



	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
TAXATION	7,644,834	8,345,482	8,825,775	9,278,456	9,721,236
GRANTS IN LIEU OF TAXES	25,900	26,677	27,477	28,302	29,151
SALES OF SERVICE	1,110,822	1,142,481	1,175,090	1,208,677	1,243,272
OTHER REVENUE FROM OWN SOURCES					
Licences & Permits	227,700	234,531	241,567	248,814	256,278
Fines	21,000	21,630	22,279	22,947	23,636
Rentals	416,889	424,935	433,223	441,759	450,552
Return on Investment	157,300	162,019	166,880	171,886	177,043
Penalties & Interest on Taxes	60,000	61,800	63,654	65,564	67,531
Other	428,850	438,066	447,487	457,119	466,966
	1,311,739	1,342,981	1,375,089	1,408,089	1,442,005
TRANSFERS FROM OTHER GOV'TS					
Unconditional					
- Provincial	531,000	546,930	563,338	580,238	597,645
Conditional					
- Provincial	128,085	30,900	31,827	32,782	33,765
FUNDS CONTRIBUTED FROM OTHER GOV'TS					
- Regional	31,850	32,806	33,790	34,803	35,847
COLLECTIONS FOR OTHER GOV'TS	5,167,161	5,270,504	5,375,914	5,483,433	5,593,101
	15,951,391	16,738,760	17,408,301	18,054,780	18,696,023



GENERAL GOVERNMENT SERVICES

Legislative	250,700	258,221	265,968	273,947	282,165
Administrative	1,750,078	1,740,834	1,790,957	1,842,584	1,895,760
Other General Government Services	414,377	204,832	194,928	184,727	203,059
Administration Charges	(680,831)	(696,464)	(711,480)	(726,829)	(742,518)
	1,734,324	1,507,423	1,540,373	1,574,429	1,638,466

PROTECTIVE SERVICES

Police Costs	2,986,124	2,983,275	3,072,773	3,164,956	3,259,861
Fire Protection	1,101,415	1,157,665	1,192,395	1,228,167	1,265,012
Building Inspections	125,396	129,158	133,145	137,254	141,488
Animal & Pest Control	32,545	33,521	34,527	35,563	36,630
Street Patrols	243,710	251,021	222,099	228,762	235,625
	4,489,190	4,554,641	4,654,940	4,794,702	4,938,617

PUBLIC WORKS AND ENGINEERING

Common Services	1,036,775	1,067,878	1,099,915	1,132,912	1,166,899
PW Admin Charges	(579,346)	(596,726)	(614,628)	(633,067)	(652,059)
Road Transport	548,095	564,538	581,474	598,918	616,886
Street Lighting	105,020	108,171	111,416	114,758	118,201
Traffic Services	144,646	148,985	153,455	158,059	162,800
Parking and Bylaw Enforcement	317,151	297,810	306,564	315,581	324,868
	1,572,341	1,590,655	1,638,195	1,687,161	1,737,596

ENVIRONMENTAL HEALTH SERVICES

Public Washrooms	79,294	81,673	84,123	86,647	89,246
Environmental Programs	44,750	5,150	5,305	5,464	5,628
Garbage Disposal and Collection	341,732	322,938	332,626	342,604	352,883
	465,776	409,760	422,053	434,715	447,756

PLANNING AND STUDY PROJECTS

Planning and Zoning	373,700	384,911	396,458	408,352	420,603
Study Projects	50,000	10,000	10,000	10,000	10,000
	423,700	394,911	406,458	418,352	430,603

RECREATIONAL & CULTURAL SERVICES

Joint Facilities	7,600	7,828	8,063	8,305	8,554
City Parks	603,389	621,491	640,135	659,339	679,120
Cultural Buildings	353,229	363,826	374,741	385,983	397,562
	964,218	993,145	1,022,939	1,053,627	1,085,236

FISCAL SERVICES

Debt Charges - Interest	18,000	18,540	19,096	19,669	20,259
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AMORTIZATION-TCA

	1,387,931	1,415,690	1,444,003	1,472,883	1,502,341
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TRANSFERS TO OTHER BODIES

	296,882	311,726	327,312	343,678	360,862
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TAXES COLLECTED FOR OTHER GOV'TS

	5,167,161	5,270,504	5,375,914	5,483,433	5,593,101
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	16,519,523	16,466,995	16,851,284	17,282,649	17,754,837
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CITY of DUNCAN

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
EXCESS REVENUES OVER EXPENDITURES	(568,132)	271,766	557,017	772,131	941,186
ADJUST FOR NON-CASH ITEMS					
Amortization	1,387,931	1,415,690	1,444,003	1,472,883	1,502,341
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Own Funds and Reserves	812,613	164,461	36,595	0	7,500
Prior Years Surplus	94,313	0	0	0	0
Contribution to General Capital Fund	(878,600)	(989,772)	(1,157,463)	(1,338,300)	(1,532,178)
Transfer to Reserves	(802,945)	(816,964)	(834,972)	(861,535)	(873,670)
Transfer Parcel Taxes - Sewer	(45,180)	(45,180)	(45,180)	(45,180)	(45,180)
	568,132	(271,765)	(557,017)	(772,131)	(941,187)
Change in Financial Equity	0	0	0	0	0



