 17th, 2021 for the neighbourhood public meeting held on March 2nd, 2021. The public meeting was hosted by the property owner in the No. 6 Mine Park in Cumberland. The questions and comments as recorded by the property owner are attached at the end of this staff report. There were no written submissions received at the public meeting. Additionally, Senior Planner Karin Albert attended the meeting to assist in answering questions put forth by residents regarding the development process.

Unfortunately, due to a clerical error the invitation for the neighbourhood meeting to properties within 75 metres was not sent. The notification area for this application includes 16 properties. All 16 properties were sent the first notice on February 9, 2021 that included information about the application and that the Advisory Planning Commission would make recommendations to Council at their March 11, 2021 meeting and invited comments on the application.

A neighbourhood meeting is not required for a development permit application but can be held at the option of Council. Despite the omission of the mailed notice of the neighbourhood meeting, it appears that most people residing at the 16 properties who would have received the notice were aware of the meeting. All were aware of the development permit application as the first notice was properly sent. Eight out of a possible 16 properties were either represented at the meeting or

sent in comments to Village staff. Additionally, the applicant advised that on the morning of the neighbourhood public meeting, a member of the Camp Road Neighbourhood Association sent a message to Camp Road residents informing them of the meeting. It is recommended that the permit may be issued despite the missed mailed notice of the neighbourhood meeting.

Eight emails were received by staff from residents on Dunsmuir Avenue. They generally expressed concern over traffic, parking, architectural design, privacy screening, preservation of the heritage of Dunsmuir Ave (Camp Road), development on Dunsmuir Avenue and the public meeting process. Where these comments relate to DPA #6 guidelines they are reviewed below. Concerns outside the scope of consideration of approval of this development permit may be addressed through a review of the designation of DPA #6 in the OCP separately.

Privacy and Screening

Guideline 2.f) and 11.1)a): A landscape plan should be prepared, with the broad objectives of providing vegetative screening on private lots to protect the privacy and to mitigate noise between occupants of adjacent properties.

- The landscape plan shows two trees to be retained in key locations to achieve privacy between the ADU sundeck and the neighbouring property to the west.
- The six-metre public right-of-way between the ADU and neighbour to the west contains mature deciduous trees that will provide additional screening.

Guideline 4.a) Buildings shall be sited to ensure that any adjacent residential properties have visual privacy, as well as protection from site illumination and noise.

- The ADU is sited in the northwest corner of the property with the walkway, entrance, and deck on the west side, adjacent to the public right-of-way. This siting maximizes privacy for both neighbouring properties (to the east and west).
- Shielded lighting will be used to illuminate the path without shining light on to the right-of-way or property across the right-of-way.

Guideline 4.i) and 11.1)e): Minimize impacts of decks and balconies on adjacent properties.

- The deck is located at the front of the ADU and faces the street and the right-of-way, and the neighbouring property's parking area and side of the house. It will be screened by retention of two mature trees, and use of a solid 1.6m (42") guardrail.

Guideline 4.o) Large windows should not face directly onto adjacent properties.

- Three moderately-sized windows from the loft and living area face the public right-of-way. A small bedroom window faces the property to the east.
- There are no large windows directly looking into the adjacent neighbouring properties. The intent of the DPA guidelines for windows is to avoid large windows looking directly into a neighbour's home. The siting of the proposed ADU in combination with the vegetative screening on-site and in the right-of-way provides reasonable visual privacy to the neighbours.

Form and Character

Guideline 11.m)i) The design and siting of buildings should be sensitive to the scale, mass and form of adjacent buildings.

- The roof slope being parallel with the sloping grade will greatly reduce the massing of the front of the building from the road and will enhance the building's look as a product of its environment.

Guideline 11.m)ii) The design and siting of buildings should use building materials that reflect the character of the principal dwelling unit

- The principal dwelling uses vinyl siding which is prohibited by other guidelines in this DPA. Instead, guideline 4.c) is met that encourages use of "smooth surfaced, wood, concrete board, acrylic stucco, brick, baked enamel-finished metal siding, or metal panels". The proposed siding for the ADU is a mix of fiber cement panel, fiber cement plank, enameled metal and cedar.

Guideline 11.m)ii) The design and siting of buildings should not overlook or shadow adjacent properties.

- The slope of the property provides no alternative location for the ADU, and the overlooking of adjacent properties due to its location at a higher elevation is mitigated through design and landscaping. The ADU will not shade adjacent properties as it is on the north side of the property and there is no residential property to the north.
- Because a principal dwelling could be sited at the rear of this property and at the top of the slope without a development permit, the requirements of this guideline are understood not to prevent an ADU from being sited on the slope, but to require that impacts on privacy are mitigated.

DPA guideline 4 lists requirements for the form and character of the ADU. The proposed ADU meets the requirements for siding materials, architectural visual interest, avoidance of repetitive building plans, absence of large blank walls, building massing to enhance views, and visual privacy to neighbouring properties.

Parking

The application meets the requirements of the Zoning Bylaw and the DPA. There is on-site parking for both the primary residence (2 spots) and the ADU (1 spot).

ALTERNATIVES

1. THAT Council request further information before making a decision (please specify).
2. THAT Council require the applicant to host a second public meeting with a notification letter be sent to neighbours within 75m of the property.
3. THAT Council deny the development permit and provide reasons that identify where a guideline is not complied with in this proposal.

STRATEGIC OBJECTIVE

- Healthy Community
- Quality Infrastructure Planning and Development

- Comprehensive Community Planning
- Economic Development

FINANCIAL IMPLICATIONS

None.

OPERATIONAL IMPLICATIONS

The review of development permit applications are part of the services provided by the Development Services Department.

ATTACHMENTS

1. Summary of the Neighbourhood Public Meeting
2. Public Submissions
3. Draft Development Permit

CONCURRENCE

Courtney Simpson, Manager of Development Services **CS**

Respectfully submitted,

Meleana Searle

Meleana Searle
Planner

Clayton Postings

Clayton Postings
Chief Administrative Officer

Attachment 1 - Summary of the Neighbourhood Public Meeting

Submitted by the applicant.

General Discussion and Zoning:

There was a general feeling that development is happening fast in the village and the VOC should be getting out ahead of what is likely coming. Also that Camp Road, as designated by the Statement of Significance, is unique, and could be negatively affected by its current R1-A zoning.

- One speaker felt the OCP was developed in 2014 without opportunity for community input and they felt the residents of Camp Road don't want ADU's.
- One speaker felt that property owners who are not residents of Camp Road might choose to build an ADU (when others may not) or might build an ADU that doesn't fit the character of the street.
- There was a desire for the statement of significance to be matched with bylaws to ensure buildings fit the character of the road. Karin Albert clarified the purpose of the Camp Road Statement of Significance, saying it is the first step towards potential further protections.
- General concern about the pace of development outpacing the villages ability to regulate, and/or the neighbourhoods want to limit the amount and design of new buildings.
- Are short term vacation rentals allowed in R1-A? K.A. - Yes.
- Where will we be in the future if we continue going this way? What does this mean for the future of Camp Road in terms of character, parking and traffic?
- Where do lack of housing and rental stock in the Comox Valley fit into the equation?

Project Specific:

As noted above, there was a general opinion against development in general, but this specific project was relatively well received.

- Some people seemed to have issues with the size and clarity of the mailed out information regarding the project.
- People seemed to feel there needs to be more restrictions on what is allowed to be built, but perhaps are not aware of the design guidelines and requirements spelled out by the VOC in the Development Permit application.
- Some of the features of this specific project that are shaped by the DP process and some of the general steps that ADU's must follow were shared with the group.
- Concern was shared from one neighbour about their want for screening on their side of the ADU.

Attachment 2 - Public Submissions

Received by email February 7, 2021

Greetings

We are writing regarding the council agenda for Feb. 8th 2021, specifically Development permit 2522 Dunsmuir Ave, Part iii.

The applicant has requested that council waive the requirement for a neighbourhood public meeting. As long time residents of Camp Road we feel this issue should absolutely be brought to the neighbourhoods attention, in the form of a public hearing. There is no shortage of issues regarding this development permit and we would look forward to the opportunity to voice our concerns over this questionable project.

Thank You



Received by email February 8, 2021

Attention Mayor and Councillors Village of Cumberland
Regarding application - File No. 3320 – Dunsmuir Ave [REDACTED]

My name is [REDACTED] Dunsmuir a direct neighbour of the applicant for the building permit for the accessory building on 2522 Dunsmuir.

I would like to have more information on the application as it directly will affect the integrity of my immediate neighbourhood. Camp Row is a unique historical heritage street and if this project is endorsed it will mean a complete loss of privacy. My home is directly adjacent to this ADU project and it would be almost impossible to screen it from my view as it being built on and upward slop. Speaking of that slope, it also concerns me that trees stabilizing that slope will be taken down to enable that construction. The construction drawing shows the Accessory Dwelling Unit resting high above the slope.

As a growing community, I want Cumberland to be careful about changing the nature of this special neighborhood by allowing short term rentals and quick turn around income without home owners living on site making sure to keep a peaceful, quiet and family oriented neighbourhood where every body knows each others and who care for the place we live. Accessary building is a different situation in downtown Cumberland where there a lanes available for such projects. I really believe that any dwelling build on the bank that follows Camp Road has a huge negative impact on the privacy on the neighbor. In town, it is flat and that made all the difference.

One of the biggest issue I have with the Accessory Dwelling Unit on our street concerns vehicules parking and traffic where there is no accommodations for parking. Our street already has a huge concern with vehicles parking and vehicles traffic. Most of the residents park on the side of the road in front of their house or others, no previsions are made for guest parking. This vehicles traffic need to be resolve before we add new dwellings.

Please understand the the actual owner Mrs. Burdett has never live one day in her house, and that propety has only served a a succession of renters in the purpose of rental investments since the passing of the previous owner, a long time Cumberland resident. Consider these issues carefully. Please protect, support and respect the people who have valued Cumberland for their home for a very long time before the development of recent years. I am appealing to a public consultation on this. I would like to request a public meeting to discuss theses issues before any permits are considered for Camp Road.

Sincerely,

[REDACTED] Dunsmuir Ave. Cumberland.

Received by email February 22, 2021

Dear Meleana

I do have concerns.

1. If carriage houses are allowed on Camp, especially where there is no laneway or access to the back of the property where are all those extra cars and recreation vehicles going to be parked? The road is already dangerous with parked cars and no sidewalks. The added density is just going to make matters worse. This is assuming that if this carriage house is allowed, any other home owner on Camp Road can do this as well. This particular property already has no provisions for parking on the property and has two vehicles parked on the road allowance in front of the property.

2. There is an easement on the west side of the property, how do we assure that it's not used for their private use?. The homeowner to the west has already encroached on that land and because of the lack of parking, vehicles are often parked there.

3. The carriage house in no way reflects the architecture of the road and will appear as if it's perched on the other house due to the steep rise of the slope. The effect will be comical. The shed roof line sloped towards the road exasterbates this.

Overall, I support higher density. I would much rather see the existing house raised and it's footprint increased, than this.

In terms of its impact on me, I would say parking is my greatest issue and then the effect of what I consider a poor design for this neighborhood.

Thank you for listening to my concerns.

Sincerely,

[REDACTED]

[REDACTED] Dunsmuir Ave, Cumberland, BC

Received by email February 22, 2021

Hello Meleana,

I'm writing in regards to the carriage house proposal for 2522 Dunsmuir.

We live at [REDACTED] Dunsmuir. Two doors down from 2522.

First, we are all for carriage houses.

However, one size fits all really doesn't apply.

This proposal looks like it is being forced into the space. With the current set back of the main house and the steep backyard hill ending near the main house it looks like a round peg in a square hole concept.

With it being built on the steep hill it will be lurking into all the neighbours backyards, out of proportion, castle like.

We feel the height is not right. As well, we cant read the elevation or footprint calculations on the handout.

In conclusion, we agree with the carriage house concept, but not the height of this build.

Thank you for your time.

Sincerely,

[REDACTED]

Received by email March 3, 2021

Greetings Meleana, Mayor and council,

This letter is simply to state that it appears the initial process regarding development applications in Cumberland lacks transparency.

This grievance stems from File 3220- Dunsmuir Ave 2522 wherein the initial application contained the request that a neighborhood notice regarding the proposal be waived. Only because someone noticed this waiver and letters of concern written, were the property owners forced to inform the neighborhood of their proposal. Obviously as the APC and council will notice there are many neighbors concerned with the proposal, and would have been quite dismayed had the project been accepted without their knowledge of its existence.

Thank you for your attention to this matter



Received by email March 7, 2021

Re Development Permit Application - 2522 Dunsmuir ave.

So this application by a developer, not a resident, expects maximum development on a tiny lot, on a crowded "heritage" street.

This application may meet the current requirements, but what about the spirit of them? The maximum scale of this proposal, in this setting, is callous disregard for neighbours and neighbourhood, and is a mockery of "accessory dwelling"

Camp road is unique, and an asset to the village. It would be reasonable and prudent for the community to protect its nature by better defining development.

There is no need to issue this permit at this time.

Sincerely,

A solid black rectangular redaction box covering the signature.

Received by email March 9, 2021

Mayor and Council,

The DPA for 2522 Dunsmuir highlights the acute need to develop bylaws to preserve the historical significance of this area.

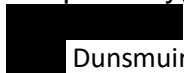
Currently there is only a statement of significance attached to Camp Road. In the absence of bylaws there is no mechanism to preserve and protect these values and all proposed ADU's receive approval. The goal to increase affordable housing units is not necessarily met by the proliferation of ADUs. The sky rocketing property values in Cumberland in general and Camp Road specifically create a significant incentive for real estate speculation that without guidance can potentially lead to the loss of the uniqueness of the area.

There has been no follow up consultation with residents subsequent to the distribution of the pamphlet describing the heritage value of this road. There has been no opportunity to discuss and develop a framework to inform the drafting of bylaws required to protect the significance of the area. This work needs to be completed before new building permits are issued.

The statement of significance is overlapped by the residential infill zoning resulting in a confusing vacuum that offers no framework to protect the significance of this street or ensure a supply of affordable housing. The proposed ADU in no way even attempts to acknowledge the building style and form of the neighbourhood or the social character of the community nor is there any guarantee that this dwelling will add to the supply of low cost housing. The construction of ADUs and the construction of affordable housing should not be confused. It is optimistic to suggest an absentee landlord who owns a property in a highly coveted area of a tourist destination is going to rent for below market value. In this context, classify the building of ADU's as a measure to address affordability is reasonable in theory, delusional in practice.

It is time to regain stewardship of the growth in our community. Council needs to work to create strong bylaws that promote and preserve the unique attributes of our village that encourage people to live here. Failure in the past to recognize the assets our village possesses have left us with a legacy of massive developments over which we have little control. I urge you to continue to work to understand what is unique about this community and strengthen our ability to preserve it.

Respectfully,



Dunsmuir Avenue

Received by email March 25, 2021

Dear Mayor Baird and Councillors of the Village of Cumberland,

I am writing as a long term (40 year) resident of Camp Road to express my concerns regarding the application for a development permit (DPA 6), for an Accessory Dwelling Unit at 2522 Dunsmuir Ave.

My concerns are twofold. One has to do with the DPA 6 guidelines and one with the Village of Cumberland's Community Heritage Register, but both stem from asking the question; "How does this ADU fit into the residential neighbourhood of Camp Road?".

The coach house is an interesting design but it gives the impression of being completely in the wrong setting. It seems that it would be much better suited to an urban environment. It is very modern and bears absolutely no resemblance to anything remotely heritage. It towers over the immediate neighbours and robs them of privacy.

I've read through the DPA 6 guidelines and I don't believe it fulfills all of the criteria for Form and Character (10.6.5, 4, p.118), three of which state that:

- a. Buildings shall be sited to ensure that any adjacent residential properties have visual privacy, as well as protection from site illumination and noise.
- l. (Buildings shall) minimize impacts of decks and balconies on adjacent properties.
- o. Large windows should not face directly onto adjacent properties.

Additionally the section 10.6.6 (p.120) lists Specific Guidelines for Coach Houses stating that the design and siting of the buildings should:

13)

- a. Be sensitive to the scale, mass, and form of adjacent buildings.
- c. Not overlook and shadow adjacent properties.

Also, Cumberland's Official Community Plan states in Land Use Policy Direction, pp 29, 30) that the pattern of residential infill will maintain the form and character of low-density neighbours.

The siting of the proposed building requires that it needs to be elevated much higher than the principal residence and an adjacent neighbour, with the result that it towers over them. The floor of the main floor of the ADU is almost even with the peak of the roof of the primary residence. It overlooks and impinges on the privacy not only of the adjacent neighbour but also the residents of the principal dwelling and the residents of the homes across the street.

Likewise the balcony (which appears to be about 7.5 ft from the main dwelling) is situated in such a way that the line of view is directly into the kitchen windows of the primary residence and the windows of the adjacent neighbour. This would infringe on the privacy of both the primary dwelling residents and the adjacent neighbour, both indoors and out.

Also, the windows on the west side of the building likewise rob the adjacent neighbour of privacy both inside their homes and out.

My other concerns are about preserving the heritage value of Camp Road. I feel quite strongly about this, as years ago I went door-to-door and talked to all of the residents on Camp Road to gain their views on preserving the heritage resources and values for Camp Road. Understandably I was delighted when council put Camp Road on the Heritage Register. I realize that this does not confer **protection** to Camp Road as such but it is a strong statement that indicates that Camp Road is very much valued for its historical significance by the Village of Cumberland.

Supporting this is a stated goal in the OCP (4.0 Goals, Goal 3, p.22) "The village will protect the heritage resources and heritage values of the community."

The definition of heritage values that is found in the glossary of the OCP reads:

"The aesthetic, historic, scientific, cultural, social or spiritual importance or significance for past, present or future generations. The heritage value of a heritage resource is embodied in its character-defining materials, forms, location, spatial configurations, uses and cultural association or meanings."

The proposed dwelling does not fulfill *any* of these categories. It does not complement, enhance, or maintain the heritage "feel" of Camp Road in any way. I am concerned that it could be the start of the slippery slope to approving more of the same, which would dilute the heritage value of the neighbourhood and detract from the unified heritage feel. There are a few homes on the road that are not original but they do not seem to detract significantly from the heritage value and "feel" of the neighbourhood. I see no good reason to start building dwellings that do.

A sentence from the cover letter that accompanied the Statement of Significance for Camp Road, written by Karin Albert, reads;

"It [the inclusion of Camp Road in the Heritage Register] allows Council to temporarily withhold development permit approval and demolition permits for the feature in order to facilitate discussion about potential heritage conservation."

I hope that Council will see the value in withholding the development permit and facilitating these discussion about heritage conservation. This is a very useful tool. Heritage conservation is not just about preserving the original buildings. In this case it is about preserving the heritage aesthetic, and through it the connection to Cumberland's historical past, that is unique to Camp Road. If Council is truly serious

about protecting the heritage resources and heritage values of the community, please use this opportunity to do just that.

I think it could be very informative for the Mayor and Council to take a stroll down Camp Road, being aware of what gives the road its heritage feel or aesthetic. To view the drawing of the proposed building *at the site* would enable better visualization of what it would look like, and awareness of how it would impact on the immediate neighbours' privacy and alter the heritage value of Camp.

Regarding ADUs on Camp Road. I think this needs to be reviewed. I for one would like to have the option of building one so that I might age in place by having one of my daughters live in the main house.

But I think that Camp Road needs to become a separate development permit area (perhaps with other similar neighbourhoods) with consideration of:

- * Heritage form and character – how does the building fit into the historic neighbourhood.
- * Privacy for immediate neighbours.
- * That some properties have very steep slopes and thus might not be suitable, as this could result in the ADU towering over the neighbours' properties and impinging on privacy.
- * parking *must* be provided. I don't think we should be negotiating cash in lieu of parking (for that matter anywhere in the village).

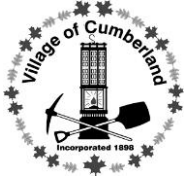
Regarding the public meeting held by the owner of the property: What has been the village's process of responding to the residents' concerns that were raised at the meeting?

Thank you for taking the time to read this letter. I hope you will give this matter the consideration that it deserves, keeping in mind the value of this neighbourhood now and for future generations – especially in the context of the rapid and dramatic changes Cumberland is now seeing. I hope you will use whatever tools you can to protect this remaining pocket of Cumberland's rich heritage.

Yours very sincerely,



Dunsmuir Avenue



Corporation of the
Village of Cumberland

DRAFT
DEVELOPMENT PERMIT

TO: Genevieve Burdett

OF: 2522 Dunsmuir Avenue, Cumberland, BC V0R 1S0

This Development Permit (2021-01-DP) is issued subject to compliance with all of the bylaws of the Village of Cumberland applicable thereto, except as supplemented by this Permit for the purposes of constructing a new Accessory Dwelling Unit.

1. This Development Permit applies to and only to those lands within the Village of Cumberland described below:

Legal Description: Lot 6, DL 24, Plan VIP13640

Folio: 516 00594.000 **PID:** 000-026-484

Civic Address: 2522 Dunsmuir Avenue

2. The land described herein shall be developed strictly in accordance with the following terms and conditions and provisions of this Permit:

a) Site Design

The siting shall be substantially in conformance with the attached Schedule A.

Required prior to Final Inspection of the Building Permit:

b) Landscaping

- i) The landscape plan shall be implemented substantially in conformance with the attached Schedule B.

c) Building Form and Character

- i) The ADU shall be constructed substantially in compliance with the attached Schedule C and the colours will be complimentary to the primary residence.
- ii) Civic addressing shall be visible from the street frontage on Dunsmuir Avenue.

d) Lighting

- i) Exterior building lighting shall be fully shielded and concealed in soffits or other similar architectural features.

- ii) The walkway from the ADU off-street parking to entry porch of the ADU shall be illuminated via shielded solar lighting along the entire length of the walkway.
- iii) Neither lamp poles and luminaries used for site area lighting shall be permitted.

e) Access, Parking, & Amenity Areas

- i) The parking space shown on the attached Schedule A shall be for the exclusive use of the ADU resident. The parking space shall be surfaced with a paving treatment (including: pervious paving, cellular paving and concrete unit pavers).
- ii) Access from the parking space to the ADU shall be a hard travel surface and at least 1.2metres wide, however the clearance shall be maintained for 1.5metres for emergency services.
- iii) The amenity area shown as the sundeck is to be implemented substantially in conformance with the drawing in Schedule A.
- iv) Parking areas for all recreational vehicles, trailers and boats, including commercial or industrial vehicles (if permitted by bylaw), shall be located behind the front face of the primary dwelling unit. "Temporary" storage or parking areas are not permitted.

f) Energy Conservation & Reduction of Greenhouse Gas Emissions

- i) The ADU shall be designed and engineered to be solar ready.
- ii) A 240 electric vehicle plug-in shall be required on the property.

g)

h) Stormwater

A Stormwater Management Plan prepared by Andrew Gower, P.Eng of Wedler Engineering dated January 14, 2021 is attached as Schedule C and forms part of this Permit which requires an infiltration gallery to shall be installed in accordance with the attached report.

3. Security

- a) A security in the amount of **\$2,401.56** which represents 125% of the cost estimate for the approved landscape plan shall be received before the Permit is granted.
- b) When the plan has been completely implemented the Owner shall request an inspection. If found to be compliant, a refund of 75% shall be made.
- c) The remaining 25% will be held back for one year at which time the Owner will request an inspection. If the plantings are to the satisfaction of the Village, the holdback will be returned to the person who paid it. If any of the plants have not survived, they shall be replaced by the Owner per the approved landscape plan, or failing this, the Village may use the holdback to replace the plants. Any amount of the security not used for the purpose it was intended will be returned to person who paid it.

4. Expiry

Subject to the terms of the Permit, if the Owner of this Development Permit does not substantially start any construction with respect to which the Permit was issued within 2 years after the date it is issued, the Permit lapses.

5. Timing and Sequencing of Development

None.

