

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TAXATION	4,759,546	5,022,074	5,577,154	5,838,720	6,042,445
GRANTS IN LIEU OF TAXES	10,500	10,815	11,139	11,474	11,818
SALES OF SERVICE	593,582	598,597	605,960	613,435	621,025
OTHER REVENUE FROM OWN SOURCES					
Licences & Permits	128,550	131,042	133,635	136,280	138,977
Fines	23,400	23,868	24,345	24,832	25,329
Rentals	245,116	249,012	256,179	263,422	267,091
Return on Investment	30,700	31,314	31,940	32,579	33,231
Penalties & Interest on Taxes	44,000	44,880	45,778	46,693	47,627
Other	324,703	331,118	337,661	344,335	351,143
	796,469	811,234	829,538	848,141	863,397
TRANSFERS FROM OTHER GOV'TS					
Unconditional					
- Provincial	552,000	552,000	552,000	552,000	552,000
Conditional					
- Provincial	5,000	5,100	5,202	5,306	5,412
- Federal	0	0	0	0	0
	5,000	5,100	5,202	5,306	5,412
FUNDS CONTRIBUTED FROM OTHER GOV'TS					
- Regional	14,205	14,489	14,779	15,074	15,376
COLLECTIONS FOR OTHER GOV'TS	4,382,972	4,449,614	4,295,276	4,298,450	4,384,419
	11,114,274	11,463,923	11,891,048	12,182,601	12,495,892

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
GENERAL GOVERNMENT SERVICES					
Legislative	169,547	188,238	192,003	195,843	199,760
Administrative	1,381,847	1,416,114	1,444,436	1,473,325	1,502,791
Other General Government Services	247,807	130,239	162,680	135,369	147,912
Administration Charges	(517,357)	(511,476)	(528,548)	(530,860)	(543,318)
	<u>1,281,844</u>	<u>1,223,115</u>	<u>1,270,571</u>	<u>1,273,677</u>	<u>1,307,145</u>
PROTECTIVE SERVICES					
Police Costs	0	0	1,183,160	1,656,424	1,739,245
Fire Protection	477,847	489,699	499,493	509,483	519,672
Building Inspections	73,431	75,494	77,004	78,159	79,332
Animal & Pest Control	22,100	22,542	22,993	23,453	23,922
Street Patrols	201,000	0	0	0	0
	<u>774,378</u>	<u>587,735</u>	<u>1,782,650</u>	<u>2,267,519</u>	<u>2,362,171</u>
PUBLIC WORKS AND ENGINEERING					
Common Services	807,845	824,512	841,002	857,822	874,979
PW Admin Charges	(450,758)	(460,663)	(469,876)	(479,273)	(488,859)
Road Transport	440,573	449,384	458,372	467,540	476,890
Street Lighting	98,950	100,929	102,948	105,007	107,107
Traffic Services	122,275	124,721	127,215	129,759	132,354
Parking	137,494	139,780	142,534	145,119	147,753
	<u>1,156,379</u>	<u>1,178,663</u>	<u>1,202,195</u>	<u>1,225,974</u>	<u>1,250,224</u>
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms	32,115	32,757	33,412	34,081	34,762
Environmental Programs	1,000	1,020	1,040	1,061	1,082
Garbage Disposal and Collection	224,448	227,982	231,640	235,357	239,150
	<u>257,563</u>	<u>261,760</u>	<u>266,093</u>	<u>270,499</u>	<u>274,995</u>
PLANNING AND STUDY PROJECTS					
Planning and Zoning	219,450	225,624	230,136	233,668	237,253
Study Projects	41,000	11,120	11,242	11,367	11,495
	<u>260,450</u>	<u>236,744</u>	<u>241,379</u>	<u>245,035</u>	<u>248,748</u>
RECREATIONAL & CULTURAL SERVICES					
Joint Facilities	295,486	301,396	307,424	313,572	319,844
City Parks	435,829	444,546	453,436	462,505	471,755
Cultural Buildings	260,559	265,845	271,240	276,744	282,362
	<u>991,874</u>	<u>1,011,787</u>	<u>1,032,100</u>	<u>1,052,822</u>	<u>1,073,960</u>
FISCAL SERVICES					
Debt Charges - Interest	49,625	49,625	49,625	49,625	49,625
AMORTIZATION-TCA	1,242,605	1,267,457	1,292,806	1,318,662	1,345,036

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TRANSFERS TO OTHER BODIES	215,000	215,000	220,000	225,000	230,000
TAXES COLLECTED FOR OTHER GOV'TS	4,382,972	4,449,614	4,295,276	4,298,450	4,384,419
	10,612,690	10,481,500	11,652,696	12,227,262	12,526,322
EXCESS REVENUES OVER EXPENDITURES	501,584	982,423	238,353	(44,661)	(30,430)
ADJUST FOR NON-CASH ITEMS					
Amortization	1,242,605	1,267,457	1,292,806	1,318,662	1,345,036
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Own Funds and Reserves	259,133	124,540	134,540	124,540	119,540
Prior Years Surplus	304,623	186,773	0	0	0
Contribution to General Capital Fund	(799,623)	(847,203)	(679,395)	(700,286)	(720,204)
Transfer to Reserves	(1,391,307)	(1,596,973)	(869,289)	(581,241)	(596,926)
Transfer Parcel Taxes - Sewer	(44,600)	(44,600)	(44,600)	(44,600)	(44,600)
Debt Repayment - Debentures	(72,415)	(72,415)	(72,415)	(72,415)	(72,415)
	(501,584)	(982,421)	(238,352)	44,661	30,431
Change in Financial Equity	0	0	0	(0)	0

