



**Sidney**

**TOWN OF SIDNEY**

**FINANCIAL PLAN**

**2026-2030**

Approved by Council: March 16, 2026



**2026 BUDGET**



**TOWN OF SIDNEY**  
**FINANCIAL PLAN – 2026-2030**  
**INTRODUCTION**

The Community Charter requires that Sidney Council adopt a Five-Year Financial Plan bylaw each year, prior to adoption of the annual property tax bylaw. This document provides an overview of the draft financial plan that was approved by Council on March 16<sup>th</sup>.

The Town's budget is broken out into the following components:

- General Operating Fund
- Water Fund
- Sewer Fund
- Capital

This supporting document provides the following information on the above components:

- Final tax increase and summary of major budget impacts
- Table summary of Revenues and Expenditures by type for each fund
- Net budget summary, listing total budget and yearly changes for each department within each fund
- Total Revenues and Expenditures by department, with major changes explained
- Listing of Supplemental Items
- Listing of Capital projects included in the Financial Plan.

**The Town's website has additional budget information and resources, including copies of staff presentations and reports to Council. Please also refer to these resources for a more detailed understanding of the budget and its approval process. This information may be found under the *Financial Accountability/Budget* section of our website.**

## **Town of Sidney 2026-2030 Financial Plan**

Town staff are pleased to present a draft financial plan that has been developed to maintain or enhance existing levels of service to taxpayers, and to support Council's strategic goals. Staff always look for internal efficiencies first, before bringing forward any proposal for a tax increase. General cost increases, as well as the desire to respond to the demands for more and better services, make it difficult to avoid annual tax increases.

The 2026-2030 Financial Plan was introduced to Council and the public on February 17<sup>th</sup>. The draft Financial Plan started out with a proposed general tax increase of 12.4%. This amount included numerous requests that had not yet been approved by Council, and was only a starting point for budget deliberations. Over the course of the budget process, Council reduced the general tax increase to 9.37%. The impact of this tax increase to the average residence is about \$176 for the year, or about \$15 per month.

The summary below provides a high-level overview of some of the major factors that influenced the development of the financial plan.

- **Ongoing Impacts of Phasing Back to Full Taxation Level**

During last year's budget process, the impact of the need to phase back to full taxation levels was prominently discussed. Following several post-COVID years featuring tax reductions and the use of Safe Restart funding to balance our budgets – all while unavoidably accommodating new cost pressures – we had to institute our largest tax increase in many years. We knew last year that this phase-back would not be a one-time event, and that the 2026 budget would also feature a larger-than-average tax increase. This has certainly proven to be the case. In effect, tax increases were deferred for several years, due to the need to keep post-pandemic costs down for the community, as well as the availability of temporary senior government funding. When that funding ran out, we had to start making it up by applying those deferred tax increases.

- **Ongoing Impacts of Inflation**

Although there seems to be a gradual return to historic trends, the past few years have seen higher-than-average cost inflation. The inflation rate impacting the 2023 budget was by far the highest that we've seen in decades, at 6.96%. This was followed by 3.71% for the 2024 budget, 2.5% last year, and 2.3% for the most recent year. And those inflation figures are for the general basket of goods, which generally do not represent the Town's expenditures very well. The increases in material and contract prices have been even higher. This situation has been worsened by tariff uncertainties. These accumulated cost pressures have had a significant impact on the Town's budget over the past several years, making it especially challenging to keep increases to a minimum. Perhaps the largest impact of the inflationary climate is on the Town's Reserves. This is discussed in more detail below.

- Expanding Areas of Responsibility

Local governments are under increasing pressure to respond to service needs in areas that have not traditionally been local responsibilities. Factors such as affordable housing, homelessness, climate change, improving accessibility, and medical first response have added to already-demanding pressures to address the more traditional municipal needs, like infrastructure replacement and the expansion of recreational opportunities. The most significant example in the current budget is the downloading of police dispatch costs (discussed in more detail below).

- RCMP Contract

Communities with a population between 5,000 and 15,000 that are served by the RCMP pay 70% of the cost of each officer; the remaining 30% is subsidized by the two senior governments. Even with this subsidy, the cost per officer is now over \$185,000. This cost includes not just the officer, but also vehicles and all the equipment required for duty. Despite the high cost, the RCMP model remains less expensive overall than the creation of a municipal force. The Town shares an RCMP Detachment with North Saanich, one of several cost-shared services with our neighbouring municipalities. The projected increase in the RCMP contract for 2026 is \$178,000.

- RCMP Dispatch Services

While we had some hope last year that the downloading of the costs of RCMP Dispatch services from the Province may be delayed or reversed, that has proven to be overly optimistic. The cost for the first nine months of the service was \$331,500 last year; due to the lack of final confirmation, we chose to fund this new cost from Surplus last year. However, as it is now an ongoing part of our operating budget, we must treat it as a service funded through property taxes. The full-year cost of police dispatch for 2026 is \$430,540. This item alone represents a tax impact of 2.63%; it is included in the Supplemental requests total.

- Public Safety

The increases to Fire and Policing budgets over the past several years represent a high level of commitment to public safety. These two important functions represent over one-third of the tax funded expenditures of the Town; this percentage will be increasing over the next few years, with some of those impacts (RCMP contract costs and Dispatch downloads) outside of our control.

Fire Department call volumes have continued to rise over the past several years. Much of this is driven by medical first response calls, due to shortages within the provincial ambulance service. As the Town grows and densifies, it is important to direct some of our additional tax revenues to public safety.

- Community Support

The Town provides support to many community organizations on an annual basis. The local organizations that receive the most significant support from the Town are the Mary Winspear Centre, the Sidney Museum & Archives Society, and the Shaw Centre for the Salish Sea. Funding of economic development initiatives is also included under Community Support. Community Support makes up a substantial portion of the Town's operating budget. There are no new requests for the coming year.

- Personnel Impacts

There is one new full-time position included in the budget for 2026, a Major Crime Disclosure Clerk for the RCMP; this position, which is cost-shared with the District of North Saanich, was pre-approved late last year. In addition, there are requests for part-time support for two departments: Bylaw Enforcement and Development Services.

The Town's contracts with its two unions, CUPE and the IAFF (representing firefighters), expired at the end of 2024. Negotiations with both unions are still ongoing. While we do not have cost certainty at this time, larger-than-average increases are built into the budget to accommodate the anticipated settlements, which will likely be influenced by recent inflation. The firefighters negotiation has been further impacted by recent events with the North Saanich department. The new contract with the firefighters will feature new work schedules, potential new hires over the term of the contract, and increases to several compensation rates. A lump sum has been included in the financial plan in anticipation of these increases. The numbers will be more certain by next year's budget process.

- Supplemental Requests

These are defined as changes to existing services, or one-time projects or studies that cannot be funded through existing budgets. These requests are itemized and described on pages 18-29. Please note that the cost of the Supplementals is reflected in the projected budget increase. If any of the items are not approved, the tax impact would be reduced. The net budgetary impact of this year's supplemental requests is approximately 5.48%. In addition to this, the full-year impact of several supplemental requests approved for a partial year in 2025 added another 0.3%.

- Reserve Funds and Infrastructure Replacement

The Town remains committed to a high level of investment in replacement reserves for much of its infrastructure and equipment assets. General Fund contributions to the infrastructure replacement reserves increased by \$156,800 for 2026 (note: this was reduced by \$290,000 on a one-time basis for 2026), plus an additional \$205,600 in the Utility Funds. However, recent inflationary pressures have depleted our reserves over the past several years, as we are using what may be called "yesterday's contributions" (i.e. based on pre-inflation costs) for today and tomorrow's replacements. Annual contributions to reserves will have to increase over the coming years to make replacements sustainable.

We have been largely holding off on more significant increases in our annual contributions while we worked through our detailed asset management enhancement project. As that project is nearing completion, Council can expect ongoing updates on the results, and an opportunity to guide future service levels over the coming years.

- Grants and Borrowing

Related to the depletion of our reserves, the draft financial plan features several assumptions regarding the funding of our Capital plan over the next five years. Several Capital projects are funded from either grants or borrowing, as there simply are not enough internal reserves remaining to fund them. Should the grants – for projects such as the Harbour Road Pump Station replacement – not materialize, alternative funding will be required. This would be reflected in next year’s budget. Similarly, there is just over \$4 million in borrowing indicated for our Capital program. As only a small amount of this is slated for 2026, we will have time to carefully review our Capital priorities before committing to long-term debt. This analysis has become unavoidable, as we’ve exhausted most of our discretionary reserves. Careful thought must be put into separating “nice-to-have” projects from “must-have”. It is quite conceivable that next year’s financial plan will present a more modest Capital program.

One example of an initiative that has exhausted our internal funding sources is the Active Transportation Plan (ATP). When adopted several years ago, Council resolved that we should be spending an average of \$1 million per year on implementing this plan. It was identified at the time that we did not have sufficient internal funding for this level of investment. While we have been pursuing grants (and will continue to do so) to help fund these important projects, the level of grant funding is unpredictable. We may be forced to make some ATP projects conditional on grant award.

To a lesser extent, this is also true of certain infrastructure replacement projects. While replacement reserve contributions are likely to increase over the coming years, it will take time to build up the necessary balances. If certain projects are too critical to wait for that build-up, some borrowing may be necessary.

- Surplus Funding

Use of Surplus is a common and effective way to reduce tax increases. Under this budgeting method, we still expect to break even in a typical year. This is achieved through savings in various expenditure areas or increases in conservatively budgeted revenues. While operating deficits will inevitably occur from time to time, we’ve typically enjoyed sufficient accumulated surpluses from prior years to cover the potential annual deficit. The Town has an established policy in place to ensure that sufficient levels of accumulated surplus are maintained. While the level of accumulated surplus may be varied temporarily, it is recommended that we eventually maintain policy minimums.

The level of Surplus funding was increased for 2025, to a total of \$901,500, to reduce some of the tax impacts. This included \$331,500 for the anticipated download of police dispatch costs. A decision was made last year to continue using Surplus to reduce the budget impact for one more year; this year, \$500,000 is included in the budget for this purpose. For the remaining four years of this five-year financial plan, the amount of surplus used to balance the budget decreases to a more traditional level of \$250,000.

At the higher levels of Surplus use over the past few years, there can be no expectation of breaking even through operational savings. The level of accumulated surplus will decrease once again after 2026. The Town’s level of accumulated surplus has decreased below minimum policy levels. Council has asked for a report on the status of surplus, complete with options for replenishment, by the end of 2026.

- Growth in the Tax Base

One factor that helps to keep the tax increase down is growth in the tax base, which is primarily from new construction. Not only does this additional development volume produce building permit revenues, but it also generates new taxes each year to help with the overall cost of services. This growth revenue is the first offset against budget increases, before any general tax increase is applied.

Growth revenue was approximately \$400,000 in 2023, which was the highest level we had seen in many years. Without this additional revenue, the tax impact for 2023 would have been much higher. Unfortunately, the amount of growth revenue dropped significantly for 2024 and 2025, with far less revenue available to offset budget increases. This growth in the tax base has rebounded somewhat for the current year, with approximately \$160,000 in new tax revenues (original estimate: \$180,000). Fortunately, there are several large construction projects either in progress, or already approved; these anticipated revenues should help over the next two to three years.

- Canada-BC Safe Restart Grant

In late 2020, BC communities received one-time funding under a Canada-BC Safe Restart Agreement to assist with the financial impacts of COVID. The Town received just over \$2.7 million. This unexpected flow of funds made a big difference as we began our transition back to normal operations, including the replenishment of our tax revenues. However, once the Safe Restart Grant funding was all used up, we had to eventually bring our taxation levels up to where they were before; we must also account for the cost of new services that were added over the last several years. The last small portion of this funding was used in 2024, and the Town must now complete the transition back to the required level of tax funding to ensure that important services to the community are not compromised.

- No Across-the-Board Inflationary Adjustments for 2026

Direction to staff in preparing their 2026 budget was that no across the board inflationary increases were to be factored in. This is standard operating practice. Managers must think hard about any required increases, rather than simply applying inflation to all their accounts. Some areas, such as utilities, contracts with external parties, or personnel costs governed by collective or other agreements, have required adjustments.

The extraordinary inflation over the past several years has made it difficult for staff to minimize their budget increases. Like every year, funding is moved around between different focus areas to accommodate the work that must be done. Increases above a certain reasonable level must always be explained, and most of these are highlighted through the budget process. While this practice allows us to minimize tax impacts, certain increases each year are necessary to maintain or enhance levels of service to the community. The Parks budget, for example, has been gradually impacted by growing demands from additional playground equipment, green spaces and downtown plantings over the past several years.

Analysis of Tax Impacts

<b>Town of Sidney - 2026 Financial Plan</b>		<b>Required Tax Revenue</b>	<b>% Tax Increase</b>
<b>2025 Taxes</b>		<b>16,358,172</b>	
<b>Add: Changes to core budget</b>			
Miscellaneous Operational increases	202,426		
Contractual Personnel increases	360,000		
Increase in WorkSafeBC rate	150,000		
RCMP Contract	178,000		
Decrease in Reserve transfers	(133,200)		
Decrease in Tax funded Capital	(56,352)		
Increase in Debt servicing	38,244	739,118	<b>4.52%</b>
<b>Add: Incremental items</b>			
Full year impact of 2025 additions	55,300		
Supplementals - one time	169,053		
Supplementals - continuous	765,504		
Less: 2025 one-time Supplementals	(133,875)	855,982	<b>5.23%</b>
<b>Offsets:</b>			
Decrease in Surplus funding	99,040		
2026 Tax Base growth (non-market) revenue	(161,100)	(62,060)	<b>-0.38%</b>
<b>2026 Property tax increase to existing taxpayers</b>		<b>1,533,040</b>	<b>9.37%</b>

Note: 1% increase in taxes = \$163,582 in additional revenue.

