

CITY OF DUNCAN
2015 - 2020 Financial Plan

	2015	2016	2017	2018	2019	2020
	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
TAXATION	4,147,511	4,272,995	4,715,476	4,986,731	5,112,259	5,247,244
GRANTS IN LIEU OF TAXES	9,400	10,000	10,000	10,000	10,000	10,000
SALES OF SERVICE	525,149	532,407	542,153	552,094	562,234	572,577
OTHER REVENUE FROM OWN SOURCES						
Licences & Permits	106,900	109,038	111,219	113,443	115,712	118,026
Fines	25,500	26,010	26,530	27,061	27,602	28,154
Rentals	208,572	184,646	187,494	190,403	193,375	196,411
Return on Investment	40,000	41,000	41,000	41,000	41,000	41,000
Penalties & Interest on Taxes	38,500	39,270	40,055	40,857	41,674	42,507
Other	189,076	192,849	196,697	200,623	204,626	208,710
	<u>608,548</u>	<u>592,813</u>	<u>602,995</u>	<u>613,386</u>	<u>623,989</u>	<u>634,809</u>
TRANSFERS FROM OTHER GOVERNMENTS						
Unconditional						
- Provincial	510,000	510,000	510,000	510,000	510,000	510,000
Conditional						
- Provincial	6,000	6,120	6,242	6,367	6,495	6,624
- Regional	13,000	13,260	13,525	13,796	14,072	14,353
	<u>19,000</u>	<u>19,380</u>	<u>19,768</u>	<u>20,163</u>	<u>20,566</u>	<u>20,978</u>
COLLECTIONS FOR OTHER GOVERNMENTS	<u>4,085,589</u>	<u>4,165,634</u>	<u>4,030,291</u>	<u>4,036,554</u>	<u>4,117,285</u>	<u>4,199,631</u>
	<u><u>9,905,197</u></u>	<u><u>10,103,230</u></u>	<u><u>10,430,683</u></u>	<u><u>10,728,928</u></u>	<u><u>10,956,334</u></u>	<u><u>11,195,238</u></u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GENERAL GOVERNMENT SERVICES						
Legislative	131,199	138,235	145,689	153,574	161,914	170,737
Administrative	1,263,860	1,274,266	1,286,571	1,308,059	1,329,913	1,352,139
Other General Government Services	179,838	138,395	171,103	163,865	146,682	149,556
Administration Charges	(468,967)	(478,346)	(487,913)	(497,672)	(507,625)	(517,777)
	1,105,930	1,072,550	1,115,449	1,127,826	1,130,884	1,154,655
PROTECTIVE SERVICES						
Police Costs	0	0	953,483	1,288,661	1,308,664	1,334,837
Fire Protection	390,789	398,605	406,577	414,708	423,003	431,463
Building Inspections	104,092	104,823	106,444	108,089	109,760	111,457
Animal & Pest Control	19,200	19,584	19,976	20,375	20,783	21,198
Day and Evening Patrols	50,000	51,000	52,020	53,060	54,122	55,204
	564,081	574,012	1,538,499	1,884,894	1,916,331	1,954,159
TRANSPORTATION SERVICES						
Common Services	639,488	660,811	671,512	682,389	693,445	704,684
PW Admin Charges	(324,136)	(334,730)	(341,425)	(348,254)	(355,219)	(362,323)
Road Transport	406,490	414,620	422,912	431,370	439,998	448,798
Street Lighting	88,450	90,219	92,023	93,864	95,741	97,656
Traffic Services	106,100	108,222	110,386	112,594	114,846	117,143
Parking	107,827	106,390	108,288	110,221	112,190	114,195
Public Transit	5,000	5,000	5,000	5,000	5,000	5,000
	1,029,219	1,050,532	1,068,697	1,087,185	1,106,002	1,125,153
ENVIRONMENTAL HEALTH SERVICES						
Comfort Station	26,061	26,582	27,114	27,656	28,209	28,773
Environmental Programs	9,000	9,080	9,262	9,447	9,636	9,828
Other Programs	967	800	816	832	849	866
Garbage Disposal & Collection	217,985	219,100	222,580	226,130	229,750	233,443
	254,013	255,562	259,771	264,065	268,444	272,911
PLANNING AND STUDY PROJECTS						
	238,426	160,815	163,241	165,706	168,209	170,752
RECREATIONAL & CULTURAL SERVICES						
Joint Facilities	243,520	248,390	253,358	258,425	263,594	268,866
City Parks	404,218	412,302	420,548	428,959	437,539	446,289
Cultural Buildings	218,232	222,597	227,109	231,712	236,410	241,204
	865,970	883,289	901,015	919,097	937,543	956,359

