

Municipality of North Cowichan

Committee of the Whole

AGENDA

Tuesday, March 23, 2021, 6:00 p.m.
Electronically

Pages

1. CALL TO ORDER

This meeting, though electronic, is open to the public. All representations to Council will form part of the public record. Proceedings will be streamed live and archived at www.northcowichan.ca. Members of the public may join this online meeting and participate virtually during the Public Input and Question Period portions of the agenda.

- To join by computer, smartphone, or tablet, visit northcowichan.ca/virtualmeeting for instructions.
- To join by telephone, dial 1.844.426.4405, enter the meeting ID #133 145 2026, and then press # to join the meeting.

2. APPROVAL OF AGENDA

Recommendation:

That the Committee of the Whole agenda be adopted as circulated [or as amended].

3. PUBLIC INPUT

Public Input is an opportunity for the public to provide their feedback on matters included on the agenda. The maximum number of speakers to be heard during the public input period is limited to five, with a maximum of three minutes allotted to each speaker. To be added to the speakers list, please:

- click on the 'raise your hand' button, if participating by computer, smartphone, or tablet, or
- dial *3 on your phone

4. BUSINESS

4.1. Financial Plan and Capital Expenditure Plan

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Purpose: To finalize the 2021 Operating Budget and 2021-2025 Capital Expenditure Plan for inclusion in the 2021-2025 Financial Plan Bylaw.

Recommendation:

That Committee of the Whole recommend that Council approve in principle the 2021 Operating Budget and 2021-2025 Capital Expenditure Plan as presented to the Committee of the Whole on March 23, 2021 and direct staff to prepare the 2021-2025 Financial Plan Bylaw.

5. NEW BUSINESS

6. QUESTION PERIOD

Question Period is an opportunity for the public to ask brief questions regarding the business discussed during the meeting. To be added to the speakers list, please:

- click on the 'raise your hand' button, if participating by computer, smartphone, or tablet, or
- dial *3 on your phone

7. CLOSED SESSION

Recommendation:

That Council close the March 23, 2021 Committee of the Whole meeting at ____p.m. to the public on the basis of the following section of the *Community Charter*:

- 90(1)(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

7.1. Matter closed under section 90(1)(i) legal advice

8. ADJOURNMENT

Recommendation:

That the meeting be adjourned at _____ p.m.

District of North Cowichan 2021 General Operating Budget and 2021 – 2025 Capital Expenditure Plan

March 23, 2021

Previous Council Direction

- Supplementary Operating and Capital Requests
- COVID-19 Relief Grant
- Capital Plan

Purpose

- To finalize the 2021 Operating Budget and 2021 -2025 Capital Expenditure Plan for inclusion in the 2021- 2025 Financial Plan Bylaw

Recommendation:

- That Committee of the Whole recommend that Council approve in principle the 2021 Operating Budget and 2021-2025 Capital Expenditure Plan as presented to the Committee of the Whole on March 23, 2021 and direct staff to prepare the 2021-2025 Financial Plan Bylaw.

Five Year Increases

	2021	2022	2023	2024	2025
Gross tax increase	3.74%	6.04%	6.06%	4.63%	4.54%
Less: Growth	(1.43%)	(1.50%)	(1.25%)	(1.25%)	(1.25%)
Net Tax Increase	2.31%	4.54%	4.81%	3.38%	3.29%

Included in above					
RCMP Increase	156,220	923,855	840,251	83,901	
	0.5%	1.59%	1.83%	0.15%	

COVID Restart Grant

Description	2020	2021	2022	Total
Revenue Shortfall				
CAC Revenue	(844,471)	(1,011,060)		(1,855,531)
Fuller Lake Revenue	(144,222)	(117,270)		(261,492)
	(988,693)	(1,128,330)		(2,117,023)
Additional COVID Expense	681,400	143,300		824,700
Potential new expenses		1,163,120	363,140	1,526,260
	681,400	1,306,420	363,140	2,350,960
Grant Allocated	1,670,093	2,434,750	363,140	4,467,983

