

FINANCIAL BUDGET COMPARATIVE FOR 24/25 TO 25/26						
<b>COURTENAY</b>						
2025/26 to 2029/30 Fiscal Estimates						
	Contract Strength	24/25	25/26	\$	%	Notes
	Funded Strength	Budget	Estimates	Change	Change	
		31.40	31.40	-	-	
		27.40	31.40	4	14.6%	
<b>COST ELEMENT GROUP (CEG)</b>						
<b>01 - PERSONNEL</b>						
REGULAR PAY		3,157,929	3,716,924	558,995	17.7%	
OVERTIME - MEMBERS		449,190	500,000	50,810	11.3%	
PAYROLL ALLOWANCES *		269,918	312,508	42,589	15.8%	
OTHER PAYROLL ITEMS **		280,453	423,008	142,555	50.8%	
<b>01 - PERSONNEL: TOTAL</b>		<b>4,157,490</b>	<b>4,952,439</b>	<b>794,949</b>	<b>19.1%</b>	Estimate based on increase in 4 FTE plus 3.5% pay increase
<b>02 - TRANSPORT &amp; TELECOM</b>		<b>95,276</b>	<b>110,238</b>	<b>14,962</b>	<b>15.7%</b>	
<b>03 - INFORMATION</b>		<b>1,126</b>	<b>1,329</b>	<b>203</b>	<b>18.0%</b>	
<b>04 - PROFESSIONAL &amp; SPEC SVCS</b>		<b>205,533</b>	<b>262,804</b>	<b>57,271</b>	<b>27.9%</b>	Estimate includes Body Worn Cameras
<b>05 - RENTALS</b>		<b>21,286</b>	<b>27,516</b>	<b>6,230</b>	<b>29.3%</b>	Estimate includes Blue Force Tracking
<b>06 - PURCHASE, REPAIR AND MAINT</b>		<b>56,842</b>	<b>65,811</b>	<b>8,969</b>	<b>15.8%</b>	
<b>07 - UTIL, MATERIAL AND SUPP</b>		<b>222,986</b>	<b>273,887</b>	<b>50,900</b>	<b>22.8%</b>	Estimate includes breaching tools, portable ballistic shields and Hard Body Armour
<b>09 - MACHINERY &amp; EQUIPMENT</b>		<b>438,937</b>	<b>484,692</b>	<b>45,755</b>	<b>10.4%</b>	Estimate includes increase in costs for tasers, extended range impact weapon and pistol modernization
<b>12 - OTHER SUBSIDIES &amp; PMTS</b>		<b>6,169</b>	<b>6,354</b>	<b>185</b>	<b>3.0%</b>	
<b>TOTAL DIRECT COST</b>		<b>5,205,645</b>	<b>6,185,070</b>	<b>979,425</b>	<b>18.8%</b>	
COST OF RM PENSIONS		653,406	796,750	143,344	21.9%	Estimate based on pension rate increase from 19.44% to 20.13%
COST OF DIVISIONAL ADMINISTRATION		1,246,930	1,549,486	302,556	24.3%	Estimated increase in Div Admin (Please see Table 4)
COST OF OTHER INDIRECT COSTS ***		428,019	483,805	55,786	13.0%	
<b>TOTAL INDIRECT COST</b>		<b>2,328,355</b>	<b>2,830,041</b>	<b>501,686</b>	<b>21.5%</b>	
<b>TOTAL COSTS (Direct + Indirect )</b>		<b>7,534,000</b>	<b>9,015,110</b>	<b>1,481,111</b>	<b>19.7%</b>	
<b>FEDERAL COST 10 %</b>		<b>753,400</b>	<b>901,511</b>	<b>148,111</b>	<b>19.7%</b>	
<b>MUNICIPAL POLICING COSTS 90%</b>		<b>6,780,600</b>	<b>8,113,599</b>	<b>1,333,000</b>	<b>19.7%</b>	
<b>ANNUAL PAYMENTS per SETTLEMENT AGREEMENT</b>						
Earned Retirement Benefit Payment (Severance)		27,070	27,070	0	-	To be invoiced separately
Green Timbers		18,568	18,568	0	-	To be invoiced separately
<b>TOTAL MUNICIPAL POLICING COSTS 90%</b>		<b>6,826,237</b>	<b>8,159,237</b>	<b>1,333,000</b>	<b>19.5%</b>	
<b>ESTIMATED COST PER RM (90%)</b>		<b>247,496</b>	<b>258,423</b>	<b>10,925</b>	<b>4.4%</b>	

<b>PSE &amp; ACCOMMODATION ESTIMATES @ 100%</b>		
<b>PUBLIC SERVICE EMPLOYEES</b>	<b>455,000</b>	<b>412,603</b>
<b>ACCOMMODATION</b>	<b>206,800</b>	<b>219,693</b>
<b>TOTAL PSE &amp; ACCOMMODATION</b>	<b>661,800</b>	<b>632,296</b>

\* Payroll Allowances include: Service Pay, Senior Constable, Occupational Clothing, and Shift Differential

