

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
TAXATION	5,525,721	5,935,672	6,348,410	6,478,612	6,605,263
GRANTS IN LIEU OF TAXES	12,145	12,509	12,885	13,271	13,669
SALES OF SERVICE	670,595	684,753	699,251	714,099	729,304
OTHER REVENUE FROM OWN SOURCES					
Licences & Permits	177,200	180,744	184,359	188,046	191,807
Fines	21,200	21,624	22,056	22,498	22,948
Rentals	263,954	268,902	272,711	276,603	280,582
Return on Investment	20,500	20,910	21,328	21,755	22,190
Penalties & Interest on Taxes	46,100	47,022	47,962	48,922	49,900
Other	586,893	643,571	350,382	357,330	364,417
	1,115,847	1,182,773	898,799	915,153	931,843
TRANSFERS FROM OTHER GOV'TS					
Unconditional					
- Provincial	546,000	556,920	568,058	579,420	591,008
Conditional					
- Provincial	29,681	0	0	0	0
	29,681	0	0	0	0
FUNDS CONTRIBUTED FROM OTHER GOV'TS					
- Regional	14,600	14,892	15,190	15,494	15,804
COLLECTIONS FOR OTHER GOV'TS	4,355,980	4,443,100	4,531,962	4,622,601	4,715,053
	12,270,569	12,830,618	13,074,554	13,338,649	13,601,943
GENERAL GOVERNMENT SERVICES					
Legislative	200,202	204,206	208,290	212,456	216,705
Administrative	1,499,132	1,518,323	1,547,689	1,577,643	1,608,196
Other General Government Services	579,249	134,182	124,382	138,865	129,158
Administration Charges	(582,199)	(593,837)	(605,784)	(617,974)	(630,413)
	1,696,384	1,262,874	1,274,577	1,310,990	1,323,646

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
PROTECTIVE SERVICES					
Police Costs	1,256,754	1,709,185	1,905,529	1,943,640	1,982,512
Fire Protection	488,805	498,581	508,553	518,724	529,098
Building Inspections	108,037	110,197	112,401	114,649	116,942
Animal & Pest Control	30,540	31,151	31,774	32,409	33,057
Street Patrols	193,573	212,193	146,668	149,602	152,594
	<u>2,077,710</u>	<u>2,561,307</u>	<u>2,704,925</u>	<u>2,759,024</u>	<u>2,814,204</u>
PUBLIC WORKS AND ENGINEERING					
Common Services	887,995	905,755	923,870	942,347	961,194
PW Admin Charges	(495,958)	(505,877)	(515,995)	(526,315)	(536,841)
Road Transport	462,050	471,291	480,717	490,331	500,138
Street Lighting	110,955	113,174	115,438	117,746	120,101
Traffic Services	146,120	149,042	152,023	155,064	158,165
Parking and Bylaw Enforcement	307,043	267,530	272,800	277,400	282,081
	<u>1,418,205</u>	<u>1,400,915</u>	<u>1,428,853</u>	<u>1,456,574</u>	<u>1,484,839</u>
ENVIRONMENTAL HEALTH SERVICES					
Public Washrooms	39,808	40,604	41,416	42,245	43,089
Environmental Programs	8,700	0	0	0	0
Garbage Disposal and Collection	238,331	243,092	248,903	254,884	261,045
	<u>286,839</u>	<u>283,696</u>	<u>290,320</u>	<u>297,129</u>	<u>304,134</u>
PLANNING AND STUDY PROJECTS					
Planning and Zoning	312,844	220,263	136,401	139,129	141,911
Study Projects	49,000	9,080	9,162	9,245	9,330
	<u>361,844</u>	<u>229,343</u>	<u>145,562</u>	<u>148,373</u>	<u>151,241</u>
RECREATIONAL & CULTURAL SERVICES					
Joint Facilities	366,800	297,236	303,181	309,244	315,429
City Parks	470,210	479,614	489,206	498,991	508,970
Cultural Buildings	274,271	279,756	285,352	291,059	296,880
	<u>1,111,281</u>	<u>1,056,607</u>	<u>1,077,739</u>	<u>1,099,294</u>	<u>1,121,279</u>
FISCAL SERVICES					
Debt Charges - Interest	2,500	2,550	2,601	2,653	2,706
AMORTIZATION-TCA	1,709,724	1,743,918	1,778,797	1,814,373	1,850,660
TRANSFERS TO OTHER BODIES	225,000	225,000	230,000	235,000	240,000
TAXES COLLECTED FOR OTHER GOV'TS	4,355,980	4,443,100	4,531,962	4,622,601	4,715,053
	<u>13,245,466</u>	<u>13,209,310</u>	<u>13,465,335</u>	<u>13,746,010</u>	<u>14,007,763</u>
EXCESS REVENUES OVER EXPENDITURES	<u>(974,897)</u>	<u>(378,692)</u>	<u>(390,781)</u>	<u>(407,361)</u>	<u>(405,820)</u>

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ADJUST FOR NON-CASH ITEMS					
Amortization	1,709,724	1,743,918	1,778,797	1,814,373	1,850,660
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Own Funds and Reserves	874,535	256,600	0	6,000	0
Prior Years Surplus	607,855	0	118,000	0	0
Contribution to General Capital Fund	(1,309,790)	(655,980)	(824,560)	(727,756)	(749,588)
Transfer to Reserves	(862,607)	(921,027)	(636,635)	(640,436)	(650,433)
Transfer Parcel Taxes - Sewer	(44,820)	(44,820)	(44,820)	(44,820)	(44,820)
Debt Repayment - Debentures	-	0	0	0	0
	974,897	378,691	390,781	407,361	405,820
Change in Financial Equity	0	0	0	0	0

