

Comox Valley Recreation Complexes

645

Established:	29-Apr-02	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	BL 2410							
Amendments:	BL 2622, 2823							
Purpose:	The purpose of constructing, equipping, enlarging, operating and maintaining ice arena-swimming pool complexes and to contribute towards the costs of existing community use facilities structures in the service area.							
Participants:	Comox, Courtenay, Cumberland, Defined Area A Baynes Sound, Electoral Areas B and C							
Maximum Levy:	\$1.05 per \$1,000 - 100% Assessment							
2026 Maximum:	\$28,145,358							
		Defined Area						
		Part Area A Baynes Sound	703,583	785,200	877,461	980,562	1,095,778	1,224,532
		Electoral Areas						
		Area B	883,390	999,332	1,116,754	1,247,972	1,394,609	1,558,475
		Area C	1,093,833	1,223,714	1,367,500	1,528,181	1,707,743	1,908,403
		Municipal Members						
		Comox	1,390,202	1,542,728	1,723,999	1,926,568	2,152,940	2,405,911
		Courtenay	2,944,185	3,291,678	3,678,450	4,110,668	4,593,671	5,133,428
		Cumberland	434,807	482,724	539,444	602,828	673,661	752,816
			\$7,450,000	\$8,325,375	\$9,303,607	\$10,396,780	\$11,618,402	\$12,983,565
		Change from Previous year		\$875,375	\$978,232	\$1,093,173	\$1,221,622	\$1,365,163
		Residential Tax Rate Estimate	0.2491	0.2729	0.3050	0.3408	0.3809	0.4256
		(per \$1,000 of assessed value)						

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

645 - Comox Valley Recreation Complexes

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Grants in lieu	138,500	138,500	-	
Taxation	7,450,000	8,325,375	875,375	Increase of 11.8%
Sale of Services	2,442,000	2,551,635	109,635	Increase of 4.5%
Other Revenue	22,000	14,000	(8,000)	
				Transfers from reserves to cover one-time and every 5 year costs [+533K]
Transfers from Reserve	-	533,233	533,233	
Recoveries from Other Functions	38,014	38,014	-	
Total Revenue	10,090,514	11,600,757	1,510,243	
Expenses				
Support Services	630,214	850,468	220,254	Support services increased
Personnel Costs	5,730,998	6,262,795	531,797	Increase of 0.78 FTE, regular wage increases
Materials, Supplies and Utilities	1,431,308	1,581,157	149,849	Heating & hydro [+130K]
				One-time referendum [+70K], insurance [16.2K], other studies and assessments [+30K], contract equipment & machinery [+10K]
Contract and General Services	969,231	1,102,309	133,078	
Transfer to Other Services	116,742	114,670	(2,072)	
Transfer to Reserve	1,016,844	1,432,816	415,972	
				Interim debt expense for asset life cycling costs [+57K]
Debt Charges	141,177	198,542	57,365	
Minor Capital	54,000	58,000	4,000	
Total Expense	10,090,514	11,600,757	1,510,243	