6. List of Reports or Plans attached as Schedules

- Schedule A Site Survey
- Schedule B Landscape Plan
- Schedule C Elevation Drawings
- Schedule D Stormwater Management Plan

7. Contaminated Sites Regulation

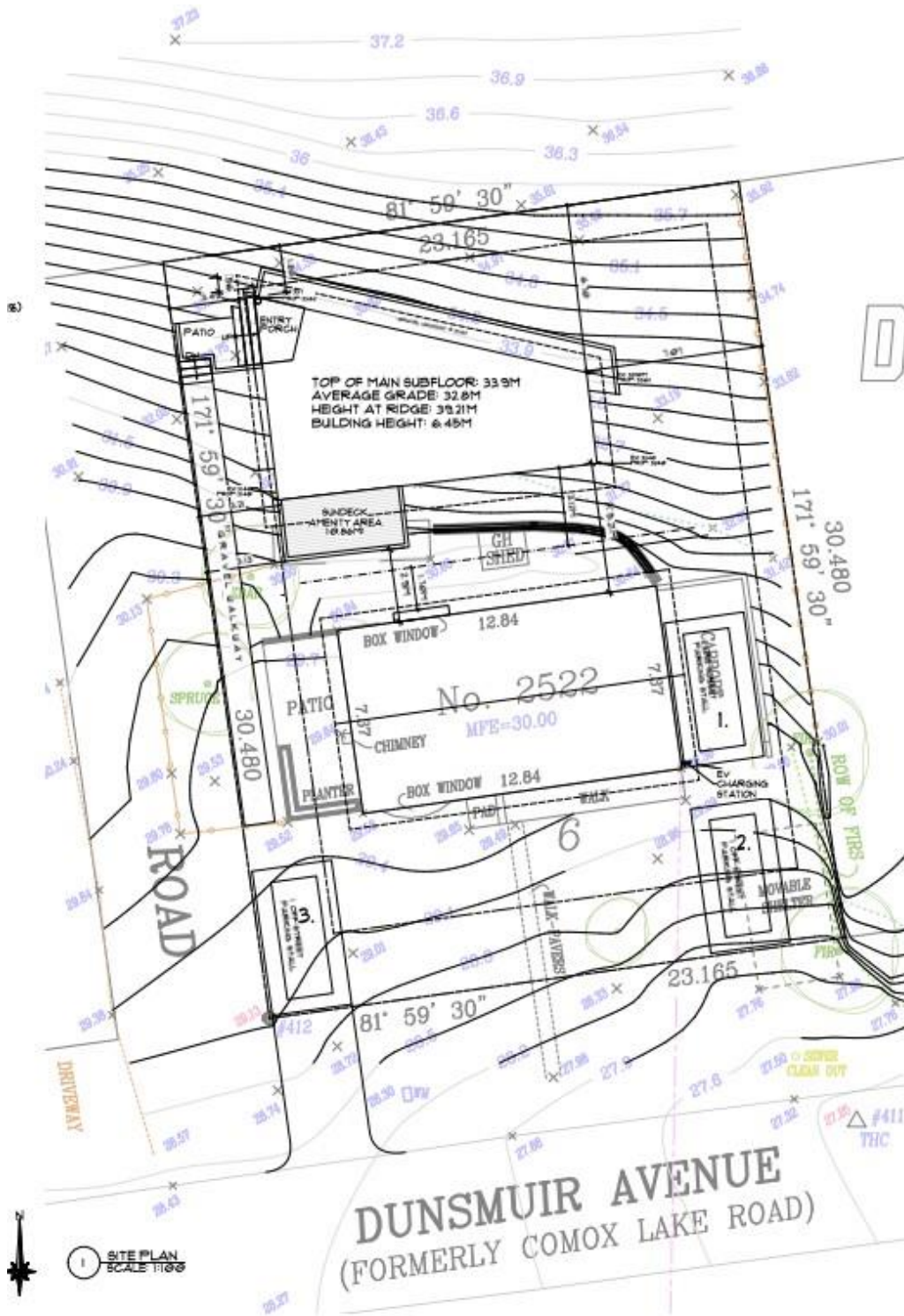
This Permit is issued pursuant to the requirements of the *Environmental Management Act*, whereby the Owner has completed a "Site Declaration" for the subject property.

8. This Permit is not a Building Permit.

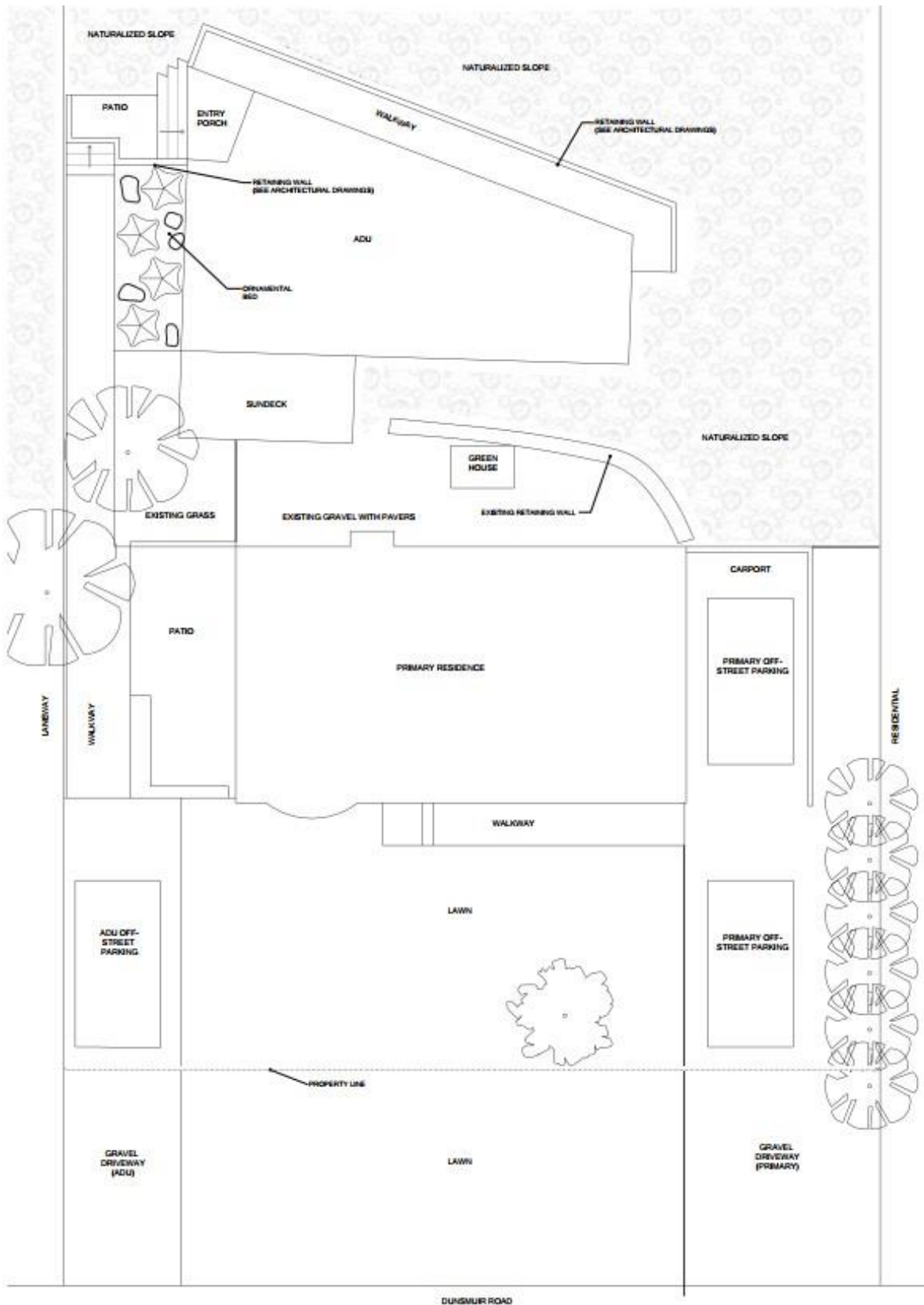
CERTIFIED as the **DEVELOPMENT PERMIT** granted by resolution of the Council of the Corporation of the Village of Cumberland on _____, 2021 and issued on _____, 2021.

Corporate Officer

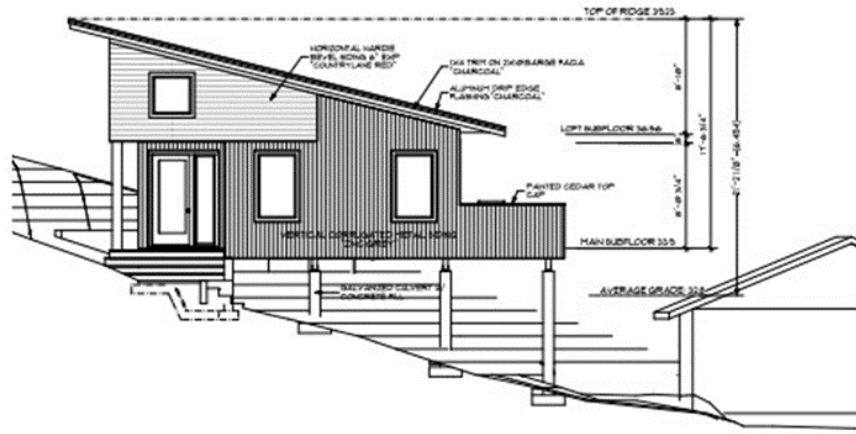
Schedule A – Site Plan



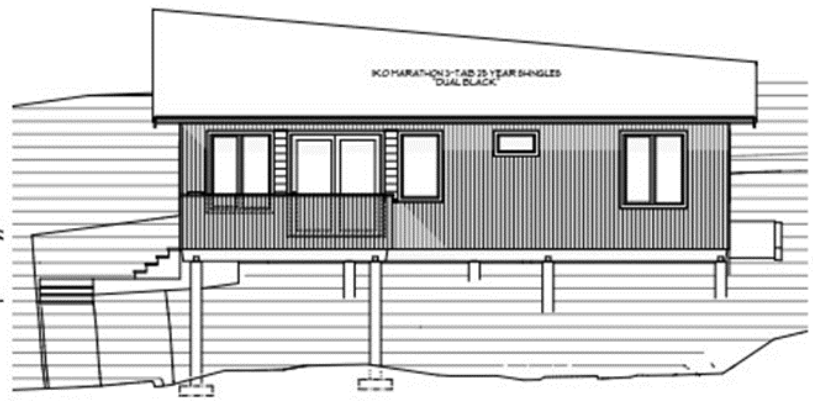
Schedule B – Landscape Plan



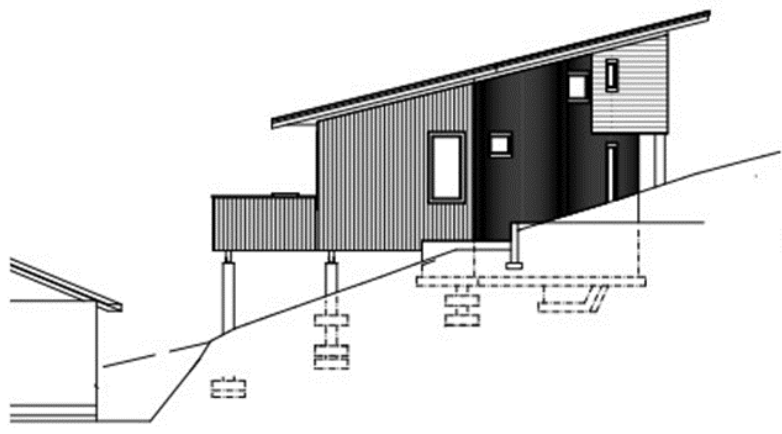
Schedule C - Elevation Drawings



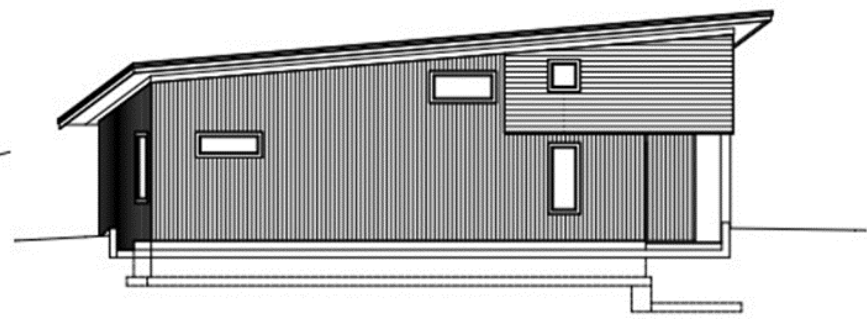
1 WEST ELEVATION
SCALE 1/4" = 1'-0"



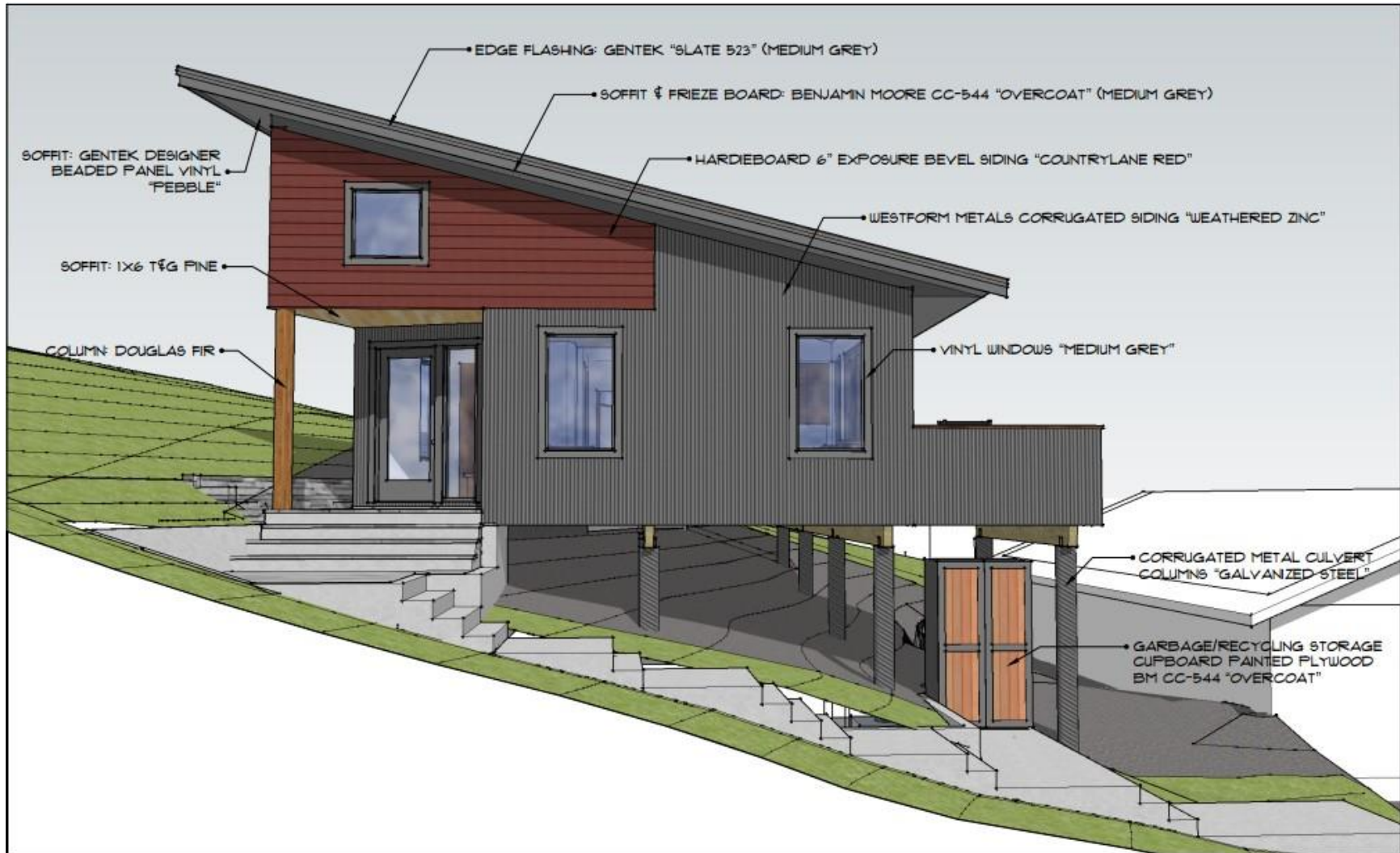
2 SOUTH ELEVATION
SCALE 1/4" = 1'-0"



3 EAST ELEVATION
SCALE 1/4" = 1'-0"



4 NORTH ELEVATION
SCALE 1/4" = 1'-0"



2522 DUNSMUIR AVENUE PROPOSED ACCESSORY DWELLING UNIT

Schedule D - Stormwater Management Plan

January 14, 2021

File Ref: V21-0471/A

Facet Custom Builders
Cumberland, BC
Via email: brad@facetbuilders.com

Attention: Brad Fraser, Project Manager

**Reference: Proposed New ADU – 2522 Dunsmuir Ave, Cumberland, BC
Hydrology and Stormwater Management Report**

As requested by the Village of Cumberland this letter is intended to fulfill the requirement for a stormwater management report to address the proposed new ADU at the subject property.

In order to maintain flow rates at pre-development levels, some form of stormwater detention and retention will be required. On other Village projects, and in directions provided by the Village, the “Water Balance Model” is referenced as the design guideline to follow. The “Water Balance Model” is an online tool for determining the impacts of certain stormwater management practices on the stormwater performance of a proposed development. From the Water Balance Model Website:

The web-based “Water Balance Model powered by QUALHYMO” integrates the site with the watershed and the stream. This scenario comparison tool underpins Beyond the Guidebook, a provincial initiative to advance implementation of green infrastructure policies and practices throughout British Columbia.

As such, the “Water Balance Model” does not, in itself, present any best management practices, being simply a tool for assessing the impact of said practices. Therefore, the “Beyond the Guidebook” publication is referenced in the preparation of this letter.

“Beyond the Guidebook 2010: Implementing a New Culture for Urban Watershed Protection and Restoration in British Columbia” does not include individual project site solutions or guidelines. Rather, it details how a greater policy shift can be achieved to greener infrastructure and better stream health in the receiving waters of urban centres. This publication does reference Department of Fisheries and Oceans Guidelines for stream health and environmental protection. Furthermore, it references a 2008 publication “Beyond the Guidebook: The New Business as Usual – Create Liveable Communities and Protect Stream Health – Establish Watershed-Specific Runoff Capture Performance Targets”. This publication, per its title, focuses on watershed level targets, and provides little guidance as to site specific goals, beyond reducing runoff, and limiting post-development flows to pre-development flows.

Finally, the “Beyond the Guidebook” publication references a June 2008 publication “Beyond the Guidebook: The New Business as Usual – Create Liveable Communities and Protect Stream Health – Rainwater Management: An Introduction to the Guidebook for British Columbia”. This publication does list performance targets that are applicable to a site specific design.

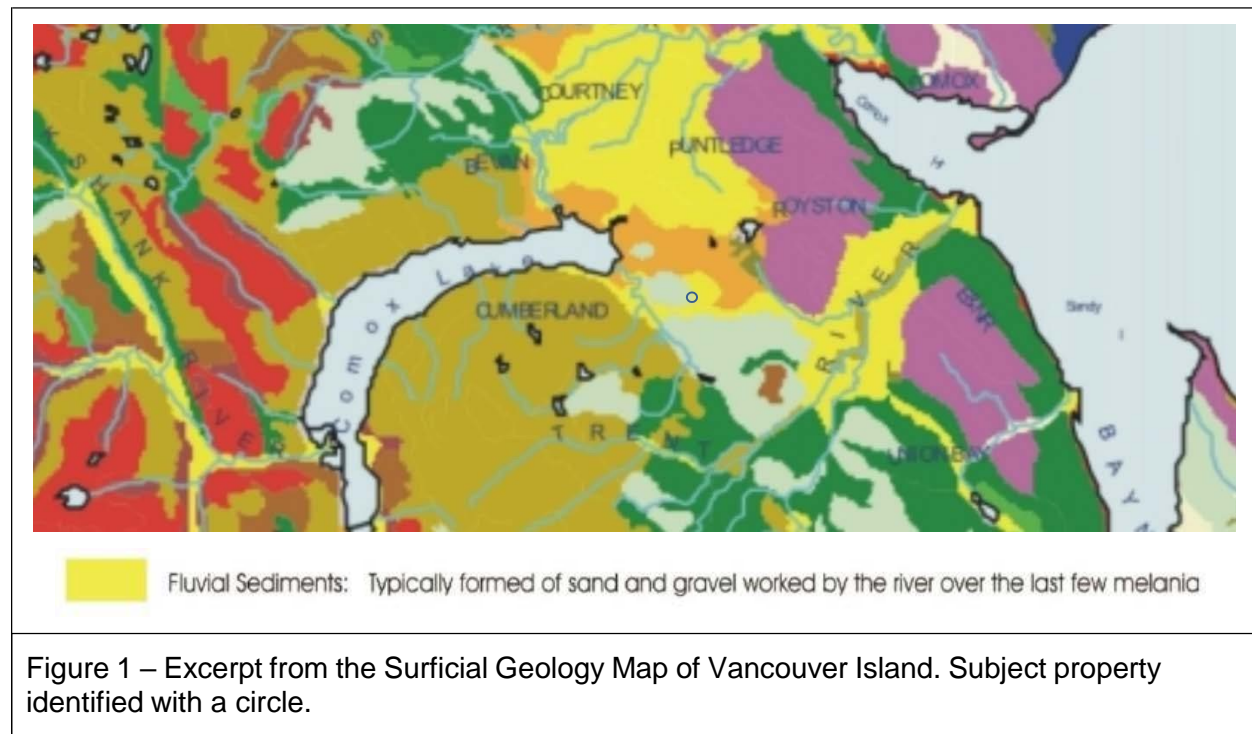
The following measures are recommended in the June 2008 publication:

- *Rainfall Capture - keep rain on site by means of 'rainfall capture' measures such as rain gardens and infiltration soakaways*
- *Runoff Control - delay overflow runoff by means of detention storage ponds which provide 'runoff control'*
- *Flood Mitigation – reduce flooding by providing sufficient hydraulic capacity to 'contain and convey'*

As such, this report will address on-site rainfall capture and some run-off control for the subject property in order to minimize the impacts from the proposed ADU.

Pre-Development Site Condition and Hydrology

The parcel area is approximately 0.18 ac (0.07 Ha) in size and contains an existing house. Rain falling on the site would be absorbed to the capacity of the in-situ soils, and then sheet flow to the south and over Dunsmuir Ave. After crossing the street, sheet flow would continue down the hill, across Comox Lake Road, and then into an adjacent wetland. This wetland drains to Comox Lake via Perseverance Creek¹. Surficial geology consists of fluvial sediments (sand and gravel) which is typical of this area. Figure 1 is an excerpt from the Vancouver Island Surficial Map produced by the Ministry of Environment.



¹ Per the 2010 “Stormwater Drainage Master Plan”, McElhanney Consulting Services Ltd., July 13, 2010

Figure 2 shows the subject parcel relative to the larger sub-catchments of the Village and surrounding area. The total area of the Perseverance Creek catchment is +/- 2180 ha in both Village and CVRD lands. Approximately 1/20 of that area is settled urban and sub-urban lands at the east edge of the Village core and on Comox Lake.

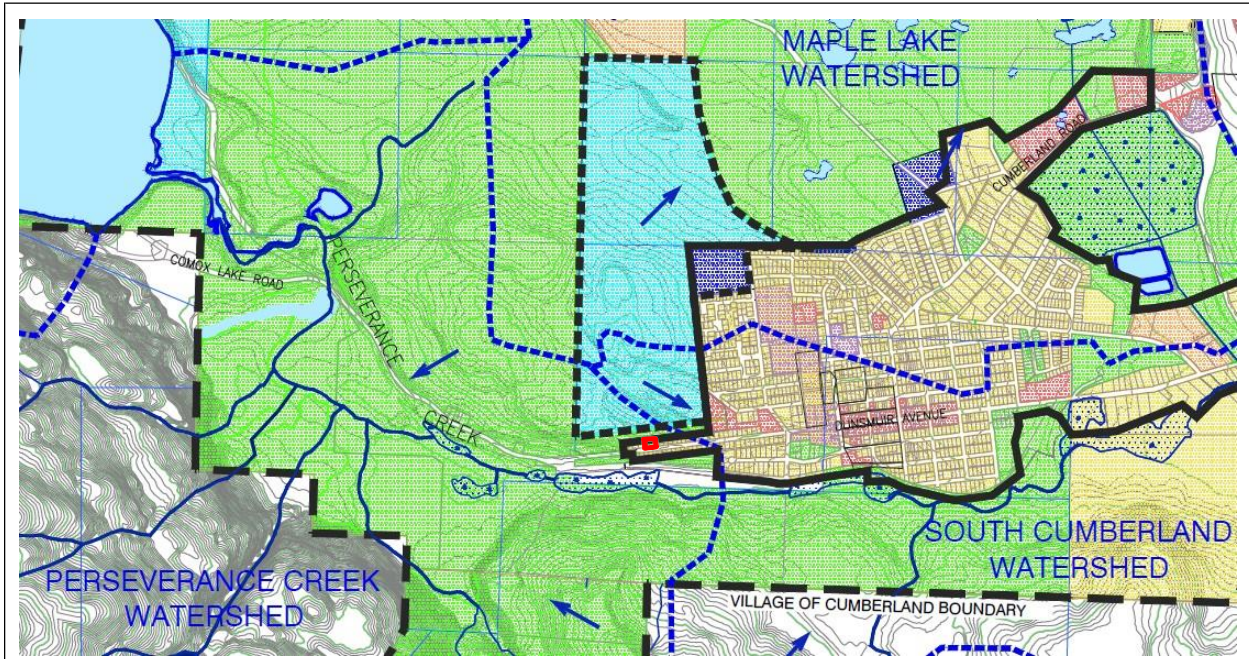


Figure 2 – Excerpt from Stormwater Management Plan – subject parcel outlined in red.

Figure 3 shows the subject parcel in relation to the smaller sub-catchments in the Village.

