

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
 CAO Office
 Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
CAO Office															
CAO OFFICE EXPENSES															
CAO Office	685,400	666,300	10,700			50,000		55,000		782,000	96,600	807,800	837,800	870,100	902,000
Total CAO OFFICE EXPENSES	685,400	666,300	10,700			50,000		55,000		782,000	96,600	807,800	837,800	870,100	902,000
CAO OFFICE - SPECIAL PROJECTS															
CAO Office - Special Projects	90,000										(90,000)				
Total CAO OFFICE - SPECIAL PROJECTS	90,000										(90,000)				
Total CAO Office	775,400	666,300	10,700			50,000		55,000		782,000	6,600	807,800	837,800	870,100	902,000
Total CAO Office	775,400	666,300	10,700			50,000		55,000		782,000	6,600	807,800	837,800	870,100	902,000

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
Corporate Services
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET	IMPACTS	IMPACTS	IMPACTS	ITEMS	IMPACTS	FORWARD			(DECREASE)				
Corporate Services															
CORPORATE SERVICES REVENUE															
Revenues															
Animal Control / Bylaw Enforcement	(18,600)	(18,600)							1,000	(17,600)	1,000	(15,600)	(15,600)	(15,600)	(15,600)
Parking	(2,500)	(2,500)								(2,500)		(2,500)	(2,500)	(2,500)	(2,500)
Cemetery	(179,000)	(179,000)	(3,000)		(210,000)				(1,000)	(393,000)	(214,000)	(393,000)	(393,000)	(410,000)	(410,000)
Total Revenues	(200,100)	(200,100)	(3,000)		(210,000)					(413,100)	(213,000)	(411,100)	(411,100)	(428,100)	(428,100)
Total CORPORATE SERVICES REVENUE	(200,100)	(200,100)	(3,000)		(210,000)					(413,100)	(213,000)	(411,100)	(411,100)	(428,100)	(428,100)
CORPORATE SERVICES EXPENSES															
GENERAL GOVERNMENT - Corporate Services															
Information Technology	1,644,500	1,752,200	8,800	82,200	6,900	65,000		8,500		1,923,600	279,100	1,989,100	2,151,500	2,257,900	2,437,100
Corporate Services	539,300	527,600						35,000	(9,400)	553,200	13,900	535,100	553,700	571,500	589,800
Human Resources	1,212,600	1,201,700	6,800	300		(18,300)		35,000		1,225,500	12,900	1,232,400	1,277,300	1,322,200	1,369,100
Corporate Communications	767,200	633,700		35,600	94,300	63,300		100,000	9,400	936,300	169,100	802,300	833,500	866,300	900,800
GIS	304,900	350,300	2,900	1,000						354,200	49,300	357,000	396,900	386,200	431,000
Occupational Health & Safety	166,200	173,400	900			(4,900)				169,400	3,200	182,600	180,200	187,300	194,600
Total GENERAL GOVERNMENT - Corporate Services	4,634,700	4,638,900	19,400	119,100	101,200	105,100		178,500		5,162,200	527,500	5,098,500	5,393,100	5,591,400	5,922,400
GENERAL GOVERNMENT - Legislative Services															
Legislative Admin	444,100	502,700	5,400		14,000	46,000			5,000	573,100	129,000	543,900	566,200	589,500	623,600
City Council	590,000	625,600			5,000	10,000				640,600	50,600	673,600	668,400	669,400	703,400
Elections	26,900	113,500								113,500	86,600	31,500	32,000	32,000	113,000
Cemetery Admin	90,600	99,400							(5,000)	94,400	3,800	103,900	108,900	113,900	117,900
Cemetery Products for Resale	18,000	13,000								13,000	(5,000)	13,000	13,300	13,300	13,300
Total GENERAL GOVERNMENT - Legislative Services	1,169,600	1,354,200	5,400		19,000	56,000				1,434,600	265,000	1,365,900	1,388,800	1,418,100	1,571,200
OTHER PROTECTIVE SERVICES															
Bylaw Enforcement	715,200	760,300				42,300			(14,000)	788,600	73,400	758,000	790,700	825,500	799,300
Animal Control	2,700	2,800							14,000	16,800	14,100	17,000	19,000	20,000	21,200
Total OTHER PROTECTIVE SERVICES	717,900	763,100				42,300				805,400	87,500	775,000	809,700	845,500	820,500
Total CORPORATE SERVICES EXPENSES	6,522,200	6,756,200	24,800	119,100	120,200	203,400		178,500		7,402,200	880,000	7,239,400	7,591,600	7,855,000	8,314,100
CORPORATE SERVICES EXPENSES - SPECIAL PROJECTS															
GENERAL GOVERNMENT - Corp Services Special Projects															
Human Resources - Special Projects	50,400							50,400		50,400					
Communications- Special Projects	172,000										(172,000)				
Information Technology - Special Projects	50,000					175,000		50,000		225,000	175,000				
Total GENERAL GOVERNMENT - Corp Services Special Projects	272,400					175,000		100,400		275,400	3,000				
GENERAL GOVERNMENT - Legislative Services Special Projects															

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City of Courtenay
 Corporate Services
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	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Legislative Services - Special Projects	35,000					15,000		35,000		50,000	15,000				
Total GENERAL GOVERNMENT - Legislative Services	35,000					15,000		35,000		50,000	15,000				
OTHER PROTECTIVE SERVICES - Special Projects															
Bylaw Enforcement - Special Projects	60,000							60,000		60,000					
Animal Control - Special Projects	30,000							30,000		30,000					
Total OTHER PROTECTIVE SERVICES - Special Projects	90,000							90,000		90,000					
Total CORPORATE SERVICES EXPENSES - SPECIAL PROJECTS	397,400					190,000		225,400		415,400	18,000				
Total Corporate Services	6,719,500	6,556,100	21,800	119,100	(89,800)	393,400		403,900		7,404,500	685,000	6,828,300	7,180,500	7,426,900	7,886,000
Total Corporate Services	6,719,500	6,556,100	21,800	119,100	(89,800)	393,400		403,900		7,404,500	685,000	6,828,300	7,180,500	7,426,900	7,886,000

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City of Courtenay
 Fire Protection Services
 Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Fire Protection Services															
FIRE REVENUE															
FIRE REVENUE	(757,400)	(798,400)			(31,300)					(829,700)	(72,300)	(844,800)	(950,000)	(1,004,300)	(1,065,500)
Total FIRE REVENUE	(757,400)	(798,400)			(31,300)					(829,700)	(72,300)	(844,800)	(950,000)	(1,004,300)	(1,065,500)
FIRE EXPENSES															
Fire Protection															
Fire Administrative Services	92,600	95,800			1,600					97,400	4,800	97,400	99,900	99,900	103,900
Fire Full Time Exempt	1,215,800	1,265,000	31,000		20,000					1,316,000	100,200	1,615,500	1,930,000	2,260,200	2,373,200
Fire Volunteer Costs	1,117,200	1,158,800			151,600					1,310,400	193,200	1,317,800	1,498,200	1,555,000	1,663,500
Fire Fighting Equipment	350,900	334,500								334,500	(16,400)	354,800	393,200	403,200	442,000
Fire Training	152,300	178,900								178,900	26,600	184,600	237,300	237,300	274,200
Fire Hydrant Rental	220,000	220,000								220,000		220,000	220,000	220,000	220,000
Fire Prevention Program	10,000	16,400								16,400	6,400	15,500	15,600	15,600	17,000
Total Fire Protection	3,158,800	3,269,400	31,000		173,200					3,473,600	314,800	3,805,600	4,394,200	4,791,200	5,093,800
Fire Fleet	123,100	103,400			3,000	26,300				132,700	9,600	123,400	130,900	138,300	151,700
Emergency Programs															
Emergency Services	15,500	10,000			2,500					12,500	(3,000)	12,500	12,500	12,500	15,500
Total Emergency Programs	15,500	10,000			2,500					12,500	(3,000)	12,500	12,500	12,500	15,500
Total FIRE EXPENSES	3,297,400	3,382,800	31,000		178,700	26,300				3,618,800	321,400	3,941,500	4,537,600	4,942,000	5,261,000
Total Fire Protection Services	2,540,000	2,584,400	31,000		147,400	26,300				2,789,100	249,100	3,096,700	3,587,600	3,937,700	4,195,500
Total Fire Protection Services	2,540,000	2,584,400	31,000		147,400	26,300				2,789,100	249,100	3,096,700	3,587,600	3,937,700	4,195,500

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City of Courtenay
 Police Protection Services
 Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Police															
POLICE REVENUE															
Police Protection Revenues															
Police Services Revenues	(146,500)	(146,500)			(500)					(147,000)	(500)	(147,000)	(147,500)	(158,500)	(159,000)
Total Police Protection Revenues	(146,500)	(146,500)			(500)					(147,000)	(500)	(147,000)	(147,500)	(158,500)	(159,000)
Total POLICE REVENUE	(146,500)	(146,500)			(500)					(147,000)	(500)	(147,000)	(147,500)	(158,500)	(159,000)
POLICE EXPENSES															
Police Admin & Other															
Office Rent	220,000	222,200								222,200	2,200	221,600	223,800	226,000	228,300
C.O.P.S.	22,000	22,000								22,000		22,000	22,000	22,000	22,000
Total Police Admin & Other	242,000	244,200								244,200	2,200	243,600	245,800	248,000	250,300
Police Protection Services															
RCMP Municipal Employees	823,300	810,700	16,700		184,900	(51,800)				960,500	137,200	1,005,200	1,053,200	1,104,200	1,159,500
Contracted Services	8,452,800	8,703,000	336,000							9,039,000	586,200	9,312,000	9,596,000	9,892,000	10,198,000
Total Police Protection Services	9,276,100	9,513,700	352,700		184,900	(51,800)				9,999,500	723,400	10,317,200	10,649,200	10,996,200	11,357,500
Total POLICE EXPENSES	9,518,100	9,757,900	352,700		184,900	(51,800)				10,243,700	725,600	10,560,800	10,895,000	11,244,200	11,607,800
Total Police	9,371,600	9,611,400	352,700		184,400	(51,800)				10,096,700	725,100	10,413,800	10,747,500	11,085,700	11,448,800
Total Police	9,371,600	9,611,400	352,700		184,400	(51,800)				10,096,700	725,100	10,413,800	10,747,500	11,085,700	11,448,800