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE					
TAXATION					
Real Property					
% including Policing	2.51%	5.95%	6.3%	3.3%	3.6%
General Purposes	3,528,803	3,608,522	3,706,830	3,802,316	3,917,116
Policing Levy	0	0	1,183,160	1,656,424	1,739,245
Police Bridging Capital (PBC) Levy	863,949	1,045,746	313,277	0	0
General Utilities	107,134	108,205	109,287	110,380	111,484
Special Assessment - BIA	215,000	215,000	220,000	225,000	230,000
Frontage and Parcel Taxes	44,660	44,600	44,600	44,600	44,600
	<u>4,759,546</u>	<u>5,022,074</u>	<u>5,577,154</u>	<u>5,838,720</u>	<u>6,042,445</u>
GRANTS IN LIEU OF TAXES					
Federal - Post Office Building	10,500	10,815	11,139	11,474	11,818
SALES OF SERVICE					
Garbage Collection Fees	177,125	180,668	184,281	187,966	191,726
Recycling - Curbside	47,323	45,085	45,085	45,085	45,085
Fire Protection - Cowichan Tribes	113,032	114,162	115,304	116,457	117,622
Fire Protection - Eagle Heights	221,702	223,919	226,158	228,420	230,704
Fire Protection Other	1,000	1,000	1,000	1,000	1,000
Administration & Recoveries	11,500	11,730	11,965	12,204	12,448
Sports Field User Fees	9,000	9,000	9,000	9,000	9,000
Cowichan Tribes Roads Contribution	400	408	416	424	433
Public Works Miscellaneous	12,500	12,625	12,751	12,879	13,008
	<u>593,582</u>	<u>598,597</u>	<u>605,960</u>	<u>613,435</u>	<u>621,025</u>
OTHER REVENUE OWN SOURCES					
Licences & Permits					
Business Licences	84,000	85,680	87,394	89,141	90,924
Licence Other	1,450	1,400	1,400	1,400	1,400
Delivery Vehicle	0	0	0	0	0
Building Permits	28,000	28,560	29,131	29,714	30,308
Plumbing Permits	2,000	2,040	2,081	2,122	2,165
Other Permits/Inspections	3,100	3,162	3,225	3,290	3,356
Dog Licences	10,000	10,200	10,404	10,612	10,824
	<u>128,550</u>	<u>131,042</u>	<u>133,635</u>	<u>136,280</u>	<u>138,977</u>
Fines - Parking & Other	23,400	23,868	24,345	24,832	25,329

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Rentals					
Buildings	20,776	21,399	22,041	22,702	23,384
Leased Land	76,178	77,702	79,256	80,841	82,458
Margaret Moss Lease	83,562	84,019	87,672	91,325	91,325
Pay Parking	36,000	36,720	37,454	38,203	38,968
Permit Parking	27,700	28,254	28,819	29,395	29,983
Other Parking	900	918	936	955	974
	<u>245,116</u>	<u>249,012</u>	<u>256,179</u>	<u>263,422</u>	<u>267,091</u>
Return on Investments					
Term Deposit & Bank Interest	<u>30,700</u>	<u>31,314</u>	<u>31,940</u>	<u>32,579</u>	<u>33,231</u>
Penalties & Interest on Taxes					
Penalties on Taxes	36,000	36,720	37,454	38,203	38,968
Interest on Taxes	8,000	8,160	8,323	8,490	8,659
	<u>44,000</u>	<u>44,880</u>	<u>45,778</u>	<u>46,693</u>	<u>47,627</u>
Other					
Tourism Revenues	960	960	960	960	960
Miscellaneous Revenue	8,100	8,262	8,427	8,596	8,768
Fortis Operating Fee	19,000	19,380	19,768	20,163	20,566
Land Use Alteration Fees	15,000	15,300	15,606	15,918	16,236
Subdivision Application Fees	0	0	0	0	0
Plan Processing Fees	5,000	5,100	5,202	5,306	5,412
Equipment Charges less operating	273,643	279,116	284,698	290,392	296,200
Parking Patrol Contribution - DDBIA	3,000	3,000	3,000	3,000	3,000
Contributions - Misc	0	0	0	0	0
	<u>324,703</u>	<u>331,118</u>	<u>337,661</u>	<u>344,335</u>	<u>351,143</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial - Revenue Sharing	<u>552,000</u>	<u>552,000</u>	<u>552,000</u>	<u>552,000</u>	<u>552,000</u>
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Grants					
- Carbon Grant	5,000	5,100	5,202	5,306	5,412
- BC Solar Community	0	0	0	0	0
	<u>5,000</u>	<u>5,100</u>	<u>5,202</u>	<u>5,306</u>	<u>5,412</u>
Federal Grants					
- Other Federal Grants	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Regional					
Parks Contribution From N. Cowichan	14,205	14,489	14,779	15,074	15,376
	14,205	14,489	14,779	15,074	15,376
OTHER TRANSFERS					
For Misc Capital	171,623	186,773	0	0	0
For Misc Operating	103,000	0	0	0	0
- Restructure Expenses	30,000	0	0	0	0
- Records Management	0	0	0	0	0
- Council Conference and Training	0	0	0	0	0
	304,623	186,773	0	0	0
Own Funds and Reserve Accounts					
From Reserves					
- Snow Reserve	0	0	0	0	0
- Environment Reserve	1,000	0	0	0	0
- Police Operating Reserve	77,000	0	0	0	0
- Cannabis Reserve	47,000	0	0	0	0
- Election Reserve	0	0	15,000	0	0
- Records Management Reserve	13,000				
- Tourism Operating Reserve	0	0	0	0	0
- Communications Reserve	0	5,000	0	5,000	0
- Totem Reserve	1,593	0	0	0	0
- Police Bridging Capital Reserve	119,540	119,540	119,540	119,540	119,540
	259,133	124,540	134,540	124,540	119,540
COLLECTIONS FOR OTHER GOVERNMENTS					
Regional District	1,648,534	1,660,488	1,693,697	1,727,571	1,762,123
School Taxes	1,815,000	1,851,300	1,888,326	1,926,093	1,964,614
Provincial Policing Levy	311,842	318,079	81,110	0	0
C.V. Regional Hospital District	560,476	571,686	583,119	594,782	606,677
Municipal Finance Authority	220	224	229	233	238
B.C. Assessment Authority	46,900	47,838	48,795	49,771	50,766
	4,382,972	4,449,614	4,295,276	4,298,450	4,384,419
Total Revenue	12,145,654	12,675,143	12,141,547	12,047,523	12,369,718