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE					
TAXATION					
Real Property					
	% including Policing and Provincial Policing				
	5.23%	7.94%	7.3%	2.1%	2.0%
General Purposes	3,893,497	3,849,960	4,060,287	4,146,301	4,227,991
Policing Levy	1,256,754	1,709,185	1,905,529	1,943,640	1,982,512
Police Bridging Capital (PBC) Levy	0	0	0	0	0
General Utilities	105,650	106,707	107,774	108,851	109,940
Special Assessment - BIA	225,000	225,000	230,000	235,000	240,000
Frontage and Parcel Taxes	44,820	44,820	44,820	44,820	44,820
	<u>5,525,721</u>	<u>5,935,672</u>	<u>6,348,410</u>	<u>6,478,612</u>	<u>6,605,263</u>
GRANTS IN LIEU OF TAXES					
Federal - Post Office Building	12,145	12,509	12,885	13,271	13,669
SALES OF SERVICE					
Garbage Collection Fees	190,844	196,569	202,466	208,540	214,797
Recycling - Curbside	47,619	47,619	47,619	47,619	47,619
Fire Protection - Cowichan Tribes	110,955	113,174	115,438	117,746	120,101
Fire Protection - Eagle Heights	277,877	283,435	289,103	294,885	300,783
Fire Protection Other	1,500	1,500	1,500	1,500	1,500
Administration & Recoveries	21,400	21,828	22,265	22,710	23,164
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	11,000	11,220	11,444	11,673	11,907
	<u>670,595</u>	<u>684,753</u>	<u>699,251</u>	<u>714,099</u>	<u>729,304</u>
OTHER REVENUE OWN SOURCES					
Licences & Permits					
Business Licences	106,000	108,120	110,282	112,488	114,738
Licence Other	1,400	1,428	1,457	1,486	1,515
Delivery Vehicle	0	0	0	0	0
Building Permits	53,000	54,060	55,141	56,244	57,369
Plumbing Permits	3,000	3,060	3,121	3,184	3,247
Other Permits/Inspections	3,800	3,876	3,954	4,033	4,113
Dog Licences	10,000	10,200	10,404	10,612	10,824
	<u>177,200</u>	<u>180,744</u>	<u>184,359</u>	<u>188,046</u>	<u>191,807</u>
Fines - Parking & Other	21,200	21,624	22,056	22,498	22,948

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Rentals					
Buildings	24,978	25,727	26,499	27,294	28,113
Leased Land	87,522	89,272	91,058	92,879	94,737
Margaret Moss Lease	90,104	91,325	91,325	91,325	91,325
Pay Parking	25,000	25,500	26,010	26,530	27,061
Permit Parking	35,400	36,108	36,830	37,567	38,318
Other Parking	950	969	988	1,008	1,028
	<u>263,954</u>	<u>268,902</u>	<u>272,711</u>	<u>276,603</u>	<u>280,582</u>
Return on Investments					
Term Deposit & Bank Interest	20,500	20,910	21,328	21,755	22,190
Penalties & Interest on Taxes					
Penalties on Taxes	37,000	37,740	38,495	39,265	40,050
Interest on Taxes	9,100	9,282	9,468	9,657	9,850
	<u>46,100</u>	<u>47,022</u>	<u>47,962</u>	<u>48,922</u>	<u>49,900</u>
Other					
Tourism Revenues	930	949	968	987	1,007
Miscellaneous Revenue	8,300	8,466	8,635	8,808	8,984
Fortis Operating Fee	26,663	27,196	27,740	28,295	28,861
Land Use Alteration Fees	13,000	13,260	13,525	13,796	14,072
Subdivision Application Fees	0	0	0	0	0
Plan Processing Fees	5,000	5,100	5,202	5,306	5,412
Emergency Program Revenue	0	0	0	0	0
Equipment Charges less operating	280,000	285,600	291,312	297,138	303,081
Parking Patrol Contribution - DDBIA	3,000	3,000	3,000	3,000	3,000
Contributions - Misc	250,000	300,000	0	0	0
	<u>586,893</u>	<u>643,571</u>	<u>350,382</u>	<u>357,330</u>	<u>364,417</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial - Revenue Sharing	546,000	556,920	568,058	579,420	591,008
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Provincial Grants					
- Carbon Grant	0	0	0	0	0
- COVID19 Restart Grant	0	0	0	0	0
- Sharps Collection Grant	29,681	0	0	0	0
	29,681	0	0	0	0
	0	0	0	0	0
Regional					
Parks Contribution From N. Cowichan	14,600	14,892	15,190	15,494	15,804
	14,600	14,892	15,190	15,494	15,804
OTHER TRANSFERS					
Prior Years Surplus					
For Misc Capital	543,790	0	118,000	0	0
For Misc Operating	24,065	0	0	0	0
- Restructure Expenses	40,000	0	0	0	0
	607,855	0	118,000	0	0
Own Funds and Reserve Accounts					
From Reserves					
- Snow Reserve	0	0	0	0	0
- Insurance Reserve	0	0	0	0	0
- Parking Reserve	0	0	0	0	0
- Environment Reserve	8,700	0	0	0	0
- Police Operating Reserve	48,000	30,300	0	0	0
- Cannabis Reserve	75,300	30,300	0	0	0
- Election Reserve	15,000	0	0	0	0
- HR Reserve	0	0	0	0	0
- Tourism Operating Reserve	2,525	0	0	0	0
- Communications Reserve	0	6,000	0	6,000	0
- ACDI Reserve	0	0	0	0	0
- Totem Reserve	0	0	0	0	0
- Fire Investigation Reserve	0	0	0	0	0
- Covid Grant Reserve	638,125	0	0	0	0
- Police Bridging Capital Reserve	75,000	190,000	0	0	0
- Schappert Bequest Reserve	11,885	0	0	0	0
	874,535	256,600	0	6,000	0

