

Established:	19-Feb-71	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	SLP #16							
Amendments:	SLP #20/BL 45, 60, Conversion BL136, BL419							
Purpose:	To provide for the powers of acquiring, constructing, equipping, operating and maintaining exhibition and recreation services for the Comox Valley.							
Participants:	Comox, Courtenay, Cumberland, Electoral Areas A, B and C							
Maximum Levy:	\$0.0398 per \$1,000 - 100% Assessment							
2026 Maximum:	\$1,139,799							
		Electoral Areas						
		Area A	86,430	86,698	86,698	86,698	86,698	86,698
		Area B	65,415	66,175	66,175	66,175	66,175	66,175
		Area C	80,998	81,033	81,033	81,033	81,033	81,033
		Municipal Members						
		Comox	102,944	102,158	102,158	102,158	102,158	102,158
		Courtenay	218,016	217,971	217,971	217,971	217,971	217,971
		Cumberland	32,197	31,965	31,965	31,965	31,965	31,965
			\$586,000	\$586,000	\$586,000	\$586,000	\$586,000	\$586,000
		Change from Previous year		\$0	\$0	\$0	\$0	\$0
		Residential Tax Rate Estimate	0.0184	0.0181	0.0181	0.0181	0.0181	0.0181
		(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

660 - Comox Valley Exhibition Grounds

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Grants in lieu	3,724	6,854	3,130	
Taxation	586,000	586,000	-	
Sale of Services	146,000	146,000	-	
Other Revenue	3,500	3,500	-	
Transfers from Reserve		6,483	6,483	
Prior Year Surplus	121,150	-	(121,150)	No surplus at proposed
Total Revenue	860,374	748,837	(111,537)	
Expenses				
Support Services	27,683	36,033	8,350	Support services increased
Personnel Costs	179,940	188,448	8,508	Regular wage increases
Materials, Supplies and Utilities	111,250	118,250	7,000	Trail maintenance [+7.0K]
Contract and General Services	292,473	179,769	(112,704)	2025 one-time Agriplex business case [-18.0K] and facility condition assessment [-103.0K]
Transfer to Other Services	8,307	4,539	(3,768)	
Transfer to Reserve	235,721	216,798	(18,923)	
Minor Capital	5,000	5,000	-	
Total Expense	860,374	748,837	(111,537)	

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01 - General Revenue Fund								
660 - Comox Valley Exhibition Grounds								
Revenues								
660 - Comox Valley Exhibition Grounds								
01-1-660-005	Gil Fed Govt	7	854	854	854	854	854	854
01-1-660-009	Gil Local Govt	0	2,870	6,000	6,000	6,000	6,000	6,000
01-1-660-016	Grant Prov Govt Conditional	10,265	0	0	0	0	0	0
01-1-660-019	Reqn Elect/Spec Prov Govt	232,869	232,843	233,905	233,905	233,905	233,905	233,905
01-1-660-020	Reqn Municipal	353,131	353,157	352,095	352,095	352,095	352,095	352,095
01-1-660-057	Rental/Lease Buildings	13,188	11,000	11,000	11,500	11,500	12,000	12,000
01-1-660-060	Rentals Outbuildings	72,723	55,000	55,000	55,000	56,000	56,000	56,000
01-1-660-063	Rental Land	61,934	80,000	80,000	80,000	80,000	80,000	80,000
01-1-660-128	Other Revenue	1,657	3,500	3,500	3,500	3,500	3,500	3,500
01-1-660-145	Transfer from Reserve	0	0	6,483	4,000	2,500	0	4,000
01-1-660-150	Surplus Prior Year	172,772	121,150	0	0	0	0	0
660 - Comox Valley Exhibition Grounds		918,547	860,374	748,837	746,854	746,354	744,354	748,354
Revenues		918,547	860,374	748,837	746,854	746,354	744,354	748,354
Expenses								
660 - Comox Valley Exhibition Grounds								
01-2-660-200	Support Services	27,683	27,683	36,033	37,859	38,022	39,249	40,476
01-2-660-220	Salaries & Wages	131,103	133,083	139,108	145,074	150,463	154,991	159,657
01-2-660-225	Benefits	28,232	39,925	41,731	43,522	45,140	46,498	47,898
01-2-660-237	Employer Health Tax	2,591	3,327	3,477	3,627	3,762	3,875	3,992
01-2-660-238	WCB	3,463	3,605	4,132	4,309	4,468	4,605	4,742
01-2-660-275	Permits/Licences	0	2,000	2,000	2,000	2,000	2,000	2,000
01-2-660-281	Materials & Supplies	1,044	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-353	Public Relations	50	0	0	0	0	0	0
01-2-660-369	Insurance Liability	4,981	2,556	3,200	3,328	3,461	3,599	3,743
01-2-660-372	Insurance Property	3,200	2,664	3,400	3,536	3,677	3,824	3,977
01-2-660-381	Legal Fees	0	1,000	1,000	1,000	1,000	1,000	1,000
01-2-660-385	Gis Services	0	50	50	50	50	50	50
01-2-660-387	Other Prof Fees	2,082	121,150	0	0	0	0	0
01-2-660-400	Contracted Svcs Buildings/Land Mtce	93,078	135,000	142,000	141,000	141,000	141,000	146,000
01-2-660-403	Buildings Repairs & Mtce	13,721	12,000	12,000	12,000	12,000	12,000	12,000
01-2-660-409	Hydro	27,467	32,000	32,000	32,000	32,000	32,000	32,000

