

**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
TAXATION	4,043,699	4,151,558	4,310,710	4,449,968	4,734,111	4,945,387
GRANTS IN LIEU OF TAXES	10,000	10,000	10,000	10,000	10,000	10,000
SALES OF SERVICE	496,668	525,630	535,184	544,929	554,867	565,005
<b>OTHER REVENUE FROM OWN SOURCES</b>						
Licences & Permits	106,450	108,579	110,750	112,965	115,224	117,529
Fines	29,500	30,090	30,692	31,306	31,932	32,571
Rentals	209,681	214,034	218,479	223,018	227,652	232,384
Return on Investment	41,000	41,000	41,000	41,000	41,000	41,000
Penalties & Interest on Taxes	36,000	36,720	37,454	38,203	38,967	39,746
Other	187,882	191,631	195,455	199,356	203,334	207,391
	<u>610,513</u>	<u>622,054</u>	<u>633,830</u>	<u>645,848</u>	<u>658,109</u>	<u>670,621</u>
<b>TRANSFERS FROM OTHER GOVERNMENTS</b>						
Unconditional						
- Provincial	345,675	553,494	564,564	575,855	587,372	599,119
Conditional						
- Provincial	6,000	6,120	6,242	6,367	6,494	6,624
- Regional	13,306	13,572	13,843	14,120	14,402	14,690
- Federal	5,000	0	0	0	0	0
	<u>24,306</u>	<u>19,692</u>	<u>20,085</u>	<u>20,487</u>	<u>20,896</u>	<u>21,314</u>
<b>COLLECTIONS FOR OTHER GOVERNMENTS</b>	<u>3,996,846</u>	<u>4,037,088</u>	<u>4,117,829</u>	<u>3,929,578</u>	<u>4,008,169</u>	<u>4,088,331</u>
<b>Total Revenue</b>	<u><u>9,527,707</u></u>	<u><u>9,919,516</u></u>	<u><u>10,192,202</u></u>	<u><u>10,176,665</u></u>	<u><u>10,573,524</u></u>	<u><u>10,899,777</u></u>

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	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>GENERAL GOVERNMENT SERVICES</b>						
Legislative	129,664	134,064	141,268	148,887	156,946	165,472
Administrative	1,235,296	1,232,175	1,252,883	1,273,943	1,295,365	1,317,155
Other General Government Services	250,605	219,270	220,595	240,007	229,507	234,098
Administration Charges	(422,279)	(430,726)	(439,341)	(448,128)	(457,091)	(466,232)
	<hr/> 1,193,286	<hr/> 1,154,783	<hr/> 1,175,405	<hr/> 1,214,709	<hr/> 1,224,727	<hr/> 1,250,493
<b>PROTECTIVE SERVICES</b>						
Police Costs	0	0	0	908,581	1,247,785	1,285,218
Fire Protection	363,506	370,773	378,190	385,755	393,471	401,340
Building Inspections	109,300	110,986	112,699	114,437	116,203	117,997
Animal & Pest Control	18,500	18,870	19,247	19,632	20,025	20,426
Day and Evening Patrols	46,700	47,634	48,587	49,559	50,551	51,562
	<hr/> 538,006	<hr/> 548,263	<hr/> 558,723	<hr/> 1,477,964	<hr/> 1,828,035	<hr/> 1,876,543
<b>TRANSPORTATION SERVICES</b>						
Common Services	581,588	614,200	624,941	635,875	647,004	658,332
PW Admin Charges	(289,160)	(305,680)	(311,794)	(318,030)	(324,390)	(330,878)
Road Transport	411,750	419,985	428,385	436,950	445,689	454,602
Cost Recovery Projects	(900)	0	0	0	0	0
Street Lighting	87,097	88,839	90,616	92,429	94,277	96,163
Traffic Services	106,939	109,078	111,259	113,484	115,753	118,068
Parking	107,025	109,166	111,350	113,576	115,848	118,164
Public Transit	15,000	15,300	15,606	15,918	16,236	16,561
Equipment Operation & Maintenance	0	0	(1)	(1)	0	0
	<hr/> 1,019,339	<hr/> 1,050,888	<hr/> 1,070,362	<hr/> 1,090,201	<hr/> 1,110,417	<hr/> 1,131,012
<b>ENVIRONMENTAL HEALTH SERVICES</b>						
Comfort Station	25,869	26,386	26,913	27,451	28,000	28,560
Environmental Programs	44,999	11,080	11,302	11,528	11,759	11,995
Other Programs	800	800	816	832	849	866
Garbage Disposal & Collection	220,487	218,397	222,465	226,610	230,834	235,137
	<hr/> 292,155	<hr/> 256,663	<hr/> 261,496	<hr/> 266,421	<hr/> 271,442	<hr/> 276,558
<b>PLANNING AND STUDY PROJECTS</b>	201,790	160,315	162,880	165,488	168,137	170,830
<b>RECREATIONAL &amp; CULTURAL SERVICES</b>						
Joint Facilities	235,674	240,388	245,196	250,099	255,102	260,204
City Parks	406,128	397,711	405,664	413,778	422,056	430,497
Cultural Buildings	213,671	218,005	222,426	226,938	231,543	236,240
	<hr/> 855,473	<hr/> 856,104	<hr/> 873,286	<hr/> 890,815	<hr/> 908,701	<hr/> 926,941
<b>FISCAL SERVICES</b>						
Debt Charges - Interest	48,725	48,725	48,125	48,125	48,125	48,125
<b>AMORTIZATION OF TANGIBLE CAPITAL ASSETS</b>	897,124	915,066	933,367	952,034	971,075	990,497
<b>TRANSFERS TO OTHER GOVERNMENTS</b>	180,000	185,000	190,000	195,000	200,000	205,000
<b>TAXES COLLECTED FOR OTHER GOVTS</b>	3,996,846	4,037,088	4,117,829	3,929,578	4,008,169	4,088,331
	<hr/> 9,222,744	<hr/> 9,212,895	<hr/> 9,391,473	<hr/> 10,230,335	<hr/> 10,738,828	<hr/> 10,964,330
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<hr/> 304,963	<hr/> 706,621	<hr/> 800,729	<hr/> (53,670)	<hr/> (165,304)	<hr/> (64,553)
<b>ADJUST FOR NON-CASH ITEMS - AMORTIZATION</b>	897,124	915,066	933,367	952,034	971,075	990,497
<b>ADJUST FOR CASH ITEMS - NON PSAB</b>						
Transfer from Own Funds and Reserves	387,107	119,540	119,540	319,540	329,540	219,540
Prior years surplus	707,980	52,925	1,342,418	661,673	331,114	346,241
Contribution to General Capital Fund	(1,128,509)	(604,808)	(1,962,530)	(1,313,139)	(1,011,659)	(1,020,823)