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01 - General Revenue Fund								
645 - Comox Valley Recreation Complexes								
Revenues								
645 - Comox Valley Recreation Complexes								
01-1-645-005	Gil Fed Govt	87	8,500	8,500	8,500	8,500	8,500	8,500
01-1-645-009	Gil Local Govt	0	130,000	130,000	130,000	130,000	130,000	130,000
01-1-645-019	Reqn Elect/Spec Prov Govt	2,681,010	2,680,915	3,008,245	3,361,714	3,756,716	4,198,130	4,691,410
01-1-645-020	Reqn Municipal	4,768,990	4,769,085	5,317,130	5,941,893	6,640,064	7,420,272	8,292,155
01-1-645-030	Public Skating	68,568	74,000	63,835	65,452	68,070	70,793	73,625
01-1-645-033	Public Swimming	446,354	430,000	395,233	431,548	448,810	466,762	485,432
01-1-645-041	Instructional Programs	52,989	66,000	67,938	69,659	72,445	75,343	78,357
01-1-645-042	Arena & Wellness Programs	71,885	40,000	67,756	74,733	77,722	80,831	84,064
01-1-645-043	Ice Programs Over 14	168,840	140,000	188,005	192,769	200,480	208,499	216,839
01-1-645-044	Ice Programs 14 & Under	111,574	65,000	100,236	102,776	106,887	111,162	115,608
01-1-645-046	Swim Lessons Over 14	70,298	50,000	60,516	62,049	64,531	67,112	69,796
01-1-645-049	Swim Lessons 14 & Under	391,562	410,000	356,884	402,748	418,858	435,612	453,036
01-1-645-054	Memberships	502,037	475,000	469,715	497,398	517,294	537,986	559,505
01-1-645-055	Arena Rental	539,352	400,000	447,391	458,729	477,078	496,161	516,007
01-1-645-056	Dry Floor Arena Rental	18,727	18,000	19,214	19,701	20,489	21,309	22,161
01-1-645-057	Rental/Lease Buildings	54,935	41,000	48,145	50,417	52,434	54,531	56,712
01-1-645-058	Lockers	45,944	40,000	39,409	41,460	43,118	44,843	46,637
01-1-645-061	Rental Pool	153,146	140,000	153,866	159,616	165,601	171,825	178,298
01-1-645-064	Rental Skates	28,668	21,000	21,173	21,709	22,577	23,480	24,419
01-1-645-073	Vending	16,497	16,000	16,122	16,530	17,191	17,879	18,594
01-1-645-075	Advertising	37,162	15,000	35,154	36,045	37,487	38,986	40,545
01-1-645-080	Retail Sales	1,111	1,000	1,043	1,070	1,113	1,158	1,204
01-1-645-125	Donations	4,400	4,000	4,000	4,000	4,000	4,000	40,000
01-1-645-128	Other Revenue	5,423	18,000	10,000	10,200	10,404	10,612	10,824
01-1-645-133	Recoveries - Other	2,500	5,000	5,000	5,000	5,000	5,000	5,000
01-1-645-135	Recoveries-Other Functions	32,887	33,014	33,014	33,014	33,014	33,014	33,014
01-1-645-145	Transfer from Reserve	0	0	533,233	5,000	0	20,000	0
01-1-645-150	Surplus Prior Year	0	0	0	0	0	0	0
645 - Comox Valley Recreation Complexes		10,274,944	10,090,514	11,600,757	12,203,730	13,399,883	14,753,800	16,251,742
Revenues		10,274,944	10,090,514	11,600,757	12,203,730	13,399,883	14,753,800	16,251,742
Expenses								