Each 1% tax increase represents approximately \$1.65 per month for the average residence.

**Impact on Average Residential Tax Bill**

- In 2025, the “average” residential property (valued at \$913,800) paid \$1,989 in municipal property taxes.
- Applying a 9.37% tax increase takes this figure to \$2,175 (2026 value for average residential property: \$926,700).
- Changes are also being proposed for the Water and Sewer Parcel Taxes, which are also collected on the annual tax notice.
  - One rate is increasing, the other decreasing, with an overall reduction of \$10.
- The overall increase in municipal charges is estimated at \$236 for the year (just under \$20 per month) for the average residence.

	2025				2026		
	Annual	Monthly	Daily		Annual	Monthly	Daily
<b>Municipal Taxes</b>	<b>1,989</b>	<b>166</b>	<b>5.45</b>	<b>Municipal Taxes</b>	<b>2,175</b>	<b>181</b>	<b>5.96</b>
<b>Water Parcel Tax</b>	<b>75</b>	<b>6</b>	<b>0.21</b>	<b>Water Parcel Tax</b>	<b>95</b>	<b>8</b>	<b>0.26</b>
<b>Sewer Parcel Tax</b>	<b>130</b>	<b>11</b>	<b>0.36</b>	<b>Sewer Parcel Tax</b>	<b>100</b>	<b>8</b>	<b>0.27</b>
<b>Total</b>	<b>2,194</b>	<b>183</b>	<b>6.01</b>	<b>Total</b>	<b>2,370</b>	<b>198</b>	<b>6.49</b>
				<b>Increase</b>	<b>\$ 176</b>	<b>\$ 14.70</b>	<b>\$ 0.48</b>
				<b>Overall % increase on municipal charges</b>			<b>8.04%</b>

Please note: the impact on any individual property will vary, depending on its change in assessed value from the previous year, as compared to the average residential assessment change.

Please also note that municipal taxes represent only a portion of the total tax bill. The Town also collects levies on behalf of several other agencies, such as School Taxes for the Province, the Library Levy, and Regional levies for the CRD. The CRD Levy pays for Panorama Recreation services, regional parks, and many other shared services.

# Town of Sidney 2026 Financial Plan: Fund Summary

**FUND:** General Operating Fund

**DESCRIPTION:** Property Tax funded general operating fund for the Town of Sidney.

**PROGRAM DETAILS:** General operations of the Town. Includes Administration, Planning, Finance, Engineering & Works, Parks & Cultural, Environmental and Fiscal Services functions.

**FINANCIAL SUMMARY**

**Other Revenue**

	Budget 2025	2026	2027	2028	2029	2030
TAXES	675,349.	670,142.	685,359.	700,928.	716,853.	733,145.
FEES, RATES & SERVICE CHARGES	3,444,779.	3,552,396.	3,603,105.	3,669,006.	3,736,513.	3,811,751.
GOVERNMENT TRANSFERS	2,375,224.	2,356,051.	1,999,184.	1,909,301.	1,941,989.	1,947,613.
INVESTMENT EARNINGS	750,000.	623,000.	650,000.	550,000.	450,000.	450,000.
GIFTS & CONTRIBUTIONS	30,000.	25,000.	25,300.	25,606.	25,918.	26,236.
PENALTIES & INTEREST ON TAXES	115,000.	145,300.	148,206.	151,170.	154,193.	157,276.
RESERVE & INTERFUND TRANSFERS	1,430,946.	1,053,934.	262,378.	250,000.	258,179.	322,000.
OTHER REVENUE	12,000.	14,000.	14,730.	14,965.	15,204.	15,448.

**Total Revenue before Property Taxes**

	8,833,298.	8,439,823.	7,388,262.	7,270,976.	7,298,849.	7,463,469.
--	------------	------------	------------	------------	------------	------------

**Operating Expenditures**

PERSONNEL	10,896,523.	11,641,846.	12,139,384.	12,564,021.	12,888,421.	13,235,049.
CONTRACTED SERVICES & EQUIPMENT	8,202,581.	8,834,386.	8,621,318.	8,913,569.	9,285,151.	9,606,201.
MATERIALS, SUPPLIES & EQUIPMENT	1,421,681.	1,464,515.	1,433,210.	1,452,054.	1,487,562.	1,510,601.
OTHER EXPENSES & ALLOCATIONS	1,041,339.	1,045,102.	917,196.	880,168.	893,639.	922,629.
DEBT & LEASE FINANCING	696,266.	734,510.	711,826.	776,226.	776,226.	694,416.
RESERVE & INTERFUND TRANSFERS	2,807,400.	2,702,448.	3,184,651.	3,402,242.	3,475,094.	3,585,357.
CAPITAL FUNDING	125,680.	69,328.	293,477.	240,673.	245,268.	250,025.

**Total Expenditures**

	25,191,470.	26,492,135.	27,301,062.	28,228,953.	29,051,361.	29,804,278.
--	-------------	-------------	-------------	-------------	-------------	-------------

PROPERTY TAX

Increase in Tax	16,358,172.	18,052,312.	19,912,800.	20,957,977.	21,752,512.	22,340,809.
Percentage Change		1,694,140.	1,860,488.	1,045,177.	794,535.	588,297.
		10.36%	10.31%	5.25%	3.79%	2.70%

Non-market Change                      161,100              200,000              200,000              200,000              200,000

General Increase                      1,533,040              1,660,488              845,177              594,535              388,297

1,694,140              1,860,488              1,045,177              794,535              588,297

General Increase Percentage	9.37%	9.20%	4.24%	2.84%	1.79%
-----------------------------	-------	-------	-------	-------	-------

## Town of Sidney 2026 Financial Plan: Fund Detail

### FUND: General Operating

FUNCTION	2025 Net Budget	2026 Net Budget	2027 Net Budget	2028 Net Budget	2029 Net Budget	2030 Net Budget
<b>Revenue</b>						
<b>01-General Revenue</b>	(19,179,560.)	(20,684,945.)	(22,331,710.)	(23,311,355.)	(24,015,545.)	(24,613,691.)
<i>change from prior year</i>	.	(1,505,385.)	(1,646,765.)	(979,645.)	(704,190.)	(598,146.)
<b>Net Expenditures</b>						
<b>11-Legislative Services</b>	247,300.	257,500.	297,748.	334,123.	340,623.	347,256.
<i>change from prior year</i>		10,200.	40,248.	36,375.	6,500.	6,633.
<b>12-Finance &amp; Administration</b>	2,551,240.	2,729,682.	2,738,194.	2,898,086.	2,906,284.	2,985,670.
<i>change from prior year</i>		178,442.	8,512.	159,892.	8,198.	79,386.
<b>19-Elections</b>	7,000.	17,000.	9,000.	9,000.	9,000.	9,000.
<i>change from prior year</i>		10,000.	(8,000.)	.	.	.
<b>21-Police Protection</b>	3,136,471.	3,805,766.	4,229,750.	4,391,738.	4,541,935.	4,692,558.
<i>change from prior year</i>		669,295.	423,984.	161,988.	150,197.	150,623.
<b>22-Court House</b>	42,574.	57,040.	45,276.	46,350.	47,443.	48,561.
<i>change from prior year</i>		14,466.	(11,764.)	1,074.	1,093.	1,118.
<b>23-Fire Protection</b>	2,853,059.	3,158,571.	3,413,821.	3,572,831.	3,681,417.	3,778,004.
<i>change from prior year</i>		305,512.	255,250.	159,010.	108,586.	96,587.
<b>24-Emergency Measures (PEMO)</b>	66,800.	71,700.	63,094.	63,907.	64,739.	65,590.
<i>change from prior year</i>		4,900.	(8,606.)	813.	832.	851.
<b>26-Building &amp; Bylaw Enforcement</b>	221,752.	301,580.	342,602.	356,142.	370,164.	384,684.
<i>change from prior year</i>		79,828.	41,022.	13,540.	14,022.	14,520.
<b>31-Common Services - Transportation</b>	1,320,940.	1,346,101.	1,407,582.	1,413,283.	1,449,928.	1,487,540.
<i>change from prior year</i>		25,161.	61,481.	5,701.	36,645.	37,612.
<b>32-Roads</b>	1,013,977.	1,046,602.	1,074,041.	1,045,651.	1,067,756.	1,090,359.
<i>change from prior year</i>		32,625.	27,439.	(28,390.)	22,105.	22,603.
<b>34-Public Transit</b>	(596.)	(587.)	(519.)	(450.)	(380.)	(307.)
<i>change from prior year</i>		9.	68.	69.	70.	73.
<b>35-Parking Lots</b>	(20,271.)	(11,821.)	(14,562.)	(15,318.)	(16,087.)	(16,872.)
<i>change from prior year</i>		8,450.	(2,741.)	(756.)	(769.)	(785.)

## Town of Sidney 2026 Financial Plan: Fund Detail

### FUND: General Operating

FUNCTION	2025 Net Budget	2026 Net Budget	2027 Net Budget	2028 Net Budget	2029 Net Budget	2030 Net Budget
<b>Net Expenditures</b>						
<b>36-Dock &amp; Port Facilities</b>	(253,764.)	(210,921.)	(266,605.)	(272,009.)	(227,614.)	(283,425.)
<i>change from prior year</i>		42,843.	(55,684.)	(5,404.)	44,395.	(55,811.)
<b>37-Storm Drains</b>	336,983.	371,324.	397,350.	406,072.	414,992.	424,118.
<i>change from prior year</i>		34,341.	26,026.	8,722.	8,920.	9,126.
<b>38-Hydrants</b>	47,165.	47,165.	48,109.	49,071.	50,052.	51,052.
<i>change from prior year</i>		.	944.	962.	981.	1,000.
<b>43-Solid Waste &amp; Environmental Services</b>	198,492.	216,637.	220,454.	224,349.	228,327.	232,386.
<i>change from prior year</i>		18,145.	3,817.	3,895.	3,978.	4,059.
<b>44-Environmental Services</b>	58,750.	67,300.	72,941.	74,444.	84,498.	82,024.
<i>change from prior year</i>		8,550.	5,641.	1,503.	10,054.	(2,474.)
<b>51-Municipal Planning</b>	538,695.	582,422.	649,732.	692,555.	685,909.	704,810.
<i>change from prior year</i>		43,727.	67,310.	42,823.	(6,646.)	18,901.
<b>62-Parks</b>	1,782,662.	1,799,560.	1,846,454.	1,884,297.	1,922,952.	1,962,434.
<i>change from prior year</i>		16,898.	46,894.	37,843.	38,655.	39,482.
<b>63-Library</b>	(36,920.)	(37,274.)	(38,312.)	(39,062.)	(39,827.)	(40,608.)
<i>change from prior year</i>		(354.)	(1,038.)	(750.)	(765.)	(781.)
<b>64-Senior's Centre</b>	170,177.	179,100.	182,682.	186,335.	190,061.	193,862.
<i>change from prior year</i>		8,923.	3,582.	3,653.	3,726.	3,801.
<b>65-Museums</b>	186,760.	207,521.	211,821.	216,215.	220,705.	225,293.
<i>change from prior year</i>		20,761.	4,300.	4,394.	4,490.	4,588.
<b>70-Fiscal Services</b>	4,584,634.	4,613,649.	5,107,580.	5,533,072.	5,777,400.	5,939,677.
<i>change from prior year</i>		29,015.	493,931.	425,492.	244,328.	162,277.
<b>Total Net Expenditures</b>	<b>(125,680.)</b>	<b>(69,328.)</b>	<b>(293,477.)</b>	<b>(240,673.)</b>	<b>(245,268.)</b>	<b>(250,025.)</b>
<i>change from prior year</i>		56,352.	(224,149.)	52,804.	(4,595.)	(4,757.)