\*\* Other Payroll items include: Acting Pay and Reservists

COURTENAY	22/23 Final	23/24 Pre Final	24/25 Budget	25/26 Estimates	26/27 Estimates	27/28 Estimates	28/29 Estimates	29/30 Estimates
2025/26 to 2029/30 Fiscal Estimates								
CONTRACT STRENGTH	31.4	31.4	31.4	31.4	31.4	31.4	31.4	31.4
ACTUAL / FUNDED STRENGTH	23.3	24.9	27.4	31.4	31.4	31.4	31.4	31.4
COST ELEMENT GROUP (CEG)								
<b>STD OBJ. 01 - PERSONNEL</b>								
CEG 10 - PAY - PUBLIC SERVICE EMPLOYEES	202,373	189,351						
CEG 11 - OVERTIME - P/S	7,735	4,525	0	0	0	0	0	0
CEG 12 - ALLOWANCES P/S: incl. CE 500169 LIQUIDATION OF			0	0	0	0	0	0
CEG 30 - PAY - MEMBERS:		0						
CE 500110 - REGULAR PAY	2,453,542	2,620,657	3,157,929	3,716,924	3,847,016	3,981,662	4,121,020	4,265,256
CE 500112 - RETROACTIVE PAY	1,829	4,295	0	0	0	0	0	0
CE 500113 - ACTING PAY	9,918	45,745	21,903	22,669	23,463	24,284	25,134	26,014
CE 500114 - SERVICE PAY	96,140	110,914	115,197	150,000	155,250	160,684	166,308	172,128
CE 500117 - SHIFT DIFFERENTIAL	29,341	35,157	51,014	52,799	54,647	56,560	58,540	60,589
CE 500119 - PERFORMANCE AWARD	0	5,000						
CE 500158 - TRANSFER ALLOW. - INTRA (C)	0	8,881						
CE 500164 - SENIOR CST ALLOWANCE	70,967	74,861	88,017	91,098	94,286	97,586	101,002	104,537
CE 500224 - REGULAR PAY - CIVILIAN MEMBERS	162,601	170,640	76,485	184,388	190,841	197,521	204,434	211,589
CE 501127 - RETRO PAY - PRIOR YEARS	0	29,851						
CE 501194 - REGULAR TIME RESERVISTS	85,787	56,208	182,066	215,950	223,509	231,331	239,428	247,808
CE 501198 - BILINGUAL BONUS - Current	0	957						
CE 502103 - OPERATIONAL CLOTHING ALLOWANCE	7,121	7,200	15,690	18,610	19,262	19,936	20,634	21,356
MISC. CE's incl. under CEG 30	43,603	44,717						
CEG 30 - PAY - MEMBERS - TOTAL	2,960,848	3,215,083	3,708,300	4,452,439	4,608,274	4,769,564	4,936,499	5,109,276
CEG 31 - OVERTIME - MEMBERS	274,093	344,702	449,190	500,000	517,500	535,613	554,359	573,762
CEG 32 - PAY - MEMBERS (POLICY CENTRE) C	59,282	107,998						
CEG 33 - RCMP PAY - OTHER			0	0	0	0	0	0
CEG 40 - ALLOWANCES - INTRA MEMBERS (Credit Item)	42,005	0	0	0	0	0	0	0
CEG 41 - ALLOWANCES - INTER MEMBERS (Credit Item)	647	0	0	0	0	0	0	0
CEG 45 - PERSONNEL - OPERATIONAL CONTINGENCY			0	0	0	0	0	0
<b>TOTAL STD OBJ. 01 - PERSONNEL</b>	<b>3,546,983</b>	<b>3,861,658</b>	<b>4,157,490</b>	<b>4,952,439</b>	<b>5,125,774</b>	<b>5,305,176</b>	<b>5,490,858</b>	<b>5,683,038</b>
<b>STD OBJ. 02 - TRANSPORTATION &amp; TELECOM</b>								
CEG 50 - TRAVEL	7,449	19,009	33,265	39,266	40,051	40,852	41,669	42,502
CEG 51 - TRAVEL ADVANCES	0	0	0	0	0	0	0	0
CEG 52 - TRAINING TRAVEL (DCCEG)	13,793	13,691	34,380	40,187	40,991	41,811	42,647	43,500