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay

Operations Services

Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Operations Services															
OPERATIONS SERVICES - ADMINISTRATION															
OS - Admin															
OS Admin - GLs with no Jobs	404,300	423,200				(41,400)				381,800	(22,500)	399,000	417,100	436,200	455,800
JOB 16100 OS Admin	3,700	3,700							6,000	9,700	6,000	16,300	17,000	17,700	18,600
JOB 16001 OS Office Operations	67,900	68,900	(1,000)						(2,000)	65,900	(2,000)	65,900	67,100	67,100	67,500
JOB 16011 OS Meetings	23,500	23,600							(4,000)	19,600	(3,900)	16,600	16,700	16,700	16,700
JOB 16013 OS Union Business	15,400	15,200								15,200	(200)	15,200	15,500	15,500	15,500
JOB 16012 OS JOHSC & Gradual Return	20,300	20,900								20,900	600	21,900	23,000	24,100	25,400
OS Custom Work	50,000	50,000								50,000		50,000	51,000	51,000	51,000
Damage Deposit Deficiencies															
Stationery (OLD job 16017)															
Total OS - Admin	585,100	605,500	(1,000)			(41,400)				563,100	(22,000)	584,900	607,400	628,300	650,500
OS - Operations															
JOB 16003 OS Urban Issues	260,600	270,000		14,300						284,300	23,700	290,100	301,400	313,300	325,400
JOB 16010 OS Training	51,500	53,300							(37,000)	16,300	(35,200)	20,500	21,100	21,100	21,200
JOB 16023 OS Vehicle Charges	50,100	51,100								51,100	1,000	52,100	53,200	54,300	54,300
JOB 16009 OS Safety Tests	50,300	51,300								51,300	1,000	51,300	52,300	52,300	52,300
JOB 16004 OS Yard Maintenance	79,500	85,400								85,400	5,900	88,100	91,600	94,500	97,500
JOB 16050 OS Special Events	24,900	26,000							11,800	37,800	12,900	33,900	35,100	36,300	37,600
JOB 16000 OS Small Tools/Equip	7,200	7,200								7,200		7,200	7,300	7,300	7,300
Total OS - Operations	524,100	544,300		14,300					(25,200)	533,400	9,300	543,200	562,000	579,100	595,600
OS - Allocation															
Water & Sewer Allocation	(345,200)	(352,300)			3,800					(348,500)	(3,300)	(361,700)	(373,500)	(383,700)	(393,700)
Total OS - Allocation	(345,200)	(352,300)			3,800					(348,500)	(3,300)	(361,700)	(373,500)	(383,700)	(393,700)
Total OPERATIONS SERVICES - ADMINISTRATION	764,000	797,500	(1,000)	14,300	3,800	(41,400)			(25,200)	748,000	(16,000)	766,400	795,900	823,700	852,400
OPERATIONS SERVICES - TRANSPORTATION SERVICES															
Transportation Admin															
Transportation - Admin Wages	264,100	273,400								273,400	9,300	287,200	301,500	316,600	332,300
JOB 14980 Transportation - Training	19,000	20,000								20,000	1,000	21,000	22,100	23,200	24,300
JOB 14990 Transportation Veh Charges	7,000										(7,000)				
Total Transportation Admin	290,100	293,400								293,400	3,300	308,200	323,600	339,800	356,600
Transportation Maintenance															
JOB 14510 Signs/Lines Infrastructure	565,900	598,900					59,000			657,900	92,000	622,000	648,600	658,800	691,800
Total Transportation Maintenance	565,900	598,900					59,000			657,900	92,000	622,000	648,600	658,800	691,800
Traffic Operations															

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City of Courtenay

Operations Services

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	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
JOB 14960 Street Light Veh Charges	600	600								600		600	600	600	600
JOB 14515 Street Lights Infrastructure	553,000	614,400								614,400	61,400	626,800	640,800	653,900	686,500
JOB 14520 Traffic Signals Infrastructure	196,300	212,700			1,000					213,700	17,400	221,000	229,700	238,100	250,000
JOB 14575 Traffic Control Services									188,000	188,000	188,000	196,000	199,800	203,700	207,900
JOB 14570 Bridges	137,000	138,000	(6,000)		500					132,500	(4,500)	140,200	141,700	142,700	146,400
Total Traffic Operations	886,900	965,700	(6,000)		1,500				188,000	1,149,200	262,300	1,184,600	1,212,600	1,239,000	1,291,400
Traffic Studies & Other															
JOB 14565 Traffic Studies/Reviews	87,800	76,200							50,000	126,200	38,400	129,700	133,900	137,800	144,600
Air Park	4,800	4,900								4,900	100	5,000	5,100	5,200	5,300
Total Traffic Studies & Other	92,600	81,100							50,000	131,100	38,500	134,700	139,000	143,000	149,900
TRANSPORTATION SPECIAL PROJECTS															
TSP1 Transportation Services Special Projects															
Master Transportation Plan	250,000							27,000		27,000	(223,000)			150,000	
Safe Active Schools Program	102,000										(102,000)				
Total TSP1 Transportation Services Special Projects	352,000							27,000		27,000	(325,000)			150,000	
Total TRANSPORTATION SPECIAL PROJECTS	352,000							27,000		27,000	(325,000)			150,000	
Total OPERATIONS SERVICES - TRANSPORTATION SERVICES	2,187,500	1,939,100	(6,000)		1,500		59,000	27,000	238,000	2,258,600	71,100	2,249,500	2,323,800	2,530,600	2,489,700
OPERATIONS SERVICES - PUBLIC WORKS SERVICES															
Roads Admin															
Roads - Admin Wages	122,100	123,500								123,500	1,400	130,400	136,900	143,800	151,000
JOB 14900 Roads - Admin	81,900	84,300			2,000				(55,000)	31,300	(50,600)	32,000	32,200	32,700	33,000
JOB 14905 Roads - Training	34,500	29,800							9,000	38,800	4,300	40,700	42,700	44,900	47,100
JOB 14950 Roads Veh Charges	17,000	17,000							(17,000)		(17,000)				
Total Roads Admin	255,500	254,600			2,000				(63,000)	193,600	(61,900)	203,100	211,800	221,400	231,100
Roads Maintenance															
JOB 14500 Road Infrastructure	611,100	955,300							(135,000)	820,300	209,200	858,500	898,500	940,100	986,700
JOB 14505 Sidewalk/Walkway Infrastructure	458,100	479,100								479,100	21,000	498,100	518,000	538,800	563,300
JOB 14525 Ditch/Roadside Vegetation	102,700	96,200							10,000	106,200	3,500	110,300	114,800	119,300	124,600
JOB 14530 Dyke Maintenance	57,300	58,000							(38,000)	20,000	(37,300)	20,500	21,200	21,700	22,200
JOB 14540 Street Cleaning	225,300	234,500								234,500	9,200	244,000	254,000	264,300	277,500
JOB 14545 Snow Clearing & Removal	650,300	670,800	6,000							676,800	26,500	704,300	732,600	761,900	798,500
JOB 14560 Street Decorations	37,100	38,100			100					38,200	1,100	39,200	40,300	41,400	42,500
Total Roads Maintenance	2,141,900	2,532,000	6,000		100				(163,000)	2,375,100	233,200	2,474,900	2,579,400	2,687,500	2,815,300
Fleet Maintenance															
JOB 17### PW Fleet	(697,900)	(714,200)	(371,800)							(1,086,000)	(388,100)	(1,016,900)	(1,048,600)	(1,080,900)	(1,097,300)
JOB 17000 PW General Fleet Supplies	41,700	41,700								41,700		41,700	41,700	41,700	41,700