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXPENSES					
GENERAL GOVERNMENT SERVICES					
Legislative					
Council Indemnities	156,947	160,086	163,288	166,553	169,884
Legislative Conferences & Travel	12,600	28,152	28,715	29,289	29,875
	169,547	188,238	192,003	195,843	199,760
Administrative					
City Hall Salaries & Benefits	940,900	959,718	978,912	998,491	1,018,460
Sick & Severance Accrual Increase	50,000	51,000	52,020	53,060	54,122
Conferences & Travel	6,500	13,260	13,525	13,796	14,072
Meeting Expenses & Annual Functions	9,050	9,231	9,416	9,604	9,796
Memberships	11,250	11,475	11,705	11,939	12,177
Computer Services & Supplies	91,872	93,709	95,584	97,495	99,445
Legal	27,000	27,540	28,091	28,653	29,226
Training & Recognition	11,882	12,120	12,362	12,609	12,861
Accounting & Audit	21,000	21,420	21,848	22,285	22,731
Consulting	4,000	4,080	4,162	4,245	4,330
Human Resources Services	34,600	35,292	35,998	36,718	37,452
Other General Services	11,000	11,220	11,444	11,673	11,907
Common Services					
City Hall Maintenance & Operation	63,850	65,127	66,430	67,758	69,113
Insurance	53,418	54,486	55,576	56,688	57,821
Telephone & Postage	16,650	16,983	17,323	17,669	18,022
Advertising	5,400	5,508	5,618	5,731	5,845
Printing & Stationery	14,400	14,688	14,982	15,281	15,587
Equipment Maintenance & Replacement	500	510	520	531	541
Equipment Leases & Service Contracts	2,600	2,652	2,705	2,759	2,814
Sundry	2,925	2,984	3,043	3,104	3,166
Bank Charges	3,050	3,111	3,173	3,237	3,301
	1,381,847	1,416,114	1,444,436	1,473,325	1,502,791
Other					
Election Expenses	0	0	20,000	0	0
Grants - Annual Application	120,800	21,216	21,640	22,073	22,515
Grants - Yearly Ongoing	27,000	27,540	28,091	28,653	29,226
Tourism Spending	26,667	27,200	27,744	28,299	28,865
Summer Festival	1,000	1,020	1,040	1,061	1,082
Totem Tours Contribution	11,000	11,220	11,444	11,673	11,907
Records Management Project	31,725	12,000	12,240	12,485	12,734
Communications (Training and Consult)	7,000	7,140	17,283	7,628	17,781
Safer Community Plan	0	0	0	0	0
City Square Management	4,000	4,080	4,162	4,245	4,330
Remembrance Day Expenses	6,200	6,324	6,450	6,579	6,711
Operations & Maint. (Leased Bldgs.)	4,202	4,286	4,372	4,459	4,548

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Margaret Moss	6,713	6,713	6,713	6,713	6,713
Junior Council	1,500	1,500	1,500	1,500	1,500
	247,807	130,239	162,680	135,369	147,912
Administration Distributions - Fire	(35,785)	(33,441)	(34,109)	(34,792)	(35,487)
Administration Distributions - Garbage	(16,626)	(16,888)	(17,159)	(17,434)	(17,715)
Administration Distributions - Water	(302,215)	(299,871)	(310,357)	(311,237)	(318,700)
Administration Distributions - Sewer	(162,731)	(161,277)	(166,923)	(167,397)	(171,416)
	(517,357)	(511,476)	(528,548)	(530,860)	(543,318)
	1,281,844	1,223,115	1,270,571	1,273,677	1,307,145

PROTECTIVE SERVICES

Police Costs	0	0	1,183,160	1,656,424	1,739,245
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Fire Department