CEG 53 - TRAINING TRAVEL (POST)	3,103	8,297	15,050	17,764	18,119	18,482	18,852	19,229
CEG 54 - IPA & FSD TRAVEL	0	0	0	0	0	0	0	0
CEG 55 - CENTRALIZED TRAINING TRAVEL	0	0	0	0	0	0	0	0
CEG's 60-66 - TRANSFER COSTS (Credit Item)	155,752	88,092	0	0	0	0	0	0
CEG 70 - FREIGHT, POSTAGE, ETC.	4,789	4,867	12,582	12,959	13,218	13,483	13,752	14,027
CEG 100 - TELEPHONE SERVICES (DCCEG)	156	147	0	62	62	62	62	62
<b>TOTAL STD OBJ. 02 - TRANSPORT &amp; TELECOM</b>	<b>185,041</b>	<b>134,103</b>	<b>95,276</b>	<b>110,238</b>	<b>112,442</b>	<b>114,690</b>	<b>116,982</b>	<b>119,321</b>
<b>STD OBJ. 03 - INFORMATION</b>								
CEG 120 - ADVERTISING	0	0	646	762	778	793	809	825
CEG 130 - PUBLICATIONS SERVICES	421	288	480	566	578	589	601	613
<b>TOTAL STANDARD OBJ. 03 - INFORMATION</b>	<b>421</b>	<b>288</b>	<b>1,126</b>	<b>1,329</b>	<b>1,355</b>	<b>1,382</b>	<b>1,410</b>	<b>1,438</b>
<b>STD OBJ. 04 - PROFESSIONAL &amp; SPEC. SVCS</b>								
CEG 160 - LEGAL SERVICES (Credit Item)	95,389	9,918	0	0	0	0	0	0
CEG 170 - CONTRACTED SERVICES (DCCEG)	78,116	117,641	0	0	0	0	0	0
CEG 171 - CONTRACTED SERVICES (Post)	0	0	0	0	0	0	0	0
CEG 190 - TRAINING & SEMINARS (DCCEG)	30,013	83,557	50,326	43,188	48,171	53,188	58,264	63,339
CEG 191 - TRAINING & SEMINARS (POST)	789	4,677	3,978	4,705	4,856	5,011	5,171	5,337
CEG 192 - OFFICIAL LANGUAGE TRAINING	0	0	0	0	0	0	0	0
CEG 219 - PROFESSIONAL SERVICES	56,969	52,400	51,996	70,000	72,450	74,986	77,610	80,327
CEG 220 - OTHER SERVICES	1,778	1,497	9,680	10,019	10,370	10,733	11,108	11,497
CEG 221 - OTHER SERVICES IM/IT	44,902	66,959	75,435	114,340	121,357	123,998	126,798	129,725
CEG 223 - RADIO COMMUNICATION SYSTEMS	9,389	12,619	14,118	20,553	20,792	21,043	21,306	21,582
CEG 229 - CAD/CDC ALLOCATED	0	0	0	0	0	0	0	0
<b>TOTAL STANDARD OBJ. 04 - PROFESSIONAL &amp; SPEC. SVCS</b>	<b>317,346</b>	<b>349,268</b>	<b>205,533</b>	<b>262,804</b>	<b>277,995</b>	<b>288,958</b>	<b>300,258</b>	<b>311,806</b>
<b>STD OBJ. 05 - RENTALS</b>								
CEG 240 - RENTAL-LAND,BLDG & WORKS (DCCEG)	5,825	5,276	0	0	0	0	0	0
CEG 241 - RENTAL-LAND,BLDG & WORKS (POST)	1,092	1,760	1,919	2,265	2,310	2,357	2,404	2,452
CEG 250 - RENTAL COMNS EQUIP (DCCEG)	26	27	35	60	63	66	70	74
CEG 258 - RENTAL MOTORIZED VEHICLES	0	0	0	0	0	0	0	0
CEG 265 - LEASED VEHICLES	0	0	0	0	0	0	0	0
CEG 280 - RENTAL COMPUTER EQUIP	5,291	4,550	7,664	13,173	13,774	14,407	15,073	15,775
CEG 290 - RENTAL - OTHERS	4,598	3,734	11,668	12,018	12,259	12,504	12,754	13,009
<b>TOTAL STANDARD OBJ. 05 - RENTALS</b>	<b>16,833</b>	<b>15,347</b>	<b>21,286</b>	<b>27,516</b>	<b>28,406</b>	<b>29,333</b>	<b>30,300</b>	<b>31,309</b>