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Operations Services

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	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
JOB 17995 PW Fleet Vehicle Charges	17,500	18,000								18,000	500	18,500	19,100	19,700	20,000
Total Fleet Maintenance	(638,700)	(654,500)	(371,800)							(1,026,300)	(387,600)	(956,700)	(987,800)	(1,019,500)	(1,035,600)
Garbage Collection															
JOB 14555 Garbage Collection	196,700	194,900								194,900	(1,800)	202,700	211,400	220,000	225,500
Total Garbage Collection	196,700	194,900								194,900	(1,800)	202,700	211,400	220,000	225,500
Total OPERATIONS SERVICES - PUBLIC WORKS SERV	1,955,400	2,327,000	(365,800)		2,100				(226,000)	1,737,300	(218,100)	1,924,000	2,014,800	2,109,400	2,236,300
OPERATIONS SERVICES - PARKS AND GROUNDS MAINTENANCE															
Parks Administration															
JOB 65990 Parks Admin - Salaries/Wages	145,400	204,900							(18,000)	186,900	41,500	196,200	206,000	216,300	226,400
JOB 65900 Parks Admin - General	25,200	22,300							7,000	29,300	4,100	29,300	29,500	29,800	29,900
JOB 65901 Parks Admin - Meetings	37,300	39,100							(39,100)		(37,300)				
JOB 65902 Parks Admin - Training	48,100	49,600							1,500	51,100	3,000	53,700	56,500	59,300	62,300
JOB 65903 Parks Admin - Safety Inspections	27,000	27,400								27,400	400	27,400	28,000	28,000	28,600
JOB 65904 Parks Admin - Small Tools/Equip	10,200	10,400								10,400	200	10,400	10,600	10,600	10,800
Parks Admin - Other (no WT Job)	41,200	40,100		10,000						50,100	8,900	40,100	40,900	40,900	40,900
Total Parks Administration	334,400	393,800		10,000					(48,600)	355,200	20,800	357,100	371,500	384,900	398,900
Parks Operations															
Parks - Water Usage (no WT job)	224,500	296,500								296,500	72,000	390,600	505,700	653,700	675,700
JOB 65920 Parks Vehicle Charges	26,700	24,000							(13,000)	11,000	(15,700)	11,300	11,600	11,900	12,300
JOB 65001 Community Parks	808,200	907,300		5,000	500		25,000		13,000	950,800	142,600	966,100	1,012,600	1,048,900	1,086,600
JOB 65002 Neighbourhood Parks	459,800	425,000		5,000			13,300			443,300	(16,500)	440,900	457,900	413,000	426,000
JOB 65003 Nature Parks	123,600	125,100		5,000						130,100	6,500	134,300	138,800	142,300	146,300
JOB 65004 Maintained Greenspace	77,800	81,700								81,700	3,900	85,000	88,300	91,400	94,300
JOB 65005 Greenspace Buffer	77,300	80,000								80,000	2,700	82,700	85,500	87,800	90,500
JOB 65006 Greenway Trails	503,000	541,900		5,000			5,000			551,900	48,900	531,800	582,200	602,700	623,700
JOB 65007 City Boulevards	852,800	832,100		5,000					1,200	838,300	(14,500)	862,100	892,700	931,600	967,900
JOB 65008 Urban Forestry	46,300	36,300			11,200				91,600	139,100	92,800	196,100	278,000	313,100	319,400
Total Parks Operations	3,200,000	3,349,900		25,000	11,700		43,300		92,800	3,522,700	322,700	3,700,900	4,053,300	4,296,400	4,442,700
Recreation Facilities - Grounds Maintenance															
JOB 65011 Lewis Grounds	13,100	13,600								13,600	500	14,100	14,700	15,200	15,800
JOB 65012 Youth Centre Grounds	1,100	1,000								1,000	(100)	1,000	1,000	1,000	1,000
JOB 65013 Filberg Grounds	10,800	11,200								11,200	400	11,700	12,200	12,900	13,400
65014 &15 Native Sons & Museum Grounds	3,400	3,200								3,200	(200)	3,300	3,500	3,600	3,800
Total Recreation Facilities - Grounds Maintenance	28,400	29,000								29,000	600	30,100	31,400	32,700	34,000
Cultural Facilities - Grounds Maintenance															
JOB 65016 Sid Williams Grounds	3,900	4,100								4,100	200	4,200	4,500	4,700	4,900

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay

Operations Services

Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
JOB 65017 Arts Centre Grounds	2,200	2,000								2,000	(200)	2,000	2,000	2,000	2,100
JOB 65018 Library Grounds	1,200	1,200								1,200		1,200	1,200	1,200	1,200
Total Cultural Facilities - Grounds Maintenance	7,300	7,300								7,300		7,400	7,700	7,900	8,200
Other Facilities - Grounds Maintenance															
JOB 65020 City Hall Grounds Maintenance	34,100	35,500								35,500	1,400	36,900	39,300	38,000	41,800
JOB 65021 Firehall Grounds Maintenance	18,000	18,800								18,800	800	19,600	20,600	18,100	21,500
Total Other Facilities - Grounds Maintenance	52,100	54,300								54,300	2,200	56,500	59,900	56,100	63,300
Cemetery															
JOB 65960 Cemetery Admin	30,600	32,200								32,200	1,600	33,700	35,400	37,200	38,800
JOB 65009 Cemetery Maintenance	304,000	324,200			600				(31,000)	293,800	(10,200)	305,100	317,500	329,800	343,900
JOB 65930 Cemetery Vehicle Charges	74,600	75,800								75,800	1,200	77,800	80,000	82,100	84,500
Total Cemetery	409,200	432,200			600				(31,000)	401,800	(7,400)	416,600	432,900	449,100	467,200
Total OPERATIONS SERVICES - PARKS AND GROUND	4,031,400	4,266,500		35,000	12,300		43,300		13,200	4,370,300	338,900	4,568,600	4,956,700	5,227,100	5,414,300
OPERATIONS SERVICES - STORM WATER COLLECTION															
Storm Water Collection															
JOB 13990 Salaries/Wages	98,100	100,000								100,000	1,900	105,100	110,300	115,700	121,500
JOB 13900 General Admin	15,300	5,000								5,000	(10,300)	5,000	5,000	5,000	5,000
JOB 13975 Storm Training	2,000								2,000	2,000		2,000	2,000	2,000	2,000
JOB 13000 Main	197,500	204,400							(32,800)	171,600	(25,900)	177,200	184,000	192,700	198,900
JOB 13100 Service	41,900	43,300								43,300	1,400	43,400	44,300	44,400	44,500
JOB 13200 Manhole	8,100	8,400								8,400	300	8,700	9,100	9,400	9,700
JOB 13300 Catch Basin	149,200	157,700							30,800	188,500	39,300	196,600	204,200	211,200	218,500
JOB 13400 Creek Crossing	34,200	51,800								51,800	17,600	53,300	55,200	56,800	58,600
JOB 13500 Detention Pond	33,000	34,400								34,400	1,400	35,600	37,000	38,400	39,800
JOB 13600 Flood Protection	34,800	36,800								36,800	2,000	37,900	39,200	40,400	41,600
Total Storm Water Collection	614,100	641,800								641,800	27,700	664,800	690,300	716,000	740,100
Total OPERATIONS SERVICES - STORM WATER COLL	614,100	641,800								641,800	27,700	664,800	690,300	716,000	740,100
Total Operations Services	9,552,400	9,971,900	(372,800)	49,300	19,700	(41,400)	102,300	27,000		9,756,000	203,600	10,173,300	10,781,500	11,406,800	11,732,800
Total Operations Services	9,552,400	9,971,900	(372,800)	49,300	19,700	(41,400)	102,300	27,000		9,756,000	203,600	10,173,300	10,781,500	11,406,800	11,732,800

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
Engineering Services
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Engineering Services															
ENGINEERING EXPENSES															
Engineering Administration															
Engineering Admin	848,200	881,800		117,900		(50,400)				949,300	101,100	988,100	1,027,700	1,069,100	1,112,900
Engineering Consulting	125,000	125,000								125,000		125,000	125,000	125,000	125,000
Sustainability Planning	33,600	38,600								38,600	5,000	41,600	44,700	48,000	51,600
Total Engineering Administration	1,006,800	1,045,400		117,900		(50,400)				1,112,900	106,100	1,154,700	1,197,400	1,242,100	1,289,500
Asset Management															
Asset Mgmt - Admin	248,700	259,900	1,800	77,800		(10,700)				328,800	80,100	344,000	360,000	376,800	394,400
Condition Assessments	217,700	86,500						111,300		197,800	(19,900)	56,800	59,000	126,000	61,000
Asset Mgmt - General	45,500	25,100						40,200		65,300	19,800	26,600	28,100	29,600	29,600
Total Asset Management	511,900	371,500	1,800	77,800		(10,700)		151,500		591,900	80,000	427,400	447,100	532,400	485,000
Total ENGINEERING EXPENSES	1,518,700	1,416,900	1,800	195,700		(61,100)		151,500		1,704,800	186,100	1,582,100	1,644,500	1,774,500	1,774,500
ENGINEERING EXPENSES - SPECIAL PROJECTS															
Engineering SPECIAL PROJECTS															
Flood Mgmt & Dyke Replacement	110,000							110,000		110,000					
Integrated Rainwater Mgmt Plan	152,000							145,000		145,000	(7,000)				
Corporate Climate Action Plan	200,000							168,000		168,000	(32,000)				
CVRD Home Energy Navigator Program	35,000							26,000		26,000	(9,000)	20,000	20,000	20,000	20,000
Corp Facility Engery Mgmt	261,000							9,000		9,000	(252,000)				
Youth Climate Corp	65,000			65,000						65,000		65,000	65,000	65,000	65,000
Invasive Species Management						48,600				48,600	48,600	42,200	35,600		
Memorial Pool						444,700				444,700	444,700				
Total Engineering SPECIAL PROJECTS	823,000			65,000		493,300		458,000		1,016,300	193,300	127,200	120,600	85,000	85,000
Total ENGINEERING EXPENSES - SPECIAL PROJECTS	823,000			65,000		493,300		458,000		1,016,300	193,300	127,200	120,600	85,000	85,000
Total Engineering Services	2,341,700	1,416,900	1,800	260,700		432,200		609,500		2,721,100	379,400	1,709,300	1,765,100	1,859,500	1,859,500
Total Engineering Services	2,341,700	1,416,900	1,800	260,700		432,200		609,500		2,721,100	379,400	1,709,300	1,765,100	1,859,500	1,859,500