REVENUE

TAXATION

Real Property

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	13.61%	9.51%	5.9%	5.2%	4.8%
General Purposes	4,539,940	4,906,443	5,280,746	5,623,965	5,953,693
Policing Levy	2,660,874	2,979,155	3,068,530	3,160,586	3,255,403
General Utilities	101,958	102,978	104,007	105,047	106,098
Special Assessment - BIA	296,882	311,726	327,312	343,678	360,862
Frontage and Parcel Taxes	45,180	45,180	45,180	45,180	45,180
	7,644,834	8,345,482	8,825,775	9,278,456	9,721,236

GRANTS IN LIEU OF TAXES

Provincial - BC Housing	8,400	8,652	8,912	9,179	9,454
Federal - Post Office Building	17,500	18,025	18,566	19,123	19,696
	25,900	26,677	27,477	28,302	29,151

SALES OF SERVICE

Garbage Collection Fees	268,933	277,001	285,311	293,870	302,686
Recycling - Curbside	55,319	55,319	55,319	55,319	55,319
Fire Protection - Cowichan Tribes	189,911	195,608	201,477	207,521	213,747
Fire Protection - Eagle Heights	533,409	549,411	565,894	582,870	600,357
Fire Protection Other	200	200	200	200	200
Administration & Recoveries	42,650	43,930	45,247	46,605	48,003
Sports Field User Fees	12,000	12,360	12,731	13,113	13,506
Cowichan Tribes Roads Contribution	400	412	424	437	450
Public Works Miscellaneous	8,000	8,240	8,487	8,742	9,004
	1,110,822	1,142,481	1,175,090	1,208,677	1,243,272

OTHER REVENUE OWN SOURCES

Licences & Permits

Business Licences	104,000	107,120	110,334	113,644	117,053
Licence Other	1,650	1,700	1,750	1,803	1,857
Building Permits	101,000	104,030	107,151	110,365	113,676
Plumbing Permits	3,000	3,090	3,183	3,278	3,377
Other Permits/Inspections	5,550	5,717	5,888	6,065	6,247
Dog Licences	12,500	12,875	13,261	13,659	14,069
	227,700	234,531	241,567	248,814	256,278
Fines - Parking & Other	21,000	21,630	22,279	22,947	23,636



Rentals

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Buildings	37,392	38,514	39,669	40,859	42,085
Leased Land	105,720	108,892	112,158	115,523	118,989
Margaret Moss Lease	148,677	148,677	148,677	148,677	148,677
Pay Parking	45,000	46,350	47,741	49,173	50,648
Permit Parking	65,100	67,053	69,065	71,137	73,271
EV Charging fees	15,000	15,450	15,914	16,391	16,883
	416,889	424,935	433,223	441,759	450,552

Return on Investments

Term Deposit & Bank Interest	157,300	162,019	166,880	171,886	177,043
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Penalties & Interest on Taxes

Penalties on Taxes	48,000	49,440	50,923	52,451	54,024
Interest on Taxes	12,000	12,360	12,731	13,113	13,506
	60,000	61,800	63,654	65,564	67,531

Other

Tourism Revenues	450	464	477	492	506
Miscellaneous Revenue	8,400	8,652	8,912	9,179	9,454
Fortis Operating Fee	34,000	35,020	36,071	37,153	38,267
Land Use Alteration Fees	18,000	18,540	19,096	19,669	20,259
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	353,000	360,060	367,261	374,606	382,099
Parking Patrol Contribution - DDBIA	3,000	3,000	3,000	3,000	3,000
Contributions - Benches & Bricks	1,000	1,000	1,000	1,000	1,000
	428,850	438,066	447,487	457,119	466,966

UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

Provincial - Revenue Sharing	531,000	546,930	563,338	580,238	597,645
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CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

Provincial Grants

- Traffic Fine Revenue Sharing	30,000	30,900	31,827	32,782	33,765
- Local Government Climate Action Program	0	0	0	0	0
- LGMA Internship Grant	47,000	0	0	0	0
- Fire Department Grants	40,000	0	0	0	0
- CTC Program Grant	11,085	0	0	0	0
- HAF Grant	0	0	0	0	0
- Indigenous Engagement Grant	0	0	0	0	0
	128,085	30,900	31,827	32,782	33,765



Regional

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Parks Contribution From N. Cowichan	17,100	17,613	18,141	18,686	19,246
Sharps Clean Up Contribution from N. Cowichan	14,750	15,193	15,648	16,118	16,601
	31,850	32,806	33,790	34,803	35,847

OTHER TRANSFERS

Prior Years Surplus

For Misc Capital	40,000	0	0	0	0
For Misc Operating	14,313	0	0	0	0
- Restructure Expenses	40,000	0	0	0	0
	94,313	0	0	0	0

