

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TAXATION	6,769,397	7,344,750	7,844,216	8,087,972	8,344,238
GRANTS IN LIEU OF TAXES	16,000	16,480	16,974	17,484	18,008
SALES OF SERVICE	967,644	1,027,424	1,056,644	1,086,740	1,117,739
OTHER REVENUE FROM OWN SOURCES					
Licences & Permits	226,605	233,403	240,405	247,617	255,046
Fines	20,100	20,703	21,324	21,964	22,623
Rentals	300,999	332,859	339,338	346,012	352,885
Return on Investment	82,172	84,637	87,176	89,792	92,485
Penalties & Interest on Taxes	50,000	51,500	53,045	54,636	56,275
Other	376,730	384,942	393,340	401,929	410,713
	1,056,606	1,108,044	1,134,629	1,161,950	1,190,028
TRANSFERS FROM OTHER GOV'TS					
Unconditional					
- Provincial	535,000	551,050	567,582	584,609	602,147
Conditional					
- Provincial	129,167	88,472	13,792	14,205	14,632
FUNDS CONTRIBUTED FROM OTHER GOV'TS					
- Regional	31,250	32,188	33,153	34,148	35,172
COLLECTIONS FOR OTHER GOV'TS	4,627,350	4,719,897	4,814,295	4,910,581	5,008,792
	14,132,414	14,888,305	15,481,285	15,897,689	16,330,757

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GENERAL GOVERNMENT SERVICES					
Legislative	246,606	254,004	261,624	269,473	277,557
Administrative	1,595,138	1,641,066	1,688,373	1,737,098	1,787,285
Other General Government Services	385,927	173,246	194,013	182,918	175,605
Administration Charges	(630,910)	(645,073)	(658,901)	(673,033)	(687,477)
	<u>1,596,761</u>	<u>1,423,243</u>	<u>1,485,109</u>	<u>1,516,456</u>	<u>1,552,971</u>
PROTECTIVE SERVICES					
Police Costs	2,191,875	2,454,298	2,741,893	2,824,150	2,908,874
Fire Protection	933,541	962,948	991,836	1,021,592	1,052,239
Building Inspections	118,266	121,814	125,574	129,450	133,443
Animal & Pest Control	31,600	32,548	33,524	34,530	35,566
Street Patrols	235,650	241,580	209,687	215,977	222,457
	<u>3,510,932</u>	<u>3,813,187</u>	<u>4,102,515</u>	<u>4,225,699</u>	<u>4,352,580</u>
PUBLIC WORKS AND ENGINEERING					
Common Services	975,292	1,004,551	1,034,687	1,065,728	1,097,700
PW Admin Charges	(539,680)	(555,870)	(572,546)	(589,722)	(607,414)
Road Transport	495,457	510,321	525,630	541,399	557,641
Street Lighting	107,990	111,230	114,567	118,004	121,544
Traffic Services	174,080	158,902	163,669	168,580	173,637
Parking and Bylaw Enforcement	298,254	276,697	284,878	293,304	301,983
	<u>1,511,393</u>	<u>1,505,831</u>	<u>1,550,886</u>	<u>1,597,292</u>	<u>1,645,091</u>
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms	59,349	61,129	62,963	64,852	66,798
Environmental Programs	161,300	5,150	5,305	5,464	5,628
Garbage Disposal and Collection	302,119	301,071	310,103	319,406	328,988
	<u>522,768</u>	<u>367,351</u>	<u>378,371</u>	<u>389,722</u>	<u>401,414</u>
PLANNING AND STUDY PROJECTS					
Planning and Zoning	340,350	350,561	361,077	371,910	383,067
Study Projects	50,000	10,000	10,000	10,000	10,000
	<u>390,350</u>	<u>360,561</u>	<u>371,077</u>	<u>381,910</u>	<u>393,067</u>
RECREATIONAL & CULTURAL SERVICES					
Joint Facilities	144,750	7,571	7,798	8,032	8,272
City Parks	555,259	571,917	589,074	606,747	624,949
Cultural Buildings	337,046	347,157	357,572	368,299	379,348
	<u>1,037,055</u>	<u>926,645</u>	<u>954,444</u>	<u>983,077</u>	<u>1,012,570</u>
FISCAL SERVICES					
Debt Charges - Interest	10,000	10,300	10,609	10,927	11,255
AMORTIZATION-TCA	1,709,724	1,743,918	1,778,797	1,814,373	1,850,660
TRANSFERS TO OTHER BODIES	281,940	296,037	310,839	326,381	342,700
TAXES COLLECTED FOR OTHER GOV'TS	4,627,350	4,719,897	4,814,295	4,910,581	5,008,792
	<u>15,198,273</u>	<u>15,166,969</u>	<u>15,756,942</u>	<u>16,156,417</u>	<u>16,571,099</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXCESS REVENUES OVER EXPENDITURES	(1,065,859)	(278,665)	(275,657)	(258,729)	(240,343)
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	827,724	95,600	21,000	7,000	0
Prior Years Surplus	1,268,861	150,000	0	0	0
Contribution to General Capital Fund	(1,915,361)	(877,695)	(749,526)	(772,012)	(795,172)
Transfer to Reserves	(779,909)	(787,979)	(729,434)	(745,452)	(769,966)
Transfer Parcel Taxes - Sewer	(45,180)	(45,180)	(45,180)	(45,180)	(45,180)
Debt Repayment - Debentures	-	0	0	0	0
	1,065,859	278,664	275,657	258,729	240,342
Change in Financial Equity	0	0	0	0	0