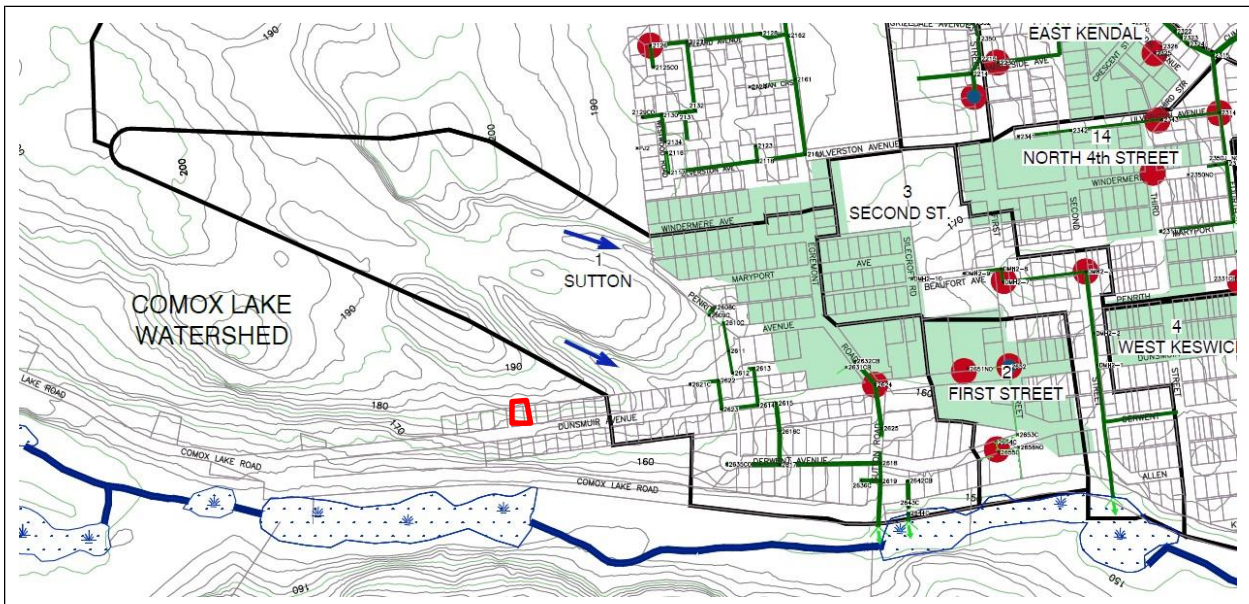


Figure 3 – Excerpt from Stormwater Management Plan – subject parcel outlined in red. The “Comox Lake Watershed” label appears incorrect. The subject property is in the Perseverance Creek watershed.

Historical aerial photos were reviewed to determine when works on the site were completed. Figure 2 presents 4 historical aerial photos demonstrating the development work over time.

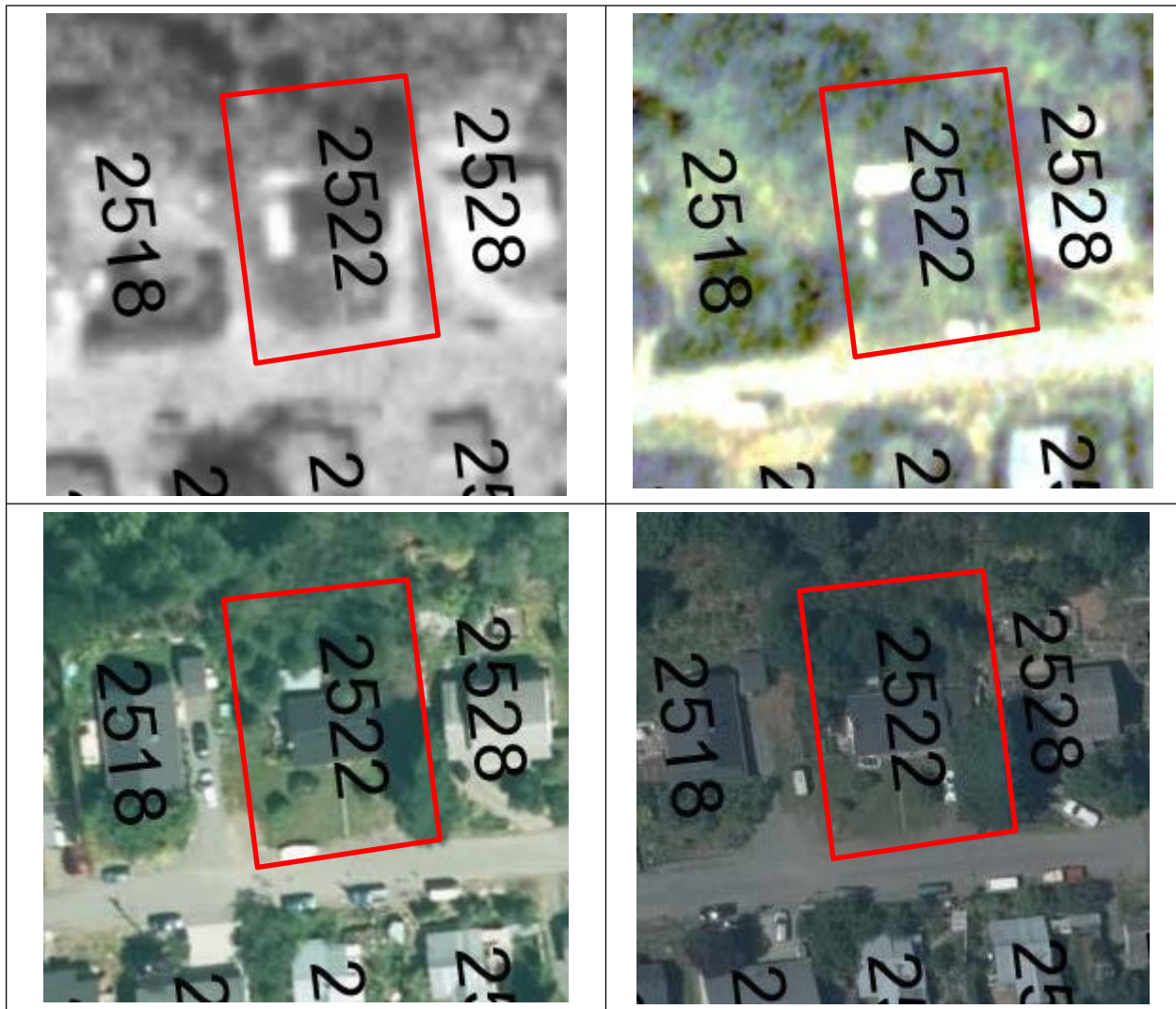


Figure 4 – Historical aerial photos. Top left is 1999, top right is 2005. Bottom left is 2012. Bottom right is 2018. Subject parcel outlined in red.

Considering that the site has been developed in its current state for over 20 years, only the impact of the new structure will be analyzed. Downstream receiving waters will have adjusted to the current flow regime from the property.

Figure 5 shows a sketch of the proposed ADU on the subject parcel. The ADU roof area and sun deck is estimated to be 76.84 m², while the new parking area and gravel path to the ADU will add an equivalent impervious area of 38.8 m². Therefore, the net increase of impervious area is 115.64 m². If 50% of the Mean Average Rainfall (MAR) is retained or detained on site, this will mitigate flows from the ADU for 90% of rainfall events throughout the year. It has been shown that 72% of the 2-year 24-hour event volume is roughly equivalent to 50% of the MAR. This equals 42 mm of rainfall using rainfall data from the Comox Airport.

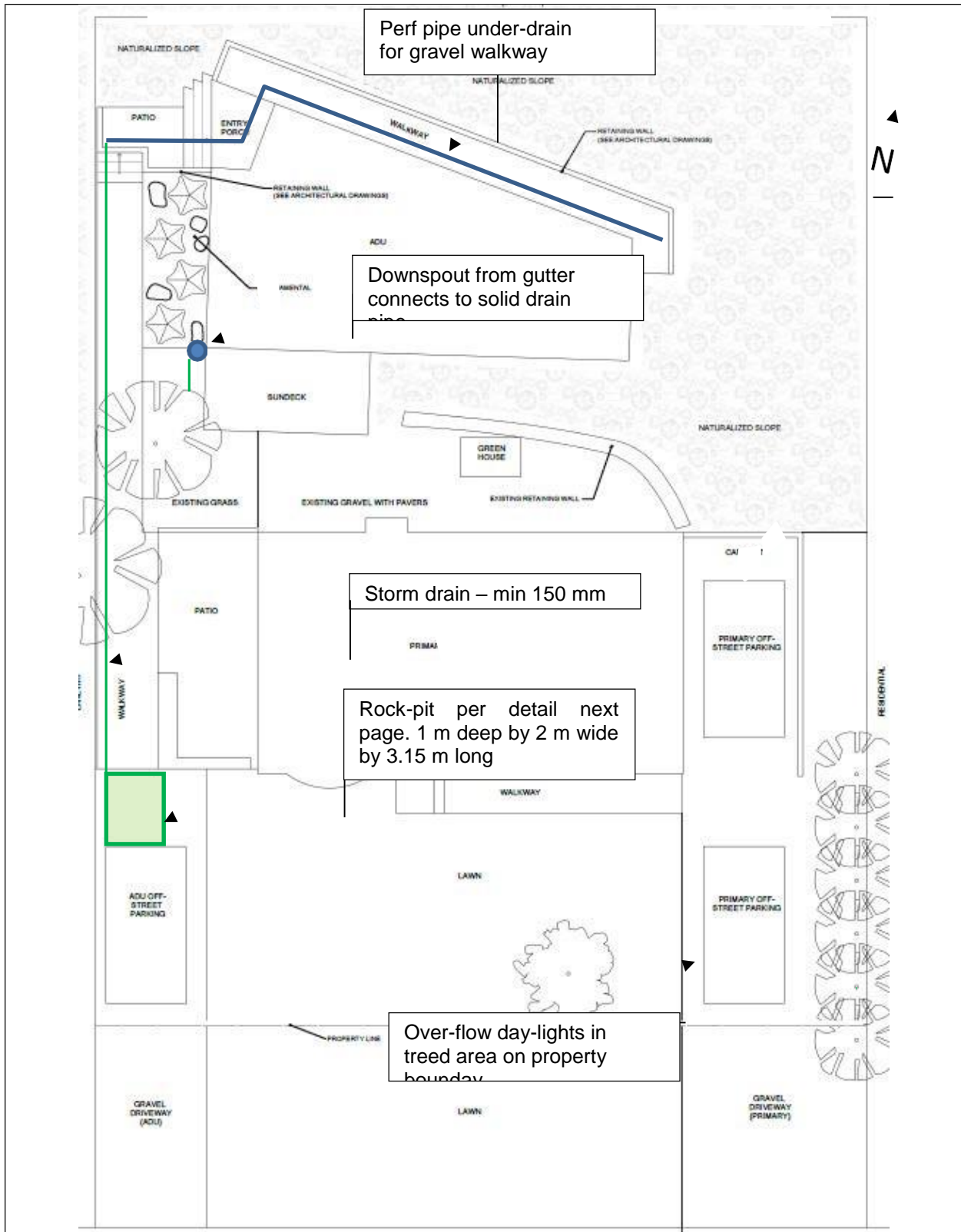


Figure 5 – Proposed Development sketch and location of rockpit

Proposed Runoff Mitigation Strategies

The following strategies are recommended for mitigating the increase in runoff from this site after the proposed carriage house is completed:

- All rain water leaders from the proposed structure be drained to an in ground soak-away or “rockpit”.
- Landscaping be pervious in nature, and the gravel driveway be retained

The new ADU will require that 4.86 m³ of rainfall be attenuated. By applying a conservative infiltration rate of 20 mm/hr and assuming a rock void ratio of 0.3, this can be accomplished with a rock pit that is 1 m deep, 2 m wide and 3.15 m long. The rock pit is limited to 1 m deep to maximize infiltration potential.

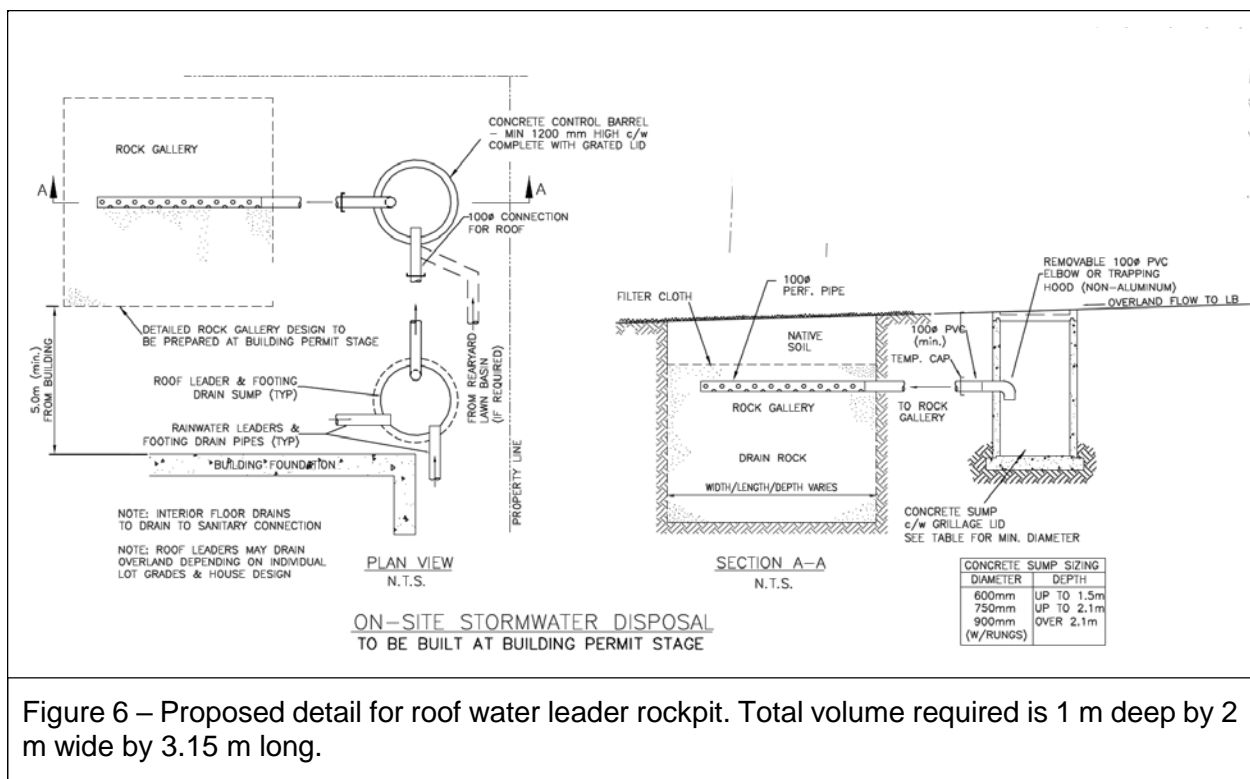


Figure 6 – Proposed detail for roof water leader rockpit. Total volume required is 1 m deep by 2 m wide by 3.15 m long.

Figure 6 lays out the proposed details for this rock pit. Final location and details should be determined in the field, with the following requirements maintained:

- 5.0 m horizontal separation to any house/ADU foundation, with a minimum of 1.5 m of undisturbed native soil retained between the rock pit and the foundation. This separation will provide sufficient limitation to rock pit influence on the perimeter drain.
- 0.3 m vertical separation between the floor slab and the lawn basin / overflow. This will not result in increased risk of surcharging if the storm service is connected per the BC Plumbing Code.
- Outside the dripline of any trees.

All onsite facilities should be designed with a suitable overflow and site grading that will convey excess flows safely offsite without causing property damage or other unwanted effects.

Proposed erosion and sediment control measures for during construction

The following measures are recommended for the construction stage of the proposed carriage house:

- Construct permanent or temporary fencing around sensitive features and their buffers.
- Retain as much natural vegetation as possible. Minimise the size of the cleared area required for construction.
- Prevent any disturbance within the root zone (drip line) of established trees.
- Retain the natural soils and put them back onsite during landscaping.
- Reduce soil compaction by avoiding machinery use except where necessary.
- Cut-off potentially sediment laden surface water with interception ditches or compost filled geotextile tubes.
- Build and maintain a sedimentation pond that captures all run-off from cleared areas.
- Cover any areas that will be left unplanted with straw to reduce soil stripping.
- Stage construction and stripping to avoid having large areas of the site excavated.

The staging will depend on day to day activities on site, and overall erosion and sediment control is the responsibility of the Contractor.

Conclusion

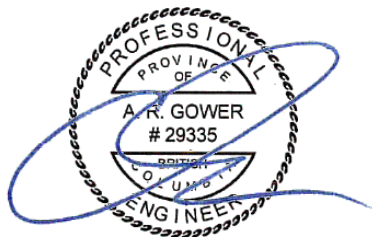
The construction of a rockpit per the details in this report will attenuate 90% of rain events from the proposed ADU. As such, all impacts on water quality and quantity as a result of the proposed ADU on the subject property can be easily mitigated.

Should any revisions be made to the proposed development plans (such as ADU roof size, additional gravel or hard surface areas proposed on the lot, etc) this report will need to be revised accordingly to ensure the rock pit is sized appropriately.

Yours truly,
Wedler

Engineering LLP

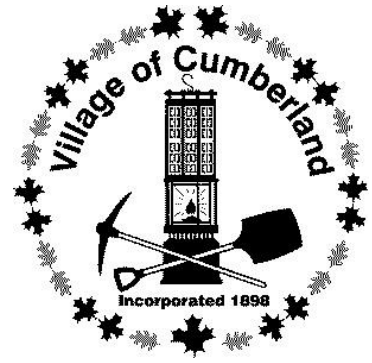
Per:



2021-01-14

Andrew Gower, FEC, P.Eng., PE
Partner – Courtenay Branch
Manager agower@wedler.com

COUNCIL REPORT



REPORT DATE: 3/31/2021
MEETING DATE: 4/12/2021

File No. 3220 - Ulverston 2782

TO: Mayor and Councillors
FROM: Karin Albert, Senior Planner
SUBJECT: Application for an OCP Amendment and Rezoning of 2782 Ulverston Ave

| | | | |
|---------------------------------|---|------------------------------|------------|
| FILE: | 2021-01-OCP&RZ 2782 Ulverston | | |
| PID: | 002-268-078 | Folio No.: | 000703 000 |
| LEGAL DESCRIPTION: | Lot 1, DL 24, Nelson District, Plan 28034, except part in plan VIP 8213 | | |
| CIVIC ADDRESSES: | 2782 Ulverston Avenue | | |
| | EXISTING BYLAW | REQUESTED AMENDMENT | |
| OCP DESIGNATION: | Residential Infill | MULTI-FAMILY | |
| DEVELOPMENT PERMIT AREA: | DPA6 - Residential Infill | DPA7 - Multi-Family | |
| ZONE: | R1-A Infill Residential Zone | RM-5 Multi-Family (new zone) | |

RECOMMENDATIONS

- i. THAT Council receive the report “Application for an OCP Amendment and Rezoning of 2782 Ulverston Ave”.
- ii. THAT Council refer the application (2021-01-OCP&RZ) for an OCP Amendment and Rezoning of 2782 Ulverston Avenue, legally described as Lot 1, DL 24, Nelson District, Plan 28034, except part in plan VIP8213, to the Advisory Planning Commission for a recommendation.

PURPOSE

The purpose of this report is to request a referral to the Advisory Planning Commission to comment on an application to amend the Village’s Official Community Plan Bylaw (OCP)



Subject Property

and rezone a property located at 2782 Ulverston Avenue to permit the existing 4-plex and additional future rental units.

PREVIOUS COUNCIL DIRECTION

None.

BACKGROUND

The property proposed to be rezoned is 0.157 ha (0.39 acres) and currently includes a 4-plex with rental units and a mini-storage building/shop. The Village issued a permit for the mini-storage / shop building in 1991 and there is an unfinished permit to construct a 223 m² two storey extension to the mini-storage building dating back to 1996. There is no previous application or permit for the 4-plex.

The storage building is legally non-conforming since it was constructed with the required building permits at a time when the property was zoned for industrial uses. The 4-plex, on the other hand, was constructed without a building permit and the use is not permitted in the property's current zone, R1A – Infill Residential. A rezoning is required for the owners to be able to apply for a building permit to renovate the building.

The new property owners wish to rezone to permit the current 4-plex, have the ability to add a second 4-plex at a later point in time or redevelop the property with an 8-unit apartment building. For the time being, the owners wish to retain the mini-storage building as legally non-conforming.

The proposed new multi-family zone would be a rental zone to legitimize the existing multi-family use and ensure that the tenure remains rental. This would be the first rental tenure zone for the Village. Staff is also proposing to add a density bonus to the zone if a percentage of the units are rented at below market rent.

Official Community Plan

The OCP future land use designation for the property is Residential Infill. Residential Infill permits densities ranging from 25 to 37 units per hectare. Housing forms identified for that land use designation are narrow lot single family, single family with accessory dwelling units, duplex, townhouse and rowhouse dwelling units.

The existing 4-plex results in a density of 25 units per hectare on the lot, which is within the density range of the Residential Infill OCP designation. Legalizing the existing 4-plex only, would not require an OCP amendment. Although the densification scenarios in the OCP for the Residential Infill designation focus on ground-oriented building forms, the existing 4-plex that has two upper units with a main entrance on the second floor can still be considered within the scenarios identified in the OCP for this designation.

The additional 4 units requested in this application would result in a density of 51 units per hectare, requiring an OCP amendment to change the designation to Multi-Family. The multi-family land use designation permits densities greater than 37 units per hectare. Housing forms are townhouse, rowhouse, cohousing and low rise apartments up to four storeys.

The proposed multi-family residential building requires an OCP amendment to change the land use designation of the property from Residential Infill to Multi-Family.

The OCP amendment is supported by the following housing policies in section 5.2.3 of the OCP:

- 1) Give priority to development proposals for small and compact forms of housing such as small-lot single detached homes, town homes, coach houses, and apartments.
- 4) Support the creation of new, and the retention of existing, rental housing and discourage the conversion of rental housing to strata ownership.
- 10) Support housing infill density through the sensitive, appropriately scaled design of multi-family properties and coach houses.

The 2014 OCP did not identify a need to expand the multi-family land use designation over the term of the plan until the need for additional housing supply merits increased densities (table 3, p. 29). The Village of Cumberland Housing Needs Report, adopted by Council in June 2020, identifies such a need. Vacancy rates in the Comox Valley fluctuate from year to year but have generally been well below what is considered a healthy and balanced rental vacancy rate of 3 to 5 percent. Since the Housing Needs Report was completed, the Canada Mortgage and Housing Corporation has published the 2020 rental vacancy rates for the region: 1.6 percent for 1-bedroom units, 0.9 percent for 2-bedroom units and 0.8 percent for 3-bedroom units. The overall vacancy rate in 2020 was 1.1 percent, down from 1.4 percent in 2019. Based on these most recent figures and the findings of the Housing Needs Report, there is a strong need for additional housing rental units in the Village.

Further, the location is within walking distance of the downtown commercial core, key services, Village Park and playground, thereby meeting the OCP policies in sections 5.6.4 General Transportation Policies and 5.6.4 Pedestrian and Bicycle Oriented Policies.

Together with the amendment to the land use designation, an OCP amendment is required to change the Development Permit Area from DPA6 – Residential Infill to DPA7 – Multi-Family. DP#1, the environmental DP does not apply to this property since it is a disturbed site.

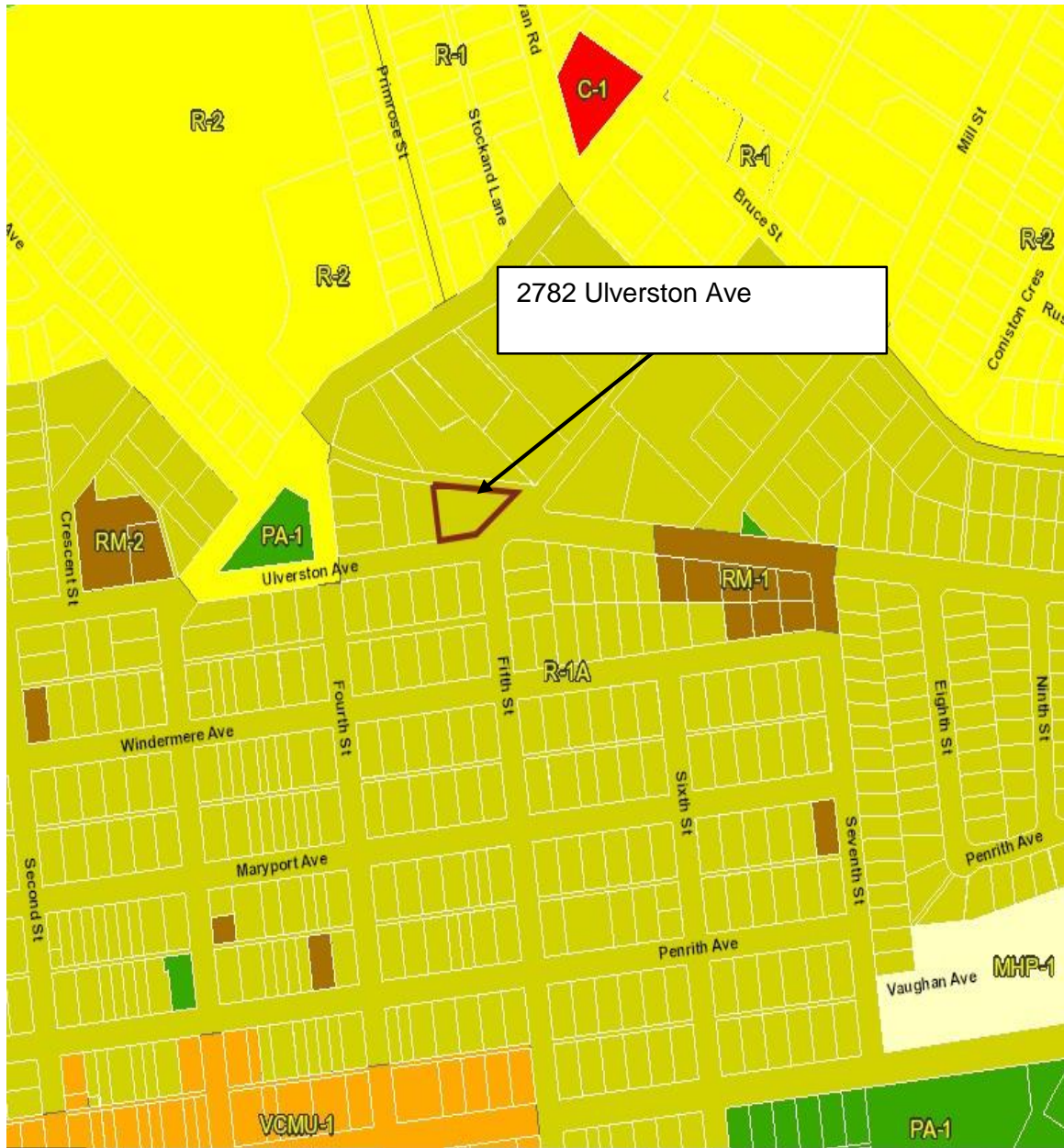
Zoning

As per the map below, the property is within the R1A – Residential Infill Zone. The Residential Infill zone permits one single family dwelling, a secondary suite and an accessory dwelling unit. The subject property is 1571 m² in size. Since the minimum lot size in the R1A zone is 325 m², the property could be subdivided into up to four properties, each with the potential of a single family dwelling, secondary suite and accessory dwelling unit for a total of 12 units (4 lots x 3 units) on a redeveloped site. It is important to note that subdivision is more costly than rezoning as it would require demolishing the existing 4-plex and providing additional services and hook-ups to the site.

