



2026-2030 **FINANCIAL** PLAN

Adopted by Council May 2026



The City of Nanaimo is situated on the Traditional Territory of the Snuneymuxw First Nation.

This budget document provides an overview of the 2026-2030 Financial Plan, including the City of Nanaimo's integrated planning process and 2026 budget.



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2026-2030 FINANCIAL PLAN QUICK FACTS

Budget Highlights

The 2026–2030 Financial Plan (Financial Plan) outlines strategic investment in services and infrastructure to support a growing community of over 100,000 residents and the stewardship of more than \$4.8 billion in assets (as of 2021). Departmental business plans and project initiatives are aligned with the City's Integrated Action Plan, reinforcing the City's commitment to achieving the five key goals identified in City Plan: Nanaimo Reimagined.

Supporting the Five Goal Areas:

A Green Nanaimo – Resilient and Regenerative Ecosystems

- NAC Dehumidification Improvement project: This project will renew end-of-life assets at the Nanaimo Aquatic Centre (NAC) while incorporating components that significantly reduce the facility's greenhouse gas (GHG) emissions. The upgrades align with the City's climate action goals and support long-term sustainability by improving energy efficiency and reducing environmental impact.
- Sustainability Initiatives: Continued investment in programs that promote energy efficiency, climate awareness, and community-led environmental stewardship, including:
 - Building Benchmarking
 - Cool It! Program
 - Community Environmental Sustainability Project Grant Program.

A Connected Nanaimo – Equitable Access & Mobility

- Multi-Modal Infrastructure: Investment to strengthen an inclusive and accessible transportation network, including:
 - Increased funding to provide resources to improve active transportation networks
 - Secure bike parking facilities
 - Pedestrian improvements such as flashers, audible signals and new sidewalks.

A Healthy Nanaimo – Community Wellbeing & Livability

- RCMP Staffing Expansion: Addition of 12 new RCMP members, phased in at four per year starting in 2025, to address community growth and increased demand for public safety services.
- Community Safety Officers Program: The program's expansion will conclude with the onboarding of four final team members, completing the addition of ten new staff over the past two years to strengthen service delivery.
- Affordable Housing Support: Ongoing contributions to the Housing Legacy Reserve Fund to fund initiatives and projects that increase access to safe, stable housing for vulnerable populations.
- Leisure Economic Access Pass (LEAP): Continued funding to ensure equitable access to recreation programs and facilities for children, youth and families.
- Recreational Infrastructure Investments: Ongoing renewal and development of amenities, including:
 - New washroom facilities at Maffeo Sutton Park.
 - Phase 3 improvements at Westwood Lake, including accessibility upgrades.
 - Loudon Park Improvement project.
 - Amenity buildings in the Stadium District.

An Empowered Nanaimo – Reconciliation, Representation & Inclusion

- Arts and Culture Investment: Operating grants for key cultural venues such as the Port Theatre, Nanaimo Museum, and Nanaimo Art Gallery. Increased funding for culture operating grants and culture project grants and continued funding for downtown event revitalization.
- Public Art Initiatives: Continued funding for the Temporary Public Art Program and specific installations or renewals in the Stadium District, Colliery Dam Park, Mansfield Park and Harewood Park.

- Reconciliation Events: Ongoing support for events to recognize National Indigenous People Day and Truth and Reconciliation Day.

A Prosperous Nanaimo – Thriving & Resilient Economy

- Nanaimo Prosperity Corporation: Funding to support efforts in promoting Nanaimo’s economic vitality and investment opportunities.
- Tourism Nanaimo: Continued support for the City’s designated Destination Marketing Organization as it shapes Nanaimo’s tourism landscape.
- Technology and Innovation: Investment in the development of a multi-year technology roadmap and digital strategy to guide secure, transparent, and cost-effective adoption of new technologies. Funding will also support the implementation of tech-based services to streamline City processes.



2026 Operating Budget

\$228.6 million will be spent for annual operating and maintenance resources that deliver day-to-day City services.

2026 Property Tax Increase

General Asset Management Reserve	1.0%
General Property Tax Increase	5.4%
Total Municipal Taxes	6.4%

2026 User Fee Increases

Sanitary Sewer User Fees	4.0%
Water User Fees	5.0%
Sanitation User Fees	5.0%

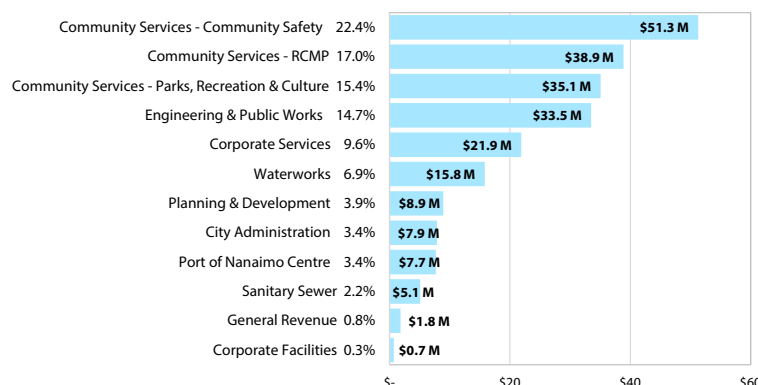
Impact on a Typical Home

Assessment - Average Home	2025	2026	\$ Change	% Change
Property Taxes	\$790,349	\$797,225	\$6,876	0.9%
Municipal User Fees	\$3,091	\$3,287	\$196	6.4%
Water Fees ¹	532	558	26	5.0%
Sewer Fees	172	178	6	4.0%
Sanitation Fees	241	253	12	5.0%
Total Municipal Taxes & User Fees	\$4,036	\$4,276	\$240	

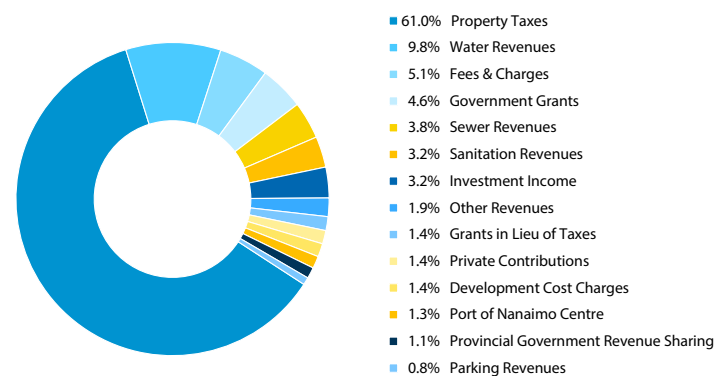
¹ Based on 3 year average seasonal usage
Assumes a single family home with average Class 1 assessment change
Numbers are rounded

Based on a \$797,225 assessed value (average per BC Assessment for Nanaimo), the 2026 increase for property taxes and user fees on an average house with an average Class 1 assessment change is \$240.

This excludes amounts collected for the Vancouver Island Regional Library (VIRL), the Regional District of Nanaimo (RDN), School District 68, hospital, Municipal Finance Authority and BC Assessment.



2026 Revenue



\$295.7 million provides funding for the City’s day-to-day operations, projects, contributions to reserves and the Vancouver Island Regional Library (VIRL). \$180.4 million (including parcel taxes) of funding is from property taxes excluding property taxes collected for the RDN, School District 68, hospital, Municipal Finance Authority and BC Assessment.

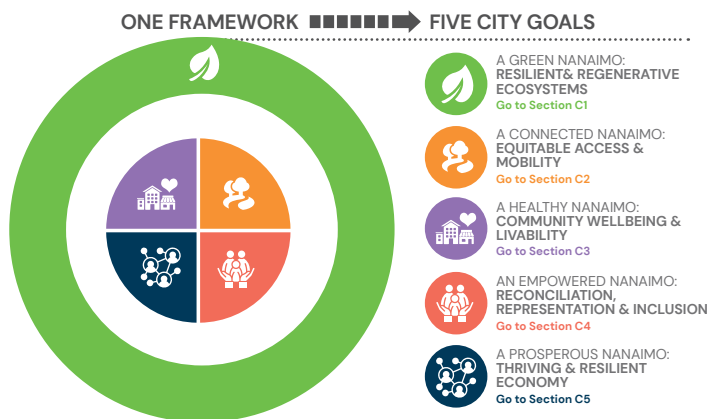
FINANCIAL PLANNING FRAMEWORK

The City's integrated planning framework connects distinct but complementary processes to align resources with Council's goals – helping deliver services and initiatives that matter the most to the community.

City Plan: Nanaimo Reimagined

In July 2022, Council adopted City Plan: Nanaimo Reimagined (City Plan). City Plan adopts the Doughnut Economics model (pictured below) as a framework for achieving its vision and articulates its focus through five goals. The five goals provide the organizing structure for policies in the City Plan.

[View City Plan](#)



The Integrated Action Plan is a supporting document to City Plan and serves as a guiding document for Council to consider allocation through annual budgeting in order to strategically support priority actions.

[View Integrated Action Plan](#)

Council Strategic Framework

In June 2023, Council endorsed their 2023-2026 Council Strategic Framework. The Framework reflects six key focus areas that will serve to guide Council's decision-making in the years ahead.