Operating Budgets - Departments

	2020 Actual Nov	2020 Budget	2021 Budget	Increase (Decrease)	% Change	% 2021 Budget
General Government	6,335,160	6,039,605	6,685,540	645,935	10.7%	16.2%
Protective Services	9,236,183	9,704,270	10,088,110	383,840	4%	24.4%
Engineering and Environment	1,646,103	2,169,957	2,761,140	591,183	27.2%	6.7%
Operations	6,072,484	5,817,578	6,121,440	303,862	5.2%	14.8%
Forestry	846,104	940,600	782,580	(158,020)	(16.8%)	1.9%
Planning and Building	1,737,372	1,852,627	1,967,030	114,403	6.2%	4.8%
Recreation Parks and Culture	6,637,067	8,563,775	8,908,310	344,535	4.0%	21.6%
Debt Servicing	1,655,986	1,698,578	1,803,700	105,122	6.2%	4.4%
Transfer to Reserves	<u>551,125</u>	<u>1,916,880</u>	<u>2,150,710</u>	<u>233,830</u>	12.2%	5.2%
Total	34,717,584	38,703,870	41,268,560	2,564,690	6.63%	100.0%

General Government

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Legislative (Mayor and Council)	300,038	316,540	369,190	52,650	16.6%
CAO and Communications	668,813	679,819	698,450	18,631	2.7%
Corporate Services	3,668,085	3,502,689	3,898,390	395,701	11.3%
Financial Services	1,038,268	997,884	1,141,320	143,436	14.4%
Common Services	801,926	939,868	984,830	44,962	4.8%
Other General Gov't	138,916	166,455	162,650	(3,805)	(2.3%)
Admin Recoveries	(280,886)	(563,650)	(569,290)	(5,640)	1.0%
Total	6,335,160	6,039,605	6,685,540	645,935	10.7%

Common Services

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Municipal Buildings	210,645	203,718	193,010	(10,708)	(5.3%)
Office	122,180	134,310	125,560	(8,750)	(6.5%)
Legal	291,747	250,000	252,500	2,500	1.0%
Consulting/Contract	98,773	240,000	326,500	86,500	36.0%
Audit	26,500	55,000	45,000	(10,000)	(18.2%)
Meetings	4,159	10,000	10,100	100	1.0%
Annual Functions	28,303	19,870	20,070	200	1.0%
Bank Charges	<u>19,619</u>	<u>26,970</u>	<u>12,090</u>	<u>(14,880)</u>	(55.2%)
Total	801,926	939,868	984,830	44,962	(4.8%)

Protective Services

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Police Protection	6,784,419	7,268,436	7,281,350	12,914	.18%
Bylaw Services	580,738	517,400	762,300	244,900	47.33%
Fire Protection	1,692,457	1,744,634	1,866,310	121,676	6.97%
Other Protection	<u>178,569</u>	<u>173,800</u>	<u>178,150</u>	<u>4,350</u>	2.5%
Total	9,236,183	9,704,270	10,088,110	383,840	3.96%

Police Protection

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
RCMP Contract	4,947,381	5,401,528	5,331,740	(69,788)	(1.3%)
Administration	58,464	38,141	49,040	10,899	28.6%
Clerical	871,980	844,172	906,370	62,198	7.4%
Information Services	94,040	92,342	93,880	1,538	1.7%
Crime Analyst	68,435	101,968	105,100	3,132	3.1%
Restorative Justice	7,100	7,640	7,720	80	1.0%
Building Maintenance	250,504	252,305	246,770	(5,535)	(2.2%)
Guards	<u>486,516</u>	<u>530,340</u>	<u>540,730</u>	<u>10,390</u>	2.0%
Total	6,784,420	7,268,436	7,281,350	12,914	0.2%

Fire Protection

	2020 Actual	2020 Budget	2021 Budget	Increase (Decrease)	% Change
Fire Control	70,421	43,685	38,120	(5,565)	(12.7%)
Fire Inspection	190,257	183,449	297,070	113,621	61.9%
Chemainus Fire Hall	345,577	361,771	362,540	769	0.2%
Crofton Fire Hall	310,850	333,215	336,630	3,415	1.0%
Maple Bay Fire Hall	343,294	352,665	357,940	5,275	1.5%
South End Fire Hall	<u>432,058</u>	<u>469,849</u>	<u>474,010</u>	<u>4,161</u>	0.9%
Total	1,692,457	1,744,634	1,866,310	121,676	7%

Engineering and Environment

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Engineering	1,285,352	1,586,402	1,945,500	359,098	22.6%
Energy and Environment	<u>360,751</u>	<u>583,555</u>	<u>815,640</u>	<u>232,085</u>	39.8%
Total	1,646,103	2,169,957	2,761,140	591,183	27.24%