## 2025 to 2026 Revenue & Expenditure Comparison by Function

	Subfunction	2025 Budget			2026 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
<b>1</b>	<b>Corporate Services</b>								
	11010 Council	-	242,300	242,300	-	252,500	252,500	10,200	SIRAC membership (\$5K); CPI
	11020 Committees	-	5,000	5,000	-	5,000	5,000	-	
	<b>11 Legislative</b>	-	247,300	247,300	-	257,500	257,500	10,200	4.1%
	12020 Administration	54,902	1,002,700	947,798	113,983	1,108,900	994,917	47,119	
	12030 Human Resources	5,000	238,326	233,326	5,000	261,526	256,526	23,200	
	12050 Financial Management	67,455	868,600	801,145	68,949	913,400	844,451	43,306	\$39K staffing.
	12060 Driver Services	420,000	336,075	(83,925)	453,000	358,800	(94,200)	(10,275)	
	12080 Common Services	4,500	169,302	164,802	5,500	177,239	171,739	6,937	
	12090 Computer Services	-	728,715	728,715	-	795,647	795,647	66,932	S/W Licencing (\$43K)
	12610 Yards and Grounds - Town Hall	12,043	34,295	22,252	12,043	34,295	22,252	-	
	12620 Building Mtce - Town Hall	-	96,550	96,550	1,500	104,200	102,700	6,150	
	12710 Fiscal Services - Transfers	-	(379,423)	(379,423)	-	(364,350)	(364,350)	15,073	O/H allocation to Utilities
	<b>12 General Administration</b>	563,900	3,095,140	2,531,240	659,975	3,389,657	2,729,682	198,442	7.8%
	<b>19 Elections</b>	-	7,000	7,000	26,000	43,000	17,000	10,000	Voting machine rentals
<b>2</b>	<b>Protective Services</b>								
	21020 Administration	465,043	1,061,100	596,057	521,471	1,192,100	670,629	74,572	Supplemental (new staff)
	21070 Prevention and Protection	456,500	2,927,835	2,471,335	125,000	3,188,875	3,063,875	592,540	Dispatch, RCMP Contract, no Surplus
	21690 Buildings	74,510	143,589	69,079	81,669	152,931	71,262	2,183	
	<b>21 Police Protection</b>	996,053	4,132,524	3,136,471	728,140	4,533,906	3,805,766	669,295	21.3%
	22610 Yards and Grounds	-	6,015	6,015	-	7,015	7,015	1,000	
	22620 Building	20,855	57,414	36,559	24,344	74,369	50,025	13,466	Supp. (\$13K net)
	<b>22 Court House</b>	20,855	63,429	42,574	24,344	81,384	57,040	14,466	
	23020 Administration	650	486,705	486,055	650	533,205	532,555	46,500	Full year: 2nd Deputy
	23030 Training	40,000	319,935	279,935	-	277,035	277,035	(2,900)	
	23060 Fire Investigation/Prevention	-	353,160	353,160	-	348,460	348,460	(4,700)	
	23070 Fire Communication Systems	43,820	193,794	149,974	43,820	198,810	154,990	5,016	
	23080 Fire Fighters	-	1,152,557	1,152,557	-	1,362,379	1,362,379	209,822	Supplementals
	23100 Tri-Muni Confined Space Rescue	15,000	15,000	-	33,200	38,200	5,000	5,000	
	23610 Yards and Grounds	-	12,750	12,750	-	17,950	17,950	5,200	
	23620 Building Mtce	22,000	133,489	111,489	27,700	158,921	131,221	19,732	
	23640 Equipment	-	39,639	39,639	-	39,631	39,631	(8)	
	23650 Vehicles and Mobile Equipment	-	67,500	67,500	-	89,350	89,350	21,850	Aging vehicles
	23710 Fiscal Services	-	200,000	200,000	-	200,000	200,000	-	
	<b>23 Fire Protection</b>	121,470	2,974,529	2,853,059	105,370	3,263,941	3,158,571	305,512	10.7%
	24020 Administration	-	27,500	27,500	-	26,900	26,900	(600)	
	24050 Emergency Programs	135,579	174,879	39,300	120,171	164,971	44,800	5,500	Supp. (\$5K incremental)
	<b>24 Emergency Measures</b>	135,579	202,379	66,800	120,171	191,871	71,700	4,900	7.3%
	26000 General Revenue	12,350	64,050	51,700	18,350	67,450	49,100	(2,600)	
	26060 Building Inspection	475,250	397,900	(77,350)	475,250	419,000	(56,250)	21,100	Supp. (\$7.5K);
	26080 Animal Control	20,000	65,902	45,902	20,000	68,080	48,080	2,178	
	26100 Bylaw Enforcement	63,400	262,250	198,850	49,900	308,450	258,550	59,700	Supplemental; lower ticket revenues.
	26650 Vehicles and Mobile Equipment	-	2,650	2,650	-	2,100	2,100	(550)	
	<b>26 Bylaw Enforcement</b>	571,000	792,752	221,752	563,500	865,080	301,580	79,828	

## 2025 to 2026 Revenue & Expenditure Comparison by Function

	Subfunction	2025 Budget			2026 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
<b>3</b>	<b>Engineering &amp; Works</b>								
	31020 Administration	35,000	320,341	285,341	50,000	322,841	272,841	(12,500)	
	31030 Training	-	35,550	35,550	-	39,150	39,150	3,600	
	31060 Engineering Services	25,000	611,462	586,462	25,000	648,762	623,762	37,300	Personnel costs; \$10K Supp.
	31410 Vandalism & Graffiti	-	26,538	26,538	-	26,538	26,538	-	
	31510 Public Washrooms	-	59,240	59,240	-	61,203	61,203	1,963	
	31610 Yards and Grounds - P/W	-	56,641	56,641	-	58,193	58,193	1,552	
	31620 Buildings	-	104,293	104,293	1,100	105,937	104,837	544	
	31630 Small Tools - P/W	-	19,169	19,169	-	19,169	19,169	-	
	31640 Equipment - P/W	-	38,698	38,698	-	38,800	38,800	102	
	31650 Vehicles & Mobile Equipment	-	101,998	101,998	-	94,598	94,598	(7,400)	
	31660 Welding Shop	-	7,010	7,010	-	7,010	7,010	-	
	<b>31 Common Services - Transport</b>	<b>60,000</b>	<b>1,380,940</b>	<b>1,320,940</b>	<b>76,100</b>	<b>1,422,201</b>	<b>1,346,101</b>	<b>25,161</b>	<b>1.9%</b>
	32020 Administration	-	191,020	191,020	-	197,620	197,620	6,600	
	32070 Traffic Services	94,350	260,331	165,981	48,080	217,361	169,281	3,300	
	32080 Street Lighting	-	154,167	154,167	-	154,167	154,167	-	
	32120 Patching and Shouldering	-	189,392	189,392	-	203,392	203,392	14,000	Supplemental: \$10K
	32130 Curb and Gutter Repairs	-	41,781	41,781	-	48,196	48,196	6,415	
	32230 Storm Damage	-	27,675	27,675	-	27,675	27,675	-	
	32240 Retaining Walls	15,000	33,303	18,303	15,000	33,303	18,303	-	
	32310 Sidewalks, Walkways & Lanes	-	131,054	131,054	-	131,054	131,054	-	
	32410 Snow Clearing and Removal	-	66,200	66,200	-	68,510	68,510	2,310	
	32510 Street Sweeping	-	28,404	28,404	-	28,404	28,404	-	
	<b>32 Roads</b>	<b>109,350</b>	<b>1,123,327</b>	<b>1,013,977</b>	<b>63,080</b>	<b>1,109,682</b>	<b>1,046,602</b>	<b>32,625</b>	<b>3.2%</b>
	<b>33 Recoverable Work</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	
	<b>34 Public Transit</b>	<b>6,500</b>	<b>5,904</b>	<b>(596)</b>	<b>6,500</b>	<b>5,913</b>	<b>(587)</b>	<b>9</b>	<b>0.2%</b>
	<b>35 Parking Lots</b>	<b>60,000</b>	<b>39,729</b>	<b>(20,271)</b>	<b>60,000</b>	<b>48,179</b>	<b>(11,821)</b>	<b>8,450</b>	<b>Supp: \$7K</b>
	36020 Administration	-	34,500	34,500	-	35,300	35,300	800	
	36030 Tulista Boat Ramp	78,000	57,389	(20,611)	80,000	59,324	(20,676)	(65)	
	36040 Griffith Road Wharf	-	3,012	3,012	-	3,013	3,013	1	
	36050 Beacon Wharf	52,800	21,694	(31,106)	55,200	71,143	15,943	47,049	Supp: Inspection (50K)
	36060 Fishing Pier Maintenance	-	27,780	27,780	-	28,462	28,462	682	
	36100 Oil Spill Recovery	-	4,061	4,061	-	4,061	4,061	-	
	36220 Ferry Terminal Operating	203,000	4,500	(198,500)	208,624	4,500	(204,124)	(5,624)	WSF Lease; offset in Reserve Transfer.
	36670 Port Sidney Waterfront	176,900	104,000	(72,900)	176,900	104,000	(72,900)	-	
	<b>36 Dock and Port Facilities</b>	<b>510,700</b>	<b>256,936</b>	<b>(253,764)</b>	<b>520,724</b>	<b>309,803</b>	<b>(210,921)</b>	<b>42,843</b>	<b>-16.9%</b>
	37020 Administration	75,000	161,200	86,200	75,000	164,000	89,000	2,800	
	37110 Drainage Ditches	-	6,459	6,459	-	16,500	16,500	10,041	Dam mtce moved from Parks (62125)
	37210 Preventative Maintenance	-	60,724	60,724	5,000	67,224	62,224	1,500	
	37220 Storm Drain Repairs	-	159,850	159,850	-	179,850	179,850	20,000	Supp: \$25K
	37230 Catch Basin Clearing	-	23,750	23,750	-	23,750	23,750	-	
	37910 Service Connections	32,000	32,000	-	32,000	32,000	-	-	
	<b>37 Storm Drains</b>	<b>107,000</b>	<b>443,983</b>	<b>336,983</b>	<b>112,000</b>	<b>483,324</b>	<b>371,324</b>	<b>34,341</b>	<b>10.2%</b>
	<b>38 Hydrants</b>	<b>1,512</b>	<b>48,677</b>	<b>47,165</b>	<b>1,512</b>	<b>48,677</b>	<b>47,165</b>	<b>-</b>	
		<b>1,155,062</b>	<b>3,599,496</b>	<b>2,444,434</b>	<b>1,139,916</b>	<b>3,727,779</b>	<b>2,587,863</b>	<b>143,429</b>	<b>5.9%</b>

## 2025 to 2026 Revenue & Expenditure Comparison by Function

	Subfunction	2025 Budget			2026 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
<b>4</b>	<b>Environmental Services</b>								
	43080 Solid Waste Disposal	943,713	943,713	-	960,097	960,097	-		
	43090 Town Garbage Collection	-	176,458	176,458	-	194,603	194,603	18,145 Ongoing volume.	
	43100 Recycling	-	22,034	22,034	-	22,034	22,034	-	
	<b>43 Waste Services</b>	943,713	1,142,205	198,492	960,097	1,176,734	216,637	18,145 9.1%	
	<b>44 Environmental Services</b>	350,049	408,799	58,750	253,640	320,940	67,300	8,550	
<b>5</b>	<b>Development Services</b>								
	51 Municipal Planning	194,400	733,095	538,695	195,600	778,022	582,422	43,727 2 Supps. (\$17.5K); Staffing: \$30K	
<b>6</b>	<b>Parks &amp; Cultural</b>								
	62020 Administration	7,421	312,528	305,107	14,300	326,363	312,063	6,956	
	62030 Training	-	26,280	26,280	-	36,280	36,280	10,000	
	62110 Iroquois Park Buildings	6,118	43,649	37,531	11,822	53,416	41,594	4,063	
	62120 Tulista Park Buildings	-	51,765	51,765	-	50,189	50,189	(1,576)	
	62125 Green Spaces	90,000	738,751	648,751	124,939	765,101	640,162	(8,589)	
	62250 Little League Baseball Fields	66,571	123,775	57,204	79,476	128,828	49,352	(7,852)	
	62380 Public Space Trees	40,400	167,971	127,571	60,500	178,488	117,988	(9,583)	
	62400 Cul-de-Sac Program	-	10,462	10,462	-	10,462	10,462	-	
	62410 Downtown Maintenance	-	119,037	119,037	-	123,950	123,950	4,913	
	62420 Flags, Banners, Etc.	-	20,258	20,258	-	20,605	20,605	347	
	62430 Nursery	-	3,749	3,749	-	3,749	3,749	-	
	62440 Christmas Program	-	83,958	83,958	-	87,294	87,294	3,336	
	62510 Community Celebrations	-	27,668	27,668	-	33,603	33,603	5,935 Supplemental: \$5K	
	62520 Sidney Days	-	37,721	37,721	-	37,721	37,721	-	
	62590 Park Furniture	40,000	28,077	(11,923)	25,000	25,000	-	11,923	
	62600 Playground Equipment	-	33,658	33,658	-	35,096	35,096	1,438	
	62610 Yards and Grounds	-	21,412	21,412	-	21,412	21,412	-	
	62620 Buildings	-	38,815	38,815	-	39,677	39,677	862	
	62630 Small Tools	-	10,554	10,554	-	10,554	10,554	-	
	62640 Equipment	-	63,989	63,989	-	58,714	58,714	(5,275)	
	62650 Vehicles and Mobile Equipment	-	69,095	69,095	-	69,095	69,095	-	
	<b>62 Parks</b>	250,510	2,033,172	1,782,662	316,037	2,115,597	1,799,560	16,898 0.9%	
	63020 Administration	125,787	20,000	(105,787)	128,820	-	(128,820)	(23,033)	
	63610 Yards and Grounds	-	28,950	28,950	-	28,950	28,950	-	
	63620 Building Mtce	-	59,917	59,917	-	62,596	62,596	2,679	
	<b>63 Library</b>	125,787	108,867	(16,920)	128,820	91,546	(37,274)	(20,354) 120.3%	
	64620 Building Mtce	30,000	200,177	170,177	34,700	213,800	179,100	8,923 Transfers to reserve.	
	<b>64 Senior Citizens Centre</b>	30,000	200,177	170,177	34,700	213,800	179,100	8,923	
	65020 Historical Museum & Archives	-	159,600	159,600	-	162,521	162,521	2,921	
	65620 Shaw Ocean Discovery Centre	17,000	44,160	27,160	-	45,000	45,000	17,840 Strata costs	
	<b>65 Museums</b>	17,000	203,760	186,760	-	207,521	207,521	20,761 11.1%	