Implementing City Plan Action Plans and Key City Management Plans

Develop Action Plans that will help guide Council's priority setting & implementation of City Plan over the term and into the future.

Social, Health and Public Safety Challenges

Continue to implement the Downtown Safety Action Plan and support the Nanaimo Systems Planning Organization, while continuing to advocate to senior levels of government for support.

Maintaining and Growing Current Services

Ensure that the City continues to plan for, maintain and grow its services while ensuring we are fiscally responsible and responsive to our community's evolving needs.

Capital Projects

Recognize the capital projects, both large and small, that will contribute to service and quality of life improvements across the City and commit to working to plan and resource future key capital projects.

Communicating with the Community

Commit to communication that is based on the principles of transparency, accountability and accessibility; understanding the importance of engaging with our community and stakeholders and ensuring we are responsive to their needs and concerns.

Governance and Corporate Excellence

Ensure that good governance and corporate excellence continue to be foundational to our work, allowing the City to provide excellent service delivery and innovative, expeditious information-based decision making.

Planning for the Future: 20 Year Investment Plan and Asset Management Update

In June 2023, City staff presented an update to the 20-Year Investment Plan and the Asset Management Plan to the Finance and Audit Committee. This update outlines how the City plans to invest in infrastructure and services over the long term, including funding strategies to support growth and maintain service levels.

Highlights from the plan include:

- Continued annual 1% increases to property taxes for the General Asset Management Reserve Fund through 2028.
- Delaying the planned reduction in water user fee increases until the next plan update.
- Completing a Development Cost Charges (DCC) review and adopting a new bylaw.
- Funding major capital projects under development through borrowing.
- Decommissioning infrastructure that no longer serves its purpose.
- Enhancing the City's Asset Management System, including:
 - Continuing to develop levels of service.
 - Continued implementation and development of Cartegraph, the City's asset management software.

Work is now underway to update the plans with a presentation to Council and the public anticipated for spring 2027.

[View the 20 Year Investment Plan and Asset Management Plan Update](#)

Development Cost Charge (DCC) Review

The City undertook an update to the Development Cost Charge (DCC) Bylaw, which was last revised in 2018. At the February 23, 2026 Council meeting, Council directed staff to proceed with a phased implementation of a new DCC program and the introduction of Amenity Cost Charges (ACCs).

Implementation timeline:

- May 2026: Adoption of a Amenity Cost Charges (ACC) bylaw with an implementation date of January 2029.
- January 2027: Adoption of a new DCC bylaw establishing updated rates for sanitary sewer, drainage, water distribution, water supply, parks, and roads.
- January 2028: Adoption of a DCC bylaw for establishing rates for police facilities and fire protection facilities.



As required under provincial legislation, each new DCC or ACC bylaw will include a 12 month in-stream protection period from its adoption (implementation) date.

Departmental Business Plans

Departmental business plans are updated annually to outline how each department will support the City's strategic objectives and inform annual budget requests. These regular updates ensure that business plans remain current and responsive to emerging issues, challenges, and changing conditions.

10 Year Project Plans

The City's 10-year project plans identify the budgets required to renew infrastructure, expand capacity to support growth, and implement Council's strategic priorities. Projects are categorized as either operating or capital in accordance with the City's Capital Expenditure Policy. These plans are updated annually to reflect changes in cost estimates, scope, or timing, and to incorporate new priorities or objectives.

Financial Plan

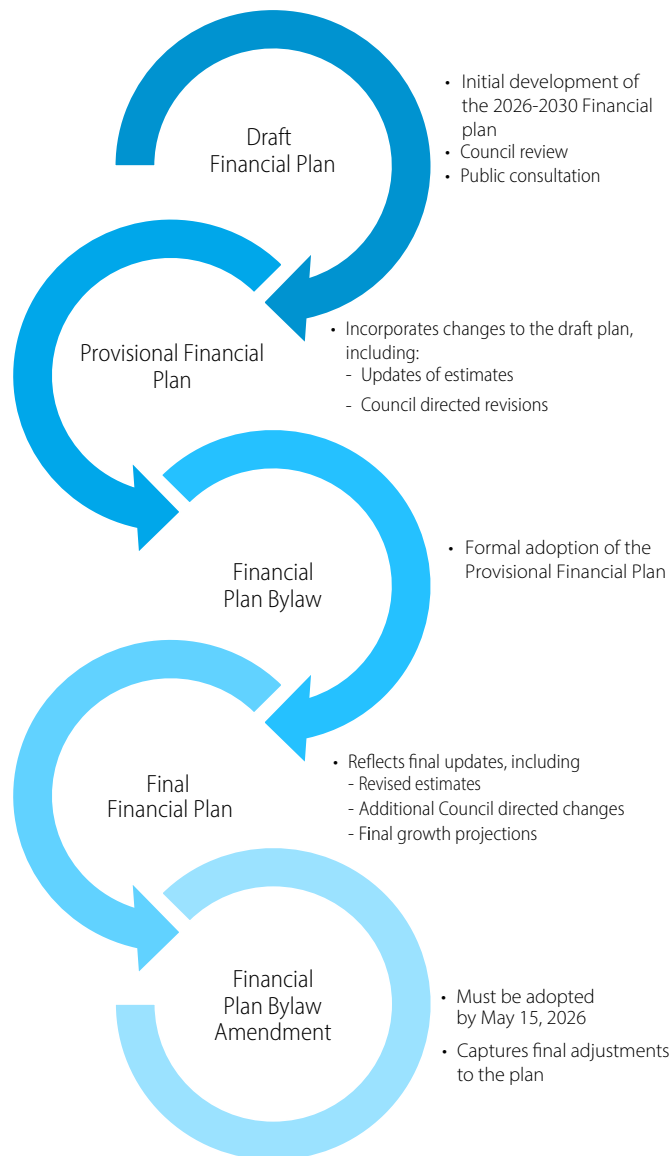
Updated annually, the City's five-year financial plan outlines budgeted revenues and expenditures to support:

- Delivery of day-to-day services to the community
- Investment in infrastructure
- Implementation of strategic initiatives
- Advancement of long-term funding strategies.



FINANCIAL PLAN PROCESS

2026-2030 Financial Plan Process



FINANCIAL PLAN OVERVIEW

The City's core responsibilities include delivering essential local government services to residents. These services encompass police and fire protection, solid waste collection, and the management of roads, drainage, sanitary sewer systems, waterworks, and parks infrastructure. In addition, the City provides a wide range of leisure and cultural services.

As a regulatory authority, the City oversees business licensing, building permits and inspections, land use planning, development approvals, and subdivision services. Some services - such as library operations and sewer treatment - are delivered through partnerships with other governments and external boards.

Annual Operating and Project Planning

The City's financial planning is structured around two key components:

- Departmental Business Plans: These outline the resources required to support ongoing operations and service delivery.
- Project Plans: These identify the funding and resources needed for infrastructure renewal, new construction, and strategic initiatives.

Operating budgets, often referred to as "base" budgets, are developed using a modified zero-based budgeting approach. This means that, with few exceptions (e.g., approved permanent staffing), all expenditures must be justified each budget cycle.

Key Budget Assumptions

The Financial Plan incorporates the following assumptions for years two to five, unless more specific data is available:

- Expenditures: A 2% annual increase aligning with the Bank of Canada's and the Government of Canada's inflation-control target of maintaining CPI inflation at the 2% midpoint of its 1–3% range over the medium term.
- Revenue: A 1% annual increase is anticipated for fees, charges, and sales of service. Other revenue sources are expected to remain stable.



Most City employees are represented by two unions:

- Canadian Union of Public Employees (CUPE Local 401)
- International Association of Fire Fighters (IAFF Local 905)

The City and the IAFF reached a two-year agreement covering January 1, 2025 – December 31, 2026, in November 2025. The IAFF agreement includes wage increases of 5.0% in 2025 and 4.5% in 2026.

The City and CUPE reached a three-year deal covering January 1, 2026 – December 31, 2028, in March 2026. The CUPE agreement includes wage increase of 4.0% in each of the three years. Due to the timing of the settlement, funding for the new contract is included in the Financial Plan under committed contingency.

KEY BUDGET DRIVERS

The City continues to experience steady population growth, which drives the demand for municipal services and infrastructure investment. Ongoing densification and housing demand – despite recent construction slows- are expected to generate development and the need for capital infrastructure. Inflation in British Columbia has largely stabilized, with year-over-year consumer price increases returning to levels near the Bank of Canada's 2% target. While core inflation remains slightly elevated, the overall moderation in price growth from the peaks of 2022–2023 provides a more predictable environment for cost forecasting. However, upward pressure on materials and supplies and service contracts may persist due to lingering inflationary effects and current broader economic uncertainty in energy prices and supply chains.

2026 Key Budget Drivers

The four primary budget drivers for 2026 are:

- 1. Wages and benefits** - Several factors are contributing to increased wage and benefit costs:
 - Funding for new contracts and management increases.
 - Increase in benefit rates.
 - 2026 marks the first full year of funding for positions added in 2025, including:
 - Six new Community Safety Officers (CSOs)
 - A half-time Steno position supporting the CSO team
 - New roles in Finance and Planning & Development
 - Ongoing pay scale progression for 20 new firefighters hired in 2023, and 20 new firefighters hired in 2025
 - Additional staffing positions in 2026, including:
 - Four new CSOs effective April 1
 - Two new municipal support positions in Police Services effective January 1

To manage operating surplus and reflect current staffing realities, the City has not budgeted for a full staff complement in 2026.