Transfer to Reserves	(1,024,978)	(1,066,576)	(1,121,000)	(454,145)	(342,689)	(352,819)
Transfer Parcel Taxes - Sewer	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)
Debt Repayment - Debentures	(103,223)	(82,415)	(72,415)	(72,415)	(72,415)	(72,415)
	<hr/> (307,999)	<hr/> (709,768)	<hr/> (804,120)	<hr/> 50,048	<hr/> 161,466	<hr/> 66,721
<b>Change in Financial Equity</b>	<hr/> (3,036)	<hr/> (3,147)	<hr/> (3,391)	<hr/> (3,622)	<hr/> (3,838)	<hr/> 2,168
Use of Surplus	(707,980)	(52,925)	(1,342,418)	(661,673)	(331,114)	(346,241)

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	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>TAXATION</b>						
Real Property						
	2.5%	2.7%	4.0%	3.3%	6.7%	4.6%
General Purposes	3,006,327	3,063,471	3,169,259	3,063,032	3,125,856	3,291,190
Policing Levy	0	0	0	908,581	1,247,785	1,285,218
Police Bridging Capital (PBC ) Levy	709,946	752,543	797,696	126,292	0	0
General Utilities	103,926	107,044	110,255	113,563	116,970	120,479
Special Assessment - BIA	180,000	185,000	190,000	195,000	200,000	205,000
Frontage and Parcel Taxes	43,500	43,500	43,500	43,500	43,500	43,500
	<u>4,043,699</u>	<u>4,151,558</u>	<u>4,310,710</u>	<u>4,449,968</u>	<u>4,734,111</u>	<u>4,945,387</u>
<b>GRANTS IN LIEU OF TAXES</b>						
Federal - Post Office Building	10,000	10,000	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>SALES OF SERVICE</b>						
Garbage Collection Fees	172,700	176,154	179,677	183,271	186,936	190,675
Recycling - Curbside	28,403	48,000	48,000	48,000	48,000	48,000
Fire Protection - Cowichan Tribes	95,000	96,900	98,838	100,815	102,831	104,888
Fire Protection Agreement - E.H.	169,000	172,380	175,828	179,345	182,932	186,591
Administration & Recoveries	14,000	14,280	14,566	14,857	15,154	15,457
Sports Field User Fees	12,000	12,240	12,485	12,735	12,990	13,250
Cowichan Tribes Roads Contrib	565	576	588	600	612	624
Public Works Miscellaneous	5,000	5,100	5,202	5,306	5,412	5,520
	<u>496,668</u>	<u>525,630</u>	<u>535,184</u>	<u>544,929</u>	<u>554,867</u>	<u>565,005</u>
<b>OTHER REVENUE OWN SOURCES</b>						
Licences & Permits						
Business Licences	68,000	69,360	70,747	72,162	73,605	75,077
Delivery Vehicle	1,200	1,224	1,248	1,273	1,298	1,324
Building Permits	25,000	25,500	26,010	26,530	27,061	27,602
Plumbing Permits	4,000	4,080	4,162	4,245	4,330	4,417
Other Permits/Inspections	2,250	2,295	2,341	2,388	2,436	2,485
Dog Licences	6,000	6,120	6,242	6,367	6,494	6,624
	<u>106,450</u>	<u>108,579</u>	<u>110,750</u>	<u>112,965</u>	<u>115,224</u>	<u>117,529</u>
Fines - Parking & Other	29,500	30,090	30,692	31,306	31,932	32,571
<b>Rentals</b>						
Buildings	15,918	16,396	16,888	17,395	17,917	18,455
Leased Land	61,500	62,730	63,985	65,265	66,570	67,901
Margaret Moss Lease	76,713	78,247	79,812	81,408	83,036	84,697
Pay Parking	33,000	33,660	34,333	35,020	35,720	36,434
Permit Parking	22,000	22,440	22,889	23,347	23,814	24,290
Other Parking	550	561	572	583	595	607
	<u>209,681</u>	<u>214,034</u>	<u>218,479</u>	<u>223,018</u>	<u>227,652</u>	<u>232,384</u>
<b>Return on Investments</b>						
Term Deposit & Bank Interest	41,000	41,000	41,000	41,000	41,000	41,000
<b>Penalties &amp; Interest on Taxes</b>						
Penalties on Taxes	30,000	30,600	31,212	31,836	32,473	33,122
Interest on Taxes	6,000	6,120	6,242	6,367	6,494	6,624
	<u>36,000</u>	<u>36,720</u>	<u>37,454</u>	<u>38,203</u>	<u>38,967</u>	<u>39,746</u>

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<b>Other</b>						
Tourism Revenues	430	430	430	430	430	430
Miscellaneous Revenue	5,000	5,100	5,202	5,306	5,412	5,520
Land Use Alteration Fees	13,000	13,260	13,525	13,796	14,072	14,353
Subdivision Application Fees	2,000	2,040	2,081	2,123	2,165	2,208
Plan Processing Fees	5,000	5,100	5,202	5,306	5,412	5,520
Equipment Charges less operating	162,452	165,701	169,015	172,395	175,843	179,360
	<b>187,882</b>	<b>191,631</b>	<b>195,455</b>	<b>199,356</b>	<b>203,334</b>	<b>207,391</b>
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>						
Provincial - Revenue Sharing	345,675	553,494	564,564	575,855	587,372	599,119
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>						
<b>Provincial Grants</b>						
- Carbon Grant	6,000	6,120	6,242	6,367	6,494	6,624
<b>Federal Grants</b>						
- Gas Tax Funding - ATP	5,000	0	0	0	0	0
<b>Regional</b>						
Parks Contrib From North Cowichan	13,306	13,572	13,843	14,120	14,402	14,690
<b>OTHER TRANSFERS</b>						
<b>Prior Years Surplus</b>						
For Misc Capital	559,096	18,541	1,342,418	661,673	331,114	346,241
- 150th Totem Reserve	15,000	15,000	0	0	0	0
- Exhibition Lands/University Village	23,000	0	0	0	0	0
- TCH Study	15,000	0	0	0	0	0
- Info Centre Relocation	20,000	0	0	0	0	0
- Organics/Garbage	19,384	19,384	0	0	0	0
- Extras at McAdam	15,000	0	0	0	0	0
- Human Resources	10,000	0	0	0	0	0
- Transit Pass Rebate Program	15,000	0	0	0	0	0