The current owners wish to retain the existing 4-plex rental building and have the potential to add a second 4-plex rental building in the future or redevelop the site with a small eight-unit rental apartment building. Staff is proposing a new zone with the requested base density of eight rental units.

In addition to the requested eight units, staff recommends the zone include the potential of up to six additional units if two of those units are rented at below market rent. The bonus density would require a housing agreement with the Village and an agreement with a housing society which would rent and then sublet the two units to be at rented below market rent. Below market rent is defined as 10 percent below the average rent identified annually by the Canada Housing and Mortgage Corporation for jurisdictions across the country.

The map below shows the zoning and location of the property.



The property is at an intersection with only one direct single family neighbour on the west property line.

Since none of the existing multi-family zones in the Village's Zoning Bylaw fits the proposed use and density, staff recommend creating a new multi-family zone called RM-5 as per the table below.

RM-5—Rental Tenure Multi-Family Zone

| | | | |
|--|---|--|----------------------|
| 1. Principal Uses | | <i>Rental Apartment</i> <i>Rental 4-plex</i> | |
| 2. Accessory Uses | | <i>Accessory buildings and structures</i> | |
| 3. Lots Created by Subdivision | Area, minimum | 1,570square metres (16,900square feet) | |
| | Frontage, minimum | 10% of the perimeter of the lot | |
| 4. Density | Building GFA, maximum | <i>Accessory buildings</i> shall have a combined floor area no greater than 10.0% of the lot area. | |
| | Units Per Hectare (uph), maximum | 51uph | |
| | Density Bonus | Where one out of every three additional <i>dwelling units</i> are rented at <i>below market rent</i> , the maximum number of <i>dwelling units</i> may be increased by 38 <i>units per hectare</i> . | |
| 5. Lot Coverage | Coverage, maximum | 65%, including <i>parking lot coverage</i> | |
| 6. Principal Buildings and Structures | Setbacks, Minimum | Front | 3.0metres (9.8feet) |
| | | Rear | 7.5metres (24.6feet) |
| | | Rear, Exterior | 3.0metres (9.8feet) |
| | | Side | 4.5metres (14.8feet) |
| | | Side, Exterior | 3.0metres (9.8feet) |
| | Height, maximum | 10.0metres (32.8feet) | |
| 7. Accessory Buildings and Structures | Setbacks, minimum | Front | 3.0metres (9.8feet) |
| | | Rear | 1.5metres (4.9feet) |
| | | Rear, Exterior | 1.5metres (4.9feet) |
| | | Side | 1.5metres (4.9feet) |
| | | Side, Exterior | 3.0metres (9.8feet) |
| | Height, maximum | 4.5metres (14.8feet) | |
| 8. Conditions of Uses | <p>a. To realize the density bonus, the following are required:</p> <ul style="list-style-type: none"> i. A housing agreement with the Village to reserve 1/3 of the density bonus units at below market rent. ii. A rental agreement with a non-profit housing society which will manage and rent out the units to low or medium income individuals or families. | | |

The above RM-5 zone would permit a base density of up to eight residential units and up to an additional six units if, for every three additional units, one unit is rented at below market rent. The lower rent would be secured through a housing agreement with the Village and be rented to a local non-profit housing society to sublet to medium or low income renters on the Society's and/or BC Housing's waiting list. Below market rent is defined as the average rent determined by the Canadian Housing and Mortgage Corporation at the time of rental less 10 percent.

The current lot coverage of existing buildings is 35 percent as per the site plan in Appendix 1. The higher permitted lot coverage is to account for surface parking.

The maximum height is 10 metres, permitting up to three storeys.

The setbacks are similar to the other multi-residential zones in the Village and are intended to reduce the impact on immediate neighbours. The reduced exterior rear setback accounts for the adjacency of the property to the lane, rather than a direct neighbour.

Parking requirements

Under the Zoning Bylaw, the applicant is required to provide one parking stall per residential unit on the property. All the residential parking requirements are met on site.

Since the mini-storage/workshop will remain legal non-conforming, there are no additional parking requirements for that use. However, there currently are two parking spaces dedicated to the use of the mini-storage building.

Urban Forest Management / Tree Protection

The Village's Urban Forest Management Plan has a canopy cover target of 30 percent. Based on an air photo analysis, the property currently has a canopy cover of about 25 percent.

As part of the rezoning, staff will discuss landscaping with the applicant and request a planting plan showing any trees or other vegetation to be planted to provide privacy to the neighbours and the tenants and increase the canopy cover of the property over time.

The planting plan would be implemented as part of the multi-family development permit for the property.

Amenity Contributions

The application meets some of the community benefits identified in section 5.1.5 b of the Village's Official Community Plan:

Zoning and OCP amendment applications shall demonstrate that the project proposed will provide benefit to the community as a whole. Council and staff will evaluate the proposal on this basis. Demonstrable community benefit includes:

- a. Providing a use that is responding to community need*
- b. Providing an amenity that will benefit the residents of Cumberland (including, but not limited to):*
 - i. Affordable housing, with a signed housing agreement with the Village*
 - ii. Park dedication (in addition to the minimum requirements for subdivisions that trigger a five percent dedication)*
 - iii. Fire and emergency services department contributions*

- v. *Provision of off-site infrastructure, or upgrades*
- vi. *Inclusion of universal designed and adaptable housing*
- c. *Appropriateness of the development proposal*
- d. *Integration with the immediate community*

As discussed above, the Cumberland Housing Needs Assessment completed in 2019 identifies a regional rental vacancy rate of 1.3 percent. The 2020 rental vacancy rate was 1.1 percent. The assurance of continued rental units at the property meets criteria *a. Providing a use that is responding to community need*. Since the property has mature landscaping, provides adequate parking and the existing use fits with the surrounding residential use, the proposal also meets *d. Integration with the immediate community*.

Off-site Works and Services

As required off-site works, the applicant will be asked to pave the access to their driveway and to the centerline of the lane. Upgrades to existing services (sewer, water and storm water) are not required as a result of the development. As part of a development permit application prior to construction, the applicant will be asked to provide a stormwater management plan.

Public Notification and Engagement

As required by the *Village of Cumberland Procedures and Fees Bylaw No. 1073, 2018* the applicant will place the required sign on-site, and, prior to First Reading of bylaw amendments, will host an on-line or outdoor public information meeting and advertise the meeting in the local paper.

Village staff will mail a notice of Council consideration of the OCP amendment and rezoning to owners of properties located within a 75.0 metre radius of the property under application.

REFERRALS

Staff is recommending that this report be referred to the APC for their comments.

ALTERNATIVES

1. THAT Council deny the OCP Amendment and Rezoning of 2782 Ulverston Avenue, legally described as Lot 1, DL 24, Nelson District, Plan 28034, except part in plan VIP 8213, (provide reasons).
3. THAT Council request more information (provide information requested) on the OCP Amendment and Rezoning as Lot 1, DL 24, Nelson District, Plan 28034, except part in plan VIP 8213, prior to referral.

STRATEGIC OBJECTIVE

- Healthy Community
- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Economic Development

FINANCIAL IMPLICATIONS

If road paving to the land centre line and extension of the sidewalk are undertaken by the applicant as part of the requirements of the rezoning, there is no direct financial impact on the Village of this development.

OPERATIONAL IMPLICATIONS

Planning staff is guiding the application through the development process and is working with the applicant’s consultant team to ensure rezoning and development permit guidelines are met.

Finance reviews and tracks DCCs and securities payable.

Operations will be involved in reviewing the stormwater management plan and any drawings and ensure they meet MMCD standards.

ATTACHMENTS

- 1. Survey Plan

CONCURRENCE

Courtney Simpson, Manager of Development Services **CS**

Respectfully submitted,

Karin Albert

Karin Albert
Senior Planner

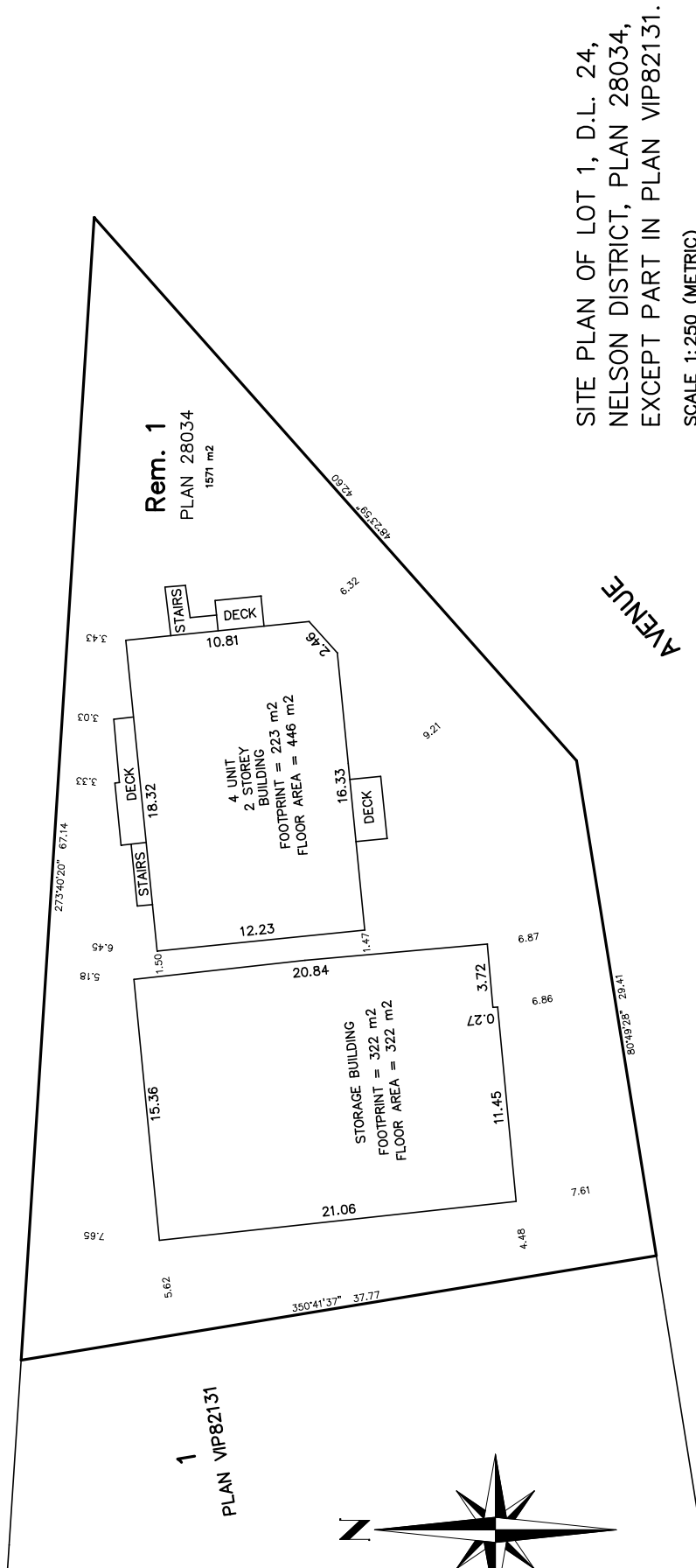
Clayton Postings

Clayton Postings
Chief Administrative Officer

LOT AREA = 1571 m²
 TOTAL BUILDING FOOTPRINT AREA = 545 m²
 LOT COVERAGE = 34.7%

THE FLOOR AREA ON THE BUILDINGS IS NOT CALCULATED
 BASED ON THE VILLAGE OF CUMBERLAND ZONING BYLAW.
 THE FLOOR AREA SHOWN IS TOTAL FLOOR AREA MEASURED
 TO EXTERIOR OF BUILDING WITH NO EXCLUSIONS.

GRAVEL LANE



1
 PLAN VIP82131

SITE PLAN OF LOT 1, D.L. 24,
 NELSON DISTRICT, PLAN 28034,
 EXCEPT PART IN PLAN VIP82131.

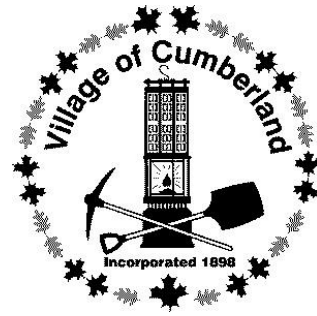
SCALE 1:250 (METRIC)

2782 ULVERSTON AVENUE, CUMBERLAND

ULVERSTON AVENUE

HOERBURGER LAND SURVEYORS
 COMOX, B.C.
 (250) 890-0100
 FILE: 2281TP2 FEBRUARY 4, 2021

COUNCIL REPORT



REPORT DATE: 3/31/2021
MEETING DATE: 4/12/2021

File No. 3220 – Third Street 3274

TO: Mayor and Councillors
FROM: Karin Albert, Senior Planner
SUBJECT: Heritage Alteration Permit and Variance Application – 3274 Third Street

| | | | |
|-------------------------------------|---|-------------------|---------------|
| FILE | 2021-01-HAP | | |
| PID's | 003-176-061 003-179-087 | Folio No.: | 516-00173.000 |
| LEGAL DESCRIPTION | Lots 11, Block 10, District Lot 21, Nelson District, Plan VIP522-A Lot 11, Block 10, District Lot 21, and District 34 W ½ Plan VIP522A | | |
| CIVIC ADDRESSES | 3274 Third Street | | |
| OCP DESIGNATION | Commercial Mixed Use | | |
| ZONE | VCMU-1 Village Core Commercial Mixed use | | |
| VARIANCE REQUEST | PERMITTED | REQUESTED | |
| MIN GROUND FLOOR-TO-CEILING HEIGHT: | 4.2m | 2.4m | |
| PERMIT AREA | Heritage Conservation Area | | |

RECOMMENDATION

1. THAT Council receive the “Heritage Alteration Permit and Variance Application – 3274 Third Street (2021-01-HAP)” report.
2. THAT Council refer the “Heritage Alteration Permit and Variance Application – 3274 Third Street (2021-01-HAP)” report, dated March 31, 2021, to the Heritage Committee for comment.
3. THAT Council require that the applicant host an information meeting, outdoors or on-line, to provide an opportunity for input on their Heritage Alteration Permit and Variance Application – 3274 Third Street (2021-01-HAP).



PURPOSE

The purpose of this report is to present an application for a Heritage Alteration Permit for a small permanent community urban bazaar at 3274 Dunsmuir Street for referral to the Heritage Committee for comment.

PREVIOUS COUNCIL DECISIONS

There are no previous Council resolutions with respect to this application.

BACKGROUND

The applicant is proposing to construct a permanent urban bazaar on an L-shaped site behind the existing TruGreen cannabis store and next to Randall's Autobody shop. As per the concept below, the site would accommodate three small artisan commercial businesses, a small stage for outdoor entertainment, seating areas, shade trees and bicycle parking.



The vision of the owner is to have the site serve as an 'incubator' site for small businesses. The small commercial spaces will permit new business owners to test their services and products on a small scale, prior to potentially committing to a larger commercial space. The outdoor entertainment area is intended to be a focal point of the bazaar featuring local artists and musicians.

The outdoor space will be landscaped with shade trees and seating areas around each tree as well as seating alongside the back of the existing building. The design provides for physical distancing in an outdoor setting with good air ventilation, allowing businesses to operate during the current pandemic. Concept drawings are provided in attachment 1.

Official Community Plan Policies

With its pedestrian-oriented layout, ample bicycle parking, public space and performance stage, the proposed development supports one of the key goals of the Village's Official Community Plan (OCP) for the downtown core:

"3.3 THE VILLAGE CENTRE

The historic Village centre continues to be the vibrant focal point and heart of the community with an enviable mix of historic, commercial, residential, civic, and cultural activities in a natural forested setting. This core maintains a human scale with safe, well maintained, pedestrian, bicycle, and transit-oriented development. Many residents and visitors come to enjoy our parks, festivals, open markets, and community events." (p. 20)

The development, including the public entertainment area, also supports achievement of health and wellness policies in section 8.1.3, specifically:

"(7) The Village should help promote arts, culture and heritage programming and venues to enhance tourism and recreational uses."

Heritage Conservation Area Guidelines

The OCP designates Cumberland's downtown commercial core as a heritage conservation area. The historic form and scale of the commercial buildings is integral to the Village's appearance and ambience. The objective of the Heritage Conservation Area designation of the commercial core is to ensure that "revitalization or new development in the downtown area is compatible with the scale and character of the existing downtown heritage character." (p. 157).

The Heritage Conservation Area guidelines in the OCP state: "It is essential to the integrity of a Heritage Conservation Area to have the established heritage character serve as inspiration for new development."

The small single storey buildings, bazaar-character of the small commercial spaces and passage-way behind the existing building, the openness of the site toward Third Street, and the public seating and entertainment area all contribute to the ambience and human scale of the development and add to the interest and character of the Village's downtown core.

In addition to form and character guidelines, new developments also have to meet sustainable design guidelines such as solar ready features, an electric vehicle plug-in, and on-site stormwater management. The guidelines will be reviewed in detail with the Heritage Committee.

Zoning Bylaw

The proposal meets the Village's Zoning Bylaw No. 1027, 2016 regulations, except the minimum ground floor-to-ceiling height in the VCMU-1 zone. The applicant is seeking to vary that regulation for the proposed new commercial units that will form the urban bazaar.

The parking requirement for the development is two spaces. The applicant is providing one accessible parking space off Penrith Avenue. Cash-in-lieu will be required for the second space that cannot be accommodated on site. At the time of receipt of the application, the parking cash-in-lieu amount was \$3,800 per space.

Public Notification and Consultation

Pursuant to the Village’s Development Procedures and Fees Bylaw No. 1073, 2018, Council may require applicants applying for a heritage alteration permit to host a neighbourhood public information meeting. The Development Variance Permit requires a neighbourhood public meeting unless exempted by Council. Applicants have been asked to hold public information meetings outside to reduce the chance of COVID19 transmission. However, applicants also have the option of hosting the meeting on-line via video conference.

Due to the high visibility of new developments in the downtown core, staff recommend that a public information meeting be held on the heritage alteration permit and the variance.

Staff will mail the required notice to owners of neighbouring properties within a 75.0m radius of the proposed development, the applicant is posting the required public notice sign on the property and advertising the information meeting.

Referrals

As per Council Policy Council 1.6, the Heritage Committee advises Council on matters referred to it by Council and reviews and makes recommendations on development applications within any Heritage Conservation Area (HCA) or Heritage Revitalization Development Permit. Staff is recommending referral to the Heritage Committee.

ALTERNATIVES

1. THAT Council not refer the “Heritage Alteration Permit and Variance Application – 3274 Third Street (2021-01-HAP)” report to the Heritage Committee for comment at this time but request more information prior to referral.

STRATEGIC OBJECTIVE

- Quality Infrastructure Planning and Development
- Comprehensive Community Planning –Zoning Bylaw review
- Healthy Community – Child care policy and bylaw development
- Economic Development

FINANCIAL IMPLICATIONS

None.

OPERATIONAL IMPLICATIONS

Processing of Heritage Alteration and Development Variance Permits are part of the regular services provided by the Development Services Department.

ATTACHMENTS

1. Site Plan

CONCURRENCE

Courtney Simpson, Manager of Development Services **CS**

Respectfully submitted,

Karin Albert

Karin Albert
Senior Planner

Clayton Postings

Clayton Postings
Chief Administrative Officer



ISSUE FOR **HERITAGE APPLICATION PERMIT** 3274 THIRD STREET CUMBERLAND INCUBATOR



| Property Information | |
|--------------------------|---|
| CIVIC ADDRESS | 3274 Third Street Cumberland BC V0R 1S0 |
| Legal Description | Lot 12, Block 10, District Lot 21, Nelson District, Plan 522-A PID: 003-179-061 Lot 11, Block 10, Plan VIP522a District Lot 21 Land District 34 W 1/2 PID: 003-179-087 |

| Client | |
|---|--|
| 1102849 B.C. Ltd. | |
| contact: Michael Arneja | |
| E. michael@griffinrestoration.ca | |
| 1212 1175 Douglas St, Victoria BC V8W 2E1 | |

| Consultants | |
|--|--|
| ARCHITECT | |
| MacDonald Hagarty Architects Ltd. | |
| contact: Taylor Fahy | |
| E. taylor@mharchitects.ca | |
| 1822 E Comox Ave, Comox, BC, V9M 3M7 | |
| LANDSCAPE ARCHITECT | |
| Bloom Landscape Architecture | |
| contact: Lindsay Flawse | |
| E. lindsay@bloom-la.com | |
| P.O. Box 403, Union Bay, BC V0R 3B0 | |

| Drawing List | |
|---------------|-------------------|
| CONSULTANT | SHEET DESCRIPTION |
| ARCHITECTURAL | |
| A0 | COVER |
| A1 | SITE PLAN |
| A2 | ELEVATIONS |
| A3 | PERSPECTIVES |

| VCMU-1 ZONING | | |
|--------------------------------------|----------------------------|-------------------------------------|
| | PERMITTED | PROPOSED |
| G.F.A. EXISTING | 400.3 SQ.M. (4269 SQ.F.T.) | |
| G.F.A. NEW | 73.3 SQ.M. (791 SQ.F.T.) | |
| G.F.A. TOTAL | 473.6 SQ.M. (5060 SQ.F.T.) | |
| DECK (NOT INCLUDED IN G.F.A. TOTAL) | 22.1 SQ.M. (240 SQ.F.T.) | |
| F.A.R. | FAR 2.0 | 0.47 |
| LOT SIZE= 1003 SQ.M. (10800 SQ.F.T.) | | |
| 473.6 SQ.M. / 1003 SQ.M. = | | |
| LOT COVERAGE | 75% | 52% |
| 524.2 SQ.M. / 1003 SQ.M. = | | |
| SETBACKS | MIN. | MAX. (NEW ONLY) |
| FRONT YARD | 0M | 1M (MIN. OF 75% OF BUILDING FACADE) |
| REAR YARD | 4.5M | N/A |
| SIDE YARD | 0M | N/A |
| SIDE YARD (EXTERIOR) | 0M | 1M (MIN. OF 75% OF BUILDING FACADE) |
| HEIGHT | | 15M |
| | | 3M |
| FLOOR TO CEILING HEIGHT | 4.2M | 2.4M |

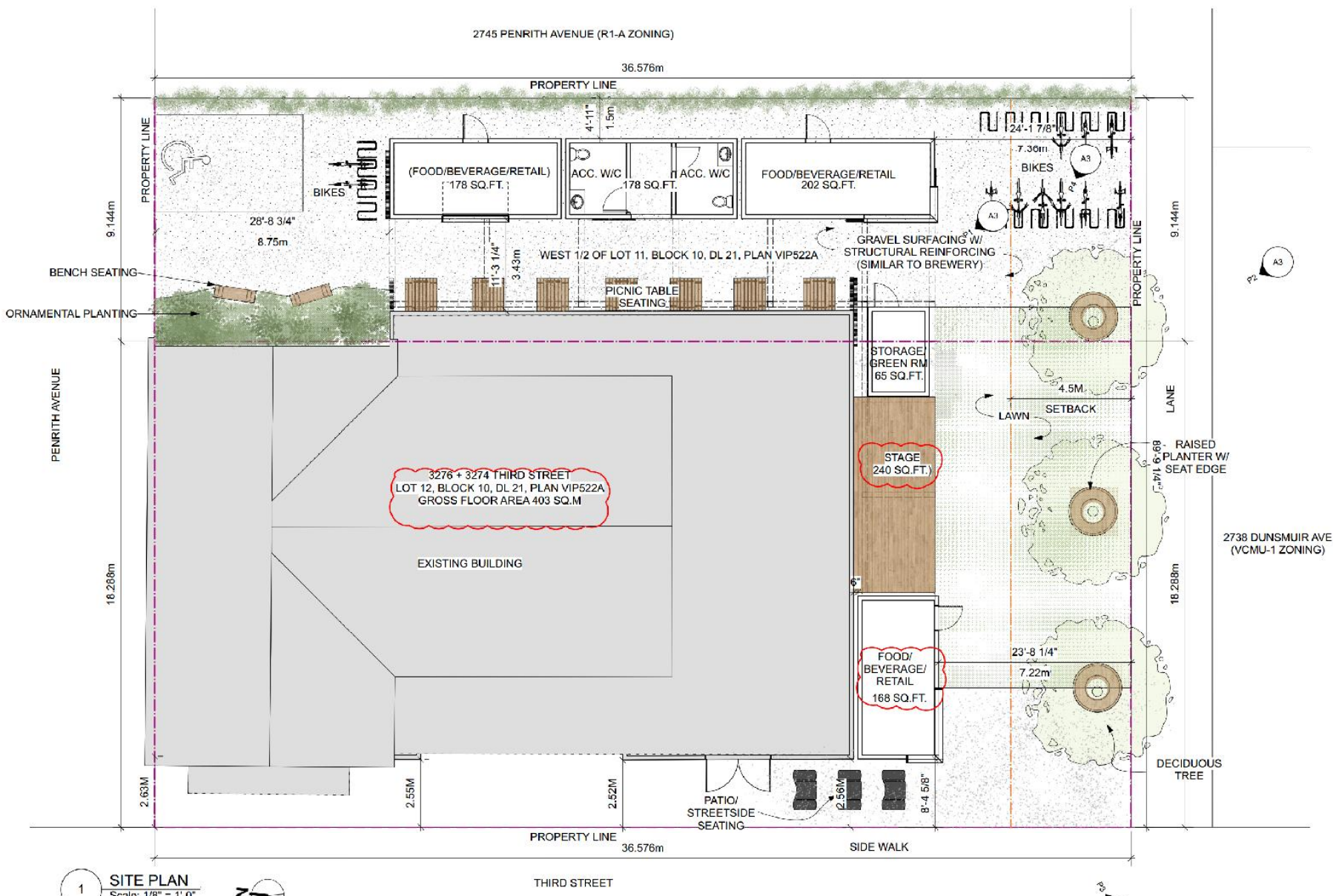
OFF STREET PARKING + BIKE PARKING + LOADING
PARKING TO BE DISCUSSED WITH VILLAGE OF CUMBERLAND



2021-001-10
B 2021-08-10 IMP/ADP/CPM
A 2021-08-24 IMP/ADP/CPM
REV: Y D
DATE

CUMBERLAND INCUBATOR

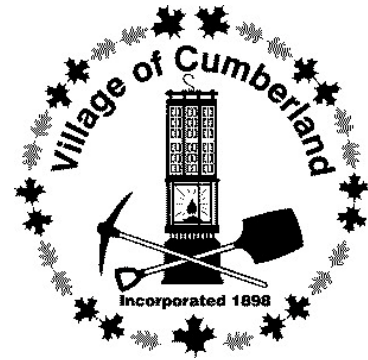
SHEET NO. 1
SITE PLAN



1 SITE PLAN
Scale: 1/8" = 1'-0"
N

EXISTING BUILDING AREA: 416 SQ.M. (4777 SQ.F.T.)
PROPOSED BUILDING AREA: 74.4 SQ.M. (801 SQ.F.T.)