- 2. RCMP Contract** - The 2026 budget includes funding for four new members budgeted to start at the end of the year and a full year of funding for four members that were budgeted to start in late 2025. Similar to staffing, the RCMP contract has been adjusted to reflect anticipated vacancies and to help reduce operating surplus.

- 3. Asset Management** - With over \$4.8 billion in municipal assets, planning for long-term replacement is essential. The 2026 budget includes a 1% increase to the General Asset Management Reserve Fund contribution to support future infrastructure renewal.

- 4. Project Expenditures** - In 2025, base funding was temporarily reduced by \$795,456 due to the rescheduling of Phase 2 of the Commercial Street Implementation project. For 2026 base funding has been restored and increased by 5%. Base project funding is increased annually by 5%, consistent with the 20-Year Investment Plan to address asset growth and inflation.

Significant budget changes are provided on the next page.



Expenditure Increases/(Decreases)		
Asset Management		\$ 1,627,000
Garbage Collection Services - Parks Operations		190,000
Insurance - Corporate		154,000
Internal Support - Sewer/Water		(291,000)
IT Software & Subscriptions		415,000
NFR - Clothing & Footwear		(105,000)
Project Expenditures		
2025 Base Funding Reduction	795,000	
Base Funding	<u>441,000</u>	1,236,000
RCMP Contract (budgeted at 90% of total contract)		2,218,000
Systems Planning Organization - Grant		(480,000)
Public Works - After Hours Security & Support Services		130,000
Transportation - Traffic Signal Mgmt		
Software		(104,000)
Wages and Benefits ¹		6,468,000
Subtotal Expenditure Increases		\$ 11,458,000
Revenue (Increases)/Decreases		
Aquatics - Fees, Programs, Facility Rentals ²		\$ 121,000
Investment Income		(100,000)
RDN Recreational Sharing Agreement		(103,000)
Tax Penalties & Interest		(175,000)
Subtotal Revenue Increases		\$ (257,000)
Funding (Increase)/Decrease from Reserves		
Transfer from Special Initiatives Reserve - Property Tax Reduction		100,000
Subtotal Funding Decreases		\$ 100,000
Other Changes		\$ 249,000
Net Change		\$ 11,550,000
Less: Impact of Growth & Supplements		
Supplementary Property Assessments	(156,000)	
Estimated Growth	<u>1,426,000</u>	1,270,000
Net Impact		\$ 10,280,000

Dollars are rounded to nearest \$1,000

¹ Includes 4 new CSO's April 1, 2026, 2 new Police Services Support positions January 1, 2026

² Less transfer to Facility Development Reserve Fund

2026 REVENUES

The City generates revenue from a variety of sources, with the majority coming from property taxes and user fees and charges. Additional revenue streams include grants, interest income, and contributions under the Regional Parks Agreement.

For 2026, total projected revenues are estimated at \$295.7 million, with:

- 61.0% derived from property taxes
- 24.7% from user fees and charges

These revenues support a wide range of municipal priorities, including:

- Operating and maintenance expenditures
- Capital project investments
- Annual contributions to infrastructure renewal reserves
- Funding for the Vancouver Island Regional Library (VIRL)

Property taxes remain the City's primary revenue source for services, with \$180.4 million budgeted for 2026 (including parcel taxes). This represents an increase of \$11.6 million over 2025, excluding the VIRL contribution.

Projected Property Tax Increases

The City's Financial Plan is based on the best available information at the time of development and includes a contingency for future CUPE and IAFF contract negotiations.

Looking beyond 2026, the budget incorporates known changes and reasonable assumptions. Annual updates will reflect:

- Collective agreement settlements
- Operational adjustments
- Population growth
- Inflationary pressures
- Evolving community priorities

Several significant initiatives are currently in various stages of planning and development. While these projects are not yet included in the current Project Plan, they are being actively considered. If and when they proceed, funding is expected to come fully or partially through borrowing.

As project scopes, estimated costs, and timelines are refined, updates will be incorporated into future Financial Plans.

Projects under consideration include:

- Nanaimo RCMP Detachment Expansion
- South End Community Centre
- Waterfront Walkway (Departure Bay section)
- Beban Park Master Plan & Facility Implementation Plan

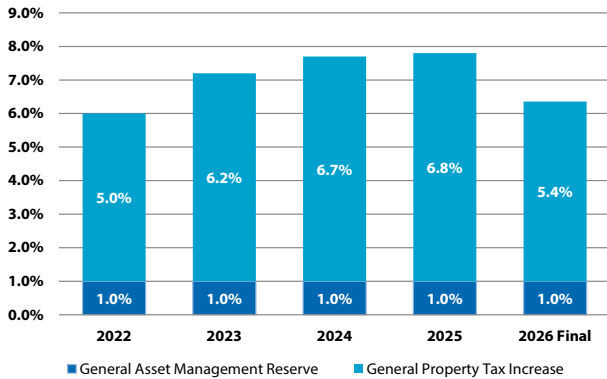
These projects reflect the City's commitment to enhancing infrastructure, public safety, recreation, and community connectivity.

Year	General Asset Management Reserve	General Property Tax Increase	Total Municipal Taxes
2026	1.0%	5.4%	6.4%
2027	1.0%	6.8%	7.8%
2028	1.0%	3.9%	4.9%
2029	0.0%	4.3%	4.3%
2030	0.0%	2.8%	2.8%

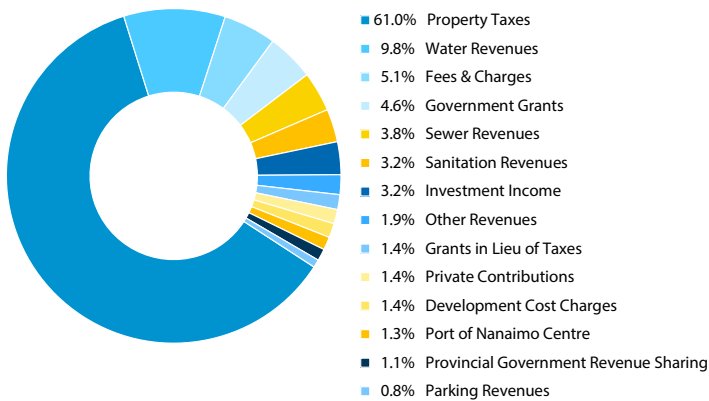
2026 User Fee Increases

Sanitary Sewer User Fees	4.0%
Water User Fees	5.0%
Sanitation User Fees	5.0%

Property Tax History



Revenue Breakdown



Taxation

Property taxes account for 61.0% of the City’s projected revenues for 2026 and serve as the primary funding source for the majority of municipal services. In British Columbia, all property owners are required to pay property taxes based on the assessed value of their property unless specifically exempted by provincial statute. Property assessments within the City are conducted by BC Assessment, a provincial Crown Corporation responsible for classifying and valuing all real property in British Columbia.

User Fees

Under the Community Charter, municipalities are authorized to establish fees and charges through bylaws to recover the reasonable costs of providing services. The City has implemented user fees for a variety of services, including:

- Parks and recreation programs and facilities
- Parking
- Animal control
- Water, sewer, and garbage utilities



Development Cost Charges (DCCs)

DCCs are levied on land developers to help fund infrastructure required to support growth. These charges offset a portion of the capital costs associated with expanding services to accommodate new development.

DCCs are established by bylaw under the Local Government Act, and the City currently collects them for the following infrastructure categories:

- Roads
- Drainage
- Sanitary sewer
- Water
- Parkland

An update to the City’s DCC Bylaw has been completed. The new bylaws will revise existing rates and expand the scope of DCCs to include Police and Fire services, ensuring that future growth contributes to the cost of essential protective services.

Grants

In addition to project-specific grants, the City receives annual funding through various programs, including the Provincial Traffic Fine Revenue Sharing agreement. The City also receives grants in lieu of taxes from properties owned by the federal or provincial governments, their agencies, and private utilities operating within municipal boundaries.

Casino Revenue

Since November 1999, the City has received 10% net earnings from a local casino operation.

Operating Revenue by Department

	Actual 2025	2026	2027	Budget 2028	2029	2030
REVENUES (\$)						
City Administration	\$ 45,958	\$ 172,951	\$ 67,573	\$ 48,251	\$ 69,334	\$ 185,102
Community Services:						
Community Safety	6,803,166	6,600,836	6,674,474	6,689,832	6,788,567	6,945,964
Parks, Recreation & Culture	10,635,535	10,305,582	10,620,693	10,705,226	10,797,172	10,890,036
RCMP	-	-	-	-	-	-
Corporate Facilities	31,404	13,200	13,332	13,465	13,600	13,736
Corporate Services	858,967	858,600	861,966	865,367	868,799	872,267
Engineering & Public Works	10,299,543	10,771,656	10,486,453	10,520,748	10,518,178	10,722,397
Planning & Development	4,313,676	3,833,000	3,871,330	3,910,043	3,949,143	3,988,636
Port of Nanaimo Centre	4,369,450	4,674,034	4,295,247	4,049,857	4,230,987	4,416,080
Sanitary Sewer	10,876,923	11,407,720	11,964,801	12,657,597	13,393,537	13,949,278
Waterworks	27,927,403	29,014,314	30,397,118	31,458,867	32,624,456	33,360,493
General Revenue	184,882,125	195,603,682	209,856,202	219,611,650	228,985,226	235,858,180
Total Annual Operating Revenues	\$ 261,044,150	\$ 273,255,575	\$ 289,109,189	\$ 300,530,903	\$ 312,238,999	\$ 321,202,169

Excludes all project revenue, grants in lieu allocated to VIRL, SD68 contributions and statutory reserves.