- Council Conference and Training	3,500	0	0	0	0	0
- CAC Capital	13,000	0	0	0	0	0
	<b>707,980</b>	<b>52,925</b>	<b>1,342,418</b>	<b>661,673</b>	<b>331,114</b>	<b>346,241</b>
<b>Own Funds and reserve accounts</b>						
From Reserves						
- Environment Reserve	40,999	0	0	0	0	0
- Election Reserve	10,220	0	0	0	10,000	0
- Tourism Operating Reserve	16,348	0	0	0	0	0
- Police Bridging Capital Reserve	119,540	119,540	119,540	319,540	319,540	219,540
- Small Communities Grant Reserve	200,000	0	0	0	0	0
	<b>387,107</b>	<b>119,540</b>	<b>119,540</b>	<b>319,540</b>	<b>329,540</b>	<b>219,540</b>
<b>COLLECTIONS FOR OTHER GOVERNMENTS</b>						
Regional District	1,252,777	1,238,137	1,262,900	1,288,158	1,313,921	1,340,199
School Taxes	2,029,800	2,070,396	2,111,804	2,154,040	2,197,121	2,241,063
Provincial Policing Levy	255,000	260,100	265,302	0	0	0
C.V. Regional Hospital District	404,678	412,772	421,027	429,448	438,037	446,798
Municipal Finance Authority	161	164	167	170	173	176
B.C. Assessment Authority	54,430	55,519	56,629	57,762	58,917	60,095
	<b>3,996,846</b>	<b>4,037,088</b>	<b>4,117,829</b>	<b>3,929,578</b>	<b>4,008,169</b>	<b>4,088,331</b>

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<b>GENERAL GOVERNMENT SERVICES</b>						
<b>Legislative</b>						
Council Indemnities	106,664	113,064	119,848	127,039	134,661	142,741
Legislative Conferences & Travel	23,000	21,000	21,420	21,848	22,285	22,731
	<u>129,664</u>	<u>134,064</u>	<u>141,268</u>	<u>148,887</u>	<u>156,946</u>	<u>165,472</u>
<b>Administrative</b>						
City Hall Salaries & Benefits	775,865	787,503	799,316	811,306	823,476	835,828
Sick & Severance Accrual Increase	40,000	40,800	41,616	42,448	43,297	44,163
Conferences and Travel	15,000	15,300	15,606	15,918	16,236	16,561
Meeting Expenses & Annual Functions	11,500	11,730	11,965	12,204	12,448	12,697
Memberships	10,000	10,200	10,404	10,612	10,824	11,040
Computer Services & Supplies	61,600	62,832	64,089	65,371	66,678	68,012
Legal	20,000	20,400	20,808	21,224	21,648	22,081
Training and Recognition	5,500	5,610	5,722	5,836	5,953	6,072
Accounting & Audit	19,000	19,380	19,768	20,163	20,566	20,977
Consulting	4,000	4,080	4,162	4,245	4,330	4,417
Human Resources Services	33,000	10,000	10,200	10,404	10,612	10,824
Other General Services	14,400	14,400	14,688	14,982	15,282	15,588
	<u>1,235,296</u>	<u>1,232,175</u>	<u>1,252,883</u>	<u>1,273,943</u>	<u>1,295,365</u>	<u>1,317,155</u>
<b>Common Services</b>						
City Hall Maintenance & Operation	78,160	79,723	81,317	82,943	84,602	86,294
Insurance	69,246	70,631	72,044	73,485	74,955	76,454
Telephone & Postage	29,300	29,886	30,484	31,094	31,716	32,350
Advertising	14,000	14,280	14,566	14,857	15,154	15,457
Printing & Stationery	16,200	16,524	16,854	17,191	17,535	17,886
Equipment Maintenance & Replacement	500	510	520	530	541	552
Equipment Leases & Service Contracts	11,000	11,220	11,444	11,673	11,906	12,144
Sundry	5,025	5,126	5,229	5,334	5,441	5,550
Bank Charges	2,000	2,040	2,081	2,123	2,165	2,208
	<u>1,235,296</u>	<u>1,232,175</u>	<u>1,252,883</u>	<u>1,273,943</u>	<u>1,295,365</u>	<u>1,317,155</u>
<b>Other</b>						
Election Expenses	15,575	0	0	15,000	0	0
Grants to Organizations	21,250	21,675	22,109	22,551	23,002	23,462
Sr. Citizen Sewer & Water Rebates	700	714	728	743	758	773
Tourism Grants To Organizations	50,750	51,765	52,800	53,856	54,933	56,032
Tourism Committee	15,148	15,451	15,760	16,075	16,397	16,725
Tourism and Public Relations	16,200	16,524	16,854	17,191	17,535	17,886
Totem Tours Contribution	10,000	10,200	10,404	10,612	10,824	11,040
Event Promotion	1,700	1,734	1,769	1,804	1,840	1,877
Grant to Info Centre	20,000	0	0	0	0	0
Communications (training and consulting)	10,800	11,016	11,236	11,461	11,690	11,924
Remembrance Day Expenses	4,700	4,794	4,890	4,988	5,088	5,190
Operations & Maint. (Leased Bldgs.)	4,069	4,150	4,233	4,318	4,404	4,492
Margaret Moss	76,713	78,247	79,812	81,408	83,036	84,697
Junior Council	3,000	3,000	0	0	0	0
	<u>250,605</u>	<u>219,270</u>	<u>220,595</u>	<u>240,007</u>	<u>229,507</u>	<u>234,098</u>
Administration Distributions - Fire	(20,576)	(20,988)	(21,408)	(21,836)	(22,273)	(22,718)
Administration Distributions - Garbage	(12,480)	(12,730)	(12,985)	(13,245)	(13,510)	(13,780)
Administration Distributions - Water	(255,428)	(260,537)	(265,748)	(271,063)	(276,484)	(282,014)
Administration Distributions - Sewer	(133,795)	(136,471)	(139,200)	(141,984)	(144,824)	(147,720)
	<u>(422,279)</u>	<u>(430,726)</u>	<u>(439,341)</u>	<u>(448,128)</u>	<u>(457,091)</u>	<u>(466,232)</u>
	<u>1,193,286</u>	<u>1,154,783</u>	<u>1,175,405</u>	<u>1,214,709</u>	<u>1,224,727</u>	<u>1,250,493</u>

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<b>PROTECTIVE SERVICES</b>						
Police Costs	0	0	0	908,581	1,247,785	1,285,218
<b>Fire Department</b>						
Salaries - Chief & Officers	23,000	23,460	23,929	24,408	24,896	25,394