## 2025 to 2026 Revenue & Expenditure Comparison by Function

	Subfunction	2025 Budget			2026 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
<b>7</b>	<b>Fiscal Services</b>								
	<b>01000</b> General Revenue	19,179,560	-	(19,179,560)	20,684,945	-	(20,684,945)	(1,505,385)	
	<b>01</b> General Revenue	19,179,560	-	(19,179,560)	20,684,945	-	(20,684,945)	(1,505,385)	Additional revenue (not all Taxes).
	<b>70000</b> Transfers	-	2,865,800	2,865,800	-	2,732,600	2,732,600	(133,200)	Reserve transfers-one-year reduction
	<b>70040</b> Union Negotiations	3,000	4,000	1,000	3,000	4,000	1,000	-	
	<b>70100</b> Debt Servicing	174,971	696,266	521,295	174,971	734,510	559,539	38,244	Interest changes on reissues.
	<b>70200</b> Other Fiscal Services	-	187,500	187,500	-	208,500	208,500	21,000	Interest on deposits.
	<b>70300</b> Community Support	358,561	1,367,600	1,009,039	372,912	1,484,922	1,112,010	102,971	Supplemental (\$30K); CPI adjusts.
	<b>70</b> Fiscal Services	536,532	5,121,166	4,584,634	550,883	5,164,532	4,613,649	29,015	0.6%
		25,191,470	25,065,790	(125,680)	26,492,138	26,422,810	(69,328)	56,352	
<b>9</b>	<b>Capital</b>								
	<b>91</b> General	6,644,500	6,770,180	125,680	7,955,374	8,024,702	69,328	(56,352)	Change in Tax funded Capital
		31,835,970	31,835,970	-	34,447,512	34,447,512	-	9.37%	Tax Increase

**SUPPLEMENTAL REQUESTS**

<b>One Time Requests</b>	Property Tax Impacts				
	2026	2027	2028	2029	2030
Civic Sites Analysis	50,000	-	-	-	-
Court House Accessibility Improvements	12,386	-	-	-	-
CAO Annual Performance Review	10,000	-	-	-	-
Startup Costs for Extreme Weather Response Shelter	10,000	-	-	-	-
<del>Bevan Avenue Traffic Study</del>	-	-	-	-	-
Beacon Wharf Inspections	50,000	-	-	50,000	-
Tap Intrusion Program	25,000	-	-	-	-
<del>Heritage Options Analysis</del>	-	-	-	-	-
Additional Parking Lot Lighting for Food Bank	4,167	-	-	-	-
Beacon Park Pollinator Garden	2,500	-	-	-	-
Visitor's Centre Landscaping Improvements	5,000	-	-	-	-
Refurbish Gazebo at Resthaven Linear Park and Invasive Removal	-	-	-	-	-
Rotary Park Equipment Shed Repairs	-	-	-	-	-
<del>PW Admin Building Debt Payments</del>	-	32,200	96,600	96,600	96,600
2029/30 OCP Review	-	50,000	50,000	50,000	50,000
Strategic Planning Consultant	-	10,000	-	-	-
Downtown Parking Study	-	50,000	-	-	-
Review and Update Engineering Standards	-	30,000	-	-	-
Housing Needs Assessment	-	-	25,000	-	-
Citizen Satisfaction Survey	-	-	30,000	-	-
Town Hall Exterior Painting	-	-	50,000	-	-
Mermaid Creek Storm Water Management Study	-	-	-	-	-
Flood Hazard Mitigation/Adaptation Plan	-	-	-	-	-
Cycling Wayfinding Signage Update	-	-	-	-	-
Demolish Building at Third St Park	-	-	-	-	-
Resthaven Park Shoreline Restoration	-	-	-	-	-
State of the Environment Report	-	-	-	-	-
Anticipated Projects in Years 3 to 5	-	-	50,000	100,000	150,000
Total one-time	169,053	172,200	301,600	296,600	296,600

**SUPPLEMENTAL REQUESTS**

<b><u>Ongoing Requests</u></b>	Property Tax Impacts				
	2026	2027	2028	2029	2030
RCMP Dispatch Services (Mandated)	430,540	445,609	461,205	477,347	494,054
Major Case Disclosure Clerk (Pre-approved)	47,964	57,957	59,695	61,486	63,330
Anticipated Fire Personnel Increases	170,000	250,000	250,000	250,000	250,000
Part-Time Bylaw Enforcement Officer	30,000	55,000	56,650	58,350	60,100
Planning/Building Part-time Assistant	15,000	15,450	15,914	16,392	16,884
Infrared Scanning of Electrical in Town Facilities	10,000	10,000	10,000	10,000	10,000
Register Easements on Private Property	5,000	5,000	5,000	5,000	5,000
Parking Lot Line Painting	7,000	7,000	7,000	7,000	7,000
Increased Training Requirements for Parks Staff	10,000	10,000	10,000	10,000	10,000
Additional Traffic Control for Parades / Events	5,000	5,000	5,000	5,000	5,000
Sidney Sparkles Parade After Party	5,000	5,000	5,000	5,000	5,000
Additional First Nations Initiatives	30,000	30,000	30,000	30,000	30,000
RCMP Major Crime Unit Participation	-	150,000	200,000	206,000	212,180
4th Overnight Firefighter	-	69,000	142,140	146,404	150,796
Auxiliary Part-Time Assistance for Human Resources	-	18,000	18,360	18,727	19,102
Increase Transfer to Water & Sewer Infrastructure Reserves	-	-	-	-	-
Total ongoing	765,504	1,133,016	1,275,964	1,306,705	1,338,446
<b>Less: Previous year's one-time requests</b>	<b>(133,875)</b>	<b>(169,053)</b>	<b>(172,200)</b>	<b>(301,600)</b>	<b>(296,600)</b>
<b>Net impact:</b>	<b>\$ 800,682</b>	<b>\$ 1,136,163</b>	<b>\$ 1,405,364</b>	<b>\$ 1,301,705</b>	<b>\$ 1,338,446</b>

**ONE-TIME REQUESTS – 2026**

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Administration	<p><b>Civic Sites Analysis</b></p> <p>The Town has been working with a consultant to examine options for the replacement of the aging town hall. The allotted budget has been consumed, and additional funding is required to continue with this work. Public engagement will begin this year, based on options developed with consulting professionals. The Public Works Yard is also being considered.</p>	<b>\$50,000</b>
Corporate Services	<p><b>Court House Accessibility Improvements</b></p> <p>Replace sidewalk panels along the entryway to the Court House/Driver Services office to improve accessibility. Improvements to the accessible parking area are also planned.</p>	<b>\$12,386</b>
Administration	<p><b>CAO Annual Performance Review</b></p> <p>Council will work with a professional consultant to develop and conduct the Chief Administrative Officer’s annual performance review. This review with a third-party professional will give Council comfort knowing the review is being conducted in an unbiased and professional manner, and may create a template for Council to follow in successive years.</p>	<b>\$10,000</b>
Emergency Management	<p><b>Startup Costs for Extreme Weather Response Shelter</b></p> <p>Council recently approved the use of the Nell Horth Room, adjacent to the library, as a warming centre this winter, with ongoing investigation of a longer-term option for an extreme weather shelter prior to next winter. A small allocation for startup costs will help support this initiative. The funds will be used for the acquisition of a shipping container for storage purposes, the replenishment of Stay Warm/Stay Dry kits, and other startup costs.</p>	<b>\$10,000</b>
Engineering	<p><del><b>Bevan Avenue Traffic Study</b></del> <b>Not approved</b></p> <p><del>Hire a consultant to review the safety of Bevan Avenue, with increased pedestrian and cycling movements in this area. Staff have received complaints about it being challenging to cross Bevan in the east/west direction due to the two-way stops at Second, Third and Fourth Streets. This study will be similar to the one recently conducted on Sidney Avenue.</del></p>	<b>\$35,000</b>

**ONE-TIME REQUESTS – 2026**

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Docks & Ports	<p><b>Beacon Wharf Inspections (2026 &amp; 2029)</b></p> <p>Undertake a detailed assessment of Beacon Wharf to confirm its physical condition and identify repairs to keep the wharf safe for ongoing use. Will also include tender development services for the remedial work recommended in the 2023 study, and any new work identified through this new review. An assessment is to be done every three years.</p>	<p><b>\$50,000</b></p> <p>per year in 2026 &amp; 2029</p>
Engineering	<p><b>Tap Intrusion Program</b></p> <p>Tap intrusions are poorly installed connections that protrude into the municipal main, creating a potential blockage location. We will hire a contractor to remove tap intrusions from storm and sewer mains, using data collected over the past several years through the video inspection program.</p>	<p><b>\$25,000</b></p> <p>(+ \$25,000 Sewer Fund)</p>
Planning	<p><del>Heritage Options Analysis</del> <b>Not approved</b></p> <p><del>A municipal heritage consultant will assess the current state of heritage preservation in Sidney and identify different paths the Town could take in developing a broad, community wide approach to heritage preservation. The options to be considered by Council will reflect heritage conservation approaches being used in municipalities in BC, ranging from incentivizing preservation without restricting development, to more restrictive tools such as Heritage Designation Bylaws.</del></p> <p><del>Note that this would be a first step toward planning for heritage conservation in Sidney; it would not entail the development of a heritage strategy itself, which could be a future and more resource-intensive project.</del></p>	<p><b>\$10,000</b></p>
Parks	<p><b>Additional Parking Lot Lighting for Food Bank</b></p> <p>Increased lighting of area to improve visibility and security. The area has seen an increase in after-hour activities, resulting in security concerns for Food Bank staff. Funding for this \$10,000 project is anticipated from North and Central Saanich, who provide a share of annual operating costs of the facility.</p>	<p><b>\$4,167</b></p>

**ONE-TIME REQUESTS – 2026**

<b>DEPARTMENT</b>	<b>DESCRIPTION OF REQUEST</b>	<b>AMOUNT</b>
<b>Parks</b>	<p><b>Beacon Park Pollinator Garden</b></p> <p>In support of the Shaw Centre for the Salish Sea. Their initial coastal pollinator garden has proven to be successful. This expansion creates a more natural habitat around the perimeter of the artificial tide pool.</p> <p>Our task would be to remove the old plants, prep the beds with sand, and modify the irrigation. Once planted out by the Aquarium contractor (at their cost) ongoing annual maintenance would be the same as the pre-existing garden footprint; there will be no new costs moving forward.</p>	<b>\$2,500</b>
<b>Parks</b>	<p><b>Visitors Centre Landscaping Improvements</b></p> <p>Remove tall shrubs around the building and replant with low ground plants to reduce loitering and inappropriate activity near the building.</p>	<b>\$5,000</b>
<b>Parks</b>	<p><b>Refurbish Gazebo at Resthaven Linear Park and Invasive Removal</b></p> <p>Refurbish the gazebo at Resthaven Linear Park and undertake removal of invasive plants in the area.</p>	<b>\$8,000</b> (\$0 tax impact - Reserve Funded)
<b>Parks</b>	<p><b>Rotary Park Clubhouse Exterior Repairs</b></p> <p>The building is 34 years old, and minor exterior repairs are required. North Saanich is funding the additional \$10,000 cost of this project.</p>	<b>\$10,000</b> (\$0 tax impact - Reserve Funded)
<b>Public Works</b>	<p><b>Public Works Admin Building Debt Payments</b> <b>(Deferred to 2027)</b></p> <p>Related to Capital project PWG-26-006. We are seeking to purchase a prefabricated portable for use as a new Administrative building at the Works Yard; the existing “temporary” trailer is well beyond reasonable standards for use. The purchase is to be funded through short-term equipment financing. There will be an operating impact over the 5-year loan repayment term, beginning late this year.</p>	<b>\$32,200</b>
<b>Engineering</b>	<p><b>Mermaid Creek Storm Water Management Study</b></p> <p>Conduct a study of the Mermaid Creek stormwater catchment area and develop innovative methods to mitigate the impact of rainwater on the receiving water body, Roberts Bay.</p>	<b>\$75,000</b> (\$0 tax impact - Reserve & Grant Funded)