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ISLAND RAIDER
VANCOUVER B.C.

2026 OPERATING EXPENDITURES

The City's annual operating expenditures support the day-to-day delivery of services to the community. For 2026, operating costs are projected at \$228.6 million, reflecting the resources required to maintain service levels across all departments.

The City consists of five divisions, with departments and their respective sections organized to enhance coordination, improve efficiency and better respond to community needs.

City Administration

- CAO's Office
- Human Resources
- Legislative Services
- Communications

Community Services

- Police Services
- Nanaimo Fire Rescue
- Parks, Recreation and Culture - Facilities, Parks and Natural Areas, Recreation and Culture
- Public Safety - Bylaw Enforcement, Parking, Community Safety Officers, Social Development

Corporate Services

- Finance
- Information Technology
- Corporate and Business Development - Economic Development, Real Estate, Tourism, Vancouver Island Conference Centre, Strategic Projects

Engineering and Public Works

- Engineering – Facilities Asset Management, Capital Projects, Infrastructure Planning, Transportation
- Public Works – Cemeteries, Drainage, Fleet, Solid Waste Management, Transportation, Sanitary Sewer, Waterworks



Planning and Development

- Community Planning, Sustainability, Business Licensing & Permit Centre, Current Planning, Subdivision, Development Engineering & Environmental Protection, Building Inspections

Operating Expenditures by Department

	Actual 2025	2026	2027	Budget 2028	2029	2030
EXPENDITURES (\$)						
City Administration	\$ 6,766,854	\$ 7,875,105	\$ 7,499,836	\$ 7,548,032	\$ 7,696,770	\$ 8,238,868
Community Services:						
Community Safety	45,762,620	51,282,085	53,455,518	54,804,233	56,831,569	58,405,392
Parks, Recreation & Culture	34,467,363	35,157,138	35,648,480	35,924,946	36,481,465	36,850,556
RCMP	32,624,166	38,858,197	43,711,140	45,279,097	46,878,909	48,478,072
Corporate Facilities	773,056	711,870	717,943	722,590	730,452	736,902
Corporate Services	17,260,416	21,889,990	24,917,555	27,693,542	29,951,821	31,804,272
Engineering & Public Works	31,205,126	33,492,119	34,089,786	35,985,439	38,239,434	38,842,042
Planning & Development	6,932,544	8,926,561	8,246,224	8,301,356	8,406,758	8,485,587
Port of Nanaimo Centre	7,285,975	7,709,107	6,276,984	5,266,126	5,448,536	5,814,352
Sanitary Sewer	4,866,135	5,101,855	5,270,340	5,593,829	5,956,069	6,086,030
Waterworks	14,406,571	15,813,332	16,278,585	17,085,820	17,962,758	18,360,383
General Revenue	2,009,396	1,823,311	1,769,736	1,771,368	1,773,017	1,774,683
Annual Operating Expenditures	\$ 204,360,222	\$ 228,640,670	\$ 237,882,127	\$ 245,976,378	\$ 256,357,558	\$ 263,877,139
Internal Cost Allocations	(8,469,919)	(8,755,061)	(8,905,922)	(9,054,991)	(9,218,089)	(9,379,435)
Internal Charges to Asset						
Renewal Reserves	(4,716,390)	(4,945,010)	(4,667,025)	(4,972,795)	(5,147,504)	(5,267,893)
Internal Debt Repayment	(491,010)	(559,264)	(583,157)	(574,156)	(565,154)	(556,153)
Total Annual Operating Expenditures after Allocations and Charges	\$ 190,682,903	\$ 214,381,335	\$ 223,726,023	\$ 231,374,436	\$ 241,426,811	\$ 248,673,658
Staffing (FTEs) - Municipal	752.0	759.2	759.2	759.2	759.2	759.2
Staffing (FTEs) - RCMP	169.0	172.0	176.0	176.0	176.0	176.0

Excludes all project expenditures and VIRL.

For 2026 to 2030 contingency for the new CUPE contract and management increases is budgeted in committed contingency under Corporate Services.



Employee Base – Full Time Equivalent (FTE) Analysis

The City budgets for a full staffing complement across all departments to support service delivery. However, two exceptions are reflected in the Financial Plan:

- RCMP Contract: Due to a history of staffing vacancies, only 90% of the projected contract cost is budgeted for 2026, increasing to 95% for the years 2027 through 2030. This approach helps minimize annual operating surpluses.
- Wage Contingency: A negative wage contingency of \$1.0 million has been included in the 2026 General Fund budget to account for vacancies that typically occur throughout the year.

New Positions

The Financial Plan includes 14 new positions, 10 in 2026 and 4 in 2027.

- 12 new RCMP members, phased over three years with four member added annually starting in 2025.
- Four new Community Safety Officers in 2026.
- Two new police support positions in 2026.
- One position transitioned from an RCMP role to a municipal staff position.

FTE Schedule

	2022	2023	2024	2025	2026
City Administration	31.0	33.0	33.0	33.0	33.0
Corporate Services & Facilities	80.0	80.0	82.0	84.0	81.0
Planning & Development	58.0	59.0	58.0	57.0	57.0
Community Services - Parks, Recreation & Culture	136.7	139.8	145.0	145.7	150.9
Community Services - Community Safety	202.4	226.3	235.1	263.8	270.8
Engineering & Public Works	119.2	121.2	124.2	125.2	123.2
Sanitary Sewer	9.8	10.8	10.8	10.8	10.8
Waterworks	31.5	32.5	32.5	32.5	32.5
Total Municipal FTEs	668.6	702.6	720.6	752.0	759.2
RCMP	158.0	161.0	164.0	169.0	172.0
Total FTEs	826.6	863.6	884.6	921.0	931.2

Includes only permanent full-time and part-time employees



2026-2030 DEPARTMENTAL OPERATING BUDGETS



Each year, departments update their business plans for the upcoming year as part of the budget development process to support budget requests. Individual business plans are available separately and provide detailed information for each department, including:

- Department overview including organizational chart
- Level of service
- 2025 achievements
- 2026 opportunities and considerations
- 2026 key initiatives
- 2026 – 2030 draft operating budgets

A breakdown of each department's final operating budget is provided. Items to note include the following:

- For 2026 to 2030 expenditure budget related to the new CUPE contract and management increases is budgeted in committed contingency under Corporate Services.
- Funding drawn from reserves to support operating expenditures is not reflected as revenue, as it is considered a financing source rather than an operating revenue.

City Administration Budget

	2025		Budget					
	Actuals	2025	2026	2027	2028	2029	2030	
Revenues								
Chief Administration Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications	175	-	-	-	-	-	-	
Corporate Legal Expenditures	23,941	25,000	35,000	35,350	35,704	36,061	36,422	
Human Resources	8,073	8,070	12,300	12,423	12,547	12,673	12,799	
Legislative Services	13,770	24,000	125,651	19,800	-	20,600	135,881	
Annual Operating Revenues	\$ 45,959	\$ 57,070	\$ 172,951	\$ 67,573	\$ 48,251	\$ 69,334	\$ 185,102	
Expenditures								
Chief Administration Office	\$ 659,147	\$ 754,948	\$ 759,060	\$ 765,250	\$ 769,111	\$ 775,705	\$ 782,646	
Communications	698,843	683,337	693,335	698,914	702,508	711,248	717,873	
Corporate Legal Expenditures	413,135	450,000	450,000	459,000	468,180	477,544	487,095	
Human Resources	2,363,354	2,623,524	2,559,510	2,560,309	2,582,978	2,615,944	2,665,361	
Legislative Services	2,632,376	3,294,369	3,413,200	3,016,363	3,025,255	3,116,329	3,585,893	
Annual Operating Expenditures	\$ 6,766,855	\$ 7,806,178	\$ 7,875,105	\$ 7,499,836	\$ 7,548,032	\$ 7,696,770	\$ 8,238,868	
Net Annual Operating Expenditures	\$ 6,720,896	\$ 7,749,108	\$ 7,702,154	\$ 7,432,263	\$ 7,499,781	\$ 7,627,436	\$ 8,053,766	