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2025/26 to 2029/30 Fiscal Estimates	31.4	31.4	31.4	31.4	31.4	31.4	31.4	31.4
CONTRACT STRENGTH	23.3	24.9	27.4	31.4	31.4	31.4	31.4	31.4
ACTUAL / FUNDED STRENGTH								
COST ELEMENT GROUP (CEG)								
<b>STD OBJ. 06 - PURCHASE, REPAIR AND MAINT</b>								
CEG 310 - REPAIR OF BUILDINGS & WORKS	5,018	10,085	0	0	0	0	0	0
CEG 311 - REPAIR OF BUILDINGS & WORKS	0	0	0	0	0	0	0	0
CEG 370 - REPAIR OF VEHICLES	26,318	22,365	48,589	57,354	58,501	59,671	60,865	62,082
CEG 380 - REPAIR OF OFFICE & LAB EQUIP	333	419	0	0	0	0	0	0
CEG 390 - REPAIR OF MISC. EQUIP	3,581	3,944	7,492	7,717	7,872	8,029	8,190	8,353
CEG 392 - REPAIR OF AFIS EQUIP	0	0	0	0	0	0	0	0
CEG 393 - REPAIR OF EDP EQUIPMENT	403	134	760	740	779	820	864	910
<b>TOTAL STANDARD OBJ. 06 - PURCHASE, REPAIR A</b>	<b>35,652</b>	<b>36,947</b>	<b>56,842</b>	<b>65,811</b>	<b>67,152</b>	<b>68,521</b>	<b>69,918</b>	<b>71,345</b>
<b>STD OBJ. 07 - UTIL, MATERIAL AND SUPPLIES</b>								
CEG 400 - UTILITIES	22,475	23,647	-	-	-	-	-	-
CEG 430 - FUEL	82,205	70,491	70,390	83,088	84,749	86,444	88,173	89,937
CEG 470 - PHOTOGRAPHIC GOODS	0	169	3,677	3,787	3,863	3,940	4,019	4,099
CEG 500 - STATIONERY	8,345	8,365	31,456	37,130	37,873	38,630	39,403	40,191
CEG 510 - CLOTHING & KIT	7,825	15,590	25,658	30,287	30,892	31,510	32,140	32,783
CEG 530 - LAB SUPPLIES	466	0	0	0	0	0	0	0
CEG 540 - POST BUDGET EXPENDITURES	38,978	19,097	91,805	119,595	133,020	135,916	138,870	141,883
<b>TOTAL STD OBJ. 07 - UTIL, MATERIAL AND SUP</b>	<b>160,293</b>	<b>137,357</b>	<b>222,986</b>	<b>273,887</b>	<b>290,398</b>	<b>296,441</b>	<b>302,606</b>	<b>308,893</b>
<b>STD OBJ. 09 - MACHINERY &amp; EQUIP ACQ&lt;\$10,000</b>								
CEG 440 - TRANSPORT SUPPLIES	10,144	13,540	16,772	19,797	20,193	20,597	21,009	21,429
CEG 441 - VEHICLE CHANGEOVERS	25,248	10,906	43,037	50,800	51,816	52,852	53,909	54,987
CEG 450 - COMNS PARTS & CONSUMABLES	1,830	2,238	2,184	2,791	2,939	3,095	3,259	3,432
CEG 480 - FIREARMS & AMMUNITION	10,400	11,323	60,465	143,308	49,948	47,183	47,440	47,702
CEG 770 - COMMS. SYSTEMS (CAPITAL)	19,885	19,614	23,448	29,565	31,132	32,782	34,519	36,349
CEG 771 - COMMS. EQUIPMENT	0	0	0	0	0	0	0	0
CEG 810 - LABORATORY EQUIP.	242	0	0	0	0	0	0	0
CEG 830 - FURNITURE & FIXTURES	0	7,348	0	0	0	0	0	0
CEG 840 - COMPUTER EQUIPMENT (CAPITAL)	0	0	0	0	0	0	0	0
CEG 841 - COMPUTER EQUIP.	6,389	19,153	48,600	48,262	50,783	53,437	56,232	59,175
CEG 842 - COMPUTER S/WARE - INFORMATI	53	53	5,523	5,370	5,655	5,955	6,270	6,602
CEG 860 - INVESTIGATIONAL EQUIP.	113	0	6,785	8,008	8,169	8,332	8,499	8,669
CEG 890 - VEHICLES (CAPITAL)	112,430	90,031	198,000	138,000	213,000	219,000	228,000	228,000
CEG 891 - MISC. VEHICLES	0	0	0	0	0	0	0	0
CEG 900 - OTHER EQUIP.	0	6,000	5,798	6,844	6,980	7,120	7,262	7,408
CEG 910 - OFFICE MACHINES	2,515	2,804	9,896	10,193	10,397	10,605	10,817	11,034
CEG 920 - SECURITY EQUIP.	0	0	18,429	21,754	22,189	22,632	23,085	23,547
<b>TOTAL STD OBJ. 09 - MACHINERY &amp; EQUIPMEN</b>	<b>189,248</b>	<b>183,009</b>	<b>438,937</b>	<b>484,692</b>	<b>473,200</b>	<b>483,590</b>	<b>500,302</b>	<b>508,333</b>
<b>STD OBJ. 12 - OTHER SUBSIDIES &amp; PAYMENTS</b>								
CEG 570 - PRISONER EXPENSES	1,309	1,563	0	0	0	0	0	0
CEG 580 - SECRET EXPENSES	643	948	6,169	6,354	6,481	6,610	6,743	6,877
CEG 581 - SPECIAL "I" EXPENDITURES	0	0	0	0	0	0	0	0
CEG 590 - MISC EXPEND	-390	-430	0	0	0	0	0	0
CEG 591 - DISCOUNT FOR EARLY PAYMENT	0	0	0	0	0	0	0	0
CEG 592 - PAYMENT IN LIEU OF TAXES	19,095	20,761	0	0	0	0	0	0
CEG 620 - CLAIMS and COMP.SETTLEMENTS (Cre	0	0	0	0	0	0	0	0
<b>TOTAL STD OBJ. 12 - OTHER SUBSIDIES &amp; PMT</b>	<b>20,657</b>	<b>22,841</b>	<b>6,169</b>	<b>6,354</b>	<b>6,481</b>	<b>6,610</b>	<b>6,743</b>	<b>6,877</b>
<b>TOTAL DIRECT COSTS (Before Credits &amp; Adjus</b>	<b>4,472,475</b>	<b>4,740,819</b>	<b>5,205,645</b>	<b>6,185,070</b>	<b>6,383,203</b>	<b>6,594,702</b>	<b>6,819,376</b>	<b>7,042,360</b>
<b>LESS - YEAR TO DATE CREDITS</b>								
SO 01 - CEG 32 - Medical Leave / Suspension >	59,282	107,998						
SO 01 - CEG 40 & 41 - Transfer Allowances	42,652	8,881						
SO 02 - CEG's 60-66 Transfer Cost	155,752	88,092						
100% Chargeable	341,946	0						
SO 04 - CEG 160 - Legal Services	95,389	9,918						
REFUND OF OTHER CREDITS		0						
<b>TOTAL CREDITS</b>	<b>695,021</b>	<b>214,889</b>						
<b>ADJUSTMENTS TO DIRECT COSTS ( See 'A' bel</b>	<b>3,777,455</b>							
<b>TOTAL DIRECT COSTS AFTER ADJUSTMENTS:</b>	<b>3,777,455</b>	<b>4,525,930</b>	<b>5,205,645</b>	<b>6,185,070</b>	<b>6,383,203</b>	<b>6,594,702</b>	<b>6,819,376</b>	<b>7,042,360</b>