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay
Solid Waste Services

Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Solid Waste Services															
SOLID WASTE REVENUE															
Solid Waste Revenue															
Solid Waste Revenue	(4,011,100)	(4,201,200)	(33,900)		(102,800)					(4,130,300)	(119,200)	(4,172,300)	(4,316,300)	(4,502,200)	(4,734,200)
Total Solid Waste Revenue	(4,011,100)	(4,201,200)	(33,900)		(102,800)					(4,130,300)	(119,200)	(4,172,300)	(4,316,300)	(4,502,200)	(4,734,200)
Total SOLID WASTE REVENUE	(4,011,100)	(4,201,200)	(33,900)		(102,800)					(4,130,300)	(119,200)	(4,172,300)	(4,316,300)	(4,502,200)	(4,734,200)
SOLID WASTE EXPENSES															
Solid Waste															
JOB 15007 Solid Waste Admin	343,900	356,500								356,500	12,600	374,800	394,000	414,400	437,400
JOB 15015 Solid Waste Vehicle Charges	10,500	11,000								11,000	500	11,500	12,000	12,500	13,100
JOB 15017 Solid Waste Seasonal Excess Yard Waste	22,500	23,400								23,400	900	24,300	25,200	26,100	27,000
JOB 15018 Solid Waste Contamination Mgmt	49,300	51,800								51,800	2,500	54,400	57,100	59,900	63,200
Solid Waste Contracted Services	2,743,700	2,866,600				(245,000)			(417,600)	2,204,000	(539,700)	2,287,600	2,373,900	2,553,300	2,746,400
Solid Waste Tipping Fees	838,000	888,300	44,300		25,200					957,800	119,800	968,000	1,002,400	1,013,000	1,023,900
Solid Waste Cart Exchange Costs	3,200	3,600							417,600	421,200	418,000	421,600	422,000	422,400	422,400
TRANSFER TO Solid Waste Reserve						104,600				104,600	104,600	30,100	29,700	600	800
Total Solid Waste	4,011,100	4,201,200	44,300		25,200	(140,400)				4,130,300	119,200	4,172,300	4,316,300	4,502,200	4,734,200
Total SOLID WASTE EXPENSES	4,011,100	4,201,200	44,300		25,200	(140,400)				4,130,300	119,200	4,172,300	4,316,300	4,502,200	4,734,200
Total Solid Waste Services			10,400		(77,600)	(140,400)									
Total Solid Waste Services			10,400		(77,600)	(140,400)									

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
Development Services
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Development Services															
DEVELOPMENT SERVICES REVENUE															
Development Services Revenues															
Building Inspection	(935,400)	(1,148,000)			153,000					(995,000)	(59,600)	(995,000)	(1,045,000)	(1,095,000)	(1,145,000)
Business Licencing	(369,000)	(297,700)			(69,300)					(367,000)	2,000	(365,700)	(366,700)	(367,700)	(368,700)
Planning & Zoning	(110,600)	(150,700)			43,100					(107,600)	3,000	(117,600)	(127,600)	(127,600)	(137,600)
Subdivision and Development Servicing	(19,500)	(19,500)								(19,500)		(19,500)	(19,500)	(19,500)	(19,500)
Community & Sustainability															
Total Development Services Revenues	(1,434,500)	(1,615,900)			126,800					(1,489,100)	(54,600)	(1,497,800)	(1,558,800)	(1,609,800)	(1,670,800)
Total DEVELOPMENT SERVICES REVENUE	(1,434,500)	(1,615,900)			126,800					(1,489,100)	(54,600)	(1,497,800)	(1,558,800)	(1,609,800)	(1,670,800)
DEVELOPMENT SERVICES EXPENSES															
Development Services Expenses															
Building Inspections	721,200	753,200		(20,000)					(10,000)	723,200	2,000	755,900	789,600	824,700	835,100
Business Licencing	89,700	94,000	(500)	6,000					10,000	109,500	19,800	114,000	118,800	123,800	130,100
Planning & Zoning	1,052,300	1,057,200		15,200	600					1,073,000	20,700	1,103,900	1,153,400	1,204,300	1,258,200
Subdivision & Development Servicing	451,400	488,400			5,000	162,200				655,600	204,200	509,000	531,400	554,000	577,700
Community & Sustainability	351,200	348,700	(2,000)	1,000						347,700	(3,500)	360,500	375,100	390,300	406,500
Heritage Committee	5,100	5,100	(100)							5,000	(100)	5,000	5,000	5,000	5,000
Total Development Services Expenses	2,670,900	2,746,600	(2,600)	1,200	6,600	162,200				2,914,000	243,100	2,848,300	2,973,300	3,102,100	3,212,600
Total DEVELOPMENT SERVICES EXPENSES	2,670,900	2,746,600	(2,600)	1,200	6,600	162,200				2,914,000	243,100	2,848,300	2,973,300	3,102,100	3,212,600
DEVELOPMENT SERVICES EXPENSES - SPECIAL PROJECTS															
Development Services Special Projects															
Building Inspections- SPECIAL PROJECTS	25,000										(25,000)				25,000
Business Licencing- SPECIAL PROJECTS	25,000							25,000		25,000					
Planning & Zoning - SPECIAL PROJECTS	360,000					60,000		58,000		118,000	(242,000)		150,000	10,000	
Subdivision & Development- SPECIAL PROJECTS	290,000					80,000		96,000		176,000	(114,000)	80,000			
Community & Sustainability- SPECIAL PROJECTS	655,000	150,000				185,000		158,000		493,000	(162,000)	200,000	200,000	300,000	200,000
Total Development Services Special Projects	1,355,000	150,000				325,000		337,000		812,000	(543,000)	280,000	350,000	335,000	200,000
Total DEVELOPMENT SERVICES EXPENSES - SPECIAL	1,355,000	150,000				325,000		337,000		812,000	(543,000)	280,000	350,000	335,000	200,000
Total Development Services	2,591,400	1,280,700	(2,600)	1,200	133,400	487,200		337,000		2,236,900	(354,500)	1,630,500	1,764,500	1,827,300	1,741,800
Total Development Services	2,591,400	1,280,700	(2,600)	1,200	133,400	487,200		337,000		2,236,900	(354,500)	1,630,500	1,764,500	1,827,300	1,741,800

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
Recreation, Culture and Community Services
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Recreation, Culture and Community Services															
RCCS REVENUE															
Recreation Administration Revenue															
Recreation Admin	(8,000)	(8,000)								(8,000)		(8,500)	(9,000)	(9,500)	(9,500)
Total Recreation Administration Revenue	(8,000)	(8,000)								(8,000)		(8,500)	(9,000)	(9,500)	(9,500)
Recreation Programs Revenue															
Adult Programs	(395,100)	(405,400)			(37,500)					(442,900)	(47,800)	(483,900)	(493,500)	(503,500)	(513,500)
Childrens Programs	(356,000)	(363,400)			(28,300)					(391,700)	(35,700)	(399,500)	(407,500)	(415,600)	(423,900)
Adapted Programs	(305,100)	(314,700)	7,500		(3,000)					(310,200)	(5,100)	(318,300)	(328,500)	(338,700)	(345,500)
Summer Programs	(285,000)	(290,600)		(25,000)	(5,000)					(320,600)	(35,600)	(321,800)	(302,600)	(308,200)	(314,300)
Preschool Programs	(232,900)	(237,700)								(237,700)	(4,800)	(242,400)	(247,200)	(252,200)	(257,200)
Youth Programs	(126,800)	(129,800)								(129,800)	(3,000)	(132,300)	(135,100)	(137,000)	(139,800)
Total Recreation Programs Revenue	(1,700,900)	(1,741,600)	7,500	(25,000)	(73,800)					(1,832,900)	(132,000)	(1,898,200)	(1,914,400)	(1,955,200)	(1,994,200)
Recreation Operations Revenue															
Lewis Centre	(100,700)	(103,300)								(103,300)	(2,600)	(105,500)	(107,600)	(108,800)	(111,500)
Wellness Centre	(270,000)	(275,400)								(275,400)	(5,400)	(280,900)	(286,500)	(292,300)	(298,100)
Filberg Centre	(137,200)	(142,400)								(142,400)	(5,200)	(145,800)	(149,400)	(153,200)	(156,500)
Native Sons Hall	(73,900)	(75,400)								(75,400)	(1,500)	(76,900)	(78,400)	(79,900)	(81,400)
Youth Services Centre	(1,000)	(1,100)			(400)					(1,500)	(500)	(1,400)	(1,500)	(1,600)	(1,700)
Special Events & July 1	(12,500)	(13,700)								(13,700)	(1,200)	(14,200)	(14,500)	(14,500)	(14,500)
Pool Operations	(235,200)	(219,500)	(24,700)		(20,400)					(264,600)	(29,400)	(272,700)	(281,200)	(290,100)	(299,400)
Total Recreation Operations Revenue	(830,500)	(830,800)	(24,700)		(20,800)					(876,300)	(45,800)	(897,400)	(919,100)	(940,400)	(963,100)
Recreation Grant Revenue															
Grant Revenue	(139,800)	(10,000)		(488,000)		(75,900)			10,000	(563,900)	(424,100)				
Total Recreation Grant Revenue	(139,800)	(10,000)		(488,000)		(75,900)			10,000	(563,900)	(424,100)				
Total RCCS REVENUE	(2,679,200)	(2,590,400)	(17,200)	(513,000)	(94,600)	(75,900)			10,000	(3,281,100)	(601,900)	(2,804,100)	(2,842,500)	(2,905,100)	(2,966,800)
RCCS EXPENSES															
Recreation Administration Expenses															
RCCS Admin	1,640,200	1,752,100	28,500	24,000	18,600				96,500	1,919,700	279,500	1,979,000	2,044,700	2,132,500	2,245,700
Community Substance Use Strategy	15,000	15,000								15,000		15,000	15,000	15,000	15,000
Community Services / Strategic Services	25,000	25,000						7,000		32,000	7,000	25,000	25,000	25,000	25,000
Cultural Consulting / Strategic Services	27,500	27,500		8,500						36,000	8,500	40,000	40,000	40,000	45,000
Cultural Services - Sid Williams Theatre	264,400	269,200	(7,500)							261,700	(2,700)	266,000	271,000	276,100	281,300
Cultural Services - Museum	170,300	172,100	(3,400)							168,700	(1,600)	172,200	175,400	178,700	182,100
Cultural Services - CV Art Gallery	63,300	64,400	(2,000)							62,400	(900)	63,500	64,600	65,700	66,800
Cultural Services - Comox Valley Arts Council	59,600	60,800								60,800	1,200	62,100	63,300	64,600	65,900