COUNCIL REPORT



REPORT DATE: March 29, 2021
MEETING DATE: April 12, 2021

File No. 1850-03

TO: Mayor and Councillors
FROM: Rachel Parker, Corporate Officer
SUBJECT: 2021 Community Grant Program

RECOMMENDATION

- i. THAT Council receive the 2021 Community Grant report.
- ii. THAT Council allocate Community Grant Program funding.

PURPOSE

The purpose of this report is to present applications for community grant funding to allow Council to determine funding allocation under the program.

PREVIOUS COUNCIL DIRECTION

| | |
|------------|---|
| 2021-02-08 | THAT Council approve the Community Grant Program Guidelines dated January 29, 2021; and THAT Council direct staff to explore contributing \$1,000 each year to the Comox Valley Community Foundation during the 2022-2026 financial plan process. |
| 2021-02-22 | THAT Council support the Royal Canadian Legion Branch 76 application to the Canadian Mortgage and Housing Corporation for funding to determine the number of homeless veterans in the Oceanside and Comox Valley regions, and THAT Council consider funding support up to \$3,000 for the project through its Community Grant Program budget. |

BACKGROUND

The Village has received six applications for the 2021 Community Grant Program. Earlier this year, Council updated the program to limit applications to

- Seed funding and one time projects that provide services for residents and support council’s strategic priorities,
- no longer support economic development and tourism initiatives as this is provided through the economic development service,
- limit funding to special events to those held primarily for residents.

The minimum grant request was also increased to \$2,000 in order for the projects to make more significant impacts.

At the time, Council members also discussed support for particular community initiatives including arts and music, affordable housing, food security, and encouraging the development of new community services.

Applications Referred to COVID Restart Funding

Through this year’s process staff have had a few conversations with three community service providers about redirecting funding requests to Council through its discussion on allocation of the Village’s COVID Restart Funding:

1. Cumberland Community School Society for its Food Share program in partnership with the Weird Church (a direct request for \$35,000 was received).
2. Comox Valley Farmers’ Market for its request for funding to provide market coupons to additional families impacted by the COVID-19 pandemic (Community Grant request for \$5,400 was received).
3. Cumberland Business Association for additional seed funding to continue establishing operations and governance (a Community Grant funding request for \$6,000 was received.)

Staff have included these requests within the COVID-19 Restart Funds Report and Council is expected to consider their respective allocation, at the same time and in consideration of this report. Subsequently, these requests have not been considered in this report, although all applications are included in the Council package.

Other Applications

| | Applicant | Application Type | Project | Request | Minimum Request | 70% Funding |
|----|---|---|---|----------------|------------------------|--------------------|
| 1. | Cumberland Community School Parents Association | One-time special project or service | Covered, secure bike rack on school property | \$3,750 | \$2,000 | \$2,625 |
| 2. | Cumberland Culture & Arts Society | One-time special project or service; and Seed funding | Improved quality administrative functions by updating our systems, internal governance review and task forces. | \$4,000 | \$2,000 | \$2,800 |
| 3. | Royal Canadian Legion Branch | One-time project or service | Research project for the Cumberland, Comox Valley, and Oceanside region to determine the number of homeless or near homeless Veterans | \$3,000 | | \$2,100 |

| | | | | | | |
|-----------------|--|--------------------------------------|--|-----------------|----------------|----------------|
| 4. | Youth and Ecological Restoration Program (YER) | One-time special project or services | Youth support worker to train and supervise youth for cedar tree documentation and western toad project. | \$3,000 | \$2,000 | \$2,100 |
| Subtotal | | | | \$13,750 | \$8,000 | \$9,625 |

There is \$10,000 budgeted for funding allocations in 2021. Funding of each request at 70% would allocate \$9,625 and would be above the minimum requested by each applicant except the request from the Legion for its housing study. Staff did inquire with the Legion if a \$2,000 allocation would suffice considering that Cumberland is a smaller community than other project partners that each provided \$3,000. The application indicated that any contribution would be appreciated.

With any remaining budget funds Council could consider a donation to the Comox Valley Broombusters and their volunteers who have done considerable work in the community in parks and cemeteries in the last few years.

Full applications have been provided to Council in a separate package.

ALTERNATIVES

1. Council allocate a specific funding amount to each application.
2. Council allocate 70% to the applications that have not been referred to COVID-19 Restart Funding.
3. Council defer consideration to the April 26, 2021 Committee of the Whole meeting.
4. Not proceed with any action at this time.

STRATEGIC OBJECTIVE

- Healthy Community
- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Economic Development

FINANCIAL IMPLICATIONS

Council has provided a budget of \$10,000 annually from host community funds for the Community Grant program in its five year financial plan. The CVRD host community agreement has a 20 year term, expiring in 2032.

The Village also provides support for community-based benefits through long term service agreements with service organizations for operating funding in the amount of \$67,000 annually. These agreements expire in 2023. Council also provides facilities at no charge to the Cumberland Museum and Archives and the Coal Hills BMX Club.

OPERATIONAL IMPLICATIONS

Operating the Community Grant Program requires administrative and financial staff support, which is part of core staff duties. This includes advertising the program, reviewing the applications, reporting to Council, and liaising with the applicants.

ATTACHMENTS

1. Community Grant Program Guidelines
2. 2016-2020 Grant Tracking Table

The grant applications are provided to Council in a separate package.

CONCURRENCE

Kaelin Chambers, Economic Development Officer **KC**

Respectfully submitted,

Rachel Parker

Rachel Parker
Corporate Officer

Clayton Postings

Clayton Postings
Chief Administrative Officer



Corporation of the Village of Cumberland

2673 Dunsmuir Avenue
P.O. Box 340
Cumberland, BC, V0R 1S0
Telephone: 250-336-2291
Fax: 250-336-2321
cumberland.ca

File No. 1850-03

February 8, 2021

Community Grant Program Guidelines

Special one-time projects and seed funding

The purpose of the Community Grant Program is to provide a limited amount of funding to assist community organizations to provide social, cultural, recreational and environmental services that benefit the residents of Cumberland.

A. Eligibility Guidelines

1. Applications will be accepted for a minimum of \$2000 in funding for community projects or services that further the Village's strategic priorities and objectives, including:
 - Healthy and accessible community
 - Attainable housing
 - Diverse recreation, arts and culture opportunities
 - Food security
 - Child care space creation
 - Climate change mitigation and adaptation
 - Protection and enhancement of the natural environment

Applications will only be accepted for

- (a) a one-time special project or service,
- (b) seed operating funding to assist with initial operations and establishing revenue sources for a new project or service, and
- (c) a one-time special event or seed funding for a new special event provided that it is a community event held primarily for Cumberland residents.

Please contact the Economic Development Officer at the Village office for information on support for economic development, businesses, and tourism initiatives. Please contact the Cumberland Events Society for support for special events.

For more information on the Village's priorities and strategic objectives, view Council's *Strategic Priorities 2020-2023* at cumberland.ca.

2. The applicant must:
 - Be a not-for-profit society or not-for-profit organization
 - Provide services to Cumberland residents or provide other direct benefit to the Cumberland community.
 - Demonstrate financial need
 - Show how the service or project furthers the priorities and strategic objectives of the Village of Cumberland.
 - For a seed operating funding, provide information on future revenue generation for ongoing operations.

3. Applications will not be accepted:
 - From an organization which has not complied with conditions of a previous grant
 - From an organization whose sole purpose is fundraising
 - From an organization that re-allocates or donates funding directly to individuals, businesses or other organizations
 - For a project or service that duplicates a municipal service without a partnering agreement with the Village of Cumberland
 - From sports organizations for competition or travel expenses

B. Application Process

1. Completed applications must be received on the prescribed form by the annual deadline date. Incomplete or applications received after the deadline date will not be considered.
2. Applications will be evaluated on the information provided in the application.
3. Applications meeting eligibility and mandatory criteria will be provided to Council for consideration. Grant awards will be determined by Council at a public Council meeting. There is no opportunity for applicants to address Council at this meeting.
4. Approved grant funding will be disbursed in July each year.

C. Grant Awards and Annual Program Budget

1. Grant program funding will be allocated by Council within the available budget. No additional budgeted funds will be added to meet the demands of the applications.
2. Partial grants may be awarded at Council's discretion.
3. Grants must be spent in the year awarded and/or the following year.

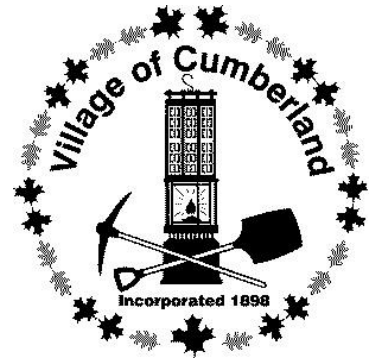
D. Conditions of Funding

1. The organization must recognize the Village of Cumberland as a funder in all publications.
2. Funds must be used for the purpose for which they were requested. If circumstances change and the organization cannot meet its commitments or the project cannot be completed, the grant must be returned to the Village.
3. The organization must report to the Village of Cumberland how the grant was spent by January 31 in the following year using the form provided. The report must include a narrative summary, attendance figures, an evaluation of the impact on and benefits received by the community, and a statement of actual revenue and expenses following the completion of the project or activities.

| Approved Community Grants | | | | | | | | | | | |
|--|--------------|-------------------|--------------|-------------------|--------------|-------------|-------------|-----------|------|-------------|-----------|
| | 2016 | | 2017 | | 2018 | | 2019 | | 2020 | | |
| | Cash | in kind | Cash | In Kind | Cash | In Kind | Cash | In Kind | Cash | In Kind | |
| Cascadia Poetics Lab | | | | | | | \$ 2,000.00 | | | | |
| Chinatown Reunion Picnic | | | | | | | | | | | |
| Coal Valley BMX Asc | | | | | 2,000 | | | | | | |
| Comox Valley Arts Council | | | | | | 1,000 | | | | | |
| Comox Valley Farmers Market | | | | | 2,000 | | \$ 2,000.00 | | | | |
| Comox Valley Land Trust | | | \$ 2,000.00 | | | | | | | | |
| Comox Valley Pipe Band Society | | | | | | \$ 500.00 | \$ 1,000.00 | | | | |
| Cumberland and District Museum Historical Society | \$ 19,000.00 | \$ 750.00 | \$ 21,500.00 | \$ 750.00 | \$ 22,500.00 | \$ 750.00 | | | | | |
| Cumberland and District Museum Historical Society - Ginger Goodwin event | | | | | \$ 1,815.24 | \$ 184.76 | | | | | |
| Cumberland Bear Initiative | | | \$ 1,415.00 | \$ 175.00 | | | | | | | |
| Cumberland Business Society | | | | | | | | | | \$ 4,000.00 | |
| Cumberland Community Schools Society | \$ 15,000.00 | | \$ 15,000.00 | | \$ 15,000.00 | | | | | \$ 6,000.00 | |
| Cumberland Culture and Arts Society | | | | | \$ 2,000.00 | | \$ 2,000.00 | | | | |
| Cumberland Empire Events Society | \$ 3,373.00 | 7350 PW + 750 P&R | \$ 3,373.00 | 7497 PW + 750 P&R | \$ 7,990.00 | \$ 3,979.00 | | | | | |
| Cumberland Empire Events Society - Lantern Festival | | | | | | \$ 260.00 | | \$ 260.00 | | | \$ 260.00 |
| Cumbelrand Lake Wilderness Society | \$ 9,240.00 | | \$ 1,760.00 | | \$ 8,000.00 | | | | | | |
| Cumberland United Church | | \$ 50.00 | | \$ 50.00 | | | | | | | |

| | | | | | | | | | | | | | |
|--------------------------------------|--|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|--|--------------------|--|--|---------------------|--|
| Rotary Club of Cumberland Centennial | | \$ 500.00 | | \$ 500.00 | | | | | | | | | |
| Steam Donkey Racing Club | | | | | | | \$ 200.00 | | \$ 1,000.00 | | | | |
| Strathcona Cycling Society | | | | | | | | | | | | | |
| United Riders of Cumberland | | \$ 12,000.00 | \$ 500.00 | \$ 13,000.00 | \$ 500.00 | \$ 13,000.00 | | | | | | | |
| Variety Children's Charity | | | | | | | | | | | | | |
| Sub Total | | \$ 58,613.00 | \$ 1,800.00 | \$ 58,048.00 | \$ 1,975.00 | \$ 74,805.24 | \$ 6,373.76 | | \$ 8,000.00 | | | \$ 10,000.00 | |
| Total Grant Allocation | | \$ 60,413.00 | | \$ 60,023.00 | | \$ 81,179.00 | | | | | | | |

COUNCIL REPORT



REPORT DATE: 4/6/2021
MEETING DATE: 4/12/2021

File No.

TO: Mayor and Councillors
FROM: Kaelin Chambers, Economic Development Officer
SUBJECT: COVID-19 Restart Fund

RECOMMENDATION

- i. THAT Council receive the COVID-19 Restart Fund report
- ii. THAT Council identify those projects and/or initiatives to apply COVID-19 Restart funding and direct staff to report back on the anticipated costs, schedule and planning required to complete.
- iii. THAT Council allocate COVID-19 Restart funding through funding agreements to the following organizations:
 - \$25,000 to \$35,000 to the Cumberland Community School Society for the Food Share Program as specified by Council,
 - \$5,400 to the Comox Valley Farmers' Market for the Food Coupon Program,
 - \$10,000 to the Cumberland Business Association for continued start up and 2021 Operating Funding

PURPOSE

The purpose of this report is to provide Council with an overview of the use of the Village's restart funding to date and to seek Council's input and direction on further opportunities to utilize restart resources.

PREVIOUS COUNCIL DIRECTION

| Date | Resolution |
|-------------|---|
| Dec 14 2020 | <p>That Council direct COVID-19 Safe Restart Grant for Local Governments funds to fund the 2021 capital projects identified within the 2021-2025 Financial plan for \$35,700;</p> <p>That Council direct COVID-19 Safe Restart Grant for Local Governments funds to fund the Phase 1 office renovations and Council Chambers Video system, for an amount of \$145,000, and that these funds be directed to replenish the reserves originally used for these projects;</p> |

| | |
|---------------|--|
| | That Council direct the use of COVID-19 Safe Restart Grant for Local Governments funds to fund the following priority projects: Fibre Optic connection, Server and Communication upgrades, and Village facility upgrades for an amount of \$199,300. |
| March 8, 2021 | THAT Council approve \$223,500 for the Information Technology and Fire Hall generator expenditures to be funded through the general financial stabilization reserve – COVID-19 Restart Funds and direct staff to amend the adopted 2021-2026 Financial Plan bylaw to reflect this expenditure. |

BACKGROUND

The following provides a short summary of projects and/or initiatives identified by staff for Council’s consideration. Please note that some projects presented, notably infrastructure improvements such as covered outdoor spaces, are not part of current operational plans and will require efforts/capacity not currently accounted for in work plans. As such, the costs provided are budget estimates, and further planning will be required as part of their implementation.

Staff will report back to council with further information on those projects identified by council to be part of the COVID-19 Recovery funding allocation.

A. Village Operations

Staff continue to assess the Village’s operational needs/challenges during the onset of COVID-19, including those works/projects previously identified by Council to receive Restart funding. Whereas additional funding has been approved to increase/improve office capacity, including new work space and IT improvements, staff do anticipate further resources will likely be required to manage ongoing operational challenges related to COVID-19.

Although not identified in this report, future Restart funding should be considered/available to ensure the Village’s operational continuity in the case additional services/support are needed.

1. Corporate Communication Strategy

In order to improve external communications between the Village and residents, staff have identified the need to develop a Corporate Communication Strategy.

A Corporate Communication Strategy would provide Village staff with a framework on communication with residents, employees, visitors and potential investors alike. It would provide a road map over a five year period on direction, scope, required resources, and best practices with respect to community discussion/engagement, including the use of social media platforms. Communication channels like these are an increasingly important part of how municipalities share information with residents.

Staff have estimated a cost of \$25,000 to develop a Village specific corporate communication plan and recommend engaging funding sources, such as ICET, for further support for this initiative.

2. Recreation Revenue Loss

The 2020 Recreation revenue losses were covered by operating budgets. Staff estimate that Recreation revenues losses due to COVID over 2021 and 2022 would total \$115,130. However, staff did not budget for these estimated losses with the idea that if there were losses, the losses would be funded using the general financial stabilization reserve (a budget amendment would be needed at year-end once those figures are known).

Council may also choose to use COVID-19 funds to cover these losses once the losses are known.

B. Downtown Improvements

1. Temporary Resting/Dining Spaces in the Dunsmuir Core

To better support the community and Dunsmuir businesses, staff recommend installing temporary infrastructure, such as picnic tables and/or seating areas within empty privately-owned lots located in the downtown core.

Staff are currently engaging local land owners to identify/confirm areas that could be used to create more safe spaces for people to enjoy our community while maintaining physical distancing requirements. With permission from landowners, the Village would expand on the amenity provided in Village Square and create similar spaces in places such as the King George, Ilo-Ilo Theatre and Cultural Centre.

With council's input, staff will purchase and install further temporary picnic tables in suitable areas of the downtown core. Estimated costs for the purchase and installation of six temporary tables is \$20,000 (ie \$3,000 each).

2. Village Square Permanent Washrooms/Covered Space

The installation of a permanent public washroom in Village square and/or a small covered area for public use and events has been identified by staff and supported by the Cumberland Business Association. The range of costing for this project (\$100,000 - \$150,000) represents a variety of options, from a small single toilet unit to larger self cleaning options. The inclusion of an outdoor covered space would also be considered.

In addition to COVID-19 Restart funding, staff have identified other potential funding sources to support this initiative, notably the ICET – Infrastructure/Innovation Program (EIIP).

Similarly, this funding could overarching downtown improvement project could be included within a greater working partnership project between the Village and CBA that supports downtown revitalization that provides greater benefit to public and commercial spaces alike.

C. Other Community Grants

1. Cumberland Community School Society Food Share Program

The CCSS Food Share program is an increasingly important resource in our community. With the onset of COVID-19, CCSS leadership have identified significant increase in local demand, as well as a need for future financial support in order to continue providing community. As the request is related to challenges/impacts of COVID-19, staff recommend that this request be considered within the distribution of COVID-19 Restart Funding.

In 2021, CCSS identified a revenue shortfall of \$25,000 to \$35,000 and support from the Village would facilitate the ongoing operation of the food share program through 2021.

2. Comox Valley Farmer's Market Association

The Farmers Market Nutrition Coupon Program supports food security challenges in the Village and compliments existing Cumberland food programs including the Cumberland Community School Society (CCSS) Healthy Lunch and Food Share programs.

The coupon program subsidizes the cost of locally grown foods, providing a means for vulnerable community members to access locally grown produce and meat that they may not normally be able to purchase. The availability of the weekly Farmers Market also supplements the CCSS Food Share program which provides deliveries twice a month.

To-date, the Farmer's Market Association has secured \$4000 in funding from First Credit Union for its 2021 and 2022 program. Through an additional contribution of \$5,400 on behalf of the Village, the Farmers Market Association looks to expand the program to include an additional 20 households in the Village. As the request is related to challenges/impacts of COVID-19, staff recommend that this request be considered within the distribution of COVID-19 Restart Funding.

3. Cumberland Business Association

The Cumberland Business Association has made an additional application to the Community Grant in Aid Program, however as the Village and CBA are working towards a formal Memorandum of Understanding (MOU), staff recommends that this request utilize Restart Funding, until a formal agreement, including an annual funding source is realized.

In their 2021 application, the CBA requests \$4,500 - \$6,000 in support of advancing their organization structure and stability. Specifically, as noted by the CBA, the funding is intended to..." Hire an Executive Director for the CBA who will be responsible for the day-to-day operation of the organization, including managing committees, contracted staff and volunteers. The Executive Director, along with the Board of Directors will provide a leadership role for the organization including motivating and mentoring members and developing organizational culture. The CBA Board is hard at work developing an MOU with the Village and developing an effective and forward thinking governance and staffing structure. Board members are also business owners and will need assistance with the day to day operations of the organization while this funding relationship is developed. The board is also working on further board recruitment, terms of reference and policies and procedures for the organization. The CBA aims to be an effective, high functioning society that fulfills our mandate and the terms of the MOU with the Village around economic development."

Staff are supportive of this plan and recognize this as an important step/component within the ongoing MOU discussions with the CBA. Hiring of an ED will provide meaningful capacity for the CBA to work on its internal governance structure, while also fulfilling its role as an important community and economic driver. Likewise, the hiring of an ED also provides objective leadership that can support/respond to the needs of all CBA members. This is equally important as any public funds provided by the Village will require assurances/agreement that all CBA members will receive equal benefit.

In order to best support the CBAs growth, staff recommend that \$10,000 be applied from the Restart funds to meet the CBAs 2021 request. This amount of funding will not only facilitate the CBAs hiring of an ED, but will also provide the needed resources to complete MOU discussions, including establishing an annual CBA funding source for 2022 onward.

D. Community Spaces

1. Community Permanent Outdoor Covered Spaces

The community has identified a need for more covered public spaces in the Village to support both outdoor learning opportunities and to provide safe areas for social gatherings. Preliminary estimates on covered outdoor spaces identifies as cost of approximately \$30,000 - \$75,000.