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2025/26 to 2029/30 Fiscal Estimates								
CONTRACT STRENGTH	31.4	31.4	31.4	31.4	31.4	31.4	31.4	31.4
ACTUAL / FUNDED STRENGTH	23.3	24.9	27.4	31.4	31.4	31.4	31.4	31.4
COST ELEMENT GROUP (CEG)								
<b>INDIRECT COSTS (Summary)</b>								
1) RM Pensions	541,419	586,539	653,406	796,750	824,636	853,498	883,371	914,289
2) RM CPP	89,027	95,168	110,121	126,327	129,485	132,722	136,041	139,441
3) Employer's Contr. to E.I. for R/M's	26,203	29,324	32,411	38,925	39,898	40,896	41,918	42,966
4) Division Administration (per cap x avg.# RM's)	909,480	1,072,352	1,246,930	1,549,486	1,634,696	1,726,940	1,821,475	1,922,164
5) Recruitment & Training	143,366	153,797	209,228	231,676	231,676	231,676	231,676	231,676
6) National Programs	39,014	48,786	46,803	53,819	53,919	54,020	54,123	54,228
7) Police Dog Service Training	0	0	29,456	33,058	33,058	33,058	33,058	33,058
8) Amortization of Equipment > \$150,000 @ 10%		0	0	0	0	0	0	0
9) Reservists - CPP & EI	41,662	21,155						
10) Adjustments to Indirect Costs								
<b>TOTAL INDIRECT COST</b>	<b>1,790,171</b>	<b>2,007,122</b>	<b>2,328,355</b>	<b>2,830,041</b>	<b>2,947,369</b>	<b>3,072,810</b>	<b>3,201,662</b>	<b>3,337,822</b>
<b>TOTAL COSTS (Direct + Indirect) @ 100%</b>	<b>5,567,626</b>	<b>6,533,052</b>	<b>7,534,000</b>	<b>9,015,110</b>	<b>9,330,572</b>	<b>9,667,512</b>	<b>10,021,037</b>	<b>10,380,183</b>
FEDERAL COST 10 %	556,763	653,305	753,400	901,511	933,057	966,751	1,002,104	1,038,018
<b>MUNICIPAL COST 90%</b>	<b>5,010,863</b>	<b>5,879,746</b>	<b>6,780,600</b>	<b>8,113,599</b>	<b>8,397,515</b>	<b>8,700,761</b>	<b>9,018,934</b>	<b>9,342,164</b>
MUNICIPAL COSTS - 100 % (Table 5 & 6)	415,670	491,833	661,800	619,403	634,888	650,761	667,030	683,705
<b>TOTAL COSTS PRIOR TO SETTLEMENT</b>	<b>5,426,533</b>	<b>6,371,579</b>	<b>7,442,400</b>	<b>8,733,003</b>	<b>9,032,403</b>	<b>9,351,522</b>	<b>9,685,963</b>	<b>10,025,870</b>
<b>ANNUAL PAYMENTS per SETTLEMENT AGREEMENT</b>								
Earned Retirement Benefit Payment	27,070	27,070	27,070	27,070	27,070	27,070	27,070	27,070
Green Timbers	18,568	18,568	18,568	18,568	18,568	18,568	18,568	18,568
<b>TOTAL MUNICIPAL POLICING COSTS</b>	<b>5,472,171</b>	<b>6,417,217</b>	<b>7,488,038</b>	<b>8,778,640</b>	<b>9,078,041</b>	<b>9,397,159</b>	<b>9,731,601</b>	<b>10,071,507</b>
<b>FTE - FULL TIME EQUIVALENTS</b>								
RM / CM - ESTABLISHED	31.4	31.4	31.4	31.40	31.40	31.40	31.40	31.40
RM / CM - FUNDED	23.3	24.9	27.4	31.40	31.40	31.40	31.40	31.40
PDS		0.7	0.7	0.7	0.7	0.7	0.7	0.7
RESERVISTS	0.80	0.54	1.67	1.91	1.91	1.91	1.91	1.91
PSE's	4.02	3.50	4.00	4.00	4.00	4.00	4.00	4.00
<b>INDIRECT COSTS - REGULAR &amp; CIVILIAN MEMBERS</b>								
1) Pensions (Total Pensionable Earnings)	2,785,079	3,017,174	3,361,143	3,958,022	4,096,552	4,239,932	4,388,329	4,541,921
Pension Rate	19.44%	19.44%	19.44%	20.13%	20.13%	20.13%	20.13%	20.13%
Total Cost of RM/CM Pension	541,419	586,539	653,406	796,750	824,636	853,498	883,371	914,289
2) CPP (Pensionable Earnings) on a Per Capita Cost	3,826	3,830	4,020	4,024	4,124	4,227	4,333	4,441
Total Cost (Per Capita x FTE Utilization)	89,027	95,168	110,121	126,327	129,485	132,722	136,041	139,441
3) Employer's Contr. to E.I. on a Per Capita Cost	1,126	1,180	1,183	1,240	1,271	1,303	1,335	1,368
Total Cost (Per Capita x FTE Utilization)	26,203	29,324	32,411	38,925	39,898	40,896	41,918	42,966
4) Division Administration on a Per Capita Cost	39,084	43,153	45,514	49,352	52,066	55,004	58,015	61,222
Total Cost of Div. Administration	909,480	1,072,352	1,246,930	1,549,486	1,634,696	1,726,940	1,821,475	1,922,164
5) Recruitment & Training								
Per Capita Cost of Recruitment	4,782	1,463	1,685	1,709	1,709	1,709	1,709	1,709
Per Capita Cost of Training	1,379	4,726	5,952	5,670	5,670	5,670	5,670	5,670
Total Cost of Recruitment & Trng	143,366	153,797	209,228	231,676	231,676	231,676	231,676	231,676
6) Other National Indirects Per Capita (Addendum)	1,677	1,865	1,708	1,714	1,717	1,721	1,724	1,727
Total Cost (Per Capita x FTE Utilization)	39,014	48,786	46,803	53,819	53,919	54,020	54,123	54,228
7) Police Dog Svc. Trng. as a Per Cap. cost	37,217	42,535	42,080	47,226	47,226	47,226	47,226	47,226
Total Cost (Per cap X PD Teams) - COURTENAY	-	-	29,456	33,058	33,058	33,058	33,058	33,058
<b>TOTAL INDIRECT COSTS - RM's &amp; CM's</b>	<b>1,748,509</b>	<b>1,985,966</b>	<b>2,328,355</b>	<b>2,830,041</b>	<b>2,947,369</b>	<b>3,072,810</b>	<b>3,201,662</b>	<b>3,337,822</b>
<b>INDIRECT COSTS - RESERVISTS</b>								
a) CPP for Reservist on a Per Capita Cost..	3,826	3,830	4,020	4,024	4,124	4,227	4,333	4,441
Total Cost (Per Capita x FTE)	-	15,434	6,694	7,679	7,871	8,068	8,270	8,477
b) Employer's Contr. to E.I. on a Per Capita Cost	1,351	1,420	1,420	1,492	1,529	1,567	1,606	1,646
Total Cost (Per Capita x FTE)	-	5,722	3,358	3,891	3,988	4,088	4,190	4,295
<b>TOTAL INDIRECT COSTS - RESERVISTS</b>	<b>-</b>	<b>21,155</b>	<b>10,052</b>	<b>11,570</b>	<b>11,860</b>	<b>12,156</b>	<b>12,460</b>	<b>12,772</b>

