

	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
TAXATION	4,647,389	4,793,673	4,929,723	5,474,034	5,633,946
GRANTS IN LIEU OF TAXES	12,700	13,081	13,473	13,878	14,294
SALES OF SERVICE	561,872	568,623	575,588	582,660	589,840
OTHER REVENUE FROM OWN SOURCES					
Licences & Permits	121,600	124,004	126,456	128,957	131,508
Fines	25,200	25,704	26,218	26,742	27,277
Rentals	240,403	246,574	253,278	257,777	261,442
Return on Investment	20,700	21,114	21,536	21,967	22,406
Penalties & Interest on Taxes	41,500	42,330	43,177	44,040	44,921
Other	270,960	276,300	281,747	287,303	292,969
	720,363	736,026	752,412	766,787	780,525
TRANSFERS FROM OTHER GOV'TS					
Unconditional					
- Provincial	535,000	520,000	520,000	510,000	490,000
Conditional					
- Provincial	5,000	5,100	5,202	5,306	5,412
- Federal	0	0	0	0	0
	5,000	5,100	5,202	5,306	5,412
FUNDS CONTRIBUTED FROM OTHER GOV'TS					
- Regional	14,121	14,403	14,691	14,985	15,285
COLLECTIONS FOR OTHER GOV'TS	4,286,261	4,351,451	4,438,480	4,224,805	4,309,301
	10,782,706	11,002,357	11,249,569	11,592,454	11,838,603

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GENERAL GOVERNMENT SERVICES					
Legislative	180,552	184,163	187,846	191,603	195,435
Administrative	1,340,597	1,367,409	1,394,757	1,422,652	1,451,105
Other General Government Services	175,566	132,718	145,208	157,948	150,543
Administration Charges	(495,076)	(496,033)	(507,796)	(519,793)	(526,931)
	1,201,639	1,188,257	1,220,016	1,252,410	1,270,152
PROTECTIVE SERVICES					
Police Costs	0	0	0	1,361,534	1,402,380
Fire Protection	471,094	465,219	474,523	484,014	493,694
Building Inspections	72,804	74,260	75,745	76,884	78,039
Animal & Pest Control	22,000	22,440	22,889	23,347	23,814
Day and Evening Patrols	70,000	71,400	72,828	74,285	75,770
	635,898	633,319	645,985	2,020,063	2,073,697
PUBLIC WORKS AND ENGINEERING					
Common Services	768,849	784,226	799,910	815,909	832,227
PW Admin Charges	(420,314)	(429,944)	(438,543)	(447,314)	(456,260)
Road Transport	434,420	443,108	451,971	461,010	470,230
Street Lighting	94,650	96,543	98,474	100,443	102,452
Traffic Services	115,505	117,815	120,171	122,575	125,026
Parking	121,638	124,031	126,471	128,750	131,071
	1,114,748	1,135,779	1,158,455	1,181,373	1,204,746
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms	30,195	30,799	31,415	32,043	32,684
Environmental Programs	900	918	936	955	974
Other Programs	0	0	0	0	0
Garbage Disposal and Collection	214,450	217,829	221,284	224,800	228,389
	245,545	249,546	253,635	257,798	262,047
PLANNING AND STUDY PROJECTS					
Planning and Zoning	193,199	197,063	201,004	204,075	207,193
Study Projects	40,000	10,100	10,202	10,306	10,412
	233,199	207,163	211,206	214,381	217,605
RECREATIONAL & CULTURAL SERVICES					
Joint Facilities	271,000	276,420	281,948	287,587	293,339
City Parks	434,332	443,019	451,879	460,917	470,135
Cultural Buildings	250,512	255,585	260,761	266,043	271,432
	955,844	975,024	994,588	1,014,547	1,034,906
FISCAL SERVICES					
Debt Charges - Interest	48,325	48,325	48,325	48,325	48,325
AMORTIZATION-TCA					
	1,242,605	1,267,457	1,292,806	1,318,662	1,345,036
TRANSFERS TO OTHER BODIES					
	210,000	215,000	220,000	225,000	230,000

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TAXES COLLECTED FOR OTHER GOV'TS	4,286,261	4,351,451	4,438,480	4,224,805	4,309,301
	10,174,064	10,271,320	10,483,496	11,757,363	11,995,815
EXCESS REVENUES OVER EXPENDITURES	608,642	731,037	766,073	(164,909)	(157,212)
ADJUST FOR NON-CASH ITEMS					
Amortization	1,242,605	1,267,457	1,292,806	1,318,662	1,345,036
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Own Funds and Reserves	150,540	124,540	119,540	124,540	134,540
Prior Years Surplus	328,070	0	0	0	0
Contribution to General Capital Fund	(895,570)	(631,570)	(634,773)	(650,601)	(680,953)
Transfer to Reserves	(1,317,272)	(1,374,449)	(1,426,631)	(510,677)	(524,395)
Transfer Parcel Taxes - Sewer	(44,600)	(44,600)	(44,600)	(44,600)	(44,600)
Debt Repayment - Debentures	(72,415)	(72,415)	(72,415)	(72,415)	(72,415)
	(608,642)	(731,037)	(766,073)	164,909	157,212
Change in Financial Equity	0	(0)	0	0	(0)