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
645 - Comox Valley Recreation Complexes								
01-2-645-200	Support Services	630,214	630,214	850,468	888,733	905,903	937,493	969,669
01-2-645-202	Referendum/Election	0	0	70,000	0	0	0	0
01-2-645-220	Salaries & Wages	993,343	1,012,191	1,101,140	1,199,810	1,263,358	1,311,288	1,351,140
01-2-645-221	Directors Remuneration	14,520	15,452	15,452	15,452	15,452	15,452	15,452
01-2-645-225	Benefits	216,686	303,664	330,345	359,940	379,005	393,391	405,339
01-2-645-237	Employer Health Tax	19,913	25,312	27,524	29,994	31,579	32,772	33,780
01-2-645-238	WCB	25,392	27,432	32,710	35,639	37,520	38,951	40,124
01-2-645-251	Cash Overage/Shortage	(265)	0	0	0	0	0	0
01-2-645-254	Chemicals	6,918	0	0	0	0	0	0
01-2-645-257	Clothing/Laundrying	13,276	25,000	18,000	25,000	28,000	25,000	25,000
01-2-645-266	Deliveries/Transportation	5,766	5,200	5,200	5,200	5,200	5,200	5,200
01-2-645-272	Instructional Programs	2	0	0	0	0	0	0
01-2-645-275	Permits/Licences	13,616	14,000	14,000	14,000	14,000	14,000	14,000
01-2-645-276	Software Licence/Mtce	47,283	140,756	99,150	55,900	55,900	55,900	55,900
01-2-645-281	Materials & Supplies	3,574	0	0	0	0	0	0
01-2-645-284	Meeting Expense	2,885	2,000	2,000	2,000	2,000	2,000	2,000
01-2-645-293	Office Expenses	6,381	0	0	0	0	0	0
01-2-645-305	Safety Equipment	630	0	0	0	0	0	0
01-2-645-311	Signs	522	2,000	2,500	2,500	2,500	2,500	2,500
01-2-645-314	Telephone & Alarm Lines	25,032	29,131	56,092	56,569	57,111	57,681	57,276
01-2-645-319	Training/Development & Conferences	40,841	40,000	42,500	42,500	42,500	42,500	42,500
01-2-645-320	Travel	9,761	9,000	12,100	12,100	12,100	12,100	12,100
01-2-645-335	Advertising	36,411	26,350	37,850	37,850	30,350	30,350	37,850
01-2-645-340	Dues And Memberships	11,613	4,000	5,100	5,100	5,100	5,100	5,100
01-2-645-353	Public Relations	1,718	22,000	25,000	10,000	5,000	5,000	5,000
01-2-645-369	Insurance Liability	15,637	29,175	36,000	37,440	38,938	40,496	42,116
01-2-645-372	Insurance Property	71,529	63,654	73,000	75,920	78,957	82,115	85,400
01-2-645-381	Legal Fees	11,405	10,000	10,000	10,000	10,000	10,000	10,000
01-2-645-387	Other Prof Fees	234,229	457,939	484,547	17,000	17,000	37,000	17,000
01-2-645-400	Contracted Svcs Buildings/Land Mtce	5,295	7,000	7,000	7,000	7,000	7,000	7,000
01-2-645-403	Buildings Repairs & Mtce	88	0	0	0	0	0	0
01-2-645-412	Janitorial/Cleaning Supplies	107	0	0	0	0	0	0
01-2-645-425	Property/Parcel Taxes	731	0	0	0	0	0	0
01-2-645-438	Contract Svcs Equip/Mach	17,907	4,500	4,500	4,500	4,500	4,500	4,500

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01-2-645-444	Rental/Leases - Mach/Equip	4,646	4,500	4,500	4,500	4,500	4,500	4,500
01-2-645-461	Insurance/Licence Vehicle	4,307	3,667	3,814	3,967	4,125	4,290	4,461
01-2-645-468	Minor Capital	14,428	14,000	32,000	14,000	14,000	14,000	14,000
01-2-645-485	Contr To Capital Works Reserve	965,302	965,302	1,342,816	1,539,478	1,155,266	1,191,334	1,394,211
01-2-645-489	Reserve Contr Other	51,542	51,542	90,000	191,800	193,636	195,509	197,419
01-2-645-495	Transfer To Other Functions	111,047	111,047	114,096	190,052	198,756	139,373	88,820
01-2-645-505	Debt Charges-Principal	91,902	91,902	81,731	264,141	765,719	1,064,083	1,369,619
01-2-645-506	Debt Charges-Interest	25,258	49,275	116,811	362,895	1,164,590	1,906,910	2,667,074
645 - Comox Valley Recreation Complexes		3,751,388	4,197,205	5,147,946	5,520,980	6,549,565	7,687,788	8,986,050
646 - CVRC Administration								
01-2-646-220	Salaries & Wages	538,421	541,444	576,398	632,934	682,690	708,298	734,940
01-2-646-225	Benefits	125,643	130,533	137,647	153,203	166,751	173,269	180,045
01-2-646-237	Employer Health Tax	10,955	13,200	14,038	15,438	16,672	17,301	17,955
01-2-646-238	WCB	15,099	14,308	16,673	18,342	19,807	20,552	21,331
01-2-646-245	Uncollectible Accounts	7,329	0	0	0	0	0	0
01-2-646-246	Bank Charges	62,396	48,000	60,000	60,000	60,000	60,000	60,000
01-2-646-251	Cash Overage/Shortage	(386)	200	200	200	200	200	200
01-2-646-281	Materials & Supplies	36	250	250	250	250	250	250
01-2-646-284	Meeting Expense	130	0	0	0	0	0	0
01-2-646-293	Office Expenses	15,028	17,900	19,900	19,900	19,900	19,900	19,900
01-2-646-296	Postage	21	100	100	100	100	100	100
01-2-646-330	Merchandise For Resale	369	1,000	1,000	1,000	1,000	1,000	1,000
01-2-646-369	Insurance Liability	2,373	0	0	0	0	0	0
646 - CVRC Administration		777,414	766,935	826,206	901,367	967,370	1,000,870	1,035,721
647 - CVRC Aquatics								
01-2-647-220	Salaries & Wages	1,664,060	1,468,385	1,602,439	1,659,881	1,719,618	1,781,755	1,846,374
01-2-647-225	Benefits	269,609	332,450	355,946	369,458	383,520	398,138	413,343
01-2-647-230	Allowances	251	0	0	0	0	0	0
01-2-647-237	Employer Health Tax	33,618	35,523	38,682	40,075	41,529	43,042	44,612
01-2-647-238	WCB	46,484	38,510	45,954	47,615	49,340	51,131	52,994
01-2-647-257	Clothing/Laundrying	1,445	0	0	0	0	0	0
01-2-647-269	First Aid Supplies	7,390	15,300	8,500	9,605	10,854	30,000	13,859
01-2-647-272	Instructional Programs	33,269	37,000	40,000	42,000	42,000	43,000	44,000
01-2-647-281	Materials & Supplies	26,653	36,000	31,000	32,000	33,000	34,000	35,000
01-2-647-305	Safety Equipment	135	0	0	0	0	0	0

