

Established:	21-Sep-79	Requisition Budge	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority:	SLP #53							
Amendments:								
Purpose:	Make grants-in-aid toward the cost of acquisition, construction, and equipping of cemetery facilities within the participating member municipalities.	Electoral Areas						
		Area B	30,861	32,807	36,419	42,974	45,295	47,379
		Municipal Members						
		Comox	48,229	50,274	55,809	65,855	69,411	72,605
		Courtenay	102,268	107,344	119,163	140,612	148,207	155,025
Participants:	Courtenay, Comox, Electoral Area B		\$181,358	\$190,425	\$211,391	\$249,441	\$262,913	\$275,009
Maximum Levy:	\$.031 per \$1,000 - 100% Assessment	Change from Previous year		\$9,067	\$20,966	\$38,050	\$13,472	\$12,096
2026 Maximum:	\$582,130							
		Residential Tax Rate Estimate	0.0087	0.0090	0.0099	0.0117	0.0124	0.0129
		(per \$1,000 of assessed value)						

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

400 - Cemetery

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Taxation	181,358	190,425	9,067	Increase of 5.0%
Transfers from Reserve	-	11,636	11,636	To support capital needs
Prior Year Surplus	18,451	-	(18,451)	No prior year surplus at proposed budget
Total Revenue	199,809	202,061	2,252	
Expenses				
Support Services	961	1,648	687	Increased allocation in 2026
Grants to other organizations	180,000	200,000	20,000	City of Courtenay Submission [+20.0K]
Contract and General Services	397	413	16	
Transfer to Reserve	18,451	-	(18,451)	Reserve contribution from 2024 surplus
Total Expense	199,809	202,061	2,252	

CVRD 5 Year Operating Budget by Service

Functions: 400

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01 - General Revenue Fund								
400 - Cemetery								
Revenues								
400 - Cemetery								
01-1-400-005	Gil Fed Govt	1	0	0	0	0	0	0
01-1-400-019	Reqn Elect/Spec Prov Govt	30,871	30,876	32,807	36,419	42,974	45,295	47,379
01-1-400-020	Reqn Municipal	150,487	150,482	157,618	174,972	206,467	217,618	227,630
01-1-400-145	Transfer from Reserve	0	0	11,636	60,750	0	9,395	0
01-1-400-150	Surplus Prior Year	18,451	18,451	0	0	0	0	0
400 - Cemetery		199,810	199,809	202,061	272,141	249,441	272,308	275,009
Revenues		199,810	199,809	202,061	272,141	249,441	272,308	275,009
Expenses								
400 - Cemetery								
01-2-400-200	Support Services	961	961	1,648	1,711	1,776	1,843	1,913
01-2-400-210	Grant Operational	0	180,000	200,000	270,000	235,000	270,000	215,000
01-2-400-369	Insurance Liability	317	397	413	430	447	465	483
01-2-400-485	Contr To Capital Works Reserve	18,451	18,451	0	0	12,218	0	57,613
400 - Cemetery		19,729	199,809	202,061	272,141	249,441	272,308	275,009
Expenses		(19,729)	(199,809)	(202,061)	(272,141)	(249,441)	(272,308)	(275,009)
400 - Cemetery		180,081	0	0	0	0	0	0
01 - General Revenue Fund		180,081	0	0	0	0	0	0