	2019 BUDGET	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET
REVENUE					
TAXATION					
Real Property					
% including Policing	2.9%	3.3%	2.9%	5.0%	3.0%
General Purposes	3,442,271	3,540,335	3,626,046	3,731,998	3,844,955
Policing Levy	0	0	0	1,361,534	1,402,380
Police Bridging Capital (PBC) Levy	842,878	885,022	929,273	0	0
General Utilities	107,640	108,716	109,804	110,902	112,011
Special Assessment - BIA	210,000	215,000	220,000	225,000	230,000
Frontage and Parcel Taxes	44,600	44,600	44,600	44,600	44,600
	<u>4,647,389</u>	<u>4,793,673</u>	<u>4,929,723</u>	<u>5,474,034</u>	<u>5,633,946</u>
GRANTS IN LIEU OF TAXES					
Federal - Post Office Building	12,700	13,081	13,473	13,878	14,294
	<u>12,700</u>	<u>13,081</u>	<u>13,473</u>	<u>13,878</u>	<u>14,294</u>
SALES OF SERVICE					
Garbage Collection Fees	168,900	172,278	175,724	179,238	182,823
Recycling - Curbside	45,085	45,085	45,085	45,085	45,085
Fire Protection - Cowichan Tribes	116,444	117,608	118,785	119,972	121,172
Fire Protection - Eagle Heights	196,623	198,589	200,575	202,581	204,607
Fire Protection Other	1,000	1,000	1,000	1,000	1,000
Administration & Recoveries	11,200	11,312	11,538	11,769	12,004
Sports Field User Fees	10,000	10,000	10,000	10,000	10,000
Cowichan Tribes Roads Contribution	400	408	416	424	433
Public Works Miscellaneous	12,220	12,342	12,466	12,590	12,716
	<u>561,872</u>	<u>568,623</u>	<u>575,588</u>	<u>582,660</u>	<u>589,840</u>
OTHER REVENUE OWN SOURCES					
Licences & Permits					
Business Licences	81,000	82,620	84,272	85,958	87,677
Licence Other	1,400	1,400	1,400	1,400	1,400
Delivery Vehicle	1,300	1,326	1,353	1,380	1,407
Building Permits	25,000	25,500	26,010	26,530	27,061
Plumbing Permits	2,000	2,040	2,081	2,122	2,165
Other Permits/Inspections	2,900	2,958	3,017	3,078	3,139
Dog Licences	8,000	8,160	8,323	8,490	8,659
	<u>121,600</u>	<u>124,004</u>	<u>126,456</u>	<u>128,957</u>	<u>131,508</u>
Fines - Parking & Other	25,200	25,704	26,218	26,742	27,277

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Rentals					
Buildings	24,046	24,767	25,510	26,276	27,064
Leased Land	73,084	74,546	76,037	77,557	79,108
Margaret Moss Lease	80,823	83,562	86,758	87,672	87,672
Pay Parking	36,000	36,720	37,454	38,203	38,968
Permit Parking	25,600	26,112	26,634	27,167	27,710
Other Parking	850	867	884	902	920
	<u>240,403</u>	<u>246,574</u>	<u>253,278</u>	<u>257,777</u>	<u>261,442</u>
Return on Investments					
Term Deposit & Bank Interest	20,700	21,114	21,536	21,967	22,406
Penalties & Interest on Taxes					
Penalties on Taxes	34,000	34,680	35,374	36,081	36,803
Interest on Taxes	7,500	7,650	7,803	7,959	8,118
	<u>41,500</u>	<u>42,330</u>	<u>43,177</u>	<u>44,040</u>	<u>44,921</u>
Other					
Tourism Revenues	960	960	960	960	960
Miscellaneous Revenue	8,000	8,160	8,323	8,490	8,659
Fortis Operating Fee	24,000	24,480	24,970	25,469	25,978
Land Use Alteration Fees	15,000	15,300	15,606	15,918	16,236
Subdivision Application Fees	0	0	0	0	0
Plan Processing Fees	5,000	5,100	5,202	5,306	5,412
Equipment Charges less operating	215,000	219,300	223,686	228,160	232,723
Parking Patrol Contribution - DDBIA	3,000	3,000	3,000	3,000	3,000
Contributions - Misc	0	0	0	0	0
	<u>270,960</u>	<u>276,300</u>	<u>281,747</u>	<u>287,303</u>	<u>292,969</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial - Revenue Sharing	535,000	520,000	520,000	510,000	490,000
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Grants					
- Carbon Grant	5,000	5,100	5,202	5,306	5,412
	<u>5,000</u>	<u>5,100</u>	<u>5,202</u>	<u>5,306</u>	<u>5,412</u>
Regional					
Parks Contribution From N. Cowichan	14,121	14,403	14,691	14,985	15,285
	<u>14,121</u>	<u>14,403</u>	<u>14,691</u>	<u>14,985</u>	<u>15,285</u>