Own Funds and Reserve Accounts

From Reserves

- Police Operating Reserve	340,000	0	0	0	0
- Cannabis Reserve	93,600	87,509	0	0	0
- Election Reserve	0	21,000	0	0	0
- Tourism Operating Reserve	0	0	0	0	0
- Communications Reserve	7,500	0	7,500	0	7,500
- Garbage Reserve	27,000	0	0	0	0
- Covid Grant Reserve	207,343	0	0	0	0
- Local Govt Climate Action Reserve	44,750	0	0	0	0
- Police Bridging Capital Reserve	0	0	0	0	0
- Planning & Building Inspection Reserve	80,700	55,952	29,095	0	0
- Schappert Bequest Reserve	11,720	0	0	0	0
	812,613	164,461	36,595	0	7,500

COLLECTIONS FOR OTHER GOVERNMENTS

Regional District	2,149,811	2,192,807	2,236,663	2,281,397	2,327,025
School Taxes	2,320,000	2,366,400	2,413,728	2,462,003	2,511,243
C.V. Regional Hospital District	632,000	644,640	657,533	670,683	684,097
Municipal Finance Authority	350	357	364	371	379
B.C. Assessment Authority	65,000	66,300	67,626	68,979	70,358
	5,167,161	5,270,504	5,375,914	5,483,433	5,593,101

Total Revenue

15,536,890	16,040,242	16,686,019	17,308,171	17,924,518
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EXPENSES

GENERAL GOVERNMENT SERVICES

Legislative

Council Indemnities	200,000	206,000	212,180	218,545	225,102
Legislative Conferences & Travel	50,700	52,221	53,788	55,401	57,063
	250,700	258,221	265,968	273,947	282,165

Administrative

City Hall Salaries & Benefits	1,113,292	1,146,691	1,181,091	1,216,524	1,253,020
Retirement Allowance & Payouts	66,659	66,659	66,659	66,659	66,659
Grant Funded Intern	54,500	0	0	0	0
Conferences & Travel	16,000	16,480	16,974	17,484	18,008
Meeting Expenses & Annual Functions	8,300	8,549	8,805	9,070	9,342
Duncan North Cowichan Sports Wall of Fame	6,813	3,406	3,406	3,406	3,406
Memberships	12,400	12,772	13,155	13,550	13,956
Computer Software & Services	130,100	134,003	138,023	142,164	146,429
Legal	30,000	30,900	31,827	32,782	33,765
Training & Recognition	18,780	19,343	19,924	20,521	21,137
Accounting & Audit	28,350	29,201	30,077	30,979	31,908
Consulting	4,000	4,120	4,244	4,371	4,502
Human Resources Services	43,700	45,011	46,361	47,752	49,185
Other General Services	9,700	9,991	10,291	10,599	10,917

Common Services

City Hall Maintenance & Operation	83,555	86,062	88,643	91,303	94,042
Insurance	71,904	74,061	76,283	78,571	80,929
Telephone & Postage	17,000	17,510	18,035	18,576	19,134
Advertising	4,000	4,120	4,244	4,371	4,502
Printing & Stationery	14,300	14,729	15,171	15,626	16,095
Equipment Maintenance & Replacement	300	309	318	328	338
Equipment Leases & Service Contracts	6,000	6,180	6,365	6,556	6,753
Sundry	2,025	2,086	2,148	2,213	2,279
Bank Charges	8,400	8,652	8,912	9,179	9,454
	1,750,078	1,740,834	1,790,957	1,842,584	1,895,760

Other

Election Expenses	0	28,000	0	0	0
Grants - Annual Application	22,000	22,000	22,000	22,000	22,000
Grants - Yearly Ongoing	26,800	26,800	26,800	26,800	26,800
Grants - Enhanced Security Initiative	4,943	0	0	0	0
Grants - Graffiti Program	1,720	0	0	0	0
Grants - COVID Recovery	0	0	0	0	0
Grants - City Wide Beautification	45,400	0	0	0	0
Tourism Spending	22,550	26,780	27,583	28,411	29,263
Summer Festival	1,055	1,087	1,119	1,153	1,187
Totem Tours Contribution	11,000	11,330	11,670	12,020	12,381
Records Management Project	212,416	46,350	47,741	49,173	50,648
Communications	29,800	16,274	31,182	17,698	32,649



	2025	2026	2027	2028	2029
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
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	6,339	6,529	6,725	6,927	7,135
Truth & Reconciliation Day Expenses	1,099	1,132	1,166	1,201	1,237
Operations & Maint. (Leased Bldgs.)	5,670	5,840	6,015	6,196	6,382
Margaret Moss	7,000	7,210	7,426	7,649	7,879
Junior Council	1,500	1,500	1,500	1,500	1,500
	414,377	204,832	194,928	184,727	203,059
Administration Distributions - Fire	(80,112)	(84,723)	(87,265)	(89,883)	(92,579)
Administration Distributions - Garbage	(24,425)	(23,921)	(24,639)	(25,378)	(26,139)
Administration Distributions - Water	(374,591)	(382,083)	(389,724)	(397,519)	(405,469)
Administration Distributions - Sewer	(201,703)	(205,737)	(209,852)	(214,049)	(218,330)
	(680,831)	(696,464)	(711,480)	(726,829)	(742,518)
	1,734,324	1,507,423	1,540,373	1,574,429	1,638,466