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FISCAL SERVICES						
Debt Charges - Interest	48,425	48,125	48,125	48,125	48,125	48,125
AMORTIZATION-TANGIBLE CAPITAL ASSETS	912,187	930,431	949,039	968,020	987,381	1,007,128
TRANSFERS TO OTHER GOVERNMENTS	185,000	190,000	195,000	200,000	205,000	210,000
TAXES COLLECTED FOR OTHER GOV'TS	4,085,589	4,165,634	4,030,291	4,036,554	4,117,285	4,199,631
	<u>9,288,840</u>	<u>9,330,950</u>	<u>10,269,128</u>	<u>10,701,472</u>	<u>10,885,204</u>	<u>11,098,874</u>
EXCESS REVENUES OVER EXPENDITURES	<u>616,357</u>	<u>772,280</u>	<u>161,555</u>	<u>27,456</u>	<u>71,131</u>	<u>96,365</u>
ADJUST FOR NON-CASH ITEMS						
Amortization	912,187	930,431	949,039	968,020	987,381	1,007,128
ADJUST FOR CASH ITEMS - NON PSAB						
Transfer from Own Funds and Reserves	119,540	119,540	149,540	134,540	119,540	119,540
Prior years surplus	160,844	5,000	5,000	5,000	5,000	5,000
Contribution to General Capital Fund	(581,384)	(593,817)	(623,508)	(654,683)	(687,417)	(721,788)
Transfer to Reserves	(1,098,247)	(1,117,519)	(525,711)	(364,418)	(379,718)	(390,329)
Transfer Parcel Taxes - Sewer	(43,560)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)
Debt Repayment - Debentures	(85,737)	(72,415)	(72,415)	(72,415)	(72,415)	(72,415)
	<u>(616,357)</u>	<u>(772,280)</u>	<u>(161,554)</u>	<u>(27,456)</u>	<u>(71,130)</u>	<u>(96,364)</u>
Change in Financial Equity	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TAXATION						
Real Property						
			Incl Prov RCMP			
% including Policing	2.68%	3.1%	5.2%	4.3%	2.5%	2.7%
General Purposes	3,084,654	3,166,550	3,248,908	3,343,028	3,440,207	3,540,572
Policing Levy	0	0	953,483	1,288,661	1,308,664	1,334,837
Police Bridging Capital (PBC) Levy	731,244	767,806	166,292	0	0	0
General Utilities	103,053	105,139	108,293	111,542	114,888	118,335
Special Assessment - BIA	185,000	190,000	195,000	200,000	205,000	210,000
Frontage and Parcel Taxes	43,560	43,500	43,500	43,500	43,500	43,500
	<u>4,147,511</u>	<u>4,272,995</u>	<u>4,715,476</u>	<u>4,986,731</u>	<u>5,112,259</u>	<u>5,247,244</u>
GRANTS IN LIEU OF TAXES						
Federal - Post Office Building	9,400	10,000	10,000	10,000	10,000	10,000
	<u>9,400</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
SALES OF SERVICE						
Garbage Collection Fees	172,900	174,000	177,480	181,030	184,650	188,343
Recycling - Curbside	45,085	45,100	45,100	45,100	45,100	45,100
Fire Protection - Cowichan Tribes	105,414	107,522	109,673	111,866	114,104	116,386
Fire Protection Agreement - Eagle Heights	169,510	172,900	176,358	179,885	183,483	187,153
Administration & Recoveries	14,840	15,137	15,440	15,748	16,063	16,385
Sports Field User Fees	12,000	12,240	12,485	12,734	12,989	13,249
Cowichan Tribes Roads Contribution	400	408	416	424	433	442
Public Works Miscellaneous	5,000	5,100	5,202	5,306	5,412	5,520
	<u>525,149</u>	<u>532,407</u>	<u>542,153</u>	<u>552,094</u>	<u>562,234</u>	<u>572,577</u>
OTHER REVENUE OWN SOURCES						
Licences & Permits						
Business Licences	70,000	71,400	72,828	74,285	75,770	77,286
Delivery Vehicle	1,200	1,224	1,248	1,273	1,299	1,325
Building Permits	25,000	25,500	26,010	26,530	27,061	27,602
Plumbing Permits	3,000	3,060	3,121	3,184	3,247	3,312
Other Permits/Inspections	2,200	2,244	2,289	2,335	2,381	2,429
Dog Licences	5,500	5,610	5,722	5,837	5,953	6,072
	<u>106,900</u>	<u>109,038</u>	<u>111,219</u>	<u>113,443</u>	<u>115,712</u>	<u>118,026</u>
Fines - Parking & Other	<u>25,500</u>	<u>26,010</u>	<u>26,530</u>	<u>27,061</u>	<u>27,602</u>	<u>28,154</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Rentals						
Buildings	15,009	15,459	15,923	16,401	16,893	17,400
Leased Land	62,500	63,750	65,025	66,326	67,652	69,005
Margaret Moss Lease	76,713	50,000	50,000	50,000	50,000	50,000
Pay Parking	33,000	33,660	34,333	35,020	35,720	36,435
Permit Parking	20,700	21,114	21,536	21,967	22,406	22,854
Other Parking	650	663	676	690	704	718
	<u>208,572</u>	<u>184,646</u>	<u>187,494</u>	<u>190,403</u>	<u>193,375</u>	<u>196,411</u>
Return on Investments						
Term Deposit & Bank Interest	<u>40,000</u>	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>	<u>41,000</u>
Penalties & Interest on Taxes						
Penalties on Taxes	30,000	30,600	31,212	31,836	32,473	33,122
Interest on Taxes	8,500	8,670	8,843	9,020	9,201	9,385
	<u>38,500</u>	<u>39,270</u>	<u>40,055</u>	<u>40,857</u>	<u>41,674</u>	<u>42,507</u>
Other						
Tourism Revenues	430	430	430	430	430	430
Miscellaneous Revenue	7,300	7,446	7,595	7,747	7,902	8,060
Land Use Alteration Fees	15,000	15,300	15,606	15,918	16,236	16,561
Subdivision Application Fees	2,000	2,040	2,081	2,122	2,165	2,208
Plan Processing Fees	5,000	5,100	5,202	5,306	5,412	5,520
Equipment Charges less operating	159,346	162,533	165,784	169,099	172,481	175,931
	<u>189,076</u>	<u>192,849</u>	<u>196,697</u>	<u>200,623</u>	<u>204,626</u>	<u>208,710</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS						
Provincial - Revenue Sharing	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS						