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
OTHER TRANSFERS					
Prior Years Surplus					
For Misc Capital	275,070	0	0	0	0
For Misc Operating					
- Restructure Expenses	30,000	0	0	0	0
- Records Management	16,000	0	0	0	0
- Council Conference and Training	7,000	0	0	0	0
	<u>328,070</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Own Funds and Reserve Accounts					
From Reserves					
- Environment Reserve	0	0	0	0	0
- Police Operating Reserve	10,000	0	0	0	0
- Election Reserve	0	0	0	0	15,000
- Records Management Reserve	16,000				
- Communications Reserve	5,000	5,000	0	5,000	0
- Police Bridging Capital Reserve	119,540	119,540	119,540	119,540	119,540
	<u>150,540</u>	<u>124,540</u>	<u>119,540</u>	<u>124,540</u>	<u>134,540</u>
COLLECTIONS FOR OTHER GOVERNMENTS					
Regional District	1,557,061	1,567,667	1,599,020	1,631,000	1,663,620
School Taxes	1,862,000	1,899,240	1,937,225	1,975,969	2,015,489
Provincial Policing Levy	285,000	290,700	296,514	0	0
C.V. Regional Hospital District	533,000	543,660	554,533	565,624	576,936
Municipal Finance Authority	200	204	208	212	216
B.C. Assessment Authority	49,000	49,980	50,980	51,999	53,039
	<u>4,286,261</u>	<u>4,351,451</u>	<u>4,438,480</u>	<u>4,224,805</u>	<u>4,309,301</u>

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXPENSES					
GENERAL GOVERNMENT SERVICES					
Legislative					
Council Indemnities	152,952	156,011	159,131	162,314	165,560
Legislative Conferences & Travel	27,600	28,152	28,715	29,289	29,875
	180,552	184,163	187,846	191,603	195,435
Administrative					
City Hall Salaries & Benefits	904,000	922,080	940,522	959,332	978,519
Sick & Severance Accrual Increase	50,000	51,000	52,020	53,060	54,122
Conferences & Travel	12,500	12,750	13,005	13,265	13,530
Meeting Expenses & Annual Functions	10,050	10,251	10,456	10,665	10,878
Memberships	10,500	10,710	10,924	11,143	11,366
Computer Services & Supplies	87,400	89,148	90,931	92,750	94,605
Legal	25,000	25,500	26,010	26,530	27,061
Training & Recognition	11,250	11,475	11,705	11,939	12,177
Accounting & Audit	20,000	20,400	20,808	21,224	21,649
Consulting	4,000	4,080	4,162	4,245	4,330
Human Resources Services	37,600	38,352	39,119	39,901	40,699
Other General Services	11,000	11,220	11,444	11,673	11,907
Common Services					
City Hall Maintenance & Operation	60,800	62,016	63,256	64,521	65,812
Insurance	50,822	51,838	52,875	53,933	55,011
Telephone & Postage	13,900	14,178	14,462	14,751	15,046
Advertising	5,000	5,100	5,202	5,306	5,412
Printing & Stationery	12,400	12,648	12,901	13,159	13,422
Equipment Maintenance & Replacement	500	510	520	531	541
Equipment Leases & Service Contracts	8,000	8,160	8,323	8,490	8,659
Sundry	3,025	3,086	3,147	3,210	3,274
Bank Charges	2,850	2,907	2,965	3,024	3,085
	1,340,597	1,367,409	1,394,757	1,422,652	1,451,105
Other					
Election Expenses	0	0	0	20,000	0
Referendum Expenses	0	0	0	0	0
Grants - Annual Application	18,200	18,564	18,935	19,314	19,700
Sr. Citizen Sewer & Water Rebates	0	0	0	0	0
Grants - Yearly Ongoing	31,000	31,620	32,252	32,897	33,555
Tourism Spending	29,733	30,328	30,934	31,553	32,184
Summer Festival	4,050	4,131	4,214	4,298	4,384

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Totem Tours Contribution	11,000	11,220	11,444	11,673	11,907
Totem Installations	0	0	0	0	0
Records Management Project	33,250	12,000	12,240	12,485	12,734
Communications (Training and Consult)	15,800	6,116	16,238	6,563	16,694
Safer Community Plan	10,000	0	0	0	0
City Square Management	4,000				
Remembrance Day Expenses	6,200	6,324	6,450	6,579	6,711
Operations & Maint. (Leased Bldgs.)	4,120	4,202	4,286	4,372	4,460
Margaret Moss	6,713	6,713	6,713	6,713	6,713
Junior Council	1,500	1,500	1,500	1,500	1,500
	<u>175,566</u>	<u>132,718</u>	<u>145,208</u>	<u>157,948</u>	<u>150,543</u>
Administration Distributions - Fire	(35,488)	(31,325)	(31,952)	(32,591)	(33,242)
Administration Distributions - Garbage	(15,885)	(16,135)	(16,391)	(16,652)	(16,918)
Administration Distributions - Water	(288,407)	(291,697)	(298,769)	(305,983)	(310,026)
Administration Distributions - Sewer	(155,296)	(156,875)	(160,684)	(164,568)	(166,745)
	<u>(495,076)</u>	<u>(496,033)</u>	<u>(507,796)</u>	<u>(519,793)</u>	<u>(526,931)</u>
	<u>1,201,639</u>	<u>1,188,257</u>	<u>1,220,016</u>	<u>1,252,410</u>	<u>1,270,152</u>

PROTECTIVE SERVICES

Police Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,361,534</u>	<u>1,402,380</u>
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Fire Department