PROTECTIVE SERVICES

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Police Costs	2,982,124	2,979,155	3,068,530	3,160,586	3,255,403
Restorative Justice	4,000	4,120	4,244	4,371	4,458
	2,986,124	2,983,275	3,072,773	3,164,956	3,259,861

Fire Department

Salaries - Chief & Officers	281,100	310,533	319,849	329,444	339,328
Call & Practice Pay	312,841	322,226	331,893	341,850	352,105
Fire Hall Operation & Maintenance	61,800	63,654	65,564	67,531	69,556
Communications System	9,920	10,218	10,524	10,840	11,165
Training & Conferences	48,500	49,955	51,454	52,997	54,587
Training Pay	80,000	82,400	84,872	87,418	90,041
Firefighters' Insurance	7,000	7,210	7,426	7,649	7,879
Fire Investigation & Prevention	39,997	41,197	42,433	43,706	45,017
Fire Department Software	13,500	13,905	14,322	14,752	15,194
Hydrant Rental	22,000	22,660	23,340	24,040	24,761
Clothing	12,000	12,360	12,731	13,113	13,506
Firefighting Equipment & Maintenance	24,200	24,926	25,674	26,444	27,237
Grant Funded Equipment & Training	40,000	41,200	42,436	43,709	45,020
Annual Functions, Retirements, Awards	6,700	6,901	7,108	7,321	7,541
Fire Dept - Other	19,300	19,879	20,475	21,090	21,722
Administration Charge - Fire	80,112	84,723	87,265	89,883	92,579
PW Storage Shed Hydro	1,500	1,545	1,591	1,639	1,688
	1,060,470	1,115,492	1,148,956	1,183,425	1,218,928

Fire Vehicle Operation & Maintenance

1-2021 Pierce Ladder Truck	5,875	6,051	6,233	6,420	6,612
2-2019 5500 Truck	3,300	3,399	3,501	3,606	3,714
5-2005 Lafrance Pumper	6,600	6,798	7,002	7,212	7,428
6-2005 Tank Truck	4,350	4,481	4,615	4,753	4,896
7-2022 Ford F150 Command	5,740	5,912	6,090	6,272	6,460
8-2018 Spartan Metro	8,430	8,683	8,943	9,212	9,488
9-2012 Rescue Truck	4,200	4,326	4,456	4,589	4,727
CAR1 - 2024 Ford F150 Electric	2,450	2,524	2,599	2,677	2,757
	40,945	42,173	43,439	44,742	46,084
Total Fire Department	1,101,415	1,157,665	1,192,395	1,228,167	1,265,012



Building Inspection

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Building Inspection - Salaries & Benefits	128,800	132,664	136,644	140,743	144,966
Building Inspection - Transportation	2,000	2,060	2,122	2,185	2,251
Building Inspection - Other	5,500	5,665	5,835	6,010	6,190
Admin Charges - Building Inspection	(10,904)	(11,231)	(11,456)	(11,685)	(11,919)
	125,396	129,158	133,145	137,254	141,488

Animal Control

Animal Control Contract & Supplies	32,545	33,521	34,527	35,563	36,630
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Other Protection

Highway Safety Patrols	34,360	35,391	0	0	0
Street & Park Patrols	209,350	215,631	222,099	228,762	235,625
	243,710	251,021	222,099	228,762	235,625

PUBLIC WORKS AND ENGINEERING

Common Services

PW Administration Salaries & Benefits	435,900	448,977	462,446	476,320	490,609
Wages - Engineering	374,800	386,044	397,625	409,554	421,841
Engineering Services	36,790	37,894	39,031	40,201	41,407
Other - Common Services	50,494	52,009	53,569	55,176	56,831
Safety Committee & Officer	42,004	43,264	44,562	45,899	47,276
Other Safety Supplies	4,300	4,429	4,562	4,699	4,840
Workshop & Yards	85,562	88,129	90,773	93,496	96,301
Small Tools & Equipment	6,925	7,133	7,347	7,567	7,794

	1,036,775	1,067,878	1,099,915	1,132,912	1,166,899
PW Admin Distributions - Water	(418,775)	(431,339)	(444,279)	(457,607)	(471,335)
PW Admin Distributions - Sewer	(160,571)	(165,388)	(170,349)	(175,460)	(180,724)
	(579,346)	(596,726)	(614,628)	(633,067)	(652,059)
	457,429	471,152	485,286	499,845	514,840