Call Pay - Volunteers	119,000	121,380	123,808	126,284	128,810	131,386
Fire Hall Operation & Maintenance	30,497	31,107	31,729	32,364	33,011	33,671
Fire Alarm System	10,715	10,929	11,148	11,371	11,598	11,830
Training & Conferences	45,400	46,308	47,234	48,179	49,143	50,126
Firefighter's Insurance	7,100	7,242	7,387	7,535	7,686	7,840
Fire Investigation & Prevention	13,100	13,362	13,629	13,902	14,180	14,464
Hydrant Rental	13,000	13,260	13,525	13,796	14,072	14,353
Clothing	9,000	9,180	9,364	9,551	9,742	9,937
Firefighting Equipment & Maintenance	11,000	11,220	11,444	11,673	11,906	12,144
Fire Dept Other	24,000	24,480	24,970	25,469	25,978	26,498
Administration Charge - Fire	20,576	20,988	21,408	21,836	22,273	22,718
	<u>326,388</u>	<u>332,916</u>	<u>339,575</u>	<u>346,368</u>	<u>353,295</u>	<u>360,361</u>
<b>Fire Vehicle Operation &amp; Maintenance</b>						
1-2000 Ladder Truck	15,124	15,426	15,735	16,050	16,371	16,698
3-2000 Chev Crew Cab	2,299	2,345	2,392	2,440	2,489	2,539
4-2002 Lafrance Pumper	4,374	4,461	4,550	4,641	4,734	4,829
5-2005 Lafrance Pumper	4,524	4,614	4,706	4,800	4,896	4,994
6-2005 Tank Truck	3,424	3,492	3,562	3,633	3,706	3,780
7-1990 Ford Command Unit	3,849	3,926	4,005	4,085	4,167	4,250
10-2013 Rescue Truck	3,524	3,593	3,665	3,738	3,813	3,889
	<u>37,118</u>	<u>37,857</u>	<u>38,615</u>	<u>39,387</u>	<u>40,176</u>	<u>40,979</u>
Total Fire Department	<u>363,506</u>	<u>370,773</u>	<u>378,190</u>	<u>385,755</u>	<u>393,471</u>	<u>401,340</u>
<b>Building Inspection</b>						
Building Inspection - Salaries & Benefits	100,000	101,500	103,023	104,568	106,137	107,729
Building Inspection - Transportation	4,000	4,080	4,162	4,245	4,330	4,417
Building Inspection - Other	5,300	5,406	5,514	5,624	5,736	5,851
	<u>109,300</u>	<u>110,986</u>	<u>112,699</u>	<u>114,437</u>	<u>116,203</u>	<u>117,997</u>
<b>Animal Control</b>						
Animal Control Contract & Supplies	18,500	18,870	19,247	19,632	20,025	20,426
	<u>18,500</u>	<u>18,870</u>	<u>19,247</u>	<u>19,632</u>	<u>20,025</u>	<u>20,426</u>
<b>Other Protection</b>						
Security Camera Operating	700	714	728	743	758	773
Commissionaires - Day Patrols	34,000	34,680	35,374	36,081	36,803	37,539
Commissionaires - Evening Patrols	12,000	12,240	12,485	12,735	12,990	13,250
	<u>46,700</u>	<u>47,634</u>	<u>48,587</u>	<u>49,559</u>	<u>50,551</u>	<u>51,562</u>

**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>TRANSPORTATION SERVICES</b>						
<b>Common Services</b>						
PW Administration Salaries & Benefits	303,988	308,548	313,176	317,874	322,642	327,482
Wages - Engineering	125,000	150,000	153,000	156,060	159,181	162,365
Engineering Services	10,500	10,710	10,924	11,142	11,365	11,592
Other - Common Services	58,900	60,078	61,280	62,506	63,756	65,031
Safety Committee and Officer	20,500	20,910	21,328	21,755	22,190	22,634
Other Safety Supplies	3,000	3,060	3,121	3,183	3,247	3,312
Workshop & Yards	52,700	53,754	54,829	55,926	57,045	58,186
Small Tools & Equipment	7,000	7,140	7,283	7,429	7,578	7,730
	<u>581,588</u>	<u>614,200</u>	<u>624,941</u>	<u>635,875</u>	<u>647,004</u>	<u>658,332</u>
PW Admin Distributions - Water	(208,195)	(220,690)	(225,104)	(229,606)	(234,198)	(238,882)
PW Admin Distributions - Sewer	(80,965)	(84,990)	(86,690)	(88,424)	(90,192)	(91,996)
	<u>(289,160)</u>	<u>(305,680)</u>	<u>(311,794)</u>	<u>(318,030)</u>	<u>(324,390)</u>	<u>(330,878)</u>
	<u>292,428</u>	<u>308,520</u>	<u>313,147</u>	<u>317,845</u>	<u>322,614</u>	<u>327,454</u>
<b>General Maintenance</b>						
Street Maintenance	46,500	47,430	48,379	49,347	50,334	51,341
Crack Sealing	30,000	30,600	31,212	31,836	32,473	33,122
Sidewalk Maintenance	72,000	73,440	74,909	76,407	77,935	79,494
Storm Sewers	52,800	53,856	54,933	56,032	57,153	58,296
Storm Water Quality Testing	8,000	8,160	8,323	8,489	8,659	8,832
Marchmont Storm Pumps	5,450	5,559	5,670	5,783	5,899	6,017
Dike Maintenance	3,000	3,060	3,121	3,183	3,247	3,312
Street Sweeping	50,000	51,000	52,020	53,060	54,121	55,203
Boulevards	50,000	51,000	52,020	53,060	54,121	55,203
Tree Maintenance	20,000	20,400	20,808	21,224	21,648	22,081
Totem Maintenance	15,000	15,300	15,606	15,918	16,236	16,561
Snow Removal	50,000	51,000	52,020	53,060	54,121	55,203
Weed Control	9,000	9,180	9,364	9,551	9,742	9,937
	<u>411,750</u>	<u>419,985</u>	<u>428,385</u>	<u>436,950</u>	<u>445,689</u>	<u>454,602</u>
<b>Cost Recovery Projects</b>						
Other Jobs Charged out	(900)	0	0	0	0	0
<b>Street Lighting</b>						
Street Lights	80,775	82,391	84,039	85,720	87,434	89,183
Decorative Lights	6,322	6,448	6,577	6,709	6,843	6,980
	<u>87,097</u>	<u>88,839</u>	<u>90,616</u>	<u>92,429</u>	<u>94,277</u>	<u>96,163</u>
<b>Traffic Services</b>						
Road Marking	51,000	52,020	53,060	54,121	55,203	56,307
Street Signs	25,500	26,010	26,530	27,061	27,602	28,154
Traffic Signals	30,439	31,048	31,669	32,302	32,948	33,607