**ONE-TIME REQUESTS – 2026**

<b>DEPARTMENT</b>	<b>DESCRIPTION OF REQUEST</b>	<b>AMOUNT</b>
<b>Environmental Projects</b>	<p><b>Cycling Wayfinding Signage Update</b></p> <p>The Cycling Wayfinding Signage Project is intended to fund an update to the Town’s existing cycling wayfinding signage, which was installed over a decade ago. Following the development of the Active Transportation Plan and modifications to some existing cycling routes over the past several years, some of the existing wayfinding signage is now outdated and in need of a refresh. The project would involve identifying key decision points for cyclists traveling within and through Sidney and the posting of updated signage to provide improved wayfinding at those decision points.</p>	<p><b>\$10,000</b></p> <p>(\$0 tax impact - Grant funded)</p>
<b>Environmental Projects</b>	<p><b>Flood Hazard Mitigation/Adaptation Plan (2026 &amp; 2027)</b></p> <p>Following the establishment of a clear baseline for potential flood risk in the Town of Sidney through the Enhanced Flood Inundation Modelling and Mapping Project, the Town now needs to address the implications of this information. Assessing the various approaches to mitigating or adapting to potential flood risk would be achieved through the development of a Coastal Flood Hazard Mitigation and Adaptation Plan.</p> <p>This plan would draw on the technical studies completed to date by identifying site-specific risks and vulnerabilities and outlining tangible strategies to address these risks and guide future development, infrastructure planning, adaptation and mitigation efforts. The plan would serve as a long-term roadmap for managing sea level rise and onshore flooding by focusing on neighborhood-level strategies rather than the current property-by-property approach. It would also identify a range of shoreline management options (such as retreat, naturalization or structural protection) with an implementation framework outlining short, medium and long-term actions.</p> <p>Staff intend to pursue grant funding for this project and have identified two opportunities which are expected to open in Spring 2026. Should the grant applications not be successful, the project would be brought back through the next budget for consideration of internal funding.</p>	<p><b>\$300,000</b></p> <p>(\$0 tax impact - Grant funded)</p>
<b>Parks</b>	<p><b>Demolish Building at Third Street Park</b></p> <p>The structures on the newly acquired park land on Third Street need to be removed to create more space for the site’s intended use as park land. Planning and public consultation of park elements will follow within the next few years. The development of the park will then be prioritized within the Town’s Parks Master Plan. Note: based on information and quotes received last year, an additional \$20,000 is being added to the budget. Funding continues to be from Reserve.</p>	<p><b>\$60,000</b></p> <p>(\$0 tax impact - Reserve Funded)</p>

**ONGOING REQUESTS – 2026**

<b>DEPARTMENT</b>	<b>DESCRIPTION OF REQUEST</b>	<b>AMOUNT</b>
<b>RCMP</b>	<p><b>Police Dispatch Services</b></p> <p>The Province has stopped paying for the costs of Police Dispatch services, starting with their 2025/26 fiscal year. The downloading of these costs to the benefiting police departments began on April 1 of 2025. The Town funded this new cost from Surplus in 2025, but as an ongoing operating cost, it should now be part of the tax-funded annual budget.</p>	<b>\$430,540</b>
<b>RCMP</b>	<p><b>Major Case Disclosure Clerk (Pre-approved)</b></p> <p>Addition of a cost-shared Major Crime Disclosure Clerk position at the Sidney-North Saanich RCMP Detachment, to meet court-related obligations. This position was pre-approved in late 2025.</p>	<b>\$47,964</b>
<b>Fire</b>	<p><b>Anticipated Fire Personnel Increases</b></p> <p>The Town is currently negotiating its second collective agreement with its career firefighters. The new agreement, which is impacted by a recent negotiation in North Saanich, is expected to result in a new shift pattern that will require increases to certain personnel costs. While the exact amount is not yet known, this budget item provides an estimate of budget impacts over the term of this financial plan.</p>	<b>\$170,000</b>
<b>Bylaw Enforcement</b>	<p><b>Part-Time Bylaw Enforcement Officer</b></p> <p>Hiring of a part-time Bylaw Enforcement Officer to assist our one existing Officer with the volume of complaints. This additional position would also provide holiday coverage.</p> <p>Bylaw Enforcement was identified as a concern in last year’s citizen survey.</p>	<b>\$30,000</b>
<b>Development Services</b>	<p><b>Planning/Building Part-time Assistant</b></p> <p>Seasonal, part-time assistance for the Planning and Building Inspection functions to help with occasional work volumes and licence renewals.</p>	<b>\$15,000</b>
<b>Engineering</b>	<p><b>Infrared Scanning of Electrical in Town Facilities</b></p> <p>Infrared scanning of the aging electrical systems in all Town facilities on a 5-year, rotating basis. Infrared scans detect sources of heat to identify deficient electrical connections/components in the facilities’ electrical panels. Reports lead to important maintenance of facility electrical systems.</p>	<b>\$10,000</b>

## ONGOING REQUESTS – 2026

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
<b>Engineering</b>	<p><b>Register Easements on Private Property</b></p> <p>Several easements on private property have never been registered properly. We need an ongoing budget to address this as locations are identified.</p>	<b>\$5,000</b>
<b>Engineering</b>	<p><b>Parking Lot Line Painting</b></p> <p>Regular line painting at all Town parking lots.</p>	<b>\$7,000</b>
<b>Parks</b>	<p><b>Increased Training Requirements for Parks Staff</b></p> <p>An enhanced budget is required to accommodate continuing education requirements for specialized Parks tasks, such as those for the arborists, as well as pesticide applications and playground inspections.</p>	<b>\$10,000</b>
<b>Community Celebrations</b>	<p><b>Additional Traffic Control for Parades / Events</b></p> <p>The need for additional traffic control for parades and other major events was identified in a staff report in June of 2025, following tragic events in Vancouver. This budget will provide more capacity for Town staff to support certain events where cost recovery from the event organizer is not feasible.</p>	<b>\$5,000</b>
<b>Community Celebrations</b>	<p><b>Sidney Sparkles Parade After Party</b></p> <p>Request from Peninsula Celebrations Society (PCS) for funding for an event that would keep people in Sidney following the Sparkles Holiday Parade, to assist with traffic mitigation. This new event would have enough activities to attract a significant number of Parade attendees at the end of the night. For this to take place, and become an annual event, additional funding is required. PCS currently receives \$12,000 per year to organize events in Sidney.</p>	<b>\$5,000</b>
<b>Community Support</b>	<p><b>Additional First Nations Initiatives</b></p> <p>The Town created a modest annual budget for First Nations relationship building activities several years ago. This budget needs to be enhanced to keep the efforts moving in a positive direction.</p>	<b>\$30,000</b>

**ONGOING REQUESTS – 2026**

<b>DEPARTMENT</b>	<b>DESCRIPTION OF REQUEST</b>	<b>AMOUNT</b>
<p><b>Water &amp; Sewer Utilities</b></p>	<p><b>Increase Transfer to Water and Sewer Infrastructure Replacement Reserves</b></p> <p>Recent tenders for watermain replacement projects have identified a glaring need to increase the amount we are setting aside annually for renewing our critical infrastructure. This proposed increase will match the annual contribution to the Infrastructure Levy, which was a stated goal within the water rates structure approved several years ago.</p> <p>The Sewer fund is similarly in need of higher reserve contribution levels, to address the rising cost of infrastructure replacement. Both of these reserve contribution enhancements would be funded through increases in the annual levies, which are intended for this very purpose.</p>	<p><b>\$76,800 / \$63,650</b></p> <p>(\$0 tax impact - Water &amp; Sewer Funds)</p>

**ONE-TIME REQUESTS – 2027 to 2030**

<b>DEPARTMENT</b>	<b>DESCRIPTION OF REQUEST</b>	<b>AMOUNT</b>
<b>Development Services</b>	<p><b>2029/30 OCP Review (2027-2030)</b></p> <p>The next OCP Review is slated to be completed in 2029 and 2030. Rather than a one-time impact, staff are suggesting annual funding of \$50,000 be set aside over four years to fund the review.</p>	<b>\$50,000</b>
<b>Administration</b>	<p><b>Strategic Planning Consultant (2027)</b></p> <p>We wish to hire a consultant to lead the newly elected Council in their initial strategic planning session in the first year of their term.</p>	<b>\$10,000</b>
<b>Engineering</b>	<p><b>Downtown Parking Study (2027)</b></p> <p>Undertake an update of the Downtown Parking Study to assess existing parking conditions based on parking observations and data collection. The Study will act as an update to the previous study conducted in 2022/23. Strategies will be developed to guide parking management for the downtown area to deal with existing issues and future needs.</p>	<b>\$50,000</b>
<b>Engineering</b>	<p><b>Review and Update Engineering Standards (2027)</b></p> <p>Update to review and encompass changes in engineering standards and requirements related to development of lands, servicing standards and infrastructure improvements, including small scale multi-unit housing.</p>	<b>\$30,000</b>
<b>Parks</b>	<p><b>Resthaven Park Shoreline Restoration (2027)</b></p> <p>Placeholder funding in case a community group brings forward a pilot project to restore shoreline at Resthaven Park.</p>	<p><b>\$20,000</b></p> <p>(\$0 tax impact - Grant funded)</p>

**ONE-TIME REQUESTS – 2027 to 2030**

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
<p><b>Development Services</b></p>	<p><b>Housing Needs Assessment (2028)</b>                      Housing Needs Reports help communities better understand current and future housing needs by identifying existing and projected gaps in housing supply. Following Sidney’s completion of an interim report in 2024, Provincial legislation requires that the first regular Housing Needs Report be completed by December 31, 2028, and then updated every five years thereafter. This project will entail engaging consulting services for the data collection, analysis, and completion of the final Housing Needs Report as well as its presentation to Council following completion. Due to the technical nature of this report, specialized consulting services are required to undertake this project.</p>	<p><b>\$25,000</b></p>
<p><b>Administration</b></p>	<p><b>Citizen Satisfaction Survey Update (2028)</b>                      Undertake another syndicated survey on public satisfaction of municipal services, value received for taxes, and other related matters. This survey is intended to be repeated every 3 years.</p>	<p><b>\$30,000</b></p>
<p><b>Engineering</b></p>	<p><b>Town Hall Exterior Painting (2028)</b>                      All buildings require ongoing maintenance. The exterior of Town Hall requires repainting.</p>	<p><b>\$50,000</b></p>
<p><b>Environmental Projects</b></p>	<p><b>State of the Environment Report (2029)</b>                      Engage a consultant to assist with a baseline assessment of relevant environmental criteria. This data will be used to provide a solid grounding for an updated environmental section in the next version of the OCP.</p>	<p><b>\$50,000</b>                      (\$0 tax impact                      - Grant funded)</p>
<p><b>Various</b></p>	<p><b>Various Anticipated Projects (2028 to 2030)</b>                      Supplemental requests tend to be front ended in each financial plan. The purpose of this estimate for future year requests is to ensure a more realistic look at future budget impacts.</p>	<p><b>\$50,000 -                      \$150,000</b></p>

**ONGOING REQUESTS – 2027 to 2030**

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
<b>RCMP</b>	<p><b>Vancouver Island Integrated Major Crime Unit Participation (starting 2027)</b></p> <p>Several policing jurisdictions on the South Island have been requesting an expansion of the joint Major Crime Unit to assist with the investigation of certain significant crimes that are beyond the resources of the smaller detachments. RCMP Island District are responding with plans to expand their service capacity to meet this demand. It is anticipated that a new service may be in place within the next two to three years.</p>	<b>\$150,000</b>
<b>Fire</b>	<p><b>4<sup>th</sup> Overnight Firefighter (2027)</b></p> <p>Add a fourth firefighter to the overnight shift to ensure that we have a full complement that would allow us to effectively respond to fire incidents.</p>	<b>\$69,000</b>
<b>Human Resources</b>	<p><b>Auxiliary Part-Time Assistance for Human Resources (2027)</b></p> <p>Hire summer or post-secondary co-op students each year to assist with Human Resources initiatives and provide support to HR Manager.</p>	<b>\$18,000</b>

**Town of Sidney**  
**2026-2030 Financial Plan**

*Water Operating Fund Summary*

The Water Operating Fund, financed entirely through a Parcel Tax (Infrastructure Levy) and User Fees, provides for the purchase of bulk water from the CRD, as well as the maintenance and replacement of the distribution system.

In order to ensure the financial sustainability of the Water Utility, a new water rate structure was implemented for 2021. The first five years under the new rate structure produced the results we were expecting and hoping for. It appears that we are now collecting enough revenues each year to keep our annual operations sustainable, regardless of the level of water consumption.

There are three changes to Water Rates for 2026, as follows:

- There will be a 7% increase to the Consumption Charge, to offset the rate increase for the purchase of bulk water from the CRD and Saanich Peninsula Water Commission.
- The Fixed Charge on the quarterly utility bill will increase by \$0.50 per quarter to \$25.00, to keep up with increases in the fixed operating costs of the system.
- There will be a \$20 increase to the annual Infrastructure Levy (Parcel Tax), which is collected with the property tax notice. The new rate will be \$95. The full amount of additional revenue generated from this increase will be transferred to the Infrastructure Replacement Reserve.

When the rate structure was adopted, one of the goals was to match the amount collected through the Infrastructure Levy to the amount we are setting aside in our replacement reserve for the water system. This objective was achieved in 2025. The third increase listed above ensures that this methodology will continue.