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01-2-647-314	Telephone & Alarm Lines	0	0	715	729	744	759	774
01-2-647-319	Training/Development & Conferences	208	0	0	0	0	0	0
01-2-647-335	Advertising	857	0	0	0	0	0	0
01-2-647-353	Public Relations	879	5,000	5,000	5,000	5,000	5,000	5,000
01-2-647-369	Insurance Liability	6,039	0	0	0	0	0	0
01-2-647-387	Other Prof Fees	100	5,000	11,500	11,500	5,000	5,000	5,000
01-2-647-468	Minor Capital	0	0	6,000	2,000	6,000	2,000	6,000
647 - CVRC Aquatics		2,090,997	1,973,168	2,145,736	2,219,863	2,296,605	2,393,825	2,466,956
648 - CVRC Operations								
01-2-648-220	Salaries & Wages	1,157,285	1,220,643	1,365,280	1,414,002	1,464,681	1,517,390	1,572,204
01-2-648-225	Benefits	270,857	301,932	327,180	339,501	352,314	365,645	379,501
01-2-648-237	Employer Health Tax	23,501	29,855	33,263	34,456	35,701	36,994	38,334
01-2-648-238	WCB	32,333	32,362	39,519	40,933	42,412	43,946	45,544
01-2-648-254	Chemicals	121,751	122,000	122,000	122,000	122,000	122,000	122,000
01-2-648-266	Deliveries/Transportation	952	0	0	0	0	0	0
01-2-648-281	Materials & Supplies	25,424	16,000	16,000	16,000	16,000	16,000	16,000
01-2-648-284	Meeting Expense	364	0	0	0	0	0	0
01-2-648-305	Safety Equipment	10,083	10,000	10,000	10,000	10,000	10,000	10,000
01-2-648-314	Telephone & Alarm Lines	177	0	0	0	0	0	0
01-2-648-316	Tipping Fees	86	0	0	0	0	0	0
01-2-648-319	Training/Development & Conferences	64	0	0	0	0	0	0
01-2-648-353	Public Relations	100	0	0	0	0	0	0
01-2-648-369	Insurance Liability	8,887	0	0	0	0	0	0
01-2-648-400	Contracted Svcs Buildings/Land Mtce	88,945	71,000	71,000	71,000	71,000	71,000	71,000
01-2-648-403	Buildings Repairs & Mtce	134,397	100,000	100,000	100,000	100,000	100,000	100,000
01-2-648-406	Heating	253,108	200,000	310,000	310,000	250,000	250,000	250,000
01-2-648-409	Hydro	305,591	275,000	295,000	300,900	306,918	313,056	319,317
01-2-648-412	Janitorial/Cleaning Supplies	109,246	78,500	98,000	99,960	101,959	103,998	106,078
01-2-648-415	Landscaping/Grounds Mtce	26,066	38,000	38,000	38,000	38,000	38,000	38,000
01-2-648-418	Refuse Collection	23,947	15,300	18,000	18,000	18,000	18,000	18,000
01-2-648-427	Sewage Disposal	76,620	78,500	78,500	78,500	78,500	78,500	78,500
01-2-648-430	Water	65,675	70,000	70,000	70,000	70,000	70,000	70,000
01-2-648-438	Contract Svcs Equip/Mach	106,516	65,000	75,000	75,000	75,000	75,000	75,000
01-2-648-441	Fuel/Lubricants - Mach/Equip	8,286	7,300	7,300	7,300	7,300	7,300	7,300
01-2-648-444	Rental/Leases - Mach/Equip	16,608	8,000	8,000	8,000	8,000	8,000	8,000