Salaries - Chief & Officers	50,406	51,414	52,442	53,491	54,561
Call Pay - Volunteers	135,750	138,465	141,234	144,059	146,940
Fire Hall Operation & Maintenance	37,035	37,776	38,531	39,302	40,088
Fire Alarm System	9,850	10,047	10,248	10,453	10,662
Training & Conferences	49,750	56,100	57,222	58,366	59,534
Firefighters' Insurance	7,100	7,242	7,387	7,535	7,685
Fire Investigation & Prevention	37,500	38,250	39,015	39,795	40,591
Hydrant Rental	19,000	19,380	19,768	20,163	20,566
Clothing	10,000	10,200	10,404	10,612	10,824
Firefighting Equipment & Maintenance	20,500	20,910	21,328	21,755	22,190
Fire Dept - Other	28,850	29,427	30,016	30,616	31,228
Administration Charge - Fire	35,785	33,441	34,109	34,792	35,487
PW Storage Shed Hydro	1,200	1,224	1,248	1,273	1,299
	442,726	453,875	462,953	472,212	481,656

Fire Vehicle Operation & Maintenance

1-2000 Ladder Truck	9,058	9,239	9,424	9,612	9,805
2-2019 5500 Truck	2,681	2,735	2,789	2,845	2,902
3-2000 Chev Crew Cab	4,570	4,661	4,755	4,850	4,947
4-2002 Lafrance Pumper	550	561	572	584	595
5-2005 Lafrance Pumper	4,548	4,639	4,732	4,826	4,923
6-2005 Tank Truck	5,123	5,225	5,330	5,437	5,545
7-2007 Dodge Nitro	1,100	1,122	1,144	1,167	1,191
8-2018 Spartan Metro	4,810	4,906	5,004	5,104	5,206
9-2012 Rescue Truck	2,681	2,735	2,789	2,845	2,902
	35,121	35,823	36,540	37,271	38,016
Total Fire Department	477,847	489,699	499,493	509,483	519,672

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Building Inspection					
Building Inspection - Salaries & Benefits	74,000	75,480	76,990	78,144	79,317
Building Inspection - Transportation	3,500	3,570	3,641	3,714	3,789
Building Inspection - Other	2,375	3,009	3,069	3,131	3,193
Admin Charges - Building Inspection	(6,444)	(6,565)	(6,696)	(6,830)	(6,967)
	73,431	75,494	77,004	78,159	79,332
Animal Control					
Animal Control Contract & Supplies	22,100	22,542	22,993	23,453	23,922
Other Protection					
Highway Safety	64,000	0	0	0	0
Street & Park Patrols	137,000	0	0	0	0
	201,000	0	0	0	0
PUBLIC WORKS AND ENGINEERING					
Common Services					
PW Administration Salaries & Benefits	338,800	345,576	352,488	359,537	366,728
Wages - Engineering	310,840	317,057	323,398	329,866	336,463
Engineering Services	9,890	10,088	10,290	10,495	10,705
Other - Common Services	61,840	63,587	64,859	66,156	67,479
Safety Committee & Officer	21,800	22,236	22,681	23,134	23,597
Other Safety Supplies	4,000	4,080	4,162	4,245	4,330
Workshop & Yards	53,820	54,896	55,994	57,114	58,256
Small Tools & Equipment	6,855	6,992	7,132	7,275	7,420
	807,845	824,512	841,002	857,822	874,979
PW Admin Distributions - Water	(325,819)	(332,986)	(339,645)	(346,438)	(353,367)
PW Admin Distributions - Sewer	(124,939)	(127,677)	(130,230)	(132,835)	(135,492)
	(450,758)	(460,663)	(469,876)	(479,273)	(488,859)
	357,087	363,849	371,126	378,549	386,120
General Maintenance					
Street Maintenance	72,850	74,307	75,793	77,309	78,855
Sidewalk Maintenance	69,000	70,380	71,788	73,223	74,688
Storm Sewers	55,900	57,018	58,158	59,322	60,508
Storm Water Quality Testing	5,000	5,100	5,202	5,306	5,412
Marchmont Storm Pumps	12,430	12,679	12,932	13,191	13,455
Dike Maintenance	2,000	2,040	2,081	2,122	2,165
Street Sweeping	56,300	57,426	58,575	59,746	60,941
Boulevards	52,300	53,346	54,413	55,501	56,611
Tree Maintenance	33,500	34,170	34,853	35,550	36,261
Totem Maintenance	20,593	21,005	21,425	21,853	22,291
Snow Removal	48,900	49,878	50,876	51,893	52,931