General Maintenance

	2025	2026	2027	2028	2029
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Street Maintenance	83,175	85,670	88,240	90,888	93,614
Sidewalk Maintenance	50,660	52,180	53,745	55,358	57,018
Pedestrian Lights	12,900	13,287	13,686	14,096	14,519
Storm Sewers	61,000	62,830	64,715	66,656	68,656
Marchmont Storm Pumps	13,640	14,049	14,471	14,905	15,352
Dike Maintenance	10,000	10,300	10,609	10,927	11,255
Street Sweeping	94,500	97,335	100,255	103,263	106,361
Boulevards	68,980	71,049	73,181	75,376	77,638
Tree Maintenance	35,690	36,761	37,864	38,999	40,169
Totem Maintenance	22,085	22,748	23,430	24,133	24,857
Snow Removal	83,515	86,020	88,601	91,259	93,997
Weed Control	11,950	12,309	12,678	13,058	13,450

	548,095	564,538	581,474	598,918	616,886
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Street Lighting

Street Lights	98,020	100,961	103,989	107,109	110,322
Decorative Lights	7,000	7,210	7,426	7,649	7,879
	105,020	108,171	111,416	114,758	118,201

Traffic Services

Road Marking	69,816	71,910	74,068	76,290	78,579
Street Signs	27,385	28,207	29,053	29,924	30,822
Traffic Signals	47,445	48,868	50,334	51,844	53,400
	144,646	148,985	153,455	158,059	162,800



Parking & Bylaw Enforcement

Parking Patrols	40,635	41,854	43,110	44,403	45,735
Other - Parking Expenses	8,300	8,549	8,805	9,070	9,342
Parking Lot Lease	6,000	6,000	6,000	6,000	6,000
	54,935	56,403	57,915	59,473	61,077

Bylaw Enforcement Salaries	168,300	173,349	178,549	183,906	189,423
Homeless Encampment Costs	17,610	18,138	18,682	19,243	19,820
Sharps Pickup Program	29,500	0	0	0	0
Other Bylaw Enforcement	8,775	9,038	9,309	9,589	9,876
Transportation - Bylaw Enforcement	20,750	21,373	22,014	22,674	23,354
Parking Lot Maintenance	20,525	21,141	21,775	22,428	23,101
EV Charging Station Maintenance	13,990	14,410	14,842	15,287	15,746
Admin Charge - Water	(17,234)	(16,042)	(16,523)	(17,019)	(17,530)
	262,216	241,406	248,649	256,108	263,791
	317,151	297,810	306,564	315,581	324,868

Municipal Equipment Charges

01 '90/05 Dump Truck	13,570	13,977	14,396	14,828	15,273
02 98 Ingersoll Compressor	1,125	1,159	1,194	1,229	1,266
16 00 VA-25S Sidewalk Grinder	170	175	180	186	191
18 Chain Saws/ Trimmers	250	258	265	273	281
21 Mowers/Leaf Blowers	1,940	1,998	2,058	2,120	2,183
24 Weedeater/Hedge Trimmers	5,800	5,974	6,153	6,338	6,528
25 Compactors	940	968	997	1,027	1,058
28 Trash Pumps	200	206	212	219	225
30 Edger	30	31	32	33	34
40 Stihl Cutoff Saw	705	726	748	770	793
45 88 Pressure washer	332	342	352	363	374
48 89 Cement Mixer	450	464	477	492	506
49 1994 Parks Trailer	200	206	212	219	225
62 2008 Honda Road Saw	435	448	461	475	490
63 2009 Snowblower	226	233	240	247	254
64 Herring Pump	206	212	219	225	232
65 2011 International Garbage Truck	44,815	46,159	47,544	48,971	50,440
68 2012 Vactor Truck	35,935	37,013	38,123	39,267	40,445
69 2012 Backhoe CAT 420	10,300	10,609	10,927	11,255	11,593
71 2013 Toyota Prius - Hybrid	4,515	4,650	4,790	4,934	5,082
72 2013 Brine Trailer	1,207	1,243	1,281	1,319	1,358
73 2014 Portable Generator	1,495	1,540	1,586	1,634	1,683
74 2014 Honda Fit	6,730	6,932	7,140	7,354	7,575
75 2015 Ford F-550	18,289	18,838	19,403	19,985	20,584
76 2015 Sander on #75	1,467	1,511	1,556	1,603	1,651
77 2015 Ford Van	6,190	6,376	6,567	6,764	6,967
78 2015 Parks Trailer	340	350	361	372	383
79 Yamaha Generator	60	62	64	66	68



