

	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
TAXATION	4,917,965	5,128,421	5,558,573	5,930,146	6,072,638
GRANTS IN LIEU OF TAXES	12,175	12,540	12,916	13,304	13,703
SALES OF SERVICE	595,426	604,593	613,961	623,536	633,323
OTHER REVENUE FROM OWN SOURCES					
Licences & Permits	141,939	144,778	147,673	150,627	153,639
Fines	23,650	24,123	24,605	25,098	25,600
Rentals	251,207	251,223	258,362	261,924	265,565
Return on Investment	12,700	12,954	13,213	13,477	13,747
Penalties & Interest on Taxes	47,000	47,940	48,899	49,877	50,874
Other	537,512	644,202	351,026	357,987	365,087
	1,014,008	1,125,220	843,779	858,990	874,511
TRANSFERS FROM OTHER GOV'TS					
Unconditional					
- Provincial	555,000	555,000	555,000	555,000	555,000
Conditional					
- Provincial	50,322	5,100	5,202	5,306	5,412
- Federal	0	0	0	0	0
	50,322	5,100	5,202	5,306	5,412
FUNDS CONTRIBUTED FROM OTHER GOV'TS					
- Regional	14,850	15,147	15,450	15,759	16,074
COLLECTIONS FOR OTHER GOV'TS	4,500,389	4,324,625	4,320,755	4,407,170	4,495,314
	11,660,135	11,770,646	11,925,637	12,409,211	12,665,975
GENERAL GOVERNMENT SERVICES					
Legislative	178,413	197,191	201,135	205,158	209,261
Administrative	1,442,145	1,477,358	1,506,905	1,537,043	1,567,784
Other General Government Services	550,333	154,432	136,876	129,369	141,712
Administration Charges	(561,530)	(563,288)	(568,423)	(576,265)	(589,269)
	1,609,361	1,265,693	1,276,493	1,295,305	1,329,488

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
PROTECTIVE SERVICES					
Police Costs	0	1,015,875	1,381,589	1,409,221	1,437,406
Fire Protection	485,310	499,611	509,604	519,796	530,192
Building Inspections	101,338	103,365	105,432	107,541	109,692
Animal & Pest Control	22,100	22,542	22,993	23,453	23,922
Street Patrols	206,609	170,009	103,641	105,714	107,828
	815,357	1,811,402	2,123,259	2,165,724	2,209,039
PUBLIC WORKS AND ENGINEERING					
Common Services	866,442	883,771	901,446	919,475	937,865
PW Admin Charges	(484,872)	(492,315)	(502,161)	(512,204)	(522,448)
Road Transport	468,580	477,952	487,511	497,261	507,206
Street Lighting	100,955	102,974	105,034	107,134	109,277
Traffic Services	123,550	126,021	128,541	131,112	133,734
Parking	310,593	241,794	246,550	250,739	255,002
	1,385,248	1,340,197	1,366,920	1,393,517	1,420,636
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms	33,085	33,747	34,422	35,110	35,812
Environmental Programs	10,000	0	0	0	0
Garbage Disposal and Collection	224,583	229,901	235,378	241,020	246,831
	267,668	263,647	269,799	276,130	282,643
PLANNING AND STUDY PROJECTS					
Planning and Zoning	292,800	326,156	242,381	247,229	252,174
Study Projects	51,000	11,120	11,242	11,367	11,495
	343,800	337,276	253,624	258,596	263,668
RECREATIONAL & CULTURAL SERVICES					
Joint Facilities	391,185	296,609	302,541	308,592	314,764
City Parks	442,003	450,843	459,860	469,057	478,438
Cultural Buildings	269,262	274,716	280,281	285,960	291,754
	1,102,450	1,022,168	1,042,682	1,063,609	1,084,956
FISCAL SERVICES					
Debt Charges - Interest	49,825	2,754	2,809	2,865	2,923
AMORTIZATION-TCA					
	1,274,000	1,299,480	1,325,470	1,351,979	1,379,019
TRANSFERS TO OTHER BODIES					
	220,000	225,000	230,000	235,000	240,000
TAXES COLLECTED FOR OTHER GOV'TS					
	4,500,389	4,324,625	4,320,755	4,407,170	4,495,314
	11,568,098	11,892,241	12,211,811	12,449,896	12,707,685
EXCESS REVENUES OVER EXPENDITURES					
	92,037	(121,595)	(286,175)	(40,685)	(41,711)

	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
ADJUST FOR NON-CASH ITEMS					
Amortization	1,274,000	1,299,480	1,325,470	1,351,979	1,379,019
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Own Funds and Reserves	1,661,461	360,400	32,500	0	5,000
Prior Years Surplus	387,974	186,773	200,000	0	0
Contribution to General Capital Fund	(1,119,100)	(853,493)	(686,078)	(706,000)	(727,000)
Transfer to Reserves	(1,598,492)	(826,685)	(540,837)	(560,414)	(570,428)
Transfer Parcel Taxes - Sewer	(44,880)	(44,880)	(44,880)	(44,880)	(44,880)
Debt Repayment - Debentures	(653,000)	0	0	0	0
	(92,037)	121,595	286,174	40,685	41,711
Change in Financial Equity	0	(0)	(0)	0	(0)