## Town of Sidney 2026 Financial Plan: Fund Summary

**FUND:** Water Operating Fund

**DESCRIPTION:** Operations of the Water Utility for the Town, with net funding from water user fees and parcel taxes.

**PROGRAM DETAILS:** Net operating expenditures for the Town of Sidney's Water Utility.

FINANCIAL SUMMARY	Budget 2025	2026	2027	2028	2029	2030
<b>Other Revenue</b>						
TAXES	490,200.	621,205.	639,841.	659,036.	678,807.	699,171.
FEES, RATES & SERVICE CHARGES	864,395.	884,100.	901,782.	919,816.	938,213.	956,976.
RESERVE & INTERFUND TRANSFERS	106,786.	75,335.	31,464.	32,142.	32,865.	33,639.
OTHER REVENUE	5,000.	7,500.	7,650.	7,803.	7,959.	8,118.
<b>Total Revenue before User Charges</b>	1,466,381.	1,588,140.	1,580,737.	1,618,797.	1,657,844.	1,697,904.
<b>Operating Expenditures</b>						
PERSONNEL	400,683.	412,571.	421,935.	431,521.	441,333.	451,378.
CONTRACTED SERVICES & EQUIPMENT	99,480.	100,060.	56,671.	57,804.	58,959.	60,137.
MATERIALS, SUPPLIES & EQUIPMENT	1,669,625.	1,888,625.	1,926,397.	1,964,925.	2,004,223.	2,044,306.
OTHER EXPENSES & ALLOCATIONS	305,903.	290,299.	296,105.	302,027.	308,068.	314,229.
RESERVE & INTERFUND TRANSFERS	564,550.	676,205.	694,841.	714,036.	733,807.	754,171.
<b>Total Expenditures</b>	3,040,241.	3,367,760.	3,395,949.	3,470,313.	3,546,390.	3,624,221.
VARIABLE CHARGES	1,573,860.	1,779,620.	1,815,212.	1,851,516.	1,888,546.	1,926,317.
Percentage Change		13.07%	2.00%	2.00%	2.00%	2.00%

## Town of Sidney 2026 Financial Plan: Fund Detail

### FUND: Water Operating

SUB-FUNCTION	2025 Net Budget	2026 Net Budget	2027 Net Budget	2028 Net Budget	2029 Net Budget	2030 Net Budget
<b>Net Expenditures</b>						
<b>81000-Water General Revenue</b>	(2,842,741.)	(3,173,422.)	(3,270,489.)	(3,342,345.)	(3,415,862.)	(3,491,084.)
<i>change from prior year</i>		(330,681.)	(97,067.)	(71,856.)	(73,517.)	(75,222.)
<b>81020-Water Administration</b>	1,996,997.	2,208,055.	2,280,716.	2,327,488.	2,375,233.	2,423,967.
<i>change from prior year</i>		211,058.	72,661.	46,772.	47,745.	48,734.
<b>81030-Water Training</b>	18,580.	23,580.	24,052.	24,534.	25,025.	25,525.
<i>change from prior year</i>		5,000.	472.	482.	491.	500.
<b>81050-Water Customer Billing &amp; Collection</b>	37,775.	40,663.	41,476.	42,305.	43,151.	44,014.
<i>change from prior year</i>		2,888.	813.	829.	846.	863.
<b>81110-Water Main Flushing</b>	32,420.	32,420.	33,068.	33,730.	34,404.	35,093.
<i>change from prior year</i>		.	648.	662.	674.	689.
<b>81120-Water Valve Maintenance</b>	25,552.	25,552.	26,063.	26,584.	27,115.	27,657.
<i>change from prior year</i>		.	511.	521.	531.	542.
<b>81140-Water System Repairs</b>	129,151.	129,151.	131,734.	134,369.	137,057.	139,797.
<i>change from prior year</i>		.	2,583.	2,635.	2,688.	2,740.
<b>81620-Water Buildings</b>	8,162.	8,240.	8,404.	8,572.	8,742.	8,917.
<i>change from prior year</i>		78.	164.	168.	170.	175.
<b>81630-Water Small Tools &amp; Safety Supplies</b>	7,883.	7,883.	8,029.	8,178.	8,329.	8,483.
<i>change from prior year</i>		.	146.	149.	151.	154.
<b>81640-Water Equipment</b>	5,253.	5,255.	5,360.	5,468.	5,577.	5,689.
<i>change from prior year</i>		2.	105.	108.	109.	112.
<b>81650-Water Vehicles &amp; Mobile Equipment</b>	16,418.	16,418.	16,746.	17,081.	17,422.	17,771.
<i>change from prior year</i>		.	328.	335.	341.	349.
<b>81710-Water Fiscal Services-Transfers</b>	564,550.	676,205.	694,841.	714,036.	733,807.	754,171.
<i>change from prior year</i>		111,655.	18,636.	19,195.	19,771.	20,364.
<b>Total Net Expenditures</b>	.	.	.	.	.	.
<i>change from prior year</i>		.	.	.	.	.

## 2025 to 2026 Revenue & Expenditure Comparison by Function

	Subfunction	2025 Budget			2026 Budget			Net	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net	Change	
<b>81</b>	<b>Water Operating</b>								
	<b>81000</b> Water-General Revenue	2,842,741	-	(2,842,741)	3,173,422	-	(3,173,422)	(330,681)	Includes 7% User Rate increase (Bulk Water)
	<b>81020</b> Water-Administration	74,500	2,071,497	1,996,997	71,338	2,279,393	2,208,055	211,058	Bulk Water increase
	<b>81030</b> Water-Training	-	18,580	18,580	-	23,580	23,580	5,000	
	<b>81050</b> Water-Customer Billing&Collect	-	37,775	37,775	-	40,663	40,663	2,888	
	<b>81110</b> Water-Flushing	-	32,420	32,420	-	32,420	32,420	-	
	<b>81120</b> Water-Valve Maintenance	-	25,552	25,552	-	25,552	25,552	-	
	<b>81140</b> Water-System Repairs	-	129,151	129,151	-	129,151	129,151	-	
	<b>81620</b> Water-Buildings	-	8,162	8,162	-	8,240	8,240	78	
	<b>81630</b> Water-Small Tools	-	7,883	7,883	-	7,883	7,883	-	
	<b>81640</b> Water-Equipment	-	5,253	5,253	-	5,255	5,255	2	
	<b>81650</b> Water-Vehicles	-	16,418	16,418	-	16,418	16,418	-	
	<b>81710</b> Water-Fiscal Services-Transfrs	-	564,550	564,550	-	676,205	676,205	111,655	Increase Reserve transfer.
	<b>81910</b> Water-Service Connections	84,000	84,000	-	84,000	84,000	-	-	
	<b>81920</b> WO-New Water Meters	39,000	39,000	-	39,000	39,000	-	-	
<b>81</b>	<b>Water Operating</b>	<b>3,040,241</b>	<b>3,040,241</b>	<b>-</b>	<b>3,367,760</b>	<b>3,367,760</b>	<b>-</b>	<b>-</b>	

**Town of Sidney  
2026-2030 Financial Plan**

***Sewer Operating Fund Summary***

The Sewer Operating Fund provides for Sidney's share of operating the Unified Treatment Plant, which has provided sewage treatment to the Peninsula for over 20 years, as well as the maintenance and replacement of the collection system.

The recent cost of infrastructure replacement projects has increased long-term cost projections for maintaining our Sewer assets, including both the collection mains and pump stations. To ensure that the Sewer Fund remains financially sustainable, the annual transfer to the replacement reserve needs to be increased over the next several years.

Total cost to operate the Sewer Utility is approximately \$200,000 higher in 2026, primarily due to increases in the Unified Treatment Plant cost and replacement reserve transfers. This increase is being funded from a combination of User Fees and the Infrastructure Replacement Levy.

A long overdue review of the Sewer Rate structure was initiated in late 2025 and was approved by Council in early 2026. The goal of the review was to ensure financial sustainability by raising sufficient revenues in a way that is aligned with the utility's cost structure. The new rate structure – which follows on from a very successful Water rate structure implementation in 2021 – will impact the mix of Sewer rate charges for the upcoming year.

The following rate changes have been approved:

- The Infrastructure Levy (Parcel Tax) has been standardized for all types of property, and will be set at \$100 per parcel.
  - Previously, this rate was \$130 per individual parcel, and \$65 per strata unit.
- The minimum quarterly charge for Sewer has been replaced with a fixed charge per unit, similar to the change that was made for Water.
- The User Fee will now be a variable charge (again similar to Water) and will decrease from \$10.70 per 1,000 gallons of water used.

## Town of Sidney 2026 Financial Plan: Fund Summary

**FUND:** Sewer Operating Fund

**DESCRIPTION:** Operations of the Sewer Utility for the Town, with net funding from sewer user fees and parcel taxes.

**PROGRAM DETAILS:** Net operating expenditures for the Town of Sidney's Sewer Utility.

<b>FINANCIAL SUMMARY</b>	<b>Budget 2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b>Other Revenue</b>						
TAXES	587,730.	653,080.	672,673.	692,853.	713,639.	735,048.
FEES, RATES & SERVICE CHARGES	35,700.	36,500.	35,700.	36,414.	37,142.	37,884.
RESERVE & INTERFUND TRANSFERS	5,000.	5,000.	.	.	.	.
OTHER REVENUE	7,000.	7,000.	7,140.	7,283.	7,429.	7,578.
<b>Total Revenue before User Charges</b>	<b>635,430.</b>	<b>701,580.</b>	<b>715,513.</b>	<b>736,550.</b>	<b>758,210.</b>	<b>780,510.</b>
<b>Operating Expenditures</b>						
PERSONNEL	349,880.	363,036.	370,191.	378,542.	387,094.	395,852.
CONTRACTED SERVICES & EQUIPMENT	2,115,259.	2,240,966.	2,254,374.	2,298,651.	2,343,812.	2,389,877.
MATERIALS, SUPPLIES & EQUIPMENT	118,716.	118,466.	120,127.	122,330.	124,578.	126,870.
OTHER EXPENSES & ALLOCATIONS	97,020.	99,051.	99,502.	101,492.	103,522.	105,592.
RESERVE & INTERFUND TRANSFERS	415,109.	445,050.	546,600.	651,200.	758,900.	779,900.
<b>Total Expenditures</b>	<b>3,095,984.</b>	<b>3,266,569.</b>	<b>3,390,794.</b>	<b>3,552,215.</b>	<b>3,717,906.</b>	<b>3,798,091.</b>
USER CHARGES	2,460,554.	2,564,989.	2,675,281.	2,815,665.	2,959,696.	3,017,581.
Percentage Change		4.24%	4.30%	5.25%	5.12%	1.96%

<b>Town of Sidney 2026 Financial Plan: Fund Detail</b>						
<b>FUND: Sewer Operating</b>						
<b>SUB-FUNCTION</b>	<b>2025 Net Budget</b>	<b>2026 Net Budget</b>	<b>2027 Net Budget</b>	<b>2028 Net Budget</b>	<b>2029 Net Budget</b>	<b>2030 Net Budget</b>
<b>Net Expenditures</b>						
<b>82000-Sewer General Revenue</b>	(3,055,284.)	(3,225,069.)	(3,355,094.)	(3,515,801.)	(3,680,764.)	(3,760,207.)
<i>change from prior year</i>		(169,785.)	(130,025.)	(160,707.)	(164,963.)	(79,443.)
<b>82020-Sewer Administration</b>	240,498.	245,098.	251,114.	257,283.	263,612.	270,103.
<i>change from prior year</i>		4,600.	6,016.	6,169.	6,329.	6,491.
<b>82030-Sewer Training</b>	16,657.	19,845.	20,242.	20,647.	21,060.	21,481.
<i>change from prior year</i>		3,188.	397.	405.	413.	421.
<b>82050-Sewer Customer Billing &amp; Collection</b>	7,016.	7,016.	7,156.	7,298.	7,444.	7,592.
<i>change from prior year</i>		.	140.	142.	146.	148.
<b>82110-Sewer Preventative Maintenance</b>	42,513.	45,763.	46,679.	47,613.	48,565.	49,537.
<i>change from prior year</i>		3,250.	916.	934.	952.	972.
<b>82120-System Repairs/Inflow &amp; Infiltration</b>	225,897.	250,897.	227,686.	231,041.	234,462.	237,952.
<i>change from prior year</i>		25,000.	(23,211.)	3,355.	3,421.	3,490.
<b>82210-Preventative Mtce-Lift Stations</b>	73,995.	76,587.	78,118.	79,681.	81,274.	82,899.
<i>change from prior year</i>		2,592.	1,531.	1,563.	1,593.	1,625.
<b>82220-Repairs - Lift Stations</b>	33,964.	33,964.	34,644.	35,337.	36,044.	36,765.
<i>change from prior year</i>		.	680.	693.	707.	721.
<b>82630-Sewer Small Tools &amp; Safety Supplies</b>	6,424.	6,424.	6,541.	6,660.	6,782.	6,905.
<i>change from prior year</i>		.	117.	119.	122.	123.
<b>82640-Sewer Equipment</b>	12,861.	12,878.	13,136.	13,398.	13,666.	13,938.
<i>change from prior year</i>		17.	258.	262.	268.	272.
<b>82650-Sewer Vehicles &amp; Mobile Equipment</b>	57,350.	57,350.	58,497.	59,668.	60,861.	62,079.
<i>change from prior year</i>		.	1,147.	1,171.	1,193.	1,218.
<b>82710-Sewer Fiscal Services - Transfers</b>	2,338,109.	2,469,247.	2,611,281.	2,757,175.	2,906,994.	2,970,956.
<i>change from prior year</i>		131,138.	142,034.	145,894.	149,819.	63,962.
<b>Total Net Expenditures</b>	.	.	.	.	.	.
<i>change from prior year</i>		.	.	.	.	.