The Cumberland School PAC has also recently proposed a partnership between the PAC, Cumberland Community School Society, SD 71 and the Village to create an outdoor space on the Cumberland School grounds. As proposed, the Outdoor Learning & Gathering Space is meant to serve both the school and community in a variety of ways, including:

- All weather outdoor learning space for CCS students
- A presentation 'stage' for assemblies, speakers, and other special events at CCS
- All weather outdoor programming space for after school program (CCSS etc.)
- All weather outdoor programming space for community partners (outside school schedules).
- A project to galvanize energy, optimism and collaboration between our school and community

The Village currently has a grant application submitted to the BC Childcare New Spaces Fund which would provide further opportunity for the Village's participation and contribution to this project.

Similarly, utilizing Restart funding to access further grant opportunities, such as the ICET EIIP, could provide additional opportunities to create outdoor space in other public areas, such as that proposed for Village Square.

2. Village Welcome Sign

The installation of a Village Welcome sign along Cumberland Rd (at Union RD) would provide the opportunity to present important information to visitors within our community. The sign would be intended to provide information about the services/amenities in the community, such as:

- Public parking
- Parks / public facilities
- Local business / services
- Community news/ announcements

The cost of such a sign is variable and has been estimated at \$15,000 to \$25,000, dependent on its requirements. Additional support could be sought through grant funding and/or through a social procurement partnership with local industry/development.

3. Pedestrian Signage / Indicators

Concerns regarding traffic safety in/around the Village has been brought forward by the public as requiring further mitigation on behalf of the Village. In response, restart funding could be applied to increasing pedestrian awareness/visibility at higher risk areas through out the Village. This could include the installation of more signage, road markings and/or reflective materials. Increasing the number of speed boards in the community has also been recommended.

Identification of the appropriate areas in the Village to apply such resources should be identified through proper long-term transportation planning. However, there are some areas, notably along Cumberland Rd (at Bruce and Mill Streets) that have been identified as meeting the criteria for greater safety resources. It is estimated that additional safety measures at these intersections, including the purchase of an additional speed board would cost approximately \$5,000.

4. Summer Student Employment – Community Ambassador

The Canadian Parks and Recreation Association (CPRA) has secured Government of Canada funding via the Youth Employment and Skills Strategy (YESS) Program to support job placements for youth, particularly those facing barriers to employment. Officially entitled the CPRA Youth Employment Experience, this program will provide direct financial support (via 100% wage subsidies) to local governments, allowing them to offer placements that will focus on youth gaining a broad range of skills, knowledge and experience in the community parks and recreation sector.

Staff have identified an opportunity to improve Village engagement with both community members and visitors alike in utilizing this grant opportunity to create a community ambassador role. The community ambassador would work in support of the recreation and economic development functions in providing onsite (ie out of office) engagement and/or information to those visiting the Village.

Although employment costs are 100% covered by the YESS Program, staff recommend that an additional \$10,000 of restart funding be used to support these efforts. Additional funding would be used to develop required tools/resources in support of these efforts (ie information pamphlets, signage, ambassador branding).

COVID RESTART REMAINING FUNDS

Based on council’s feedback/direction, staff will report back on those projects identified by Council for further implementation.

As previously noted, these projects are not currently prioritized in staff’s work plans. As such, further refinement is required to identify actual costs and capacity to complete.

The following table provides an overview of those proposed projects discussed above. The maximum estimated cost of all projects/initiatives discussed above is approximately \$465,400.

| Proposed Project | Estimated Cost | Potential Funding (other than Restart Funding) | Potential Partnership Opportunities |
|---|-----------------------|--|---|
| Village Operations | | | |
| Corporate Communications Plan | \$25,000 | ICET - Economic Development Readiness Program | N/A |
| Recreation Revenue loss | \$115,000 | N/A | N/A |
| Downtown Improvements | | | |
| Temporary outdoor tables/chairs for the Dunsmuir Core | \$10,000 | N/A | CBA Partnership |
| Village Square Permanent Washrooms/Covered Space | \$100,000 - \$150,000 | ICET – Infrastructure/Innovation Program (EIIP) | CBA Partnership (Dunsmuir Revitalization) |
| | | BC Hydro Re-greening Grant (\$7500) | |
| Other Community Grants | | | |
| CCSS Food Share Program | \$25,000 - \$35,000 | N/A | |
| Comox Valley Farmer’s Market | \$5,400 | N/A | N/A |
| Cumberland Business Association | \$10,000 | To be covered under a separate annual program and funded via licensing fees. | To be included by MOU between the Village and CBA |
| Community Spaces | | | |
| Community Outdoor Shelter Space | \$30,000 - \$75,000 | ICET EIIP | SD71 – Community Childcare Centre |

| | | | |
|--|---------------------|-------------------------------|----------------------------------|
| Welcome Sign <ul style="list-style-type: none"> • Visitor info • parking map • local service list | \$15,000 - \$25,000 | ICET EIIP | Social Procurement Partnership |
| Pedestrian Signage / Indicators <ul style="list-style-type: none"> • Crosswalk visibility • Speed boards | \$5,000 | ICBC Community Grants Program | Neighbourhood Associations. |
| Summer Student Employment – Community Ambassador | \$10,000 | YESS Program | CBA and Tourism Vancouver Island |

ALTERNATIVES

1. Alternate funding options would be to utilize funds from another Village reserves or carry forward funds from 2020.
2. Not proceed with any action at this time.

STRATEGIC OBJECTIVE

- Healthy Community
- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Economic Development

FINANCIAL IMPLICATIONS

The Village received \$1,312,000 for COVID-19 restart funds and to-date, Council has directed approximately \$603,500 of the Village’s COVID-19 Safe Restart funding towards projects and initiatives in response to increased operating costs and lower Village revenues as a result of COVID-19. The current remaining balance available for these funds is \$709,000.

Staff have also identified that those projects listed in this report (outside of community grant requests) will require further refinement to better establish cost and capacity requirements. As an estimate, should Council approve all expenditures included within this report (estimated at \$465,400), the remaining balance would be \$243,600.

Due to some vacancies, unused training and a significant year end adjustment to a future benefit, staff estimate that approximately \$200,000 in 2020 surplus will transferred to general accumulated surplus. The balance in the general surplus funds are at the optimum balance; therefore, the \$200,000 will be transferred to stabilization or capital reserves as per the reserve policy. The use of the COVID-19 funds should be maximized in 2021 but the \$200,000 2020 surplus may also be available for any projects that fall outside the use of the COVID-19 funds.

Following is a summary of the projects for which Council has already committed to use the COVID-19 restart funds.

| Project | Status | Committed Budget |
|--|---|-----------------------|
| Village Operations | | |
| Phase 1 of Village office renovations | Completed | \$120,000 |
| Council Chamber Display screen | Not started | \$3,500 |
| Fibre connection (internet) | In process | \$22,200 |
| Council Chamber Video conferencing and Table system | Video conferencing completed/tables in process | \$25,000 |
| Phase 2 of renovations - Village Office /CRI/Old Fire Hall/water treatment facility upgrades | Planning underway – no commitments made at this point | \$150,000 |
| Village Office Server and communication upgrades (for water treatment and new fire hall) | In process | \$27,100 |
| Server Upgrades | In process | \$65,000 |
| Microsoft 365 Migration | In process | \$50,000 |
| Remote Access | In process | \$15,000 |
| Council Mobile Devices | In process | \$13,500 |
| Fire Hall Emergency Generator | In process | \$80,000 |
| Community Spaces | | |
| Bike racks in Lake Park | In process | \$2,000 |
| Install new picnic tables in family area - Village Park | Not started | \$10,000 |
| Park information sign – Lake Park entrance | Not started | \$3,000 |
| Five in-ground garbage receptacles in various locations | Not started | \$13,000 |
| Accessibility improvements - Install two benches on South Wellington Colliery Trail | Not started | \$4,200 |
| | | |
| Total Committed COVID Restart Funds | | \$603,500 |
| | | |
| Balance remaining from COVID Restart Funds | | \$709,000 |
| | | |
| Recommended use in this report | | \$465,400 (estimated) |
| | | |
| Balance remaining from COVID Restart Funds if projects in this report approved | | \$243,600 |

OPERATIONAL IMPLICATIONS

Those projects identified above are not included within current work plans and may require additional resources for staff to effectively implement. Further information on project costs, including staff’s capacity/means to undertake the work will be included in future reporting.

ATTACHMENTS

None

CONCURRENCE

Rachel Parker, Corporate Officer **RP**

Kevin McPhedran, Manager of Parks and Recreation **KM**

Courtney Simpson, Manager of Development Services **CS**

Respectfully submitted,

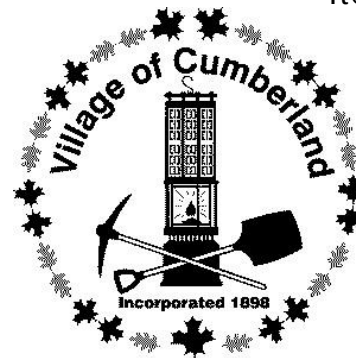
Kaelin Chambers

Kaelin Chambers
Economic Development Officer

Clayton Postings

Clayton Postings
Chief Administrative Officer

COUNCIL REPORT



REPORT DATE: April 7, 2021
MEETING DATE: April 12, 2021

File No. 2380-20

TO: Mayor and Councillors
FROM: Rachel Parker, Corporate Officer
SUBJECT: Coal Hills BMX, Licence of Occupation

RECOMMENDATION

THAT Council receive the Coal Hills BMX, Licence of Occupation report.

That Council approve a licence of occupation of the BMX track area in Village Park to the Coal Hills BMX Association for a five year period.

PURPOSE

The purpose of this report is to present a proposed licence of occupation for the Coal Hills BMX Association to use the BMX track area of Village Park for a five year period and to seek Council's approval of the licence.

PREVIOUS COUNCIL DIRECTION

| Date | Resolution |
|--------------|---|
| Sep 28, 2020 | THAT Council receive the delegation from Corby Johnson, President, and Jason Kerluck, Vice President, Coal Hills BMX to provide an update. |
| Oct 13, 2015 | THAT Council enter in to a Licence of Occupation agreement with the Coal Hills BMX Association and authorize the mayor and the chief administrative officer to execute the agreement. |

BACKGROUND

The Village has provided the Coal Hills BMX Association the use of the BMX track in Village Park at no cost since its construction in 2001 by the Cumberland Youth Centre Society (management transferred to Coal Hills in 2002). The current licence expired on October 31, 2020 and the BMX Club is seeking a licence for another five year term.

Staff met with Club representatives in early 2020 to discuss some proposed updates to the licence and the Club recently updated Council on its activities in late September 2020. The Club agrees that the track should remain available for public use, except when necessary to restrict public

access from November through February each year for safety reasons and to maintain track conditions.

Staff is recommending, some minor changes to the licence:

- Shared parking area: The BMX Association has agreed to reduce the size of non-exclusive parking and camping area, which previously included the parking lot north of the yellow gate.

While the BMX Association has agreed that the area above the gate not be included, the Club has requested that the area south towards the off-leash dog park (shown shaded in orange in the attached plan) remain within the licence area so that the Association can continue to use this area for camping and parking without a park use permit. Staff do not recommend including this area due to the general increased community demands of Village Park in that area. The Association would be required to apply for a park use permit to camp in that area with a fee of \$50.

Staff recommended that the licenced parking area be limited to the Colliery trail area immediately west of the BMX track shown in Schedule A of the agreement.

- The agreement allows camping of members and invitees only within the licence area. Any camping in Village Park for the Club's larger events will be approved through a community event/park use permit.
- s. 4.4: Winter Closure: This section has been changed to allow the Club to close the track each year from November to February.
- s. 4.6: This new section clarifies that recreational fire permits are required for any campfires in the licence area.
- Notice for cancellation: The Association has requested that the Village's notice requirement for cancelling the licence be increased from the current three month notice so that the Association would have sufficient time to complete a race season (April to October) without disruption. Staff are recommending an increase to six months notice, which has been included in the proposed licence.

The licence is subject to a subdivision and development covenant that requires the owner of Lot 9B to relocate the existing BMX track to a new location to accommodate the development of Lot 9B. The covenant required that a new track to be constructed to the same race standards and quality of the existing track before the existing track is decommissioned. It is expected that any discussions on construction of a new track would be known well in advance of the requirement to provide official notice to the Association.

The *Community Charter* requires notice of proposed property disposition, however staff have confirmed that as the agreement is for a non-exclusive licence and that the public has access to the land, that requirement does not apply.

ALTERNATIVES

1. Council may direct staff to negotiate other terms with the Association.

STRATEGIC OBJECTIVE

- Healthy Community
- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Economic Development

FINANCIAL IMPLICATIONS

The Village provides the licence and sewer, water and solid waste collection services at no cost to the Club. The sewer and water is valued at \$1305 per year (2020 rates). There is also minor public works services each year to maintain the water system.

OPERATIONAL IMPLICATIONS

Public works spends some time each year to maintain the water system servicing the track.

ATTACHMENTS

1. Proposed licence of occupation.

CONCURRENCE

Kevin McPhedran, Manager of Parks and Recreation KM

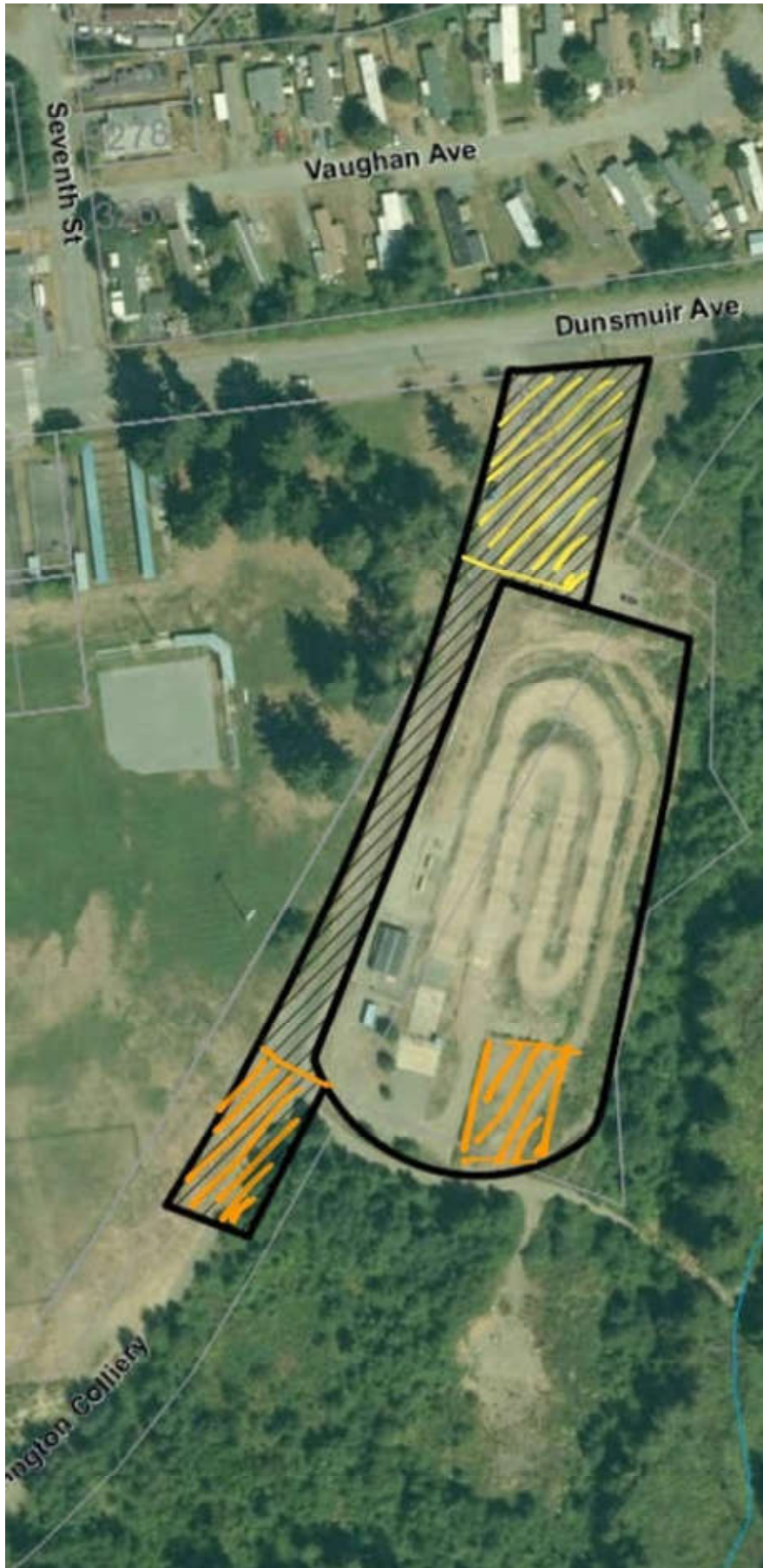
Respectfully submitted,

Rachel Parker

Rachel Parker
Corporate Officer

Clayton Postings

Clayton Postings
Chief Administrative Officer



**Cumberland BMX Track
Licence of Occupation**

THIS AGREEMENT dated for reference the _____ day of _____ 2020
is

BETWEEN:

The Corporation of the Village of Cumberland
2673 Dunsmuir Avenue
Box 340
Cumberland BC V0R 1S0
(the "Village")

AND:

Coals Hills BMX Association
Box 49
Cumberland BC V0R 1S0
(the "Association")

WHEREAS:

- A. The Village is the registered owner in fee simple of those lands in the Village of Cumberland, British Columbia, known as "BMX Track" and legally described as:

Lot A, Section 21, Nelson Land District, Plan VIP71591
- B. The Association is a not-for-profit society in good standing duly incorporated under the *Society Act*;
- C. A BMX track was constructed by the Cumberland Youth Center Society in 2001 on the portion of the lands known as Remainder DL 21, Nelson District through a management agreement with the Village of Cumberland.
- D. The Coal Hills BMX Association was created in 2002 and the management and operation of the BMX track was transferred to the Association in 2002.
- E. In 2002, the Association constructed a 16' x 18' building with a concession, office, and public washrooms; and a moto shed has also been placed on the Land (the "Buildings").
- F. Further operation and maintenance agreements with the Association were executed in 2007, 2010, and 2015.
- G. The Association wishes to continue its occupation of the Building and that portion of the Land outlined in heavy black on the map attached as Schedule "A" (the "Land") through

a Licence of occupation and the Village wishes to grant a Licence to the Association, on the terms and conditions set out in this Agreement;

- H. The Village entered into a Subdivision and Development Covenant (FB325240) on May 1, 2009 with Comox Timber Ltd. that may lead to the relocation and construction of a new BMX track to accommodate the proposed development of Lot 9B;
- I. The Village and the Association agree to work together in a spirit of harmony and cooperation on any issues that may arise relating to this licence of occupation.

THIS AGREEMENT is evidence that, in consideration of the mutual promises contained in this Agreement the parties covenant and agree as follows:

Land

- 1. The Village grants a licence of occupation of the Land to the Association for the Term under the terms and conditions of this licence and for the purposes set out in this licence.
 - 1.1 The Village acknowledges the Buildings located on the Land, their contents and furnishings are the property of the Association to be retained by the Association at the termination of this licence.

Term

- 2. The term of the licence granted under this agreement is from the 19th day of April 2021 and ends on the 18th day of April 2026, subject to earlier termination pursuant to the terms of this agreement (the "Term"). Upon the expiration of the Term, the parties may enter into a new agreement on terms agreeable to the parties.

Parking Area

- 3. The Village grants a non-exclusive Licence of Occupation to the Association and its invitees to use for the purpose of vehicle parking and camping for the Association's members and invitees for the duration of the Term those portions of land hatched on the map attached as Schedule "A", notably the roadway and parking area located to the west of the Land, when not in use or required by the Village, its agents, or permittees.

Use

- 4.1 The Association shall only use the Land for the purpose of establishing and carrying on a BMX track, to fulfill the purpose and objectives of the Association mandate, and for any associated activities and programs of the Association.

- 4.2 The Association shall make the Land open for use by the general public when not in use by the Association, its renters, partners, agents or other permitted users.
- 4.3 Despite section 4.2, the Association may close the track from November to February, inclusive for the purpose of reducing damage to the track.
- 4.4 Despite section 4.2, the Association may temporarily close the track for no more than four consecutive days,
- (a) for the safety of the public or riders, or
 - (b) when there is potential for the track to be damaged by public use, intentionally or unintentionally, risking the health and safety of riders or other users.
- 4.5 The Association will apply for a parks use permit under the Village's parks regulation bylaw for use of park land outside the Land subject to this licence.
- 4.6 The Fire Regulation Bylaw applies to the Land and the parking area in Schedule A, and the Association must obtain a recreational fire permit for any open air fires, including the use of any portable campfire apparatus.

Fee

5. Rent is for the term of the agreement is the payment of \$1.00, the receipt and sufficiency of which the Village hereby acknowledges.

Association's Covenants

6. The Association covenants with the Village:
- (a) to use the Land only for the purposes set out in section 4.1 of this agreement;
 - (b) to pay all costs and expenses of any kind whatsoever associated with and payable in respect of the Land, including repair and maintenance costs, and other fees, telephone, electrical, and other utility charges and payments for work and materials which are the responsibility of the Association, but not including fees for garbage, sewer and water services;
 - (c) to make arrangements for any private fire equipment inspections, fire prevention inspections, and risk management inspection by the Village;
 - (d) to provide all equipment, furnishings and supplies that may be required to use the Land for the purposes of this agreement;

- (e) to ensure that any alterations to plumbing or electrical systems in the Building or on the Land or have the appropriate permits and receive any required final inspections;
- (f) to fund any repair of damage caused by the Association or the Association's renters;
- (g) to rent space for programs or community use only where such rental is in accordance with the terms and conditions of this agreement and to administer such rental, and to impose and retain fees for such rental, but not to otherwise assign or sublet this agreement or the Land unless approved in writing by the Village;
- (h) to post notice at the primary entrance to the Land in regard to rider safety requirements, track rules and etiquette, and Association contact information;
- (i) not to do, suffer or permit any act or neglect that may in any manner directly or indirectly cause injury to the Land or to any fixtures or appurtenances thereon, including anything that
 - (i) increases the hazard of fire or significantly increases the risk of liability, or
 - (ii) invalidates any policy of insurance for the Land;
- (j) to comply promptly at its own expense with the legal requirements of all authorities, including an association of fire insurance underwriters or agents, and all relevant notices issued under them that are served upon the Village or the Association during the Term;
- (k) at the expiration of this agreement or another date agreed by the parties, to peaceably surrender and give up possession of the Land;
- (l) not to commit or permit waste on the Land;
- (m) not to cause, maintain or permit anything that may be or become a nuisance or annoyance on the Land to the owners or occupiers of adjoining lands or to the public, including the accumulation of rubbish or unused personal property of any kind;
- (n) to promptly discharge any builders lien which may be filed against the title to the Land relating to any improvements, work or construction which the Association undertakes on the Land and to comply at all times with the *Builder's Lien Act* (British Columbia) in respect of any improvements, work or construction undertaken on the Land;

- (o) to provide, at the Association's cost, comprehensive general liability insurance in an amount not less than \$5 million per occurrence for the Association for activities in relation to the operation of a BMX track for Association use, for unsupervised public use, and associated and permitted activities on the Land, and name the Village as an additional insured to this policy and provide proof of insurance annually to the Village;
- (p) to provide, at the Association's cost, fire and other perils insurance for any buildings and facilities and contents as so desired by the Association;
- (q) to obtain any licences or permits required by law, including but not limited to those for use of liquor and food service;
- (r) to acknowledge that the Land is located within a park and to work with the Village in a spirit of harmony and cooperation in the Village's management of the park, and its diverse uses and users;
- (s) to acknowledge that the Village has entered into a Subdivision and Development covenant with Comox Timber Ltd. that may lead to Comox Timber Ltd. relocating and constructing a new BMX track to accommodate the proposed development of Lot 9B of the Trilogy development and demolishing the old track; and to work with the Village in a spirit of harmony and cooperation on the relocation and decommissioning of the Land and any issues that may arise relating to this matter;
- (t) to undertake hazard inspections of the land at least twice each year, once before the BMX racing season begins, and to undertake minor inspection and ongoing maintenance of the land;
- (u) to provide a annual schedule of practices, races and events to the Village's Manager of Parks and Recreation by March 1 each year and to provide requests for any changes to that schedule to the Village's Manager of Recreation;
- (v) to include the Village's in-kind contributions to the Association in its annual financial records for the purpose of acknowledging the value of those contributions;
- (w) to provide an annual report to the Village's Corporate Officer each fall on that year's activities, successes, membership, track maintenance activities, personal injury and property damage incidents, track inspection reports, and financial statements, of which the non-confidential material may be provided to Council at a public meeting.

- (x) to use the land in accordance with the terms of use attached as Schedule B to this agreement.

Net Licence

- 8. Without limiting any other provisions in this agreement, the Association agrees that this licence is absolutely net to the Village and the Association must promptly pay when due on its own account and without any variation, set-off, or deduction all amounts, charges, costs, duties, expenses, fees, levies, rates, sums and taxes and increases in any way relating to the Land.

Association's Representations and Warranties

- 9. The Association represents and warrants that the Association:
 - (a) is a not for profit society, in good standing, and does not conduct its activities with a view to obtaining, and does not distribute, profit or financial gain for its members;
 - (b) will not discriminate based any grounds set out in the *Canadian Human Rights Act* in its membership, operation, and administration of any of its programs;
 - (c) has the power and capacity to enter into and carry out the obligations under this agreement; and
 - (d) has completed all necessary resolutions and other preconditions to the validity of this agreement.

