390 - Regional Recreation

The role of the Regional Recreation Function is to provide funding for the nine regionally significant recreation facilities. These facilities are: Cowichan Aquatic Centre, Cowichan Community Centre, Cowichan Lake Sports Arena, Cowichan Performing Arts Centre, Cowichan Sportsplex, Frank Jamison Community Centre, Fuller Lake Arena, Kerry Park Recreation Centre, and Shawnigan Lake Community Centre. Funding is done by tax requisition based on usage of the facilities.

390 - REGIONAL RECREATION

STATUTORY LIMITATION:

GREATER OF \$35,000,000 OR

1.19540 /1000 OF NET TAXABLE VALUE

21,745,547

Bylaw 4438 - November 23, 2022

BASIS OF APPORTIONMENT:

PERCENTAGE OF USAGE OF THE SERVICE

| | | MEMBERS | PRIOR | | |
|----------------------------|---------------|------------|----------|------------|--|
| PARTICIPATING AREAS: | ASSESSMENTS | SHARE | YEAR ADJ | TOTAL | |
| CITY OF DUNCAN | 180,726,750 | 1,038,593 | - | 1,038,593 | |
| DISTRICT OF NORTH COWICHAN | 1,307,796,507 | 7,745,211 | - | 7,745,211 | |
| TOWN OF LADYSMITH | 338,101,437 | 2,472,887 | - | 2,472,887 | |
| TOWN OF LAKE COWICHAN | 118,037,401 | 914,421 | - | 914,421 | |
| | | | - | | |
| ELECTORAL AREA A | 245,995,189 | 1,416,553 | - | 1,416,553 | |
| ELECTORAL AREA B | 449,366,221 | 2,991,526 | - | 2,991,526 | |
| ELECTORAL AREA C | 235,353,803 | 1,349,520 | - | 1,349,520 | |
| ELECTORAL AREA D | 157,632,869 | 1,119,345 | - | 1,119,345 | |
| ELECTORAL AREA E | 192,512,412 | 1,204,856 | - | 1,204,856 | |
| ELECTORAL AREA F | 142,343,326 | 355,058 | - | 355,058 | |
| ELECTORAL AREA G | 152,989,041 | 342,580 | - | 342,580 | |
| ELECTORAL AREA H | 157,854,856 | 396,853 | - | 396,853 | |
| ELECTORAL AREA I | 177,280,208 | 398,144 | - | 398,144 | |
| TOTAL | 3,855,990,020 | 21,745,547 | - | 21,745,547 | |

(PER \$1000 OF NET TAXABLE VALUE)

RESIDENTIAL TAX RATE: COST PER \$100,000 HOUSEHOLD

| CITY OF DUNCAN | 0.5747 | 57.47 |
|----------------------------|--------|-------|
| DISTRICT OF NORTH COWICHAN | 0.5922 | 59.22 |
| TOWN OF LADYSMITH | 0.7314 | 73.14 |
| TOWN OF LAKE COWICHAN | 0.7747 | 77.47 |
| ELECTORAL AREA A | 0.5758 | 57.58 |
| ELECTORAL AREA B | 0.6657 | 66.57 |
| ELECTORAL AREA C | 0.5734 | 57.34 |
| ELECTORAL AREA D | 0.7101 | 71.01 |
| ELECTORAL AREA E | 0.6259 | 62.59 |
| ELECTORAL AREA F | 0.2494 | 24.94 |
| ELECTORAL AREA G | 0.2239 | 22.39 |
| ELECTORAL AREA H | 0.2514 | 25.14 |
| ELECTORAL AREA I | 0.2246 | 22.46 |

COWICHAN VALLEY REGIONAL DISTRICT

2026-2030 FINANCIAL EXPENDITURE PROGRAM

Service: Regional Recreation

Function: 390

| TOTAL EXPENDITURE | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Operational Costs | \$23,987,018 | \$21,745,547 | \$22,397,913 | \$23,069,851 | \$23,761,946 | \$24,474,805 |
| Long Term Debt | | | | | | |
| Short Term Debt | | | | | | |
| Capital | | | | | | |
| Transfer to Capital Reserve | | | | | | |
| TOTAL APPLICATION OF FUNDS | \$23,987,018 | \$21,745,547 | \$22,397,913 | \$23,069,851 | \$23,761,946 | \$24,474,805 |
| | | | | | | |
| | | | | | | |
| SOURCES OF FUNDS | | | | | | |
| Requisition/Parcel Tax | 23,987,018 | 21,745,547 | 22,819,958 | 23,504,557 | 24,209,693 | 24,935,984 |
| User Fee | | | | | | |
| Transfer from Capital Reserve | | | | | | |
| Transfer from Operating Reserve | | | | | | |
| Transfer from Gas Tax Reserve | | | | | | |
| Other | | | | | | |
| Debt Proceeds | | | | | | |
| Surplus/(Deficit) | | | | | | |
| TOTAL SOURCE OF FUNDS | \$23,987,018 | \$21,745,547 | \$22,819,958 | \$23,504,557 | \$24,209,693 | \$24,935,984 |