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE					
TAXATION					
Real Property					
	10.55%	8.84%	7.0%	3.1%	3.1%
General Purposes	4,375,548	4,444,342	4,640,363	4,785,261	4,939,413
Policing Levy	1,962,875	2,454,298	2,741,893	2,824,150	2,908,874
Police Bridging Capital (PBC) Levy	0	0	0	0	0
General Utilities	103,854	104,893	105,941	107,001	108,071
Special Assessment - BIA	281,940	296,037	310,839	326,381	342,700
Frontage and Parcel Taxes	45,180	45,180	45,180	45,180	45,180
	<u>6,769,397</u>	<u>7,344,750</u>	<u>7,844,216</u>	<u>8,087,972</u>	<u>8,344,238</u>
GRANTS IN LIEU OF TAXES					
Federal - Post Office Building	16,000	16,480	16,974	17,484	18,008
SALES OF SERVICE					
Garbage Collection Fees	248,879	288,700	297,361	306,281	315,470
Recycling - Curbside	53,240	53,240	53,240	53,240	53,240
Fire Protection - Cowichan Tribes	159,719	164,511	169,446	174,529	179,765
Fire Protection - Eagle Heights	445,556	458,923	472,690	486,871	501,477
Fire Protection - Province of BC wildfires	0	0	0	0	0
Fire Protection Other	200	200	200	200	200
Administration & Recoveries	42,150	43,415	44,717	46,058	47,440
Sports Field User Fees	9,000	9,270	9,548	9,835	10,130
Cowichan Tribes Roads Contribution	400	412	424	437	450
Public Works Miscellaneous	8,500	8,755	9,018	9,288	9,567
	<u>967,644</u>	<u>1,027,424</u>	<u>1,056,644</u>	<u>1,086,740</u>	<u>1,117,739</u>
OTHER REVENUE OWN SOURCES					
Licences & Permits					
Business Licences	106,500	109,695	112,986	116,375	119,867
Licence Other	3,055	3,147	3,241	3,338	3,438
Building Permits	97,000	99,910	102,907	105,995	109,174
Plumbing Permits	3,000	3,090	3,183	3,278	3,377
Other Permits/Inspections	5,050	5,202	5,358	5,518	5,684
Dog Licences	12,000	12,360	12,731	13,113	13,506
	<u>226,605</u>	<u>233,403</u>	<u>240,405</u>	<u>247,617</u>	<u>255,046</u>
Fines - Parking & Other	20,100	20,703	21,324	21,964	22,623

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	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Rentals					
Buildings	30,213	31,119	32,053	33,015	34,005
Leased Land	93,566	96,373	99,264	102,242	105,309
Margaret Moss Lease	91,320	116,890	116,890	116,890	116,890
Pay Parking	25,000	25,750	26,523	27,318	28,138
Permit Parking	41,600	42,848	44,133	45,457	46,821
Other Parking	1,300	1,339	1,379	1,421	1,463
EV Charging fees	18,000	18,540	19,096	19,669	20,259
	<u>300,999</u>	<u>332,859</u>	<u>339,338</u>	<u>346,012</u>	<u>352,885</u>
Return on Investments					
Term Deposit & Bank Interest	<u>82,172</u>	<u>84,637</u>	<u>87,176</u>	<u>89,792</u>	<u>92,485</u>
Penalties & Interest on Taxes					
Penalties on Taxes	40,000	41,200	42,436	43,709	45,020
Interest on Taxes	10,000	10,300	10,609	10,927	11,255
	<u>50,000</u>	<u>51,500</u>	<u>53,045</u>	<u>54,636</u>	<u>56,275</u>
Other					
Tourism Revenues	730	752	774	798	822
Miscellaneous Revenue	8,800	9,064	9,336	9,616	9,904
Fortis Operating Fee	34,700	35,741	36,813	37,918	39,055
Land Use Alteration Fees	18,500	19,055	19,627	20,215	20,822
Subdivision Application Fees	1,000	1,030	1,061	1,093	1,126
Plan Processing Fees	10,000	10,300	10,609	10,927	11,255
Equipment Charges less operating	300,000	306,000	312,120	318,362	324,730
Parking Patrol Contribution - DDBIA	3,000	3,000	3,000	3,000	3,000
Contributions - Misc	0	0	0	0	0
	<u>376,730</u>	<u>384,942</u>	<u>393,340</u>	<u>401,929</u>	<u>410,713</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial - Revenue Sharing	<u>535,000</u>	<u>551,050</u>	<u>567,582</u>	<u>584,609</u>	<u>602,147</u>