	<u>106,939</u>	<u>109,078</u>	<u>111,259</u>	<u>113,484</u>	<u>115,753</u>	<u>118,068</u>
<b>Parking and Bylaw Enforcement</b>						
Commissionaires	79,500	81,090	82,712	84,366	86,053	87,774
Vehicle Charges - Commissionaires	4,440	4,529	4,620	4,712	4,806	4,902
Other - Parking Expenses	1,450	1,479	1,509	1,539	1,570	1,601
Parking Lot Lease	8,600	8,772	8,947	9,126	9,309	9,495
	<u>93,990</u>	<u>95,870</u>	<u>97,788</u>	<u>99,743</u>	<u>101,738</u>	<u>103,772</u>
Other Bylaw Enforcement	100	102	104	106	108	110
Parking Lot Maintenance	12,935	13,194	13,458	13,727	14,002	14,282
	<u>107,025</u>	<u>109,166</u>	<u>111,350</u>	<u>113,576</u>	<u>115,848</u>	<u>118,164</u>
<b>Transit</b>						
Transit Pass Rebate Program	15,000	15,300	15,606	15,918	16,236	16,561
	<u>15,000</u>	<u>15,300</u>	<u>15,606</u>	<u>15,918</u>	<u>16,236</u>	<u>16,561</u>

**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>Municipal Equipment Charges</b>						
01 '90/05 Dump Truck	10,437	10,646	10,859	11,076	11,298	11,524
02 98 Ingersoll Compressor	887	905	923	941	960	979
03 2004 GMC Service Body	7,357	7,504	7,654	7,807	7,963	8,122
05 2000 GMC Dump	8,840	9,017	9,197	9,381	9,569	9,760
06 2000 Altec Lift Truck	4,757	4,852	4,949	5,048	5,149	5,252
09 06 John Deere X724A	4,393	4,481	4,571	4,662	4,755	4,850
12 05 Paint Sprayer	345	352	359	366	373	380
15 76 Turf Cutter	25	26	27	28	29	30
16 00 VA-25S Sidewalk Grinder	115	117	119	121	123	125
17 04 Sand Spreader	2,280	2,326	2,373	2,420	2,468	2,517
18 Chain Saws/ Trimmers	133	136	139	142	145	148
21 Mowers/Leaf Blowers	1,765	1,800	1,836	1,873	1,910	1,948
22 2004 F350 Dump	6,484	6,614	6,746	6,881	7,019	7,159
24 Weedeater/Hedge Trimmers	1,900	1,938	1,977	2,017	2,057	2,098
25 Compactors	1,050	1,071	1,092	1,114	1,136	1,159
29 06 John Deere Mower	4,143	4,226	4,311	4,397	4,485	4,575
30 Edger	100	102	104	106	108	110
31 2000 Ford Van	6,707	6,841	6,978	7,118	7,260	7,405
32 2000 14' Sander	400	408	416	424	432	441
33 2002 Dodge Dakota	7,157	7,300	7,446	7,595	7,747	7,902
35 2000 Parks Trailer	742	757	772	787	803	819
36 91 Case Loader	3,650	3,723	3,797	3,873	3,950	4,029
38 00 Honda Generator	300	306	312	318	324	330
40 Stihl Cutoff Saw	1,125	1,148	1,171	1,194	1,218	1,242
44 1994 Elgin Sweeper	50,637	51,650	52,683	53,737	54,812	55,908
45 88 Pressure washer	50	51	52	53	54	55
46 04 Grumman Van	9,923	10,121	10,323	10,529	10,740	10,955
47 2001 Parks Trailer	169	172	175	179	183	187
48 89 Cement Mixer	52	53	54	55	56	57
49 1994 Parks Trailer	389	397	405	413	421	429
51 2004 Parks Trailer	519	529	540	551	562	573
52 05 Dakota	5,907	6,025	6,146	6,269	6,394	6,522
55 2005 GMC P/U	5,407	5,515	5,625	5,738	5,853	5,970
56 2006 New Holland Backhoe	14,977	15,277	15,583	15,895	16,213	16,537
57 2007 Steam Cleaner	190	194	198	202	206	210
58 2007 Civic Hybrid	2,142	2,185	2,229	2,274	2,319	2,365
59 2008 Chevy Silverado PU	6,692	6,826	6,963	7,102	7,244	7,389
60 2008 GMC Dump Box	7,423	7,571	7,722	7,876	8,034	8,195
61 2008 Utility Trailer	450	459	468	477	487	497
62 2008 Honda Road Saw	1,090	1,112	1,134	1,157	1,180	1,204
63 2009 Snowblower	220	224	228	233	238	243
65 2011 International Garbage Truck	21,479	21,909	22,347	22,794	23,250	23,715
66 2011 Ford Fiesta	1,831	1,868	1,905	1,943	1,982	2,022
67 2012 Mower - Kohler 52"	1,643	1,676	1,710	1,744	1,779	1,815
68 2012 Vactor Truck	28,599	29,171	29,754	30,349	30,956	31,575
69 2012 Backhoe CAT 420	9,185	9,369	9,556	9,747	9,942	10,141
70 2013 MightE Truck - Electric	4,756	4,851	4,948	5,047	5,148	5,251
71 2013 Toyota Prius - Hybrid	3,692	3,766	3,841	3,918	3,996	4,076
72 2013 Brine Trailer	939	958	977	997	1,017	1,037
E3 Fleet Costs	500	500	500	500	500	500
Undistributed Charges	5,303	5,409	5,517	5,627	5,740	5,855
Transfer Equipment Surplus	162,452	165,509	168,632	171,816	175,063	178,377
	<b>421,708</b>	<b>429,943</b>	<b>438,343</b>	<b>446,911</b>	<b>455,650</b>	<b>464,564</b>



**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>						
<b>Public Washrooms</b>						
Canada Ave Washrooms	15,061	15,362	15,669	15,982	16,302	16,628
Centennial Park Washrooms	10,808	11,024	11,244	11,469	11,698	11,932
	<u>25,869</u>	<u>26,386</u>	<u>26,913</u>	<u>27,451</u>	<u>28,000</u>	<u>28,560</u>
<b>Environmental Programs</b>						
Environmental Programs	40,999	7,000	7,140	7,283	7,429	7,578
Cowichan Green Community	4,000	4,080	4,162	4,245	4,330	4,417
	<u>44,999</u>	<u>11,080</u>	<u>11,302</u>	<u>11,528</u>	<u>11,759</u>	<u>11,995</u>
<b>Other Programs</b>						
Committee on Disability Issues	800	800	816	832	849	866
Total other programs	<u>800</u>	<u>800</u>	<u>816</u>	<u>832</u>	<u>849</u>	<u>866</u>
<b>Residential Garbage Collection</b>						
Wages & Benefits - Collection	59,045	59,931	60,830	61,742	62,668	63,608
Municipal Equipment - Collection	40,000	40,800	41,616	42,448	43,297	44,163
Administration Charge - Garbage	12,480	12,730	12,985	13,245	13,510	13,780