COURTENAY								
2025/26 to 2029/30 Fiscal Estimates	22/23 Final	23/24 Pre Final	24/25 Budget	25/26 Estimates	26/27 Estimates	27/28 Estimates	28/29 Estimates	29/30 Estimates
CONTRACT STRENGTH	31.4	31.4	31.4	31.4	31.4	31.4	31.4	31.4
ACTUAL / FUNDED STRENGTH	23.3	24.9	27.4	31.4	31.4	31.4	31.4	31.4
COST ELEMENT GROUP (CEG)								
<b>ADDENDUM 'A'</b>								
<b>OTHER INDIRECT COSTS</b>								
Civilian Review & Complaints Committee	661	-	661	661	661	661	661	661
Legal Advisory Services	201	836	207	212	216	219	222	226
Enhanced Reporting & Accountability	119	211	119	119	119	119	119	119
Estimated Annual Severance								
<b>CONSOLIDATED SERVICES</b>								
Shared Services Canada (SSC)	695	-	721	721	721	721	721	721
Accounting Operations								
Pay & Compensation								
<b>TOTAL PER CAPITA COST (Indirects #6)</b>	<b>1,677</b>	<b>1,047</b>	<b>1,708</b>	<b>1,714</b>	<b>1,717</b>	<b>1,721</b>	<b>1,724</b>	<b>1,727</b>
<b>FISCAL YEAR TO CALENDAR YEAR CONVERSION TABLE</b>								
Calendar Year	2022	2023	2024	2025	2026	2027	2028	2029
Fiscal Year Total Current	5,472,171	6,417,217	7,488,038	8,778,640	9,078,041	9,397,159	9,731,601	10,071,507
Fiscal per Qtr Current	1,368,043	1,604,304	1,872,009	2,194,660	2,269,510	2,349,290	2,432,900	2,517,877
Fiscal Year Total Prior Year	5,440,477	5,472,171	7,668,651	7,488,038	8,778,640	9,078,041	9,397,159	9,731,601
Fiscal per Qtr Prior Year	1,360,119	1,368,043	1,917,163	1,872,009	2,194,660	2,269,510	2,349,290	2,432,900
Calendar								
Jan - Mar	1,360,119	1,368,043	1,917,163	1,872,009	2,194,660	2,269,510	2,349,290	2,432,900
Apr - June	1,368,043	1,604,304	1,872,009	2,194,660	2,269,510	2,349,290	2,432,900	2,517,877
Jul - Sept	1,368,043	1,604,304	1,872,009	2,194,660	2,269,510	2,349,290	2,432,900	2,517,877
Oct - Dec	1,368,043	1,604,304	1,872,009	2,194,660	2,269,510	2,349,290	2,432,900	2,517,877
<b>City Calendar Year Total</b>	<b>5,464,248</b>	<b>6,180,955</b>	<b>7,533,191</b>	<b>8,455,990</b>	<b>9,003,191</b>	<b>9,317,380</b>	<b>9,647,990</b>	<b>9,986,531</b>