Provincial Grants						
- Carbon Grant	<u>6,000</u>	<u>6,120</u>	<u>6,242</u>	<u>6,367</u>	<u>6,495</u>	<u>6,624</u>
	<u>6,000</u>	<u>6,120</u>	<u>6,242</u>	<u>6,367</u>	<u>6,495</u>	<u>6,624</u>
Regional						
Parks Contribution From North Cowichan	<u>13,000</u>	<u>13,260</u>	<u>13,525</u>	<u>13,796</u>	<u>14,072</u>	<u>14,353</u>
	<u>13,000</u>	<u>13,260</u>	<u>13,525</u>	<u>13,796</u>	<u>14,072</u>	<u>14,353</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
OTHER TRANSFERS						
Prior Years Surplus						
For Misc Capital	15,844	0	0	0	0	0
For Misc Operating						
- 150th Totem Reserve	15,000	0	0	0	0	0
- Restructure Expenses	65,000	0	0	0	0	0
- Website Redesign	45,000	0	0	0	0	0
- Zoning Bylaw	15,000	0	0	0	0	0
- Transit Pass Rebate Program	5,000	5,000	5,000	5,000	5,000	5,000
	<u>160,844</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Own Funds and Reserve Accounts						
From Reserves						
- Totem Reserve	0	0	30,000	0	0	0
- Election Reserve	0	0	0	15,000	0	0
- Police Bridging Capital Reserve	119,540	119,540	119,540	119,540	119,540	119,540
	<u>119,540</u>	<u>119,540</u>	<u>149,540</u>	<u>134,540</u>	<u>119,540</u>	<u>119,540</u>
COLLECTIONS FOR OTHER GOVERNMENTS						
Regional District	1,393,393	1,419,594	1,447,986	1,476,946	1,506,485	1,536,614
School Taxes	1,905,344	1,943,451	1,982,320	2,021,966	2,062,406	2,103,654
Provincial Policing Levy	280,220	285,824	72,885	0	0	0
C.V. Regional Hospital District	452,994	462,054	471,295	480,721	490,335	500,142
Municipal Finance Authority	160	163	166	170	173	177
B.C. Assessment Authority	53,478	54,548	55,639	56,751	57,886	59,044
	<u>4,085,589</u>	<u>4,165,634</u>	<u>4,030,291</u>	<u>4,036,554</u>	<u>4,117,285</u>	<u>4,199,631</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXPENSES						
GENERAL GOVERNMENT SERVICES						
Legislative						
Council Indemnities	110,599	117,235	124,269	131,725	139,629	148,006
Legislative Conferences & Travel	20,600	21,000	21,420	21,848	22,285	22,731
	<u>131,199</u>	<u>138,235</u>	<u>145,689</u>	<u>153,574</u>	<u>161,914</u>	<u>170,737</u>
Administrative						
City Hall Salaries & Benefits	822,853	836,139	848,681	861,411	874,332	887,447
Sick & Severance Accrual Increase	60,000	50,000	42,000	42,840	43,697	44,571
Conferences & Travel	16,000	16,320	16,646	16,979	17,319	17,665
Meeting Expenses & Annual Functions	8,500	8,670	8,843	9,020	9,201	9,385
Memberships	10,000	10,200	10,404	10,612	10,824	11,041
Computer Services & Supplies	63,490	64,760	66,055	67,376	68,724	70,098
Legal	20,000	20,400	20,808	21,224	21,649	22,082
Training & Recognition	6,200	6,324	6,450	6,579	6,711	6,845
Accounting & Audit	17,850	18,207	18,571	18,943	19,321	19,708
Consulting	4,000	4,080	4,162	4,245	4,330	4,416
Human Resources Services	25,000	25,000	25,500	26,010	26,530	27,061
Other General Services	12,345	12,592	12,844	13,101	13,363	13,630
Common Services						
City Hall Maintenance & Operation	60,150	61,353	62,580	63,832	65,108	66,410
Insurance	64,797	66,093	67,415	68,763	70,138	71,541
Telephone & Postage	25,750	26,265	26,790	27,326	27,873	28,430
Advertising	12,000	12,240	12,485	12,734	12,989	13,249
Printing & Stationery	14,400	14,688	14,982	15,281	15,587	15,899
Equipment Maintenance & Replacement	500	510	520	531	541	552
Equipment Leases & Service Contracts	13,000	13,260	13,525	13,796	14,072	14,353
Sundry	5,025	5,126	5,228	5,333	5,439	5,548
Bank Charges	2,000	2,040	2,081	2,122	2,165	2,208
	<u>1,263,860</u>	<u>1,274,266</u>	<u>1,286,571</u>	<u>1,308,059</u>	<u>1,329,913</u>	<u>1,352,139</u>
Other						
Election Expenses	0	0	0	20,000	0	0
Grants to Organizations	22,000	22,440	22,889	23,347	23,814	24,290
Sr. Citizen Sewer & Water Rebates	700	714	728	743	758	773
Tourism Grants To Organizations	50,000	51,000	52,020	53,060	54,122	55,204
Tourism Spending	26,848	27,385	27,933	28,491	29,061	29,642
Summer Festival	3,500	3,570	3,641	3,714	3,789	3,864
Totem Tours Contribution	10,000	10,200	10,404	10,612	10,824	11,041
Totem Installations	0	0	30,000	0	0	0
Communications (Training and Consulting)	49,000	5,000	5,100	5,202	5,306	5,412
Remembrance Day Expenses	4,150	4,233	4,318	4,404	4,492	4,582
Operations & Maint. (Leased Bldgs.)	3,927	4,006	4,086	4,167	4,251	4,336
Margaret Moss	6,713	6,847	6,984	7,124	7,266	7,412
Junior Council	3,000	3,000	3,000	3,000	3,000	3,000
	<u>179,838</u>	<u>138,395</u>	<u>171,103</u>	<u>163,865</u>	<u>146,682</u>	<u>149,556</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Administration Distributions - Fire	(24,506)	(24,996)	(25,496)	(26,006)	(26,526)	(27,057)
Administration Distributions - Garbage	(16,296)	(16,622)	(16,954)	(17,293)	(17,639)	(17,992)
Administration Distributions - Water	(282,180)	(287,824)	(293,580)	(299,452)	(305,441)	(311,550)
Administration Distributions - Sewer	(145,985)	(148,905)	(151,883)	(154,920)	(158,019)	(161,179)
	(468,967)	(478,346)	(487,913)	(497,672)	(507,625)	(517,777)
	1,105,930	1,072,550	1,115,449	1,127,826	1,130,884	1,154,655