Environment

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Environmental Program	215,571	209,597	317,410	107,813	51.4%
Environmental Committee	2,912	0	10,000	10,000	100%
CAEP Update	32,955	55,160	185,440	130,280	236.2%
Community Energy Projects	0	30,600	90,000	59,400	194.1%
EV Charger Program	342	21,000	21,000	0	0%
Building Upgrades – Energy	21,454	0	10,000	10,000	100%
Bonsall Cr Watershed	0	50,000	50,500	500	1%
Somenos Cr	37,515	44,366	56,850	12,484	28.1%
Quamichan Lk Water Quality	25,318	148,642	50,000	(98,642)	(66.4%)
Weed/Mosquito Control	<u>24,684</u>	<u>24,190</u>	<u>24,440</u>	<u>250</u>	1%
Total	360,751	583,555	815,640	232,085	39.8%

Operations

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Administration	619,871	471,242	768,540	297,298	63.1%
Garbage and Recycling	1,435,731	1,278,738	1,419,560	140,822	11%
Roads and Drainage	3,683,942	3,748,596	3,587,040	(161,556)	(4.3%)
Cemetery	163,827	149,635	162,700	13,065	8.7%
Wharves	<u>169,113</u>	<u>169,367</u>	<u>183,600</u>	<u>14,233</u>	8.4%
Total	6,072,484	5,817,578	6,121,440	303,862	5.2%

Roads and Drainage

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Roads	1,531,822	1,737,866	1,565,820	(172,046)	(9.9%)
Snow and Ice Removal	495,004	384,609	385,310	701	0.2%
Street Lights	458,476	472,610	502,460	29,850	6.3%
Signs and Road Marking	284,401	307,650	309,300	1,650	0.5%
Drainage	732,104	583,811	555,350	(28,461)	(4.9%)
Training and Safety	70,955	85,940	87,570	1,630	1.9%
Other	<u>111,180</u>	<u>176,110</u>	<u>181,230</u>	<u>5,120</u>	2.9%
Total	3,683,942	3,748,596	3,587,040	(161,556)	-4.3%

Garbage

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Garbage Fees	1,438,958	1,389,900	1,529,500	139,600	10.0%
Garbage Collection	642,320	561,588	598,270	36,682	6.5%
Recycling	316,854	337,780	353,310	15,530	4.6%
Tipping Fees	435,285	334,920	423,000	88,080	26.3%
Other	<u>41,272</u>	<u>44,450</u>	<u>44,980</u>	<u>530</u>	1.2%
	1,435,731	1,278,738	1,419,560	140,822	11.0%
Transfer to Equipment Reserve	<u>108,920</u>	<u>108,920</u>	<u>109,920</u>	<u>1,000</u>	0.9%
Total	1,544,651	1,387,658	1,529,480	141,822	10.2%

Forestry

	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Forestry Revenues	315,936	209,150	99,150	99,150	99,150	99,150
Forestry Expenses	<u>846,104</u>	<u>802,580</u>	<u>577,740</u>	<u>586,920</u>	<u>557,320</u>	<u>567,960</u>
Operating Surplus/(Deficit)	(530,168)	(593,430)	(478,590)	(487,770)	(458,170)	(468,810)
From Forestry Reserve	530,168	593,430	478,590	74,571	0	0
General Revenue				413,199	458,170	468,810

Planning and Building Services

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Community and Development Planning	1,047,671	1,193,678	1,260,120	66,442	5.6%
Building Inspection	568,564	542,729	581,500	38,771	7.1%
Economic Development – (Chem BIA)	<u>121,137</u>	<u>116,220</u>	<u>125,410</u>	<u>9,190</u>	7.9%
Total	1,737,372	1,852,627	1,967,030	114,403	6.2%

- 2020 OCP and other plans \$249,500, 2021 - \$125,000

Recreation, Parks and Facilities

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Administration	189,686	197,718	229,240	31,522	15.9%
Swimming Pools	1,785,649	3,545,846	3,604,280	58,434	1.6%
Arena	852,960	968,871	999,440	30,569	3.2%
Parks & Playgrounds	1,941,127	2,091,289	2,286,640	195,351	9.3%
Regional Library	1,533,901	1,533,901	1,560,300	26,399	1.7%
Grants in Aid	<u>233,744</u>	<u>226,150</u>	<u>228,410</u>	<u>2,260</u>	1.0%
Total	6,637,067	8,563,775	8,908,310	344,535	4.0%