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE					
TAXATION					
Real Property					
% including Policing	3.51%	4.50%	6.9%	7.1%	2.5%
General Purposes	3,661,538	3,810,606	3,793,973	4,131,833	4,240,048
Policing Levy	0	940,875	1,381,589	1,409,221	1,437,406
Police Bridging Capital (PBC) Levy	885,547	0	0	0	0
General Utilities	106,000	107,060	108,131	109,212	110,304
Special Assessment - BIA	220,000	225,000	230,000	235,000	240,000
Frontage and Parcel Taxes	44,880	44,880	44,880	44,880	44,880
	<u>4,917,965</u>	<u>5,128,421</u>	<u>5,558,573</u>	<u>5,930,146</u>	<u>6,072,638</u>
GRANTS IN LIEU OF TAXES					
Federal - Post Office Building	12,175	12,540	12,916	13,304	13,703
	<u>12,175</u>	<u>12,540</u>	<u>12,916</u>	<u>13,304</u>	<u>13,703</u>
SALES OF SERVICE					
Garbage Collection Fees	177,260	182,578	188,055	193,697	199,508
Recycling - Curbside	47,323	47,323	47,323	47,323	47,323
Fire Protection - Cowichan Tribes	101,379	102,393	103,417	104,451	105,495
Fire Protection - Eagle Heights	238,414	240,798	243,206	245,638	248,095
Fire Protection Other	500	500	500	500	500
Administration & Recoveries	16,650	16,983	17,323	17,669	18,022
Sports Field User Fees	2,500	2,500	2,500	2,500	2,500
Cowichan Tribes Roads Contribution	400	408	416	424	433
Public Works Miscellaneous	11,000	11,110	11,221	11,333	11,447
	<u>595,426</u>	<u>604,593</u>	<u>613,961</u>	<u>623,536</u>	<u>633,323</u>
OTHER REVENUE OWN SOURCES					
Licences & Permits					
Business Licences	90,000	91,800	93,636	95,509	97,419
Licence Other	1,439	1,468	1,497	1,527	1,558
Delivery Vehicle	0	0	0	0	0
Building Permits	35,000	35,700	36,414	37,142	37,885
Plumbing Permits	3,000	3,060	3,121	3,184	3,247
Other Permits/Inspections	3,000	3,060	3,121	3,184	3,247
Dog Licences	9,500	9,690	9,884	10,081	10,283
	<u>141,939</u>	<u>144,778</u>	<u>147,673</u>	<u>150,627</u>	<u>153,639</u>
Fines - Parking & Other	23,650	24,123	24,605	25,098	25,600
	<u>23,650</u>	<u>24,123</u>	<u>24,605</u>	<u>25,098</u>	<u>25,600</u>

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Rentals					
Buildings	20,876	21,502	22,147	22,812	23,496
Leased Land	82,473	84,122	85,805	87,521	89,271
Margaret Moss Lease	86,758	87,672	91,325	91,325	91,325
Pay Parking	30,000	32,500	33,150	33,813	34,489
Permit Parking	30,200	24,508	24,999	25,499	26,009
Other Parking	900	918	936	955	974
	<u>251,207</u>	<u>251,223</u>	<u>258,362</u>	<u>261,924</u>	<u>265,565</u>
Return on Investments					
Term Deposit & Bank Interest	12,700	12,954	13,213	13,477	13,747
Penalties & Interest on Taxes					
Penalties on Taxes	37,000	37,740	38,495	39,265	40,050
Interest on Taxes	10,000	10,200	10,404	10,612	10,824
	<u>47,000</u>	<u>47,940</u>	<u>48,899</u>	<u>49,877</u>	<u>50,874</u>
Other					
Tourism Revenues	930	949	968	987	1,007
Miscellaneous Revenue	8,100	8,262	8,427	8,596	8,768
Fortis Operating Fee	23,485	23,955	24,434	24,922	25,421
Land Use Alteration Fees	13,000	13,260	13,525	13,796	14,072
Subdivision Application Fees	0	0	0	0	0
Plan Processing Fees	5,000	5,100	5,202	5,306	5,412
Emergency Program Revenue	0	0	0	0	0
Equipment Charges less operating	283,997	289,677	295,470	301,380	307,407
Parking Patrol Contribution - DDBIA	3,000	3,000	3,000	3,000	3,000
Contributions - Misc	200,000	300,000	0	0	0
	<u>537,512</u>	<u>644,202</u>	<u>351,026</u>	<u>357,987</u>	<u>365,087</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial - Revenue Sharing	555,000	555,000	555,000	555,000	555,000
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					

	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
Provincial Grants					
- Carbon Grant	5,000	5,100	5,202	5,306	5,412
- COVID19 Restart Grant	0	0	0	0	0
- Sharps Collection Grant	45,322	0	0	0	0
	<u>50,322</u>	<u>5,100</u>	<u>5,202</u>	<u>5,306</u>	<u>5,412</u>
Federal Grants					
- Other Federal Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Regional					
Parks Contribution From N. Cowichan	14,850	15,147	15,450	15,759	16,074
	<u>14,850</u>	<u>15,147</u>	<u>15,450</u>	<u>15,759</u>	<u>16,074</u>
OTHER TRANSFERS					
Prior Years Surplus					
For Misc Capital	347,974	186,773	0	0	0
For Misc Operating	0	0	200,000	0	0
- Restructure Expenses	40,000	0	0	0	0
- Council Conference and Training	0	0	0	0	0
	<u>387,974</u>	<u>186,773</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
Own Funds and Reserve Accounts					
From Reserves					
- Snow Reserve	0	0	0	0	0
- Parking Reserve	30,000	0	0	0	0
- Environment Reserve	9,286	0	0	0	0
- Police Operating Reserve	40,300	80,200	0	0	0
- Cannabis Reserve	75,300	80,200	0	0	0
- Election Reserve	0	15,000	0	0	0
- Records Management Reserve	0	0	0	0	0
- Tourism Operating Reserve	2,850	0	0	0	0
- Communications Reserve	5,000	0	5,000	0	5,000
- Totem Reserve	0	0	0	0	0
- Fire Investigation Reserve	0	0	0	0	0
- Covid Grant Reserve	786,600	110,000	27,500	0	0
- Police Bridging Capital Reserve	700,125	75,000	0	0	0
- Schappert Bequest Reserve	12,000	0	0	0	0
	<u>1,661,461</u>	<u>360,400</u>	<u>32,500</u>	<u>0</u>	<u>5,000</u>