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	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Grants					
- Traffic Fine Revenue Sharing	13,000	13,390	13,792	14,205	14,632
- Local Government Climate Action Program	75,082	75,082	0	0	0
- Sharps Collection Grant	0	0	0	0	0
- Fire Department Grants	30,000	0	0	0	0
- Growing Communities Fund	0	0	0	0	0
- C2C Program Grant	11,085	0	0	0	0
	<u>129,167</u>	<u>88,472</u>	<u>13,792</u>	<u>14,205</u>	<u>14,632</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Regional					
Parks Contribution From N. Cowichan	16,500	16,995	17,505	18,030	18,571
Sharps Clean Up Contribution from N. Cowichan	14,750	15,193	15,648	16,118	16,601
	<u>31,250</u>	<u>32,188</u>	<u>33,153</u>	<u>34,148</u>	<u>35,172</u>
OTHER TRANSFERS					
Prior Years Surplus					
For Misc Capital	1,208,861	150,000	0	0	0
For Misc Operating	20,000	0	0	0	0
- Restructure Expenses	40,000	0	0	0	0
- Council Conference and Training	0	0	0	0	0
	<u>1,268,861</u>	<u>150,000</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	193,750	0	0	0	0
- Cannabis Reserve	90,422	88,600	0	0	0
- Election Reserve	0	0	21,000	0	0
- Tourism Operating Reserve	0	0	0	0	0
- Communications Reserve	0	7,000	0	7,000	0
- Covid Grant Reserve	320,482	0	0	0	0
- Local Govt Climate Action Reserve	161,300	0	0	0	0
- Police Bridging Capital Reserve	50,000	0	0	0	0
- Schappert Bequest Reserve	11,770	0	0	0	0
	<u>827,724</u>	<u>95,600</u>	<u>21,000</u>	<u>7,000</u>	<u>0</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLECTIONS FOR OTHER GOVERNMENTS					
Regional District	1,743,000	1,777,860	1,813,417	1,849,686	1,886,679
School Taxes	2,260,000	2,305,200	2,351,304	2,398,330	2,446,297
Provincial Policing Levy	0	0	0	0	0
C.V. Regional Hospital District	560,000	571,200	582,624	594,276	606,162
Municipal Finance Authority	350	357	364	371	379
B.C. Assessment Authority	64,000	65,280	66,586	67,917	69,276
	<u>4,627,350</u>	<u>4,719,897</u>	<u>4,814,295</u>	<u>4,910,581</u>	<u>5,008,792</u>
Total Revenue	<u>14,122,645</u>	<u>14,283,506</u>	<u>14,855,954</u>	<u>15,251,358</u>	<u>15,662,956</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXPENSES					
GENERAL GOVERNMENT SERVICES					
Legislative					
Council Indemnities	194,316	200,145	206,150	212,334	218,704
Legislative Conferences & Travel	52,290	53,859	55,474	57,139	58,853
	246,606	254,004	261,624	269,473	277,557
Administrative					
City Hall Salaries & Benefits	1,059,000	1,090,770	1,123,493	1,157,198	1,191,914
Retirement Allowance & Payouts	64,192	64,192	64,192	64,192	64,192
Conferences & Travel	17,000	17,510	18,035	18,576	19,134
Meeting Expenses & Annual Functions	8,100	8,343	8,593	8,851	9,117
Memberships	12,050	12,412	12,784	13,167	13,562
Computer Services & Supplies	119,400	122,982	126,671	130,472	134,386
Legal	30,000	30,900	31,827	32,782	33,765
Training & Recognition	14,465	14,899	15,346	15,806	16,280
Accounting & Audit	25,467	26,231	27,018	27,828	28,663
Consulting	4,000	4,120	4,244	4,371	4,502
Human Resources Services	36,700	37,801	38,935	40,103	41,306
Other General Services	10,000	10,300	10,609	10,927	11,255
Common Services					
City Hall Maintenance & Operation	78,685	81,046	83,477	85,981	88,561
Insurance	61,954	63,813	65,727	67,699	69,730
Telephone & Postage	16,700	17,201	17,717	18,249	18,796
Advertising	7,000	7,210	7,426	7,649	7,879
Printing & Stationery	13,900	14,317	14,747	15,189	15,645
Equipment Maintenance & Replacement	500	515	530	546	563
Equipment Leases & Service Contracts	6,000	6,180	6,365	6,556	6,753
Sundry	2,525	2,601	2,679	2,759	2,842
Bank Charges	7,500	7,725	7,957	8,195	8,441
	1,595,138	1,641,066	1,688,373	1,737,098	1,787,285

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Other					
Election Expenses	0	0	28,000	0	0
Grants - Annual Application	22,100	22,763	23,446	24,149	24,874
Grants - Yearly Ongoing	26,500	26,500	27,030	27,571	28,122
Grants - Enhanced Security Initiative	6,082	0	0	0	0
Grants - Graffiti Program	1,770	0	0	0	0
Grants - COVID Recovery	2,000	0	0	0	0
Grants - City Wide Beautification	45,400	0	0	0	0
Grants - Portable Toilet Program	0	0	0	0	0
Tourism Spending	27,000	27,810	28,644	29,504	30,389
Summer Festival	1,000	1,030	1,061	1,093	1,126
Totem Tours Contribution	11,000	11,330	11,670	12,020	12,381
Records Management Project	197,200	36,000	37,080	38,192	39,338
Communications	9,600	22,032	10,693	23,374	11,715
Communication - CTC grant program	11,085	0	0	0	0
City Square Management	4,000	4,000	4,000	4,000	4,000
Remembrance Day Expenses	6,350	6,541	6,737	6,939	7,147
Truth & Reconciliation Day Expenses	1,060	1,092	1,125	1,158	1,193
Operations & Maint. (Leased Bldgs.)	5,280	5,438	5,602	5,770	5,943
Margaret Moss	7,000	7,210	7,426	7,649	7,879
Junior Council	1,500	1,500	1,500	1,500	1,500
	<u>385,927</u>	<u>173,246</u>	<u>194,013</u>	<u>182,918</u>	<u>175,605</u>
Administration Distributions - Fire	(66,929)	(70,338)	(72,448)	(74,621)	(76,860)
Administration Distributions - Garbage	(22,379)	(22,302)	(22,971)	(23,660)	(24,370)
Administration Distributions - Water	(352,041)	(359,082)	(366,263)	(373,589)	(381,061)
Administration Distributions - Sewer	(189,561)	(193,352)	(197,219)	(201,164)	(205,187)
	<u>(630,910)</u>	<u>(645,073)</u>	<u>(658,901)</u>	<u>(673,033)</u>	<u>(687,477)</u>
	<u>1,596,761</u>	<u>1,423,243</u>	<u>1,485,109</u>	<u>1,516,456</u>	<u>1,552,971</u>