Cowichan Aquatic Centre - Operating

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
CAC Revenues	456,298	1,300,655	530,340	-770,315	-59.2%
CAC Expenses	<u>2,398,951</u>	<u>3,697,248</u>	<u>3,511,240</u>	<u>-186,008</u>	-5.0%
Partners' Share – Operating	-1,942,653	-2,396,593	-2,980,900	-584,307	24.4%
Recovery %	19.02%	35.18%	15.10%		
North Cowichan	1,511,089	1,912,433	2,410,030	497,597	26.0%
Duncan	225,795	291,042	366,520	75,478	25.9%
CVRD Areas & Cowichan Tribes	<u>205,769</u>	<u>193,118</u>	<u>204,350</u>	<u>11,232</u>	5.8%
Total	1,942,653	2,396,593	2,980,900	584,307	24.4%

Fiscal Services

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Debt – Interest	747,550	791,125	895,260	104,135	13.16%
Debt - Principal	<u>908,436</u>	<u>907,453</u>	<u>908,440</u>	<u>987</u>	0.11%
Total Fiscal Services	1,655,986	1,698,578	1,803,700	105,122	6.2%

Changes:

- RCMP Detachment Interest \$156,220
- CAC refinanced (\$42,585)
- Maple Bay Fire Hall refinanced (\$8,320)

Contributions to Reserve

	2020 Actual	2020 Budget	2021 Budget	Budget Increase	Budget % Increase
Equipment Replacement	5,161	1,175,180	1,191,810	16,630	1.4%
Cowichan Aquatic Centre	0	125,000	125,000	0	0.0%
Agriculture	0	30,000	30,000	0	0.0%
Infrastructure Replacement	0	250,000	250,000	0	0.0%
Quamichan Lake Water	233,642	67,000	100,000	33,000	49.3%
IT Capital Reserve	0	62,000	240,000	178,000	287.1%
Insurance/Legal Reserve	0	50,000	50,000	0	0.0%
Climate Action/Energy	<u>0</u>	<u>157,700</u>	<u>163,900</u>	<u>6,200</u>	3.9%
Total	238,803	1,916,880	2,150,710	233,830	12.2%

Municipality of North Cowichan

2021 – 2025 Capital Expenditure Program

March 23, 2021

Sources of Financing

- Capital projects are financed through a variety of sources including:
 - General Revenue
 - Gas Tax Revenue
 - Appropriated Surplus
 - Reserve Funds
 - COVID Restart Reserve
 - Development Cost Charges
 - Government Grants
 - Other Contributions/Cost Sharing Arrangements
 - Debt
- Only general revenue is funded directly from property taxes

Property taxes are one source of funding for capital

- *2021 Capital Budget \$46.3m*
- *Property Taxes (target \$4.8 million – recommended 15% of Property Taxes)*
 - *2021 Proposed Budget - \$3,454,200 (10.7%) – COVID 19 Recovery Budget*
 - *2020 Budget - \$2,787,200 (9.0%) – COVID 19 Recovery Budget*
 - *2019 Budget - \$3,716,600 (12.4%)*
- *In April 2020 Council gave direction to defer the Revenue, Tax and Budget Policy to move capital towards sustainable level of 15% to provide financial relief to taxpayers during the COVID 19 pandemic. In June 2020 Council gave direction to extend the deferral of the Revenue, Tax and Budget Policy through 2021 as well.*

Capital Expenditure – Summary

	2020	2021	2022	2023	2024	2025
General Government	117,500	125,000	68,000	10,000	10,000	10,000
Municipal Property Improvements	1,086,000	2,585,300	2,300,000	300,000	500,000	1,625,000
Information Technology	420,185	456,400	220,000	305,000	247,000	405,000
Community Development	1,732,440	1,629,510	950,000	500,000	500,000	500,000
Protective Services: Police & Other	5,100,000	27,100,000	20,900,000	-	-	-
Protective Services: Fire	1,053,600	1,731,700	1,150,000	550,000	1,150,000	470,000
Forestry	-	-	-	55,000	-	-
Transportation	7,770,900	7,907,680	3,649,200	4,474,410	4,544,160	4,615,250
Parks & Recreation	3,753,660	4,782,090	1,067,000	1,135,000	1,310,000	1,310,000
Total	21,034,285	46,317,680	30,304,200	7,329,410	8,261,160	8,935,250

