

Appendix 1 - City of Courtenay Financial Plan 2026-2030 Revenue Detail

ACCT	Description	2025	2026	2027	2028	2029	2030	2026		2027		2028		2029		2030	
		APPROVED BUDGET	2. Finance BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change	% Change	\$ Change
Revenue																	
Property Taxation	Municipal property tax	(37,068,000)	(37,070,000)	(37,070,000)	(37,070,000)	(37,070,000)	(37,070,000)										
Frontage and Parcel Taxes	Sewer / Water frontage taxes	(4,155,700)	(4,459,600)	(4,814,200)	(5,220,800)	(5,705,300)	(6,090,000)	(303,900)	7.3%	(354,600)	8.0%	(406,600)	8.4%	(484,500)	9.3%	(384,700)	6.7%
CORPORATE SERVICES REVENUE																	
Animal Control / Bylaw Enforcement	Dog licences, animal violation fees, MTI fines	(18,600)	(17,600)	(15,600)	(15,600)	(15,600)	(15,600)	1,000	-5.4%	2,000	-11.4%	0	0.0%	0	0.0%	0	0.0%
Parking	Parking lot rental fees	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Cemetery	Plots, opening & closing fees, niches and other cemetery products	(179,000)	(393,000)	(393,000)	(393,000)	(410,000)	(410,000)	(214,000)	119.6%	0	0.0%	0	0.0%	(17,000)	4.3%	0	0.0%
<b>Total CORPORATE SERVICES REVENUE</b>		<b>(200,100)</b>	<b>(413,100)</b>	<b>(411,100)</b>	<b>(411,100)</b>	<b>(428,100)</b>	<b>(428,100)</b>	<b>(213,000)</b>	<b>106.4%</b>	<b>2,000</b>	<b>-0.5%</b>	<b>0</b>	<b>0.0%</b>	<b>(17,000)</b>	<b>4.1%</b>	<b>0</b>	<b>0.0%</b>
POLICE REVENUE		(146,500)	(147,500)	(147,500)	(147,500)	(158,500)	(159,000)	(500)	0.3%	0	0.0%	(500)	0.3%	(11,000)	7.5%	(500)	0.3%
Police Services Revenues																	
PRISONERS EXPENSE RECOVERY	Reimbursement of costs from Comox for the keep of prisoners	(75,000)	(75,000)	(75,000)	(75,000)	(80,000)	(80,000)	0	0.0%	0	0.0%	0	0.0%	(5,000)	6.7%	0	0.0%
FALSE BURGLER ALARMS	Fees for RCMP responses to false security system alarms	(7,500)	(8,000)	(8,000)	(8,500)	(8,500)	(9,000)	(500)	6.7%	0	0.0%	(500)	6.3%	0	0.0%	(500)	5.9%
CRIM DOC&ACCDNT REPORT	Criminal record checks	(50,000)	(50,000)	(50,000)	(50,000)	(55,000)	(55,000)	0	0.0%	0	0.0%	0	0.0%	(5,000)	10.0%	0	0.0%
CRIMINAL FINGERPRINTS	Fingerprinting services	(14,000)	(14,000)	(14,000)	(14,000)	(15,000)	(15,000)	0	0.0%	0	0.0%	0	0.0%	(1,000)	7.1%	0	0.0%
Total Police Services Revenues		(146,500)	(147,000)	(147,000)	(147,500)	(158,500)	(159,000)	(500)	0.3%	0	0.0%	(500)	0.3%	(11,000)	7.5%	(500)	0.3%
SOLID WASTE REVENUE	Solid Waste Utility rate	(3,555,600)	(3,662,900)	(3,699,300)	(3,838,100)	(4,019,000)	(4,245,800)	(107,300)	3.0%	(36,400)	1.0%	(138,800)	3.8%	(180,900)	4.7%	(226,800)	5.6%
DEVELOPMENT SERVICES REVENUE																	
Building Inspection	Building inspection and permitting revenue, variable due to building activity and bu	(935,400)	(995,000)	(995,000)	(1,045,000)	(1,095,000)	(1,145,000)	(59,600)	6.4%	0	0.0%	(50,000)	5.0%	(50,000)	4.8%	(50,000)	4.6%
Business Licencing	Business licence fees including local, inter-municipal & inter-community	(379,800)	(388,000)	(388,700)	(388,700)	(389,700)	(389,700)	(8,200)	2.2%	1,300	-0.3%	(2,000)	0.5%	(1,000)	0.3%	(1,000)	0.3%
Planning & Zoning	Tree cutting permits, planning application fees, legal fee deposits & sundry	(110,600)	(107,600)	(117,600)	(127,600)	(127,600)	(137,600)	3,000	-2.7%	(10,000)	9.3%	(10,000)	8.5%	0	0.0%	(10,000)	7.8%