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
Recreation, Culture and Community Services
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Total Recreation Administration Expenses	2,265,300	2,386,100	15,600	32,500	18,600			7,000	96,500	2,556,300	291,000	2,622,800	2,699,000	2,797,600	2,926,800
Recreation Programs Expenses															
Adults Programs	459,000	470,100	2,700		700				51,800	525,300	66,300	538,000	552,100	566,600	581,300
Childrens Programs	578,500	566,700	29,000		26,200				(22,300)	599,600	21,100	617,900	636,300	655,900	675,000
Youth Programs	239,200	244,000	7,800	9,000					2,000	262,800	23,600	263,300	275,200	287,400	312,800
Adapted Programs	351,900	358,700	4,300		2,900				(7,400)	358,500	6,600	367,800	378,500	389,600	400,700
Summer Programs	374,900	382,300	200	14,600	39,300	5,000			(6,600)	434,800	59,900	437,200	423,300	431,100	440,000
Preschool Programs	303,100	308,800	18,500		10,000				(4,500)	332,800	29,700	338,400	354,300	370,700	387,500
Programs Special Events	15,800	17,100							(13,000)	4,100	(11,700)	5,500	5,800	6,000	6,100
Total Recreation Programs Expenses	2,322,400	2,347,700	62,500	23,600	79,100	5,000				2,517,900	195,500	2,568,100	2,625,500	2,707,300	2,803,400
Recreation Operations Expenses															
Lewis Centre Operations	1,455,500	1,496,500	11,200	14,500	29,300				(96,500)	1,455,000	(500)	1,551,300	1,647,800	1,751,800	1,857,400
Wellness Centre	120,200	130,200		11,200						141,400	21,200	132,900	135,600	137,700	142,300
Filberg Operations	655,700	680,500	6,400	(2,600)	1,300					685,600	29,900	712,200	740,700	769,700	800,600
Pool Operations	225,200	230,300	300		2,900					233,500	8,300	238,800	243,700	248,200	254,100
Youth Centre Operations	43,900	44,900								44,900	1,000	45,800	46,800	47,700	48,500
Native Sons Operations	31,700	32,300	(4,500)							27,800	(3,900)	28,500	29,200	31,900	32,700
July 1 Special Event	108,800	110,600								110,600	1,800	113,100	116,000	117,800	120,900
Operations Special Events	51,000	52,600	2,000							54,600	3,600	55,000	55,600	55,700	57,100
Total Recreation Operations Expenses	2,692,000	2,777,900	15,400	23,100	33,500				(96,500)	2,753,400	61,400	2,877,600	3,015,400	3,160,500	3,313,600
Total RCCS EXPENSES	7,279,700	7,511,700	93,500	79,200	131,200	5,000		7,000		7,827,600	547,900	8,068,500	8,339,900	8,665,400	9,043,800
CIVIC PROPERTIES EXPENSE															
Property Maintenance Admin															
Property Mgmt Admin - GLs with no Jobs	163,000	170,500			200					170,700	7,700	178,700	187,000	195,600	204,600
JOB 30160 Property Mgmt Admin	6,610	4,100								4,100	(2,510)	4,100	4,100	4,100	4,100
JOB 30118 Property Mgmt Training	19,950	19,000								19,000	(950)	19,000	19,400	19,400	19,900
JOB 30117 Property Mgmt Small Tools	14,070	12,400								12,400	(1,670)	12,400	12,400	12,600	12,600
JOB 30124 Property Mgmt Meetings		11,200								11,200	11,200	11,200	11,400	11,400	12,000
JOB 30119 Property Mgmt Veh Charges	39,200	40,400								40,400	1,200	41,600	42,800	44,100	46,300
Total Property Maintenance Admin	242,830	257,600			200					257,800	14,970	267,000	277,100	287,200	299,500
City Hall, HR, IT, ENG Buildings Maintenance															
JOB 30003 City Hall R&M	131,847	126,300							(6,000)	120,300	(11,547)	110,100	113,100	114,900	116,700
JOB 30115 Carpentry Shop R&M	32,318	32,900			100				(1,000)	32,000	(318)	32,800	33,800	34,800	35,800
JOB 30002 HR Building (Lease) R&M	18,000	18,400		3,500						21,900	3,900	22,500	23,300	23,600	24,300
JOB 30004 IT Building (Lease) R&M	18,000	18,400		1,500						19,900	1,900	22,400	23,100	23,400	24,100
JOB 30016 ENG Building (Lease) R&M	18,000	18,400		1,000						19,400	1,400	19,000	19,700	20,000	20,500

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**City of Courtenay
Recreation, Culture and Community Services
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Total City Hall, HR, IT, ENG Buildings Maintenance	218,165	214,400		6,000	100				(7,000)	213,500	(4,665)	206,800	213,000	216,700	221,400
Firehall Buildings Maintenance															
JOB 30006 Firehall R&M	56,703	33,700		5,000	1,900	7,500			(1,000)	47,100	(9,603)	59,000	60,400	61,100	62,700
Firehall - Utilities	49,700	52,100			4,700					56,800	7,100	56,600	57,200	57,700	58,200
JOB 30007 Fire Training Facility R&M	20,243	17,900							1,400	19,300	(943)	19,400	20,100	20,300	21,000
Fire Training Facility - Utilities	7,220	6,000							4,400	10,400	3,180	12,500	12,600	12,700	12,800
Total Firehall Buildings Maintenance	133,866	109,700		5,000	6,600	7,500			4,800	133,600	(266)	147,500	150,300	151,800	154,700
Parks - Property Maintenance															
JOB 30085 Bill Moore - Other Buildings	4,280	3,600								3,600	(680)	3,700	3,800	3,900	3,900
JOB 30094 Bowling Building	8,435	8,100			500					8,600	165	8,800	9,000	9,200	9,200
JOB 30088 Field House	22,320	22,100								22,100	(220)	22,700	23,300	23,900	24,300
JOB 30091 Football Tower	3,067	2,600								2,600	(467)	2,700	2,800	2,900	2,900
JOB 30109 Lewis Park Buildings	2,955	2,900								2,900	(55)	2,900	3,000	3,000	3,100
JOB 30076 Salish Park Building	4,515	3,800								3,800	(715)	4,000	4,100	4,300	4,400
JOB 30067 Simms Park Pavillion	16,830	16,400								16,400	(430)	17,100	17,900	18,600	19,300
JOB 30073 Tsolum Building	4,255	3,600								3,600	(655)	3,700	3,800	3,900	4,100
JOB 30082 Valley View Park Buildings	22,481	21,700							700	22,400	(81)	22,800	23,500	24,000	24,500
JOB 30200 Washrooms	76,665	40,700								76,400	(265)	81,900	84,700	87,300	91,000
JOB 30127 243 & 249 4th St	5,300	5,400	(3,200)							2,200	(3,100)	2,200	2,300	2,300	2,300
243 & 249 4th St - Utilities															
Total Parks - Property Maintenance	171,103	130,900	(3,200)		500				700	164,600	(6,503)	172,500	178,200	183,300	189,000
Recreation Facilities - Property Maintenance															
JOB 30009 Lewis Building	94,051	79,600		2,000	10,400				6,000	98,000	3,949	92,000	95,100	97,200	101,000
Lewis Building - Insurance & Utilities	156,000	156,200	(9,000)		5,000				(300)	151,900	(4,100)	162,600	164,600	168,000	169,100
JOB 30012 Filberg Building	86,853	75,000								75,000	(11,853)	76,400	78,800	80,300	83,300
Filberg Building - Insurance & Utilities	98,000	98,500	(5,000)		200				1,100	94,800	(3,200)	101,000	102,300	103,300	104,300
JOB 30112 Youth Centre Building	35,535	27,800			500					28,300	(7,235)	29,100	30,100	30,900	32,100
Youth Centre Building - Insurance & Utilities	24,800	24,400	(1,000)						(900)	22,500	(2,300)	23,800	24,300	24,600	24,700
JOB 30015 Pool Building	49,500			50,600						50,600	1,100	51,800	53,100	54,400	55,700
Pool Building - Insurance & Utilities	74,300	74,300	(3,000)						100	71,400	(2,900)	75,600	76,200	77,000	77,600
JOB 30039 Native Sons Building	45,708	42,300								42,300	(3,408)	43,000	44,200	45,000	46,700
Native Sons Building - Insurance & Utilities	25,500	27,700			100				(2,000)	25,800	300	25,800	26,000	26,300	26,300
Total Recreation Facilities - Property Maintenance	690,247	605,800	(18,000)	52,600	16,200				4,000	660,600	(29,647)	681,100	694,700	707,000	720,800
Cultural Facilities - Property Maintenance															
JOB 30027 Sid Williams Maintenance	38,526	35,300								35,300	(3,226)	36,000	37,200	38,000	39,400
Sid Williams Maintenance - Utilities	35,200	37,200							(700)	36,500	1,300	37,100	37,800	38,500	38,600