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
COLLECTIONS FOR OTHER GOVERNMENTS					
Regional District	1,633,557	1,666,228	1,699,553	1,733,544	1,768,215
School Taxes	2,075,000	2,116,500	2,158,830	2,202,007	2,246,047
Provincial Policing Levy	0	0	0	0	0
C.V. Regional Hospital District	590,168	601,971	614,011	626,291	638,817
Municipal Finance Authority	255	260	265	271	276
B.C. Assessment Authority	57,000	58,140	59,303	60,489	61,699
	4,355,980	4,443,100	4,531,962	4,622,601	4,715,053
Total Revenue	12,712,734	12,743,433	12,789,241	13,044,868	13,299,346

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
EXPENSES					
GENERAL GOVERNMENT SERVICES					
Legislative					
Council Indemnities	171,202	174,626	178,119	181,681	185,315
Legislative Conferences & Travel	29,000	29,580	30,172	30,775	31,391
	200,202	204,206	208,290	212,456	216,705
Administrative					
City Hall Salaries & Benefits	994,339	1,014,226	1,034,510	1,055,201	1,076,305
Retirement Allowance & Payouts	59,600	50,000	50,000	50,000	50,000
Conferences & Travel	12,500	12,750	13,005	13,265	13,530
Meeting Expenses & Annual Functions	7,500	7,650	7,803	7,959	8,118
Memberships	11,250	11,475	11,705	11,939	12,177
Computer Services & Supplies	104,800	106,896	109,034	111,215	113,439
Legal	30,600	31,212	31,836	32,473	33,122
Training & Recognition	13,600	13,872	14,149	14,432	14,721
Accounting & Audit	23,100	23,562	24,033	24,514	25,004
Consulting	4,000	4,080	4,162	4,245	4,330
Human Resources Services	35,600	36,312	37,038	37,779	38,535
Other General Services	21,500	21,930	22,369	22,816	23,272
Write Down of Account Receivable	0	0	0	0	0
Common Services					
City Hall Maintenance & Operation	76,140	77,663	79,216	80,800	82,416
Insurance	57,228	58,373	59,540	60,731	61,945
Telephone & Postage	17,150	17,493	17,843	18,200	18,564
Advertising	5,200	5,304	5,410	5,518	5,629
Printing & Stationery	14,200	14,484	14,774	15,069	15,371
Equipment Maintenance & Replacement	400	408	416	424	433
Equipment Leases & Service Contracts	3,000	3,060	3,121	3,184	3,247
Sundry	2,925	2,984	3,043	3,104	3,166
Bank Charges	4,500	4,590	4,682	4,775	4,871
	1,499,132	1,518,323	1,547,689	1,577,643	1,608,196
Other					
Election Expenses	21,740	0	0	0	0
Grants - Annual Application	113,985	20,000	20,400	20,808	21,224
Grants - Yearly Ongoing	23,000	23,460	23,929	24,408	24,896
Tourism Spending	29,525	23,940	24,419	24,907	25,405
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	329,925	12,000	12,240	12,485	12,734
Communications (Training and Consult)	7,400	19,548	7,699	20,093	8,255
Poverty Reduction Plan	0	0	0	0	0
City Square Management	4,000	4,000	4,000	4,000	4,000

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Remembrance Day Expenses	6,200	6,324	6,450	6,579	6,711
Operations & Maint. (Leased Bldgs.)	4,370	4,457	4,547	4,637	4,730
Margaret Moss	25,604	6,713	6,713	6,713	6,713
Junior Council	1,500	1,500	1,500	1,500	1,500
	<u>579,249</u>	<u>134,182</u>	<u>124,382</u>	<u>138,865</u>	<u>129,158</u>
Administration Distributions - Fire	(36,208)	(36,932)	(37,671)	(38,424)	(39,192)
Administration Distributions - Garbage	(17,659)	(18,007)	(18,437)	(18,880)	(19,337)
Administration Distributions - Water	(343,416)	(350,284)	(357,290)	(364,436)	(371,725)
Administration Distributions - Sewer	(184,916)	(188,614)	(192,387)	(196,234)	(200,159)
	<u>(582,199)</u>	<u>(593,837)</u>	<u>(605,784)</u>	<u>(617,974)</u>	<u>(630,413)</u>
	<u>1,696,384</u>	<u>1,262,874</u>	<u>1,274,577</u>	<u>1,310,990</u>	<u>1,323,646</u>

PROTECTIVE SERVICES

Police Costs	<u>1,256,754</u>	<u>1,709,185</u>	<u>1,905,529</u>	<u>1,943,640</u>	<u>1,982,512</u>
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Fire Department