CVRD 5 Year Operating Budget by Service

Functions: 660

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01-2-660-412	Janitorial/Cleaning Supplies	9,844	950	950	950	950	950	950
01-2-660-415	Landscaping/Grounds Mtce	37,092	42,000	49,000	53,000	52,500	49,000	49,000
01-2-660-418	Refuse Collection	6,039	8,000	8,000	8,000	8,000	8,000	8,500
01-2-660-427	Sewage Disposal	2,155	1,800	1,800	1,800	1,800	1,800	2,000
01-2-660-430	Water	3,720	20,000	20,000	20,400	20,808	21,224	21,648
01-2-660-438	Contract Svcs Equip/Mach	1,412	4,000	4,000	4,000	4,000	4,000	4,000
01-2-660-441	Fuel/Lubricants - Mach/Equip	1,972	3,500	3,500	3,500	3,500	3,500	3,500
01-2-660-444	Rental/Leases - Mach/Equip	2,477	5,000	5,000	5,000	5,000	5,000	5,000
01-2-660-447	Repairs/Mtce Mach/Equip	1,380	5,000	5,000	5,000	5,000	5,000	5,000
01-2-660-458	Fuel/Lubricants Vehicle	1,289	2,400	2,400	2,400	2,400	2,400	2,400
01-2-660-461	Insurance/Licence Vehicle	1,618	1,653	1,719	1,788	1,860	1,934	2,012
01-2-660-464	Repairs & Mtce Vehicle	1,822	0	0	0	0	0	0
01-2-660-468	Minor Capital	0	5,000	5,000	5,000	5,000	5,000	5,000
01-2-660-485	Contr To Capital Works Reserve	0	223,251	211,298	192,467	183,783	179,450	171,347
01-2-660-489	Reserve Contr Other	235,721	12,470	5,500	5,610	5,722	5,836	5,953
01-2-660-495	Transfer To Other Functions	8,307	8,307	4,539	7,634	7,988	5,569	3,509
660 - Comox Valley Exhibition Grounds		653,542	860,374	748,837	746,854	746,354	744,354	748,354
Expenses		(653,542)	(860,374)	(748,837)	(746,854)	(746,354)	(744,354)	(748,354)
660 - Comox Valley Exhibition Grounds		265,005	0	0	0	0	0	0
01 - General Revenue Fund		265,005	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year2026

Report GroupObject Category

StageAll

Function Type or Service- 660 - Comox Valley Exhibition Grounds

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											
130R - Transfer from reserve		134,000	190,000	178,000	60,000	-	199,000	-	-	-	-
Total Funding Source		134,000	190,000	178,000	60,000	-	199,000	-	-	-	-

Capital Object Summary - 10 Years

Budget Year2026

Report GroupObject Category

StageAll

Function Type or Service- 660 - Comox Valley Exhibition Grounds

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		134,000	190,000	178,000	60,000	-	199,000	-	-	-	-
Total Expenditure		134,000	190,000	178,000	60,000	-	199,000	-	-	-	-