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**City of Courtenay
Recreation, Culture and Community Services
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
JOB 30030 Arts Centre Maintenance	44,641	48,100			1,000					49,100	4,459	49,900	51,100	51,900	53,600
Arts Centre Maintenance - Utilities	22,500	21,700							2,300	24,000	1,500	24,300	24,700	25,400	26,000
JOB 30033 Museum Maintenance	31,071	28,100								28,100	(2,971)	28,700	29,700	30,300	31,500
Museum Maintenance - Utilities	18,500	18,900							200	19,100	600	19,200	19,700	20,100	20,300
JOB 30036 Library Maintenance	29,285	22,000								22,000	(7,285)	22,500	23,200	23,700	24,700
Total Cultural Facilities - Property Maintenance	219,723	211,300			1,000				1,800	214,100	(5,623)	217,700	223,400	227,900	234,100
Other Buildings Maintenance															
JOB 30021 2040 Cliffe Ave Lease	35,935	29,500	(1,000)						(1,900)	26,600	(9,335)	27,100	27,500	27,700	28,300
JOB 30125 Cemetery Building R&M	4,410	3,800								3,800	(610)	3,800	3,800	3,800	4,000
JOB 30049 210 Anderton	11,440	9,700								9,700	(1,740)	7,800	8,100	8,000	9,800
210 Anderton - Insurance & Utilities	1,800	1,400								1,400	(400)	1,400	1,400	1,400	1,400
JOB 30055 2390 Lake Trail	7,795	7,300								7,300	(495)	7,300	7,400	7,300	7,600
2390 Lake Trail - Insurance & Utilities	1,900	1,400								1,400	(500)	1,400	1,400	1,400	1,400
JOB 30018 Marina	14,490	17,000	(2,000)							15,000	510	15,100	15,200	15,300	15,800
Marina - Insurance & Utilities	4,500	4,600								4,600	100	4,700	4,800	4,900	4,900
JOB 30140 2099 Atlas Rd	2,365	2,000								2,000	(365)	2,000	2,000	2,000	2,100
2099 Atlas Rd - Insurance & Utilities	300	500								500	200	500	500	500	500
JOB 30043 90 5th Street	5,675	4,100								4,100	(1,575)	4,100	4,100	4,100	4,400
90 5th Street - Insurance & Utilities	5,600	7,500		(2,900)					(2,500)	2,100	(3,500)	2,100	2,200	2,100	2,200
426 Anderton Ave (Anderton Arms)	2,000	2,000									(2,000)				
JOB 30069 971 Cumberland Rd	23,000	23,700								23,700	700	24,400	25,600	26,000	27,400
971 Cumberland Rd - Utilities	9,700	9,700			100					9,800	100	10,400	10,500	10,600	10,700
JOB 30045 1109 Comox Rd	8,992	8,100								8,100	(892)	8,100	8,200	8,200	8,400
JOB 30046 685 Cliffe Avenue	31,264	29,600			2,500					32,100	836	32,300	33,200	33,500	34,500
685 Cliffe Avenue - Utilities	2,500	2,600			100				1,000	3,700	1,200	3,900	3,900	4,000	4,100
Total Other Buildings Maintenance	173,666	164,500	(3,000)	(2,900)	2,700				(5,400)	155,900	(17,766)	156,400	159,800	160,800	167,500
Operations Centre Bldg Maintenance															
JOB 30097 Admin Bldg R&M	105,800	105,700		500						106,200	400	107,900	110,000	111,100	112,800
JOB 16027 OS Cleanup/Garbage	24,000	16,100							500	16,600	(7,400)	16,800	17,000	17,000	17,200
OS Yard - Utilities	61,800	60,400			1,000				600	62,000	200	62,300	63,000	64,200	64,900
Total Operations Centre Bldg Maintenance	191,600	182,200		500	1,000				1,100	184,800	(6,800)	187,000	190,000	192,300	194,900
Total CIVIC PROPERTIES EXPENSE	2,041,200	1,876,400	(24,200)	61,200	28,300	7,500				1,984,900	(56,300)	2,036,000	2,086,500	2,127,000	2,181,900
RCCS EXPENSES - SPECIAL PROJECTS															
Recreation Administration Special Projects															
RCCS Admin - Special Projects	623,800	150,000				513,900		450,000		1,113,900	490,100	75,000	175,000	50,000	
Total Recreation Administration Special Projects	623,800	150,000				513,900		450,000		1,113,900	490,100	75,000	175,000	50,000	

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City of Courtenay
 Recreation, Culture and Community Services
 Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Total RCCS EXPENSES - SPECIAL PROJECTS	623,800	150,000				513,900		450,000		1,113,900	490,100	75,000	175,000	50,000	
CIVIC PROPERTIES EXPENSES - SPECIAL PROJECTS															
Civic Properties - Special Projects	75,000										(75,000)				
Total CIVIC PROPERTIES EXPENSES - SPECIAL PROJEC	75,000										(75,000)				
Total Recreation, Culture and Community Services	7,340,500	6,947,700	52,100	(372,600)	64,900	450,500		457,000	10,000	7,645,300	304,800	7,375,400	7,758,900	7,937,300	8,258,900
Total Recreation, Culture and Community Services	7,340,500	6,947,700	52,100	(372,600)	64,900	450,500		457,000	10,000	7,645,300	304,800	7,375,400	7,758,900	7,937,300	8,258,900

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**City of Courtenay
Sewer
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Sewer															
SEWER REVENUE															
Sewer Revenues															
Frontage-Parcel Taxes	(2,629,000)	(2,655,000)								(2,655,000)	(26,000)	(2,682,000)	(2,708,000)	(2,735,000)	(2,762,000)
User Fees	(8,425,700)	(9,344,800)								(9,344,800)	(919,100)	(10,387,100)	(11,558,700)	(12,890,200)	(14,115,000)
Other Revenues	(60,000)	(60,000)								(60,000)		(60,000)	(60,000)	(60,000)	(60,000)
Transfers from Surplus/Reserves	(2,043,200)	(1,000)	500							(500)	2,042,700	(500)	(500)	(500)	(500)
Total Sewer Revenues	(13,157,900)	(12,060,800)	500							(12,060,300)	1,097,600	(13,129,600)	(14,327,200)	(15,685,700)	(16,937,500)
Total SEWER REVENUE	(13,157,900)	(12,060,800)	500							(12,060,300)	1,097,600	(13,129,600)	(14,327,200)	(15,685,700)	(16,937,500)
SEWER EXPENSES															
Contributions to Other Governments															
CVRD Sewer Requisition	6,563,600	6,909,000								6,909,000	345,400	6,909,000	7,116,300	7,329,800	7,550,000
Total Contributions to Other Governments	6,563,600	6,909,000								6,909,000	345,400	6,909,000	7,116,300	7,329,800	7,550,000
Sewer Administration															
JOB 12990 Salaries, Wages & Benefits	528,700	555,100				(47,100)				508,000	(20,700)	533,400	560,100	588,100	617,500
JOB 12900 Sewer General Admin	22,600	22,900							500	23,400	800	23,400	23,900	24,000	24,100
JOB 12975 Training/Seminars	21,300	20,000							(1,000)	19,000	(2,300)	19,900	20,900	21,900	22,900
General Professional Services	20,000	20,000								20,000		20,000	20,400	20,400	20,400
Sewer Asset Management	96,000	31,000								31,000	(65,000)	31,000	31,500	31,500	31,500
Insurance	15,100	15,200	1,000							16,200	1,100	16,300	16,400	16,500	16,600
Sewer Capital Project Warranty Work	10,000	5,000								5,000	(5,000)	34,000	5,000	5,000	5,000
Total Sewer Administration	713,700	669,200	1,000			(47,100)			(500)	622,600	(91,100)	678,000	678,200	707,400	738,000
Sewer Fleet															
JOB 12972 Sewer Vehicle Charges	13,300	13,700								13,700	400	14,100	14,500	14,900	15,200
JOB 17### Net Fleet Cost	12,200	7,500								7,500	(4,700)	7,500	7,600	7,600	7,600
Total Sewer Fleet	25,500	21,200								21,200	(4,300)	21,600	22,100	22,500	22,800
Sewer Operations															
JOB 12000 Sewer Gravity Main	245,400	253,100								253,100	7,700	255,500	260,700	263,300	265,900
JOB 12100 Sewer Service	219,200	224,200								224,200	5,000	227,400	232,400	235,800	239,300
JOB 12200 Sewer Manhole/Chamber	26,400	26,500								26,500	100	26,500	27,000	27,000	27,000
JOB 12300 Sewer Valve	13,400	13,600								13,600	200	13,600	13,900	13,900	13,900
JOB 12400 Sewer Forcemain	13,400	13,600								13,600	200	13,600	13,900	13,900	13,900
JOB 12500 Sewer Lift Station	299,400	293,300			5,100				(32,300)	266,100	(33,300)	273,400	282,600	290,700	299,400
JOB 12600 Sewer Inflow & Infiltration	66,100	66,600							32,800	99,400	33,300	102,300	105,400	108,700	112,000
New Connections	40,000	40,000								40,000		40,000	40,800	40,800	40,800
Total Sewer Operations	923,300	930,900			5,100				500	936,500	13,200	952,300	976,700	994,100	1,012,200