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	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
PROTECTIVE SERVICES					
Police Costs	2,187,875	2,454,298	2,741,893	2,824,150	2,908,874
Restorative Justice	4,000	0	0	0	0
	<u>2,191,875</u>	<u>2,454,298</u>	<u>2,741,893</u>	<u>2,824,150</u>	<u>2,908,874</u>
Fire Department					
Salaries - Chief & Officers	160,100	164,903	169,850	174,946	180,194
Call Pay	267,719	275,751	284,023	292,544	301,320
Practice Pay	33,089	34,082	35,104	36,157	37,242
Fire Hall Operation & Maintenance	62,390	64,262	66,190	68,175	70,220
Communications System	9,059	9,331	9,611	9,899	10,196
Training & Conferences	50,500	52,015	53,575	55,183	56,838
Training Pay	79,800	82,194	84,660	87,200	89,816
Firefighters' Insurance	7,400	7,622	7,851	8,086	8,329
Fire Investigation & Prevention	37,795	38,929	40,097	41,300	42,539
Fire Department Software	13,000	13,390	13,792	14,205	14,632
Hydrant Rental	22,000	22,660	23,340	24,040	24,761
Clothing	10,000	10,300	10,609	10,927	11,255
Firefighting Equipment & Maintenance	23,200	23,896	24,613	25,351	26,112
Grant Funded Equipment & Training	30,000	30,900	31,827	32,782	33,765
Annual Functions, Retirements, Awards	6,700	6,901	7,108	7,321	7,541
Fire Dept - Other	20,000	20,600	21,218	21,855	22,510
Administration Charge - Fire	66,929	70,338	72,448	74,621	76,860
PW Storage Shed Hydro	1,600	1,648	1,697	1,748	1,801
	<u>901,281</u>	<u>929,720</u>	<u>957,612</u>	<u>986,340</u>	<u>1,015,930</u>
Fire Vehicle Operation & Maintenance					
1-2021 Pierce Ladder Truck	5,700	5,871	6,047	6,229	6,415
2-2019 5500 Truck	2,750	2,833	2,917	3,005	3,095
4-2002 Lafrance Pumper	0	0	0	0	0
5-2005 Lafrance Pumper	6,600	6,798	7,002	7,212	7,428
6-2005 Tank Truck	4,250	4,378	4,509	4,644	4,783
7-2022 Ford F150 Command	3,200	3,296	3,395	3,497	3,602
8-2018 Spartan Metro	6,560	6,757	6,960	7,168	7,383
9-2012 Rescue Truck	3,200	3,296	3,395	3,497	3,602
	<u>32,260</u>	<u>33,228</u>	<u>34,225</u>	<u>35,251</u>	<u>36,309</u>
Total Fire Department	<u>933,541</u>	<u>962,948</u>	<u>991,836</u>	<u>1,021,592</u>	<u>1,052,239</u>
Building Inspection					
Building Inspection - Salaries & Benefits	121,100	124,733	128,475	132,329	136,299
Building Inspection - Transportation	2,000	2,060	2,122	2,185	2,251
Building Inspection - Other	5,450	5,614	5,782	5,955	6,134
Admin Charges - Building Inspection	(10,284)	(10,593)	(10,804)	(11,020)	(11,241)
	<u>118,266</u>	<u>121,814</u>	<u>125,574</u>	<u>129,450</u>	<u>133,443</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Animal Control					
Animal Control Contract & Supplies	31,600	32,548	33,524	34,530	35,566
Other Protection					
Highway Safety Patrols	38,000	38,000	0	0	0
Street & Park Patrols	197,650	203,580	209,687	215,977	222,457
	235,650	241,580	209,687	215,977	222,457
PUBLIC WORKS AND ENGINEERING					
Common Services					
PW Administration Salaries & Benefits	421,300	433,939	446,957	460,366	474,177
Wages - Engineering	336,130	346,214	356,600	367,298	378,317
Engineering Services	37,776	38,909	40,077	41,279	42,517
Other - Common Services	55,505	57,170	58,885	60,652	62,471
Safety Committee & Officer	36,350	37,441	38,564	39,721	40,912
Other Safety Supplies	4,300	4,429	4,562	4,699	4,840
Workshop & Yards	77,166	79,481	81,865	84,321	86,851
Small Tools & Equipment	6,765	6,968	7,177	7,392	7,614
	975,292	1,004,551	1,034,687	1,065,728	1,097,700
PW Admin Distributions - Water	(390,065)	(401,767)	(413,820)	(426,234)	(439,021)
PW Admin Distributions - Sewer	(149,615)	(154,103)	(158,726)	(163,488)	(168,392)
	(539,680)	(555,870)	(572,546)	(589,722)	(607,414)
	435,612	448,681	462,142	476,006	490,286
General Maintenance					
Street Maintenance	80,750	83,173	85,668	88,238	90,885
Sidewalk Maintenance	49,712	51,203	52,739	54,322	55,951
Pedestrian Lights	15,795	16,269	16,757	17,260	17,777
Storm Sewers	60,034	61,835	63,690	65,601	67,569
Marchmont Storm Pumps	13,530	13,936	14,354	14,785	15,228
Dike Maintenance	10,000	10,300	10,609	10,927	11,255
Street Sweeping	64,500	66,435	68,428	70,481	72,595
Boulevards	65,183	67,138	69,153	71,227	73,364
Tree Maintenance	35,050	36,102	37,185	38,300	39,449
Totem Maintenance	21,920	22,578	23,255	23,953	24,671
Snow Removal	67,780	69,813	71,908	74,065	76,287
Weed Control	11,203	11,539	11,885	12,242	12,609
	495,457	510,321	525,630	541,399	557,641