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Weed Control	11,800	12,036	12,277	12,522	12,773
	440,573	449,384	458,372	467,540	476,890
Street Lighting					
Street Lights	90,750	92,565	94,416	96,305	98,231
Decorative Lights	8,200	8,364	8,531	8,702	8,876
	98,950	100,929	102,948	105,007	107,107
Traffic Services					
Road Marking	58,000	59,160	60,343	61,550	62,781
Street Signs	25,000	25,500	26,010	26,530	27,061
Traffic Signals	39,275	40,061	40,862	41,679	42,513
	122,275	124,721	127,215	129,759	132,354
Parking and Bylaw Enforcement					
Parking Patrols	43,500	44,370	45,257	46,163	47,086
Other - Parking Expenses	8,300	8,466	8,635	8,808	8,984
Parking Lot Lease	2,050	2,050	2,050	2,050	2,050
	53,850	54,886	55,943	57,021	58,120
Bylaw Enforcement Salaries	46,947	47,886	48,844	49,576	50,320
Homeless Encampment Costs	15,000	15,300	15,606	15,918	16,236
Other Bylaw Enforcement	8,150	8,313	8,479	8,649	8,822
Parking Lot Maintenance	18,740	19,115	19,497	19,887	20,285
Admin Charge - Water	(5,193)	(5,720)	(5,834)	(5,931)	(6,030)
	83,644	84,894	86,592	88,099	89,633
	137,494	139,780	142,534	145,119	147,753
Municipal Equipment Charges					
01 '90/05 Dump Truck	14,750	15,045	15,346	15,653	15,966
02 98 Ingersoll Compressor	655	668	681	695	709
05 2000 GMC Dump	9,750	9,945	10,144	10,347	10,554
06 2000 Altec Lift Truck	0	0	0	0	0
09 06 John Deere X724A	0	0	0	0	0
12 05 Paint Sprayer	0	0	0	0	0
16 00 VA-25S Sidewalk Grinder	90	92	94	96	97
18 Chain Saws/ Trimmers	235	240	244	249	254
21 Mowers/Leaf Blowers	2,350	2,397	2,445	2,494	2,544
24 Weedeater/Hedge Trimmers	3,600	3,672	3,745	3,820	3,897
25 Compactors	1,070	1,091	1,113	1,135	1,158
29 06 John Deere Mower	4,591	4,683	4,776	4,872	4,969
30 Edger	30	31	31	32	32
32 2000 14' Sander	200	204	208	212	216
40 Stihl Cutoff Saw	180	184	187	191	195
44 1994 Elgin Sweeper	31,730	32,365	33,012	33,672	34,346

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
45 88 Pressure washer	130	133	135	138	141
46 04 Grumman Van	0	0	0	0	0
48 89 Cement Mixer	83	85	86	88	90
49 1994 Parks Trailer	350	357	364	371	379
51 2004 Parks Trailer	0	0	0	0	0
52 2005 Dakota	5,165	5,268	5,374	5,481	5,591
56 2006 New Holland Backhoe	10,561	10,772	10,988	11,207	11,432
58 2007 Civic Hybrid	2,778	2,834	2,890	2,948	3,007
59 2008 Chevy Silverado PU	7,671	7,824	7,981	8,141	8,303
60 2008 GMC Dump Box	6,771	6,906	7,045	7,185	7,329
61 2008 Utility Trailer	260	265	271	276	281
62 2008 Honda Road Saw	500	510	520	531	541
63 2009 Snowblower	270	275	281	287	292
65 2011 International Garbage Truck	34,302	34,988	35,688	36,402	37,130
66 2011 Ford Fiesta	2,808	2,864	2,921	2,980	3,039
67 2012 Mower - Kohler 52"	4,536	4,627	4,719	4,814	4,910
68 2012 Vactor Truck	29,950	30,549	31,160	31,783	32,419
69 2012 Backhoe CAT 420	14,683	14,977	15,276	15,582	15,893
71 2013 Toyota Prius - Hybrid	3,158	3,221	3,286	3,351	3,418
72 2013 Brine Trailer	1,580	1,612	1,644	1,677	1,710
73 2014 Portable Generator	540	551	562	573	585
74 2014 Honda Fit	2,168	2,211	2,256	2,301	2,347
75 2015 Ford F-550	9,454	9,643	9,836	10,033	10,233
76 2015 Sander on #75	900	918	936	955	974
77 2015 Ford Van	5,550	5,661	5,774	5,890	6,007
78 2015 Parks Trailer	425	434	442	451	460
79 Yamaha Generator	150	153	156	159	162
80 Salt/Sand Spreader	2,700	2,754	2,809	2,865	2,923
81 Sewer Camera	200	204	208	212	216
82 2016 Ford F-150	3,965	4,044	4,125	4,208	4,292
83 2017 F350	6,005	6,125	6,248	6,373	6,500
84 Survey equipment	60	61	62	64	65
85 2017 Promaster Van	5,415	5,523	5,634	5,746	5,861
86 - Ford F150	3,875	3,953	4,032	4,112	4,194
87 - 2012 Cat loader	7,119	7,261	7,407	7,555	7,706
88 - 2018 ITB Step Van	11,189	11,413	11,641	11,874	12,111
89 - John Deere Lawnmower	3,100	3,162	3,225	3,290	3,356
90 - Ford Bucket Truck	4,000	4,080	4,162	4,245	4,330
91 - Titan Paint Sprayer	900	918	936	955	974
92 - Rainbow Trailer	270	275	281	287	292
93 - Honda Clarity	2,700	2,754	2,809	2,865	2,923
94 - Bagela Paving Machine	1,350	1,377	1,405	1,433	1,461
Undistributed Charges	4,600	4,692	4,786	4,882	4,979
Transfer Equipment Surplus	273,643	279,116	284,698	290,392	296,200

2020	2021	2022	2023	2024
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
545,065	555,966	567,086	578,427	589,996

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Equipment Charges	(545,065)	(555,966)	(567,086)	(578,427)	(589,996)