Salaries - Chief & Officers	47,550	48,501	49,471	50,460	51,470
Call Pay - Volunteers	128,250	130,815	133,431	136,100	138,822
Fire Hall Operation & Maintenance	36,645	37,378	38,125	38,888	39,666
Fire Alarm System	10,890	11,108	11,330	11,557	11,788
Training & Conferences	55,000	48,960	49,939	50,938	51,957
Firefighters' Insurance	7,100	7,242	7,387	7,535	7,685
Fire Investigation & Prevention	41,500	42,330	43,177	44,040	44,921
Hydrant Rental	18,500	18,870	19,247	19,632	20,025
Clothing	9,000	9,180	9,364	9,551	9,742
Firefighting Equipment & Maintenance	19,500	19,890	20,288	20,694	21,107
Fire Dept - Other	27,800	28,356	28,923	29,502	30,092
Administration Charge - Fire	35,488	31,325	31,952	32,591	33,242
PW Storage Shed Hydro	800	816	832	849	866
	<u>438,023</u>	<u>434,771</u>	<u>443,466</u>	<u>452,336</u>	<u>461,382</u>

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Fire Vehicle Operation & Maintenance					
1-2000 Ladder Truck	11,026	11,247	11,471	11,701	11,935
2 - 2018 5500 Truck	2,500	2,550	2,601	2,653	2,706
3-2000 Chev Crew Cab	2,915	2,973	3,033	3,093	3,155
4-2002 Lafrance Pumper	350	357	364	371	379
5-2005 Lafrance Pumper	4,420	4,508	4,599	4,691	4,784
6-2005 Tank Truck	5,220	5,324	5,431	5,540	5,650
7-2007 Dodge Nitro	500	510	520	531	541
10-2013 Rescue Truck	2,920	2,978	3,038	3,099	3,161
	29,851	30,448	31,057	31,678	32,312
Total Fire Department	467,874	465,219	474,523	484,014	493,694
Building Inspection					
Building Inspection - Salaries & Benefits	72,400	73,848	75,325	76,455	77,602
Building Inspection - Transportation	3,500	3,570	3,641	3,714	3,789
Building Inspection - Other	3,235	3,300	3,366	3,433	3,502
Admin Charges - Building Inspection	(6,331)	(6,457)	(6,587)	(6,718)	(6,853)
	72,804	74,260	75,745	76,884	78,039
Animal Control					
Animal Control Contract & Supplies	22,000	22,440	22,889	23,347	23,814
Other Protection					
Day Patrols	54,000	55,080	56,182	57,305	58,451
Evening Patrols	16,000	16,320	16,646	16,979	17,319
	70,000	71,400	72,828	74,285	75,770

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
PUBLIC WORKS AND ENGINEERING					
Common Services					
PW Administration Salaries & Benefits	335,700	342,414	349,262	356,248	363,372
Wages - Engineering	278,550	284,121	289,803	295,599	301,511
Engineering Services	6,386	6,514	6,644	6,777	6,912
Other - Common Services	62,390	63,638	64,911	66,209	67,533
Safety Committee & Officer	21,800	22,236	22,681	23,134	23,597
Other Safety Supplies	3,500	3,570	3,641	3,714	3,789
Workshop & Yards	53,668	54,741	55,836	56,953	58,092
Small Tools & Equipment	6,855	6,992	7,132	7,275	7,420
	768,849	784,226	799,910	815,909	832,227
PW Admin Distributions - Water	(302,626)	(310,722)	(316,937)	(323,276)	(329,741)
PW Admin Distributions - Sewer	(117,688)	(119,222)	(121,606)	(124,038)	(126,519)
	(420,314)	(429,944)	(438,543)	(447,314)	(456,260)
	348,535	354,282	361,367	368,595	375,967
General Maintenance					
Street Maintenance	71,650	73,083	74,545	76,036	77,556
Sidewalk Maintenance	77,000	78,540	80,111	81,713	83,347
Storm Sewers	55,900	57,018	58,158	59,322	60,508
Storm Water Quality Testing	4,000	4,080	4,162	4,245	4,330
Marchmont Storm Pumps	11,550	11,781	12,017	12,257	12,502
Dike Maintenance	2,000	2,040	2,081	2,122	2,165
Street Sweeping	53,950	55,029	56,130	57,252	58,397
Boulevards	52,300	53,346	54,413	55,501	56,611
Tree Maintenance	33,000	33,660	34,333	35,020	35,720
Totem Maintenance	12,370	12,617	12,870	13,127	13,390
Snow Removal	48,900	49,878	50,876	51,893	52,931
Weed Control	11,800	12,036	12,277	12,522	12,773
	434,420	443,108	451,971	461,010	470,230
Street Lighting					
Street Lights	86,450	88,179	89,943	91,741	93,576
Decorative Lights	8,200	8,364	8,531	8,702	8,876
	94,650	96,543	98,474	100,443	102,452