Acknowledgment and Agreements of the Association

- 11. The Association acknowledges and agrees that:
 - (a) the Village has given no representations or warranties with respect to the Land including, without limitation, with respect to the suitability of the Land for the Association's intended use;
 - (b) the licence to the Land is on an as is basis and the Village has not made any representations, warranties or agreements as to the environmental condition of the Land;
 - (c) it has inspected the facility immediately prior to its use under this agreement and will advise the Village of any hazards or areas of concern requiring maintenance;

- (d) it is the sole responsibility of the Association to satisfy itself with respect to the environmental conditions of the Land, including, without limitation, by conducting any reports, tests, investigations, studies, audits and other inquiries as the Association, in its sole discretion, considers necessary in order to satisfy itself as to the environmental condition of the Land.

Routine Repair and Maintenance

12. The Association must keep the Land, and all fixtures and appurtenances thereon, in good repair consistent with standards of repair generally accepted in British Columbia with respect to comparable Land, and the Association is responsible for and must do all routine maintenance and repairs with respect to the Land necessary for the Association's use, occupation and operation of the Land and upon written notice from the Village the Association must make such repairs as are required by the Village in the notice. At the end of the Term, the Association must surrender the Land to the Village in good repair, excepting reasonable wear and tear.

Action by Village on the Operator's Default

13. The Association must promptly repair and maintain the Land according to notices received from the Village under the previous section and, if the Association fails to do so within ninety (90) days after receiving such notice, the Village may, but is not obligated to, cause such repairs and maintenance to be undertaken at the Association's cost and may cause the Village's representatives to enter on the Land for such purpose. In the event of an emergency, the Village may undertake repairs and maintenance without prior notice to the Association.

Payment for Village's Action

14. Should the Village deem it necessary to undertake any repairs or maintenance of the Land on the default of the Association, then the Association will pay to the Village the cost of all such repairs or maintenance carried out by the Village within 60 business days of receipt of the Village's account.

Association not Relying on Village

15. Despite that the Village may inspect the Land and require repairs and maintenance, the Association agrees that it is responsible for repair and maintenance of the Land as specified in this agreement and it is not relying on the Village for determining the need for repair or maintenance of the Land.

Association Alterations

16. The Association must not alter the existing state of the Land in any way, without the prior written consent of the Village. If the Village gives such consent, the Association must obtain the Village's prior approval of drawings and specifications for such work, must do such work strictly in accordance with the approved drawings and specifications and must comply with any conditions the Village imposes with that approval.

Minimum Work Standards

17. The Association must ensure that any repairs or work with respect to the Land done by or on behalf of the Association under this agreement comply with all applicable laws, statutes, enactments, regulations, bylaws and orders from time to time in force, including the applicable building code and bylaws of the Village of Cumberland, and where applicable to the American Bicycle Association BMX track standards.

Quiet Possession

18. The Village covenants and agrees with the Association to permit the Association, so long as the Association is not in default of the Association's obligations under this agreement, to peaceably possess and enjoy the Land for the Term, without interference or disturbance from the Village or those claiming by, from or under the Village except for the Village's express rights under this agreement to enter upon the Land.

Permission to Enter

19. The Village or its authorized representative may enter on the Land at all reasonable times for the purpose of inspecting the Land.

Indemnity

20. The Association must indemnify and save harmless the Village and its elected and appointed officials, officers, employees, agents, successors and assigns, from any and all liabilities, actions, damages, claims, losses, costs and expenses whatsoever (including without limitation, the full amount of all legal fees, costs, charges and expenses whatsoever) in any way directly or indirectly arising from the occupation, activities or actions of the Association on or from the Land or in, on or from the Buildings or anything done or not done or maintained by the Association.

Survival of Indemnities

21. The obligations of the Association under section 20 survive the expiry or earlier termination of this agreement.

State of Improvements at Termination

22. If the Association fails to leave the Land in a condition required by this agreement, the Village may do so on behalf of the Association and the Association must, on demand, compensate the Village for all costs incurred by the Village.

Village's Covenants

23. The Village covenants with the Association:
- (a) to ensure adequate access to the Land;
 - (b) to provide water, sewer and garbage collection service at no cost to the Association;
 - (c) to provide notification of any Park Use Permit for the use of Village Park; and
 - (d) to work with the Association in a spirit of harmony and cooperation in its management of the park, its diverse uses and users.

Termination Due to Default

25. If and whenever:
- (a) the Term or any of the goods or chattels in the Land are at any time seized or taken in execution or attachment by any creditor of the Association or under bill of sale or chattel mortgage;
 - (b) a writ of execution is issued against the goods and chattels of the Association;
 - (c) the Association makes any assignment for the benefit of creditors or becomes insolvent or bankrupt;
 - (d) proceedings are begun to wind up the Association;
 - (e) the Association is in default in the payment of any amount payable under this agreement and the default continues for thirty (30) days after written notice by the Village to the Association;
 - (f) the Association does not fully observe, perform and keep each and every term, covenant, agreement, stipulation, obligation, condition and provision of this agreement to be observed, performed and kept by the Association, and persists in such default for thirty (30) days after written notice by the Village; or
 - (g) the Association vacates or abandons the Land or Buildings or uses or permits or suffers the use of the Land for any purpose other than the purposes permitted

by this agreement, and such default persists for five (5) days after written notice by the Village,

then the Village may, at its option, terminate this agreement and the Term then becomes immediately forfeited and void and the Association must immediately cease all use and occupation of the Land and must vacate and deliver up possession of the Land and the Village may, without notice or any form of legal process, and without any adherence to public law duties or procedural fairness or the principles of natural justice, forthwith re-enter the Land and repossess and enjoy the same.

Termination by the Village

26. The Village may terminate this agreement by giving six (6) months written notice to the Association and the termination shall be effective at the expiration of the six (6) month period.

Termination by Association

27. The Association may terminate this agreement by giving thirty (30) days written notice to the Village and the termination shall be effective at the expiration of the thirty (30) day period.

Destruction of Land

28. If the Land or Buildings or any part of them are at any time during the Term burned down or damaged by fire, lightning, tempest, or earthquake, so as to render them unfit for the purpose of the Association and if the Association elects not to undertake restoration, repair or replacement, this agreement shall terminate and, for the purpose of this section, if the Association does not advise the Village concerning the Association's intention within thirty (30) days of such damage, the Association shall be deemed to have elected not to undertake restoration, repair or replacement.

Holding Over

29. If the Association continues to occupy the Land with the written consent of the Village after the expiration of the Term or earlier termination of this agreement, then, without any further written agreement, the Association shall be a monthly occupation subject always to the other provisions in this agreement insofar as the same are applicable to a month to month tenancy and a tenancy from year to year shall not be created by implication of law, and nothing shall preclude the Village from taking action for recovery of possession of the Land.

Distress

30. If and whenever the Association is in default of the payment of any money, whether expressly reserved by this agreement, the Village may without notice or any form of legal process whatsoever, enter on the Land and seize, remove and sell the Association's goods, chattels and equipment and seize, remove, and sell any goods, chattels and equipment at any place to which the Association or any other person may have removed them in the same manner as if they had remained and been distrained on the Land, notwithstanding any rule of law or equity to the contrary, and the Association hereby waives and renounces the benefit of any present or future statute or law limiting or eliminating the Village's right of distress.

Remedies Cumulative

31. No reference to or exercise of any specific right or remedy by the Village prejudices or precludes the Village from any other remedy, whether allowed at law or in equity or expressly provided for in this agreement. No such remedy is exclusive or dependent upon any other such remedy, but the Village may from time to time exercise any one or more of such remedies independently or in combination.

No Joint Venture

32. Nothing contained in this agreement creates the relationship of principal and agent or of partnership, joint venture or business enterprise or entity between the parties or gives the Association any power or authority to bind the Village in any way.

Interpretation

33. In this agreement:
- (a) reference to the singular includes a reference to the plural and vice versa, unless the context requires otherwise;
 - (b) a particular numbered section or lettered Schedule is a reference to the correspondingly numbered section or lettered Schedule of this agreement;
 - (c) an "enactment" is a reference to an enactment as that term is defined in the *Interpretation Act* (British Columbia) of the day this agreement is made;
 - (d) any enactment is a reference to that enactment as amended, revised, consolidated or replaced;
 - (e) section headings are inserted for ease of reference and are not to be used in interpreting this agreement;
 - (f) a party is a reference to a party to this agreement;

- (g) time is of the essence;
- (h) where the word “including” is followed by a list, the contents of the list shall not circumscribe the generality of the expression immediately preceding the word “including”; and
- (i) a reference to a party is deemed to include the heirs, executors, administrators, successors, assigns, servants, employees, agents, contractors, elected and appointed officials, officers, directors, Associations and invitees of such party where the context so requires and allows.

Notices

34. Where any notice, request, direction or other communication (any of which is a “Notice”) must be given or made by a party under the agreement, it must be in writing and is effective if delivered in person, sent by prepaid registered mail addressed to the party for whom it is intended, or sent by email as follows:

If to the Village: Village of Cumberland
 Box 340
 2673 Dunsmuir Avenue
 Cumberland BC V0R 1S0
 Fax Number: 250-336-2321
 info@cumberland.ca

Attention: Corporate Officer

If to the Association: Coal Valley BMX Association
 Box 49
 Cumberland BC V0R 1S0

Attention: President

Any Notice is deemed to have been given if delivered in person, when delivered; if by registered mail, when the postal receipt is acknowledged by the other party; and, if by fax, when transmitted. The address or fax number of a party may be changed by notice in the manner set out in this provision.

No Effect on Laws or Powers

35. Nothing contained or implied herein prejudices or affects the Village’s rights and powers in the exercise of its functions pursuant to the *Community Charter* (British Columbia) or its rights and powers under any enactment to the extent the same are applicable to the

Land or the Building, all of which may be fully and effectively exercised in relation to the Land or the Building as if this agreement had not been fully executed and delivered.

Village Discretion

36. Wherever in this agreement the approval or consent of the Village is required, some act or thing is to be done to the Village's satisfaction, the Village is entitled to form an opinion, or the Village is given the sole discretion:
- (a) the relevant provision is not deemed to have been fulfilled or waived unless the approval, consent, opinion or expression of satisfaction is in writing signed by the Village or its authorized representative;
 - (b) the approval, consent, opinion or satisfaction is in the discretion of the Village, acting reasonably;
 - (c) any discretion of the Village is not subject to public law duties and the principles of procedural fairness and the rules of natural justice have no application; and

the sole discretion of the Village is deemed to be the sole, absolute and unfettered discretion of the Village.

Severance

37. If any portion of this agreement is held invalid by a court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid will not affect the validity of the remainder of the agreement.

No Public Law Duty

38. Whenever in this agreement the Village is required or entitled at its discretion to consider granting any consent or approval, or is entitled to exercise any option to determine any matter, or to take any action or remedy including, without limiting the generality of the foregoing, the termination of this agreement and the re-entering of the Land, the Village may do so in accordance with the contractual provisions of this agreement and no public law duty of procedural fairness or principle of natural justice shall have any application.

Binding on Successors

39. This agreement enures to the benefit of and is binding upon the parties and their respective successors and assigns, notwithstanding any rule of law or equity to the contrary.

Law of British Columbia

40. This agreement must be construed according to the laws of the Province of British Columbia.

Whole Agreement

41. The provisions in this agreement constitute the whole of the agreement between the parties and supersede all previous communications, representations, warranties, covenants and agreements, whether verbal or written, between the parties with respect to the subject matter of the agreement.

Waiver or Non-Action

42. Waiver by the Village of any breach of any term, covenant or condition of this agreement by the Association must not be deemed to be a waiver of any subsequent default by the Association. Failure by the Village to take any action in respect of any breach of any term, covenant or condition of this agreement by the Association must not be deemed to be a waiver of such term, covenant or condition.

As evidence of their agreement to be bound by the above terms, the Village and the Association each have executed this agreement on the respective dates written below:

The Corporate Seal of **The Corporation**)
of the Village of Cumberland)
was hereunto affixed in the presence)
of its duly authorized officers:)
))
_____))
Mayor)
))
_____))
Corporate Officer)
))
_____))
Date)

Signed by the authorized signatories)
of the **Coal Hills BMX Association**)
Society)
))
_____))

President)
)
)
_____)
Secretary)
)
)
_____)
Date)

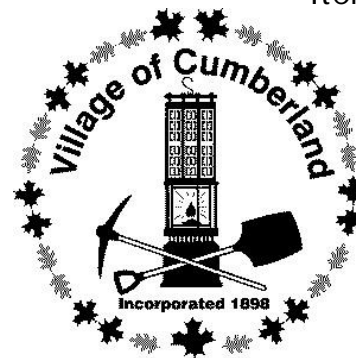
SCHEDULE "A"
Plan of Land



Schedule B
Terms of Use

1. The Land must be kept clean and free of litter.
2. Fires are not permitted on the Land without a valid recreational fire permit issued by the Village.
3. Fireworks, the discharge of firearms, tree cutting or removal are not permitted on the Land without express written permission from the Village.
4. Camping for the Association's members and invitees is permitted within the licence areas during events hosting by the Association.
5. Dogs must be on leash and under control on the Land. The Association may prohibit dogs on the Land or on portions of the Land.
6. Vehicles must be parked in a manner not to impede use of the road or public right-of-way or to damage vegetation or to restrict or inhibit public recreational use of the Land.

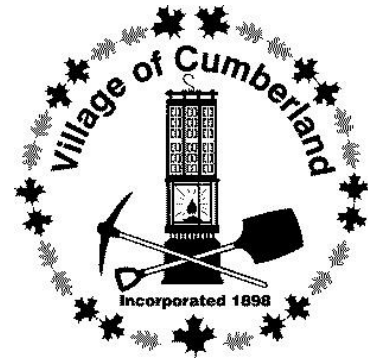
COUNCIL MEMBER REPORT



DATE: April 7th 2021
 TO: Mayor and Councillors
 FROM: Councillor Sproule
 SUBJECT: Monthly Report – March 2021

| Date | Event | Comments |
|------|---|--|
| 1st | -Village Hall meeting -Heritage Committee | Working on SOS King George |
| 3rd | With Councillor Brown | Camp Road setbacks, parking |
| 5th | Community to Community meeting KFN | Creating better understanding |
| 19th | Zoom meeting with Minister Osborne | Variety of topics |
| 24th | In Film, North Island Film Commission | Assisted Commissioner, Joan Miller with movie location |
| 27th | Attended Library Board for Councillor Brown | |
| 29th | Tour of New Fire Hall Tour of new Water treatment Facility | |
| 31st | Tour of Maple Lake with Tanya Price | InFilm location Manager |

COUNCIL MEMBER REPORT

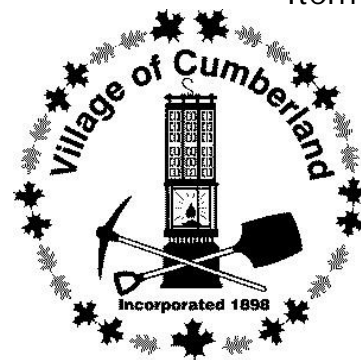


DATE: April 1, 2021
 TO: Mayor and Councillors
 FROM: Councillor Ketler
 SUBJECT: March 2021 Monthly Report

| Date | Events | Comments |
|-------|---|---|
| Date | Event | Comments |
| Mar 1 | Village Hall | Topics included: Public Hearing, Comprehensive Mapping, Coal Valley Estates, Parking, EcoAssets, Traffic Mgmt, Ravine Park, Fire Hall, Perseverance Creek Protection |
| Mar 1 | CV Emergency Operations Centre Policy Group | Policy Group made up of Mayors/Chair/KFN, CAOs and Emergency Operations staff – gave covid update, vaccine roll-out and springbreak |
| Mar 2 | Village Public Hearing | Public Hearing for Zoning Bylaw amendments |
| Mar 3 | CVRD Chair/Vice Chair/CAO agenda meeting | Set agenda for following week's CVRD Board meeting |
| Mar 4 | Meeting with Cumberland Students (Lister and Ben) | Continue to work on Green New Deal for Cumberland resolutions |
| Mar 4 | Power Women | Zoom networking call with elected officials in BC |
| Mar 5 | Community to Community forum | CVRD/KFN hosted forum for elected officials CV discussing implementation of Declaration of the Rights of Indigenous Peoples |
| Mar 5 | Island Health update | Zoom call on Phase 2 of the Immunization Plan |
| Mar 8 | Regular Council Meeting | https://cumberland.ca/meeting-info/ |
| Mar 9 | CV Recreation Commission | -Approval of 2021-2025 Financial Plan – Motion that \$223,000 BC Safe Restart Grant go to capital projects at the Rec Complex |
| Mar 9 | CVRD Board | -Approval of 2021-2025 Financial Plan for the following services: Search&Rescue, CV Emergency Program, 911 Answering, Homelessness Support, RGS, Rec Grant, Ec Dev, Transit (w \$100k increase for Hornby/Denman bus) |

| | | |
|--------|--|---|
| Mar 10 | CVRD Chair/Vice Chair/CAO agenda meeting | Set agenda for following week's CVRD Board meeting |
| Mar 16 | Service Review meeting | Members meeting to determine the future of the Regional Ec Dev service |
| Mar 16 | CVRD Board | -UBCM resolution on Climate Action requesting stable funding for local governments -Singular Alternative Approval Process – service establishment requirements |
| Mar 17 | CVRD Chair/Vice Chair/CAO agenda meeting | Staff updates |
| Mar 18 | EOC Policy Group | COVID update – spring break messaging, continue with protocols -10% of Vancouver Island adults have been vaccinated so far. We need 70% for herd immunity. |
| Mar 19 | Island Coastal Economic Trust | Board of Directors meeting |
| Mar 22 | Regular Council meeting | https://cumberland.ca/meeting-info/ |
| Mar 24 | KFN Chief and Council meeting | Monthly CVRD update of action items |
| Mar 24 | CVRD Chair/Vice Chair/CAO agenda meeting | Set agenda for following week's CVRD Board meeting |
| Mar 29 | Fire Hall Tour | Council and staff tour of NEW Fire Hall |
| Mar 29 | Drinking Water Treatment Plant | Tour and ribbon-cutting ceremony |
| Mar 30 | CVRD Board | Delegations: Tourism Vancouver Island and Friends of Rails to Trails -Renewal of CV Community Health Network contract -Adoption of CVRD 2021-2025 Financial Plan -CVRD commit \$15,000 additional funds to Regional Feasibility Study for Regional Parks Service for a total of \$40,000 |
| | | |

COUNCIL MEMBER REPORT



DATE: April 12, 2021
 TO: Mayor and Councillors
 FROM: Mayor Baird
 SUBJECT: March 2021 Monthly Report

March 3rd

Webinar on Social & Sustainable Public Procurement: Panel members MP Ryan Turnbull and Sandra Hamilton.

-Talking about Large Companies global responsibility and diversifying supply chains.

March 5th

Community to Community Forum, co –hosted by Chief and Council of the K`omoks First Nations and the Comox Valley Regional District Board.

Facilitated by Melissa Quocksister bringing together the Comox Valley`s elected official and local government senior staff to continue to develop a co-operative and collaborative government-to-government relationship that supports ongoing dialogue and partnerships now and into the future.

March 9th

Webinar Tackling Social media`s Keyboard Warriors

Brian Lambie-6 principles municipalities can use for dealing with difficult people on social media.

Webinar Cybersecurity & Local Government

Henry Awere public policy government consultant to protect confidential information and residential information.

March 12th

Child Care Poverty Reduction Strategy; in attendance Betty Tate, Kim Tondras, Michelle Carty, Tammi Manson Natalie Robinson.

-to give children a good foundation elevate out of poverty.

-out door recreation very important (1 hour of exercise is more important than 1 hour of therapy).

-income assistance is bogged down in paperwork.

- people cannot afford phones.
- 30% of children in the Comox Valley live in poverty.

March 16th

Meeting with Max Jaiszczok Executive Director, Island Health
Update on Lab services for Cumberland
Mental Health service providers attending the next Committee of the Whole
Looking at starting an Elected Officials Form for North Island.
Discussion on the Food Share program in Cumberland.

Active School Transportation meeting by zoom

“Village on the move”

The committee received a grant for \$10,000 for a pilot project.
They and have set a budget-approved by committee,
They are looking at bike shelters-bike racks-scooter racks.
200 parent surveys have been completed on Walkability to school.

March 17th

Active Transportation by zoom with Regional District.
Hosted by Beth Hurford, Ben Casey and Allana Mullaly.
Looking for input into the Regional Strategy.

March 18th

EOC meeting to discuss spring break.
All First Nations Communities on Vancouver Island have received the vaccine.
All other information has been distributed..

March 19th

Meeting with Minister MLA Osborne.

- We had 1 hour to bring forward concerns we have as a council.

Council has 7 major projects that staff are working on or hope to receive funding for, we asked that the time frame for these projects be extended if required.
Ex: COVID Resilience-Wastewater Treatment-Investing in Canada Infrastructure Program etc. Shortage of workers and materials on back ordered.

- AVICC resolutions- Clean and Renewable Energy Regulatory Framework.

Drinking Water Protection and Private Managed Forest Land
Farmers` Markets as Essential Services during Local Emergencies.

- Gaming Grant Funding for Local Not for Profit Organizations and Casino Funding.
- Housing and Property Assessment increases, Relief for Seniors on fixed incomes.

March 23rd

Committee members completed a walkabout around the school grounds and public roads during spring break.

We were looking at bus loading zones, parent drop offs, signage, safe parking locations bicycle facilities, obstructions on the sidewalks to name a few.

The next step is to collect data on traffic observations during the school day.

Spoke with Mayor Karen Elliott of Squamish on Trails and the impact on their community. We have some of the same issues but they deal with more tourist than we do.

She has provided me with information on a number of issues.

Example: Centralized parking away from trails, hired 6 summer students to be ambassadors at trail heads, buy a trail pass.

March 24th

High Ground Conference:

Plenary Session: Be Bold!

Advocating for a living wage during COVID-19

Permanent Residency-Making local elections more inclusive.

Plenary Session: Equitable and Accessible Public Education.

Workshop: Mobilizing for Climate Action Implementation.

Tourism Vancouver Island staff spent the day visiting Businesses in Cumberland guided by Kaelin Chambers/Economic Development Officer. I meet with Dino Tsembelis (responsible for the info center) and Kaelin for lunch to talk about Cumberland.

March 25th

Check News broadcasted live from Cumberland.

I was interviewed by Jeff King and Ed Bain for the "Upside" show.

It was great to see all the people that came out to Village Square.

A big thank you to Village Bakery and Dodge City Grooming for giving their time for the interview.

Kaelin did a great job for economic development!

March 26th

High Ground conference: Plenary Session-Conversation with Minister Bowinn Ma

Workshop: Equity, Diversity and Inclusion in Local Government.

Plenary: Conversation with Minister George Heyman.

Plenary: Conversation with Minister Jossie Osborne.

They have recorded the sessions and will send out to people that attended.

March 29th

Council toured the new Fire Hall and the Water Treatment facility.

Thank you to staff for all the hard work in completing the two projects.

There were many bumps along the way, I am sure staff have stories to tell.

I was very proud to cut the ribbon at the treatment facility and look forward to the official opening of the Fire Hall when COVID restrictions are lifted.

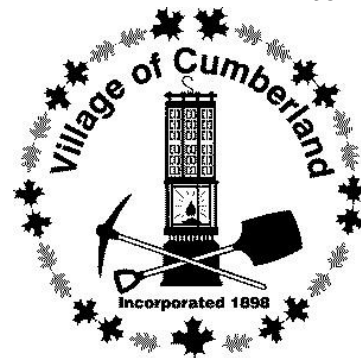
March 31st

FortisBC –Pathways to 2050 Report presented to elected officials. They have agreed to come to municipalities to present this report, and hope to present at AVICC.

I would like to congratulate Carter Woods mountain bike racer named BC Junior athlete of the year by Sport BC.

He has had a very impressive background in mountain biking and we wish him all the best in Europe to compete in the World Cup circuit.

COUNCIL MEMBER REPORT



DATE: April 7, 2021
 TO: Mayor and Councillors
 FROM: Councillor Brown
 SUBJECT: March 2021 Council Report

March 1, 2021

Village Hall:

Discussion:

- Clarification on Zoning Bylaw/public hearing and parking requirements
- Suggestion for a comprehensive map of Cumberland with environment features and natural assets
- Concern about the impact of Coal Valley Estates next phase on storm water routes and trees in greenway
- Concerns around parking along Comox Lake Road
- Questions on when the traffic management plan is happening and concerns and traffic and parking issues
- Concerns about preservation of the Camp Road greenway park including the ravine and keeping the escarpment intact, and suggestion of fence to delineate park boundary
- Question on next steps of remediation on Derwent House
- Question about Whyte's bay public access, and the ownership of land, and concerns about people crossing Perseverance Creek (fish habitat so we need a bridge), and Rotary's road to recreation project.
- Steve Morgan shared the video of the ravine by Peta Murray view here: [Ravine Video](#)

Heritage Committee Meeting:

- Density Bonusing for heritage preservation

March 2:

Neighborhood Public Meeting – Camp Road ADU Development Permit

March 4:

Climate Caucus Electeds Call

- Communications Strategies for the Caucus

March 5:

Community to Community Forum

- Declaration on the Rights of Indigenous Peoples Act (DRIPA).