Colour Legend

Red = Post Budget CEG controlled by OIC

Black = Division Controlled CEG (DCCEG)

Blue lettering = Standard Object (SO)

Blue background = CEG credited to Direct Costs

### Courtenay - 5 Year Salary Forecast

	2024-25			2025-26			2026-27			2027-28			2028-29			2029/30		
Annual Raise																		
Effective Increment for Fiscal Year	3.50%																	
<i>(April to March: applying 9 months @ current year raise + 3 months following year raise)</i>																		
	FTE	FTE	Avg Sal	Cost	FTE	Avg Sal	Cost	FTE	Avg Sal	Cost	FTE	Avg Sal	Cost	FTE	Avg Sal	Cost		
<b>Regular Members</b>	<b>28.90</b>	<b>29.90</b>		<b>\$ 3,716,924</b>	<b>29.90</b>		<b>\$ 3,847,016</b>	<b>29.90</b>		<b>\$ 3,981,662</b>	<b>29.90</b>		<b>\$ 4,121,020</b>	<b>29.90</b>		<b>\$ 4,265,256</b>		
Spl CST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
CST	19.90	20.90	119,307	2,493,519	20.90	123,483	2,580,792	20.90	127,805	2,671,120	20.90	132,278	2,764,609	20.90	136,908	2,861,371		
CPL	5.00	5.00	130,084	650,421	5.00	134,637	673,185	5.00	139,349	696,747	5.00	144,227	721,133	5.00	149,275	746,373		
SGT	3.00	3.00	139,429	418,288	3.00	144,309	432,928	3.00	149,360	448,081	3.00	154,588	463,763	3.00	159,998	479,995		
SGT MAJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
S/SGT	1.00	1.00	155,220	154,696	1.00	160,653	160,110	1.00	166,276	165,714	1.00	172,096	171,514	1.00	178,119	177,517		
S/SGT MAJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
INSP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
SUPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
C/SUPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Civilian Members</b>	<b>1.50</b>	<b>1.50</b>		<b>\$ 184,388</b>	<b>1.50</b>		<b>\$ 190,841</b>	<b>1.50</b>		<b>\$ 197,521</b>	<b>1.50</b>		<b>\$ 204,434</b>	<b>1.50</b>		<b>\$ 211,589</b>		
ESS	1.50	1.50	122,925	184,388	1.50	127,228	190,841	1.50	131,681	197,521	1.50	136,289	204,434	1.50	141,060	211,589		
CMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
GTE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
LIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Grand Total</b>	<b>30.40</b>	<b>31.40</b>		<b>\$ 3,901,312</b>	<b>31.40</b>		<b>\$ 4,037,858</b>	<b>31.40</b>		<b>\$ 4,179,183</b>	<b>31.40</b>		<b>\$ 4,325,454</b>	<b>31.40</b>		<b>\$ 4,476,845</b>		
% Variance				6.77%			3.50%			3.50%			3.50%			3.50%		
<b>Average \$/FTE</b>				<b>\$ 124,259</b>			<b>\$ 128,608</b>			<b>\$ 133,109</b>			<b>\$ 137,768</b>			<b>\$ 142,590</b>		

