

CITY OF DUNCAN
2023 - 2027 Draft Financial Plan

	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TAXATION	6,154,093	6,619,422	6,943,771	7,534,221	7,705,432
GRANTS IN LIEU OF TAXES	13,200	13,596	14,004	14,424	14,857
SALES OF SERVICE	784,452	882,281	901,552	921,295	941,522
OTHER REVENUE FROM OWN SOURCES					
Licences & Permits	204,850	208,947	213,126	217,388	221,736
Fines	21,100	21,522	21,952	22,391	22,839
Rentals	286,179	290,355	294,617	298,974	303,426
Return on Investment	40,000	40,800	41,616	42,448	43,297
Penalties & Interest on Taxes	45,000	45,900	46,818	47,754	48,709
Other	621,164	378,527	386,038	393,699	401,513
	<u>1,218,293</u>	<u>986,051</u>	<u>1,004,168</u>	<u>1,022,655</u>	<u>1,041,521</u>
TRANSFERS FROM OTHER GOV'TS					
Unconditional					
- Provincial	546,000	556,920	568,058	579,420	591,008
Conditional					
- Provincial	119,082	89,362	89,648	14,857	15,154
	<u>119,082</u>	<u>89,362</u>	<u>89,648</u>	<u>14,857</u>	<u>15,154</u>
FUNDS CONTRIBUTED FROM OTHER GOV'TS					
- Regional	32,950	33,609	34,281	34,967	35,666
COLLECTIONS FOR OTHER GOV'TS	4,420,947	4,509,366	4,599,553	4,691,544	4,785,375
	<u><u>13,289,017</u></u>	<u><u>13,690,607</u></u>	<u><u>14,155,034</u></u>	<u><u>14,813,382</u></u>	<u><u>15,130,535</u></u>

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GENERAL GOVERNMENT SERVICES					
Legislative	232,063	234,358	239,045	243,826	248,703
Administrative	1,532,374	1,540,102	1,569,904	1,600,302	1,631,308
Other General Government Services	537,712	138,130	152,782	171,488	158,488
Administration Charges	(599,858)	(620,623)	(633,106)	(645,839)	(658,832)
	<u>1,702,291</u>	<u>1,291,966</u>	<u>1,328,625</u>	<u>1,369,777</u>	<u>1,379,666</u>
PROTECTIVE SERVICES					
Police Costs	1,851,313	2,141,691	2,450,456	2,931,156	2,989,779
Fire Protection	664,809	722,673	737,127	751,869	766,906
Building Inspections	111,785	114,020	116,301	118,627	120,999
Animal & Pest Control	30,629	31,242	31,866	32,504	33,154
Street Patrols	186,100	181,940	147,737	150,692	153,705
	<u>2,844,636</u>	<u>3,191,566</u>	<u>3,483,486</u>	<u>3,984,847</u>	<u>4,064,544</u>
PUBLIC WORKS AND ENGINEERING					
Common Services	910,853	929,070	947,651	966,604	985,937
PW Admin Charges	(509,357)	(519,544)	(529,935)	(540,534)	(551,345)
Road Transport	484,694	494,388	504,276	514,361	524,648
Street Lighting	110,970	113,189	115,453	117,762	120,117
Traffic Services	153,365	156,432	159,561	162,752	166,007
Parking and Bylaw Enforcement	303,431	272,700	278,074	282,835	287,680
	<u>1,453,956</u>	<u>1,446,235</u>	<u>1,475,080</u>	<u>1,503,781</u>	<u>1,533,045</u>
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms	46,450	47,379	48,327	49,293	50,279
Environmental Programs	144,224	5,100	5,202	5,306	5,412
Garbage Disposal and Collection	270,908	319,526	326,866	334,365	342,074
	<u>461,582</u>	<u>372,005</u>	<u>380,395</u>	<u>388,964</u>	<u>397,765</u>
PLANNING AND STUDY PROJECTS					
Planning and Zoning	329,400	335,988	224,172	228,655	233,228
Study Projects	50,000	5,000	5,000	5,000	5,000
	<u>379,400</u>	<u>340,988</u>	<u>229,172</u>	<u>233,655</u>	<u>238,228</u>
RECREATIONAL & CULTURAL SERVICES					
Joint Facilities	269,186	143,113	7,127	7,269	7,415
City Parks	490,575	500,387	510,394	520,602	531,014
Cultural Buildings	285,017	290,717	296,532	302,462	308,512
	<u>1,044,778</u>	<u>934,217</u>	<u>814,053</u>	<u>830,334</u>	<u>846,940</u>
FISCAL SERVICES					
Debt Charges - Interest	2,500	2,550	2,601	2,653	2,706
AMORTIZATION-TCA	1,709,724	1,743,918	1,778,797	1,814,373	1,850,660
TRANSFERS TO OTHER BODIES	267,750	281,138	295,194	309,954	325,452
TAXES COLLECTED FOR OTHER GOV'TS	4,420,947	4,509,366	4,599,553	4,691,544	4,785,375
	<u>14,287,564</u>	<u>14,113,949</u>	<u>14,386,956</u>	<u>15,129,882</u>	<u>15,424,382</u>

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	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXCESS REVENUES OVER EXPENDITURES	(998,547)	(423,342)	(231,921)	(316,500)	(293,848)
ADJUST FOR NON-CASH ITEMS					
Amortization	1,709,724	1,743,918	1,778,797	1,814,373	1,850,660
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Own Funds and Reserves	974,676	197,056	6,000	21,000	6,000
Prior Years Surplus	860,066	268,000	0	0	0
Contribution to General Capital Fund	(1,496,266)	(974,580)	(727,777)	(749,611)	(772,099)
Transfer to Reserves	(1,004,653)	(766,053)	(780,098)	(724,262)	(745,713)
Transfer Parcel Taxes - Sewer	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Debt Repayment - Debentures	-	0	0	0	0
	998,547	423,341	231,921	316,500	293,848
Change in Financial Equity	0	0	0	0	0