Community Services - Community Safety Budget

	2025		2026		Budget		2029		2030	
	Actuals				2027	2028				
Revenues										
Community Safety Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nanaimo Fire Rescue	2,067,087	1,842,740	1,988,815	2,044,189	2,024,507	2,087,855	2,209,509			
Police Services	2,053,463	1,981,435	1,881,525	1,889,075	1,896,701	1,904,402	1,912,181			
Public Safety	2,682,617	2,445,825	2,730,496	2,741,210	2,768,624	2,796,310	2,824,274			
Annual Operating Revenues	\$ 6,803,167	\$ 6,270,000	\$ 6,600,836	\$ 6,674,474	\$ 6,689,832	\$ 6,788,567	\$ 6,945,964			
Expenditures										
Community Safety Administration	\$ 83,858	\$ 154,888	\$ 150,821	\$ 154,845	\$ 156,991	\$ 158,511	\$ 159,522			
Nanaimo Fire Rescue	31,089,769	30,337,649	33,548,288	35,418,844	36,755,403	38,538,920	40,069,527			
Police Services	8,409,339	9,371,920	9,848,385	9,995,993	10,051,156	10,186,171	10,123,908			
Public Safety	6,179,654	6,860,559	7,734,591	7,885,836	7,840,683	7,947,967	8,052,435			
Annual Operating Expenditures	\$ 45,762,620	\$ 46,725,016	\$ 51,282,085	\$ 53,455,518	\$ 54,804,233	\$ 56,831,569	\$ 58,405,392			
Net Annual Operating Expenditures	\$ 38,959,453	\$ 40,455,016	\$ 44,681,249	\$ 46,781,044	\$ 48,114,401	\$ 50,043,002	\$ 51,459,428			

Community Services - Parks, Recreation and Culture Budget

	2025	Budget					
	Actuals	2025	2026	2027	2028	2029	2030
Revenues							
Parks, Recreation & Culture							
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aquatic Operations	2,972,569	2,898,794	2,742,281	2,977,515	3,007,290	3,037,364	3,067,739
Arena Operations	2,156,123	1,876,250	1,952,900	1,972,429	1,992,153	2,012,074	2,032,194
Civic Properties	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Community Development	1,383,310	1,383,310	1,486,619	1,486,619	1,486,619	1,486,619	1,486,619
Culture & Events	25,003	21,000	32,600	29,326	23,054	23,284	23,517
Facilities Planning & Maintenance	-	-	-	-	-	-	-
Parks & Facilities Administration	-	-	-	-	-	-	-
Parks Operations	810,074	679,794	758,794	789,328	797,222	805,195	813,246
Recreation & Culture Administration	21,465	15,000	13,000	13,130	13,261	13,394	13,528
Recreation Operations	3,242,991	3,131,613	3,295,388	3,328,346	3,361,627	3,395,242	3,429,193
Annual Operating Revenues	\$ 10,635,535	\$ 10,029,761	\$ 10,305,582	\$ 10,620,693	\$ 10,705,226	\$ 10,797,172	\$ 10,890,036
Expenditures							
Parks, Recreation & Culture							
Administration	\$ 503,572	\$ 582,283	\$ 582,699	\$ 590,326	\$ 598,595	\$ 602,197	\$ 607,659
Aquatic Operations	7,705,482	7,589,678	7,409,766	7,522,737	7,589,826	7,699,773	7,792,134
Arena Operations	3,260,677	3,041,776	3,154,187	3,183,468	3,217,749	3,255,036	3,299,894
Civic Properties	36,269	31,957	37,205	37,803	38,384	39,034	39,666
Community Development	38,103	54,500	54,500	54,500	54,500	54,500	54,500
Culture & Events	3,088,666	3,184,076	3,360,125	3,413,835	3,432,859	3,530,192	3,546,172
Facilities Planning & Maintenance	1,330,852	1,369,783	1,194,975	1,233,446	1,217,135	1,259,632	1,247,184
Parks & Facilities Administration	117,416	109,858	111,365	112,460	113,243	114,948	116,380
Parks Operations	10,970,138	11,147,305	11,721,704	11,894,264	12,006,518	12,168,924	12,314,691
Recreation & Culture Administration	219,482	220,711	222,906	226,060	228,937	232,764	236,317
Recreation Operations	7,196,708	6,964,832	7,307,706	7,379,581	7,427,200	7,524,465	7,595,959
Annual Operating Expenditures	\$ 34,467,365	\$ 34,296,759	\$ 35,157,138	\$ 35,648,480	\$ 35,924,946	\$ 36,481,465	\$ 36,850,556
Net Annual Operating Expenditures	\$ 23,831,830	\$ 24,266,998	\$ 24,851,556	\$ 25,027,787	\$ 25,219,720	\$ 25,684,293	\$ 25,960,520

Community Services - RCMP Budget

	2025 Actuals	2025	2026	2027	Budget			
					2028	2029	2030	
Revenues								
RCMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures								
RCMP	\$ 32,624,166	\$ 36,640,026	\$ 38,858,197	\$ 43,711,140	\$ 45,279,097	\$ 46,878,909	\$ 48,478,072	
Annual Operating Expenditures	\$ 32,624,166	\$ 36,640,026	\$ 38,858,197	\$ 43,711,140	\$ 45,279,097	\$ 46,878,909	\$ 48,478,072	
Net Annual Operating Expenditures	\$ 32,624,166	\$ 36,640,026	\$ 38,858,197	\$ 43,711,140	\$ 45,279,097	\$ 46,878,909	\$ 48,478,072	

Corporate Facilities Budget

	2025 Actuals	2025	2026	2027	Budget			
					2028	2029	2030	
Revenues								
Corporate Facilities	\$ 31,404	\$ 19,270	\$ 13,200	\$ 13,332	\$ 13,465	\$ 13,600	\$ 13,736	
Annual Operating Revenues	\$ 31,404	\$ 19,270	\$ 13,200	\$ 13,332	\$ 13,465	\$ 13,600	\$ 13,736	
Expenditures								
Corporate Facilities	\$ 773,056	\$ 699,624	\$ 711,870	\$ 717,943	\$ 722,590	\$ 730,452	\$ 736,902	
Annual Operating Expenditures	\$ 773,056	\$ 699,624	\$ 711,870	\$ 717,943	\$ 722,590	\$ 730,452	\$ 736,902	
Net Annual Operating Expenditures	\$ 741,652	\$ 680,354	\$ 698,670	\$ 704,611	\$ 709,125	\$ 716,852	\$ 723,166	

Corporate Services Budget

	2025		Budget				
	Actuals	2025	2026	2027	2028	2029	2030
Revenues							
Corporate Services Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate & Business Development	459,233	443,000	534,400	534,524	534,649	534,775	534,902
Finance	142,915	130,200	135,100	136,451	137,817	139,194	140,587
Information Technology	8,267	-	-	-	-	-	-
Nanaimo Prosperity Corporation	-	-	-	-	-	-	-
Port of Nanaimo Centre	4,369,450	3,787,990	4,674,034	4,295,247	4,049,857	4,230,987	4,416,080
Tourism	-	-	-	-	-	-	-
General Administration	248,552	153,200	189,100	190,991	192,901	194,830	196,778
Annual Operating Revenues	\$ 5,228,417	\$ 4,514,390	\$ 5,532,634	\$ 5,157,213	\$ 4,915,224	\$ 5,099,786	\$ 5,288,347
Expenditures							
Corporate Services Administration	\$ 289,636	\$ 314,440	\$ 318,223	\$ 320,371	\$ 321,641	\$ 325,282	\$ 327,936
Corporate & Business Development	1,003,961	1,312,749	1,375,404	1,388,816	1,403,237	1,423,167	1,439,928
Finance	5,673,144	6,291,693	6,349,769	6,319,123	6,355,191	6,435,416	6,500,663
Information Technology	6,475,870	6,862,640	7,455,387	7,461,842	7,450,270	7,665,973	7,841,072
Nanaimo Prosperity Corporation	665,000	665,000	665,000	665,000	665,000	665,000	665,000
Port of Nanaimo Centre	7,285,975	6,884,801	7,709,107	6,276,984	5,266,126	5,448,536	5,814,352
Tourism	752,653	752,653	752,653	752,653	752,653	752,653	752,653
General Administration	2,400,152	3,063,878	4,973,554	8,009,750	10,745,550	12,684,330	14,277,020
Annual Operating Expenditures	\$ 24,546,391	\$ 26,147,854	\$ 29,599,097	\$ 31,194,539	\$ 32,959,668	\$ 35,400,357	\$ 37,618,624
Net Annual Operating Expenditures	\$ 19,317,974	\$ 21,633,464	\$ 24,066,463	\$ 26,037,326	\$ 28,044,444	\$ 30,300,571	\$ 32,330,277