PROTECTIVE SERVICES

Police Costs	0	0	953,483	1,288,661	1,308,664	1,334,837
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Fire Department

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	128,809	131,386
Fire Hall Operation & Maintenance	32,927	33,586	34,257	34,942	35,641	36,354
Fire Alarm System	11,725	11,960	12,199	12,443	12,692	12,945
Training & Conferences	46,000	46,920	47,858	48,816	49,792	50,788
Firefighter's Insurance	8,500	8,670	8,843	9,020	9,201	9,385
Fire Investigation & Prevention	33,027	33,688	34,361	35,049	35,749	36,464
Hydrant Rental	13,000	13,260	13,525	13,796	14,072	14,353
Clothing	8,000	8,160	8,323	8,490	8,659	8,833
Firefighting Equipment & Maintenance	10,200	10,404	10,612	10,824	11,041	11,262
Fire Dept - Other	22,309	22,755	23,210	23,674	24,148	24,631
Administration Charge - Fire	24,506	24,996	25,496	26,006	26,526	27,057
PW Storage Shed Hydro	750	765	780	796	812	828
	352,944	360,003	367,203	374,547	382,038	389,679

Fire Vehicle Operation & Maintenance

1-2000 Ladder Truck	15,967	16,286	16,612	16,944	17,283	17,629
3-2000 Chev Crew Cab	2,240	2,285	2,330	2,377	2,425	2,473
4-2002 Lafrance Pumper	4,387	4,475	4,564	4,656	4,749	4,844
5-2005 Lafrance Pumper	4,587	4,679	4,772	4,868	4,965	5,064
6-2005 Tank Truck	3,387	3,455	3,524	3,594	3,666	3,740
7-1990 Ford Command Unit	3,790	3,866	3,943	4,022	4,102	4,184
10-2013 Rescue Truck	3,487	3,557	3,628	3,700	3,774	3,850
	37,845	38,602	39,374	40,161	40,965	41,784

Total Fire Department

	390,789	398,605	406,577	414,708	423,003	431,463
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Building Inspection

Building Inspection - Salaries & Benefits	94,722	95,266	96,695	98,145	99,618	101,112
Building Inspection - Transportation	4,000	4,080	4,162	4,245	4,330	4,416
Building Inspection - Other	5,370	5,477	5,587	5,699	5,813	5,929
	104,092	104,823	106,444	108,089	109,760	111,457

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Animal Control						
Animal Control Contract & Supplies	19,200	19,584	19,976	20,375	20,783	21,198
Other Protection						
Commissionaires - Day Patrols	37,000	37,740	38,495	39,265	40,050	40,851
Commissionaires - Evening Patrols	13,000	13,260	13,525	13,796	14,072	14,353
	50,000	51,000	52,020	53,060	54,122	55,204
TRANSPORTATION SERVICES						
Common Services						
PW Administration Salaries & Benefits	313,986	327,052	331,958	336,937	341,991	347,121
Wages - Engineering	170,851	176,015	178,655	181,335	184,055	186,816
Engineering Services	11,000	11,220	11,444	11,673	11,907	12,145
Other - Common Services	60,610	61,822	63,059	64,320	65,606	66,918
Safety Committee & Officer	20,500	20,910	21,328	21,755	22,190	22,634
Other Safety Supplies	3,000	3,060	3,121	3,184	3,247	3,312
Workshop & Yards	52,541	53,592	54,664	55,757	56,872	58,010
Small Tools & Equipment	7,000	7,140	7,283	7,428	7,577	7,729
	639,488	660,811	671,512	682,389	693,445	704,684
PW Admin Distributions - Water	(233,378)	(241,710)	(246,544)	(251,475)	(256,505)	(261,635)
PW Admin Distributions - Sewer	(90,758)	(93,020)	(94,881)	(96,778)	(98,714)	(100,688)
	(324,136)	(334,730)	(341,425)	(348,254)	(355,219)	(362,323)
	315,352	326,081	330,087	334,136	338,227	342,361
General Maintenance						
Street Maintenance	50,000	51,000	52,020	53,060	54,122	55,204
Crack Sealing	20,000	20,400	20,808	21,224	21,649	22,082
Sidewalk Maintenance	75,000	76,500	78,030	79,591	81,182	82,806
Storm Sewers	53,000	54,060	55,141	56,244	57,369	58,516
Storm Water Quality Testing	4,000	4,080	4,162	4,245	4,330	4,416
Marchmont Storm Pumps	6,000	6,120	6,242	6,367	6,495	6,624
Dike Maintenance	3,000	3,060	3,121	3,184	3,247	3,312
Street Sweeping	50,000	51,000	52,020	53,060	54,122	55,204
Boulevards	50,000	51,000	52,020	53,060	54,122	55,204
Tree Maintenance	25,000	25,500	26,010	26,530	27,061	27,602
Totem Maintenance	12,490	12,740	12,995	13,254	13,520	13,790
Snow Removal	50,000	51,000	52,020	53,060	54,122	55,204
Weed Control	8,000	8,160	8,323	8,490	8,659	8,833
	406,490	414,620	422,912	431,370	439,998	448,798