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	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE					
TAXATION					
Real Property					
	11.33%	7.86%	5.0%	8.8%	2.2%
General Purposes	4,202,388	4,042,875	4,043,315	4,137,207	4,233,188
(1) Policing Levy	1,531,313	2,141,691	2,450,456	2,931,156	2,989,779
Police Bridging Capital (PBC) Levy	0	0	0	0	0
General Utilities	107,642	108,718	109,806	110,904	112,013
(2) Special Assessment - BIA	267,750	281,138	295,194	309,954	325,452
Frontage and Parcel Taxes	45,000	45,000	45,000	45,000	45,000
	<u>6,154,093</u>	<u>6,619,422</u>	<u>6,943,771</u>	<u>7,534,221</u>	<u>7,705,432</u>
GRANTS IN LIEU OF TAXES					
Federal - Post Office Building	13,200	13,596	14,004	14,424	14,857
SALES OF SERVICE					
(1) Garbage Collection Fees	230,822	291,570	300,317	309,327	318,606
(2) Recycling - Curbside	55,060	55,060	55,060	55,060	55,060
(1) Fire Protection - Cowichan Tribes	133,640	140,603	143,415	146,283	149,209
(1) Fire Protection - Eagle Heights	325,580	355,102	362,204	369,448	376,837
(2) Fire Protection Other	500	500	500	500	500
Administration & Recoveries	21,450	21,879	22,317	22,763	23,218
Sports Field User Fees	9,000	9,000	9,000	9,000	9,000
Cowichan Tribes Roads Contribution	400	408	416	424	433
(1) Public Works Miscellaneous	8,000	8,160	8,323	8,490	8,659
	<u>784,452</u>	<u>882,281</u>	<u>901,552</u>	<u>921,295</u>	<u>941,522</u>
OTHER REVENUE OWN SOURCES					
Licences & Permits					
Business Licences	105,000	107,100	109,242	111,427	113,655
(3) Licence Other	3,200	3,264	3,329	3,396	3,464
(1) Building Permits	77,000	78,540	80,111	81,713	83,347
Plumbing Permits	3,000	3,060	3,121	3,184	3,247
(1) Other Permits/Inspections	4,650	4,743	4,838	4,935	5,033
(4) Dog Licences	12,000	12,240	12,485	12,734	12,989
	<u>204,850</u>	<u>208,947</u>	<u>213,126</u>	<u>217,388</u>	<u>221,736</u>
Fines - Parking & Other	21,100	21,522	21,952	22,391	22,839

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	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Rentals					
Buildings	27,371	28,192	29,038	29,909	30,806
Leased Land	93,988	95,868	97,785	99,741	101,736
Margaret Moss Lease	91,320	91,325	91,325	91,325	91,325
Pay Parking	24,000	24,480	24,970	25,469	25,978
Permit Parking	36,400	37,128	37,871	38,628	39,401
(2) Other Parking	1,100	1,122	1,144	1,167	1,191
(2) EV Charging fees	12,000	12,240	12,485	12,734	12,989
	<u>286,179</u>	<u>290,355</u>	<u>294,617</u>	<u>298,974</u>	<u>303,426</u>
Return on Investments					
(5) Term Deposit & Bank Interest	<u>40,000</u>	<u>40,800</u>	<u>41,616</u>	<u>42,448</u>	<u>43,297</u>
Penalties & Interest on Taxes					
Penalties on Taxes	37,000	37,740	38,495	39,265	40,050
(6) Interest on Taxes	8,000	8,160	8,323	8,490	8,659
	<u>45,000</u>	<u>45,900</u>	<u>46,818</u>	<u>47,754</u>	<u>48,709</u>
Other					
Tourism Revenues	930	949	968	987	1,007
(7) Miscellaneous Revenue	10,500	10,710	10,924	11,143	11,366
Fortis Operating Fee	34,734	35,429	36,137	36,860	37,597
(1) Land Use Alteration Fees	17,000	17,340	17,687	18,041	18,401
(1) Plan Processing Fees	15,000	15,300	15,606	15,918	16,236
Equipment Charges less operating	290,000	295,800	301,716	307,750	313,905
Parking Patrol Contribution - DDBIA	3,000	3,000	3,000	3,000	3,000
Contributions - Misc	250,000	0	0	0	0
	<u>621,164</u>	<u>378,527</u>	<u>386,038</u>	<u>393,699</u>	<u>401,513</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial - Revenue Sharing	<u>546,000</u>	<u>556,920</u>	<u>568,058</u>	<u>579,420</u>	<u>591,008</u>