2020-2025 Capital Funding Summary

	2020	2021	2022	2023	2024	2025
General Revenue	2,787,200	3,454,155	3,289,200	3,965,410	4,393,160	5,567,250
Gas Tax Revenues	1,104,000	1,104,000	1,163,000	1,163,000	1,222,000	1,222,000
Appropriated Surplus	5,997,535	4,065,370	200,000	-	-	-
Reserve Funds	3,452,261	4,034,656	2,340,000	1,789,000	2,334,000	1,834,000
Development Cost Charges	96,000	-	100,000	100,000	-	-
Grants	3,444,200	4,672,544	312,000	312,000	312,000	312,000
Other Contributions/Cost Sharing	153,089	386,955	-	-	-	-
Debenture Debt	4,000,000	28,600,000	22,900,000	-	-	-
Total Sources of Financing	21,034,285	46,317,680	30,304,200	7,329,410	8,261,160	8,935,250

2021 Tax Supported Capital

Total Capital Expenditure Plan for 2021 - \$46,317,680

Office Equipment and Furniture	10,000
Municipal Building Maintenance	300,000
Information Services	127,000
Fire Halls	215,000
Transportation - P/W and Eng. Capital	70,000
Transportation - Roads	1,574,193
Drainage Capital	494,500
Parks and Recreation	663,462
	<u>3,454,155</u>

Reserve Fund Balances

	2016	2017	2018	2019	2020 (Prelim)
Affordable Housing	0	22,081	39,497	42,918	75,244
Agriculture	161,894	193,142	226,779	265,031	270,144
Chemainus Parking	151,379	152,547	155,419	167,137	170,362
Energy Use/Emissions Reduction	197,966	348,593	398,762	494,610	496,237
Forest	1,773,911	1,864,667	2,012,439	2,145,499	2,186,895
Gas Tax Reserve	100,340	201,114	104,901	1,641,753	1,673,430
Gravel Pits	433,606	474,363	490,996	523,702	533,807
Infrastructure Replacement	250,000	501,928	761,380	1,028,913	1,298,765
Land Sales	138,257	1,232,543	4,146,465	4,217,773	4,215,180
Local Area Service	881,380	752,833	882,701	1,019,924	1,039,603
Machinery and Equipment	2,675,089	2,982,186	3,030,045	3,558,998	3,333,872
Maple Bay Sewer	87,420	88,094	89,753	91,820	93,592
Park Development	197,931	212,218	216,215	221,194	225,461
Parkland Purchase	377,377	405,359	442,143	553,755	620,452
Quamichan Lake	0	0	0	52,511	85,023
Recreation Facilities	784,201	863,910	996,470	1,169,136	1,191,694
Self-Insurance	117,726	118,634	120,868	123,652	126,037
	<u>\$ 8,328,477</u>	<u>\$ 10,414,212</u>	<u>\$ 14,114,833</u>	<u>\$ 17,318,326</u>	<u>\$ 17,635,798</u>

2021-2025 Municipal Property Improvements

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Municipal Hall HVAC	200,000	200,000	-	-	-	-
Energy Projects	156,000	-	-	-	-	-
Crofton Fire Hall	200,000	1,700,000	2,000,000	-	-	-
Public Works Building	200,000	200,000	-	-	200,000	1,200,000
Building Maintenance	330,000	485,300	300,000	300,000	300,000	425,000
Total	1,086,00	2,585,300	2,300,000	300,000	500,000	1,625,000

Sources of Financing

General Revenue	305,000	300,000	300,000	300,000	500,000	1,625,000
Appropriated Surplus	625,000	785,300	-	-	-	-
CAEP Fund	156,000	-	-	-	-	-
Debenture Debt	-	1,500,000	2,000,000	-	-	-
Total Sources of Financing	1,086,000	2,585,300	2,300,000	300,000	500,000	1,625,000