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Traffic Services					
Road Marking	57,930	59,089	60,270	61,476	62,705
Street Signs	25,000	25,500	26,010	26,530	27,061
Traffic Signals	32,575	33,227	33,891	34,569	35,260
	115,505	117,815	120,171	122,575	125,026
Parking and Bylaw Enforcement					
Parking Patrols	43,500	44,370	45,257	46,163	47,086
Other - Parking Expenses	4,600	4,692	4,786	4,882	4,979
Parking Lot Lease	2,000	2,000	2,000	2,000	2,000
	50,100	51,062	52,043	53,044	54,065
Bylaw Enforcement Salaries	44,100	44,982	45,882	46,570	47,268
Homeless Encampment Costs	10,000	10,200	10,404	10,612	10,824
Other Bylaw Enforcement	5,050	5,151	5,254	5,359	5,466
Parking Lot Maintenance	17,120	17,462	17,812	18,168	18,531
Admin Charge - Water	(4,732)	(4,827)	(4,923)	(5,003)	(5,085)
	71,538	72,969	74,428	75,706	77,006
	121,638	124,031	126,471	128,750	131,071
Municipal Equipment Charges					
01 '90/05 Dump Truck	16,540	16,871	17,208	17,552	17,903
02 98 Ingersoll Compressor	739	754	769	784	800
05 2000 GMC Dump	7,740	2,640	2,693	2,747	2,802
06 2000 Altec Lift Truck	400	0	0	0	0
09 06 John Deere X724A	4,141	4,224	4,308	4,394	4,482
12 05 Paint Sprayer	250	255	260	265	271
16 00 VA-25S Sidewalk Grinder	115	117	120	122	124
18 Chain Saws/ Trimmers	237	242	247	252	257
21 Mowers/Leaf Blowers	2,350	2,397	2,445	2,494	2,544
24 Weedeater/Hedge Trimmers	3,700	3,774	3,849	3,926	4,005
25 Compactors	820	836	853	870	888
29 06 John Deere Mower	5,091	5,193	5,297	5,403	5,511
30 Edger	30	31	31	32	32
32 2000 14' Sander	200	204	208	212	216
36 91 Case Loader	0	0	0	0	0
40 Stihl Cutoff Saw	250	255	260	265	271
44 1994 Elgin Sweeper	30,025	30,626	31,238	31,863	32,500
45 88 Pressure washer	130	133	135	138	141
46 04 Grumman Van	1,580	1,612	1,644	1,677	1,710
48 89 Cement Mixer	60	61	62	64	65
49 1994 Parks Trailer	280	286	291	297	303
51 2004 Parks Trailer	345	352	359	366	373
52 2005 Dakota	6,150	6,273	6,398	6,526	6,657
55 2005 GMC P/U	0	0	0	0	0

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
56 2006 New Holland Backhoe	8,253	8,418	8,586	8,758	8,933
58 2007 Civic Hybrid	2,669	2,722	2,777	2,832	2,889
59 2008 Chevy Silverado PU	8,076	8,238	8,402	8,570	8,742
60 2008 GMC Dump Box	8,126	8,289	8,454	8,623	8,796
61 2008 Utility Trailer	300	306	312	318	325
62 2008 Honda Road Saw	700	714	728	743	758
63 2009 Snowblower	127	130	132	135	137
65 2011 International Garbage Truck	27,582	28,134	28,696	29,270	29,856
66 2011 Ford Fiesta	2,509	2,559	2,610	2,663	2,716
67 2012 Mower - Kohler 52"	3,801	3,877	3,955	4,034	4,114
68 2012 Vactor Truck	23,022	23,482	23,952	24,431	24,920
69 2012 Backhoe CAT 420	10,229	10,434	10,642	10,855	11,072
71 2013 Toyota Prius - Hybrid	2,959	3,018	3,079	3,140	3,203
72 2013 Brine Trailer	1,334	1,361	1,388	1,416	1,444
73 2014 Portable Generator	415	423	432	440	449
74 2014 Honda Fit	2,169	2,212	2,257	2,302	2,348
75 2015 Ford F-550	9,590	9,782	9,977	10,177	10,381
76 2015 Sander on #75	900	918	936	955	974
77 2015 Ford Van	3,765	3,840	3,917	3,995	4,075
78 2015 Parks Trailer	377	385	392	400	408
79 Yamaha Generator	265	270	276	281	287
80 Salt/Sand Spreader	1,350	1,377	1,405	1,433	1,461
82 2016 Ford F-150	4,500	4,590	4,682	4,775	4,871
83 2017 F350	4,875	4,973	5,072	5,173	5,277
84 Survey equipment	60	61	62	64	65
85 2017 Promaster Van	5,800	5,916	6,034	6,155	6,278
86 - Ford F150	3,550	3,621	3,693	3,767	3,843
87 - 2012 Cat loader	10,747	10,962	11,181	11,405	11,633
88 - 2018 ITB Step Van	7,830	7,987	8,146	8,309	8,475
E3 Fleet Costs	1,000	1,020	1,040	1,061	1,082
Undistributed Charges	800	816	832	849	866
Transfer Equipment Surplus	215,000	219,300	223,686	228,160	232,723
	453,853	457,267	466,413	475,741	485,256
Equipment Charges	(453,853)	(457,267)	(466,413)	(475,741)	(485,256)