	2025	2026	2027	2028	2029
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
80 Salt/Sand Spreader	2,025	2,086	2,148	2,213	2,279
81 Sewer Camera	300	309	318	328	338
82 2016 Ford F-150	4,535	4,671	4,811	4,956	5,104
83 2017 F350	9,040	9,311	9,591	9,878	10,175
84 Survey equipment	240	247	255	262	270
85 2017 Promaster Van	7,945	8,183	8,429	8,682	8,942
86 - Ford F150	4,939	5,087	5,240	5,397	5,559
87 - 2012 Cat loader	9,620	9,909	10,206	10,512	10,827
88 - 2018 ITB Step Van	10,570	10,887	11,214	11,550	11,897
89 - John Deere Lawnmower	8,310	8,559	8,816	9,081	9,353
90 - Ford Bucket Truck	9,590	9,878	10,174	10,479	10,794
91 - Titan Paint Sprayer	395	407	419	432	445
92 - Rainbow Trailer	332	342	352	363	374
93 - Honda Clarity	3,280	3,378	3,480	3,584	3,692
95 - Ford Ranger	5,760	5,933	6,111	6,294	6,483
96 - Chev 3500	11,730	12,082	12,444	12,818	13,202
97 - JD Mower	3,430	3,533	3,639	3,748	3,860
98 - Gravel Truck	14,600	15,038	15,489	15,954	16,432
100 - Salt/Sand Spreader	865	891	918	945	974
101 - Caterpillar Backhoe	14,200	14,626	15,065	15,517	15,982
103 - GMC Canyon	6,740	6,942	7,150	7,365	7,586
104 - JD Mower	2,490	2,565	2,642	2,721	2,803
105 - Utility Trailer	985	1,015	1,045	1,076	1,109
106 - Ford Transit	1,650	1,700	1,750	1,803	1,857
107 - Mini Dump Truck	5,275	5,433	5,596	5,764	5,937
Undistributed Charges	3,400	3,502	3,607	3,715	3,827
Transfer Equipment Surplus	353,000	360,060	367,261	374,606	382,099
	653,168	669,233	685,709	702,608	719,940



ENVIRONMENTAL HEALTH SERVICES

Public Washrooms

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Canada Avenue Washrooms	31,947	32,905	33,893	34,909	35,957
Centennial Park Washrooms	18,665	19,225	19,802	20,396	21,008
McAdam Park Washrooms	15,432	15,895	16,372	16,863	17,369
Station Street Washrooms	13,250	13,648	14,057	14,479	14,913
	79,294	81,673	84,123	86,647	89,246

Residential Garbage Collection

Wages & Benefits - Collection	80,600	83,018	85,509	88,074	90,716
Municipal Equipment - Collection	97,200	100,116	103,119	106,213	109,399
Administration Charge - Garbage	24,425	23,921	24,639	25,378	26,139
Program Implementation - Collection	27,000	0	0	0	0
Cardboard Bins	3,050	3,142	3,236	3,333	3,433
Garbage Tipping Fees	49,000	50,470	51,984	53,544	55,150
Recycling	6,200	6,386	6,578	6,775	6,978
Organics / Yard waste	43,769	45,082	46,435	47,828	49,262
Other Collection - Litter	9,200	9,476	9,760	10,053	10,355
Miscellaneous Garbage Costs	1,288	1,327	1,366	1,407	1,450
	341,732	322,938	332,626	342,604	352,883

PLANNING AND DEVELOPMENT

Planning Salaries & Benefits	353,600	364,208	375,134	386,388	397,980
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
	423,700	394,911	406,458	418,352	430,603

Environmental Programs

Environmental Programs	25,000	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	14,750	0	0	0	0
	44,750	5,150	5,305	5,464	5,628



RECREATION & CULTURAL SERVICES

Joint Recreation Facilities

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Joint Cowichan Aquatic Centre	0	0	0	0	0
Joint Parks	7,600	7,828	8,063	8,305	8,554
Sportsplex Public Use	0	0	0	0	0
	7,600	7,828	8,063	8,305	8,554

City Parks & Facilities

Centennial Heights Parks	8,225	8,472	8,726	8,988	9,257
Station Street Park	27,462	28,286	29,134	30,008	30,909
Charles Hoey Park	74,995	77,245	79,562	81,949	84,408
Rotary Park	55,260	56,918	58,625	60,384	62,196
Sandpitch	8,275	8,523	8,779	9,042	9,314
McAdam Park	91,439	94,182	97,008	99,918	102,915
Centennial Park	70,505	72,620	74,799	77,043	79,354
City Square	25,100	25,853	26,629	27,427	28,250
Downtown Area	136,150	140,235	144,442	148,775	153,238
Flower Baskets	41,325	42,565	43,842	45,157	46,512
China Gardens	3,450	3,554	3,660	3,770	3,883
Friendship (Sii ye' yu) Trail	440	453	467	481	495
Heiwa Park	6,810	7,014	7,225	7,441	7,665
Parks Other	13,900	14,317	14,747	15,189	15,645
Parks Training	8,785	9,049	9,320	9,600	9,888
Benches & Plaques	1,033	1,064	1,096	1,129	1,163
Graffiti Removal	15,950	16,429	16,921	17,429	17,952
Pole Banners	10,605	10,923	11,251	11,588	11,936
Highway Banners	3,680	3,790	3,904	4,021	4,142
	603,389	621,491	640,135	659,339	679,120

Cultural Buildings & Facilities

Library	333,734	343,746	354,058	364,680	375,621
VSO Centre	9,045	9,316	9,596	9,884	10,180
Public Art Maintenance	750	773	796	820	844
Museum Grant & Operating Expenses	9,700	9,991	10,291	10,599	10,917
	353,229	363,826	374,741	385,983	397,562

FISCAL SERVICES

Interest

Interest on Prepaid Taxes	18,000	18,540	19,096	19,669	20,259
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Transfer to Own Reserves & Allowances