Salaries - Chief & Officers	57,470	58,619	59,792	60,988	62,207
Call Pay - Volunteers	151,370	154,397	157,485	160,635	163,848
Mutual Aid	0	0	0	0	0
Fire Hall Operation & Maintenance	38,738	39,513	40,303	41,110	41,932
Fire Alarm System	9,800	9,996	10,196	10,400	10,608
Training & Conferences	49,750	50,745	51,760	52,795	53,851
Firefighters' Insurance	7,230	7,375	7,522	7,673	7,826
Fire Investigation & Prevention	20,900	21,318	21,744	22,179	22,623
Hydrant Rental	20,400	20,808	21,224	21,649	22,082
Clothing	10,000	10,200	10,404	10,612	10,824
Firefighting Equipment & Maintenance	21,500	21,930	22,369	22,816	23,272
Fire Dept - Other	28,000	28,560	29,131	29,714	30,308
Administration Charge - Fire	36,208	36,932	37,671	38,424	39,192
PW Storage Shed Hydro	1,700	1,734	1,769	1,804	1,840
	<u>453,066</u>	<u>462,128</u>	<u>471,370</u>	<u>480,797</u>	<u>490,413</u>

Fire Vehicle Operation & Maintenance

1-2000 Ladder Truck	8,926	9,105	9,287	9,472	9,662
2-2019 5500 Truck	4,600	4,692	4,786	4,882	4,979
3-2000 Chev Crew Cab	3,601	3,673	3,746	3,821	3,898
4-2002 Lafrance Pumper	550	561	572	584	595
5-2005 Lafrance Pumper	4,061	4,142	4,225	4,310	4,396
6-2005 Tank Truck	5,634	5,747	5,862	5,979	6,098
7-2007 Dodge Nitro	0	0	0	0	0
8-2018 Spartan Metro	5,375	5,483	5,592	5,704	5,818

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
9-2012 Rescue Truck	2,992	3,052	3,113	3,175	3,239
	35,739	36,454	37,183	37,927	38,685
Total Fire Department	488,805	498,581	508,553	518,724	529,098
Building Inspection					
Building Inspection - Salaries & Benefits	111,136	113,359	115,626	117,938	120,297
Building Inspection - Transportation	2,500	2,550	2,601	2,653	2,706
Building Inspection - Other	3,795	3,871	3,948	4,027	4,108
Admin Charges - Building Inspection	(9,394)	(9,582)	(9,774)	(9,969)	(10,169)
	108,037	110,197	112,401	114,649	116,942
Animal Control					
Animal Control Contract & Supplies	30,540	31,151	31,774	32,409	33,057
Other Protection					
Highway Safety	52,600	68,400	0	0	0
Street & Park Patrols	140,973	143,793	146,668	149,602	152,594
	193,573	212,193	146,668	149,602	152,594
PUBLIC WORKS AND ENGINEERING					
Common Services					
PW Administration Salaries & Benefits	373,800	381,276	388,902	396,680	404,613
Wages - Engineering	335,560	342,271	349,117	356,099	363,221
Engineering Services	16,340	16,667	17,000	17,340	17,687
Other - Common Services	58,775	59,951	61,150	62,373	63,620
Safety Committee & Officer	35,900	36,618	37,350	38,097	38,859
Other Safety Supplies	4,300	4,386	4,474	4,563	4,654
Workshop & Yards	56,465	57,594	58,746	59,921	61,120
Small Tools & Equipment	6,855	6,992	7,132	7,275	7,420
	887,995	905,755	923,870	942,347	961,194
PW Admin Distributions - Water	(358,497)	(365,667)	(372,981)	(380,440)	(388,049)
PW Admin Distributions - Sewer	(137,461)	(140,210)	(143,014)	(145,874)	(148,792)
	(495,958)	(505,877)	(515,995)	(526,315)	(536,841)
	392,037	399,878	407,875	416,033	424,353

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
General Maintenance					
Street Maintenance	77,550	79,101	80,683	82,297	83,943
Sidewalk Maintenance	59,000	60,180	61,384	62,611	63,863
Storm Sewers	60,900	62,118	63,360	64,628	65,920
Storm Water Quality Testing	0	0	0	0	0
Marchmont Storm Pumps	12,572	12,823	13,080	13,342	13,608
Dike Maintenance	6,000	6,120	6,242	6,367	6,495
Street Sweeping	64,500	65,790	67,106	68,448	69,817
Boulevards	60,000	61,200	62,424	63,672	64,946
Tree Maintenance	31,850	32,487	33,137	33,799	34,475
Totem Maintenance	20,728	21,143	21,565	21,997	22,437
Snow Removal	57,100	58,242	59,407	60,595	61,807
Weed Control	11,850	12,087	12,329	12,575	12,827
	462,050	471,291	480,717	490,331	500,138
Street Lighting					
Street Lights	102,955	105,014	107,114	109,257	111,442
Decorative Lights	8,000	8,160	8,323	8,490	8,659
	110,955	113,174	115,438	117,746	120,101
Traffic Services					
Road Marking	61,940	63,179	64,442	65,731	67,046
Street Signs	25,510	26,020	26,541	27,071	27,613
Traffic Signals	58,670	59,843	61,040	62,261	63,506
	146,120	149,042	152,023	155,064	158,165
Parking and Bylaw Enforcement					
Parking Patrols	53,100	54,162	55,245	56,350	57,477
Other - Parking Expenses	8,300	8,466	8,635	8,808	8,984
Parking Lot Lease	4,000	4,000	4,000	4,000	4,000
	65,400	66,628	67,881	69,158	70,461
Bylaw Enforcement Salaries	162,095	165,337	168,644	171,173	173,741
Homeless Encampment Costs	15,000	15,300	15,606	15,918	16,236
Sharps Pickup Program	44,681	0	0	0	0
Other Bylaw Enforcement	11,000	11,220	11,444	11,673	11,907
Parking Lot Maintenance	23,915	24,393	24,881	25,379	25,886
Admin Charge - Water	(15,048)	(15,349)	(15,656)	(15,901)	(16,151)
	241,643	200,902	204,920	208,242	211,620
	307,043	267,530	272,800	277,400	282,081