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLECTIONS FOR OTHER GOVERNMENTS					
Regional District	1,661,463	1,694,692	1,728,586	1,763,158	1,798,421
School Taxes	1,815,000	1,851,300	1,888,326	1,926,093	1,964,614
Provincial Policing Levy	347,414	88,591	0	0	0
C.V. Regional Hospital District	622,363	634,810	647,506	660,457	673,666
Municipal Finance Authority	241	246	251	256	261
B.C. Assessment Authority	53,908	54,986	56,086	57,208	58,352
	4,500,389	4,324,625	4,320,755	4,407,170	4,495,314
Total Revenue	14,173,037	11,867,142	11,784,581	12,249,228	12,514,598

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXPENSES					
GENERAL GOVERNMENT SERVICES					
Legislative					
Council Indemnities	163,913	167,191	170,535	173,946	177,425
Legislative Conferences & Travel	14,500	30,000	30,600	31,212	31,836
	178,413	197,191	201,135	205,158	209,261
Administrative					
City Hall Salaries & Benefits	972,500	991,950	1,011,789	1,032,025	1,052,665
Sick & Severance Accrual Increase	57,000	58,140	59,303	60,489	61,699
Retirement Allowance & Payouts	0	0	0	0	0
Conferences & Travel	6,500	13,000	13,260	13,525	13,796
Meeting Expenses & Annual Functions	7,550	7,701	7,855	8,012	8,172
Memberships	11,250	11,475	11,705	11,939	12,177
Computer Services & Supplies	96,600	98,532	100,503	102,513	104,563
Legal	30,000	30,600	31,212	31,836	32,473
Training & Recognition	14,732	15,027	15,327	15,634	15,946
Accounting & Audit	22,000	22,440	22,889	23,347	23,814
Consulting	4,000	4,080	4,162	4,245	4,330
Human Resources Services	34,600	35,292	35,998	36,718	37,452
Other General Services	10,700	10,914	11,132	11,355	11,582
Write Down of Account Receivable	0	0	0	0	0
Common Services					
City Hall Maintenance & Operation	68,200	69,564	70,955	72,374	73,822
Insurance	59,138	60,321	61,527	62,758	64,013
Telephone & Postage	17,150	17,493	17,843	18,200	18,564
Advertising	5,400	5,508	5,618	5,731	5,845
Printing & Stationery	14,800	15,096	15,398	15,706	16,020
Equipment Maintenance & Replacement	500	510	520	531	541
Equipment Leases & Service Contracts	2,600	2,652	2,705	2,759	2,814
Sundry	2,925	2,984	3,043	3,104	3,166
Bank Charges	4,000	4,080	4,162	4,245	4,330
	1,442,145	1,477,358	1,506,905	1,537,043	1,567,784
Other					
Election Expenses	0	20,000	0	0	0
Grants - Annual Application	116,160	20,000	20,400	20,808	21,224
Grants - Yearly Ongoing	22,700	23,154	23,617	24,089	24,571
Tourism Spending	29,850	26,790	27,326	27,872	28,430
Summer Festival	1,000	1,020	1,040	1,061	1,082
Totem Tours Contribution	11,000	11,220	11,444	11,673	11,907
Totem Installations	0	0	0	0	0
Records Management Project	329,925	12,000	12,240	12,485	12,734
Communications (Training and Consult)	17,000	17,340	17,687	8,041	18,201
Safer Community Plan	0	0	0	0	0
City Square Management	4,000	4,000	4,000	4,000	4,000
Remembrance Day Expenses	6,200	6,324	6,450	6,579	6,711

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Operations & Maint. (Leased Bldgs.)	4,285	4,371	4,458	4,547	4,638
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>550,333</u>	<u>154,432</u>	<u>136,876</u>	<u>129,369</u>	<u>141,712</u>
Administration Distributions - Fire	(35,949)	(37,008)	(37,748)	(38,503)	(39,273)
Administration Distributions - Garbage	(16,636)	(17,035)	(17,446)	(17,870)	(18,306)
Administration Distributions - Water	(330,814)	(331,009)	(333,599)	(337,930)	(345,598)
Administration Distributions - Sewer	(178,131)	(178,236)	(179,630)	(181,962)	(186,091)
	<u>(561,530)</u>	<u>(563,288)</u>	<u>(568,423)</u>	<u>(576,265)</u>	<u>(589,269)</u>
	<u>1,609,361</u>	<u>1,265,693</u>	<u>1,276,493</u>	<u>1,295,305</u>	<u>1,329,488</u>

PROTECTIVE SERVICES

Police Costs	<u>0</u>	<u>1,015,875</u>	<u>1,381,589</u>	<u>1,409,221</u>	<u>1,437,406</u>
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Fire Department