### 2025 to 2026 Revenue & Expenditure Comparison by Function

Subfunction	2025 Budget			2026 Budget			Net	Comments
	Revenues	Expenses	Net	Revenues	Expenses	Net	Change	
<b>82 Sewer Operating</b>								
82000 Sewer-General revenue	3,055,284	-	(3,055,284)	3,225,069	-	(3,225,069)	(169,785)	Rates review; Infrastructure Reserve levy
82020 Sewer-Administration	5,000	245,498	240,498	-	245,098	245,098	4,600	
82030 Sewer-Training	-	16,657	16,657	-	19,845	19,845	3,188	
82050 Sewer-Customer Billing&Collect	-	7,016	7,016	-	7,016	7,016	-	
82110 Sewer-Preventative Maintenance	-	42,513	42,513	-	45,763	45,763	3,250	
82120 Sewer-Repairs/I&I	-	225,897	225,897	5,000	255,897	250,897	25,000	Supp: \$25K
82210 Sewer-Lift Statn Prevnt Maint	-	73,995	73,995	-	76,587	76,587	2,592	
82220 Sewer-Lift Station Repairs	-	33,964	33,964	-	33,964	33,964	-	
82630 Sewer-Small Tools	-	6,424	6,424	-	6,424	6,424	-	
82640 Sewer-Equipment	-	12,861	12,861	-	12,878	12,878	17	
82650 Sewer-Vehicles	-	57,350	57,350	-	57,350	57,350	-	
82710 Sewer-Fiscal Services-Tranfrs	-	2,338,109	2,338,109	-	2,469,247	2,469,247	131,138	Reserve Trsf & Treatment Plant Ops.
82910 Connections	32,000	32,000	-	32,000	32,000	-	-	
82920 Summergate Lift	3,700	3,700	-	4,500	4,500	-	-	
<b>82 Sewer Operating</b>	<b>3,095,984</b>	<b>3,095,984</b>	<b>-</b>	<b>3,266,569</b>	<b>3,266,569</b>	<b>-</b>	<b>-</b>	

## CAPITAL BUDGETS

The Town undertakes varying levels of capital expenditure from year to year. These expenditures are generally for either the renewal or replacement of existing assets, such as our infrastructure network, or for the purchase and addition of new assets.

Capital expenditures are funded from a variety of sources, including internal reserves, grants, borrowing, and a certain amount of current taxes and user fees. The level of current taxes being applied to capital projects has been reduced over the past three years, as the Town took advantage of external funding sources; however, as those external sources are limited, the financial plan has included more property tax funding over the next five years, which has an impact on the proposed tax increase.

Included in this section are the following materials to support the capital budget in the 2026-2030 Financial Plan:

- 5-year listing of all projects to be undertaken.
- Capital projects by year for 2026. This shows total costs for the year, as well as the funding sources.

Please see a companion document for descriptions of all Capital projects in the 5-year financial plan.

**Please note: Over the course of budget deliberations, several projects were not approved, some projects were deferred to a future year, and several others were funded from different (non-tax) sources as part of the overall reductions to the tax impact.**

## 5 Year Capital Project Listing

Project - Description	2026	2027	2028	2029	2030
ADM-08-001 - Annual Workspace Efficiency Upgrades	5,000	5,000	5,000	5,000	5,000
ADM-24-002 - Staff Gym Updates	2,500	2,500	2,500	2,500	2,500
COM-08-003 - Computer Replacement Plan	251,000	176,000	173,000	17,000	160,000
COM-09-003 - Computer Equipment Fund	5,000	5,000	5,000	5,000	5,000
POL-09-005 - RCMP Furnishings	15,000	15,000	15,000	15,000	15,000
POL-19-002 - RCMP Kitchen Upgrades	-	15,000	-	-	-
POL-20-003 - RCMP Window Replacement	-	-	-	50,000	-
POL-21-001 - RCMP Internal Door Security	-	-	30,000	-	-
POL-21-003 - RCMP Flooring Replacement	30,000	-	-	-	-
POL-22-001 - RCMP Miscellaneous Security Upgrades	-	-	-	-	50,000
FIR-08-003 - Fire Department Equipment	26,750	26,750	26,750	26,750	26,750
FIR-08-004 - Fire Vehicle Replacement Plan	-	-	180,000	1,500,000	-
FIR-21-002 - Fire Dept. In Station Alerting	-	16,750	-	-	-
ENG-08-003 - Engineering Equipment	8,665	4,500	4,500	4,500	4,500
PWG-08-005 - Underground Wiring	20,000	20,000	20,000	20,000	20,000
PWG-08-011 - Green Technology Applications	10,000	10,000	10,000	10,000	10,000
PWG-09-002 - Public Works Equipment	10,000	10,000	10,000	10,000	10,000
PWG-09-003 - Transportation Vehicles	345,000	250,000	382,500	365,000	60,000
PWG-16-003 - Public Works Administration Building Design	200,000	200,000	-	-	-
PWG-16-006 - Small Packer-Garbage Truck	-	100,000	-	-	-
PWG-17-003 - Public Works Wash Bay	50,000	-	-	-	-
PWG-19-001 - Annual Workspace Efficiency-Public Works/Parks	3,000	3,000	3,000	3,000	3,000
PWG-19-002 - Solar Panels-Iroquois Food Bank	-	-	-	-	80,000
PWG-25-001 - Town Hall Boiler Replacement	-	-	-	250,000	-
PWG-25-006 - Underground Inventory Storage Shelter	25,000	-	-	-	-
PWG-26-001 - Water fountain / mist station	189,000	-	-	-	-
PWG-26-002 - ArtSea building - exterior repairs	15,000	-	-	-	-
PWG-26-003 - GPR Scanning of Waterfront Walkway	50,000	-	-	-	-
PWG-26-005 - Left Turn Lane on Seventh St. for Access to Mariner Mall	-	15,000	-	-	-
PWG-26-006 - New Pre-Manufactured Office Module for Public Works	450,000	-	-	-	-
PWG-27-001 - Waterfront Wooden Bollard Replacement	-	20,000	20,000	20,000	20,000
PWG-27-002 - Bollard Lighting at Divers Point	-	15,000	-	-	-
PWG-28-001 - GNSS Receiver Replacement	-	-	20,000	-	-
PWG-29-001 - Town Streetlight at Northbrook and Weiler	-	-	-	15,000	-
PWG-29-002 - Mini Excavator	-	-	-	50,000	-
RDS-08-010 - Downtown Street Lighting	30,000	30,000	30,000	30,000	30,000
RDS-12-011 - Infrastructure Plan Projects Years 2-5	-	931,100	-	763,800	1,415,400
RDS-15-006 - Infra Plan-Seventh Street Sidewalk, from Brethour Ave to Henry Ave	149,500	-	-	-	-

### 5 Year Capital Project Listing (continued)

Project - Description	2026	2027	2028	2029	2030
RDS-16-001 - Downtown Curb Returns	35,000	35,000	35,000	-	-
RDS-16-030 - Utility Kiosk Beautification Wraps	15,000	15,000	15,000	15,000	15,000
RDS-18-015 - Street Light Replacement	20,000	20,000	20,000	20,000	20,000
RDS-19-002 - Canora Rd Improvements, Ocean Ave - Summergate Blvd	100,000	1,009,000	1,985,600	1,889,500	-
RDS-19-012 - Infra Plan Sidewalk, Curb, Paving – Malaview from 3rd to 5th	538,000	-	-	-	-
RDS-19-017 - Infra Plan-McDonald Park-Fire Lane#2-Pat Bay Hwy	1,547,300	-	-	-	-
RDS-21-002 - Infra Plan Henry, Fifth St to Fourth St	-	112,400	-	-	-
RDS-21-009 - James White-Pat Bay Hwy to Corner	-	-	-	682,900	-
RDS-22-006 - Miscellaneous Active Transportation Improvements	30,000	30,000	30,000	30,000	30,000
RDS-22-008 - Bike Racks	5,000	5,000	5,000	5,000	5,000
RDS-22-011 - Survey Monument Replacement and Maintenance	10,000	10,000	10,000	10,000	10,000
RDS-23-002 - Infra Plan Fifth St Sidewalk – Ocean to Weiler	150,000	-	-	-	-
RDS-24-005 - Beacon West Road Improvements	86,000	-	-	-	-
RDS-24-006 - Accessibility Improvements	40,000	20,000	20,000	20,000	20,000
RDS-25-001 - Pathway Improvements Between Beacon Avenue West and Jahn	60,000	-	-	-	-
RDS-25-002 - Fifth St Bus Stop Improvements	75,000	-	-	-	-
RDS-25-005 - New Street Lighting James White Blvd/Sidney Ave	100,000	-	-	-	-
RDS-25-007 - Bus Stop Improvements	-	5,000	5,000	5,000	5,000
RDS-25-008 - Contract Patch Paving	60,000	30,000	30,000	30,000	30,000
RDS-25-009 - Allbay Rd - Adding Gravel Shoulder	25,000	-	-	-	-
RDS-25-011 - White Birch Road Cul-de-Sac Improvements	203,400	-	-	-	-
RDS-26-001 - Beacon Avenue Traffic Signal Upgrades	75,000	75,000	75,000	-	-
RDS-26-002 - Infra Plan - Rothesay Paving, from Third St to End	88,600	-	-	-	-
RDS-26-003 - Infra Plan - Fifth St Curb and Sidewalk, from Malaview to Amelia	406,800	-	-	-	-
RDS-26-004 - Infra Plan - Ocean Ave W Curb and Sidewalk, from Canora to Barnes	100,000	-	1,200,000	-	-
RDS-26-005 - Infra Plan - Resthaven at Amelia Pedestrian Crossing	-	-	-	-	64,400
RDS-26-006 - Infra Plan - Third Street Road Work- Lovell to Whidby	94,400	-	-	-	-
RDS-26-008 - Paving Beacon and Resthaven - at Save-On Parking Lot Entrance	15,000	-	-	-	-
RDS-26-009 - Sidewalk at 10434 Bowerbank	-	30,000	-	-	-
RDS-26-010 - Veterans Crosswalk Repainting	10,000	-	-	-	-
RDS-27-001 - Streetlight Condition Assessment	-	40,000	-	-	-
TRN-26-001 - 9843 Fourth Street - New Driveway	15,000	50,000	-	-	-
DNP-13-002 - Ferry Terminal Marine Structures	-	-	-	150,000	-
DNP-13-003 - Ferry Terminal Building Improvements	-	-	-	1,000,000	-
DNP-15-001 - Bevan Fishing Pier Rehabilitation	-	-	650,000	-	-
DNP-22-001 - Griffith Wharf Removal	-	-	-	-	150,000
DNP-24-001 - Beacon Wharf Repairs	-	450,000	-	-	-

### 5 Year Capital Project Listing (continued)

Project - Description	2026	2027	2028	2029	2030
DNP-25-001 - Tulista Park Boat Launch Review and Maintenance Plan	100,000	-	-	-	-
DRA-12-003 - Infrastructure Plan Projects Years 2-5	-	-	-	-	-
DRA-17-001 - Town Hall Foundation Drainage	-	-	-	100,000	-
DRA-18-003 - Infra Plan-McDonald Park Rd Storm	399,700	-	-	-	-
DRA-20-004 - Infra Plan-James White Drainage, Seventh St to Swiftsure PI	-	-	1,198,900	-	-
DRA-25-001 - 2021 Courser Dr Catch Basin	60,000	-	-	-	-
DRA-25-002 - Jahn Place Pathway Drain Replacement	463,700	-	-	-	-
DRA-25-004 - White Birch Road Storm Drain Repair	549,100	-	-	-	-
DRA-26-001 - Infra Plan - Skylark Lane Drainage	86,600	-	-	-	-
DRA-26-002 - Pat Bay Highway Ditch cleaning	50,000	-	-	-	-
PRK-08-005 - Parks Equipment	10,000	10,000	10,000	10,000	10,000
PRK-08-008 - Parks Vehicles	230,000	60,000	-	-	85,000
PRK-17-010 - Tulista Park Picnic Shelter Replacement	148,780	-	-	-	-
PRK-19-001 - Rathdown Park Redevelopment	550,000	-	-	-	75,000
PRK-19-005 - Mermaid Park- Playground Equipment	-	30,000	-	-	-
PRK-21-001 - Pickleball Courts	-	-	-	-	250,000
PRK-23-001 - Philip Brethour Park Design & Park Improvements	471,000	-	-	-	-
PRK-23-004 - Lochside Waterfront Walkway Hedge Replacement	20,000	20,000	20,000	-	-
PRK-24-002 - Iroquois Park - Pave Pathways	-	-	120,000	-	-
PRK-24-003 - Iroquois Park Shade Element	-	75,000	-	-	-
PRK-24-005 - Seaport Park - Replace Stairwell to Beach	30,000	-	-	-	-
PRK-24-008 - Accessible Beach Access	-	-	30,000	-	-
PRK-24-011 - Repair Aboveground Tree Wells on Beacon	28,646	-	-	-	-
PRK-25-001 - Replace Tulista Park Washrooms	-	-	300,000	-	-
PRK-25-002 - Resthaven Park Pathway Repaving	60,000	-	-	-	-
PRK-26-001 - Glass Beach Safety Improvements	68,723	-	-	-	-
PRK-26-002 - Eastview Park Landscape Refresh	-	-	60,000	-	-
PRK-26-003 - Iroquois Park Fenced Dog Area	40,000	-	-	-	-
PRK-27-001 - Beacon Park Shade Element	-	75,000	-	-	-
PRK-27-002 - Lochside Waterfront Walkway Slope Maintenance Equipment	-	70,000	-	-	-
PRK-27-003 - Iroquois Park Bottle Fill Station	-	10,000	-	-	-
PRK-27-004 - Eastview Park Boardwalk	-	-	-	300,000	-
PRK-30-001 - Totem Park Pole and Landscaping	-	-	-	-	100,000
SNR-24-001 - SHOAL Centre Kitchen Updates	-	34,000	-	-	-
SNR-24-002 - SHOAL Centre Building Updates	10,000	56,000	-	-	-
SNR-26-001 - SHOAL Centre Network Upgrades	80,000	-	-	-	-
	9,251,164	4,247,000	6,756,750	7,429,950	2,786,550