Engineering and Public Works Budget

	2025 Actuals	2025	2026	2027	2028	2029	2030
Revenues							
Engineering & Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering							
Capital Projects	-	-	-	-	-	-	-
Engineering Administration	35,640	2,700	2,200	2,222	2,244	2,266	2,289
Facilities Asset Management	60,000	60,000	60,000	60,600	61,206	61,818	62,436
Infrastructure Planning	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Public Works							
Public Works Support Services	852,562	1,230,000	1,136,000	1,156,560	1,186,776	1,242,944	1,332,761
Cemetery Operations	134,260	87,000	87,000	82,670	83,497	84,333	85,176
Drainage	1,955	7,985	1,385	1,413	1,441	1,470	1,499
Fleet Operations	59,244	-	-	-	-	-	-
Solid Waste Management	9,113,790	9,021,083	9,437,706	9,135,149	9,137,266	9,076,546	9,171,447
Transportation	42,092	57,022	47,365	47,839	48,318	48,801	66,789
Sanitary Sewer	10,876,923	10,308,953	11,407,720	11,964,801	12,657,597	13,393,537	13,949,278
Waterworks	27,927,403	26,675,622	29,014,314	30,397,118	31,458,867	32,624,456	33,360,493
Annual Operating Revenues	\$ 49,103,869	\$ 47,450,365	\$ 51,193,690	\$ 52,848,372	\$ 54,637,212	\$ 56,536,171	\$ 58,032,168
Expenditures							
Engineering & Public Works Administration	\$ 297,990	\$ 292,639	\$ 289,966	\$ 291,549	\$ 292,242	\$ 295,295	\$ 297,348
Engineering							
Capital Projects	2,485,722	2,700,587	2,734,521	2,764,836	2,781,094	2,817,662	2,846,636
Engineering Administration	678,727	694,906	728,203	735,091	739,678	749,253	757,004
Facilities Asset Management	493,346	490,572	488,738	492,417	494,460	500,443	504,887
Infrastructure Planning	546,624	575,296	576,851	586,847	589,308	596,147	601,337
Transportation	1,265,239	1,459,903	1,367,328	1,385,400	1,398,862	1,419,267	1,436,572
Public Works							
Public Works Support Services	2,547,356	2,854,614	2,975,449	3,700,336	5,410,263	7,448,567	7,768,528
Cemetery Operations	300,975	311,256	299,372	304,116	308,719	313,888	318,926
Drainage	2,563,540	2,624,727	2,710,787	2,735,567	2,755,161	2,786,592	2,812,899
Fleet Operations	4,026,580	3,961,966	4,031,069	4,087,451	4,140,150	4,204,952	4,266,036
Solid Waste Management	9,212,893	9,298,018	9,650,733	9,259,672	9,246,634	9,181,094	9,277,027
Transportation	6,786,134	7,626,584	7,639,102	7,746,504	7,828,868	7,926,274	7,954,842
Sanitary Sewer	4,866,135	4,637,431	5,101,855	5,270,340	5,593,829	5,956,069	6,086,030
Waterworks	14,406,571	14,737,768	15,813,332	16,278,585	17,085,820	17,962,758	18,360,383
Annual Operating Expenditures	\$ 50,477,832	\$ 52,266,267	\$ 54,407,306	\$ 55,638,711	\$ 58,665,088	\$ 62,158,261	\$ 63,288,455
Net Annual Operating Expenditures	\$ 1,373,963	\$ 4,815,902	\$ 3,213,616	\$ 2,790,339	\$ 4,027,876	\$ 5,622,090	\$ 5,256,287

Planning and Development Budget

	2025 Actuals	2025	2026	2027	2028	2029	2030
Budget							
Revenues							
Planning & Development Administration	\$ 2,117	\$ -	\$ 2,000	\$ 2,020	\$ 2,040	\$ 2,060	\$ 2,081
Building Inspections	2,681,301	2,350,500	2,300,500	2,323,505	2,346,740	2,370,207	2,393,909
Business Licensing & Permit Centre	1,395,005	1,305,000	1,375,000	1,388,750	1,402,637	1,416,663	1,430,830
Community Planning	7,610	1,500	-	-	-	-	-
Current Planning	91,096	66,000	77,500	78,275	79,058	79,849	80,648
Development Engineering & Environmental Protection	34,923	20,500	20,000	20,200	20,402	20,606	20,812
Health & Housing	-	-	-	-	-	-	-
Subdivision	51,624	52,000	58,000	58,580	59,166	59,758	60,356
Sustainability	50,000	50,000	-	-	-	-	-
Systems Planning Organization	-	-	-	-	-	-	-
Annual Operating Revenues	\$ 4,313,676	\$ 3,845,500	\$ 3,833,000	\$ 3,871,330	\$ 3,910,043	\$ 3,949,143	\$ 3,988,636
Expenditures							
Planning & Development Administration	\$ 878,515	\$ 941,801	\$ 1,197,799	\$ 1,206,111	\$ 1,211,973	\$ 1,224,722	\$ 1,235,007
Building Inspections	2,351,239	2,486,858	2,531,237	2,554,816	2,579,553	2,608,284	2,635,797
Business Licensing & Permit Centre	651,676	601,662	617,749	623,704	628,050	637,191	644,748
Community Planning	623,751	756,666	773,396	779,900	784,569	794,798	802,633
Current Planning	791,787	1,227,654	1,280,564	1,291,629	1,300,773	1,317,592	1,330,257
Development Engineering & Environmental Protection	799,950	908,729	924,141	903,574	908,680	919,647	927,750
Health & Housing	-	-	719,576	-	-	-	-
Subdivision	533,750	533,603	535,713	543,972	543,214	555,278	556,776
Sustainability	352,457	508,759	346,386	342,518	344,544	349,246	352,619
Systems Planning Organization	(50,581)	951,737	-	-	-	-	-
Annual Operating Expenditures	\$ 6,932,544	\$ 8,917,469	\$ 8,926,561	\$ 8,246,224	\$ 8,301,356	\$ 8,406,758	\$ 8,485,587
Net Annual Operating Expenditures	\$ 2,618,868	\$ 5,071,969	\$ 5,093,561	\$ 4,374,894	\$ 4,391,313	\$ 4,457,615	\$ 4,496,951



2026-2030 PROJECT PLAN

Sustainability Challenges

The City owns infrastructure with an estimated replacement value exceeding \$4.8 billion (as of 2021). Over time, this infrastructure will require renewal, and additional assets will be needed to support a growing population and evolving community needs.

The projects outlined in the Financial Plan are strategically focused on:

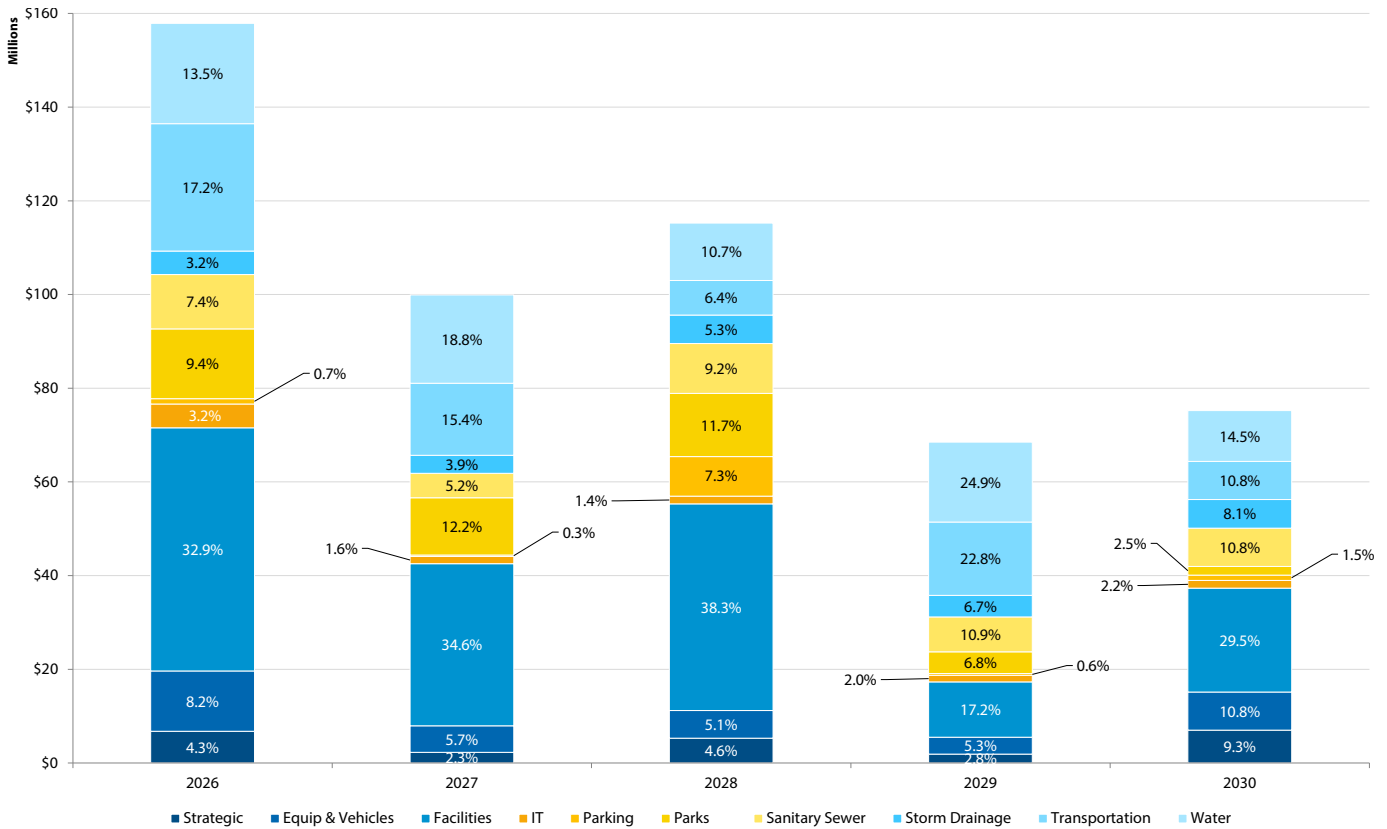
- Advancing key initiatives
- Renewing aging infrastructure
- Expanding or upgrading systems to address capacity constraints and meet regulatory requirements

Each year, as part of the project planning cycle, initiatives are prioritized based on available resources—both financial and non-financial—to ensure sustainable and responsible investment in the City’s future.