Salaries - Chief & Officers	51,300	52,326	53,373	54,440	55,529
Call Pay - Volunteers	137,900	140,658	143,471	146,341	149,267
Mutual Aid	0	0	0	0	0
Fire Hall Operation & Maintenance	37,337	38,084	38,845	39,622	40,415
Fire Alarm System	9,650	9,843	10,040	10,241	10,445
Training & Conferences	49,750	55,000	56,100	57,222	58,366
Firefighters' Insurance	7,100	7,242	7,387	7,535	7,685
Fire Investigation & Prevention	37,500	38,250	39,015	39,795	40,591
Hydrant Rental	19,000	19,380	19,768	20,163	20,566
Clothing	10,000	10,200	10,404	10,612	10,824
Firefighting Equipment & Maintenance	22,500	22,950	23,409	23,877	24,355
Fire Dept - Other	28,675	29,249	29,833	30,430	31,039
Administration Charge - Fire	35,949	37,008	37,748	38,503	39,273
PW Storage Shed Hydro	1,200	1,224	1,248	1,273	1,299
	<u>447,861</u>	<u>461,413</u>	<u>470,642</u>	<u>480,055</u>	<u>489,656</u>

Fire Vehicle Operation & Maintenance

1-2000 Ladder Truck	11,576	11,808	12,044	12,285	12,530
2-2019 5500 Truck	2,700	2,754	2,809	2,865	2,923
3-2000 Chev Crew Cab	4,701	4,795	4,891	4,989	5,089
4-2002 Lafrance Pumper	550	561	572	584	595
5-2005 Lafrance Pumper	4,811	4,907	5,005	5,105	5,208
6-2005 Tank Truck	5,134	5,237	5,341	5,448	5,557
7-2007 Dodge Nitro	0	0	0	0	0
8-2018 Spartan Metro	5,085	5,187	5,290	5,396	5,504

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
9-2012 Rescue Truck	2,892	2,950	3,009	3,069	3,130
	37,449	38,198	38,962	39,741	40,536
Total Fire Department	485,310	499,611	509,604	519,796	530,192
Building Inspection					
Building Inspection - Salaries & Benefits	104,100	106,182	108,306	110,472	112,681
Building Inspection - Transportation	3,500	3,570	3,641	3,714	3,789
Building Inspection - Other	2,550	2,601	2,653	2,706	2,760
Admin Charges - Building Inspection	(8,812)	(8,988)	(9,168)	(9,351)	(9,538)
	101,338	103,365	105,432	107,541	109,692
Animal Control					
Animal Control Contract & Supplies	22,100	22,542	22,993	23,453	23,922
Other Protection					
Highway Safety	68,400	68,400	0	0	0
Street & Park Patrols	138,209	101,609	103,641	105,714	107,828
	206,609	170,009	103,641	105,714	107,828
PUBLIC WORKS AND ENGINEERING					
Common Services					
PW Administration Salaries & Benefits	372,050	379,491	387,081	394,822	402,719
Wages - Engineering	323,872	330,349	336,956	343,696	350,569
Engineering Services	16,340	16,667	17,000	17,340	17,687
Other - Common Services	57,875	59,033	60,213	61,417	62,646
Safety Committee & Officer	30,900	31,518	32,148	32,791	33,447
Other Safety Supplies	4,300	4,386	4,474	4,563	4,654
Workshop & Yards	54,250	55,335	56,442	57,571	58,722
Small Tools & Equipment	6,855	6,992	7,132	7,275	7,420
	866,442	883,771	901,446	919,475	937,865
PW Admin Distributions - Water	(350,477)	(355,855)	(362,972)	(370,231)	(377,636)
PW Admin Distributions - Sewer	(134,395)	(136,460)	(139,189)	(141,973)	(144,813)
	(484,872)	(492,315)	(502,161)	(512,204)	(522,448)
	381,570	391,456	399,285	407,271	415,416

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
General Maintenance					
Street Maintenance	81,850	83,487	85,157	86,860	88,597
Sidewalk Maintenance	60,000	61,200	62,424	63,672	64,946
Storm Sewers	55,900	57,018	58,158	59,322	60,508
Storm Water Quality Testing	5,000	5,100	5,202	5,306	5,412
Marchmont Storm Pumps	12,472	12,721	12,976	13,235	13,500
Dike Maintenance	6,000	6,120	6,242	6,367	6,495
Street Sweeping	64,710	66,004	67,324	68,671	70,044
Boulevards	60,000	61,200	62,424	63,672	64,946
Tree Maintenance	33,850	34,527	35,218	35,922	36,640
Totem Maintenance	19,848	20,245	20,650	21,063	21,484
Snow Removal	57,100	58,242	59,407	60,595	61,807
Weed Control	11,850	12,087	12,329	12,575	12,827
	468,580	477,952	487,511	497,261	507,206
Street Lighting					
Street Lights	91,455	93,284	95,150	97,053	98,994
Decorative Lights	9,500	9,690	9,884	10,081	10,283
	100,955	102,974	105,034	107,134	109,277
Traffic Services					
Road Marking	58,400	59,568	60,759	61,975	63,214
Street Signs	25,510	26,020	26,541	27,071	27,613
Traffic Signals	39,640	40,433	41,241	42,066	42,908
	123,550	126,021	128,541	131,112	133,734
Parking and Bylaw Enforcement					
Parking Patrols	51,970	53,009	54,070	55,151	56,254
Other - Parking Expenses	8,300	8,466	8,635	8,808	8,984
Parking Lot Lease	32,059	4,000	4,000	4,000	4,000
	92,329	65,475	66,705	67,959	69,238
Bylaw Enforcement Salaries	138,245	141,010	143,830	145,988	148,177
Homeless Encampment Costs	15,000	15,300	15,606	15,918	16,236
Sharps Pickup Program	45,322	0	0	0	0
Other Bylaw Enforcement	10,990	11,210	11,434	11,663	11,896
Parking Lot Maintenance	21,765	22,200	22,644	23,097	23,559
Admin Charge - Water	(13,058)	(13,402)	(13,670)	(13,885)	(14,105)
	218,264	176,318	179,845	182,780	185,764
	310,593	241,794	246,550	250,739	255,002