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Street Lighting						
Street Lights	81,450	83,079	84,741	86,435	88,164	89,927
Decorative Lights	7,000	7,140	7,283	7,428	7,577	7,729
	<u>88,450</u>	<u>90,219</u>	<u>92,023</u>	<u>93,864</u>	<u>95,741</u>	<u>97,656</u>
Traffic Services						
Road Marking	51,000	52,020	53,060	54,122	55,204	56,308
Street Signs	25,500	26,010	26,530	27,061	27,602	28,154
Traffic Signals	29,600	30,192	30,796	31,412	32,040	32,681
	<u>106,100</u>	<u>108,222</u>	<u>110,386</u>	<u>112,594</u>	<u>114,846</u>	<u>117,143</u>
Parking and Bylaw Enforcement						
Commissionaires	40,000	40,800	41,616	42,448	43,297	44,163
Vehicle Charges - Commissionaires	4,000	4,080	4,162	4,245	4,330	4,416
Other - Parking Expenses	3,250	3,315	3,381	3,449	3,518	3,588
Parking Lot Lease	5,300	2,000	2,000	2,000	2,000	2,000
	<u>52,550</u>	<u>50,195</u>	<u>51,159</u>	<u>52,142</u>	<u>53,145</u>	<u>54,168</u>
Bylaw Enforcement Salaries	37,440	38,002	38,572	39,150	39,737	40,334
Other Bylaw Enforcement	4,800	4,896	4,994	5,094	5,196	5,300
Parking Lot Maintenance	13,037	13,298	13,564	13,835	14,112	14,394
	<u>107,827</u>	<u>106,390</u>	<u>108,288</u>	<u>110,221</u>	<u>112,190</u>	<u>114,195</u>
Transit						
Transit Pass Rebate Program	5,000	5,000	5,000	5,000	5,000	5,000
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Municipal Equipment Charges						
01 '90/05 Dump Truck	12,981	13,241	13,505	13,776	14,051	14,332
02 98 Ingersoll Compressor	669	682	696	710	724	739
03 2004 GMC Service Body	6,374	6,501	6,632	6,764	6,899	7,037
05 2000 GMC Dump	7,881	8,039	8,199	8,363	8,531	8,701
06 2000 Altec Lift Truck	4,104	4,186	4,270	4,355	4,442	4,531
09 06 John Deere X724A	4,163	4,246	4,331	4,418	4,506	4,596
12 05 Paint Sprayer	275	281	286	292	298	304
17 04 Sand Spreader	4,275	4,361	4,448	4,537	4,627	4,720
18 Chain Saws/ Trimmers	153	156	159	162	166	169
21 Mowers/Leaf Blowers	1,960	1,999	2,039	2,080	2,122	2,164
22 2004 F350 Dump	7,152	7,295	7,441	7,590	7,742	7,896
24 Weedeater/Hedge Trimmers	2,100	2,142	2,185	2,229	2,273	2,319
25 Compactors	900	918	936	955	974	994
28 Trash Pumps	176	180	183	187	191	194
29 06 John Deere Mower	4,143	4,226	4,310	4,397	4,485	4,574
30 Edger	180	184	187	191	195	199
31 2000 Ford Van	7,599	7,751	7,906	8,064	8,225	8,390
32 2000 14' Sander	500	510	520	531	541	552
33 2002 Dodge Dakota	6,224	6,348	6,475	6,605	6,737	6,872

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
35 2000 Parks Trailer	593	605	617	629	642	655
36 91 Case Loader	6,859	6,996	7,136	7,279	7,424	7,573
38 00 Honda Generator	280	286	291	297	303	309
40 Stihl Cutoff Saw	1,155	1,178	1,202	1,226	1,250	1,275
44 1994 Elgin Sweeper	46,537	47,468	48,417	49,385	50,373	51,381
45 88 Pressure washer	55	56	57	58	60	61
46 04 Grumman Van	9,316	9,502	9,692	9,886	10,084	10,286
47 2001 Parks Trailer	301	307	313	319	326	332
48 89 Cement Mixer	92	94	96	98	100	102
49 1994 Parks Trailer	444	453	462	471	481	490
51 2004 Parks Trailer	624	636	649	662	675	689
52 2005 Dakota	8,299	8,465	8,634	8,807	8,983	9,163
55 2005 GMC P/U	5,399	5,507	5,617	5,729	5,844	5,961
56 2006 New Holland Backhoe	14,373	14,660	14,954	15,253	15,558	15,869
58 2007 Civic Hybrid	2,014	2,054	2,095	2,137	2,180	2,224
59 2008 Chevy Silverado PU	6,124	6,246	6,371	6,499	6,629	6,761
60 2008 GMC Dump Box	7,616	7,768	7,924	8,082	8,244	8,409
61 2008 Utility Trailer	310	316	323	329	336	342
62 2008 Honda Road Saw	1,090	1,112	1,134	1,157	1,180	1,203
63 2009 Snowblower	200	204	208	212	216	221
65 2011 International Garbage Truck	23,113	23,575	24,047	24,528	25,018	25,519
66 2011 Ford Fiesta	1,773	1,808	1,845	1,882	1,919	1,958
67 2012 Mower - Kohler 52"	1,393	1,421	1,449	1,478	1,508	1,538
68 2012 Vactor Truck	19,092	19,474	19,863	20,261	20,666	21,079
69 2012 Backhoe CAT 420	9,431	9,620	9,812	10,008	10,208	10,413
71 2013 Toyota Prius - Hybrid	2,364	2,411	2,460	2,509	2,559	2,610
72 2013 Brine Trailer	2,094	2,136	2,179	2,222	2,267	2,312
73 2014 Portable Generator	774	789	805	821	838	855
74 2014 Honda Fit	1,509	1,539	1,570	1,601	1,633	1,666
E3 Fleet Costs	500	500	500	500	500	500
Undistributed Charges	5,000	5,100	5,202	5,306	5,412	5,520
Transfer Equipment Surplus	159,346	162,533	168,832	171,816	175,063	178,377
	<u>409,879</u>	<u>418,067</u>	<u>429,466</u>	<u>437,653</u>	<u>446,207</u>	<u>454,934</u>
Equipment Charges	(409,879)	(418,067)	(429,466)	(437,653)	(446,207)	(454,934)
Net Cost of equipment	-	-	-	-	-	-