Subdivision and Development Servicing	Subdivision approval fees	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>Total DEVELOPMENT SERVICES REVENUE</b>		<b>(1,447,800)</b>	<b>(1,512,600)</b>	<b>(1,521,300)</b>	<b>(1,583,300)</b>	<b>(1,634,300)</b>	<b>(1,695,300)</b>	<b>(64,800)</b>	<b>4.5%</b>	<b>(8,700)</b>	<b>0.6%</b>	<b>(62,000)</b>	<b>4.1%</b>	<b>(51,000)</b>	<b>3.2%</b>	<b>(61,000)</b>	<b>3.7%</b>
RCCS REVENUE																	
Recreation Administration Revenue	Corp. Wellness & Brochure recovery	(8,000)	(8,000)	(8,500)	(9,000)	(9,500)	(9,500)	0	0.0%	(500)	6.3%	(500)	5.9%	(500)	5.6%	0	0.0%
Recreation Programs Revenue	Adult, Children, Adapted Needs, Summer, Preschool & Youth	(1,547,300)	(1,672,900)	(1,733,200)	(1,742,300)	(1,776,100)	(1,811,600)	(125,600)	8.1%	(60,300)	3.6%	(9,100)	0.5%	(33,800)	1.9%	(35,500)	2.0%
Recreation Operations Revenue	Rental of RCCS facilities; admission fees to weight room, squash fees, custodial recc	(688,800)	(710,900)	(726,000)	(741,400)	(756,200)	(772,000)	(22,100)	3.2%	(15,100)	2.1%	(15,400)	2.1%	(14,800)	2.0%	(15,800)	2.1%
<b>Total RCCS REVENUE</b>		<b>(2,244,100)</b>	<b>(2,391,800)</b>	<b>(2,467,700)</b>	<b>(2,492,700)</b>	<b>(2,541,800)</b>	<b>(2,593,100)</b>	<b>(147,700)</b>	<b>6.6%</b>	<b>(75,900)</b>	<b>3.2%</b>	<b>(25,000)</b>	<b>1.0%</b>	<b>(49,100)</b>	<b>2.0%</b>	<b>(51,300)</b>	<b>2.0%</b>
SEWER REVENUE	Utility rates set by bylaw	(8,445,700)	(9,364,800)	(10,407,100)	(11,578,700)	(12,910,200)	(14,135,000)	(919,100)	10.9%	(1,042,300)	11.1%	(1,171,600)	11.3%	(1,331,500)	11.5%	(1,224,800)	9.5%
WATER REVENUE	Utility rates set by bylaw	(10,250,200)	(10,967,800)	(11,780,100)	(12,494,000)	(13,284,500)	(13,964,600)	(717,600)	7.0%	(812,300)	7.4%	(713,900)	6.1%	(790,500)	6.3%	(680,100)	5.1%
Parks		0	0	0	0	0	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
SD #71 PLAYING FIELDS RECOVERY	Revenue from SD71 for field sharing	(20,000)	(20,000)	(20,000)	(20,400)	(20,400)	(21,000)	0	0.0%	0	0.0%	(400)	2.0%	0	0.0%	(600)	2.9%
<b>Total Parks</b>		<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,400)</b>	<b>(20,400)</b>	<b>(21,000)</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>(400)</b>	<b>2.0%</b>	<b>0</b>	<b>0.0%</b>	<b>(600)</b>	<b>2.9%</b>
Rentals																	
BLDG & PROPERTY RENT	City owned building rental revenue	(380,700)	(394,000)	(394,000)	(394,000)	(394,000)	(413,000)	(13,300)	3.5%	0	0.0%	0	0.0%	0	0.0%	(19,000)	4.8%
AIRPARK RENTALS(SHARE)	City share of hanger revenues at the Airpark	(15,200)	(15,200)	(15,200)	(15,200)	(15,200)	(15,200)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>Total Rentals</b>		<b>(395,900)</b>	<b>(409,200)</b>	<b>(409,200)</b>	<b>(409,200)</b>	<b>(409,200)</b>	<b>(428,200)</b>	<b>(13,300)</b>	<b>3.4%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>(19,000)</b>	<b>4.6%</b>
Public Works																	
CUSTOM WORK PUBLIC WRK	Bylaw Rates for Storm Connections, Driveway letdowns, Development services	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
EV CHARGING STATION REVENUE	Public EV Charging fee revenue	(4,000)	(4,000)	(4,000)	(5,000)	(5,000)	(5,000)	0	0.0%	0	0.0%	(1,000)	25.0%	0	0.0%	0	0.0%
<b>Total Public Works</b>		<b>(54,000)</b>	<b>(54,000)</b>	<b>(54,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>(55,000)</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>(1,000)</b>	<b>1.9%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
Transit Shelter																	