CVRD 5 Year Operating Budget by Service

Functions: Multiple

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01-2-648-447	Repairs/Mtce Mach/Equip	91,677	75,000	75,000	75,000	75,000	75,000	75,000
01-2-648-458	Fuel/Lubricants Vehicle	2,876	3,200	3,200	3,264	3,329	3,396	3,464
01-2-648-461	Insurance/Licence Vehicle	996	996	1,036	1,077	1,120	1,165	1,212
01-2-648-464	Repairs & Mtce Vehicle	3,107	3,000	3,000	3,000	3,000	3,000	3,000
01-2-648-468	Minor Capital	47,272	40,000	20,000	20,000	20,000	20,000	20,000
01-2-648-495	Transfer To Other Functions	5,695	5,695	574	965	1,010	704	444
648 - CVRC Operations		3,018,493	2,867,283	3,184,852	3,256,858	3,271,244	3,348,094	3,427,898
649 - CVRC Arena / Wellness Programs								
01-2-649-220	Salaries & Wages	193,503	159,105	171,538	177,432	183,561	189,937	196,565
01-2-649-225	Benefits	19,113	21,071	22,442	23,271	24,133	25,030	25,962
01-2-649-237	Employer Health Tax	3,969	3,659	3,942	4,078	4,219	4,367	4,520
01-2-649-238	WCB	5,499	3,967	4,683	4,845	5,013	5,189	5,370
01-2-649-272	Instructional Programs	43,010	51,721	56,200	57,200	59,700	59,700	61,700
01-2-649-281	Materials & Supplies	21,092	15,800	6,000	6,000	6,000	6,000	6,000
01-2-649-369	Insurance Liability	890	0	0	0	0	0	0
01-2-649-387	Other Prof Fees	11,200	30,600	31,212	31,836	32,473	33,000	35,000
649 - CVRC Arena / Wellness Programs		298,276	285,923	296,017	304,662	315,099	323,223	335,117
Expenses		(9,936,569)	(10,090,514)	(11,600,757)	(12,203,730)	(13,399,883)	(14,753,800)	(16,251,742)
645 - Comox Valley Recreation Complexes		338,375	0	0	0	0	0	0
01 - General Revenue Fund		338,375	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year2026

Report GroupObject Category

StageAll

Function Type or Service- 645 - Comox Valley Recreation Complexes

Object Category or ObjectAll

Asset Category or Asset TypeAll

Fund Category or FundAll

	Rank	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Funding Source											
120R - Long term debt proceeds		2,158,507	5,330,770	17,164,044	15,529,704	15,903,015	5,447,965	10,034,520	9,096,520	11,263,344	2,000,000
130R - Transfer from reserve		1,961,000	683,000	1,179,775	874,558	79,418	144,385	2,137,900	794,560	80,000	1,176,146
Total Funding Source		4,119,507	6,013,770	18,343,819	16,404,262	15,982,433	5,592,350	12,172,420	9,891,080	11,343,344	3,176,146

Capital Object Summary - 10 Years

Budget Year2026

Report GroupObject Category

StageAll

Function Type or Service- 645 - Comox Valley Recreation Complexes

Object Category or ObjectAll

Asset Category or Asset TypeAll

Fund Category or FundAll

	Rank	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Expenditure											
050 - Capital projects and equipment		4,119,507	6,013,770	18,343,819	16,404,262	15,982,433	5,592,350	12,172,420	9,891,080	11,343,344	3,176,146
Total Expenditure		4,119,507	6,013,770	18,343,819	16,404,262	15,982,433	5,592,350	12,172,420	9,891,080	11,343,344	3,176,146