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay
 Sewer
 Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Internal Transfers															
Internal Transfer - Common Costs	1,303,600	1,325,100			(30,200)					1,294,900	(8,700)	1,274,600	1,312,400	1,356,900	1,402,100
Internal Transfer - To Sewer Capital Fund	2,595,000						50,000			50,000	(2,545,000)	795,000	471,000	50,000	50,000
Internal Transfer - To Reserves and Allowances	225,500	1,175,500				258,700				1,434,200	1,208,700	1,622,200	2,326,100	3,053,100	4,028,400
Total Internal Transfers	4,124,100	2,500,600			(30,200)	258,700	50,000			2,779,100	(1,345,000)	3,691,800	4,109,500	4,460,000	5,480,500
Sewer Debt Servicing															
Principle	185,400	410,400	(31,200)							379,200	193,800	367,000	554,500	1,042,000	1,020,200
Interest	372,300	619,500	(206,800)							412,700	40,400	509,900	869,900	1,129,900	1,113,800
Total Sewer Debt Servicing	557,700	1,029,900	(238,000)							791,900	234,200	876,900	1,424,400	2,171,900	2,134,000
Total SEWER EXPENSES	12,907,900	12,060,800	(237,000)		(25,100)	211,600	50,000			12,060,300	(847,600)	13,129,600	14,327,200	15,685,700	16,937,500
SEWER EXPENSES - SPECIAL PROJECTS															
Sewer - Special Projects															
Master Plan	250,000										(250,000)				
Total Sewer - Special Projects	250,000										(250,000)				
Total SEWER EXPENSES - SPECIAL PROJECTS	250,000										(250,000)				
Total Sewer			(236,500)		(25,100)	211,600	50,000								
Total Sewer			(236,500)		(25,100)	211,600	50,000								

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
Water
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Water															
WATER REVENUE															
Water Revenues															
Frontage-Parcel Taxes	(1,526,700)	(1,804,600)								(1,804,600)	(277,900)	(2,132,200)	(2,512,800)	(2,970,300)	(3,328,000)
User Fees	(10,023,300)	(10,670,800)								(10,670,800)	(647,500)	(11,389,100)	(11,988,000)	(12,630,500)	(13,288,600)
Other Revenues	(531,900)	(602,000)	(20,000)							(622,000)	(90,100)	(716,000)	(831,100)	(979,100)	(1,001,100)
Transfers from Surplus/Reserves	(478,800)	(16,800)								(16,800)	462,000	(17,100)	(17,400)	(17,400)	(17,400)
Total Water Revenues	(12,560,700)	(13,094,200)	(20,000)							(13,114,200)	(553,500)	(14,254,400)	(15,349,300)	(16,597,300)	(17,635,100)
Total WATER REVENUE	(12,560,700)	(13,094,200)	(20,000)							(13,114,200)	(553,500)	(14,254,400)	(15,349,300)	(16,597,300)	(17,635,100)
WATER EXPENSES															
Contributions to Other Governments															
CVRD Water Purchase	6,605,900	6,952,200								6,952,200	346,300	7,647,000	8,412,000	9,253,000	9,715,000
Total Contributions to Other Governments	6,605,900	6,952,200								6,952,200	346,300	7,647,000	8,412,000	9,253,000	9,715,000
Water Administration															
JOB 11990 Salaries, Wages & Benefits	528,700	555,100				(47,100)				508,000	(20,700)	533,400	560,100	588,100	617,500
JOB 11900 Water General Admin	39,000	39,100							2,500	41,600	2,600	41,700	42,000	42,100	42,100
JOB 11975 Training/Seminars	39,100	39,800							(2,500)	37,300	(1,800)	39,100	41,200	43,200	45,400
JOB 11973 BC One Call	9,900	10,500								10,500	600	11,100	11,700	12,200	13,100
General Professional Services	25,000	25,000								25,000		25,000	25,500	25,500	25,500
Water Asset Management	43,500	18,500								18,500	(25,000)	18,500	18,900	18,900	18,900
Insurance	15,100	15,200								15,200	100	15,300	15,400	15,500	15,500
Water Capital Project Warranty Work	5,000	5,000								5,000		5,000	5,000	5,000	5,000
Total Water Administration	705,300	708,200				(47,100)				661,100	(44,200)	689,100	719,800	750,500	783,000
Water Fleet															
JOB 11972 Water Vehicle Charges	14,500	14,800								14,800	300	15,100	15,400	15,700	15,700
JOB 17### Net Fleet Cost	(7,600)	(12,200)								(12,200)	(4,600)	(12,200)	(12,400)	(12,400)	(12,400)
Total Water Fleet	6,900	2,600								2,600	(4,300)	2,900	3,000	3,300	3,300
Water Operations															
JOB 11000 Water Main	178,600	188,800								188,800	10,200	192,600	196,500	197,700	198,300
JOB 11100 Water Service	693,400	730,600								730,600	37,200	740,600	755,700	759,000	762,400
JOB 11200 Water Distribution Valve	90,600	93,100								93,100	2,500	93,100	95,000	95,000	95,000
JOB 11300 Water Hydrant/Blow off	219,100	218,600								218,600	(500)	218,600	222,900	222,900	222,900
JOB 11400 Water Meter	248,100	252,200								252,200	4,100	271,500	279,400	283,500	287,700
JOB 11500 Water Facilities	108,600	172,900			(59,200)					113,700	5,100	117,000	122,300	122,800	123,300
JOB 11600 Water Quality & X-connect Control	120,700	83,600								83,600	(37,100)	81,500	84,800	88,100	91,600
JOB 11700 Water Conservation Program	32,700	33,600								33,600	900	33,900	34,500	34,500	34,500

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay

Water

Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
JOB 11800 Water Leak Detection	35,300	36,200								36,200	900	36,200	36,700	36,700	36,700
New Connections	100,000	100,000								100,000		100,000	102,000	102,000	102,000
Total Water Operations	1,827,100	1,909,600			(59,200)					1,850,400	23,300	1,885,000	1,929,800	1,942,200	1,954,400
Internal Transfers															
Internal Transfer - Common Costs	1,613,800	1,640,200			(31,700)					1,608,500	(5,300)	1,582,300	1,629,200	1,684,800	1,739,800
Internal Transfer - To Water Capital Fund	162,900	32,400				865,100				897,500	734,600	874,000	50,000	50,000	50,000
Internal Transfer - To Reserves and Allowances	1,359,500	1,824,300				(707,100)				1,117,200	(242,300)	1,574,100	2,605,500	2,913,500	3,389,600
Total Internal Transfers	3,136,200	3,496,900			(31,700)	158,000				3,623,200	487,000	4,030,400	4,284,700	4,648,300	5,179,400
Water Debt Servicing															
Principle	20,100	20,100								20,100					
Interest	9,200	4,600								4,600	(4,600)				
Total Water Debt Servicing	29,300	24,700								24,700	(4,600)				
Total WATER EXPENSES	12,310,700	13,094,200			(90,900)	110,900				13,114,200	803,500	14,254,400	15,349,300	16,597,300	17,635,100
WATER EXPENSES - SPECIAL PROJECTS															
Water - Special Projects															
Master Plan	250,000										(250,000)				
Total Water - Special Projects	250,000										(250,000)				
Total WATER EXPENSES - SPECIAL PROJECTS	250,000										(250,000)				
Total Water			(20,000)		(90,900)	110,900									
Total Water			(20,000)		(90,900)	110,900									

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay

Financial Services

Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Financial Services															
FINANCIAL SERVICES EXPENSES															
Financial Services															
Finance	2,053,300	2,070,000	67,300	22,200				42,000	143,600	2,345,100	291,800	2,403,800	2,509,600	2,614,600	2,815,300
Purchasing	536,200	572,700	1,600	(20,000)		(11,200)				543,100	6,900	560,800	585,400	611,000	637,900
Business Performance	254,300	266,500							(143,600)	122,900	(131,400)	132,400	138,400	144,800	153,700
Stores	112,300	114,300	1,200							115,500	3,200	121,000	126,800	132,800	139,500
Real Estate	102,900	107,600	400							108,000	5,100	112,300	117,700	123,400	129,900
Total Financial Services	3,059,000	3,131,100	70,500	2,200		(11,200)		42,000		3,234,600	175,600	3,330,300	3,477,900	3,626,600	3,876,300
Total FINANCIAL SERVICES EXPENSES	3,059,000	3,131,100	70,500	2,200		(11,200)		42,000		3,234,600	175,600	3,330,300	3,477,900	3,626,600	3,876,300
FINANCIAL SERVICES - SPECIAL PROJECTS															
Real Estate - Special Projects						155,000				155,000	155,000	300,000			
Risk Management - Special Projects						70,000				70,000	70,000				
Total FINANCIAL SERVICES - SPECIAL PROJECTS						225,000				225,000	225,000	300,000			
Total Financial Services	3,059,000	3,131,100	70,500	2,200		213,800		42,000		3,459,600	400,600	3,630,300	3,477,900	3,626,600	3,876,300
Total Financial Services	3,059,000	3,131,100	70,500	2,200		213,800		42,000		3,459,600	400,600	3,630,300	3,477,900	3,626,600	3,876,300