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
Machinery & Equipment Reserve Fund	353,000	363,590	374,498	385,733	397,305
Fire Dept Equip Reserve Fund	245,960	253,339	260,939	268,767	276,830
Fire Dept Firetruck Internal Borrowing	114,361	114,361	114,361	114,361	114,361
Collection Bin Internal Borrowing	10,000	10,000	10,000	10,000	10,000
Elections Reserve	7,000	0	7,000	7,000	7,000
Tourism Reserve	4,450	0	0	0	0
Leased Buildings Reserve	68,174	68,174	68,174	68,174	68,174
Local Govt Climate Action Program Reserve	0	0	0	0	0
HAF Reserve	0	0	0	0	0
Communications Reserve	0	7,500	0	7,500	0
	802,945	816,964	834,972	861,535	873,670

CONTRIBUTION TO GENERAL CAPITAL FUND

Paid by Prior Years' Surpluses & Reserves	40,000	0	0	0	0
Paid by General Taxation	838,600	989,772	1,157,463	1,338,300	1,532,178
Total Contribution to Capital Fund	878,600	989,772	1,157,463	1,338,300	1,532,178

TRANSFER TO UTILITY OPERATING FUNDS

Sewer Parcel Tax	45,180	45,180	45,180	45,180	45,180
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TRANSFER TO OTHER BODIES

Business Improvement Areas	296,882	311,726	327,312	343,678	360,862
Total Transfers to Other Bodies	296,882	311,726	327,312	343,678	360,862

COLLECTIONS FOR OTHER GOVERNMENTS

Cowichan Valley Regional District					
General Government	213,217	217,481	221,831	226,268	230,793
Cowichan Valley Regional District	2,149,811	2,192,807	2,236,663	2,281,397	2,327,025
School Taxes	2,320,000	2,366,400	2,413,728	2,462,003	2,511,243
C.V. Regional Hospital District	632,000	644,640	657,533	670,683	684,097
Municipal Finance Authority	350	357	364	371	379
B.C. Assessment Authority	65,000	66,300	67,626	68,979	70,358
	5,167,161	5,270,504	5,375,914	5,483,433	5,593,101



2025	2026	2027	2028	2029
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET



SEWER ENTERPRISE - REVENUES

Sales of Service

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
	9%	5%	5%	8%	8%
Sewer User Fees	1,243,500	1,305,675	1,370,959	1,480,635	1,599,086
User Fees - Cowichan Tribes	11,200	11,760	12,348	13,336	14,403
User Fees - N. Cowichan	100,620	105,651	110,934	119,808	129,393
Metered Sewer Fees	381,600	400,680	420,714	454,371	490,721
Transmission Fees - Cowichan Tribes	21,250	22,313	23,428	25,302	27,327
Cost Sharing - North Cowichan	41,800	43,890	46,085	49,771	53,753
	1,799,970	1,889,969	1,984,467	2,143,224	2,314,682

Other Revenue From Own Sources

Return on Investments	115,000	117,300	119,646	122,039	124,480
Transfer from General - Parcel Tax	45,180	45,180	45,180	45,180	45,180
	1,960,150	2,052,449	2,149,293	2,310,443	2,484,342

SEWER ENTERPRISE - EXPENDITURES

Administration

Salaries & Benefits - Sewer	21,150	21,785	22,438	23,111	23,805
Sewer Engineering & Legal	7,000	7,140	7,283	7,428	7,577
Sewer Software	7,200	7,344	7,491	7,641	7,794
Insurance & Deductible - Sewer	4,750	4,845	4,942	5,041	5,142
Sewer Training	5,000	5,100	5,202	5,306	5,412
Other Sewer Administration	1,265	1,290	1,316	1,342	1,369
Administration Charges - Sewer	203,884	207,983	212,143	216,386	220,714
PW Administration Charge - Sewer	160,571	165,388	170,349	175,460	180,724
	410,820	420,875	431,164	441,715	452,535

Transmission & Distribution

System Maintenance	111,356	113,583	115,855	118,172	120,535
Infiltration Investigation	3,116	3,178	3,242	3,307	3,373
Marchmont Street Station	57,808	58,964	60,143	61,346	62,573
Pumping - Lift Stations	41,780	42,616	43,468	44,337	45,224
	214,060	218,341	222,708	227,162	231,705

Contribution to Joint Utilities Board

	400,000	375,122	382,585	390,201	412,290
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Sewer Debt Interest

	0	0	0	247,306	494,612
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Amortization of Capital Assets

	62,577	63,829	65,105	66,407	67,735
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Total Expenditures

	1,087,457	1,078,166	1,101,562	1,372,791	1,658,878
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Excess Revenues over Expenditures

	872,693	974,282	1,047,731	937,652	825,464
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ADJUST FOR NON-CASH