### 5 Year Capital Project Listing (continued)

Project - Description	2026	2027	2028	2029	2030
WAT-08-001 - Water Equipment	10,000	10,000	10,000	10,000	10,000
WAT-08-004 - Water Vehicles	-	60,000	60,000	-	-
WAT-12-003 - Infrastructure Plan Projects Years 2-5	-	653,100	1,131,400	842,800	894,800
WAT-15-001 - Hydrant Upgrades	26,950	10,000	10,000	10,000	10,000
WAT-17-001 - Meter Replacement Program	150,000	100,000	100,000	100,000	100,000
WAT-20-001 - Lochside Watermain Replacement	70,000	-	112,500	-	-
WAT-21-001 - Infra Plan Amelia, Fire Lane #3 to Easement	785,000	-	-	-	-
WAT-24-003 - Infra Plan Water-Shoreacres Road	-	38,000	-	-	-
WAT-25-001 - Watermain Replacement Weiler (Lochside - Hwy)	470,000	-	-	-	-
WAT-26-001 - Rothesay Watermain Replacement	25,200	-	-	-	-
WAT-28-001 - New Fire Hydrant Peter Grant Park	-	-	40,000	-	-
	<b>1,537,150</b>	<b>871,100</b>	<b>1,463,900</b>	<b>962,800</b>	<b>1,014,800</b>
SEW-08-001 - Sewer Equipment	10,000	10,000	10,000	10,000	10,000
SEW-08-004 - Sewer Vehicles	100,000	-	20,000	-	75,000
SEW-12-002 - Infrastructure Plan Projects Years 2-5	-	807,800	488,500	1,197,400	1,196,300
SEW-15-001 - Pump Station Spare Pump	10,000	-	-	-	-
SEW-16-001 - Access Hatches-Pump Stations	50,000	-	-	-	-
SEW-18-003 - Infra Plan Sewer-Harbour Pump Station	1,150,000	1,250,000	-	-	-
SEW-20-002 - Infra Plan-James White Sewer, Seventh St to James White West	265,000	-	785,000	-	-
SEW-22-001 - Infra Plan Sewer Frost Ave, Pat Bay Hwy from SMH21 to SMH 22	200,000	-	-	-	-
SEW-22-003 - Infra Plan Sewer Weiler Ave, Pat Bay Hwy from SMH86 to SMH87	200,000	-	-	-	-
SEW-24-003 - Infra Plan Sewer - Mills Road	200,000	-	-	-	-
SEW-24-004 - Sewer Pump Stations	320,300	-	-	-	-
SEW-25-001 - Jahn Place Pathway Sewer Realignment	200,000	-	-	-	-
SEW-26-001 - Beacon Ave Sanitary Sewer Upgrade	100,000	-	-	-	-
	<b>2,805,300</b>	<b>2,067,800</b>	<b>1,303,500</b>	<b>1,207,400</b>	<b>1,281,300</b>
<b>134 Projects</b>	<b>13,593,614</b>	<b>7,185,900</b>	<b>9,524,150</b>	<b>9,600,150</b>	<b>5,082,650</b>

## 2026 Capital Projects with Funding Sources

2026 CAPITAL PROJECTS	Funding Sources							
	Budget	Taxes / UB Fees	CFWD	Reserves	Grants	Debt	Fees/ Other	Total Funding
ADM-08-001 - Annual Workspace Efficiency Upgrades	5,000	1,240	3,760	-				5,000
ADM-24-002 - Staff Gym Updates	2,500	2,500		-				2,500
COM-08-003 - Computer Replacement Plan	251,000			251,000				251,000
COM-09-003 - Computer Equipment Fund	5,000	5,000		-				5,000
POL-09-005 - RCMP Furnishings	15,000		9,530	-			5,470	15,000
POL-21-003 - RCMP Flooring Replacement	30,000	1,328	13,065	-	4,667		10,940	30,000
FIR-08-003 - Fire Department Equipment	26,750	25,195	1,555	-				26,750
ENG-08-003 - Engineering Equipment	8,665	5,525	3,140	-				8,665
PWG-08-005 - Underground Wiring	20,000	10,000	10,000	-				20,000
PWG-08-011 - Green Technology Applications	10,000			10,000				10,000
PWG-09-002 - Public Works Equipment	10,000	5,040	4,960	-				10,000
PWG-09-003 - Transportation Vehicles	345,000			345,000				345,000
PWG-16-003 - Public Works Yard Design	200,000		14,600	30,400	155,000			200,000
PWG-17-003 - Public Works Wash Bay	50,000			50,000				50,000
PWG-19-001 - Annual Workspace Efficiency-Public Works/Parks	3,000		3,000	-				3,000
PWG-25-006 - Underground Inventory Storage Shelter	25,000			25,000				25,000
PWG-26-001 - Water Fountain / Mist Station	189,000		11,689	30,311	126,000		21,000	189,000
PWG-26-002 - ArtSea Building - Exterior Repairs	15,000	15,000		-				15,000
PWG-26-003 - GPR scanning of Waterfront Walkway	50,000			50,000				50,000
PWG-26-006 - New Pre-Manufactured Office Module for Public Works	450,000			-		450,000		450,000
RDS-08-010 - Downtown Street Lighting	30,000	30,000		-				30,000
RDS-15-006 - Infra Plan-Seventh Street SW, Brethour to Henry	149,500			149,500				149,500
RDS-16-001 - Downtown Curb Returns	35,000			35,000				35,000
RDS-16-030 - Utility Kiosk Beautification Wraps	15,000			15,000				15,000
RDS-18-015 - Street Light Replacement	20,000		7,735	12,265				20,000
RDS-19-002 - Canora Rd Improvements, Ocean Ave - Summergate	100,000			100,000				100,000
RDS-19-012 - Infra Plan SW, Curb, Paving – Malaview from 3rd to 5th	538,000			538,000				538,000
RDS-19-017 - Infra Plan-McDonald Park-Fire Lane#2-Pat Bay Hwy	1,547,300			1,547,300				1,547,300
RDS-22-011 - Survey Monument Replacement and Maintenance	10,000	10,000		-				10,000
RDS-22-006 - Miscellaneous Active Transportation Improvements	30,000			19,000	11,000			30,000
RDS-22-008 - Bike Racks	5,000			2,500			2,500	5,000
RDS-23-002 - Infra Plan Fifth St Sidewalk – Ocean to Weiler	150,000			130,000			20,000	150,000
RDS-24-005 - Beacon West Road Improvements	86,000			86,000				86,000
RDS-24-006 - Accessibility Improvements	40,000	20,000		20,000				40,000
RDS-25-001 - Pathway Improvements - Beacon Avenue W. - Jahn Place	60,000			60,000				60,000
RDS-25-002 - Fifth St Bus Stop Improvements	75,000			75,000				75,000
RDS-25-005 - New Street Lighting James White Blvd/Sidney Ave	100,000			100,000				100,000
RDS-25-008 - Contract Patch Paving	60,000			60,000				60,000
RDS-25-009 - Allbay Rd - Adding Gravel Shoulder	25,000			25,000				25,000
RDS-25-011 - White Birch Road Cul-de-Sac Improvements	203,400		60,000	143,400				203,400
RDS-26-001 - Beacon Avenue Traffic Signal Upgrades	75,000			75,000				75,000
RDS-26-002 - Infra Plan - Rothesay Paving, from Third St to end	88,600			88,600				88,600
RDS-26-003 - Infra Plan -Fifth St Curb and Sidewalk, Malaview to Amelia	406,800			-		406,800		406,800
RDS-26-004 - Infra Plan - Ocean Ave W Curb and SW, Canora to Barnes	100,000			-		100,000		100,000
RDS-26-006 - Infra Plan - Third Street Road Work- Lovell to Whidby	94,400			94,400				94,400
RDS-26-008 - Paving Beacon and Resthaven - at Save-On Parking Lot Entrance	15,000			15,000				15,000
RDS-26-010 - Veterans Crosswalk Repainting	10,000	10,000		-				10,000

## 2026 Capital Projects with Funding Sources

2026 CAPITAL PROJECTS	Funding Sources							Total
	Budget	Taxes / UB Fees	CFWD	Reserves	Grants	Debt	Fees/ Other	
TRN-26-001 - 9843 Fourth Street - New Driveway	15,000			15,000				15,000
DNP-25-001 - Tulista Park Boat Launch Review and Maintenance Plan	100,000			50,000			50,000	100,000
DRA-18-003 - Infra Plan-McDonald Park Rd Storm	399,700			399,700				399,700
DRA-25-001 - 2021 Courser Dr Catch Basin	60,000			60,000				60,000
DRA-25-002 - Jahn Place Pathway Drain Replacement	463,700			463,700				463,700
DRA-25-004 - White Birch Road Storm Drain Repair	549,100			539,100			10,000	549,100
DRA-26-001 - Infra Plan - Skylark Lane Drainage	86,600			86,600				86,600
DRA-26-002 - Pat Bay Highway Ditch cleaning	50,000			50,000				50,000
PRK-08-005 - Parks Equipment	10,000	3,500	6,500	-				10,000
PRK-08-008 - Parks Vehicles	230,000			230,000				230,000
PRK-17-010 - Tulista Park Picnic Shelter Replacement	148,780			148,780				148,780
PRK-19-001 - Rathdown Park Redevelopment	550,000			460,000			90,000	550,000
PRK-23-001 - Philip Brethour Park Design & Park Improvements	471,000			471,000				471,000
PRK-23-004 - Lochside Waterfront Walkway Hedge Replacement	20,000	20,000		-				20,000
PRK-24-005 - Seaport Park - Replace Stairwell to Beach	30,000	20,000	10,000	-				30,000
PRK-24-011 - Repair Aboveground Tree Wells on Beacon	28,646			28,646				28,646
PRK-25-002 - Resthaven Park Pathway Repaving	60,000			60,000				60,000
PRK-26-001 - Glass Beach Safety Improvements	68,723		18,723	50,000				68,723
PRK-26-003 - Iroquois Park Fenced Dog Area	40,000			40,000				40,000
SNR-24-002 - SHOAL Centre Building Updates	10,000			10,000				10,000
SNR-26-001 - SHOAL Centre Network Upgrades	80,000			80,000				80,000
	<b>9,251,164</b>	<b>184,328</b>	<b>178,257</b>	<b>7,425,202</b>	<b>296,667</b>	<b>956,800</b>	<b>209,910</b>	<b>9,251,164</b>
WAT-08-001 - Water Equipment	10,000	1,000	9,000	-				10,000
WAT-15-001 - Hydrant Upgrades	26,950	10,000	16,950	-				26,950
WAT-17-001 - Meter Replacement Program	150,000			150,000				150,000
WAT-20-001 - Lochside Watermain Replacement	70,000			70,000				70,000
WAT-21-001 - Infra Plan Amelia, Fire Lane #3 to Easement	785,000			785,000				785,000
WAT-25-001 - Watermain Replacement Weiler (Lochside - Hwy)	470,000			470,000				470,000
WAT-26-001 - Rothesay Watermain replacement	25,200			25,200				25,200
	<b>1,537,150</b>	<b>11,000</b>	<b>25,950</b>	<b>1,500,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,537,150</b>
SEW-08-001 - Sewer Equipment	10,000	9,600	400	-				10,000
SEW-08-004 - Sewer Vehicles	100,000			100,000				100,000
SEW-15-001 - Pump Station Spare Pump	10,000		10,000	-				10,000
SEW-16-001 - Access Hatches-Pump Stations	50,000		50,000	-				50,000
SEW-18-003 - Infra Plan Sewer-Harbour Pump Station	1,150,000			150,000	1,000,000			1,150,000
SEW-20-002 - Infra Plan-James White Sewer, Seventh St to James White West	265,000			265,000				265,000
SEW-22-001 - Infra Plan Sewer Frost Ave, Pat Bay Hwy from SMH21 to SMH 22	200,000			200,000				200,000
SEW-22-003 - Infra Plan Sewer Weiler Ave, Pat Bay Hwy from SMH86 to SMH87	200,000			200,000				200,000
SEW-24-003 - Infra Plan Sewer - Mills Road	200,000			200,000				200,000
SEW-24-004 - Sewer Pump Stations	320,300			320,300				320,300
SEW-25-001 - Jahn Place Pathway Sewer Realignment	200,000			200,000				200,000
SEW-26-001 - Beacon Ave Sanitary Sewer Upgrade	100,000			100,000				100,000
	<b>2,805,300</b>	<b>9,600</b>	<b>60,400</b>	<b>1,735,300</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>2,805,300</b>
	<b>13,593,614</b>	<b>204,928</b>	<b>264,607</b>	<b>10,660,702</b>	<b>1,296,667</b>	<b>956,800</b>	<b>209,910</b>	<b>13,593,614</b>