Appendix 1 - 2026-2030 Financial Plan Detail

**City of Courtenay
Fiscal & Other
Run Date: February 2, 2026**

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET	IMPACTS	IMPACTS	IMPACTS	ITEMS	IMPACTS	FORWARD			(DECREASE)				
Fiscal & Other															
FISCAL & OTHER REVENUES															
TAXATION															
Taxation - Municipal Purposes	(37,068,000)	(42,040,500)				2,496,300				(39,544,200)	(2,476,200)	(45,365,000)	(52,032,200)	(53,889,800)	(55,668,300)
Grants-in Lieu of Taxes	(658,500)	(658,500)	15,000							(643,500)	15,000	(655,000)	(662,000)	(681,000)	(687,000)
1% Revenue Tax	(437,800)	(427,200)	19,000							(408,200)	29,600	(447,000)	(450,000)	(456,000)	(462,000)
Total TAXATION	(38,164,300)	(43,126,200)	34,000			2,496,300				(40,595,900)	(2,431,600)	(46,467,000)	(53,144,200)	(55,026,800)	(56,817,300)
GENERAL REVENUE															
Misc Revenues	(260,000)	(260,000)	7,500							(252,500)	7,500	(252,500)	(253,000)	(254,000)	(254,000)
Grants from Other Govts	(1,570,000)	(1,570,000)				(444,700)				(2,014,700)	(444,700)	(1,570,000)	(2,220,000)	(3,520,000)	(3,520,000)
Investment and Penalty Revenue	(2,147,800)	(2,147,800)	(15,200)		(40,000)					(2,203,000)	(55,200)	(2,203,000)	(2,206,000)	(2,206,000)	(2,209,000)
Corporate Services	(72,000)	(72,000)	(14,000)							(86,000)	(14,000)	(87,000)	(87,000)	(87,000)	(92,000)
Public Works	(85,500)	(58,500)	(1,000)							(59,500)	26,000	(60,000)	(61,500)	(62,000)	(62,500)
Transit Shelter	(2,000)	(2,000)	(500)							(2,500)	(500)	(2,500)	(2,500)	(2,500)	(3,000)
Total GENERAL REVENUE	(4,137,300)	(4,110,300)	(23,200)		(40,000)	(444,700)				(4,618,200)	(480,900)	(4,175,000)	(4,830,000)	(6,131,500)	(6,140,500)
TAXES COLLECTED FOR OTHER GOVERNMENTS															
Taxes Collected for Other Governments	(29,460,300)	(32,269,000)	(142,400)							(32,411,400)	(2,951,100)	(33,996,400)	(35,658,300)	(35,737,300)	(35,818,300)
Total TAXES COLLECTED FOR OTHER GOVERNMENT	(29,460,300)	(32,269,000)	(142,400)							(32,411,400)	(2,951,100)	(33,996,400)	(35,658,300)	(35,737,300)	(35,818,300)
OTHER REVENUE															
Parks	(20,000)	(20,000)							(10,000)	(30,000)	(10,000)	(25,000)	(25,400)	(25,400)	(26,000)
Housing Task Force	(370,000)	(378,800)								(378,800)	(8,800)	(378,800)	(386,400)	(386,400)	(386,400)
Rentals	(395,900)	(409,200)								(409,200)	(13,300)	(409,200)	(409,200)	(409,200)	(428,200)
Transfers from Other Funds	(9,152,000)	(2,333,700)	(15,000)	(107,000)	(45,000)	(5,814,600)		(2,034,000)		(8,711,300)	440,700	(5,209,800)	(2,262,900)	(2,315,200)	(2,298,900)
Total OTHER REVENUE	(9,937,900)	(3,141,700)	(15,000)	(107,000)	(45,000)	(5,814,600)		(2,034,000)	(10,000)	(9,529,300)	408,600	(6,022,800)	(3,083,900)	(3,136,200)	(3,139,500)
Total FISCAL & OTHER REVENUES	(81,699,800)	(82,647,200)	(146,600)	(107,000)	(85,000)	(3,763,000)		(2,034,000)	(10,000)	(87,154,800)	(5,455,000)	(90,661,200)	(96,716,400)	(100,031,800)	(101,915,600)
FISCAL & OTHER EXPENSES															
Fiscal Services															
TRANSFERS TO OTHER FUNDS	8,689,700	7,733,000		240,000		128,000				8,101,000	(588,700)	9,639,000	10,929,000	10,761,500	10,709,000
General Services Allocation to Water and Sewer	(2,567,100)	(2,607,800)			58,100					(2,549,700)	17,400	(2,490,000)	(2,562,800)	(2,652,700)	(2,742,700)
DEBT SERVICING - Principle	624,100	1,030,500	(311,000)							719,500	95,400	1,487,300	1,535,100	2,260,100	2,260,100
DEBT SERVICING - Interest	593,400	1,521,300	(479,000)							1,042,300	448,900	1,821,700	2,702,400	3,392,400	3,412,400
Total Fiscal Services	7,340,100	7,677,000	(790,000)	240,000	58,100	128,000				7,313,100	(27,000)	10,458,000	12,603,700	13,761,300	13,638,800
Development Services Other															
Tourism Development	350,000	378,800								378,800	28,800	378,800	386,400	386,400	386,400
Shelter Services	100,000										(100,000)				
Total Development Services Other	450,000	378,800								378,800	(71,200)	378,800	386,400	386,400	386,400

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay
 Fiscal & Other
 Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Miscellaneous															
City Hall Common	94,200	91,300	(800)		5,200					95,700	1,500	97,900	100,700	103,000	104,400
Other General Government	55,100	55,100								55,100		55,100	56,100	56,100	56,200
HERITAGE CHURCH ADMIN	4,900	5,000								5,000	100	5,100	5,200	5,300	5,300
Library Admin - Insurance	3,700	4,500								4,500	800	4,500	4,600	4,600	4,600
Total Miscellaneous	157,900	155,900	(800)		5,200					160,300	2,400	162,600	166,600	169,000	170,500
Transfer of Taxes Collected															
TRANSFER OF TAXES COLLECTED	29,460,300	32,269,000	142,400							32,411,400	2,951,100	33,996,400	35,658,300	35,737,300	35,818,300
Total Transfer of Taxes Collected	29,460,300	32,269,000	142,400							32,411,400	2,951,100	33,996,400	35,658,300	35,737,300	35,818,300
Total FISCAL & OTHER EXPENSES	37,408,300	40,480,700	(648,400)	240,000	63,300	128,000				40,263,600	2,855,300	44,995,800	48,815,000	50,054,000	50,014,000
Total Fiscal & Other	(44,291,500)	(42,166,500)	(795,000)	133,000	(21,700)	(3,635,000)		(2,034,000)	(10,000)	(46,891,200)	(2,599,700)	(45,665,400)	(47,901,400)	(49,977,800)	(51,901,600)
Total Fiscal & Other	(44,291,500)	(42,166,500)	(795,000)	133,000	(21,700)	(3,635,000)		(2,034,000)	(10,000)	(46,891,200)	(2,599,700)	(45,665,400)	(47,901,400)	(49,977,800)	(51,901,600)

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay
 Gaming
 Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Gaming															
GAMING REVENUE															
Gaming Revenue															
Provincial Transfer	(1,250,000)	(1,250,000)	150,000							(1,100,000)	150,000	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
Interest Earned	(60,000)	(60,000)	11,000							(49,000)	11,000	(43,000)	(20,000)	(21,000)	(21,000)
Transfer from Gaming Surplus	(525,000)	(44,500)	(176,000)	(45,000)						(265,500)	259,500	(790,500)	(35,500)	(28,000)	(39,000)
Total Gaming Revenue	(1,835,000)	(1,354,500)	(15,000)	(45,000)						(1,414,500)	420,500	(1,933,500)	(1,155,500)	(1,149,000)	(1,160,000)
Total GAMING REVENUE	(1,835,000)	(1,354,500)	(15,000)	(45,000)						(1,414,500)	420,500	(1,933,500)	(1,155,500)	(1,149,000)	(1,160,000)
GAMING EXPENSES															
Gaming Expenses															
Gaming Expenses	491,500	492,500								492,500	1,000	492,500	492,500	475,500	475,500
GA22 Gaming Transfers	1,343,500	862,000	15,000		45,000					922,000	(421,500)	1,441,000	663,000	673,500	684,500
Total Gaming Expenses	1,835,000	1,354,500	15,000		45,000					1,414,500	(420,500)	1,933,500	1,155,500	1,149,000	1,160,000
Total GAMING EXPENSES	1,835,000	1,354,500	15,000		45,000					1,414,500	(420,500)	1,933,500	1,155,500	1,149,000	1,160,000
Total Gaming				(45,000)	45,000										
Total Gaming				(45,000)	45,000										

Appendix 1 - 2026-2030 Financial Plan Detail

City of Courtenay
 Cemetery
 Run Date: February 2, 2026

	2025	2026	2026	2026	2026	2026	2026	2025	2026	2026	BUDGET	2027	2028	2029	2030
	AMENDED	BASE	INFLATION	SERVICE LEVEL	GROWTH	ONE-TIME	CAPITAL	CARRY	REALLOCATION	BUDGET	INCREASE	BUDGET	BUDGET	BUDGET	BUDGET
ACCT	BUDGET	BUDGET		IMPACTS		ITEMS	IMPACTS	FORWARD			(DECREASE)				
Cemetery Operating - Fund 60															
CEMETERY REVENUE															
Cemetery Revenue															
Commissions & Fees	(15,000)	(15,000)								(15,000)		(15,000)	(15,000)	(15,000)	(15,000)
Interest Revenue						(10,000)				(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Cemetery Revenue	(15,000)	(15,000)				(10,000)				(25,000)	(10,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total CEMETERY REVENUE	(15,000)	(15,000)				(10,000)				(25,000)	(10,000)	(25,000)	(25,000)	(25,000)	(25,000)
CEMETERY EXPENSES															
Cemetery Expenses															
Cemetery Expenses	15,000	15,000				10,000				25,000	10,000	25,000	25,000	25,000	25,000
Total Cemetery Expenses	15,000	15,000				10,000				25,000	10,000	25,000	25,000	25,000	25,000
Total CEMETERY EXPENSES	15,000	15,000				10,000				25,000	10,000	25,000	25,000	25,000	25,000
Total Cemetery Operating - Fund 60															
Total Cemetery Operating - Fund 60															