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms					
Canada Avenue Washrooms	17,215	17,559	17,910	18,269	18,634
Centennial Park Washrooms	12,980	13,240	13,504	13,774	14,050
	<u>30,195</u>	<u>30,799</u>	<u>31,415</u>	<u>32,043</u>	<u>32,684</u>
Environmental Programs					
Environmental Programs	900	918	936	955	974
	<u>900</u>	<u>918</u>	<u>936</u>	<u>955</u>	<u>974</u>
Residential Garbage Collection					
Wages & Benefits - Collection	60,180	61,384	62,611	63,550	64,504
Municipal Equipment - Collection	51,000	52,020	53,060	54,122	55,204
Administration Charge - Garbage	15,885	16,135	16,391	16,652	16,918
Cardboard Bins	2,000	2,000	2,000	2,000	2,000
Garbage Tipping Fees	29,000	29,580	30,172	30,775	31,391
Recycling	4,185	4,269	4,354	4,441	4,530
Recycling Tipping Fees	5,100	5,202	5,306	5,412	5,520
Other Programs - e.g. Yard waste	22,700	22,589	23,041	23,285	23,203
Organics Disposal	14,300	14,586	14,878	15,175	15,479
Other Collection - Litter	7,500	7,650	7,803	7,959	8,118
Miscellaneous Garbage Costs	2,600	2,414	1,667	1,429	1,522
	<u>214,450</u>	<u>217,829</u>	<u>221,284</u>	<u>224,800</u>	<u>228,389</u>
PLANNING AND STUDY PROJECTS					
Planning Salaries & Benefits	182,499	186,149	189,872	192,720	195,611
Planning & Zoning Expenses	10,700	10,914	11,132	11,355	11,582
Restructure	30,000	0	0	0	0
Heritage	0	0	0	0	0
DBIA Façade Improvement Program	5,000	5,000	5,000	5,000	5,000
Carbon Offsets/Projects	5,000	5,100	5,202	5,306	5,412
	<u>233,199</u>	<u>207,163</u>	<u>211,206</u>	<u>214,381</u>	<u>217,605</u>
RECREATION & CULTURAL SERVICES					
Joint Recreation Facilities					
Joint Cowichan Aquatic Centre	250,000	255,000	260,100	265,302	270,608
Joint Parks	6,000	6,120	6,242	6,367	6,495
Sportsplex Public Use	15,000	15,300	15,606	15,918	16,236
	<u>271,000</u>	<u>276,420</u>	<u>281,948</u>	<u>287,587</u>	<u>293,339</u>

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
City Parks & Facilities					
Centennial Heights Parks	6,700	6,834	6,971	7,110	7,252
Station Street Park	3,270	3,335	3,402	3,470	3,540
Charles Hoey Park	40,650	41,463	42,292	43,138	44,001
Rotary Park	58,660	59,833	61,030	62,250	63,495
Sandpitch	5,256	5,361	5,468	5,578	5,689
McAdam Park	71,506	72,936	74,395	75,883	77,400
Centennial Park	58,860	60,037	61,238	62,463	63,712
City Square	23,000	23,460	23,929	24,408	24,896
Farmers' Market	250	255	260	265	271
Downtown Area	126,500	129,030	131,611	134,243	136,928
Cliffs Road Pit	0	0	0	0	0
China Gardens	2,150	2,193	2,237	2,282	2,327
Friendship (Sii ye' yu) Trail	500	510	520	531	541
Heiwa Park	4,380	4,468	4,557	4,648	4,741
Parks Other	9,250	9,435	9,624	9,816	10,012
Parks Training	6,600	6,732	6,867	7,004	7,144
Benches & Plaques	800	816	832	849	866
Graffiti Removal	9,100	9,282	9,468	9,657	9,850
Pole Banners	3,250	3,315	3,381	3,449	3,518
Highway Banners	3,650	3,723	3,797	3,873	3,951
	<u>434,332</u>	<u>443,019</u>	<u>451,879</u>	<u>460,917</u>	<u>470,135</u>
Cultural Buildings & Facilities					
Library	234,000	238,680	243,454	248,323	253,289
VSO Centre	5,512	5,677	5,848	6,023	6,204
Public Art Maintenance	750	773	796	820	844
Museum Grant & Operating Expenses	10,250	10,455	10,664	10,877	11,095
	<u>250,512</u>	<u>255,585</u>	<u>260,761</u>	<u>266,043</u>	<u>271,432</u>
FISCAL SERVICES					
Interest					
Interest on Prepaid Taxes	1,200	1,200	1,200	1,200	1,200
Debt Interest					
Pool Debt	47,125	47,125	47,125	47,125	47,125
	<u>48,325</u>	<u>48,325</u>	<u>48,325</u>	<u>48,325</u>	<u>48,325</u>
Principal					
Pool Debt Principal	72,415	72,415	72,415	72,415	72,415
	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transfer to Own Reserves & Allowances					
Machinery & Equipment Reserve Fund	230,000	240,783	248,006	255,447	263,110
Fire Dept Equip Reserve Fund	175,000	190,250	195,958	201,836	207,891
Totem Reserve Fund	0	0	0	0	0
Elections Reserve	5,000	5,000	5,000	0	5,000
Tourism Reserve	0	0	0	0	0
Leased Buildings Reserve	48,394	48,394	48,394	48,394	48,394
Insurance Reserve	0	0	0	0	0
Records Management Reserve	16,000				
Communications Reserve	0	5,000	0	5,000	0
Police Bridging Capital Fund (PBC) Reserve	842,878	885,022	929,273	0	0
	<u>1,317,272</u>	<u>1,374,449</u>	<u>1,426,631</u>	<u>510,677</u>	<u>524,395</u>
CONTRIBUTION TO GENERAL CAPITAL FUND					
Paid by Prior Years' Surpluses & Reserves	275,070	0	0	0	0
Paid by General Taxation	620,500	631,570	634,773	650,601	680,953
Total Contribution to Capital Fund	<u>895,570</u>	<u>631,570</u>	<u>634,773</u>	<u>650,601</u>	<u>680,953</u>
TRANSFER TO UTILITY OPERATING FUNDS					
Sewer Parcel Tax	44,600	44,600	44,600	44,600	44,600
TRANSFER TO OTHER BODIES					
Business Improvement Areas	210,000	215,000	220,000	225,000	230,000
Total Transfers to Other Bodies	<u>210,000</u>	<u>215,000</u>	<u>220,000</u>	<u>225,000</u>	<u>230,000</u>