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CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Grants					
(8) - Traffic Fine Revenue Sharing	14,000	14,280	14,566	14,857	15,154
(2) - Local Government Climate Action Program	75,082	75,082	75,082	0	0
(3) - Sharps Collection Grant	0	0	0	0	0
(3) - Fire Department Grants	30,000	0	0	0	0
	<u>119,082</u>	<u>89,362</u>	<u>89,648</u>	<u>14,857</u>	<u>15,154</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Regional					
Parks Contribution From N. Cowichan	14,950	15,249	15,554	15,865	16,182
(3) Sharps Clean Up Contribution from N. Cowichan	18,000	18,360	18,727	19,102	19,484
	<u>32,950</u>	<u>33,609</u>	<u>34,281</u>	<u>34,967</u>	<u>35,666</u>
OTHER TRANSFERS					
Prior Years Surplus					
(9) For Misc Capital	810,266	268,000	0	0	0
(9) For Misc Operating	0	0	0	0	0
- Restructure Expenses	40,000	0	0	0	0
(10) - Council Conference and Training	9,800	0	0	0	0
	<u>860,066</u>	<u>268,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Own Funds and Reserve Accounts					
From Reserves					
(3) - Environment Reserve	3,450	0	0	0	0
(4) - Police Operating Reserve	36,550	18,550	0	0	0
(5) - Cannabis Reserve	63,550	18,550	0	0	0
(6) - Election Reserve	0	0	0	21,000	0
- Tourism Operating Reserve	0	0	0	0	0
(7) - Communications Reserve	6,000	0	6,000	0	6,000
(11) - Covid Grant Reserve	472,582	109,956	0	0	0
(2) - Local Govt Climate Action Reserve	140,774	0	0	0	0
(12) - Police Bridging Capital Reserve	240,000	50,000	0	0	0
(13) - Schappert Bequest Reserve	11,770	0	0	0	0
	<u>974,676</u>	<u>197,056</u>	<u>6,000</u>	<u>21,000</u>	<u>6,000</u>

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	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLECTIONS FOR OTHER GOVERNMENTS					
Regional District	1,633,557	1,666,228	1,699,553	1,733,544	1,768,215
School Taxes	2,135,995	2,178,715	2,222,289	2,266,735	2,312,070
Provincial Policing Levy	0	0	0	0	0
C.V. Regional Hospital District	590,168	601,971	614,011	626,291	638,817
Municipal Finance Authority	314	320	327	333	340
B.C. Assessment Authority	60,913	62,131	63,374	64,641	65,934
	<u>4,420,947</u>	<u>4,509,366</u>	<u>4,599,553</u>	<u>4,691,544</u>	<u>4,785,375</u>
Total Revenue	<u><u>13,710,271</u></u>	<u><u>13,339,983</u></u>	<u><u>13,640,224</u></u>	<u><u>14,369,654</u></u>	<u><u>14,683,061</u></u>

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EXPENSES					
GENERAL GOVERNMENT SERVICES					
Legislative					
Council Indemnities	182,380	186,028	189,748	193,543	197,414
(14) Legislative Conferences & Travel	49,683	48,331	49,297	50,283	51,289
	<u>232,063</u>	<u>234,358</u>	<u>239,045</u>	<u>243,826</u>	<u>248,703</u>
Administrative					
(15) City Hall Salaries & Benefits	1,023,600	1,044,072	1,064,953	1,086,253	1,107,978
Retirement Allowance & Payouts	64,990	50,000	50,000	50,000	50,000
Conferences & Travel	12,500	12,750	13,005	13,265	13,530
Meeting Expenses & Annual Functions	7,500	7,650	7,803	7,959	8,118
Memberships	11,590	11,822	12,058	12,299	12,545
Computer Services & Supplies	107,802	109,958	112,157	114,400	116,688
Legal	30,000	30,600	31,212	31,836	32,473
Training & Recognition	14,165	14,448	14,737	15,032	15,333
Accounting & Audit	24,255	24,740	25,235	25,740	26,254
Consulting	4,000	4,080	4,162	4,245	4,330
Human Resources Services	35,900	36,618	37,350	38,097	38,859
(16) Other General Services	10,000	3,570	3,641	3,714	3,789
Common Services					
City Hall Maintenance & Operation	76,920	78,458	80,028	81,628	83,261
Insurance	57,777	58,933	60,111	61,313	62,540
Telephone & Postage	17,150	17,493	17,843	18,200	18,564
Advertising	5,200	5,304	5,410	5,518	5,629
Printing & Stationery	14,700	14,994	15,294	15,600	15,912
Equipment Maintenance & Replacement	400	408	416	424	433
(17) Equipment Leases & Service Contracts	5,500	5,610	5,722	5,837	5,953
(17) Sundry	1,825	1,862	1,899	1,937	1,975
(17) Bank Charges	6,600	6,732	6,867	7,004	7,144
	<u>1,532,374</u>	<u>1,540,102</u>	<u>1,569,904</u>	<u>1,600,302</u>	<u>1,631,308</u>

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Other					
(8) Election Expenses	0	0	0	28,000	0
(18) Grants - Annual Application	24,300	24,786	25,282	25,787	26,303
(19) Grants - Yearly Ongoing	24,000	0	0	0	0
Grants - Enhanced Security Initiative	10,082	0	0	0	0
Grants - Grafitti Program	1,770	0	0	0	0
Grants - COVID Recovery	44,400	0	0	0	0
Grants - City Wide Façade Improvement	10,000	0	0	0	0
Grants - Portable Toilet Program	7,000	0	0	0	0
(20) Tourism Spending	27,000	27,540	28,091	28,653	29,226
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
Records Management Project	328,225	36,000	36,720	37,454	38,203
(9) Communications (Training and Consult)	25,600	13,872	26,149	14,432	26,961
City Square Management	4,000	4,000	4,000	4,000	4,000
Remembrance Day Expenses	6,250	6,375	6,503	6,633	6,765
Truth & Reconciliation Day Expenses	1,025	1,046	1,066	1,088	1,109
(21) Operations & Maint. (Leased Bldgs.)	3,560	3,631	3,704	3,778	3,853
(22) Margaret Moss	7,000	7,140	7,283	7,428	7,577
Junior Council	1,500	1,500	1,500	1,500	1,500
	<u>537,712</u>	<u>138,130</u>	<u>152,782</u>	<u>171,488</u>	<u>158,488</u>
Administration Distributions - Fire	(47,023)	(53,531)	(54,602)	(55,694)	(56,808)
Administration Distributions - Garbage	(20,067)	(23,669)	(24,212)	(24,768)	(25,339)
Administration Distributions - Water	(346,299)	(353,225)	(360,289)	(367,495)	(374,845)
Administration Distributions - Sewer	(186,469)	(190,198)	(194,002)	(197,882)	(201,840)
	<u>(599,858)</u>	<u>(620,623)</u>	<u>(633,106)</u>	<u>(645,839)</u>	<u>(658,832)</u>
	<u>1,702,291</u>	<u>1,291,966</u>	<u>1,328,625</u>	<u>1,369,777</u>	<u>1,379,666</u>