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Municipal Equipment Charges					
01 '90/05 Dump Truck	13,660	13,933	14,212	14,496	14,786
02 98 Ingersoll Compressor	705	719	733	748	763
03 2004 GMC Service Body	0	0	0	0	0
05 2000 GMC Dump	0	0	0	0	0
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	170	173	177	180	184
18 Chain Saws/ Trimmers	250	255	260	265	271
21 Mowers/Leaf Blowers	1,900	1,938	1,977	2,016	2,057
22 2004 F350 Dump	0	0	0	0	0
24 Weedeater/Hedge Trimmers	4,500	4,590	4,682	4,775	4,871
25 Compactors	1,200	1,224	1,248	1,273	1,299
28 Trash Pumps	200	204	208	212	216
29 06 John Deere Mower	3,300	3,366	3,433	3,502	3,572
30 Edger	30	31	31	32	32
32 2000 14' Sander	0	0	0	0	0
40 Stihl Cutoff Saw	175	179	182	186	189
42 2004 Husqvarna Mower	0	0	0	0	0
44 1994 Elgin Sweeper	500	510	520	531	541
45 88 Pressure washer	120	122	125	127	130
46 04 Grumman Van	0	0	0	0	0
48 89 Cement Mixer	90	92	94	96	97
49 1994 Parks Trailer	200	204	208	212	216
51 2004 Parks Trailer	0	0	0	0	0
52 2005 Dakota	5,000	5,100	5,202	5,306	5,412
56 2006 New Holland Backhoe	0	0	0	0	0
58 2007 Civic Hybrid	0	0	0	0	0
59 2008 Chevy Silverado PU	0	0	0	0	0
60 2008 GMC Dump Box	7,360	7,507	7,657	7,810	7,967
61 2008 Utility Trailer	260	265	271	276	281
62 2008 Honda Road Saw	570	581	593	605	617
63 2009 Snowblower	220	224	229	233	238
64 Herring Pump	250	255	260	265	271
65 2011 International Garbage Truck	35,500	36,210	36,934	37,673	38,426
66 2011 Ford Fiesta	5,005	5,105	5,207	5,311	5,418
67 2012 Mower - Kohler 52"	0	0	0	0	0
68 2012 Vactor Truck	36,000	36,720	37,454	38,203	38,968
69 2012 Backhoe CAT 420	13,200	13,464	13,733	14,008	14,288
71 2013 Toyota Prius - Hybrid	4,305	4,391	4,479	4,569	4,660
72 2013 Brine Trailer	1,950	1,989	2,029	2,069	2,111
73 2014 Portable Generator	720	734	749	764	779
74 2014 Honda Fit	2,520	2,570	2,622	2,674	2,728

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
75 2015 Ford F-550	12,060	12,301	12,547	12,798	13,054
76 2015 Sander on #75	1,000	1,020	1,040	1,061	1,082
77 2015 Ford Van	6,000	6,120	6,242	6,367	6,495
78 2015 Parks Trailer	220	224	229	233	238
79 Yamaha Generator	60	61	62	64	65
80 Salt/Sand Spreader	1,900	1,938	1,977	2,016	2,057
81 Sewer Camera	300	306	312	318	325
82 2016 Ford F-150	4,550	4,641	4,734	4,828	4,925
83 2017 F350	8,510	8,680	8,854	9,031	9,211
84 Survey equipment	60	61	62	64	65
85 2017 Promaster Van	5,850	5,967	6,086	6,208	6,332
86 - Ford F150	3,950	4,029	4,110	4,192	4,276
87 - 2012 Cat loader	9,650	9,843	10,040	10,241	10,445
88 - 2018 ITB Step Van	7,400	7,548	7,699	7,853	8,010
89 - John Deere Lawnmower	4,130	4,213	4,297	4,383	4,470
90 - Ford Bucket Truck	5,450	5,559	5,670	5,784	5,899
91 - Titan Paint Sprayer	450	459	468	478	487
92 - Rainbow Trailer	220	224	229	233	238
93 - Honda Clarity	3,768	3,843	3,920	3,999	4,079
94 - Bagela Paving Machine	1,300	1,326	1,353	1,380	1,407
95 - Ford Ranger	3,900	3,978	4,058	4,139	4,221
96 - Chev 3500	8,450	8,619	8,791	8,967	9,147
97 - JD Mower	2,590	2,642	2,695	2,749	2,803
98 - Gravel Truck	10,900	11,118	11,340	11,567	11,799
100 - Salt/Sand Spreader	820	836	853	870	888
101 - Caterpillar Backhoe	10,166	10,369	10,577	10,788	11,004
102 - Dodge Nitro	0	0	0	0	0
103 - GMC Canyon	6,000	6,120	6,242	6,367	6,495
Undistributed Charges	4,350	4,437	4,526	4,616	4,709
Transfer Equipment Surplus	280,000	285,600	291,312	297,138	303,081
	543,864	554,741	565,836	577,153	588,696