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Municipal Equipment Charges					
01 '90/05 Dump Truck	12,760	13,015	13,276	13,541	13,812
02 98 Ingersoll Compressor	755	770	786	801	817
03 2004 GMC Service Body	0	0	0	0	0
05 2000 GMC Dump	0	0	0	0	0
06 2000 Altec Lift Truck	0	0	0	0	0
09 06 John Deere X724A	0	0	0	0	0
12 05 Paint Sprayer	0	0	0	0	0
16 00 VA-25S Sidewalk Grinder	90	92	94	96	97
18 Chain Saws/ Trimmers	235	240	244	249	254
21 Mowers/Leaf Blowers	2,350	2,397	2,445	2,494	2,544
22 2004 F350 Dump	0	0	0	0	0
24 Weedeater/Hedge Trimmers	3,600	3,672	3,745	3,820	3,897
25 Compactors	1,400	1,428	1,457	1,486	1,515
28 Trash Pumps	200	204	208	212	216
29 06 John Deere Mower	4,104	4,186	4,270	4,355	4,442
30 Edger	30	31	31	32	32
32 2000 14' Sander	0	0	0	0	0
40 Stihl Cutoff Saw	160	163	166	170	173
42 2004 Husqvarna Mower	0	0	0	0	0
44 1994 Elgin Sweeper	500	510	520	531	541
45 88 Pressure washer	130	133	135	138	141
46 04 Grumman Van	0	0	0	0	0
48 89 Cement Mixer	91	93	95	97	99
49 1994 Parks Trailer	395	403	411	419	428
51 2004 Parks Trailer	0	0	0	0	0
52 2005 Dakota	5,350	5,457	5,566	5,677	5,791
56 2006 New Holland Backhoe	0	0	0	0	0
58 2007 Civic Hybrid	0	0	0	0	0
59 2008 Chevy Silverado PU	0	0	0	0	0
60 2008 GMC Dump Box	7,560	7,711	7,865	8,023	8,183
61 2008 Utility Trailer	260	265	271	276	281
62 2008 Honda Road Saw	800	816	832	849	866
63 2009 Snowblower	270	275	281	287	292
64 Herring Pump	250	255	260	265	271
65 2011 International Garbage Truck	35,500	36,210	36,934	37,673	38,426
66 2011 Ford Fiesta	4,970	5,069	5,171	5,274	5,380
67 2012 Mower - Kohler 52"	0	0	0	0	0
68 2012 Vactor Truck	34,910	35,608	36,320	37,047	37,788
69 2012 Backhoe CAT 420	16,520	16,850	17,187	17,531	17,882
71 2013 Toyota Prius - Hybrid	3,180	3,244	3,308	3,375	3,442
72 2013 Brine Trailer	1,800	1,836	1,873	1,910	1,948
73 2014 Portable Generator	720	734	749	764	779
74 2014 Honda Fit	2,770	2,825	2,882	2,940	2,998
75 2015 Ford F-550	9,760	9,955	10,154	10,357	10,565
76 2015 Sander on #75	900	918	936	955	974
77 2015 Ford Van	5,550	5,661	5,774	5,890	6,007
78 2015 Parks Trailer	425	434	442	451	460

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
79 Yamaha Generator	150	153	156	159	162
80 Salt/Sand Spreader	2,400	2,448	2,497	2,547	2,598
81 Sewer Camera	200	204	208	212	216
82 2016 Ford F-150	4,050	4,131	4,214	4,298	4,384
83 2017 F350	8,310	8,476	8,646	8,819	8,995
84 Survey equipment	60	61	62	64	65
85 2017 Promaster Van	6,850	6,987	7,127	7,269	7,415
86 - Ford F150	3,300	3,366	3,433	3,502	3,572
87 - 2012 Cat loader	10,650	10,863	11,080	11,302	11,528
88 - 2018 ITB Step Van	6,700	6,834	6,971	7,110	7,252
89 - John Deere Lawnmower	3,100	3,162	3,225	3,290	3,356
90 - Ford Bucket Truck	4,150	4,233	4,318	4,404	4,492
91 - Titan Paint Sprayer	500	510	520	531	541
92 - Rainbow Trailer	270	275	281	287	292
93 - Honda Clarity	2,768	2,823	2,880	2,937	2,996
94 - Bagela Paving Machine	1,450	1,479	1,509	1,539	1,570
95 - Ford Ranger	4,050	4,131	4,214	4,298	4,384
96 - Chev 3500	6,800	6,936	7,075	7,216	7,361
97 - JD Mower	2,340	2,387	2,435	2,483	2,533
98 - Gravel Truck	7,100	7,242	7,387	7,535	7,685
100 - Salt/Sand Spreader	200	204	208	212	216
101 - Caterpillar Backhoe	8,250	8,415	8,583	8,755	8,930
102 - Dodge Nitro	0	0	0	0	0
Undistributed Charges	4,400	4,488	4,578	4,669	4,763
Transfer Equipment Surplus	283,997	289,677	295,470	301,380	307,407
	530,340	540,947	551,766	562,801	574,057