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PROTECTIVE SERVICES					
(23) Police Costs	1,851,313	2,141,691	2,450,456	2,931,156	2,989,779
Fire Department					
(4) Salaries - Chief & Officers	154,500	196,590	200,522	204,532	208,623
Call Pay - Volunteers	159,500	162,690	165,944	169,263	172,648
(5) Fire Hall Operation & Maintenance	46,795	47,731	48,686	49,659	50,652
(6) Fire Alarm System	7,600	7,752	7,907	8,065	8,226
Training & Conferences	53,500	54,570	55,661	56,775	57,910
(7) Firefighters' Insurance	6,000	6,120	6,242	6,367	6,495
(8) Fire Investigation & Prevention	38,353	39,120	39,902	40,701	41,515
Hydrant Rental	22,000	22,440	22,889	23,347	23,814
Clothing	10,000	10,200	10,404	10,612	10,824
Firefighting Equipment & Maintenance	22,700	23,154	23,617	24,089	24,571
Grant Funded Equipment & Training	30,000	30,600	31,212	31,836	32,473
Fire Dept - Other	29,000	29,580	30,172	30,775	31,391
(9) Administration Charge - Fire	47,023	53,531	54,602	55,694	56,808
(10) PW Storage Shed Hydro	2,500	2,550	2,601	2,653	2,706
	629,471	686,628	700,361	714,368	728,655
(11) Fire Vehicle Operation & Maintenance					
1-2000 Ladder Truck	6,225	6,350	6,476	6,606	6,738
2-2019 5500 Truck	3,180	3,244	3,308	3,375	3,442
3-2000 Chev Crew Cab	0	0	0	0	0
4-2002 Lafrance Pumper	3,500	3,570	3,641	3,714	3,789
5-2005 Lafrance Pumper	5,000	5,100	5,202	5,306	5,412
6-2005 Tank Truck	5,483	5,593	5,705	5,819	5,935
7-2022 Ford F150 Command	2,200	2,244	2,289	2,335	2,381
8-2018 Spartan Metro	6,400	6,528	6,659	6,792	6,928
9-2012 Rescue Truck	3,350	3,417	3,485	3,555	3,626
	35,338	36,045	36,766	37,501	38,251
Total Fire Department	664,809	722,673	737,127	751,869	766,906
Building Inspection					
Building Inspection - Salaries & Benefits	114,185	116,469	118,798	121,174	123,598
(10) Building Inspection - Transportation	2,000	2,040	2,081	2,122	2,165
(11) Building Inspection - Other	5,320	5,426	5,535	5,646	5,759
Admin Charges - Building Inspection	(9,720)	(9,915)	(10,113)	(10,315)	(10,522)
	111,785	114,020	116,301	118,627	120,999

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Animal Control					
Animal Control Contract & Supplies	30,629	31,242	31,866	32,504	33,154
Other Protection					
(12) Highway Safety	44,100	37,100	0	0	0
Street & Park Patrols	142,000	144,840	147,737	150,692	153,705
	186,100	181,940	147,737	150,692	153,705
PUBLIC WORKS AND ENGINEERING					
Common Services					
PW Administration Salaries & Benefits	386,800	394,536	402,427	410,475	418,685
Wages - Engineering	329,500	336,090	342,812	349,668	356,661
(3) Engineering Services	33,040	33,701	34,375	35,062	35,764
Other - Common Services	49,225	50,210	51,214	52,238	53,283
Safety Committee & Officer	35,900	36,618	37,350	38,097	38,859
Other Safety Supplies	4,300	4,386	4,474	4,563	4,654
(4) Workshop & Yards	65,568	66,879	68,217	69,581	70,973
Small Tools & Equipment	6,520	6,650	6,783	6,919	7,057
	910,853	929,070	947,651	966,604	985,937
PW Admin Distributions - Water	(368,187)	(375,551)	(383,062)	(390,723)	(398,538)
PW Admin Distributions - Sewer	(141,170)	(143,993)	(146,873)	(149,811)	(152,807)
	(509,357)	(519,544)	(529,935)	(540,534)	(551,345)
	401,496	409,526	417,716	426,071	434,592
General Maintenance					
Street Maintenance	78,700	80,274	81,879	83,517	85,187
Sidewalk Maintenance	56,600	57,732	58,887	60,064	61,266
Pedestrian Lights	4,250	4,335	4,422	4,510	4,600
Storm Sewers	61,396	62,624	63,876	65,154	66,457
Marchmont Storm Pumps	12,670	12,923	13,182	13,446	13,714
Dike Maintenance	6,000	6,120	6,242	6,367	6,495
Street Sweeping	64,500	65,790	67,106	68,448	69,817
(5) Boulevards	67,000	68,340	69,707	71,101	72,523
(6) Tree Maintenance	37,250	37,995	38,755	39,530	40,321
Totem Maintenance	20,833	21,250	21,675	22,108	22,550
(7) Snow Removal	63,450	64,719	66,013	67,334	68,680
Weed Control	12,045	12,286	12,532	12,782	13,038
	484,694	494,388	504,276	514,361	524,648
Street Lighting					
Street Lights	102,970	105,029	107,130	109,273	111,458
Decorative Lights	8,000	8,160	8,323	8,490	8,659
	110,970	113,189	115,453	117,762	120,117