ENVIRONMENTAL HEALTH SERVICES

Public Washrooms

Canada Avenue Washrooms	22,168	22,611	23,064	23,525	23,995
Centennial Park Washrooms	17,640	17,993	18,353	18,720	19,094
	39,808	40,604	41,416	42,245	43,089

Environmental Programs

Clean BC Better Home Rebates	8,700	0	0	0	0
	8,700	0	0	0	0

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Residential Garbage Collection					
Wages & Benefits - Collection	65,672	66,985	68,325	69,350	70,390
Municipal Equipment - Collection	68,000	69,360	70,747	72,162	73,605
Administration Charge - Garbage	17,659	18,007	18,437	18,880	19,337
Cardboard Bins	2,000	2,040	2,081	2,122	2,165
Garbage Tipping Fees	33,300	33,966	34,645	35,338	36,045
Recycling	5,800	5,916	6,034	6,155	6,278
Other Programs - e.g. Yard waste	19,800	20,196	20,600	21,012	21,432
Organics Disposal	17,500	17,850	18,207	18,571	18,943
Other Collection - Litter	7,800	7,956	8,115	8,277	8,443
Miscellaneous Garbage Costs	800	816	1,711	3,016	4,407
	238,331	243,092	248,903	254,884	261,045
PLANNING AND STUDY PROJECTS					
Planning Salaries & Benefits	298,744	205,881	121,731	124,165	126,649
Planning & Zoning Expenses	14,100	14,382	14,670	14,963	15,262
Restructure	40,000	0	0	0	0
DBIA Façade Improvement Program	5,000	5,000	5,000	5,000	5,000
Carbon Offsets/Projects	4,000	4,080	4,162	4,245	4,330
	361,844	229,343	145,562	148,373	151,241
RECREATION & CULTURAL SERVICES					
Joint Recreation Facilities					
Joint Cowichan Aquatic Centre	345,000	275,000	280,500	286,110	291,832
Joint Parks	6,800	6,936	7,075	7,216	7,361
Sportsplex Public Use	15,000	15,300	15,606	15,918	16,236
	366,800	297,236	303,181	309,244	315,429
City Parks & Facilities					
Centennial Heights Parks	21,790	22,226	22,670	23,124	23,586
Station Street Park	2,250	2,295	2,341	2,388	2,435
Charles Hoey Park	46,091	47,013	47,953	48,912	49,890
Rotary Park	61,537	62,768	64,023	65,304	66,610
Sandpitch	2,500	2,550	2,601	2,653	2,706
McAdam Park	85,788	87,504	89,254	91,039	92,860
Centennial Park	66,546	67,877	69,234	70,619	72,032
City Square	15,210	15,514	15,824	16,141	16,464
Farmers' Market	275	281	286	292	298
Downtown Area	130,175	132,779	135,434	138,143	140,906
China Gardens	2,075	2,117	2,159	2,202	2,246
Friendship (Sii ye' yu) Trail	500	510	520	531	541
Heiwa Park	6,210	6,334	6,461	6,590	6,722
Parks Other	7,557	7,708	7,862	8,020	8,180

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Parks Training	6,696	6,830	6,967	7,106	7,248
Benches & Plaques	830	847	864	881	898
Graffiti Removal	8,730	8,905	9,083	9,264	9,450
Pole Banners	2,400	2,448	2,497	2,547	2,598
Highway Banners	3,050	3,111	3,173	3,237	3,301
	<u>470,210</u>	<u>479,614</u>	<u>489,206</u>	<u>498,991</u>	<u>508,970</u>

Cultural Buildings & Facilities

Library	255,208	260,312	265,518	270,829	276,245
VSO Centre	8,613	8,785	8,961	9,140	9,323
Public Art Maintenance	750	765	780	796	812
Museum Grant & Operating Expenses	9,700	9,894	10,092	10,294	10,500
	<u>274,271</u>	<u>279,756</u>	<u>285,352</u>	<u>291,059</u>	<u>296,880</u>

FISCAL SERVICES

Interest

Interest on Prepaid Taxes	2,500	2,550	2,601	2,653	2,706
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Debt Interest

Pool Debt	0	0	0	0	0
	<u>2,500</u>	<u>2,550</u>	<u>2,601</u>	<u>2,653</u>	<u>2,706</u>

Principal

Pool Debt Principal	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Transfer to Own Reserves & Allowances

Machinery & Equipment Reserve Fund	280,000	285,600	291,312	297,138	303,081
Fire Dept Equip Reserve Fund	191,000	194,820	198,716	202,691	206,745
Fire Dept Firetruck Internal Borrowing	98,792	98,792	98,792	98,792	98,792
Totem Reserve Fund	0	0	0	0	0
Elections Reserve	0	5,000	5,000	5,000	5,000
Garbage Reserve	0	0	0	0	0
Tourism Reserve	0	0	0	0	0
Leased Buildings Reserve	36,815	36,815	36,815	36,815	36,815
Insurance Reserve	0	0	0	0	0
Human Resources Reserve	0	0	0	0	0
Fire Investigations Reserve	0	0	0	0	0
Records Management Reserve	0	0	0	0	0
Covid Safe Restart Grant Reserve	0	0	0	0	0
Cannabis Reserve	250,000	300,000	0	0	0
Communications Reserve	6,000	0	6,000	0	0
Planning and Building Inspection Reserve	0	0	0	0	0
Police Bridging Capital Fund (PBC) Reserve	0	0	0	0	0