TRANSIT SHELTER ADVERTISING REVENUE	Revenue from transit advertisements on transit shelters	(2,000)	(2,500)	(2,500)	(2,500)	(2,500)	(3,000)	(500)	25.0%	0	0.0%	0	0.0%	0	0.0%	(500)	20.0%
<b>Total Transit Shelter</b>		<b>(2,000)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(3,000)</b>	<b>(500)</b>	<b>25.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>(500)</b>	<b>20.0%</b>
<b>Total FISCAL &amp; OTHER REVENUE</b>		<b>(471,900)</b>	<b>(485,700)</b>	<b>(485,700)</b>	<b>(487,100)</b>	<b>(487,100)</b>	<b>(507,200)</b>	<b>(13,800)</b>	<b>2.9%</b>	<b>0</b>	<b>0.0%</b>	<b>(1,400)</b>	<b>0.3%</b>	<b>0</b>	<b>0.0%</b>	<b>(20,100)</b>	<b>4.1%</b>
Cemetery Revenue																	
Cemetery Revenue	Perpetual Care Fund Contributions	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>Total Fees and Charges</b>		<b>(27,069,900)</b>	<b>(29,254,700)</b>	<b>(31,228,300)</b>	<b>(33,342,500)</b>	<b>(35,795,500)</b>	<b>(38,061,100)</b>	<b>(2,184,800)</b>	<b>8.1%</b>	<b>(1,973,600)</b>	<b>6.7%</b>	<b>(2,114,200)</b>	<b>6.8%</b>	<b>(2,453,000)</b>	<b>7.4%</b>	<b>(2,265,600)</b>	<b>6.3%</b>
Government Transfers	Govt Grants, Gas tax, CVRD, Capital grants, Courtenay Fire Protection Dist	(8,505,400)	(5,694,700)	(15,108,700)	(5,423,800)	(6,832,300)	(7,554,800)	2,810,700	-33.0%	(9,414,000)	165.3%	9,684,900	-64.1%	(1,408,500)	26.0%	(722,500)	10.6%
Other Revenue																	
DCC Revenue	Revenue recognized when DCC funds used for capital projects	0	0	(500,000)	(3,000,000)	(250,000)	(100,000)	0	0.0%	(500,000)	500.0%	(2,500,000)	500.0%	2,750,000	-91.7%	250,000	-100.0%
Capital Revenue	Developer Contributions and matching community group contributions to specific c	(455,300)	(258,500)	(4,040,500)	(4,200,000)	(650,000)	(100,000)	196,800	-43.2%	(3,782,000)	1463.1%	(159,500)	3.9%	3,550,000	-84.5%	550,000	-84.6%
Fiscal & Other Revenue																	
Housing Task Force	MRDT revenue	(370,000)	(378,800)	(378,800)	(386,400)	(386,400)	(386,400)	(8,800)	2.4%	0	0.0%	(7,600)	2.0%	0	0.0%	0	0.0%
Investment and Penalty Revenue	Interest on investments; interest and penalties on taxes, utilities & business lice & n	(2,197,600)	(2,241,600)	(2,235,600)	(2,214,600)	(2,215,600)	(2,218,600)	(44,000)	2.0%	6,000	-0.3%	21,000	-0.9%	(1,000)	0.0%	(3,000)	0.1%
Corporate Services																	
INSURANCE RECOVERIES	Insurance recovery revenue (ICBC, MIABC)	(5,000)	(9,000)	(10,000)	(10,000)	(10,000)	(10,000)	(4,000)	80.0%	(1,000)	11.1%	0	0.0%	0	0.0%	0	0.0%
COMMISSIONS & FEES	Tax certificates, FOI request, Mortgage listing fees	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
FINANCE - SUNDRY REVENUE	NSF cheque fees	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
OHS/RTW-Sundry Revenue	WorkSafe BC rebate	(45,000)	(55,000)	(55,000)	(55,000)	(55,000)	(60,000)	(10,000)	22.2%	0	0.0%	0	0.0%	0	0.0%	(5,000)	9.1%
<b>Total Corporate Services</b>		<b>(72,000)</b>	<b>(86,000)</b>	<b>(87,000)</b>	<b>(87,000)</b>	<b>(87,000)</b>	<b>(92,000)</b>	<b>(14,000)</b>	<b>19.4%</b>	<b>(1,000)</b>	<b>1.2%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>(5,000)</b>	<b>5.7%</b>
Misc Revenue																	
SCHOOL TAX ADMINISTRATION REVENUE	Fee for collecting school taxes on behalf of the province	(16,800)	(17,500)	(17,500)	(18,000)	(18,000)	(18,000)	(700)	4.2%	0	0.0%	(500)	2.9%	0	0.0%	0	0.0%
MASTER CARD REBATE	Annual credit card rebate	(13,000)	(15,000)	(15,000)	(15,000)	(16,000)	(16,000)	(2,000)	15.4%	0	0.0%	0	0.0%	(1,000)	6.7%	0	0.0%
FORTIS																	