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Traffic Services					
Road Marking	67,830	69,187	70,570	71,982	73,421
Street Signs	26,800	27,336	27,883	28,440	29,009
Traffic Signals	58,735	59,910	61,108	62,330	63,577
	<u>153,365</u>	<u>156,432</u>	<u>159,561</u>	<u>162,752</u>	<u>166,007</u>
Parking and Bylaw Enforcement					
Parking Patrols	54,500	55,590	56,702	57,836	58,993
Other - Parking Expenses	8,300	8,466	8,635	8,808	8,984
Parking Lot Lease	4,000	4,000	4,000	4,000	4,000
	<u>66,800</u>	<u>68,056</u>	<u>69,337</u>	<u>70,644</u>	<u>71,977</u>
Bylaw Enforcement Salaries	150,500	153,510	156,580	158,929	161,313
Homeless Encampment Costs	14,150	14,433	14,722	15,016	15,316
(13) Sharps Pickup Program	36,000	0	0	0	0
(14) Other Bylaw Enforcement	16,275	16,601	16,933	17,271	17,617
Parking Lot Maintenance	19,160	19,543	19,934	20,333	20,739
(8) EV Charging Station Maintenance	15,020	15,320	15,627	15,939	16,258
Admin Charge - Water	(14,474)	(14,763)	(15,059)	(15,297)	(15,540)
	<u>236,631</u>	<u>204,644</u>	<u>208,736</u>	<u>212,191</u>	<u>215,704</u>
	<u>303,431</u>	<u>272,700</u>	<u>278,074</u>	<u>282,835</u>	<u>287,680</u>
Municipal Equipment Charges					
01 '90/05 Dump Truck	12,950	13,209	13,473	13,743	14,017
02 98 Ingersoll Compressor	650	663	676	690	704
16 00 VA-25S Sidewalk Grinder	170	173	177	180	184
18 Chain Saws/ Trimmers	250	255	260	265	271
21 Mowers/Leaf Blowers	1,900	1,938	1,977	2,016	2,057
24 Weedeater/Hedge Trimmers	4,600	4,692	4,786	4,882	4,979
25 Compactors	770	785	801	817	833
28 Trash Pumps	200	204	208	212	216
29 06 John Deere Mower	0	0	0	0	0
30 Edger	30	31	31	32	32
40 Stihl Cutoff Saw	895	913	931	950	969
44 1994 Elgin Sweeper	0	0	0	0	0
45 88 Pressure washer	270	275	281	287	292
48 89 Cement Mixer	290	296	302	308	314
49 1994 Parks Trailer	200	204	208	212	216
52 2005 Dakota	0	0	0	0	0
60 2008 GMC Dump Box	6,425	6,554	6,685	6,818	6,955
61 2008 Utility Trailer	0	0	0	0	0
62 2008 Honda Road Saw	520	530	541	552	563
63 2009 Snowblower	220	224	229	233	238
64 Herring Pump	200	204	208	212	216
65 2011 International Garbage Truck	41,000	41,820	42,656	43,510	44,380

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
66 2011 Ford Fiesta	0	0	0	0	0
68 2012 Vactor Truck	32,000	32,640	33,293	33,959	34,638
69 2012 Backhoe CAT 420	15,350	15,657	15,970	16,290	16,615
71 2013 Toyota Prius - Hybrid	4,050	4,131	4,214	4,298	4,384
72 2013 Brine Trailer	950	969	988	1,008	1,028
73 2014 Portable Generator	975	995	1,014	1,035	1,055
74 2014 Honda Fit	2,500	2,550	2,601	2,653	2,706
75 2015 Ford F-550	10,150	10,353	10,560	10,771	10,987
76 2015 Sander on #75	1,400	1,428	1,457	1,486	1,515
77 2015 Ford Van	6,500	6,630	6,763	6,898	7,036
78 2015 Parks Trailer	220	224	229	233	238
79 Yamaha Generator	60	61	62	64	65
80 Salt/Sand Spreader	1,700	1,734	1,769	1,804	1,840
81 Sewer Camera	300	306	312	318	325
82 2016 Ford F-150	4,550	4,641	4,734	4,828	4,925
83 2017 F350	8,000	8,160	8,323	8,490	8,659
84 Survey equipment	240	245	250	255	260
85 2017 Promaster Van	7,400	7,548	7,699	7,853	8,010
86 - Ford F150	4,300	4,386	4,474	4,563	4,654
87 - 2012 Cat loader	9,100	9,282	9,468	9,657	9,850
88 - 2018 ITB Step Van	9,800	9,996	10,196	10,400	10,608
89 - John Deere Lawnmower	6,330	6,457	6,586	6,717	6,852
90 - Ford Bucket Truck	7,800	7,956	8,115	8,277	8,443
91 - Titan Paint Sprayer	550	561	572	584	595
92 - Rainbow Trailer	320	326	333	340	346
93 - Honda Clarity	3,000	3,060	3,121	3,184	3,247
94 - Bagela Paving Machine	1,300	1,326	1,353	1,380	1,407
95 - Ford Ranger	3,800	3,876	3,954	4,033	4,113
96 - Chev 3500	7,300	7,446	7,595	7,747	7,902
97 - JD Mower	2,900	2,958	3,017	3,078	3,139
98 - Gravel Truck	10,700	10,914	11,132	11,355	11,582
100 - Salt/Sand Spreader	820	836	853	870	888
101 - Caterpillar Backhoe	10,000	10,200	10,404	10,612	10,824
103 - GMC Canyon	5,125	5,228	5,332	5,439	5,547
104 - JD Mower	2,240	2,285	2,330	2,377	2,425
105 - Utility Trailer	915	933	952	971	990
Undistributed Charges	4,400	4,488	4,578	4,669	4,763
Transfer Equipment Surplus	290,000	295,800	301,716	307,750	313,905
	<u>548,585</u>	<u>559,557</u>	<u>570,748</u>	<u>582,163</u>	<u>593,806</u>