2025 Projects Carried Forward

At year end, project budgets are carried forward when a project has not been completed or when work was delayed or not started. Projects that are delayed or not started at year end and are not anticipated to proceed in the following year are typically not carried forward.

The project plan includes \$57.5 million for projects carried forward from 2025.



Definition of Capital Assets

For financial reporting purposes, City projects are classified as either capital or operating. Projects that meet the criteria outlined in the City's Capital Asset Policy -including cost thresholds - are designated as capital expenditures and recorded in the City's capital funds. Projects that are smaller in scale or fall below capitalization thresholds, are classified as operating projects and accounted for in the operating funds.

Capital assets are long-term investments that provide benefits to the community beyond one year. They support service delivery and typically require ongoing operating and maintenance funding. Examples include:

- Buildings
- Roads and bridges
- Water and sewer infrastructure
- Vehicles

The Project Plan includes both capital and operating projects.

Annual Operating Impacts of the Capital Program

The City's infrastructure renewal programs enable departments to proactively replace aging assets before they exceed their optimal service life. This approach helps avoid unnecessary increases to operating budgets caused by deteriorating infrastructure.

Each year, the City acquires new infrastructure through private development and municipal construction. While operating budgets are not automatically increased to reflect these additions, adjustments are made during the annual budget review process based on:

- Departmental work plans
- Historical cost analysis
- Specific cost data

Project Planning

The City's project planning horizon is long-term and incorporates:

- Condition assessments of existing infrastructure
- Anticipated growth and service demands
- Strategic initiatives

Lifecycle models and renewal plans are updated annually to guide investment decisions. Long-term planning identifies renewal and upgrade projects, including scope, preliminary timing, and cost estimates. For projects expected within the next five years, more detailed design work is initiated to refine scope and cost projections.

To optimize efficiency, reduce costs, and minimize disruption to residents, infrastructure within a given area is evaluated holistically to ensure all necessary work is completed concurrently.

Where appropriate, business cases are developed to outline:

- Expected outcomes and benefits
- Investment options
- Associated operating and maintenance costs

Project Funding Strategies

The City employs a range of strategies to fund its capital investment program, including:

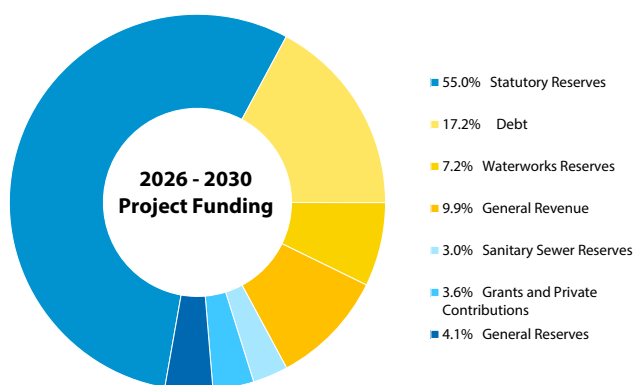
- Maintaining stable and reasonable funding levels from annual property tax revenues
- Annual contributions to asset management reserves
- Collection of Development Cost Charges (DCCs) from developers to support growth-related infrastructure
- Pursuit of grants and private contributions
- Borrowing, when appropriate

Project Funding Sources

Projects are financed through a mix of funding sources, including:

- Allocations from annual property taxes
- Operating reserves
- Statutory reserve funds
- Grants
- Private contributions
- Borrowing

The Financial Plan outlines the funding breakdown for each project, as illustrated in the chart below.



Debt

Borrowing is considered for major capital projects that provide long-term benefits to the community. The City follows the principle that future residents who benefit from these investments should contribute to their cost, primarily through debt servicing funded by future property taxes or user fees.

The maximum allowable debt for a municipality is governed by the Liability Servicing Limit, as defined in the Community Charter. This limit represents the total annual cost of servicing debt (including both principal and interest) and is capped at 25% of a municipality's controllable and sustainable revenues.

As of December 31, 2024, the City's Liability Servicing Limit was \$61.7 million, with actual debt servicing costs at 12.2% of that limit—well within the allowable threshold.

The City's outstanding debt supports a range of key infrastructure and operational investments, including:

- Vancouver Island Conference Centre
- Fire Station #4
- Fire Station #1
- Solid Waste Collection Fleet (Refuse Trucks)
- Water Treatment Plant

These projects reflect long-term commitments to public safety, environmental sustainability, and community development.

Outstanding debt at December 31, 2025 was \$29.4 million. This included \$700,000 of short-term borrowing for solid waste collection.

External Borrowing

The Financial Plan includes two new external long-term borrowings. The first is \$76.68 million over four years for the Public Works Yard Upgrade. This funding will support the replacement of two buildings at the Public Works Yard - the fleet maintenance and crew and administration buildings - with new, fit for purpose facilities.

The second borrowing, subject to approval, will support renewal work at the Vancouver Island Conference Centre (VICC) including roof replacement, window replacement and upgrades to the HVAC system. The total projected borrowing for this initiative is \$15.7 million over four years, with \$11.2 million falling within the current five-year Financial Plan.

Current Borrowing at December 31, 2025 - External

Asset	Total Borrowing	Outstanding Borrowing at Dec 31, 2025	Year Borrowing Repaid
Fire Station #1	\$ 16,675,623	\$ 13,431,961	2038/2040/2041/2042
Fire Station #4	3,750,000	516,845	2027
VICC	30,000,000	3,114,247	2026/2027
Sanitation	1,698,899	734,378	2028
Water Treatment Plant	22,500,000	11,583,369	2033/2034
	\$ 74,624,522	\$ 29,380,800	

**2026 - 2030 Budgeted New Borrowing – External
20 Year Repayment Term**

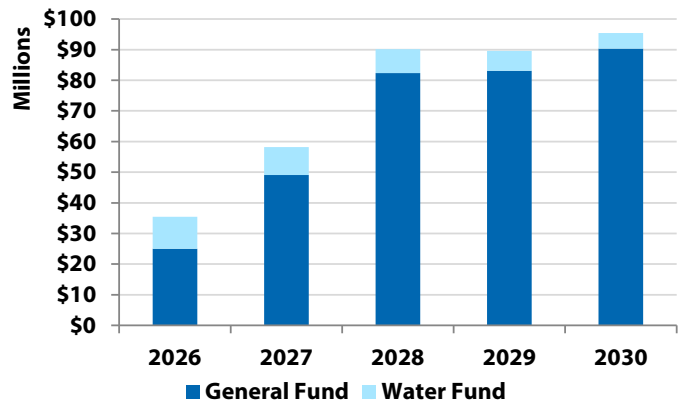
Asset	Total	Year(s)
Public Works Yard	\$ 76,680,000	2026 - 2029
VICC	11,240,100	2029 - 2030
	\$ 87,920,100	

Projected Debt Servicing Costs - External

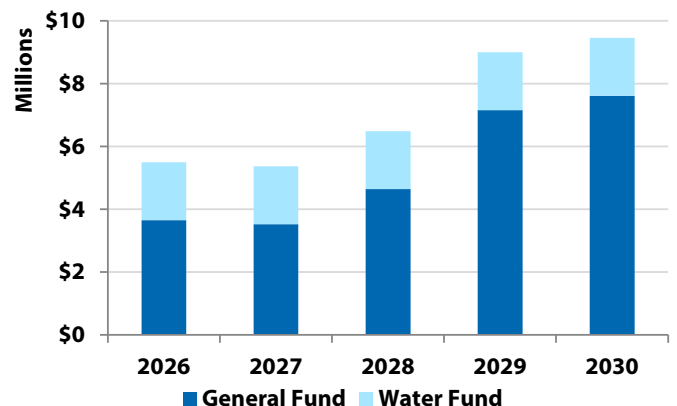
2026	2027	2028	2029	2030
\$ 5,449,600	\$ 5,370,100	\$ 6,483,100	\$ 8,995,400	\$ 9,459,600

¹ Rounded to nearest hundred

Projected Outstanding Debt – External



Projected Debt Servicing – External



Internal Borrowing

The City maintains a number of reserve funds, each established for a specific purpose. Funds collected within each reserve must be used exclusively for the purpose for which the reserve was created.

Under Section 189 of the Community Charter, municipalities may borrow from one reserve fund to support another, provided:

- Sufficient funds are available in the lending reserve
- Repayment occurs within the timeframe the lending reserve requires the funds
- Interest is applied to the borrowed amount

Previously the City approved internal borrowing from the Drainage DCC Reserve Fund to the Sewer DCC Reserve Fund, due to insufficient funds in the latter to support planned projects.

A summary of current and planned internal borrowings and repayments is provided. Annual repayments, including principal and interest, will be made from the Sewer Operating Fund to the Drainage DCC Reserve Fund until the Sewer DCC Reserve Fund has sufficient capacity to cover its obligations.