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Street Lighting					
Street Lights	99,990	102,990	106,079	109,262	112,540
Decorative Lights	8,000	8,240	8,487	8,742	9,004
	<u>107,990</u>	<u>111,230</u>	<u>114,567</u>	<u>118,004</u>	<u>121,544</u>
Traffic Services					
Road Marking	88,120	70,364	72,475	74,649	76,888
Street Signs	27,130	27,944	28,782	29,646	30,535
Traffic Signals	58,830	60,595	62,413	64,285	66,214
	<u>174,080</u>	<u>158,902</u>	<u>163,669</u>	<u>168,580</u>	<u>173,637</u>
Parking & Bylaw Enforcement					
Parking Patrols	35,705	36,776	37,879	39,016	40,186
Other - Parking Expenses	8,300	8,549	8,805	9,070	9,342
Parking Lot Lease	4,000	4,000	4,000	4,000	4,000
	<u>48,005</u>	<u>49,325</u>	<u>50,685</u>	<u>52,085</u>	<u>53,528</u>
Bylaw Enforcement Salaries	158,300	163,049	167,940	172,979	178,168
Homeless Encampment Costs	14,300	14,729	15,171	15,626	16,095
Sharps Pickup Program	29,500	0	0	0	0
Other Bylaw Enforcement	7,975	8,214	8,461	8,714	8,976
Transportation - Bylaw Enforcement	15,325	15,785	16,258	16,746	17,248
Parking Lot Maintenance	19,350	19,931	20,528	21,144	21,779
EV Charging Station Maintenance	19,945	20,543	21,160	21,794	22,448
Admin Charge - Water	(14,446)	(14,879)	(15,326)	(15,786)	(16,259)
	<u>250,249</u>	<u>227,371</u>	<u>234,193</u>	<u>241,218</u>	<u>248,455</u>
	<u>298,254</u>	<u>276,697</u>	<u>284,878</u>	<u>293,304</u>	<u>301,983</u>
Municipal Equipment Charges					
01 '90/05 Dump Truck	13,320	13,720	14,131	14,555	14,992
02 98 Ingersoll Compressor	1,110	1,143	1,178	1,213	1,249
16 00 VA-25S Sidewalk Grinder	170	175	180	186	191
18 Chain Saws/ Trimmers	250	258	265	273	281
21 Mowers/Leaf Blowers	2,124	2,188	2,253	2,321	2,391
24 Weedeater/Hedge Trimmers	3,925	4,043	4,164	4,289	4,418
25 Compactors	856	882	908	935	963
28 Trash Pumps	200	206	212	219	225
29 06 John Deere Mower	0	0	0	0	0
30 Edger	30	31	32	33	34
40 Stihl Cutoff Saw	595	613	631	650	670
44 1994 Elgin Sweeper	0	0	0	0	0
45 88 Pressure washer	200	206	212	219	225
48 89 Cement Mixer	302	311	320	330	340
49 1994 Parks Trailer	200	206	212	219	225
60 2008 GMC Dump Box	7,287	7,506	7,731	7,963	8,202
61 2008 Utility Trailer	0	0	0	0	0
62 2008 Honda Road Saw	530	546	562	579	597
63 2009 Snowblower	220	227	233	240	248
64 Herring Pump	200	206	212	219	225
65 2011 International Garbage Truck	44,245	45,572	46,940	48,348	49,798
66 2011 Ford Fiesta	0	0	0	0	0