March 8:

Council Meeting

More info here: [Mar 8 Agenda](#) and [Mar 8 Council Meeting Video](#)

March 9:

Comox Valley Substance Use Strategy Working Group Meeting

March 11:

Advisory Planning Commission Meeting

March 15:

Comox Valley Food Policy Council Annual Planning Meeting

March 16:

Active School Travel Meeting

March 18:

Community Justice Centre Board Meeting

- Potential use of social media to educate community on restorative Justice

March 19:

Council meeting with MLA Josie Osbourne

March 22:

Council Meeting

- More info here: [Mar 22 Agenda](#) and the video recording is here: [Mar 22 Council Meeting Video](#)

March 23:

Active School Travel Walk around the school looking at access routes

March 24:

High Ground Civic Governance Conference

- PLENARY: Be Bold! With Trent Derrick, Kristyn Wong-Tam, Rhiannon Bennett, Seth Klein
- PLENARY: Emerging Solutions Living Wage and Permanent Residency – #LostVotes: Making Local Elections More Inclusive
- PLENARY: Perspectives on a Just, Equitable, and Accessible Public Education
Minister Jennifer Whiteside (Minister of Education), Jennifer Reddy, Patti Bacchus, Paul Shaker, Moderator: Shuirose Valimohamed
- WORKSHOP: Mobilizing for Climate Action Implementation
Christine Boyle, Karen Elliott, Naia, Lee, Rik Logtenberg, Moderator: Cheeying Ho

March 25:

High Ground Civic Governance Conference

- PLENARY: In Conversation with Minister George Heyman with Jessica McIlroy and Rik Logtenberg
- PLENARY: In Conversation with Minister Josie Osborne with Amy Lubik
- PLENARY: In Conversation with Minister Ravi Kahlon with Chuka Ejeckam and Iglia Ivanova

March 27:

High Ground Civic Governance Conference

- PLENARY: The Vital Role of Civil Society in our Communities
Parliamentary Secretary Niki Sharma, Alison Brewin, Kevin Huang, Moderator: Kevin Millsip
- PLENARY: Emerging Solutions (2 spotlights & conversation)
How Community-based Collaborations Support Healthy Aging (Marcy Cohen), TBA
- WORKSHOP: An Economy for All; Ben Geselbracht, Elvy Del Bianco, Arzeena Hamir,
Moderator: David Ng
- PLENARY: Emerging Solutions (2 spotlights & conversation)
Period Promise: how civic governments can end period poverty (Nikki Hill)
Creative Approaches to Science Education (Carin Bondar)
- PLENARY: Open discussion on where do we go from here
Kevin Millsip, Sussanne Skidmore

March 29:

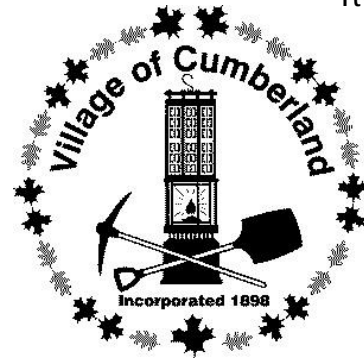
Tour of new Fire Hall

Tour of Water Treatment Facility

March 30:

Meeting with Accessibility Consultant

COUNCIL REPORT



REPORT DATE: 4/6/2021
MEETING DATE: 4/12/2021

File No. 1700

TO: Mayor and Councillors
FROM: Michelle Mason, Chief Financial Officer/Deputy CAO
SUBJECT: 2021 Property Tax Rates Bylaw

RECOMMENDATION

- i. THAT Council receive the 2021 Property Tax Rates Bylaw report.
- ii. THAT Council give first, second and third reading to “2021 Property Tax Rates Bylaw No. 1148, 2021”.

PURPOSE

The purpose of this report is to provide to Council the “2021 Property Tax Rates Bylaw No. 1148, 2021” for consideration of first, second and third reading.

PREVIOUS COUNCIL DIRECTION

| Date | Resolution |
|------------------|---|
| January 11, 2021 | THAT Council adopt 2021 - 2025 Financial Plan Bylaw No. 1138, 2020. |

BACKGROUND

The 2021-2025 Financial Plan bylaw (attached for information) must be adopted prior to adoption of the 2021 Tax Rates bylaw and this requirement has been met. The 2021 year of the approved five-year financial plan requires municipal property tax revenues in the amount of \$3,449,960. Property tax revenues levied in 2020 totaled \$3,211,620. The budgeted property tax revenues’ impact to existing 2020 ratepayers is a 4.93% increase.

The tax rate bylaw attached to this report establishes tax rates for the Village of Cumberland and for other government agencies for which the Village levies and collects taxes. The tax rates bylaw must be adopted by May 15, 2021.

The variable tax rate system in BC levies property tax to owners based on the value of their properties. The tax rate each year is based on the revenue the Village budgets to collect and the assessed values of all the properties in the Village at that time. Changes in the total assessed property values in the Village will cause the tax rate to change. The property tax rates in the bylaw are based on assessments from the Revised Roll received in March 2021. The total market value in

2021 assessments for Cumberland increased by approximately 4%. The rates reflect this relatively stable market increase in the various classes. Council increased class seven, managed forest taxes by 10% and this is also reflected in the rates.

| Property Class | 2020 Tax Rates | 2021 Tax Rates | 2021 Tax Ratios (Multiples of Class 1) |
|--------------------------|----------------|----------------|--|
| Class 1 (residential) | 3.0454 | 3.0616 | 1.00 |
| Class 2 (utilities) | 55.6258 | 57.0564 | 18.64 |
| Class 5 (light industry) | 9.5891 | 9.8933 | 3.23 |
| Class 6 (business/other) | 7.758 | 7.9245 | 2.59 |
| Class 7 (managed forest) | 29.3609 | 32.5851 | 10.64 |
| Class 8 (rec/non-profit) | 2.0486 | 2.1308 | 0.70 |
| Class 9 (farm) | 3.0459 | 3.0616 | 1.00 |

Property taxes generated by growth in 2021 is estimated in the financial plan at \$80,000; however, the actual taxes from growth in 2021 based on the revised roll totals \$54k. As a result \$26k will need to be funded from the general financial stabilization reserve to offset this difference. In addition, three properties won appeals for the 2020 tax year which will result in tax refunds of which the municipal portion of the refund totaling \$18k will also need to be funded by the financial stabilization reserve. There are sufficient funds in the reserve to cover the total of \$44k that is needed.

Based on the revised assessment roll and approved financial plan, property and parcel taxes as well as utility fees are estimated to increase in 2021 for average single-family and residential strata properties as well as a representative commercial property as follows:

| Household Type | Average ** Assessment | Total 2021 Charges * Compared to Total 2020 Charges | | |
|---------------------|-----------------------|---|---------|--------------------|
| | | 2021 | 2020 | Estimated Increase |
| Single-family | \$507,340 | \$3,681 | \$3,487 | \$194 |
| Strata units | \$389,332 | \$2,846 | \$2,629 | \$217 |
| Commercial property | \$404,000 | \$7,595 | \$6,580 | \$1,015 |

- * Single-family and strata unit total charges have \$770 home owner grants deducted
- * 2021 Charges include a new water supply parcel tax of \$45.09 per parcel
- * 2021 school and police tax rates are not available and have been estimated at a five percent increase to residential and utility classes and school tax rates are back to pre COVID-19 rates for business and non-profit organizations that had reduced school tax rates in 2020
- ** Assessment used for commercial is the median assessment (50% assessments higher and 50% assessments lower)

The increases for the residential household types above are less than originally estimated to Council in the Committee of the Whole and Village Hall budget meetings in the fall of 2020. The single-family increase was estimated to be \$269 as compared to the 2021 increase above of \$194 and the strata unit increase was estimated to be \$236 as compared to the 2021 increase above of \$217. There were decreases in the requisitions for the Solid Waste regional service and the Hospital District as well as the water supply parcel tax decreased from the original estimate of \$66 per parcel to \$45.09 per parcel (mainly due to a significantly lower interest rate).

To assist businesses and non-profit organizations in BC who have been impacted by COVID-19, the province significantly reduced 2020 school tax rates for properties in impacted assessment classes (class 4-major industry/class 5-minor industry/class 6-business/class 7-managed forest/class 8-recreation/non-profit). The province has indicated that school tax rates will increase back to their normal range (pre COVID). The increase based on the approved tax increase provided to Council in the fall of 2020 for commercial classes was \$471 (with reduced school tax rates) as compared to the 2021 increase above of \$1,015 (without reduced school tax rates). In addition, the province deferred the deadline for these property classes in 2020 and the province has now indicated that they will not defer the deadline again in 2021. If Council wishes to defer the deadline in 2021, it would need to be for all classes and a bylaw change would be needed (staff direction would be needed at this meeting).

The Village of Cumberland must establish rates by bylaw for the Vancouver Island Regional Library services (VIRL), the Comox Valley Regional District (CVRD) and Comox Strathcona Regional Hospital District (CSRHD). Tax rates for the VIRL are based on invoiced amounts to the Village by the Library board as per their adopted financial plan. Tax rates for CVRD and CSRHD are based on amounts requisitioned to the Village by the CVRD and CSRHD as per their adopted financial plan.

Staff cautions that property assessments do not change equally across all properties and market pressures and property improvements will result in different assessment changes for different property owners. Property owners have the option to appeal their property assessment values to BC Assessment by January 31st each year. Changes as a result of any appeal are included in the revised roll.

Property Tax Deferral

Certain residential property owners may be eligible for property tax deferral. Property tax deferral is an existing low interest loan program that helps qualified B.C. homeowners pay their annual property taxes on their principal residence. Homeowners that are 55 or older, a surviving spouse, a person with disabilities or a family with children may qualify for deferral. In addition to general information about property tax deferral and the required steps, there is information about the two specific programs (attached to this report):

- Regular Property Tax Deferral Program, for those aged 55 or older or in other specified circumstances
- Families with Children Tax Deferral Program, for those financially supporting children.

ALTERNATIVES

1. Council can make changes to the tax revenue included in the financial plan which would change the tax rates in the attached bylaw. Staff would need to bring the changes back to Council and a special Council meeting may be required to meet the May 15th deadline.

STRATEGIC OBJECTIVE

- Healthy Community
- Quality Infrastructure Planning and Development
- Comprehensive Community Planning
- Economic Development

FINANCIAL IMPLICATIONS

Financial implications for the attached 2021 tax rate bylaw are mostly outlined above in this report.

The table below outlines the 2020 (2021 not available at this stage) taxes and charges that a representative house paid in communities on Vancouver Island (information taken from the Province of BC website). The last column estimates what the total charges for the other communities would be if they increased by 2% compared with the actual charges for Cumberland (4.56%).

| Municipality | House Assessment | Total Residential Variable Rate Tax (HOG not taken) | Total Residential Parcel Taxes | Total Residential Utility Fees | Total Residential Taxes and Charges | Assume a 2% increase for 2021 |
|----------------|------------------|---|--------------------------------|--------------------------------|-------------------------------------|-------------------------------|
| Cumberland | \$485,102 | \$3,130 | \$286 | \$841 | \$4,257 | \$4,451* |
| Courtenay | \$486,195 | \$3,026 | \$245 | \$1,024 | \$4,295 | \$4,381 |
| Comox | \$560,215 | \$3,129 | \$100 | \$1,003 | \$4,232 | \$4,317 |
| Campbell River | \$455,481 | \$3,516 | \$124 | \$967 | \$4,607 | \$4,699 |
| Qualicum Beach | \$654,230 | \$3,995 | \$215 | \$376 | \$4,586 | \$4,678 |
| Parksville | \$514,452 | \$3,342 | \$0 | \$695 | \$4,037 | \$4,118 |
| Lantzville | \$716,746 | \$3,283 | \$20 | \$893 | \$4,196 | \$4,280 |
| Nanaimo | \$527,145 | \$3,751 | \$20 | \$905 | \$4,676 | \$4,770 |
| Ladysmith | \$455,980 | \$3,170 | \$809 | \$1,019 | \$4,998 | \$5,098 |

* Increase for Cumberland for the 2021 average house assessment above is the actuals (4.56%) in this report (\$507,340 and total charges without a home owner grant claimed is \$4,451)

OPERATIONAL IMPLICATIONS

The adoption of the property tax rate bylaw is the last step in the financial planning process and must be adopted after the financial plan bylaw has been adopted and prior to May 15th of each year. Tax levies are expected to be mailed after the May long weekend. Home owner grants and tax deferrals are now administered by the Province of BC directly. Property owners wanting to use these programs, need to use directly on the provinces website. Links to the applicable website can be found by searching *Property Taxes and Home Owner Grants* on the Village website cumberland.ca.

ATTACHMENTS

1. 2021 Property Tax Rates Bylaw No. 1148, 2021
2. 2021-2025 Financial Plan Bylaw No. 1138, 2020 for information

CONCURRENCE

None

Respectfully submitted,

Michelle Mason

Michelle Mason
Chief Financial Officer/Deputy CAO

Clayton Postings

Clayton Postings
Chief Administrative Officer

THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 1148

A bylaw to establish property tax rates and impose property value taxes for the year 2021.

The Council of the Corporation of the Village of Cumberland in open meeting assembled enacts as follows:

1. This Bylaw may be cited as “2021 Property Tax Rates Bylaw No. 1148, 2021.”
2. The following rates are imposed and levied for the year 2021:
 - (a) for all lawful and general purposes of the municipality on the taxable assessed value of land and improvements for general purposes, rates are shown in column A of Schedule A to this Bylaw;
 - (b) for the purposes of the Vancouver Island Regional Library on the taxable assessed value of land and improvements for general purposes, rates are shown in column B of Schedule A to this Bylaw;
 - (c) for the purposes of Comox Valley Regional District on the taxable assessed value of land and improvements for general purposes, rates are shown in column C of Schedule A to this Bylaw;
 - (d) for the purposes of Comox Valley Regional District on the taxable assessed value of land and improvements for hospital purposes, rates are shown in column D of Schedule A to this Bylaw; and
 - (e) for the purposes of the Comox-Strathcona Regional Hospital District on the taxable assessed value of land and improvements for hospital purposes, rates are shown in column E of Schedule A to this Bylaw.

| | | |
|--------------------------------|---------------|--------------|
| READ A FIRST TIME THIS | DAY OF | 2021. |
| READ A SECOND TIME THIS | DAY OF | 2021. |
| READ A THIRD TIME THIS | DAY OF | 2021. |
| ADOPTED THIS | DAY OF | 2021. |

Mayor

Corporate Officer

SCHEDULE A
(Dollars of tax per \$1,000 of assessed value)

| | <i>(column A)</i> | <i>(column B)</i> | <i>(column C)</i> | <i>(column D)</i> | <i>(column E)</i> |
|-----------------------|-------------------|--|------------------------------|-------------------|---|
| Property Class | Municipal | VANCOUVER Island Regional Library | Regional District | | Regional Hospital District |
| | General | General | General | Hospital | Hospital |
| 1 Residential | 3.0616 | 0.1734 | 0.3164 | 0.3840 | 0.3837 |
| 2 Utilities | 57.0564 | 3.2322 | 5.8977 | 1.3440 | 1.3430 |
| 3 Supportive Housing | 3.0616 | 0.1734 | 0.3164 | 0.3840 | 0.3837 |
| 4 Major Industry | 9.8933 | 0.5601 | 1.0220 | 1.3056 | 1.3046 |
| 5 Light Industry | 9.8933 | 0.5601 | 1.0220 | 1.3056 | 1.3046 |
| 6 Business and Other | 7.9245 | 0.4491 | 0.8195 | 0.9408 | 0.9401 |
| 7 Managed Forest | 32.5851 | 1.845 | 3.3665 | 1.1520 | 1.1511 |
| 8 Rec/Non Profit | 2.1308 | 0.1214 | 0.2215 | 0.3840 | 0.3837 |
| 9 Farm | 3.0616 | 0.1734 | 0.3164 | 0.3840 | 0.3837 |

THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 1138

A Bylaw to adopt the 2021 - 2025 Financial Plan.

The Council of the Corporation of the Village of Cumberland in open meeting assembled enacts as follows:

1. This Bylaw may be cited as “2021 - 2025 Financial Plan Bylaw No. 1138, 2020”.
2. The financial plan attached as Schedule A to this Bylaw is adopted as the financial plan for the municipality for the period commencing January 1, 2021 and ending December 31, 2025.
3. The objectives and policies attached as Schedule B to this Bylaw outline the proportion of total revenue from different funding sources, the distribution of property taxes among the property classes, and the use of permissive tax exemptions.
4. This Bylaw has full force and effect from January 1, 2021 until amended, repealed or replaced.

| | | | | |
|--------------------------------|------------------------|---------------|-----------------|--------------|
| READ A FIRST TIME THIS | 23RD | DAY OF | NOVEMBER | 2020. |
| READ A SECOND TIME THIS | 14TH | DAY OF | DECEMBER | 2020. |
| READ A THIRD TIME THIS | 14TH | DAY OF | DECEMBER | 2020. |
| ADOPTED THIS | 11TH | DAY OF | JANUARY | 2021. |

Mayor

Corporate Officer

Schedule A
2021 – 2025 Financial Plan

| | 2021 <u>Budget</u> | 2022 <u>Budget</u> | 2023 <u>Budget</u> | 2024 <u>Budget</u> | 2025 <u>Budget</u> |
|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| REVENUES | | | | | |
| Property taxes & payments in lieu | \$ (3,506,060) | \$ (3,675,835) | \$ (3,859,665) | \$ (4,054,915) | \$ (4,212,145) |
| Parcel taxes | (674,730) | (720,030) | (766,740) | (815,070) | (831,820) |
| Sale of services & fees | (2,101,450) | (2,178,000) | (2,269,690) | (2,362,320) | (2,448,850) |
| Sale of services to other government | (470,530) | (474,470) | (478,480) | (260,440) | (265,650) |
| Transfers from other government | (8,222,000) | (1,144,090) | (4,556,260) | (1,738,280) | (1,159,870) |
| Other revenue | (672,760) | (672,590) | (696,590) | (568,310) | (600,040) |
| | <u>(15,647,530)</u> | <u>(8,865,015)</u> | <u>(12,627,425)</u> | <u>(9,799,335)</u> | <u>(9,518,375)</u> |
| EXPENSES | | | | | |
| Other municipal purposes | 5,875,330 | 6,245,025 | 6,630,805 | 6,587,925 | 6,672,295 |
| Debt interest | 269,460 | 271,770 | 316,200 | 314,320 | 314,640 |
| Amortization | 1,469,270 | 1,469,270 | 1,469,270 | 1,469,270 | 1,469,270 |
| | <u>7,614,060</u> | <u>7,986,065</u> | <u>8,416,275</u> | <u>8,371,515</u> | <u>8,456,205</u> |
| NET (REVENUES) EXPENSES | <u>(8,033,470)</u> | <u>(878,950)</u> | <u>(4,211,150)</u> | <u>(1,427,820)</u> | <u>(1,062,170)</u> |
| ADJUSTMENTS | | | | | |
| Acquisition of capital assets | 10,800,750 | 1,346,910 | 5,130,780 | 2,276,780 | 1,636,450 |
| Add back amortization | (1,469,270) | (1,469,270) | (1,469,270) | (1,469,270) | (1,469,270) |
| Proceeds from borrowing | (2,684,000) | (38,000) | (110,000) | (161,350) | (19,000) |
| Principal payments on debt | 704,030 | 726,260 | 965,890 | 925,240 | 814,140 |
| TOTAL ADJUSTMENTS | <u>7,351,510</u> | <u>565,900</u> | <u>4,517,400</u> | <u>1,571,400</u> | <u>962,320</u> |
| CHANGE IN CONSOLIDATED FUNDS | <u>(681,960)</u> | <u>(313,050)</u> | <u>306,251</u> | <u>143,580</u> | <u>(99,850)</u> |
| TRANSFER FROM RESERVES | | | | | |
| Reserves | (1,548,140) | (2,119,830) | (2,424,800) | (1,881,720) | (1,559,540) |
| Development Cost charges | - | - | (302,110) | (400,110) | (344,110) |
| TRANSFER TO RESERVES | | | | | |
| Reserves | 2,230,100 | 2,432,880 | 2,420,660 | 2,138,250 | 2,003,500 |
| TRANSFER TO / (FROM) RESERVES | <u>681,960</u> | <u>313,050</u> | <u>(306,250)</u> | <u>(143,580)</u> | <u>99,850</u> |
| TRANSFER TO/(FROM) ACCUMULATED SURPLUS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Schedule B

Policies and Objectives

Pursuant to section 165 (3.1) of the *Community Charter*

Part A: Proportion of Total Revenue Proposed To Come From Each Funding Source

Table 1: The proportion of total revenue proposed to be raised from each funding source in 2021 (based on 2020 Revised Assessment Roll)

| Revenue Source | % Total Revenue | Dollar Value |
|---|-----------------|-------------------|
| Government Grants | 45% | 8,222,000 |
| Property Value Taxes & Payments in Lieu | 19% | 3,506,060 |
| Proceeds from Borrowing | 15% | 2,684,000 |
| Sale of Services and Fees | 14% | 2,571,980 |
| Parcel Taxes | 4% | 674,730 |
| Other Revenue | 3% | 672,760 |
| Total | 100% | 18,331,530 |

1. Grant funding is the largest source of revenue for the Village in 2021 due to an *Investing in Canada Infrastructure Program* Federal and Provincial grant that will fund major upgrades to the Village's wastewater treatment system. The Comox Valley Regional District as part of a landfill host agreement provides amenity funds to the Village and this funding will continue until 2032. The municipality also receives funds under the Strategic Community Initiative (Small Community grant) which provides a significant source of funds for operations and capital maintenance programs. The Village seeks out all grant opportunities that become available.
2. Property value tax is typically the primary source for operating funds for general municipal purposes; however, in 2021, due to extensive grants, it has become the second highest source. Property taxation is simple to administer, and offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis.
3. The municipality finances vehicles and equipment and secures debenture financing for portions of large committed projects not funded by grants or development cost charges. The municipality reviews all other funding options prior to financing recognizing that borrowing constitutes a long-term commitment and because borrowing authority is limited for an organization of this size. Borrowing revenue is the third largest source of revenue for the Village in 2021. This is due to borrowing in the amount of \$2.6 million for the construction of a wastewater treatment plant (total cost is \$9.7m with \$7m in grants).

4. Sale of services and fees form another significant portion of planned revenue. Many municipal services, such as utilities and recreation, lend well to a fee for service basis. Costs can be associated to a level of service provided, particularly where services are optional. In addition, the municipality sells water, fire protection and animal control services to other municipalities.
5. Parcel taxes fund the capital costs of providing water, sewer and storm water infrastructure. The intention is to use these taxes toward the replacement of water, sewer and storm water infrastructure as well as reducing the Village’s wet weather flows through storm and sewer inflow and infiltration. This source of revenue will increase over the next five years in order to fully fund the capital costs associated with underground utilities.
6. Other revenue includes sources of funds which do not fit in another category and include donations, developer amenity funds, grants from non-government sources, investment revenue, permits and licensing.

Objective and Policies

Over the next five years, the municipality has the following objectives and policies:

- to actively seek grants for major infrastructure repair and replacement;
- to annually review utility rates to ensure water, sewer and storm water operating and delivery costs are fully funded; and
- to review all other services to determine optimal proportions of cost recovery from fees versus general revenues and taxation.

Part B: Distribution of Property Taxes among Property Classes

Table 2: The distribution of property tax revenue among the property classes (based on 2020 Revised Assessment Roll)

| Property Class | % Total Property Tax | Dollar Value |
|----------------------------|----------------------|------------------|
| 1. Residential | 76% | 2,616,950 |
| 2. Utilities | 2% | 63,275 |
| 3. Supportive Housing | | |
| 4. Major Industry | | |
| 5. Light Industry | 2% | 79,640 |
| 6. Business and Other | 16% | 551,158 |
| 7. Managed forest | 4% | 136,594 |
| 8. Recreation & Non Profit | 0% | 2,343 |
| 9. Farm | 0% | 0 |
| Total | 100% | 3,449,960 |

Tax rates are set in order to maintain tax stability. Annual tax increases are apportioned over the classes to ensure stability.

There are no class 3 or 4 properties located within the Village.

The municipality recognizes the need to attract and retain businesses and industry for economic development and not to rely heavily on any one industry as a tax source. Council believes that the non-residential rates based on these ratios reflect that philosophy.

Part C: The Use of Permissive Tax Exemptions

Council does not generally support exemptions. Taxpayers within the various property classes are treated equitably and policies are established for each class and not for individual property owners. There are two exceptions to this policy.

1. Parcels that qualify for partial statutory exemption, such as the grounds surrounding places of worship, are granted an exemption from taxes. These exemptions represent a very small dollar value which would not recover the associated costs of administering the taxes.
2. Permissive tax exemptions will also be provided for municipal properties occupied by a community group or partner agency where the group or agency has been granted a reduced or zero lease rate but may be subject to property tax under section 229 of the *Community Charter*. This exemption recognizes that municipal buildings are not subject to property taxes when used for municipal purposes; the groups or agencies are deemed by Council to be providing a valuable community benefit or municipal service; that the group or agency may not be granted exclusive use of the building and/or that the space may be reclaimed by the municipality as and when needed.