ENVIRONMENTAL HEALTH SERVICES

Public Washrooms

Canada Avenue Washrooms	15,061	15,362	15,669	15,983	16,303	16,629
Centennial Park Washrooms	11,000	11,220	11,444	11,673	11,907	12,145
	<u>26,061</u>	<u>26,582</u>	<u>27,114</u>	<u>27,656</u>	<u>28,209</u>	<u>28,773</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Environmental Programs						
Environmental Programs	5,000	5,000	5,100	5,202	5,306	5,412
Cowichan Green Community	4,000	4,080	4,162	4,245	4,330	4,416
	9,000	9,080	9,262	9,447	9,636	9,828
Other Programs						
Committee on Disability Issues	967	800	816	832	849	866
Total Other Programs	967	800	816	832	849	866
Residential Garbage Collection						
Wages & Benefits - Collection	55,000	55,825	56,662	57,512	58,375	59,251
Municipal Equipment - Collection	40,000	40,800	41,616	42,448	43,297	44,163
Administration Charge - Garbage	16,296	16,622	16,954	17,293	17,639	17,992
Cardboard Bins	1,200	1,224	1,248	1,273	1,299	1,325
Garbage Tipping Fees	27,000	27,540	28,091	28,653	29,226	29,810
Recycling	3,400	3,468	3,537	3,608	3,680	3,754
Recycling Tipping Fees	12,000	12,240	12,485	12,734	12,989	13,249
Other Programs - e.g. Yard waste	38,489	36,289	36,392	36,501	36,617	36,739
Organics Disposal	17,000	17,340	17,687	18,041	18,401	18,769
Other Collection - Litter	6,000	6,120	6,242	6,367	6,495	6,624
Miscellaneous Garbage Costs	1,600	1,632	1,665	1,698	1,732	1,767
	217,985	219,100	222,580	226,130	229,750	233,443
PLANNING AND STUDY PROJECTS						
Planning Salaries & Benefits	135,926	137,965	140,034	142,135	144,267	146,431
Planning & Zoning Expenses	11,500	11,730	11,965	12,204	12,448	12,697
Restructure	65,000	0	0	0	0	0
Heritage	5,000	5,100	5,202	5,306	5,412	5,520
DBIA Façade Improvement Program	5,000	5,000	5,000	5,000	5,000	5,000
Carbon Offsets/Projects	1,000	1,020	1,040	1,061	1,082	1,104
Zoning Bylaw	15,000	0	0	0	0	0
	238,426	160,815	163,241	165,706	168,209	170,752
RECREATION & CULTURAL SERVICES						
Joint Recreation Facilities						
Joint Cowichan Aquatic Centre	219,500	223,890	228,368	232,935	237,594	242,346
Joint Parks	5,600	5,712	5,826	5,943	6,062	6,183
Sportsplex Public Use	18,420	18,788	19,164	19,547	19,938	20,337
	243,520	248,390	253,358	258,425	263,594	268,866