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
68 2012 Vactor Truck	30,940	31,868	32,824	33,809	34,823
69 2012 Backhoe CAT 420	12,039	12,400	12,772	13,155	13,550
71 2013 Toyota Prius - Hybrid	4,580	4,717	4,859	5,005	5,155
72 2013 Brine Trailer	860	886	912	940	968
73 2014 Portable Generator	1,100	1,133	1,167	1,202	1,238
74 2014 Honda Fit	2,335	2,405	2,477	2,552	2,628
75 2015 Ford F-550	14,820	15,265	15,723	16,194	16,680
76 2015 Sander on #75	1,430	1,473	1,517	1,563	1,609
77 2015 Ford Van	7,080	7,292	7,511	7,737	7,969
78 2015 Parks Trailer	330	340	350	361	371
79 Yamaha Generator	60	62	64	66	68
80 Salt/Sand Spreader	1,980	2,039	2,101	2,164	2,229
81 Sewer Camera	300	309	318	328	338
82 2016 Ford F-150	4,220	4,347	4,477	4,611	4,750
83 2017 F350	8,980	9,249	9,527	9,813	10,107
84 Survey equipment	240	247	255	262	270
85 2017 Promaster Van	8,330	8,580	8,837	9,102	9,375
86 - Ford F150	4,915	5,062	5,214	5,371	5,532
87 - 2012 Cat loader	11,190	11,526	11,871	12,228	12,594
88 - 2018 ITB Step Van	10,390	10,702	11,023	11,353	11,694
89 - John Deere Lawnmower	8,190	8,436	8,689	8,949	9,218
90 - Ford Bucket Truck	10,260	10,568	10,885	11,211	11,548
91 - Titan Paint Sprayer	380	391	403	415	428
92 - Rainbow Trailer	325	335	345	355	366
93 - Honda Clarity	2,905	2,992	3,082	3,174	3,270
94 - Bagela Paving Machine	400	412	424	437	450
95 - Ford Ranger	5,225	5,382	5,543	5,709	5,881
96 - Chev 3500	8,610	8,868	9,134	9,408	9,691
97 - JD Mower	3,230	3,327	3,427	3,530	3,635
98 - Gravel Truck	13,725	14,137	14,561	14,998	15,448
100 - Salt/Sand Spreader	840	865	891	918	945
101 - Caterpillar Backhoe	13,320	13,720	14,131	14,555	14,992
103 - GMC Canyon	6,825	7,030	7,241	7,458	7,682
104 - JD Mower	2,185	2,251	2,318	2,388	2,459
105 - Utility Trailer	955	984	1,013	1,044	1,075
106 - Ford Transit	1,804	1,858	1,914	1,971	2,030
Undistributed Charges	3,400	3,502	3,607	3,715	3,827
Transfer Equipment Surplus	300,000	306,000	312,120	318,362	324,730
	584,462	598,996	613,906	629,202	644,894

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms					
Canada Avenue Washrooms	29,064	29,936	30,834	31,759	32,712
Centennial Park Washrooms	18,565	19,122	19,696	20,286	20,895
Station Street Washrooms	11,720	12,072	12,434	12,807	13,191
	<u>59,349</u>	<u>61,129</u>	<u>62,963</u>	<u>64,852</u>	<u>66,798</u>
Residential Garbage Collection					
Wages & Benefits - Collection	77,800	80,134	82,538	85,014	87,565
Municipal Equipment - Collection	85,000	87,550	90,177	92,882	95,668
Administration Charge - Garbage	22,379	22,302	22,971	23,660	24,370
Program Implementation - Collection	9,090	0	0	0	0
Cardboard Bins	3,750	3,863	3,978	4,098	4,221
Garbage Tipping Fees	46,710	48,111	49,555	51,041	52,573
Recycling	5,650	5,820	5,994	6,174	6,359
Organics / Yard waste	42,430	43,703	45,014	46,364	47,755
Other Collection - Litter	8,710	8,971	9,240	9,518	9,803
Miscellaneous Garbage Costs	600	618	637	656	675
	<u>302,119</u>	<u>301,071</u>	<u>310,103</u>	<u>319,406</u>	<u>328,988</u>
PLANNING AND DEVELOPMENT					
Planning Salaries & Benefits	320,250	329,858	339,753	349,946	360,444
Planning & Zoning Expenses	20,100	20,703	21,324	21,964	22,623
Restructure	40,000	0	0	0	0
DDBIA Façade Improvement Program	10,000	10,000	10,000	10,000	10,000
	<u>390,350</u>	<u>360,561</u>	<u>371,077</u>	<u>381,910</u>	<u>393,067</u>
Environmental Programs					
Environmental Programs	140,000	0	0	0	0
Carbon Offsets/Projects	4,000	4,120	4,244	4,371	4,502
Climate Action	1,000	1,030	1,061	1,093	1,126
Clean BC Better Home Rebates	16,300	0	0	0	0
	<u>161,300</u>	<u>5,150</u>	<u>5,305</u>	<u>5,464</u>	<u>5,628</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
RECREATION & CULTURAL SERVICES					
Joint Recreation Facilities					
Joint Cowichan Aquatic Centre	132,400	0	0	0	0
Joint Parks	7,350	7,571	7,798	8,032	8,272
Sportsplex Public Use	5,000	0	0	0	0
	<u>144,750</u>	<u>7,571</u>	<u>7,798</u>	<u>8,032</u>	<u>8,272</u>
City Parks & Facilities					
Centennial Heights Parks	8,038	8,279	8,528	8,783	9,047
Station Street Park	6,900	7,107	7,320	7,540	7,766
Charles Hoey Park	72,613	74,791	77,035	79,346	81,727
Rotary Park	52,277	53,845	55,461	57,124	58,838
Sandpitch	7,101	7,314	7,533	7,759	7,992
McAdam Park	83,581	86,088	88,671	91,331	94,071
Centennial Park	63,245	65,142	67,097	69,110	71,183
City Square	23,937	24,655	25,395	26,157	26,941
Downtown Area	132,012	135,972	140,052	144,253	148,581
Flower Baskets	39,904	41,101	42,334	43,604	44,912
China Gardens	3,165	3,260	3,358	3,458	3,562
Friendship (Sii ye' yu) Trail	329	339	349	360	370
Heiwa Park	7,216	7,432	7,655	7,885	8,122
Parks Other	16,341	16,831	17,336	17,856	18,392
Parks Training	8,600	8,858	9,124	9,397	9,679
Benches & Plaques	1,000	1,030	1,061	1,093	1,126
Graffiti Removal	16,079	16,561	17,058	17,570	18,097
Pole Banners	9,659	9,949	10,247	10,555	10,871
Highway Banners	3,262	3,360	3,461	3,564	3,671
	<u>555,259</u>	<u>571,917</u>	<u>589,074</u>	<u>606,747</u>	<u>624,949</u>
Cultural Buildings & Facilities					
Library	318,504	328,059	337,901	348,038	358,479
VSO Centre	8,072	8,314	8,564	8,820	9,085
Public Art Maintenance	750	773	796	820	844
Museum Grant & Operating Expenses	9,720	10,012	10,312	10,621	10,940
	<u>337,046</u>	<u>347,157</u>	<u>357,572</u>	<u>368,299</u>	<u>379,348</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FISCAL SERVICES					
Interest					
Interest on Prepaid Taxes	10,000	10,300	10,609	10,927	11,255
Transfer to Own Reserves & Allowances					
Machinery & Equipment Reserve Fund	300,000	309,000	318,270	327,818	337,653
Fire Dept Equip Reserve Fund	219,000	225,570	232,337	239,307	246,486
Fire Dept Firetruck Internal Borrowing	108,916	108,916	108,916	108,916	108,916
Elections Reserve	7,000	7,000	0	7,000	7,000
Garbage Reserve	0	0	0	0	0
Tourism Reserve	0	0	0	0	0
Leased Buildings Reserve	62,411	62,411	62,411	62,411	62,411
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	0	0	0
Cannabis Reserve	0	0	0	0	0
Communications Reserve	7,500	0	7,500	0	7,500
Planning and Building Inspection Reserve	0	0	0	0	0
Police Bridging Capital Fund (PBC) Reserve	0	0	0	0	0
	<u>779,909</u>	<u>787,979</u>	<u>729,434</u>	<u>745,452</u>	<u>769,966</u>
CONTRIBUTION TO GENERAL CAPITAL FUND					
Paid by Prior Years' Surpluses & Reserves	1,208,861	150,000	0	0	0
Paid by General Taxation	706,500	727,695	749,526	772,012	795,172
Total Contribution to Capital Fund	<u>1,915,361</u>	<u>877,695</u>	<u>749,526</u>	<u>772,012</u>	<u>795,172</u>
TRANSFER TO UTILITY OPERATING FUNDS					
Sewer Parcel Tax	45,180	45,180	45,180	45,180	45,180
TRANSFER TO OTHER BODIES					
Business Improvement Areas	281,940	296,037	310,839	326,381	342,700
Total Transfers to Other Bodies	<u>281,940</u>	<u>296,037</u>	<u>310,839</u>	<u>326,381</u>	<u>342,700</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLECTIONS FOR OTHER GOVERNMENTS					
Cowichan Valley Regional District					
General Government	1,743,000	1,777,860	1,813,417	1,849,686	1,886,679
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
Regional Recreation	0	0	0	0	0
Cowichan Valley Regional District	1,743,000	1,777,860	1,813,417	1,849,686	1,886,679
School Taxes	2,260,000	2,305,200	2,351,304	2,398,330	2,446,297
Provincial Policing Levy	0	0	0	0	0
C.V. Regional Hospital District	560,000	571,200	582,624	594,276	606,162
Municipal Finance Authority	350	357	364	371	379
B.C. Assessment Authority	64,000	65,280	66,586	67,917	69,276
	4,627,350	4,719,897	4,814,295	4,910,581	5,008,792