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLECTIONS FOR OTHER GOVERNMENTS					
Cowichan Valley Regional District					
General Government	114,309	116,595	118,927	121,306	123,732
Malahat Transit	14,555	14,846	15,143	15,446	15,755
Transit	134,731	137,426	140,174	142,978	145,837
Emergency 911	50,395	51,403	52,431	53,480	54,549
Economic Development	23,065	23,526	23,997	24,477	24,966
Regional Tourism	5,957	6,076	6,198	6,322	6,448
Environmental Initiatives	30,075	30,677	31,290	31,916	32,554
Emergency Planning	41,289	42,115	42,957	43,816	44,693
Regional Parks	62,705	63,959	65,238	66,543	67,874
Kinsol Trestle	5,212	5,316	5,423	5,531	5,642
Liquid Waste Management Plan	13,237	13,502	13,772	14,047	14,328
Regional Parkland Acquisition	7,470	7,619	7,772	7,927	8,086
Community Centre	657,958	671,117	684,540	698,230	712,195
Community Centre Theatre Loan	0	0	0	0	0
Victim Services	6,517	6,647	6,780	6,916	7,054
Safer Futures	1,630	1,663	1,696	1,730	1,764
Social Planning	3,015	3,075	3,137	3,200	3,264
Cowichan Community Policing	38,719	39,493	40,283	41,089	41,911
Cowichan Valley Hospice	3,032	3,093	3,154	3,218	3,282
Arts & Culture	6,453	6,582	6,714	6,848	6,985
Cowichan River Flood Mgmt	20,133				
Solid Waste Management	254,594	259,686	264,880	270,177	275,581
Cowichan Housing Association	37,206	37,950	38,709	39,483	40,273
Drinking Water & Watershed Protection	24,804	25,300	25,806	26,322	26,849
Cowichan Valley Regional District	1,557,061	1,567,667	1,599,020	1,631,000	1,663,620
School Taxes	1,862,000	1,899,240	1,937,225	1,975,969	2,015,489
Provincial Policing Levy	285,000	290,700	296,514	0	0
C.V. Regional Hospital District	533,000	543,660	554,533	565,624	576,936
Municipal Finance Authority	200	204	208	212	216
B.C. Assessment Authority	49,000	49,980	50,980	51,999	53,039
	4,286,261	4,351,451	4,438,480	4,224,805	4,309,301

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER ENTERPRISE - REVENUES					
Sales of Service	7%	7%	4%	4%	4%
Sewer User Fees	871,989	932,492	969,804	1,008,606	1,048,961
User Fees - Cowichan Tribes	7,233	7,739	8,049	8,371	8,706
User Fees - N. Cowichan	85,163	91,124	94,769	98,560	102,503
Metered Sewer Fees	293,034	313,546	326,088	339,132	352,697
Transmission Fees - Cowichan Tribes	260	278	289	301	313
Cost Sharing - North Cowichan	24,500	26,215	27,264	28,354	29,488
	1,282,179	1,371,396	1,426,263	1,483,324	1,542,668
Other Revenue From Own Sources					
Return on Investments	23,000	23,460	23,929	24,408	24,896
Transfer from General - Parcel Tax	44,600	44,600	44,600	44,600	44,600
	1,349,779	1,439,456	1,494,793	1,552,332	1,612,164
SEWER ENTERPRISE - EXPENDITURES					
Administration					
Toilet Rebate - Sewer	500	500	500	500	500
Sewer Engineering & Planning	14,000	14,000	14,000	14,000	14,000
Insurance Allocation - Sewer	990	1,010	1,030	1,051	1,072
Sewer Training	5,000	3,000	3,000	3,000	3,000
Other Sewer Administration	13,500	13,500	13,500	13,500	13,500
Administration Charges - Sewer	156,562	158,167	162,001	165,911	168,115
PW Administration Charge - Sewer	117,688	119,222	121,606	124,038	126,519
	308,240	309,399	315,637	322,000	326,706
Transmission & Distribution					
System Maintenance	101,000	103,020	105,080	107,182	109,326
Infiltration Investigation	6,500	6,630	6,763	6,898	7,036
Marchmont Street Station	43,534	44,405	45,293	46,199	47,123
Pumping - Lift Stations	27,520	28,070	28,632	29,204	29,789
	178,554	182,125	185,768	189,483	193,273
Contribution to Joint Utilities Board	365,000	368,452	375,205	382,062	389,075
Sewer Debt Interest	8,820	8,820	72,957	64,137	64,137
Amortization of Capital Assets	83,642	85,315	87,021	88,762	90,537
Total Expenditures	944,256	954,110	1,036,587	1,046,444	1,063,728
Excess Revenues over Expenditures	405,523	485,345	458,205	505,888	548,436