ENVIRONMENTAL HEALTH SERVICES

Public Washrooms

Canada Avenue Washrooms	18,315	18,681	19,055	19,436	19,825
Centennial Park Washrooms	13,800	14,076	14,358	14,645	14,938
	32,115	32,757	33,412	34,081	34,762

Environmental Programs

Environmental Programs	1,000	1,020	1,040	1,061	1,082
	1,000	1,020	1,040	1,061	1,082

Residential Garbage Collection

Wages & Benefits - Collection	61,382	62,610	63,862	64,820	65,792
Municipal Equipment - Collection	68,000	69,360	70,747	72,162	73,605
Administration Charge - Garbage	16,626	16,888	17,159	17,434	17,715
Cardboard Bins	2,040	2,000	2,000	2,000	2,000
Garbage Tipping Fees	26,000	26,520	27,050	27,591	28,143
Recycling	3,000	3,060	3,121	3,184	3,247
Recycling Tipping Fees	4,500	4,590	4,682	4,775	4,871
Other Programs - e.g. Yard waste	20,100	19,937	20,336	20,525	20,389
Organics Disposal	13,800	14,076	14,358	14,645	14,938
Other Collection - Litter	6,900	7,038	7,179	7,322	7,469
Miscellaneous Garbage Costs	2,100	1,904	1,147	898	981
	224,448	227,982	231,640	235,357	239,150

PLANNING AND STUDY PROJECTS

Planning Salaries & Benefits	206,000	210,120	214,322	217,537	220,800
Planning & Zoning Expenses	13,450	15,504	15,814	16,130	16,453
Restructure	30,000	0	0	0	0
DBIA Façade Improvement Program	5,000	5,000	5,000	5,000	5,000
Carbon Offsets/Projects	6,000	6,120	6,242	6,367	6,495
	260,450	236,744	241,379	245,035	248,748

RECREATION & CULTURAL SERVICES

Joint Recreation Facilities

Joint Cowichan Aquatic Centre	274,486	279,976	285,575	291,287	297,112
Joint Parks	6,000	6,120	6,242	6,367	6,495
Sportsplex Public Use	15,000	15,300	15,606	15,918	16,236
	295,486	301,396	307,424	313,572	319,844

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
City Parks & Facilities					
Centennial Heights Parks	6,700	6,834	6,971	7,110	7,252
Station Street Park	2,220	2,264	2,310	2,356	2,403
Charles Hoey Park	41,300	42,126	42,969	43,828	44,704
Rotary Park	60,325	61,532	62,762	64,017	65,298
Sandpitch	4,500	4,590	4,682	4,775	4,871
McAdam Park	80,759	82,374	84,022	85,702	87,416
Centennial Park	59,240	60,425	61,633	62,866	64,123
City Square	17,000	17,340	17,687	18,041	18,401
Farmers' Market	275	281	286	292	298
Downtown Area	123,590	126,062	128,583	131,155	133,778
China Gardens	2,050	2,091	2,133	2,175	2,219
Friendship (Sii ye' yu) Trail	500	510	520	531	541
Heiwa Park	4,400	4,488	4,578	4,669	4,763
Parks Other	10,790	11,006	11,226	11,450	11,679
Parks Training	6,600	6,732	6,867	7,004	7,144
Benches & Plaques	830	847	864	881	898
Graffiti Removal	8,600	8,772	8,947	9,126	9,309
Pole Banners	2,400	2,448	2,497	2,547	2,598
Highway Banners	3,750	3,825	3,902	3,980	4,059
	435,829	444,546	453,436	462,505	471,755
Cultural Buildings & Facilities					
Library	242,785	247,641	252,594	257,645	262,798
VSO Centre	6,774	6,977	7,187	7,402	7,624
Public Art Maintenance	750	773	796	820	844
Museum Grant & Operating Expenses	10,250	10,455	10,664	10,877	11,095
	260,559	265,845	271,240	276,744	282,362
FISCAL SERVICES					
Interest					
Interest on Prepaid Taxes	2,500	2,500	2,500	2,500	2,500
Debt Interest					
Pool Debt	47,125	47,125	47,125	47,125	47,125
	49,625	49,625	49,625	49,625	49,625
Principal					
Pool Debt Principal	72,415	72,415	72,415	72,415	72,415
	72,415	72,415	72,415	72,415	72,415