Cowichan Valley Regional District Budget Report by Cost Center

⋛ CVRD GL5260 Date: Oct 23, 2025 Page : Time :

Time: 12:11 pm

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Account Code : ??-?-???? To : ??-?-???? CVRD Function Type : Selective

GENERAL REVENUE FUND 390 - REGIONAL RECREATION

| | | 2023 ACTUAL | 2024 ACTUAL | 2025 AMENDED BUDG | 2026 BUDGET VALUE | |
|-----------------|------------------------------|----------------|----------------|----------------------|----------------------|--|
| OPERATING REV | _ | | | | | |
| 2000 GRANTS | | | | | | |
| 01-1-2000-2100 | FEDERAL GRANTS IN LIEU | -735 | -1,546 | 0 | 0 | |
| 01-1-2000-2101 | PROVINCIAL GRANTS IN LIEU | -3,008 | -8,663 | 0 | 0 | |
| | Total GRANTS | -3,743 | -10,209 | 0 | 0 | |
| 7571 REQUISITIO | N | | | | | |
|)1-1-7571-0000 | REQUISITION | -6,741,844 | -16,832,698 | -23,987,018 | -21,745,547 | |
| | Total REQUISITION | -6,741,844 | -16,832,698 | -23,987,018 | -21,745,547 | |
| 9110 SURPLUS/D | EFICIT - CURRENT YEAR | | | | | |
| 01-1-9110-0000 | SURPLUS/DEFICIT | 173,897 | 0 | 0 | 0 | |
| | Total SURPLUS/DEFICIT - CURR | 173,897 | 0 | 0 | 0 | |
| | Total OPERATING REV | -6,571,691 | -16,842,907 | -23,987,018 | -21,745,547 | |
| OPERATING EXP | _ | | | | | |
| 7700 REGIONAL F | REC - CONTRIBUTION | | | | | |
| 01-2-7700-4100 | ALLOC - GENERAL GOVERNME | 0 | 15,651 | 25,254 | 57,641 | |
| 01-2-7700-7520 | CAC | 1,004,051 | 2,485,720 | 3,960,396 | 4,184,578 | |
|)1-2-7700-7521 | CLR | 739,190 | 1,412,842 | 2,163,826 | 2,247,623 | |
|)1-2-7700-7522 | CPAC | 505,531 | 1,132,477 | 1,754,540 | 1,736,725 | |
|)1-2-7700-7523 | FJCC | 695,205 | 1,718,067 | 2,649,087 | 2,745,836 | |
|)1-2-7700-7524 | CCC | 1,817,493 | 5,177,623 | 6,629,208 | 4,371,893 | |
|)1-2-7700-7525 | KPR | 1,094,208 | 2,598,946 | 3,635,452 | 3,475,646 | |
|)1-2-7700-7526 | SLC | 325,581 | 706,543 | 1,143,770 | 960,845 | |
| 01-2-7700-7527 | SPORTSPLEX | 101,618 | 500,022 | 644,019 | 583,800 | |
| 01-2-7700-7528 | FULLER LAKE ARENA | 285,070 | 1,024,307 | 1,220,966 | 1,320,460 | |
|)1-2-7700-7529 | CONTRIBUTION FROM REGION | 0 | 36,000 | 160,500 | 60,500 | |
| | Total REGIONAL REC - CONTRIE | 6,567,947 | 16,808,198 | 23,987,018 | 21,745,547 | |
| | Total OPERATING EXP | 6,567,947 | 16,808,198 | 23,987,018 | 21,745,547 | |
| | Surplus/Deficit | -3,744 | -34,709 | 0 | 0 | |

Cowichan Valley Regional District
Budget Report by Cost Center



GL5260 Date: Oct 23, 2025 Page:

Time: 12:11 pm

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Account Code: ??-?-???? To: ??-?-????

Function Type : Selective

| | 2023 ACTUAL | 2024 ACTUAL | 2025 AMENDED BUDG | 2026 BUDGET VALUE | |
|-------------------------|----------------|----------------|----------------------|----------------------|--|
| Summary Total Revenues | 0 | 0 | - 0 | . 0 | |
| Summary Total Expenses | 0 | 0 | 0 | 0 | |
| Summary Surplus/Deficit | -3,744 | -34,709 | 0 | 0 | |