Amortization

ADJUST FOR CASH ITEMS - NON PSAB

Transfer from Prior Years Surplus

Prior Years' Surplus For Capital Fund

Contribution to Sewer Capital Fund

Debt Repayment

	2025	2026	2027	2028	2029
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Amortization	62,577	63,829	65,105	66,407	67,735
Transfer from Prior Years Surplus	-	-	-	-	-
Prior Years' Surplus For Capital Fund	-	-	-	-	-
Contribution to Sewer Capital Fund	(935,270)	(1,038,111)	(1,112,836)	(881,477)	(648,034)
Debt Repayment	-	-	-	(122,583)	(245,165)
	(872,693)	(974,282)	(1,047,731)	(937,652)	(825,464)
	0	(0)	(0)	(0)	0



WATER UTILITY - REVENUES

Sale of Water

	2025	2026	2027	2028	2029
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	8.5%	4.5%	4.5%	4.5%	4.5%
City Flat Rate	48,000	50,160	52,417	54,776	57,241
City Metered	998,000	1,042,910	1,089,841	1,138,884	1,190,134
Cowichan Tribes Flat Rate	25,000	26,125	27,301	28,529	29,813
Cowichan Tribes Metered	587,000	613,415	641,019	669,865	700,008
North Cowichan I Flat Rate	50,500	52,773	55,147	57,629	60,222
North Cowichan I Metered	1,124,500	1,175,103	1,227,982	1,283,241	1,340,987
North Cowichan II Flat Rate	22,000	22,990	24,025	25,106	26,235
North Cowichan II Metered	234,000	244,530	255,534	267,033	279,049
Eagle Heights Flat Rate	39,000	40,755	42,589	44,505	46,508
Eagle Heights Metered	359,000	375,155	392,037	409,679	428,114
	3,487,000	3,643,915	3,807,891	3,979,246	4,158,312

Other Services

Water On/Off	4,000	4,000	4,000	4,000	4,000
	4,000	4,000	4,000	4,000	4,000

Other Revenue from Own Sources

Penalties	17,000	17,340	17,687	18,041	18,401
Water Studies	10,000	10,200	10,404	10,612	10,824
Interest on Investment	119,000	121,380	123,808	126,284	128,809
	146,000	148,920	151,898	154,936	158,035
	3,637,000	3,796,835	3,963,790	4,138,183	4,320,347

WATER UTILITY - EXPENDITURES

Administration

Salaries & Benefits - Water	112,215	114,459	116,748	119,083	121,465
Water Grants	1,000	1,020	1,040	1,061	1,082
Insurance Allocation	18,900	19,278	19,664	20,057	20,458
Training & Conference	10,500	10,710	10,924	11,143	11,366
Well Licence	11,000	11,220	11,444	11,673	11,907
Other Water Administration	20,400	20,808	21,224	21,649	22,082
Water Engineering & Legal	37,400	38,148	38,911	39,689	40,483
Administration Charges - Water	400,549	407,110	415,412	423,886	432,534
PW Administration Charge - Water	418,775	431,339	444,279	457,607	471,335
	1,030,739	1,054,592	1,080,147	1,106,348	1,133,212



Transmission & Distribution

	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
General System Maintenance	103,250	105,315	107,421	109,570	111,761
City System Maintenance	152,650	155,703	158,817	161,993	165,233
N C System Maintenance	118,450	120,819	123,235	125,700	128,214
Eagle Heights Maintenance	80,860	82,477	84,127	85,809	87,525
Cowichan Tribes Maintenance	17,370	17,717	18,072	18,433	18,802
Metering - Meter Repairs	11,175	11,399	11,626	11,859	12,096
Meter Reading	33,000	33,660	34,333	35,020	35,720
	516,755	527,090	537,632	548,385	559,352

Pumping

General Pumphouse Maintenance	73,000	74,460	75,949	77,468	79,018
Pumphouse No. 2	78,700	80,274	81,879	83,517	85,187
Pumphouse No. 3	34,041	34,722	35,416	36,125	36,847
Pumphouse No. 4	69,150	70,533	71,944	73,383	74,850
Pumphouse No. 5	13,760	14,035	14,316	14,602	14,894
Eagle Heights Pumphouse	27,230	27,775	28,330	28,897	29,475
Gibbins Road Pump & Reservoir	45,300	46,206	47,130	48,073	49,034
Graffiti Removal Water Buildings	1,325	1,352	1,379	1,406	1,433
	342,506	349,356	356,343	363,470	370,739

AMORTIZATION

Total Expenditures

	443,462	452,331	461,378	470,605	480,018
Excess Revenue Over Exp.	1,303,538	1,413,466	1,528,289	1,649,374	1,777,028
ADJUST FOR NON-CASH - AMORTIZATION					
Amortization	443,462	452,331	461,378	470,605	480,018
ADJUST FOR NON PSAB ITEMS					
Transfer from Prior Years Surplus - Water	0	0	0	0	0
Transfer to Water Capital Reserve	0	0	0	0	0
Prior-Years' Surplus For Capital	-	0	0	0	0
Transfer to Water Capital Fund	(1,747,000)	(1,865,797)	(1,989,667)	(2,119,980)	(2,257,045)
	(1,303,538)	(1,413,465)	(1,528,289)	(1,649,375)	(1,777,028)
Change in Financial Equity	0	0	0	(0)	(0)