Cardboard Bins	1,200	1,224	1,248	1,273	1,298	1,324
Garbage Tipping Fees	29,428	30,017	30,617	31,229	31,854	32,491
Recycling Tipping Fees	6,084	0	0	0	0	0
Other Programs - e.g. Yard waste	48,000	48,960	49,939	50,938	51,957	52,996
Organics Disposal	17,000	17,340	17,687	18,041	18,402	18,770
Other Collection - Litter	6,000	6,120	6,242	6,367	6,494	6,624
Miscellaneous Garbage Costs	1,250	1,275	1,301	1,327	1,354	1,381
	<u>220,487</u>	<u>218,397</u>	<u>222,465</u>	<u>226,610</u>	<u>230,834</u>	<u>235,137</u>
<b>PLANNING AND STUDY PROJECTS</b>						
Planning Salaries and Benefits	126,190	128,083	130,004	131,954	133,933	135,942
Planning & Zoning Expenses	13,100	13,362	13,629	13,902	14,180	14,464
TCH Study	15,000	0	0	0	0	0
Exhibition Lands/University Village	23,000	0	0	0	0	0
Heritage	5,000	5,100	5,202	5,306	5,412	5,520
Age Friendly Project	1,000	0	0	0	0	0
Active Transportation Plan	5,000	0	0	0	0	0
DBIA Façade Improvement Program	10,000	10,200	10,404	10,612	10,824	11,040
Carbon Offsets/Projects	3,500	3,570	3,641	3,714	3,788	3,864
	<u>201,790</u>	<u>160,315</u>	<u>162,880</u>	<u>165,488</u>	<u>168,137</u>	<u>170,830</u>
<b>RECREATION &amp; CULTURAL SERVICES</b>						
<b>Joint Recreation Facilities</b>						
Joint Cowichan Aquatic Centre	219,500	223,890	228,368	232,935	237,594	242,346
Joint Parks	5,638	5,751	5,866	5,983	6,103	6,225
Sportsplex Public Use	10,536	10,747	10,962	11,181	11,405	11,633
	<u>235,674</u>	<u>240,388</u>	<u>245,196</u>	<u>250,099</u>	<u>255,102</u>	<u>260,204</u>

**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>City Parks &amp; Facilities</b>						
Centennial Heights Parks	10,700	10,914	11,132	11,355	11,582	11,814
Station St Park	4,500	4,590	4,682	4,776	4,872	4,969
Charles Hoey Park	35,927	36,646	37,379	38,127	38,890	39,668
Rotary Park	52,116	53,158	54,221	55,305	56,411	57,539
McAdam Park	77,000	62,000	63,240	64,505	65,795	67,111
Centennial Park	53,080	54,142	55,225	56,330	57,457	58,606
City Square	22,800	23,256	23,721	24,195	24,679	25,173
Farmers' Market	500	510	520	530	541	552
Downtown Area	113,112	115,374	117,681	120,035	122,436	124,885
Cliffs Road Pit	1,500	1,530	1,561	1,592	1,624	1,656
China Gardens	3,850	3,927	4,006	4,086	4,168	4,251
Friendship (Sii ye' yu) Trail	1,000	1,020	1,040	1,061	1,082	1,104
Canada Avenue Park	5,950	6,069	6,190	6,314	6,440	6,569
Parks Other	5,593	5,705	5,819	5,935	6,054	6,175
Parks Training	5,500	5,610	5,722	5,836	5,953	6,072
Benches & Plaques	800	816	832	849	866	883
Graffiti Removal	5,000	5,100	5,202	5,306	5,412	5,520
Pole Banners	4,000	4,080	4,162	4,245	4,330	4,417
Highway Banners	3,200	3,264	3,329	3,396	3,464	3,533
	<b>406,128</b>	<b>397,711</b>	<b>405,664</b>	<b>413,778</b>	<b>422,056</b>	<b>430,497</b>
<b>Cultural Buildings &amp; Facilities</b>						
Library	198,968	202,947	207,006	211,146	215,369	219,676
VSO Centre	5,253	5,411	5,573	5,740	5,912	6,089
Public Art Maintenance	750	773	796	820	845	870
Museum Grant & Operating Expenses	8,700	8,874	9,051	9,232	9,417	9,605
	<b>213,671</b>	<b>218,005</b>	<b>222,426</b>	<b>226,938</b>	<b>231,543</b>	<b>236,240</b>
<b>FISCAL SERVICES</b>						
<b>Interest</b>						
Interest on Prepaid Taxes	1,000	1,000	1,000	1,000	1,000	1,000
	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Debt Interest</b>						
2005 Fire Truck Interest	600	600	0	0	0	0
Pool Debt	47,125	47,125	47,125	47,125	47,125	47,125
	<b>48,725</b>	<b>48,725</b>	<b>48,125</b>	<b>48,125</b>	<b>48,125</b>	<b>48,125</b>
<b>Principal</b>						
2005 Fire Truck Principal	30,808	10,000	0	0	0	0
Pool Debt Principal	72,415	72,415	72,415	72,415	72,415	72,415
	<b>103,223</b>	<b>82,415</b>	<b>72,415</b>	<b>72,415</b>	<b>72,415</b>	<b>72,415</b>
<b>Transfer to Own Reserves &amp; Allowances</b>						
Machinery & Equip Repl Res Fund	161,385	166,227	171,214	176,350	181,641	187,090
Fire Dept Equip Reserve Fund	130,202	134,108	138,131	142,275	146,543	150,939
Totem Reserve Fund	15,000	0	0	0	0	0
Elections Reserve	0	5,000	5,000	0	5,000	5,000
VSO Reserve	8,445	8,698	8,959	9,228	9,505	9,790
Police Bridging Capital Fund (PBC) Reserve	709,946	752,543	797,696	126,292	0	0
	<b>1,024,978</b>	<b>1,066,576</b>	<b>1,121,000</b>	<b>454,145</b>	<b>342,689</b>	<b>352,819</b>

**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>CONTRIBUTION TO GENERAL CAPITAL FUND</b>						
Paid by Prior Years' Surpluses & Reserves	559,096	18,541	1,342,418	661,673	331,114	346,241
Paid by General Taxation	569,413	586,267	620,112	651,466	680,545	674,582
<b>Total CONTRIB. to CAPITAL FUND</b>	<b>1,128,509</b>	<b>604,808</b>	<b>1,962,530</b>	<b>1,313,139</b>	<b>1,011,659</b>	<b>1,020,823</b>
<b>TRANSFER TO UTILITY OPERATING FUNDS</b>						
Sewer Parcel Tax	43,500	43,500	43,500	43,500	43,500	43,500
<b>TRANSFER TO OTHER GOVERNMENTS</b>						
Business Improvement Areas	180,000	185,000	190,000	195,000	200,000	205,000