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ADJUST FOR NON-CASH					
Amortization	83,642	85,315	87,021	88,762	90,537
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Prior Years Surplus	420,454	635,263	-	-	-
Prior Years' Surplus For Capital Fund	(420,454)	(635,263)	-	-	-
Contribution to Sewer Capital Fund	(475,242)	(465,655)	(454,144)	(503,567)	(547,891)
Transfer to Capital Reserve	-	-	-	-	-
Debt Repayment	(13,923)	(105,005)	(91,082)	(91,082)	(91,082)
	(405,523)	(485,345)	(458,205)	(505,887)	(548,436)
	0	(0)	0	0	0

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
WATER UTILITY - REVENUES					
Sale of Water	3%	3%	3%	3%	3%
City Flat Rate	595,054	611,912	630,278	649,196	668,683
City Metered	167,314	172,333	177,503	182,829	188,313
Cowichan Tribes Flat Rate	22,825	23,510	24,215	24,941	25,690
Cowichan Tribes Metered	208,362	214,613	221,051	227,683	234,513
North Cowichan I Flat Rate	463,126	477,020	491,330	506,070	521,252
North Cowichan I Metered	69,733	71,825	73,980	76,199	78,485
North Cowichan II Flat Rate	354,000	364,620	375,559	386,825	398,430
North Cowichan II Metered	96,737	99,639	102,628	105,707	108,878
Eagle Heights Flat Rate	42,855	44,141	45,465	46,829	48,234
Eagle Heights Metered	317,096	326,609	336,407	346,499	356,894
	2,337,102	2,406,221	2,478,417	2,552,779	2,629,374
Other Services					
Water Custom	0	0	0	0	0
Water On/Off	500	500	500	500	500
	500	500	500	500	500
Other Revenue from Own Sources					
Penalties	20,000	20,400	20,808	21,224	21,649
Water Studies	1,200	1,224	1,248	1,273	1,299
Interest on Investment	40,000	40,000	40,000	40,800	41,616
	61,200	61,624	62,056	63,298	64,564
	2,398,802	2,468,345	2,540,973	2,616,577	2,694,437
WATER UTILITY - EXPENDITURES					
Administration					
Salaries & Benefits - Water	9,650	9,843	10,040	10,241	10,445
Toilet Rebate - Water	500	500	500	500	500
Travel & Conferences - Water	500	510	520	531	541
Water Grants	24,500	18,787	19,351	19,931	20,529
Water Engineering & Planning	25,000	25,500	26,010	26,530	27,061
Insurance Allocation	5,908	6,026	6,147	6,270	6,395
Training & Courses	5,000	5,100	5,202	5,306	5,412
Other Water Administration	18,300	18,666	19,039	19,420	19,809
Legal - Water	10,000	10,200	10,404	10,612	10,824
Administration Charges - Water	298,204	301,690	308,962	316,361	320,593
PW Administration Charge - Water	302,626	310,722	316,937	323,276	329,741
	700,188	707,544	723,112	738,977	751,851

	2019	2020	2021	2022	2023
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transmission & Distribution					
General System Maintenance	74,350	75,837	77,354	78,901	80,479
City System Maintenance	164,000	167,280	170,626	174,038	177,519
N C System Maintenance	105,500	107,610	109,762	111,957	114,197
Eagle Heights Maintenance	62,100	63,342	64,609	65,901	67,219
Cowichan Tribes Maintenance	19,100	19,482	19,872	20,269	20,674
Metering - High Use Services	2,060	2,101	2,143	2,186	2,230
Meter Reading	26,100	26,622	27,154	27,698	28,251
	453,210	462,274	471,520	480,950	490,569
Pumping					
General Pumphouse Maintenance	37,000	37,740	38,495	39,265	40,050
Pumphouse No. 2	85,000	86,700	88,434	90,203	92,007
Pumphouse No. 3	14,850	15,147	15,450	15,759	16,074
Pumphouse No. 4	64,600	65,892	67,210	68,554	69,925
Pumphouse No. 5	6,300	6,426	6,555	6,686	6,819
Eagle Heights Pumphouse	21,350	21,777	22,213	22,657	23,110
Gibbins Road Pump & Reservoir	27,150	27,693	28,247	28,812	29,388
Graffiti Removal Water Buildings	510	520	531	541	552
	256,760	261,895	267,133	272,476	277,925
AMORTIZATION	304,894	310,992	317,212	323,556	330,027
Total Expenditures	1,715,052	1,742,706	1,778,976	1,815,959	1,850,372
Excess Revenue Over Exp.	683,750	725,639	761,997	800,618	844,065
ADJUST FOR NON-CASH - AMORTIZATION					
Amortization	304,894	310,992	317,212	323,556	330,027
ADJUST FOR NON PSAB ITEMS					
Transfer from Prior Years Surplus - Water	953,516	0	0	0	0
Transfer to Water Capital Reserve	0	0	0	0	0
Prior-Years' Surplus For Capital	-953,516	0	0	0	0
Transfer to Water Capital Fund	(988,644)	(1,036,631)	(1,079,209)	(1,124,174)	(1,174,092)
	(683,750)	(725,639)	(761,997)	(800,618)	(844,065)
Change in Financial Equity	0	0	(0)	(0)	(0)