## Municipal Contract Accommodation

### City of Courtenay

#### Direct Operating Costs:

CEG		2023/24 PRE-FINAL	2024/25 Budget	2025/26 ESTIMATE
700170	Contracted Services - Real Property	117,641	92,923	104,908
700171	Contracted Services - Real Property - Unit Commander Authority		-	-
700218	Contaminated Sites		-	-
700240	Rental of Buildings, Land & Works	5,276	6,386	5,597
700310	Repair of Buildings & Works	10,085	7,004	4,898
700311	Repair of Buildings & Works - Unit Commander Authority		-	-
700400	Utilities	23,647	23,355	24,957
700592	Payment in Lieu of Taxes	20,761	20,703	22,026
<b>Total O&amp;M Charge</b>		<b>177,410</b>	<b>150,371</b>	<b>162,387</b>

#### Occupancy Charge Calculation:

RCMP Municipal Contract EST	38.0	38.0	37.0
Municipal Employee EST	6.0	6.0	8.0
Total Municipal EST (RM plus ME)	44.0	44.0	45.0
Total EST in building (RM plus support)	138.5	139.5	140.5
Municipal percentage of total building EST	31.8%	31.54%	32.03%
Building Gross Interior Space (sq. m)	1,687.7	1,687.7	1,687.7
Prorated space charged to Municipal Contract	536.2	532.3	540.6
x Provincial rate per square meter	106.01	106.01	106.01
<b>Occupancy Charge</b>	<b>56,841</b>	<b>56,429</b>	<b>57,306</b>

<b>Total Property Cost Estimates for Municipal Contract:</b>	<b>234,251</b>	<b>206,800</b>	<b>219,693</b>
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**CITY OF COURTENAY**  
**COST of PUBLIC SERVICE EMPLOYEES**

	2023/24 Pre Final	2024/25 Budget	2025/26 Estimate
FTEs	3.40	4.0	4.0
<b>DIRECT COSTS:</b>			
CEG 10 - PAY - PUBLIC SERVICE EMPLOYEES			
CE 500100 REGULAR PAY F/T IND. PSE	92,950	142,830	147,829
CE 500102 RETRO CURRENT YEAR	2,086		
CE 500107 EMERGENCY SAL ADV	(2,630)	11,000	11,000
CE 502204 PHOENIX DAMAGES	-		
CE 500136 REG. PAY P/T IND. PSE	37,490	65,365	55,000
CE 500141 PSE CASUALS	31,721	60,000	40,000
CE 500142 PSE TERM > 6 MONTHS	-	50,000	50,000
CE 500143 PSE TERM < 6 MONTHS	-		
CE 500173 VAC. PAY PT	10		
CE 500180 VACATION PAY TERM/CASUAL	1,320	4,000	4,000
CE 500301 PREMIUM PAY & ALLOWANCES	3,752	5,000	5,000
CE 502204 - PHOENIX DAMAGES	900		
CE 501154 GOVERNMENT EMPLOYEES COMPENSATION - HR	1,753		
CE 501181 OTHER ALLOWANCES AND BENEFITS(PSE)	-		
CE 500182 LUMP SUM SETTLEMENT (Not Subject to Superannu	10,000	10,000	10,200
CE 502202 RETROACTIVE PAY - PRIOR YEAR	9,998	20,000	
CEG 11 - OVERTIME - PS	4,525	39,700	39,700
CEG 12 - PSE ALLOWANCES			
<b>TOTAL DIRECT COSTS</b>	<b>193,876</b>	<b>407,895</b>	<b>362,729</b>
<b>INDIRECT COSTS:</b>			
A) COST OF PS PENSIONS (CE 100, 136,142)	142,523	227,830	252,829
PENSION RATE	9.86%	9.86%	9.86%
TOTAL COST OF PS PENSIONS	14,053	22,464	24,929
B) COST OF PS CPP			
AS A PER CAPITA COST	3,829.71	4,019.50	4,023.59
X PSE UTILIZATION	3.40	4.0	4.0
TOTAL COST OF PS CPP	13,016	16,078	16,094
C) COST OF EMPLOYERS CONTRIB. to E.I.			
AS A PER CAPITA COST	1,419.76	1,419.64	1,491.64
X PSE UTILIZATION	3.40	4.0	4.0
TOTAL COST OF E.I. CONTRIBUTIONS	4,825	5,679	5,967
D) COST OF SHARED SERVICES			
AS A PER CAPITA COST	721	721	721
X PSE UTILIZATION	3.40	4.0	4.0
TOTAL COST OF SSC	2,450	2,884	2,884
<b>TOTAL INDIRECT COSTS</b>	<b>34,344</b>	<b>47,105</b>	<b>49,874</b>
<b>TOTAL COST OF PUBLIC SERVICE EMPLOYEES</b>	<b>228,220</b>	<b>455,000</b>	<b>412,603</b>