2022	2023	2024	2025	2026
BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
862,607	921,027	636,635	640,436	650,433

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
CONTRIBUTION TO GENERAL CAPITAL FUND					
Paid by Prior Years' Surpluses & Reserves	543,790	0	118,000	0	0
Paid by General Taxation	766,000	655,980	706,560	727,756	749,588
Total Contribution to Capital Fund	1,309,790	655,980	824,560	727,756	749,588
TRANSFER TO UTILITY OPERATING FUNDS					
Sewer Parcel Tax	44,820	44,820	44,820	44,820	44,820
TRANSFER TO OTHER BODIES					
Business Improvement Areas	225,000	225,000	230,000	235,000	240,000
Total Transfers to Other Bodies	225,000	225,000	230,000	235,000	240,000
COLLECTIONS FOR OTHER GOVERNMENTS					
Cowichan Valley Regional District					
General Government	126,251	128,776	131,352	133,979	136,658
Malahat Transit	15,433	15,742	16,056	16,378	16,705
Transit	137,066	139,807	142,603	145,456	148,365
Emergency 911	32,143	32,786	33,442	34,110	34,793
Economic Development	29,969	30,568	31,180	31,803	32,439
Regional Tourism	5,603	5,715	5,829	5,946	6,065
Environmental Initiatives	33,045	33,706	34,380	35,068	35,769
Emergency Planning	56,490	57,620	58,772	59,948	61,147
Regional Parks	67,901	69,259	70,644	72,057	73,498
Kinsol Trestle	5,176	5,280	5,385	5,493	5,603
Liquid Waste Management Plan	1,760	1,795	1,831	1,868	1,905
Regional Parkland Acquisition	35,021	35,721	36,436	37,165	37,908
Community Centre	642,340	655,187	668,291	681,656	695,289
Victim Services	6,350	6,477	6,607	6,739	6,873
Safer Futures	1,567	1,598	1,630	1,663	1,696
Social Planning	2,815	2,871	2,929	2,987	3,047
Cowichan Community Policing	38,719	39,493	40,283	41,089	41,911
Cowichan Valley Hospice	2,900	2,958	3,017	3,078	3,139
Arts & Culture	6,070	6,191	6,315	6,442	6,570
Cowichan River Flood Mgmt	19,272	19,657	20,051	20,452	20,861
Solid Waste Management	301,217	307,241	313,386	319,654	326,047
Cowichan Housing Association	35,021	35,721	36,436	37,165	37,908
Drinking Water & Watershed Protection	31,428	32,057	32,698	33,352	34,019
Cowichan Valley Regional District	1,633,557	1,666,228	1,699,553	1,733,544	1,768,215

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
School Taxes	2,075,000	2,116,500	2,158,830	2,202,007	2,246,047
Provincial Policing Levy	0	0	0	0	0
C.V. Regional Hospital District	590,168	601,971	614,011	626,291	638,817
Municipal Finance Authority	255	260	265	271	276
B.C. Assessment Authority	57,000	58,140	59,303	60,489	61,699
	<u>4,355,980</u>	<u>4,443,100</u>	<u>4,531,962</u>	<u>4,622,601</u>	<u>4,715,053</u>

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
SEWER ENTERPRISE - REVENUES					
Sales of Service	7%	7%	7%	3%	3%
Sewer User Fees	1,029,020	1,101,051	1,178,125	1,213,469	1,249,873
User Fees - Cowichan Tribes	8,530	9,127	9,766	10,860	11,987
User Fees - N. Cowichan	99,518	106,484	113,938	118,157	122,503
Metered Sewer Fees	317,911	340,165	363,976	375,697	387,768
Transmission Fees - Cowichan Tribes	326	349	373	1,185	2,022
Cost Sharing - North Cowichan	29,200	31,244	33,431	35,235	37,093
	1,484,505	1,588,420	1,699,610	1,754,603	1,811,246
Other Revenue From Own Sources					
Return on Investments	30,060	30,660	31,272	31,896	32,533
Transfer from General - Parcel Tax	44,820	44,820	44,820	44,820	44,820
	1,559,385	1,663,901	1,775,702	1,831,319	1,888,599
SEWER ENTERPRISE - EXPENDITURES					
Administration					
Toilet Rebate - Sewer	500	500	500	500	500
Sewer Engineering & Planning	5,000	5,100	5,202	5,306	5,412
Insurance Allocation - Sewer	1,090	1,112	1,134	1,157	1,180
Sewer Training	5,000	5,100	5,202	5,306	5,412
Other Sewer Administration	13,500	13,770	14,045	14,326	14,613
Administration Charges - Sewer	186,795	190,531	194,341	198,228	202,193
PW Administration Charge - Sewer	137,461	140,210	143,014	145,874	148,792
	349,346	356,322	363,439	370,698	378,102
Transmission & Distribution					
System Maintenance	97,500	95,616	99,483	101,473	103,502
Infiltration Investigation	3,000	3,060	3,121	3,184	3,247
Marchmont Street Station	48,793	49,769	50,764	51,780	52,815
Pumping - Lift Stations	27,600	28,152	28,715	29,289	29,875
	176,893	176,597	182,084	185,725	189,440
Contribution to Joint Utilities Board	400,000	375,122	382,585	390,201	412,290
Sewer Debt Interest	0	0	0	77,249	154,498
Amortization of Capital Assets	42,500	43,350	44,217	45,101	46,003
Total Expenditures	968,739	951,391	972,325	1,068,974	1,180,333
Excess Revenues over Expenditures	590,646	712,509	803,377	762,344	708,266