ENVIRONMENTAL HEALTH SERVICES

Public Washrooms

(9) Canada Avenue Washrooms	28,040	28,601	29,173	29,756	30,351
Centennial Park Washrooms	18,410	18,778	19,154	19,537	19,928

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2023	2024	2025	2026	2027
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
46,450	47,379	48,327	49,293	50,279

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Residential Garbage Collection					
(3) Wages & Benefits - Collection	73,000	74,460	75,949	77,088	78,245
(4) Municipal Equipment - Collection	75,712	117,226	119,571	121,962	124,401
(5) Administration Charge - Garbage	20,067	23,669	24,212	24,768	25,339
(6) Cardboard Bins	3,750	3,825	3,902	3,980	4,059
(7) Garbage Tipping Fees	41,000	41,820	42,656	43,510	44,380
(8) Recycling	1,579	1,611	1,643	1,676	1,709
(10) Other Programs - e.g. Yard waste	28,400	28,968	29,547	30,138	30,741
(11) Organics Disposal	19,000	19,380	19,768	20,163	20,566
Other Collection - Litter	7,800	7,956	8,115	8,277	8,443
(12) Miscellaneous Garbage Costs	600	612	1,503	2,803	4,190
	270,908	319,526	326,866	334,365	342,074
PLANNING AND DEVELOPMENT					
Planning Salaries & Benefits	312,800	319,056	206,901	211,039	215,260
(4) Planning & Zoning Expenses	16,600	16,932	17,271	17,616	17,968
Restructure	40,000	0	0	0	0
(5) DDBIA Façade Improvement Program	10,000	5,000	5,000	5,000	5,000
	379,400	340,988	229,172	233,655	238,228
Environmental Programs					
(2) Environmental Programs	125,774	0	0	0	0
Carbon Offsets/Projects	4,000	4,080	4,162	4,245	4,330
Climate Action	1,000	1,020	1,040	1,061	1,082
(3) Clean BC Better Home Rebates	13,450	0	0	0	0
	144,224	5,100	5,202	5,306	5,412
RECREATION & CULTURAL SERVICES					
Joint Recreation Facilities					
(10) Joint Cowichan Aquatic Centre	252,336	131,126	0	0	0
Joint Parks	6,850	6,987	7,127	7,269	7,415
(10) Sportsplex Public Use	10,000	5,000	0	0	0
	269,186	143,113	7,127	7,269	7,415

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
(11) City Parks & Facilities					
Centennial Heights Parks	34,091	34,773	35,468	36,178	36,901
Station Street Park	4,310	4,396	4,484	4,574	4,665
Charles Hoey Park	44,860	45,757	46,672	47,606	48,558
Rotary Park	58,936	60,115	61,317	62,543	63,794
Sandpitch	2,535	2,586	2,637	2,690	2,744
McAdam Park	80,664	82,277	83,923	85,601	87,313
Centennial Park	65,516	66,826	68,163	69,526	70,917
City Square	20,200	20,604	21,016	21,436	21,865
Farmers' Market	275	281	286	292	298
Downtown Area	140,300	143,106	145,968	148,887	151,865
China Gardens	2,105	2,147	2,190	2,234	2,279
Friendship (Sii ye' yu) Trail	500	510	520	531	541
Heiwa Park	6,428	6,557	6,688	6,821	6,958
Parks Other	8,050	8,211	8,375	8,543	8,714
Parks Training	5,450	5,559	5,670	5,784	5,899
Benches & Plaques	830	847	864	881	898
Graffiti Removal	10,000	10,200	10,404	10,612	10,824
Pole Banners	2,430	2,479	2,528	2,579	2,630
Highway Banners	3,095	3,157	3,220	3,284	3,350
	490,575	500,387	510,394	520,602	531,014
Cultural Buildings & Facilities					
(24) Library	266,267	271,592	277,024	282,565	288,216
VSO Centre	8,300	8,466	8,635	8,808	8,984
Public Art Maintenance	750	765	780	796	812
Museum Grant & Operating Expenses	9,700	9,894	10,092	10,294	10,500
	285,017	290,717	296,532	302,462	308,512
FISCAL SERVICES					
Interest					
Interest on Prepaid Taxes	2,500	2,550	2,601	2,653	2,706