ENVIRONMENTAL HEALTH SERVICES

Public Washrooms

Canada Avenue Washrooms	18,885	19,263	19,648	20,041	20,442
Centennial Park Washrooms	14,200	14,484	14,774	15,069	15,371
	33,085	33,747	34,422	35,110	35,812

Environmental Programs

Environmental Programs	10,000	0	0	0	0
	10,000	0	0	0	0

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Residential Garbage Collection					
Wages & Benefits - Collection	64,450	65,739	67,054	68,060	69,080
Municipal Equipment - Collection	68,000	69,360	70,747	72,162	73,605
Administration Charge - Garbage	16,633	16,966	17,305	17,651	18,004
Cardboard Bins	2,100	2,142	2,185	2,229	2,273
Garbage Tipping Fees	26,000	26,520	27,050	27,591	28,143
Recycling	4,700	4,794	4,890	4,988	5,087
Other Programs - e.g. Yard waste	18,100	18,462	18,831	19,208	19,592
Organics Disposal	15,000	15,300	15,606	15,918	16,236
Other Collection - Litter	7,500	7,650	7,803	7,959	8,118
Miscellaneous Garbage Costs	2,100	2,968	3,906	5,254	6,691
	224,583	229,901	235,378	241,020	246,831
PLANNING AND STUDY PROJECTS					
Planning Salaries & Benefits	274,400	307,388	223,238	227,703	232,257
Planning & Zoning Expenses	18,400	18,768	19,143	19,526	19,917
Restructure	40,000	0	0	0	0
DBIA Façade Improvement Program	5,000	5,000	5,000	5,000	5,000
Carbon Offsets/Projects	6,000	6,120	6,242	6,367	6,495
	343,800	337,276	253,624	258,596	263,668
RECREATION & CULTURAL SERVICES					
Joint Recreation Facilities					
Joint Cowichan Aquatic Centre	370,000	275,000	280,500	286,110	291,832
Joint Parks	6,185	6,309	6,435	6,564	6,695
Sportsplex Public Use	15,000	15,300	15,606	15,918	16,236
	391,185	296,609	302,541	308,592	314,764
City Parks & Facilities					
Centennial Heights Parks	6,790	6,926	7,064	7,206	7,350
Station Street Park	2,250	2,295	2,341	2,388	2,435
Charles Hoey Park	43,300	44,166	45,049	45,950	46,869
Rotary Park	57,010	58,150	59,313	60,499	61,709
Sandpitch	4,500	4,590	4,682	4,775	4,871
McAdam Park	82,382	84,030	85,710	87,424	89,173
Centennial Park	59,855	61,052	62,273	63,519	64,789
City Square	17,210	17,554	17,905	18,263	18,629
Farmers' Market	275	281	286	292	298
Downtown Area	126,450	128,979	131,559	134,190	136,874
China Gardens	2,075	2,117	2,159	2,202	2,246
Friendship (Sii ye' yu) Trail	500	510	520	531	541
Heiwa Park	6,210	6,334	6,461	6,590	6,722
Parks Other	10,790	11,006	11,226	11,450	11,679
Parks Training	6,696	6,830	6,967	7,106	7,248
Benches & Plaques	830	847	864	881	898
Graffiti Removal	8,730	8,905	9,083	9,264	9,450
Pole Banners	2,400	2,448	2,497	2,547	2,598

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Highway Banners	3,750	3,825	3,902	3,980	4,059
	442,003	450,843	459,860	469,057	478,438
Cultural Buildings & Facilities					
Library	251,536	256,567	261,698	266,932	272,271
VSO Centre	6,876	7,082	7,295	7,514	7,739
Public Art Maintenance	750	765	780	796	812
Museum Grant & Operating Expenses	10,100	10,302	10,508	10,718	10,933
	269,262	274,716	280,281	285,960	291,754
FISCAL SERVICES					
Interest					
Interest on Prepaid Taxes	2,700	2,754	2,809	2,865	2,923
Debt Interest					
Pool Debt	47,125	0	0	0	0
	49,825	2,754	2,809	2,865	2,923
Principal					
Pool Debt Principal	653,000	0	0	0	0
	653,000	0	0	0	0
Transfer to Own Reserves & Allowances					
Machinery & Equipment Reserve Fund	270,000	278,100	286,443	295,036	303,887
Fire Dept Equip Reserve Fund	188,000	193,640	199,449	205,433	211,596
Totem Reserve Fund	0	0	0	0	0
Elections Reserve	5,000	0	5,000	5,000	5,000
Garbage Reserve	0	0	0	0	0
Tourism Reserve	0	0	0	0	0
Leased Buildings Reserve	49,945	49,945	49,945	49,945	49,945
Insurance Reserve	0	0	0	0	0
Human Resources Reserve	0	0	0	0	0
Records Management Reserve	0	0	0	0	0
Covid Safe Restart Grant Reserve	0	0	0	0	0
Cannabis Reserve	200,000	300,000	0	0	0
Communications Reserve	0	5,000	0	5,000	0
Police Bridging Capital Fund (PBC) Reserve	885,547	0	0	0	0
	1,598,492	826,685	540,837	560,414	570,428