2021-2025 Information Technology

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Sharepoint/Document Manager	35,968	-	-	-	-	-
Enterprise Software	95,477	113,200	30,000	30,000	30,000	30,000
Server Upgrades	200,702	136,400	40,000	25,000	15,000	340,000
Council A/V Equip	-	22,500	-	50,000	12,000	-
Website Replacement	-	-	40,000	80,000	-	-
Network Equipment Replacement	43,038	130,000	5,000	65,000	155,000	5,000
Telephone System Replacement	-	-	70,000	55,000	-	-
GIS Upgrade	-	-	35,000	-	35,000	-
Printing Device Replacements	45,000	54,300	-	-	-	30,000
Total	420,185	456,400	220,000	305,000	247,000	405,000

2021-2025 Information Technology Financing

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
General Revenue	300,000	127,000	215,000	300,000	242,000	400,000
IT Reserve	-	-	2,500	5,000	5,000	5,000
COVID Reserve	-	60,000	2,500	-	-	-
Appropriated Surplus	120,185	269,400	-	-	-	-
Total Sources of Financing	420,185	456,400	220,000	305,000	2472,000	405,000

2021-2025 Community Development

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Develop Parking Lot - Library	146,440	146,440	-	-	-	-
Chemainus Boardwalk	100,000	-	-	-	-	-
Crofton Waterfront / Boat Launch	30,000	-	500,000	500,000	500,000	500,000
Maple Bay Wharf / Waterfront	-	50,000	450,000	-	-	-
Sportsplex Field House	1,456,000	1,433,070	-	-	-	-
Total	1,732,440	1,629,510	950,000	500,000	500,000	500,000

Sources of Financing

Grants	1,067,200	1,050,654	-	-	-	-
Other Contributions	293,900	293,900	-	-	-	-
Chemainus Offsite Parking	50,000	50,000	-	-	-	-
Sale of Land Reserve	321,340	234,956	950,000	500,000	500,000	500,000
Total Sources of Financing	1,732,440	1,629,510	950,000	500,000	500,000	500,000

2021-2025 Police & Other

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Security Fencing	50,000	-	-	-	-	-
New Detachment - Construction	5,050,000	27,100,000	20,900,000	-	-	-
Total	5,100,000	27,100,000	20,900,000	-	-	-

Sources of Financing

Appropriated Surplus	1,100,000	-	-	-	-	-
Debenture Debt	4,000,000	27,100,000	20,900,000	-	-	-
Total Sources of Financing	5,100,000	27,100,000	20,900,000	-	-	-

2021-2025 Fire Protection

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Fire Fighting Equip	46,900	215,000	300,000	300,000	300,000	120,000
Maple Bay – Engine	85,000	-	-	-	-	350,000
Crofton – Engine/Rescue	85,000	-	-	250,000	-	-
Chemainus – Crew Cab	85,000	-	-	-	-	-
South End – Aerial/Pumpers	751,700	1,516,700	850,000	-	850,000	-
Total	1,053,600	1,731,700	1,150,000	550,000	1,150,000	470,000

Sources of Financing

General Revenue	28,700	215,000	300,000	300,000	300,000	120,000
Appropriated Surplus	18,200	-	-	-	-	-
Fire Truck Reserve	1,006,700	1,516,700	850,000	250,000	850,000	350,000
Total Sources of Financing	1,053,600	1,731,700	1,150,000	550,000	1,150,000	470,000

2021-2025 Transportation

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Machinery & Equipment P/W	1,125,000	1,088,000	477,000	979,000	979,000	979,000
Office Equipment	30,000	10,000	10,000	10,000	10,000	10,000
Road Capital	5,942,000	6,255,180	2,566,500	2,877,800	2,935,400	2,994,100
Crosswalk Lighting	60,400	60,000	61,200	62,420	63,670	64,940
Drainage Capital	492,500	494,500	534,500	545,190	556,090	567,210
Street Light Replacement LED	16,000	-	-	-	-	-
Flood Control (Canada Ave PS)	105,000	-	-	-	-	-
Total	7,770,900	7,907,680	3,649,200	4,474,410	4,544,160	4,615,250

2021-2025 Transportation Financing

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
General Revenue	1,406,000	2,138,693	1,689,200	2,212,410	2,323,160	2,394,250
Gas Tax Revenue	1,104,000	1,104,000	1,163,000	1,163,000	1,222,000	1,222,000
Appropriated Surplus	3,918,900	2,643,462	200,000	-	-	-
Reserve – Equip Replace	1,125,000	1,088,000	477,000	979,000	979,000	979,000
DCC – Roads	96,000	-	100,000	100,000	-	-
Other Contributions	105,000	93,055	-	-	-	-
CAEP	16,000	-	-	-	-	-
Grants	-	840,470	20,000	20,000	20,000	20,000
Total Sources of Financing	7,770,900	7,907,680	3,649,200	4,474,410	4,799,160	4,615,250