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transfer to Own Reserves & Allowances					
Machinery & Equipment Reserve Fund	290,000	295,800	301,716	307,750	313,905
Fire Dept Equip Reserve Fund	205,000	219,100	233,229	247,441	261,737
Fire Dept Firetruck Internal Borrowing	103,730	103,730	103,730	103,730	103,730
Elections Reserve	7,000	7,000	7,000	0	7,000
Garbage Reserve	14,500	0	0	0	0
Tourism Reserve	0	0	0	0	0
Leased Buildings Reserve	59,341	59,341	59,341	59,341	59,341
Insurance Reserve	0	0	0	0	0
Human Resources Reserve	0	0	0	0	0
Fire Investigations Reserve	0	0	0	0	0
Records Management Reserve	0	0	0	0	0
Covid Safe Restart Grant Reserve	0	0	0	0	0
Local Govt Climate Action Program Reserve	75,082	75,082	75,082	0	0
Cannabis Reserve	250,000	0	0	0	0
(15) Communications Reserve	0	6,000	0	6,000	0
Planning and Building Inspection Reserve	0	0	0	0	0
Police Bridging Capital Fund (PBC) Reserve	0	0	0	0	0
	<u>1,004,653</u>	<u>766,053</u>	<u>780,098</u>	<u>724,262</u>	<u>745,713</u>
CONTRIBUTION TO GENERAL CAPITAL FUND					
Paid by Prior Years' Surpluses & Reserves	810,266	268,000	0	0	0
Paid by General Taxation	686,000	706,580	727,777	749,611	772,099
Total Contribution to Capital Fund	<u>1,496,266</u>	<u>974,580</u>	<u>727,777</u>	<u>749,611</u>	<u>772,099</u>
TRANSFER TO UTILITY OPERATING FUNDS					
Sewer Parcel Tax	45,000	45,000	45,000	45,000	45,000
TRANSFER TO OTHER BODIES					
Business Improvement Areas	267,750	281,138	295,194	309,954	325,452
Total Transfers to Other Bodies	<u>267,750</u>	<u>281,138</u>	<u>295,194</u>	<u>309,954</u>	<u>325,452</u>

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLECTIONS FOR OTHER GOVERNMENTS					
Cowichan Valley Regional District					
General Government	1,633,557	1,666,228	1,699,553	1,733,544	1,768,215
Malahat Transit	0	0	0	0	0
Transit	0	0	0	0	0
Emergency 911	0	0	0	0	0
Economic Development	0	0	0	0	0
Regional Tourism	0	0	0	0	0
Environmental Initiatives	0	0	0	0	0
Emergency Planning	0	0	0	0	0
Regional Parks	0	0	0	0	0
Kinsol Trestle	0	0	0	0	0
Liquid Waste Management Plan	0	0	0	0	0
Regional Parkland Acquisition	0	0	0	0	0
Community Centre	0	0	0	0	0
Victim Services	0	0	0	0	0
Safer Futures	0	0	0	0	0
Social Planning	0	0	0	0	0
Cowichan Community Policing	0	0	0	0	0
Cowichan Valley Hospice	0	0	0	0	0
Arts & Culture	0	0	0	0	0
Cowichan River Flood Mgmt	0	0	0	0	0
Solid Waste Management	0	0	0	0	0
Cowichan Housing Association	0	0	0	0	0
Drinking Water & Watershed Protection	0	0	0	0	0
Cowichan Valley Regional District	1,633,557	1,666,228	1,699,553	1,733,544	1,768,215
School Taxes	2,135,995	2,178,715	2,222,289	2,266,735	2,312,070
Provincial Policing Levy	0	0	0	0	0
C.V. Regional Hospital District	590,168	601,971	614,011	626,291	638,817
Municipal Finance Authority	314	320	327	333	340
B.C. Assessment Authority	60,913	62,131	63,374	64,641	65,934
	<u>4,420,947</u>	<u>4,509,366</u>	<u>4,599,553</u>	<u>4,691,544</u>	<u>4,785,375</u>

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER ENTERPRISE - REVENUES					
(1) Sales of Service	7%	7%	7%	7%	7%
Sewer User Fees	1,103,836	1,181,105	1,263,782	1,352,247	1,446,904
User Fees - Cowichan Tribes	9,125	9,764	10,447	11,980	13,619
User Fees - N. Cowichan	102,019	109,160	116,802	125,779	135,384
Metered Sewer Fees	312,875	334,776	358,211	384,086	411,773
(2) Transmission Fees - Cowichan Tribes	16,000	17,120	18,318	20,402	22,631
(3) Cost Sharing - North Cowichan	34,000	36,380	38,927	42,452	46,225
	1,577,855	1,688,305	1,806,486	1,936,945	2,076,536
Other Revenue From Own Sources					
(4) Return on Investments	40,000	40,799	41,614	42,444	43,292
Transfer from General - Parcel Tax	45,000	45,000	45,000	45,000	45,000
	1,662,855	1,774,104	1,893,100	2,024,389	2,164,829
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	13,530	13,801	14,077	14,358	14,645
Administration Charges - Sewer	188,413	192,181	196,025	199,945	203,944
PW Administration Charge - Sewer	141,170	143,993	146,873	149,811	152,807
	354,613	361,695	368,919	376,287	383,803
Transmission & Distribution					
(5) System Maintenance	110,942	109,323	113,461	115,727	118,038
Infiltration Investigation	3,000	3,060	3,121	3,184	3,247
Marchmont Street Station	51,620	52,652	53,705	54,780	55,875
Pumping - Lift Stations	28,300	31,442	32,132	32,839	33,566
	193,862	196,477	202,420	206,529	210,727
Contribution to Joint Utilities Board	400,000	375,122	382,585	390,201	412,290
Sewer Debt Interest	0	0	0	247,306	494,612
Amortization of Capital Assets	42,500	43,350	44,217	45,101	46,003
Total Expenditures	990,975	976,644	998,141	1,265,425	1,547,435
Excess Revenues over Expenditures	671,880	797,459	894,959	758,964	617,393