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
CONTRIBUTION TO GENERAL CAPITAL FUND					
Paid by Prior Years' Surpluses & Reserves	347,974	186,773	0	0	0
Paid by General Taxation	771,126	666,720	686,078	706,000	727,000
Total Contribution to Capital Fund	1,119,100	853,493	686,078	706,000	727,000
TRANSFER TO UTILITY OPERATING FUNDS					
Sewer Parcel Tax	44,880	44,880	44,880	44,880	44,880
TRANSFER TO OTHER BODIES					
Business Improvement Areas	220,000	225,000	230,000	235,000	240,000
Total Transfers to Other Bodies	220,000	225,000	230,000	235,000	240,000
COLLECTIONS FOR OTHER GOVERNMENTS					
Cowichan Valley Regional District					
General Government	108,274	110,439	112,648	114,901	117,199
Malahat Transit	16,588	16,920	17,258	17,603	17,955
Transit	147,319	150,265	153,271	156,336	159,463
Emergency 911	46,863	47,800	48,756	49,731	50,726
Economic Development	27,357	27,904	28,462	29,031	29,612
Regional Tourism	5,979	6,099	6,221	6,345	6,472
Environmental Initiatives	31,369	31,996	32,636	33,289	33,955
Emergency Planning	43,245	44,110	44,992	45,892	46,810
Regional Parks	66,668	68,001	69,361	70,749	72,164
Kinsol Trestle	5,363	5,470	5,580	5,691	5,805
Liquid Waste Management Plan	1,817	1,853	1,890	1,928	1,967
Regional Parkland Acquisition	37,386	38,134	38,896	39,674	40,468
Community Centre	660,696	673,910	687,388	701,136	715,159
Victim Services	6,722	6,856	6,994	7,133	7,276
Safer Futures	1,634	1,667	1,700	1,734	1,769
Social Planning	3,022	3,082	3,144	3,207	3,271
Cowichan Community Policing	38,719	39,493	40,283	41,089	41,911
Cowichan Valley Hospice	3,094	3,156	3,219	3,283	3,349
Arts & Culture	6,478	6,608	6,740	6,875	7,012
Cowichan River Flood Mgmt	20,165	20,568	20,980	21,399	21,827
Solid Waste Management	310,950	317,169	323,512	329,983	336,582
Cowichan Housing Association	37,370	38,117	38,880	39,657	40,450
Drinking Water & Watershed Protection	34,385	35,073	35,774	36,490	37,219
Cowichan Valley Regional District	1,661,463	1,694,692	1,728,586	1,763,158	1,798,421

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
School Taxes	1,815,000	1,851,300	1,888,326	1,926,093	1,964,614
Provincial Policing Levy	347,414	88,591	0	0	0
C.V. Regional Hospital District	622,363	634,810	647,506	660,457	673,666
Municipal Finance Authority	241	246	251	256	261
B.C. Assessment Authority	53,908	54,986	56,086	57,208	58,352
	4,500,389	4,324,625	4,320,755	4,407,170	4,495,314
TOTAL EXPENSES	3,441,393	2,698,648	2,755,402	2,813,374	2,872,592

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER ENTERPRISE - REVENUES					
Sales of Service	3%	7%	7%	7%	7%
Sewer User Fees	958,054	1,025,919	1,097,733	1,181,436	1,263,463
User Fees - Cowichan Tribes	7,972	8,530	9,127	10,567	12,108
User Fees - N. Cowichan	89,587	95,858	102,568	110,549	119,088
Metered Sewer Fees	318,030	340,292	364,113	390,401	418,531
Transmission Fees - Cowichan Tribes	305	326	349	1,175	2,058
Cost Sharing - North Cowichan	27,400	29,318	31,370	34,367	37,574
	1,401,348	1,500,243	1,605,260	1,728,496	1,852,821
Other Revenue From Own Sources					
Return on Investments	35,000	35,700	36,414	37,142	37,885
Transfer from General - Parcel Tax	44,880	44,880	44,880	44,880	44,880
	1,481,228	1,580,823	1,686,554	1,810,518	1,935,586
SEWER ENTERPRISE - EXPENDITURES					
Administration					
Toilet Rebate - Sewer	500	500	500	500	500
Sewer Engineering & Planning	5,000	5,100	5,202	5,306	5,412
Insurance Allocation - Sewer	1,000	1,020	1,040	1,061	1,082
Sewer Training	5,000	5,100	5,202	5,306	5,412
Other Sewer Administration	13,500	13,770	14,045	14,326	14,613
Administration Charges - Sewer	178,131	178,236	179,630	181,962	186,091
PW Administration Charge - Sewer	134,395	136,460	139,189	141,973	144,813
	337,526	340,186	344,809	350,435	357,923
Transmission & Distribution					
System Maintenance	100,000	102,000	104,040	106,121	108,243
Infiltration Investigation	3,000	3,060	3,121	3,184	3,247
Marchmont Street Station	44,497	45,387	46,295	47,221	48,165
Pumping - Lift Stations	27,400	27,948	28,507	29,077	29,659
	174,897	178,395	181,963	185,602	189,314
Contribution to Joint Utilities Board	400,000	406,410	407,770	415,920	424,230
Sewer Debt Interest	0	0	0	78,572	152,802
Amortization of Capital Assets	42,500	43,350	44,217	45,101	46,003
Total Expenditures	954,923	968,341	978,759	1,075,631	1,170,273
Excess Revenues over Expenditures	526,305	612,483	707,795	734,887	765,314