2021-2025 Parks & Recreation

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Parks and Trails Capital	477,150	1,871,880	577,000	662,000	812,000	812,000
Crofton Pool	20,000	-	-	-	-	-
Fuller Lake Arena	336,000	1,050,000	350,000	350,000	375,000	375,000
Cowichan Aquatic Centre	2,900,510	1,815,210	122,500	123,000	123,000	123,000
Cemetery	20,000	45,000	17,500	-	-	-
Total	3,753,660	4,782,090	1,067,000	1,135,000	1,310,000	1,310,000

Sources of Financing

General Revenue	737,500	663,462	775,000	843,000	1,018,000	1,018,000
Appropriated Surplus	195,250	367,208	-	-	-	-
Grants	2,377,000	2,781,420	-	-	-	-
Reserves and Other	443,910	970,000	292,000	292,000	292,000	292,000
Total Sources of Financing	3,753,660	4,782,090	1,067,000	1,135,000	1,310,000	1,310,000

2021-2025 Trails

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Cross Trail	15,500	-	-	-	-	-
Way Finding	-	97,910	-	-	-	-
Mt Tzouhalem Parking Lot	-	173,760	-	-	-	-
Trail Development	15,000	577,500	400,000	492,000	492,000	492,000
Crofton Seawalk Lighting	64,650	64,000	32,000	-	-	-
Total	95,150	913,170	432,000	492,000	492,000	492,000

Sources of Financing

General Revenue	55,000	108,000	432,000	492,000	492,000	492,000
Appropriated Surplus	24,650	64,000	-	-	-	-
Grants	-	741,170	-	-	-	-
Forest Legacy (Cross Trail)	15,500	-	-	-	-	-
Total Sources of Financing	95,150	913,170	432,000	492,000	492,000	492,000

2021-2025 Fuller Lake Arena

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Re-Roof	100,000	870,000	-	-	-	-
Board Replacement	-		-	-	150,000	150,000
Facility Lighting	100,000	-	-	-	-	-
Parking Lot Renewal	85,000	-	-	-	-	-
Fitness Room Upgrades	-	-	35,000	-	-	-
Dehumidifier Upgrade, DHW Upgrade	-	150,000	115,000	-	-	-
Other Capital	51,000	30,000	200,000	375,000	225,000	225,000
Total	336,000	1,050,000	350,000	375,000	375,000	375,000

Sources of Financing

General Revenue	185,000	330,000	350,000	375,000	375,000	375,000
Appropriated Surplus	51,000	-	-	-	-	-
Grants	-	-	-	-	-	-
Reserves	100,000	720,000	-	-	-	-
Total Sources of Financing	336,000	1,050,000	350,000	375,000	375,000	375,000

2021-2025 Cowichan Aquatic Centre

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Fitness Expansion	2,705,410	-	-	-	-	-
Fitness Equipment	22,500	22,500	22,500	23,000	23,000	23,000
Replace Vehicle	30,000	-	-	-	-	-
Security System Upgrade	72,600	-	-	-	-	-
Equipment	24,500	35,000	22,500	-	-	-
Re-Roof	-	1,700,000	-	-	-	-
Other	45,500	57,710	77,500	100,000	100,000	100,000
Total	2,900,510	1,815,210	122,500	123,000	123,000	123,000

Sources of Financing

General Revenue	122,500	57,500	122,500	123,000	123,000	123,000
Appropriated Surplus	72,600	57,710	-	-	-	-
Reserve	280,321	-	-	-	-	-
City of Duncan	48,089	-	-	-	-	-
Grants	2,377,000	1,700,000	-	-	-	-
Total Sources of Financing	2,900,510	1,815,210	122,500	123,000	123,000	123,000

Recommendation

Recommendation:

- That Committee of the Whole recommend that Council approve in principle the 2021 Operating Budget and 2021-2025 Capital Expenditure Plan as presented to the Committee of the Whole on March 23, 2021 and direct staff to prepare the 2021-2025 Financial Plan Bylaw.