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transfer to Own Reserves & Allowances					
Machinery & Equipment Reserve Fund	280,000	292,283	301,051	310,083	319,386
Fire Dept Equip Reserve Fund	185,000	200,550	206,567	212,763	219,146
Elections Reserve	5,000	5,000	0	5,000	5,000
Tourism Reserve	3,106	0	0	0	0
Leased Buildings Reserve	49,252	48,394	48,394	48,394	48,394
Records Management Reserve	0	0	0	0	0
Communications Reserve	5,000	5,000	0	5,000	5,000
Police Bridging Capital Fund (PBC) Reserve	863,949	1,045,746	313,277	0	0
	<u>1,391,307</u>	<u>1,596,973</u>	<u>869,289</u>	<u>581,241</u>	<u>596,926</u>
CONTRIBUTION TO GENERAL CAPITAL FUND					
Paid by Prior Years' Surpluses & Reserves	171,623	186,773	0	0	0
Paid by General Taxation	628,000	660,430	679,395	700,286	720,204
Total Contribution to Capital Fund	<u>799,623</u>	<u>847,203</u>	<u>679,395</u>	<u>700,286</u>	<u>720,204</u>
TRANSFER TO UTILITY OPERATING FUNDS					
Sewer Parcel Tax	44,600	44,600	44,600	44,600	44,600
TRANSFER TO OTHER BODIES					
Business Improvement Areas	215,000	215,000	220,000	225,000	230,000
Total Transfers to Other Bodies	<u>215,000</u>	<u>215,000</u>	<u>220,000</u>	<u>225,000</u>	<u>230,000</u>
COLLECTIONS FOR OTHER GOVERNMENTS					
Cowichan Valley Regional District					
General Government	120,887	123,305	125,771	128,286	130,852
Malahat Transit	16,873	17,210	17,555	17,906	18,264
Transit	149,858	152,855	155,912	159,031	162,211
Emergency 911	52,691	53,745	54,820	55,916	57,034
Economic Development	27,800	28,356	28,923	29,502	30,092
Regional Tourism	6,076	6,198	6,321	6,448	6,577
Environmental Initiatives	31,702	32,336	32,983	33,642	34,315
Emergency Planning	43,536	44,407	45,295	46,201	47,125
Regional Parks	60,102	61,304	62,530	63,781	65,056
Kinsol Trestle	5,450	5,559	5,670	5,784	5,899
Liquid Waste Management Plan	13,184	13,448	13,717	13,991	14,271
Regional Parkland Acquisition	12,657	12,910	13,168	13,432	13,700
Community Centre	670,605	684,017	697,697	711,651	725,884
Victim Services	6,744	6,879	7,016	7,157	7,300
Safer Futures	1,662	1,695	1,729	1,764	1,799
Social Planning	3,074	3,135	3,198	3,262	3,327
Cowichan Community Policing	38,719	39,493	40,283	41,089	41,911
Cowichan Valley Hospice	3,144	3,207	3,271	3,336	3,403

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Arts & Culture	6,583	6,715	6,849	6,986	7,126
Cowichan River Flood Mgmt	20,605				
Solid Waste Management	283,619	289,291	295,077	300,979	306,998
Cowichan Housing Association	38,023	38,783	39,559	40,350	41,157
Drinking Water & Watershed Protection	34,940	35,639	36,352	37,079	37,820
Cowichan Valley Regional District	1,648,534	1,660,488	1,693,697	1,727,571	1,762,123
School Taxes	1,815,000	1,851,300	1,888,326	1,926,093	1,964,614
Provincial Policing Levy	311,842	318,079	81,110	0	0
C.V. Regional Hospital District	560,476	571,686	583,119	594,782	606,677
Municipal Finance Authority	220	224	229	233	238
B.C. Assessment Authority	46,900	47,838	48,795	49,771	50,766
	4,382,972	4,449,614	4,295,276	4,298,450	4,384,419
TOTAL EXPENSES	2,726,920	2,785,371	2,841,611	2,899,063	2,957,754

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER ENTERPRISE - REVENUES					
Sales of Service	7%	7%	4%	4%	4%
Sewer User Fees	932,368	996,819	1,036,709	1,078,193	1,121,339
User Fees - Cowichan Tribes	7,740	8,282	8,613	8,958	9,316
User Fees - N. Cowichan	87,085	93,181	96,908	100,785	104,816
Metered Sewer Fees	308,769	330,383	343,598	357,342	371,636
Transmission Fees - Cowichan Tribes	296	317	329	343	356
Cost Sharing - North Cowichan	27,800	29,746	30,936	32,173	33,460
	1,364,058	1,458,727	1,517,093	1,577,793	1,640,923
Other Revenue From Own Sources					
Return on Investments	32,000	32,640	33,293	33,959	34,638
Transfer from General - Parcel Tax	44,660	44,660	44,660	44,660	44,660
	1,440,718	1,536,027	1,595,046	1,656,412	1,720,220
SEWER ENTERPRISE - EXPENDITURES					
Administration					
Toilet Rebate - Sewer	500	500	500	500	500
Sewer Engineering & Planning	5,000	14,000	14,000	14,000	14,000
Insurance Allocation - Sewer	990	1,010	1,030	1,051	1,072
Sewer Training	5,000	3,000	3,000	3,000	3,000
Other Sewer Administration	13,500	13,500	13,500	13,500	13,500
Administration Charges - Sewer	168,405	162,438	168,107	168,605	172,648
PW Administration Charge - Sewer	124,939	127,677	130,230	132,835	135,492
	318,334	322,125	330,367	333,491	340,211
Transmission & Distribution					
System Maintenance	101,000	103,020	105,080	107,182	109,326
Infiltration Investigation	3,000	3,060	3,121	3,184	3,247
Marchmont Street Station	43,440	44,309	45,195	46,099	47,021
Pumping - Lift Stations	27,670	28,223	28,788	29,364	29,951
	175,110	178,612	182,184	185,828	189,545
Contribution to Joint Utilities Board	400,000	368,452	375,205	382,062	389,075
Sewer Debt Interest	0	0	0	50,816	50,816
Amortization of Capital Assets	83,642	85,315	87,021	88,762	90,537
Total Expenditures	977,086	954,504	974,778	1,040,958	1,060,184
Excess Revenues over Expenditures	463,632	581,523	620,268	615,453	660,037