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ADJUST FOR NON-CASH					
Amortization	42,500	43,350	44,217	45,101	46,003
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Prior Years Surplus	406,800	739,950	1,632,109	56,106	-
Prior Years' Surplus For Capital Fund	(406,800)	(739,950)	(1,632,109)	-	-
Contribution to Sewer Capital Fund	(568,805)	(655,833)	(752,012)	(756,641)	(656,800)
Debt Repayment	-	-	-	(79,454)	(154,517)
	(526,305)	(612,483)	(707,795)	(734,888)	(765,314)
	0	(0)	0	(0)	(0)

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
WATER UTILITY - REVENUES					
Sale of Water	3%	3%	3%	3%	3%
City Flat Rate	52,126	53,670	55,280	56,938	58,646
City Metered	737,144	759,258	782,036	805,497	829,662
Cowichan Tribes Flat Rate	26,257	27,045	27,856	28,692	29,552
Cowichan Tribes Metered	201,094	207,127	213,341	219,741	226,333
North Cowichan I Flat Rate	57,687	59,418	61,200	63,036	64,927
North Cowichan I Metered	794,640	818,479	843,034	868,325	894,374
North Cowichan II Flat Rate	95,584	98,452	101,405	104,447	107,581
North Cowichan II Metered	117,179	120,694	124,315	128,045	131,886
Eagle Heights Flat Rate	45,082	46,434	47,827	49,262	50,740
Eagle Heights Metered	357,225	367,942	378,980	390,349	402,060
	2,484,018	2,558,519	2,635,274	2,714,332	2,795,762
Other Services					
Water On/Off	750	750	750	750	750
	750	750	750	750	750
Other Revenue from Own Sources					
Penalties	20,000	20,400	20,808	21,224	21,649
Water Studies	2,000	2,040	2,081	2,122	2,165
Interest on Investment	30,000	30,600	31,212	31,836	32,473
	52,000	53,040	54,101	55,183	56,286
	2,536,768	2,612,309	2,690,125	2,770,265	2,852,799
WATER UTILITY - EXPENDITURES					
Administration					
Salaries & Benefits - Water	9,760	9,955	10,154	10,357	10,565
Toilet Rebate - Water	500	500	500	500	500
Travel & Conferences - Water	500	510	520	531	541
Water Grants	24,500	24,990	25,490	26,000	26,520
Water Engineering & Planning	24,000	24,480	24,970	25,469	25,978
Insurance Allocation	5,832	5,949	6,068	6,189	6,313
Training & Courses	10,000	10,200	10,404	10,612	10,824
Well Licence	11,000	11,220	11,444	11,673	11,907
Other Water Administration	21,700	22,134	22,577	23,028	23,489
Legal - Water	10,000	10,200	10,404	10,612	10,824
Administration Charges - Water	330,814	331,009	333,599	337,930	345,598
PW Administration Charge - Water	350,477	355,855	362,972	370,231	377,636
	799,083	807,002	819,101	833,133	850,695

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transmission & Distribution					
General System Maintenance	74,150	75,633	77,146	78,689	80,262
City System Maintenance	167,106	170,448	173,857	177,334	180,881
N C System Maintenance	114,005	116,285	118,611	120,983	123,403
Eagle Heights Maintenance	65,957	67,276	68,622	69,994	71,394
Cowichan Tribes Maintenance	20,414	20,822	21,239	21,664	22,097
Metering - High Use Services	500	510	520	531	541
Meter Reading	40,500	41,310	42,136	42,979	43,839
	<u>482,632</u>	<u>492,285</u>	<u>502,130</u>	<u>512,173</u>	<u>522,416</u>
Pumping					
General Pumphouse Maintenance	39,400	40,188	40,992	41,812	42,648
Pumphouse No. 2	88,237	90,002	91,802	93,638	95,511
Pumphouse No. 3	14,480	14,770	15,065	15,366	15,674
Pumphouse No. 4	66,000	67,320	68,666	70,040	71,441
Pumphouse No. 5	9,465	9,654	9,847	10,044	10,245
Eagle Heights Pumphouse	22,320	22,766	23,222	23,686	24,160
Gibbins Road Pump & Reservoir	27,060	27,601	28,153	28,716	29,291
Graffiti Removal Water Buildings	1,320	1,346	1,373	1,401	1,429
	<u>268,282</u>	<u>273,648</u>	<u>279,121</u>	<u>284,703</u>	<u>290,397</u>
AMORTIZATION	<u>359,700</u>	<u>366,894</u>	<u>374,232</u>	<u>381,717</u>	<u>389,351</u>
Total Expenditures	<u>1,909,697</u>	<u>1,939,828</u>	<u>1,974,584</u>	<u>2,011,725</u>	<u>2,052,859</u>
Excess Revenue Over Exp.	<u>627,071</u>	<u>672,480</u>	<u>715,541</u>	<u>758,540</u>	<u>799,940</u>
ADJUST FOR NON-CASH - AMORTIZATION					
Amortization	359,700	366,894	374,232	381,717	389,351
ADJUST FOR NON PSAB ITEMS					
Transfer from Prior Years Surplus - Water	1,720,386	64,000	64,000	0	0
Transfer to Water Capital Reserve	0	0	0	0	0
Prior-Years' Surplus For Capital	(1,720,386)	(64,000)	(64,000)	-	-
Transfer to Water Capital Fund	(986,771)	(1,039,374)	(1,089,773)	(1,140,257)	(1,189,291)
	<u>(627,071)</u>	<u>(672,480)</u>	<u>(715,541)</u>	<u>(758,540)</u>	<u>(799,940)</u>
Change in Financial Equity	<u>0</u>	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>