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER ENTERPRISE - REVENUES					
Sales of Service	7%	7%	7%	7%	7%
Sewer User Fees	1,175,167	1,257,429	1,345,449	1,439,630	1,540,404
User Fees - Cowichan Tribes	9,764	10,447	11,179	11,961	12,799
User Fees - N. Cowichan	108,926	116,551	124,709	133,439	142,780
Metered Sewer Fees	346,569	370,829	396,787	424,562	454,281
Transmission Fees - Cowichan Tribes	20,000	21,400	22,898	24,501	26,216
Cost Sharing - North Cowichan	36,800	39,376	42,132	45,082	48,237
Joint Utility Board misc revenue	0	0	0	0	0
	1,697,226	1,816,032	1,943,154	2,079,175	2,224,717
Other Revenue From Own Sources					
Return on Investments	80,000	81,600	83,232	84,897	86,595
Transfer from General - Parcel Tax	45,180	45,180	45,180	45,180	45,180
	1,822,406	1,942,812	2,071,566	2,209,251	2,356,492
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	1,200	1,224	1,248	1,273	1,299
Sewer Training	5,000	5,100	5,202	5,306	5,412
Other Sewer Administration	14,760	15,055	15,356	15,663	15,977
Administration Charges - Sewer	191,618	195,471	199,380	203,368	207,435
PW Administration Charge - Sewer	149,615	154,103	158,726	163,488	168,392
	367,693	376,553	385,615	394,905	404,428
Transmission & Distribution					
System Maintenance	111,800	110,198	114,354	116,637	118,967
Infiltration Investigation	3,032	3,093	3,154	3,218	3,282
Marchmont Street Station	55,860	56,977	58,117	59,279	60,465
Pumping - Lift Stations	39,965	40,764	41,580	42,411	43,259
	210,657	211,032	217,205	221,545	225,973
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	1,020,850	1,006,057	1,029,622	1,299,058	1,583,306
Excess Revenues over Expenditures	801,556	936,755	1,041,944	910,194	773,186