<b>Total Transfers to Other Governments</b>	<b>180,000</b>	<b>185,000</b>	<b>190,000</b>	<b>195,000</b>	<b>200,000</b>	<b>205,000</b>
<b>COLLECTIONS FOR OTHER GOVERNMENTS</b>						
<b>Cowichan Valley Regional District</b>						
General Government	95,767	98,640	101,599	104,647	107,786	111,020
Malahat Transit	12,876	13,262	13,660	14,070	14,492	14,927
Transit	140,260	144,468	148,802	153,266	157,864	162,600
Emergency 911	38,683	39,843	41,038	42,269	43,537	44,843
Economic Development	30,055	30,957	31,886	32,843	33,828	34,843
Regional Tourism	6,315	6,504	6,699	6,900	7,107	7,320
Environmental Initiatives	26,128	26,912	27,719	28,551	29,408	30,290
Emergency Planning	28,631	29,490	30,375	31,286	32,225	33,192
Regional Parks	50,054	51,556	53,103	54,696	56,337	58,027
Kinsol Trestle	587	605	623	642	661	681
Liquid Waste Management Plan	12,302	12,671	13,051	13,443	13,846	14,261
Regional Parkland Acquisition	44,896	46,243	47,630	49,059	50,531	52,047
Community Centre	549,840	566,335	583,325	600,825	618,850	637,416
Community Centre Theatre Loan	5,748	5,920	6,098	6,281	6,469	6,663
Victim Services	5,849	6,024	6,205	6,391	6,583	6,780
Safer Futures	1,713	1,764	1,817	1,872	1,928	1,986
Social Planning	3,114	3,207	3,303	3,402	3,504	3,609
Cowichan Community Policing	31,000	31,930	32,888	33,875	34,891	35,938
Solid Waste Management	168,959	174,028	179,249	184,626	190,165	195,870
<b>Cowichan Valley Regional District</b>	<b>1,252,777</b>	<b>1,238,137</b>	<b>1,262,900</b>	<b>1,288,158</b>	<b>1,313,921</b>	<b>1,340,199</b>
School Taxes	2,029,800	2,070,396	2,111,804	2,154,040	2,197,121	2,241,063
Provincial Policing Levy	255,000	260,100	265,302	0	0	0
C.V. Regional Hospital District	404,678	412,772	421,027	429,448	438,037	446,798
Municipal Finance Authority	161	164	167	170	173	176
B.C. Assessment Authority	54,430	55,519	56,629	57,762	58,917	60,095
	<b>3,996,846</b>	<b>4,037,088</b>	<b>4,117,829</b>	<b>3,929,578</b>	<b>4,008,169</b>	<b>4,088,331</b>
<b>SEWER ENTERPRISE - REVENUES</b>						
Sales of Service		4.0%	4.0%	4.0%	4.0%	4.0%
Sewer User Fees	637,513	663,014	689,535	717,116	745,801	775,633
User Fees - Reserve	10,425	10,842	11,276	11,727	12,196	12,684
User Fees - N. Cowichan	60,486	62,905	65,421	68,038	70,760	73,590
Metered Sewer Fees	186,139	193,585	201,328	209,381	217,756	226,466
Transmission Fees - Tribes	200	208	216	225	234	243
Cost sharing N. Cowichan	19,800	20,592	21,416	22,273	23,164	24,091
	<b>914,563</b>	<b>951,146</b>	<b>989,192</b>	<b>1,028,760</b>	<b>1,069,911</b>	<b>1,112,707</b>
<b>Other Revenue From Own Sources</b>						
Return on Investments	12,100	12,100	12,100	12,100	12,100	12,100
Transfer from General - Parcel Tax	43,500	43,500	43,500	43,500	43,500	43,500
	<b>970,163</b>	<b>1,006,746</b>	<b>1,044,792</b>	<b>1,084,360</b>	<b>1,125,511</b>	<b>1,168,307</b>

**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>SEWER ENTERPRISE - EXPENDITURES</b>						
<b>Administration</b>						
Toilet Rebate - Sewer	2,000	2,000	2,000	2,000	2,000	2,000
Sewer Engineering & Planning	14,000	14,000	14,000	14,000	14,000	14,000
Insurance Allocation - Sewer	951	951	951	951	951	951
Sewer Training	3,000	3,000	3,000	3,000	3,000	3,000
Other Sewer Admin	5,000	5,000	5,000	5,000	5,000	5,000
Administration Charges - Sewer	133,795	136,471	139,200	141,984	144,824	147,720
PW Administration Charge - Sewer	80,965	82,584	84,236	85,921	87,639	89,392
	<u>239,711</u>	<u>244,006</u>	<u>248,387</u>	<u>252,856</u>	<u>257,414</u>	<u>262,063</u>
<b>Transmission &amp; Distribution</b>						
System Maintenance	75,000	76,500	78,030	79,591	81,183	82,807
Infiltration Investigation	7,500	7,650	7,803	7,959	8,118	8,280
Marchmont Street Station	45,798	46,714	47,648	48,601	49,573	50,564
Pumping - Lift Stations	34,773	35,468	36,177	36,901	37,639	38,392
	<u>163,071</u>	<u>166,332</u>	<u>169,658</u>	<u>173,052</u>	<u>176,513</u>	<u>180,043</u>
Treatment Disposal						
Contribution to Joint Utilities Board	385,197	404,420	424,606	445,800	468,054	491,420
Debt Charges						
Sewer Debt Interest	13,230	13,230	13,230	13,230	13,230	13,230
AMORTIZATION OF CAPITAL ASSETS	38,621	39,393	40,181	40,985	41,805	42,641
Total Expenditures	<u>839,830</u>	<u>867,381</u>	<u>896,062</u>	<u>925,923</u>	<u>957,016</u>	<u>989,397</u>
EXCESS REVENUES OVER EXPENDITURES	130,333	139,365	148,730	158,437	168,495	178,910
ADJUST FOR NON-CASH - AMORTIZATION	38,621	39,393	40,181	40,985	41,805	42,641
ADJUST FOR CASH ITEMS - NON PSAB						
TSF from Prior Years Surplus	314,519	363,405	95,012	51,740	0	0
Prior Years' Surplus For Capital Fund	(314,519)	(363,405)	(95,012)	(51,740)	0	0
Cont. to Sewer Capital Fund	(155,031)	(164,835)	(174,988)	(185,499)	(196,377)	(207,628)
Debt Repayment Debentures	(13,923)	(13,923)	(13,923)	(13,923)	(13,923)	(13,923)
	<u>(130,333)</u>	<u>(139,365)</u>	<u>(148,730)</u>	<u>(158,437)</u>	<u>(168,495)</u>	<u>(178,910)</u>