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
City Parks & Facilities						
Centennial Heights Parks	10,500	10,710	10,924	11,143	11,366	11,593
Station Street Park	4,520	4,610	4,703	4,797	4,893	4,990
Charles Hoey Park	35,200	35,904	36,622	37,355	38,102	38,864
Rotary Park	57,732	58,887	60,064	61,266	62,491	63,741
McAdam Park	65,124	66,426	67,755	69,110	70,492	71,902
Centennial Park	50,930	51,949	52,988	54,047	55,128	56,231
City Square	25,000	25,500	26,010	26,530	27,061	27,602
Farmers' Market	250	255	260	265	271	276
Downtown Area	119,620	122,012	124,453	126,942	129,481	132,070
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	4,167	4,251
Friendship (Sii ye' yu) Trail	1,000	1,020	1,040	1,061	1,082	1,104
Heiwa Park	2,300	2,346	2,393	2,441	2,490	2,539
Parks Other	8,792	8,968	9,147	9,330	9,517	9,707
Parks Training	5,500	5,610	5,722	5,837	5,953	6,072
Benches & Plaques	800	816	832	849	866	883
Graffiti Removal	4,700	4,794	4,890	4,988	5,087	5,189
Pole Banners	3,700	3,774	3,849	3,926	4,005	4,085
Highway Banners	3,200	3,264	3,329	3,396	3,464	3,533
	<u>404,218</u>	<u>412,302</u>	<u>420,548</u>	<u>428,959</u>	<u>437,539</u>	<u>446,289</u>
Cultural Buildings & Facilities						
Library	203,205	207,269	211,414	215,643	219,956	224,355
VSO Centre	5,127	5,230	5,386	5,548	5,714	5,886
Public Art Maintenance	750	765	788	812	836	861
Museum Grant & Operating Expenses	9,150	9,333	9,520	9,710	9,904	10,102
	<u>218,232</u>	<u>222,597</u>	<u>227,109</u>	<u>231,712</u>	<u>236,410</u>	<u>241,204</u>
FISCAL SERVICES						
Interest						
Interest on Prepaid Taxes	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Debt Interest						
2005 Fire Truck Interest	300	0	0	0	0	0
Pool Debt	<u>47,125</u>	<u>47,125</u>	<u>47,125</u>	<u>47,125</u>	<u>47,125</u>	<u>47,125</u>
	<u>48,425</u>	<u>48,125</u>	<u>48,125</u>	<u>48,125</u>	<u>48,125</u>	<u>48,125</u>
Principal						
2005 Fire Truck Principal	13,322	0	0	0	0	0
Pool Debt Principal	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>
	<u>85,737</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>	<u>72,415</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transfer to Own Reserves & Allowances						
Machinery & Equipment Reserve Fund	170,870	175,996	181,276	186,714	192,316	198,085
Fire Dept Equip Reserve Fund	147,688	152,119	156,682	161,383	166,224	171,211
Totem Reserve Fund	15,000	0	0	0	0	0
Elections Reserve	5,000	5,000	5,000	0	5,000	5,000
Leased Buildings Reserve	28,445	16,598	16,461	16,321	16,179	16,033
Police Bridging Capital Fund (PBC) Reserve	731,244	767,806	166,292	0	0	0
	<u>1,098,247</u>	<u>1,117,519</u>	<u>525,711</u>	<u>364,418</u>	<u>379,718</u>	<u>390,329</u>
CONTRIBUTION TO GENERAL CAPITAL FUND						
Paid by Prior Years' Surpluses & Reserves	15,844	0	0	0	0	0
Paid by General Taxation	565,540	593,817	623,508	654,683	687,417	721,788
Total Contribution to Capital Fund	<u>581,384</u>	<u>593,817</u>	<u>623,508</u>	<u>654,683</u>	<u>687,417</u>	<u>721,788</u>
TRANSFER TO UTILITY OPERATING FUNDS						
Sewer Parcel Tax	<u>43,560</u>	<u>43,500</u>	<u>43,500</u>	<u>43,500</u>	<u>43,500</u>	<u>43,500</u>
TRANSFER TO OTHER GOVERNMENTS						
Business Improvement Areas	185,000	190,000	195,000	200,000	205,000	210,000
Total Transfers to Other Governments	<u>185,000</u>	<u>190,000</u>	<u>195,000</u>	<u>200,000</u>	<u>205,000</u>	<u>210,000</u>
COLLECTIONS FOR OTHER GOVERNMENTS						
Cowichan Valley Regional District						
General Government	135,294	138,000	140,760	143,575	146,447	149,376
Transit	143,968	146,847	149,784	152,780	155,836	158,952
Emergency 911	38,829	39,606	40,398	41,206	42,030	42,870
Economic Development	31,290	31,916	32,554	33,205	33,869	34,547
Regional Tourism	6,323	6,449	6,578	6,710	6,844	6,981
Environmental Initiatives	26,264	26,789	27,325	27,872	28,429	28,998
Emergency Planning	28,777	29,353	29,940	30,538	31,149	31,772
Regional Parks	50,259	51,264	52,289	53,335	54,402	55,490
Kinsol Trestle	1,054	1,075	1,097	1,119	1,141	1,164
Liquid Waste Management Plan	13,781	14,057	14,338	14,625	14,917	15,215
Regional Parkland Acquisition	45,071	45,972	46,892	47,830	48,786	49,762
Community Centre	590,870	602,687	614,741	627,036	639,577	652,368
Community Centre Theatre Loan	5,837	5,954	6,073	6,194	6,318	6,445
Victim Services	5,918	6,036	6,157	6,280	6,406	6,534
Safer Futures	1,702	1,736	1,771	1,806	1,842	1,879
Social Planning	3,161	3,224	3,289	3,354	3,422	3,490
Cowichan Community Policing	38,424	39,192	39,976	40,776	41,591	42,423
Cowichan Valley Hospice	2,675	2,729	2,783	2,839	2,896	2,953
Solid Waste Management	209,386	213,574	217,845	222,202	226,646	231,179
	<u>1,393,393</u>	<u>1,419,594</u>	<u>1,447,986</u>	<u>1,476,946</u>	<u>1,506,485</u>	<u>1,536,614</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
School Taxes	1,905,344	1,943,451	1,982,320	2,021,966	2,062,406	2,103,654
Provincial Policing Levy	280,220	285,824	72,885	0	0	0
C.V. Regional Hospital District	452,994	462,054	471,295	480,721	490,335	500,142
Municipal Finance Authority	160	163	166	170	173	177
B.C. Assessment Authority	53,478	54,548	55,639	56,751	57,886	59,044
	<u>4,085,589</u>	<u>4,165,634</u>	<u>4,030,291</u>	<u>4,036,554</u>	<u>4,117,285</u>	<u>4,199,631</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER ENTERPRISE - REVENUES						
Sales of Service		4%	4%	4%	4%	4%
Sewer User Fees	660,348	663,118	689,642	717,228	745,917	775,754
User Fees - Tribes	10,947	10,842	11,276	11,727	12,196	12,684
User Fees - N. Cowichan	63,556	62,905	65,422	68,039	70,760	73,590
Metered Sewer Fees	192,749	193,585	201,328	209,381	217,756	226,467
Transmission Fees - Tribes	210	208	216	225	234	243
Cost Sharing - North Cowichan	20,000	20,592	21,416	22,272	23,163	24,090
	947,810	951,250	989,300	1,028,871	1,070,026	1,112,827
Other Revenue From Own Sources						
Return on Investments	15,416	12,100	12,100	12,100	12,100	12,100
Transfer from General - Parcel Tax	43,560	43,500	43,500	43,500	43,500	43,500
	1,006,786	1,006,850	1,044,900	1,084,471	1,125,626	1,168,427
SEWER ENTERPRISE - EXPENDITURES						
Administration						
Toilet Rebate - Sewer	1,000	1,000	1,000	1,000	1,000	1,000
Sewer Engineering & Planning	14,000	14,000	14,000	14,000	14,000	14,000
Insurance Allocation - Sewer	945	951	951	951	951	951
Sewer Training	3,000	3,000	3,000	3,000	3,000	3,000
Other Sewer Administration	5,000	5,000	5,000	5,000	5,000	5,000
Administration Charges - Sewer	145,985	148,905	151,883	154,920	158,019	161,179
PW Administration Charge - Sewer	90,758	92,573	94,425	96,313	98,239	100,204
	260,688	265,429	270,258	275,185	280,209	285,334
Transmission & Distribution						
System Maintenance	76,007	77,527	79,078	80,659	82,272	83,918
Infiltration Investigation	5,000	5,100	5,202	5,306	5,412	5,520
Marchmont Street Station	46,776	47,712	48,666	49,639	50,632	51,645
Pumping - Lift Stations	35,000	35,700	36,414	37,142	37,885	38,643
	162,783	166,039	169,360	172,747	176,202	179,726
Contribution to Joint Utilities Board	404,420	404,420	424,606	445,800	468,054	491,420
Sewer Debt Interest	8,820	8,820	8,820	8,820	8,820	0
Amortization of Capital Assets	42,529	42,529	43,380	44,247	45,132	46,035
Total Expenditures	879,240	887,237	916,424	946,798	978,417	1,002,515

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Excess Revenues over Expenditures	127,546	119,613	128,476	137,673	147,209	165,913
ADJUST FOR NON-CASH						
Amortization	42,529	42,529	43,380	44,247	45,132	46,035
ADJUST FOR CASH ITEMS - NON PSAB						
Transfer from Prior Years' Surplus	562,248	176,531	0	98,003	229,582	0
Prior Years' Surplus For Capital Fund	(562,248)	(176,531)	0	(98,003)	(229,582)	0
Contribution to Sewer Capital Fund	(156,152)	(148,219)	(157,933)	(167,997)	(178,418)	(211,947)
Debt Repayment	(13,923)	(13,923)	(13,923)	(13,923)	(13,923)	0
	(127,546)	(119,613)	(128,476)	(137,673)	(147,209)	(165,912)
	(0)	(0)	(0)	0	0	0