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ADJUST FOR NON-CASH					
Amortization	83,642	85,315	87,021	88,762	90,537
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Prior Years Surplus	134,522	300,606	1,416,114	-	-
Prior Years' Surplus For Capital Fund	(134,522)	(300,606)	(1,416,114)	-	-
Contribution to Sewer Capital Fund	(547,274)	(666,838)	(707,289)	(615,803)	(662,161)
Debt Repayment	-	-	-	(88,412)	(88,412)
	(463,632)	(581,523)	(620,268)	(615,453)	(660,036)
	0	0	0	(0)	0

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
WATER UTILITY - REVENUES					
Sale of Water	3%	3%	3%	3%	3%
City Flat Rate	51,700	53,152	54,748	56,390	58,082
City Metered	760,000	782,800	806,284	830,473	855,387
Cowichan Tribes Flat Rate	24,500	25,235	25,992	26,772	27,575
Cowichan Tribes Metered	172,480	177,654	182,984	188,474	194,128
North Cowichan I Flat Rate	487,136	501,750	516,803	532,307	548,276
North Cowichan I Metered	73,737	75,949	78,228	80,574	82,992
North Cowichan II Flat Rate	377,187	388,503	400,158	412,162	424,527
North Cowichan II Metered	102,504	105,579	108,746	112,009	115,369
Eagle Heights Flat Rate	44,045	45,366	46,727	48,129	49,573
Eagle Heights Metered	341,704	351,955	362,514	373,389	384,591
	2,434,993	2,507,944	2,583,183	2,660,679	2,740,499
Other Services					
Water On/Off	500	500	500	500	500
	500	500	500	500	500
Other Revenue from Own Sources					
Penalties	20,000	20,400	20,808	21,224	21,649
Water Studies	2,000	2,040	2,081	2,122	2,165
Interest on Investment	30,000	25,000	25,000	25,500	26,010
	52,000	47,440	47,889	48,847	49,824
	2,487,493	2,555,884	2,631,572	2,710,025	2,790,822
WATER UTILITY - EXPENDITURES					
Administration					
Salaries & Benefits - Water	9,860	10,057	10,258	10,464	10,673
Toilet Rebate - Water	500	500	500	500	500
Travel & Conferences - Water	500	510	520	531	541
Water Grants	25,205	25,709	26,223	26,748	27,283
Water Engineering & Planning	24,000	24,480	24,970	25,469	25,978
Insurance Allocation	5,723	5,837	5,954	6,073	6,195
Training & Courses	10,000	10,200	10,404	10,612	10,824
Well Licence	11,000	11,220	11,444	11,673	11,907
Other Water Administration	21,600	22,032	22,473	22,922	23,381
Legal - Water	10,000	10,200	10,404	10,612	10,824
Administration Charges - Water	320,655	310,561	321,261	322,340	330,005
PW Administration Charge - Water	325,819	332,986	339,645	346,438	353,367
	764,862	764,292	784,057	794,382	811,478
Transmission & Distribution					
General System Maintenance	71,850	73,287	74,753	76,248	77,773
City System Maintenance	164,800	168,096	171,458	174,887	178,385

	2020	2021	2022	2023	2024
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
N C System Maintenance	111,890	114,128	116,410	118,739	121,113
Eagle Heights Maintenance	64,772	66,067	67,389	68,737	70,111
Cowichan Tribes Maintenance	18,905	19,283	19,669	20,062	20,463
Metering - High Use Services	500	510	520	531	541
Meter Reading	32,300	32,946	33,605	34,277	34,963
	465,017	474,317	483,804	493,480	503,349
Pumping					
General Pumphouse Maintenance	37,460	38,209	38,973	39,753	40,548
Pumphouse No. 2	85,300	87,006	88,746	90,521	92,331
Pumphouse No. 3	14,850	15,147	15,450	15,759	16,074
Pumphouse No. 4	66,600	67,932	69,291	70,676	72,090
Pumphouse No. 5	6,600	6,732	6,867	7,004	7,144
Eagle Heights Pumphouse	21,750	22,185	22,629	23,081	23,543
Gibbins Road Pump & Reservoir	27,350	27,897	28,455	29,024	29,605
Graffiti Removal Water Buildings	1,030	1,051	1,072	1,093	1,115
	260,940	266,159	271,482	276,912	282,450
AMORTIZATION	279,304	284,890	290,588	296,400	302,328
Total Expenditures	1,770,123	1,789,659	1,829,931	1,861,173	1,899,605
Excess Revenue Over Exp.	717,370	766,225	801,641	848,852	891,218
ADJUST FOR NON-CASH - AMORTIZATION					
Amortization	279,304	284,890	290,588	296,400	302,328
ADJUST FOR NON PSAB ITEMS					
Transfer from Prior Years Surplus - Water	1,091,600	41,200	42,436	43,709	45,020
Transfer to Water Capital Reserve	0	0	0	0	0
Prior-Years' Surplus For Capital	(1,091,600)	(41,200)	(42,436)	(43,709)	(45,020)
Transfer to Water Capital Fund	(996,674)	(1,051,115)	(1,092,229)	(1,145,252)	(1,193,545)
	(717,370)	(766,225)	(801,641)	(848,852)	(891,217)
Change in Financial Equity	0	0	0	(0)	0