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
ADJUST FOR NON-CASH					
Amortization	42,500	43,350	44,217	45,101	46,003
ADJUST FOR CASH ITEMS - NON PSAB					
Transfer from Prior Years Surplus	997,245	1,321,524	-	-	-
Prior Years' Surplus For Capital Fund	(997,245)	(1,321,524)	-	-	-
Contribution to Sewer Capital Fund	(633,146)	(755,859)	(847,594)	(744,316)	(628,010)
Debt Repayment	-	-	-	(63,130)	(126,259)
	(590,646)	(712,509)	(803,377)	(762,344)	(708,266)
	0	0	0	0	0

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
WATER UTILITY - REVENUES					
Sale of Water	3%	3%	3%	3%	3%
City Flat Rate	53,483	55,087	56,740	58,442	60,196
City Metered	810,927	835,255	860,312	886,122	912,705
Cowichan Tribes Flat Rate	27,045	27,856	28,692	29,553	30,439
Cowichan Tribes Metered	211,953	218,312	224,861	231,607	238,555
North Cowichan I Flat Rate	80,383	82,794	85,278	87,837	90,472
North Cowichan I Metered	996,811	1,026,715	1,057,517	1,089,242	1,121,920
North Cowichan II Flat Rate	59,035	60,806	62,630	64,509	66,444
North Cowichan II Metered	0	0	0	0	0
Eagle Heights Flat Rate	47,179	48,594	50,052	51,554	53,100
Eagle Heights Metered	392,183	403,948	416,067	428,549	441,405
	2,678,999	2,759,369	2,842,150	2,927,415	3,015,237
Other Services					
Water On/Off	2,000	2,000	2,000	2,000	2,000
	2,000	2,000	2,000	2,000	2,000
Other Revenue from Own Sources					
Penalties	17,000	17,340	17,687	18,041	18,401
Water Studies	4,000	4,080	4,162	4,245	4,330
Interest on Investment	25,000	25,500	26,010	26,530	27,061
	46,000	46,920	47,858	48,816	49,792
	2,726,999	2,808,289	2,892,008	2,978,230	3,067,029
WATER UTILITY - EXPENDITURES					
Administration					
Salaries & Benefits - Water	9,760	9,955	10,154	10,357	10,565
Toilet Rebate - Water	500	500	500	500	500
Travel & Conferences - Water	500	510	520	531	541
Water Grants	24,500	24,990	25,490	26,000	26,520
Water Engineering & Planning	24,000	24,480	24,970	25,469	25,978
Insurance Allocation	6,200	6,324	6,450	6,579	6,711
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	25,800	26,316	26,842	27,379	27,927
Legal - Water	10,000	10,200	10,404	10,612	10,824
Administration Charges - Water	365,979	373,299	380,765	388,313	396,010
PW Administration Charge - Water	358,497	365,667	372,981	380,440	388,049
	846,736	863,661	880,925	898,466	916,356

	2022	2023	2024	2025	2026
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Transmission & Distribution					
General System Maintenance	76,650	78,183	79,747	81,342	82,968
City System Maintenance	157,106	160,248	163,453	166,722	170,057
N C System Maintenance	114,005	116,285	118,611	120,983	123,403
Eagle Heights Maintenance	63,457	64,726	66,021	67,341	68,688
Cowichan Tribes Maintenance	20,414	20,822	21,239	21,664	22,097
Metering - Meter Repairs	10,500	10,710	10,924	11,143	11,366
Meter Reading	40,500	41,310	42,136	42,979	43,839
	482,632	492,285	502,130	512,173	522,416
Pumping					
General Pumphouse Maintenance	39,400	40,188	40,992	41,812	42,648
Pumphouse No. 2	73,237	74,702	76,196	77,720	79,274
Pumphouse No. 3	14,480	14,770	15,065	15,366	15,674
Pumphouse No. 4	75,000	76,500	78,030	79,591	81,182
Pumphouse No. 5	9,465	9,654	9,847	10,044	10,245
Eagle Heights Pumphouse	22,320	22,766	23,222	23,686	24,160
Gibbins Road Pump & Reservoir	27,060	27,601	28,153	28,716	29,291
Graffiti Removal Water Buildings	1,320	1,346	1,373	1,401	1,429
	262,282	267,528	272,878	278,336	283,902
AMORTIZATION	359,700	366,894	374,232	381,717	389,351
Total Expenditures	1,951,350	1,990,368	2,030,165	2,070,691	2,112,026
Excess Revenue Over Exp.	775,649	817,921	861,844	907,539	955,003
ADJUST FOR NON-CASH - AMORTIZATION					
Amortization	359,700	366,894	374,232	381,717	389,351
ADJUST FOR NON PSAB ITEMS					
Transfer from Prior Years Surplus - Water	2,348,230	0	0	0	0
Transfer to Water Capital Reserve	0	0	0	0	0
Prior-Years' Surplus For Capital	(2,348,230)	-	-	-	-
Transfer to Water Capital Fund	(1,135,349)	(1,184,815)	(1,236,075)	(1,289,256)	(1,344,354)
	(775,649)	(817,921)	(861,843)	(907,539)	(955,003)
Change in Financial Equity	0	0	0	(0)	(0)