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	2023	2024	2025	2026	2027
	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	1,000,107	1,321,524	-	-	-
Prior Years' Surplus For Capital Fund	(1,000,107)	(1,321,524)	-	-	-
Contribution to Sewer Capital Fund	(714,380)	(840,809)	(939,176)	(681,483)	(418,232)
Debt Repayment	-	-	-	(122,583)	(245,165)
	(671,880)	(797,459)	(894,959)	(758,964)	(617,394)
	0	0	0	0	(0)

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	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
WATER UTILITY - REVENUES					
(1) Sale of Water	5.5%	3%	3%	3%	3%
City Flat Rate	56,425	58,118	59,861	61,657	63,507
City Metered	793,746	817,558	842,085	867,348	893,368
Cowichan Tribes Flat Rate	29,813	30,707	31,629	32,577	33,555
Cowichan Tribes Metered	429,942	442,840	456,125	469,809	483,904
North Cowichan I Flat Rate	75,944	78,222	80,569	82,986	85,476
North Cowichan I Metered	860,274	886,082	912,665	940,045	968,246
North Cowichan II Flat Rate	48,583	50,040	51,542	53,088	54,681
North Cowichan II Metered	173,377	178,578	183,936	189,454	195,137
Eagle Heights Flat Rate	37,570	38,697	39,858	41,054	42,285
Eagle Heights Metered	299,242	308,219	317,466	326,990	336,800
	<u>2,804,916</u>	<u>2,889,063</u>	<u>2,975,735</u>	<u>3,065,007</u>	<u>3,156,958</u>
Other Services					
(2) Water On/Off	4,500	4,500	4,500	4,500	4,500
	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Other Revenue from Own Sources					
(3) Penalties	14,810	15,106	15,408	15,716	16,031
Water Studies	4,000	4,080	4,162	4,245	4,330
(4) Interest on Investment	36,000	36,720	37,454	38,203	38,968
	<u>54,810</u>	<u>55,906</u>	<u>57,024</u>	<u>58,165</u>	<u>59,328</u>
	<u>2,864,226</u>	<u>2,949,470</u>	<u>3,037,260</u>	<u>3,127,672</u>	<u>3,220,786</u>
WATER UTILITY - EXPENDITURES					
Administration					
Salaries & Benefits - Water	9,940	10,139	10,342	10,548	10,759
Toilet Rebate - Water	500	500	500	500	500
Travel & Conferences - Water	500	510	520	531	541
(5) Water Grants	17,000	17,340	17,687	18,041	18,401
Water Engineering & Planning	24,000	24,480	24,970	25,469	25,978
Insurance Allocation	6,000	6,120	6,242	6,367	6,495
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	27,100	27,642	28,195	28,759	29,334
Legal - Water	10,000	10,200	10,404	10,612	10,824
Administration Charges - Water	368,549	375,920	383,439	391,045	398,802
PW Administration Charge - Water	368,187	375,551	383,062	390,723	398,538
	<u>852,776</u>	<u>869,822</u>	<u>887,209</u>	<u>904,880</u>	<u>922,904</u>

CITY OF DUNCAN
2023 - 2027 Draft Financial Plan

	2023	2024	2025	2026	2027
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transmission & Distribution					
(6) General System Maintenance	155,150	158,253	161,418	164,646	167,939
City System Maintenance	158,500	161,670	164,903	168,201	171,565
N C System Maintenance	115,250	117,555	119,906	122,304	124,750
Eagle Heights Maintenance	64,200	65,484	66,794	68,130	69,492
Cowichan Tribes Maintenance	20,700	21,114	21,536	21,967	22,406
Metering - Meter Repairs	10,665	10,878	11,096	11,318	11,544
Meter Reading	41,100	41,922	42,760	43,616	44,488
	<u>565,565</u>	<u>576,876</u>	<u>588,414</u>	<u>600,182</u>	<u>612,186</u>
Pumping					
General Pumphouse Maintenance	40,000	40,800	41,616	42,448	43,297
Pumphouse No. 2	73,300	74,766	76,261	77,787	79,342
Pumphouse No. 3	14,750	15,045	15,346	15,653	15,966
Pumphouse No. 4	71,150	72,573	74,024	75,505	77,015
Pumphouse No. 5	9,550	9,741	9,936	10,135	10,337
Eagle Heights Pumphouse	22,650	23,103	23,565	24,036	24,517
Gibbins Road Pump & Reservoir	28,400	28,968	29,547	30,138	30,741
Graffiti Removal Water Buildings	1,270	1,589	1,621	1,654	1,686
	<u>261,070</u>	<u>266,585</u>	<u>271,917</u>	<u>277,355</u>	<u>282,902</u>
AMORTIZATION	279,304	284,890	290,588	296,400	302,328
Total Expenditures	<u>1,958,715</u>	<u>1,998,174</u>	<u>2,038,127</u>	<u>2,078,817</u>	<u>2,120,319</u>
Excess Revenue Over Exp.	905,511	951,296	999,132	1,048,855	1,100,467
ADJUST FOR NON-CASH - AMORTIZATION					
Amortization	279,304	284,890	290,588	296,400	302,328
ADJUST FOR NON PSAB ITEMS					
Transfer from Prior Years Surplus - Water	3,490,462	0	0	0	0
Transfer to Water Capital Reserve	0	0	0	0	0
Prior-Years' Surplus For Capital	(3,490,462)	-	-	-	-
Transfer to Water Capital Fund	(1,184,815)	(1,236,186)	(1,289,720)	(1,345,255)	(1,402,794)
	<u>(905,511)</u>	<u>(951,296)</u>	<u>(999,132)</u>	<u>(1,048,855)</u>	<u>(1,100,466)</u>
Change in Financial Equity	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>