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	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	986,379	310,000	1,132,877	-	-
Prior Years' Surplus For Capital Fund	(986,379)	(310,000)	(1,132,877)	-	-
Contribution to Sewer Capital Fund	(844,056)	(980,105)	(1,086,161)	(832,713)	(574,024)
Debt Repayment	-	-	-	(122,583)	(245,165)
	(801,556)	(936,755)	(1,041,944)	(910,194)	(773,186)
	0	(0)	0	(0)	0

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
WATER UTILITY - REVENUES					
Sale of Water	0.0%	3%	3%	3%	3%
City Flat Rate	56,000	57,680	59,410	61,193	63,028
City Metered	913,500	940,905	969,132	998,206	1,028,152
Cowichan Tribes Flat Rate	30,500	31,415	32,357	33,328	34,328
Cowichan Tribes Metered	509,500	524,785	540,529	556,744	573,447
North Cowichan I Flat Rate	58,000	59,740	61,532	63,378	65,280
North Cowichan I Metered	1,068,000	1,100,040	1,133,041	1,167,032	1,202,043
North Cowichan II Flat Rate	45,000	46,350	47,741	49,173	50,648
North Cowichan II Metered	202,000	208,060	214,302	220,731	227,353
Eagle Heights Flat Rate	37,000	38,110	39,253	40,431	41,644
Eagle Heights Metered	376,000	387,280	398,898	410,865	423,191
	<u>3,295,500</u>	<u>3,394,365</u>	<u>3,496,196</u>	<u>3,601,082</u>	<u>3,709,114</u>
Other Services					
Water On/Off	4,200	4,200	4,200	4,200	4,200
	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
Other Revenue from Own Sources					
Penalties	15,000	15,300	15,606	15,918	16,236
Water Studies	5,000	5,100	5,202	5,306	5,412
Interest on Investment	50,000	51,000	52,020	53,060	54,122
	<u>70,000</u>	<u>71,400</u>	<u>72,828</u>	<u>74,285</u>	<u>75,770</u>
	<u>3,369,700</u>	<u>3,469,965</u>	<u>3,573,224</u>	<u>3,679,566</u>	<u>3,789,085</u>
WATER UTILITY - EXPENDITURES					
Administration					
Salaries & Benefits - Water	10,130	10,333	10,539	10,750	10,965
Toilet Rebate - Water	500	500	500	500	500
Travel & Conferences - Water	500	510	520	531	541
Water Grants	9,000	9,180	9,364	9,551	9,742
Water Engineering & Planning	24,000	24,480	24,970	25,469	25,978
Insurance Allocation	18,000	18,360	18,727	19,102	19,484
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	28,400	28,968	29,547	30,138	30,741
Legal - Water	10,000	10,200	10,404	10,612	10,824
Administration Charges - Water	374,714	382,435	390,233	398,191	406,312
PW Administration Charge - Water	390,065	401,767	413,820	426,234	439,021
	<u>886,309</u>	<u>908,152</u>	<u>930,472</u>	<u>953,363</u>	<u>976,840</u>

CITY OF DUNCAN

	2024	2025	2026	2027	2028
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transmission & Distribution					
General System Maintenance	157,620	160,772	163,988	167,268	170,613
City System Maintenance	159,860	163,057	166,318	169,645	173,038
N C System Maintenance	116,420	118,748	121,123	123,546	126,017
Eagle Heights Maintenance	69,425	70,814	72,230	73,674	75,148
Cowichan Tribes Maintenance	20,920	21,338	21,765	22,200	22,644
Metering - Meter Repairs	10,840	11,057	11,278	11,503	11,734
Meter Reading	41,715	42,549	43,400	44,268	45,154
	<u>576,800</u>	<u>588,336</u>	<u>600,103</u>	<u>612,105</u>	<u>624,347</u>
Pumping					
General Pumphouse Maintenance	41,990	42,830	43,686	44,560	45,451
Pumphouse No. 2	73,500	74,970	76,469	77,999	79,559
Pumphouse No. 3	16,940	17,279	17,624	17,977	18,336
Pumphouse No. 4	69,300	70,686	72,100	73,542	75,013
Pumphouse No. 5	9,620	9,812	10,009	10,209	10,413
Eagle Heights Pumphouse	24,940	25,439	25,948	26,467	26,996
Gibbins Road Pump & Reservoir	28,670	29,243	29,828	30,425	31,033
Graffiti Removal Water Buildings	1,290	1,610	1,642	1,675	1,707
	<u>266,250</u>	<u>271,869</u>	<u>277,306</u>	<u>282,853</u>	<u>288,509</u>
AMORTIZATION	279,304	284,890	290,588	296,400	302,328
Total Expenditures	<u>2,008,663</u>	<u>2,053,247</u>	<u>2,098,469</u>	<u>2,144,720</u>	<u>2,192,023</u>
Excess Revenue Over Exp.	<u>1,361,037</u>	<u>1,416,718</u>	<u>1,474,755</u>	<u>1,534,847</u>	<u>1,597,061</u>
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	3,330,975	0	0	0	0
Transfer to Water Capital Reserve	0	0	0	0	0
Prior-Years' Surplus For Capital	(3,330,975)	0	0	0	0
Transfer to Water Capital Fund	(1,640,341)	(1,701,608)	(1,765,343)	(1,831,246)	(1,899,389)
	<u>(1,361,037)</u>	<u>(1,416,718)</u>	<u>(1,474,755)</u>	<u>(1,534,846)</u>	<u>(1,597,061)</u>
Change in Financial Equity	<u>0</u>	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>