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
WATER UTILITY - REVENUES						
Sale of Water		3%	3%	3%	3%	3%
City Flat Rate	515,013	511,847	527,203	543,019	559,309	576,088
City Metered	124,428	123,231	126,928	130,736	134,658	138,698
Cowichan Tribes Flat Rate	21,155	20,267	20,875	21,502	22,147	22,811
Cowichan Tribes Metered	160,153	157,103	161,816	166,670	171,670	176,821
North Cowichan I Flat Rate	377,616	357,368	368,089	379,131	390,505	402,221
North Cowichan I Metered	49,031	48,097	49,540	51,026	52,557	54,133
North Cowichan II Flat Rate	313,222	303,896	313,013	322,404	332,076	342,038
North Cowichan II Metered	57,822	56,721	58,423	60,175	61,981	63,840
Eagle Heights Flat Rate	160,717	154,862	159,507	164,293	169,221	174,298
Eagle Heights Metered	91,139	89,403	92,085	94,848	97,693	100,624
	<u>1,870,296</u>	<u>1,822,795</u>	<u>1,877,479</u>	<u>1,933,803</u>	<u>1,991,817</u>	<u>2,051,572</u>
Other Services						
Water On/Off	500	500	500	500	500	500
	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Other Revenue from Own Sources						
Penalties	25,416	25,924	26,443	26,972	27,511	28,061
Water Studies	1,200	1,224	1,248	1,273	1,299	1,325
Interest on Investment	55,342	50,000	40,000	40,000	40,000	40,000
	<u>81,958</u>	<u>77,148</u>	<u>67,691</u>	<u>68,245</u>	<u>68,810</u>	<u>69,386</u>
	<u>1,952,754</u>	<u>1,900,443</u>	<u>1,945,670</u>	<u>2,002,548</u>	<u>2,061,127</u>	<u>2,121,458</u>
WATER UTILITY - EXPENDITURES						
Administration						
Salaries & Benefits -Water	5,151	5,254	5,359	5,466	5,576	5,687
Toilet Rebate - Water	1,000	1,020	1,040	1,061	1,082	1,104
Water Grants	4,000	4,080	4,000	4,000	4,000	4,000
Water Engineering & Planning	25,000	25,500	26,010	26,530	27,061	27,602
Insurance Allocation	5,657	5,770	5,886	6,003	6,123	6,246
Training & Courses	6,000	6,120	6,242	6,367	6,495	6,624
Other Water Administration	6,000	6,120	6,000	6,000	6,000	6,000
Legal - Water	3,500	3,570	3,641	3,714	3,789	3,864
Administration Charges - Water	282,180	287,824	293,580	299,452	305,441	311,550
PW Administration Charge - Water	233,378	238,046	242,806	247,663	252,616	257,668
	<u>571,866</u>	<u>583,303</u>	<u>594,565</u>	<u>606,257</u>	<u>618,182</u>	<u>630,346</u>

	2015	2016	2017	2018	2019	2020
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transmission & Distribution						
General System Maintenance	44,550	45,441	46,350	47,277	48,222	49,187
City System Maintenance	110,000	112,200	114,444	116,733	119,068	121,449
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	51,999	53,039	54,100
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	2,871
Meter Reading	20,000	20,400	20,808	21,224	21,649	22,082
	<u>347,150</u>	<u>354,093</u>	<u>361,175</u>	<u>368,398</u>	<u>375,766</u>	<u>383,282</u>
Pumping						
General Pumphouse Maintenance	36,000	36,720	37,454	38,203	38,968	39,747
Pumphouse No. 2	85,000	86,700	88,434	90,203	92,007	93,847
Pumphouse No. 3	12,000	12,240	12,485	12,734	12,989	13,249
Pumphouse No. 4	60,000	61,200	62,424	63,672	64,946	66,245
Pumphouse No. 5	12,000	12,240	12,485	12,734	12,989	13,249
Eagle Heights Pumphouse	19,000	19,380	19,768	20,163	20,566	20,978
Gibbins Road Pump & Reservoir	32,000	32,640	33,293	33,959	34,638	35,331
	<u>256,000</u>	<u>261,120</u>	<u>266,342</u>	<u>271,669</u>	<u>277,103</u>	<u>282,645</u>
AMORTIZATION OF CAPITAL ASSETS	<u>193,976</u>	<u>197,856</u>	<u>201,813</u>	<u>205,849</u>	<u>209,966</u>	<u>214,165</u>
Total Expenditures	<u>1,368,992</u>	<u>1,396,372</u>	<u>1,423,895</u>	<u>1,452,173</u>	<u>1,481,017</u>	<u>1,510,437</u>
Excess Revenue Over Expenditures	<u>583,762</u>	<u>504,072</u>	<u>521,775</u>	<u>550,375</u>	<u>580,111</u>	<u>611,021</u>
ADJUST FOR NON-CASH - AMORTIZATION						
Amortization	193,976	197,856	201,813	205,849	209,966	214,165
ADJUST FOR NON PSAB ITEMS						
Transfer from Prior Years' Surplus	1,625,633	1,095,543	250,859	613,664	651,601	1,000
Prior-Years' Surplus For Water Capital	(1,625,633)	(1,095,543)	(250,859)	(613,664)	(651,601)	(1,000)
Transfer to Water Capital Fund	<u>(777,738)</u>	<u>(701,927)</u>	<u>(723,588)</u>	<u>(756,224)</u>	<u>(790,077)</u>	<u>(825,186)</u>
	<u>(583,762)</u>	<u>(504,071)</u>	<u>(521,775)</u>	<u>(550,375)</u>	<u>(580,111)</u>	<u>(611,021)</u>
Change in Financial Equity	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>	<u>(0)</u>	<u>0</u>