<b>Change in Financial Equity</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**SIX YEAR FINANCIAL PLAN (2014-2019)  
OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>WATER UTILITY - REVENUES</b>						
Sale of Water		3.0%	3.0%	3.0%	3.0%	3.0%
City Flat Rate	496,939	511,847	527,202	543,018	559,309	576,088
City Metered	119,642	123,231	126,928	130,736	134,658	138,698
Cowichan Tribes Flat Rate	19,677	20,267	20,875	21,501	22,146	22,810
Cowichan Tribes Metered	152,527	157,103	161,816	166,670	171,670	176,820
North Cowichan I Flat Rate	346,959	357,368	368,089	379,132	390,506	402,221
North Cowichan I Metered	46,696	48,097	49,540	51,026	52,557	54,134
North Cowichan II Flat Rate	295,045	303,896	313,013	322,403	332,075	342,037
North Cowichan II Metered	55,069	56,721	58,423	60,176	61,981	63,840
Eagle Heights Flat Rate	150,351	154,862	159,508	164,293	169,222	174,299
Eagle Heights Metered	86,799	89,403	92,085	94,848	97,693	100,624
	<b>1,769,704</b>	<b>1,822,795</b>	<b>1,877,479</b>	<b>1,933,803</b>	<b>1,991,817</b>	<b>2,051,571</b>
<b>Other Services</b>						
Water Custom	0	0	500	500	500	500
Water On/Off	500	500	500	500	500	500
	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Other Revenue from Own Sources</b>						
Penalties	22,700	22,700	22,700	22,700	22,700	22,700
Water Studies	1,000	1,000	500	500	500	500
Interest on Investment	50,000	50,000	40,000	40,000	40,000	40,000
	<b>73,700</b>	<b>73,700</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>
<b>Total Revenue</b>	<b>1,843,904</b>	<b>1,896,995</b>	<b>1,941,679</b>	<b>1,998,003</b>	<b>2,056,017</b>	<b>2,115,771</b>
<b>WATER UTILITY - EXPENDITURES</b>						
<b>Administration</b>						
Salaries & Benefits -Water	6,000	6,120	6,242	6,367	6,494	6,624
Toilet Rebate - Water	2,000	2,040	2,081	2,123	2,165	2,208
Water Grants	4,000	4,000	4,000	4,000	4,000	4,000
Water Engineering & Planning	21,000	21,420	21,848	22,285	22,731	23,186
Insurance Allocation	5,703	5,817	5,933	6,052	6,173	6,296
Training and Courses	6,000	6,120	6,242	6,367	6,494	6,624
Other Water Admin	6,000	6,000	6,000	6,000	6,000	6,000
Legal - Water	3,500	3,570	3,641	3,714	3,788	3,864
Administration Charges - Water	255,428	260,537	265,748	271,063	276,484	282,014
PW Administration Charge - Water	208,195	212,359	216,606	220,938	225,357	229,864
	<b>517,826</b>	<b>527,983</b>	<b>538,341</b>	<b>548,909</b>	<b>559,686</b>	<b>570,680</b>
<b>Transmission &amp; Distribution</b>						
General System Maintenance	42,834	43,691	44,565	45,456	46,365	47,292
City System Maintenance	98,700	100,674	102,687	104,741	106,836	108,973
North Cowichan System Maintenance	100,000	102,000	104,040	106,121	108,243	110,408
Eagle Heights Maintenance	49,000	49,980	50,980	52,000	53,040	54,101
Cowichan Tribes Maintenance	21,000	21,420	21,848	22,285	22,731	23,186
Metering - High Use Services	2,600	2,652	2,705	2,759	2,814	2,870
Meter Reading	20,000	20,400	20,808	21,224	21,648	22,081
	<b>334,134</b>	<b>340,817</b>	<b>347,633</b>	<b>354,586</b>	<b>361,677</b>	<b>368,911</b>

**SIX YEAR FINANCIAL PLAN (2014-2019)**  
**OPERATING EXPENDITURE PLAN**

	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>	<b>2016 BUDGET</b>	<b>2017 BUDGET</b>	<b>2018 BUDGET</b>	<b>2019 BUDGET</b>
<b>Pumping</b>						
General Pumphouse Maintenance	34,192	34,876	35,574	36,285	37,011	37,751
Pumphouse No. 2	91,164	92,987	94,847	96,744	98,679	100,653
Pumphouse No. 3	15,325	15,632	15,945	16,264	16,589	16,921
Pumphouse No. 4	60,000	61,200	62,424	63,672	64,945	66,244
Pumphouse No. 5	11,025	11,246	11,471	11,700	11,934	12,173
Eagle Heights Pumphouse	19,304	19,690	20,084	20,486	20,896	21,314
Gibbins Road Pump & Reservoir	32,750	33,405	34,073	34,754	35,449	36,158
Graffiti Removal Water Buildings	1,000	1,020	1,040	1,061	1,082	1,104
	<u>264,760</u>	<u>270,056</u>	<u>275,458</u>	<u>280,966</u>	<u>286,585</u>	<u>292,318</u>
<b>AMORTIZATION OF CAPITAL ASSETS</b>	<u>150,443</u>	<u>153,452</u>	<u>156,521</u>	<u>159,651</u>	<u>162,844</u>	<u>166,101</u>
<b>Total Expenditures</b>	<u>1,267,163</u>	<u>1,292,308</u>	<u>1,317,953</u>	<u>1,344,112</u>	<u>1,370,792</u>	<u>1,398,010</u>
<b>EXCESS REVENUES OVER EXPENDITURES</b>	<u>576,741</u>	<u>604,687</u>	<u>623,726</u>	<u>653,891</u>	<u>685,225</u>	<u>717,761</u>
<b>ADJUST FOR NON-CASH - AMORTIZATION</b>	150,443	153,452	156,521	159,651	162,844	166,101
<b>ADJUST FOR NON PSAB ITEMS</b>						
TSF from Prior Years Surplus - Water	1,300,444	527,861	560,992	412,487	286,964	0
Prior-Years' Surplus For Water Capital	(1,300,444)	(527,861)	(560,992)	(412,487)	(286,964)	0
Transfer to Water Capital Fund	(727,184)	(758,139)	(780,247)	(813,542)	(848,069)	(883,862)
	<u>(576,741)</u>	<u>(604,687)</u>	<u>(623,726)</u>	<u>(653,891)</u>	<u>(685,225)</u>	<u>(717,761)</u>
<b>Change in Financial Equity</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>