Current Borrowing at December 31, 2025 – Internal

Asset	Total Borrowing	Outstanding Borrowing at Dec 31, 2025
DCC SS45 Chase River PS & Forcemain	\$ 3,213,506	\$ 2,183,226
DCC SS44 Hammond Bay & Turner Area	1,236,544	1,205,630
DCC SS19 Millstone Trunk South	3,624,532	2,766,324
	\$8,074,582	\$ 6,155,180

2026-2030 Financial Plan New Borrowing - Internal 20 Year Repayment Term

Asset	Total Borrowing	Planned Year
DCC SS44 Hammond Bay & Turner Area	\$ 926,606	2026
	\$ 926,606	

Projected Debt Servicing Costs - Internal

2026	2027	2028	2029	2030
\$ 559,300	\$ 583,200	\$ 574,200	\$ 565,200	\$ 556,200

¹ Rounded to nearest hundred



Grants and Private Contributions

The Financial Plan incorporates funding from a variety of grants and private contributions, including those received through the development process. Additionally, the Plan includes projects that are contingent on successful grant applications.

Reserve Funding

Reserves are established to ensure funding is available for anticipated future expenditures, helping the City avoid large tax or fee increases and reduce reliance on debt. By setting aside funds in advance, the City can respond to infrastructure needs and strategic priorities in a financially sustainable manner.

Operating Reserves

Operating reserves are funded through annual contributions and allocations from prior year surpluses. These reserves support financial stability and flexibility across City operations.

City operating reserves include:

- Financial Stability Reserves
- Infrastructure Reserves
- Strategic Priority Reserves
- Other Reserves

Statutory Reserves

Statutory Reserve Funds are established under the Community Charter and/or City bylaws, with contributions sourced from general revenues, user fees, and Development Cost Charges (DCCs). These reserves can only be used for purposes authorized by legislation and the corresponding Council bylaw.

Statutory Reserves include:

- Asset Management Reserves
- Development Cost Charges Reserves
- Facility Development Reserve
- Equipment Replacement Reserves

Reserves Framework

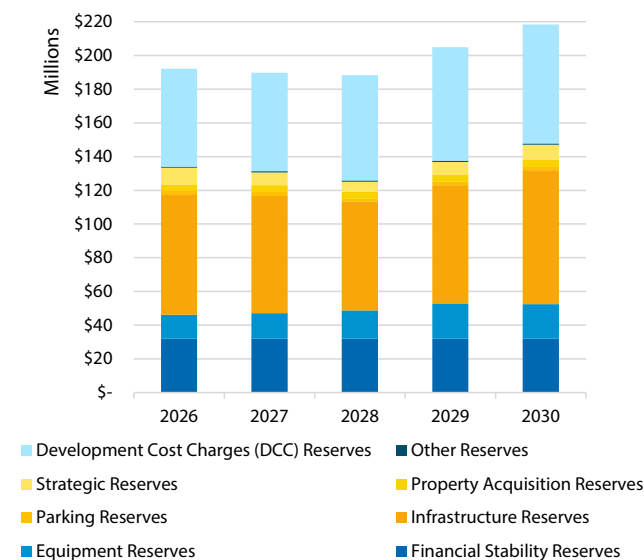
The City's reserves are provided in the following framework:

- Financial Stability Reserves – reserves to mitigate specific risks or provide funding for future costs.
- Equipment Reserves – reserves that provide funding for equipment replacement.
- Infrastructure Reserves – these reserves are the primary funding source for infrastructure renewal.



- Parking Reserves – provide funding for renewal or upgrades to parking infrastructure/amenities or parking studies.
- Property Acquisition Reserves – reserves for the purchase and sale of land.
- Strategic Reserves – provide funding for strategic initiatives and investment identified by Council.
- Other Reserves – reserves that fulfill either a specific administrative function, comply with a bequest or are for short-term purposes.
- Development Cost Charges Reserves – specific reserves with contributions from developers to fund specific infrastructure projects required due to growth.

Projected Reserve Balances



	2026	2027	2028	2029	2030
Financial Stability Reserves	\$ 31,972,761	\$ 31,992,177	\$ 32,018,289	\$ 32,036,768	\$ 32,000,673
Equipment Reserves	14,195,042	15,153,609	16,728,721	20,802,878	20,516,943
Infrastructure Reserves	71,516,107	69,588,550	64,605,783	70,144,056	79,355,970
Parking Reserves	1,928,010	2,298,277	1,629,183	2,065,474	1,981,998
Property Acquisition Reserves	3,807,677	3,981,282	4,157,884	4,337,538	4,493,881
Strategic Reserves	10,049,988	7,660,224	6,052,649	7,484,703	8,717,585
Other Reserves	599,309	619,624	640,142	660,869	679,106
Development Cost Charges Reserves	58,005,741	58,435,841	62,409,316	67,405,681	70,613,839
Total Reserves	\$ 192,074,635	\$ 189,729,584	\$ 188,241,967	\$ 204,937,967	\$ 218,359,995

A detailed breakdown of the City's reserves is provided in Appendix A and outlines:

- Projected opening and closing balances
- Annual contributions

2026 – 2030 Project Plan Detail

The Financial Plan includes projects that align with the City's strategic objectives as outlined in City Plan: Nanaimo Reimagined and various Council-approved master plans. These initiatives reflect the City's commitment to sustainable growth, infrastructure renewal, and enhanced service delivery.

Detailed project information is organized under the following categories:

- Strategic
- Equipment & Vehicle Program

- Facilities Infrastructure and Amenities Program
- Information Technology Infrastructure Program
- Parking Infrastructure Program
- Parks Infrastructure Program
- Sanitary Sewer Infrastructure Program
- Storm Sewer Infrastructure Program
- Transportation Infrastructure Program
- Water Infrastructure Program

The City's five-year Financial Plan prioritizes projects that support both the renewal of existing infrastructure and the development of new assets to meet growth and regulatory requirements.

Focus Areas:

- Renewal of Existing Infrastructure: Ensures continued service delivery and reliability.
- New and Upgraded Infrastructure: Supports population growth and compliance with evolving regulations.

Key Strategic Investments:

- Contributions to the Housing Legacy Reserve
- Funding for property acquisition to support future development
- Execution of the Commercial Street Implementation Plan

Significant Infrastructure Projects Include:

- Public Works Yard Upgrade
- Maffeo Sutton Park – Washroom replacement
- Beban Park Complex – Sloped roof replacement
- Nanaimo Aquatic Centre – Mechanical systems upgrade
- Utility and Transportation Upgrades – In coordination with the Regional District of Nanaimo's Sewer Forcemain project.

These investments reflect the City's commitment to maintaining high-quality public infrastructure, enhancing livability, and supporting long-term community growth.

Project Plan

The following sections of the Financial Plan provide a comprehensive breakdown of the Project Plan, including:

- A summary by major expenditure category or program, along with associated funding sources
- Detailed reports for each category or program, organized by project type

Appendix B provides a breakdown of projects by fund.



Summary by Major Expenditure Category and Funding Source

	2026	2027	2028	2029	2030	Total
TOTAL PROJECT EXPENDITURES						
Strategic	\$ 6,783,629	\$ 2,256,650	\$ 5,296,900	\$ 1,897,700	\$ 7,010,400	\$ 23,245,279
Equipment & Vehicle Program	12,875,884	5,684,800	5,914,600	3,611,300	8,122,500	36,209,084
Facilities Infrastructure & Amenities Program	51,889,057	34,608,100	44,103,900	11,805,800	22,188,600	164,595,457
Information Technology Infrastructure Program	5,084,846	1,551,590	1,646,450	1,387,847	1,631,520	11,302,253
Parking Infrastructure Program	1,132,203	286,500	8,442,900	406,900	1,161,300	11,429,803
Parks Infrastructure Program	14,882,752	12,237,025	13,494,925	4,624,700	1,851,100	47,090,502
Sanitary Sewer Infrastructure Program	11,617,653	5,195,170	10,642,800	7,455,900	8,159,100	43,070,623
Storm Sewer Infrastructure Program	5,019,265	3,861,000	6,072,500	4,577,600	6,114,500	25,644,865
Transportation Infrastructure Program	27,192,317	15,375,400	7,385,800	15,646,800	8,137,700	73,738,017
Water Infrastructure Program	21,421,082	18,855,000	12,263,650	17,092,700	10,843,100	80,475,532
Total Projects	\$157,898,688	\$ 99,911,235	\$115,264,425	\$ 68,507,247	\$ 75,219,820	\$516,801,415
TOTAL FUNDING SOURCES						
Drainage DCCs	\$ 1,121,825	\$ -	\$ -	\$ -	\$ 334,897	\$ 1,456,722
Parks DCCs	160,812	13,365	13,365	13,365	13,365	214,272
Roads DCCs	4,578,379	205,000	20,000	455,000	390,258	5,648,637
Sewer DCCs	2,464,340	251,856	2,687,355	899,841	368,023	6,671,415
Water DCCs	2,116,609	5,407,980	1,486,725	1,905,070	3,723,060	14,639,444
Development Cost Charges (DCC)						
Reserves	\$ 10,441,965	\$ 5,878,201	\$ 4,207,445	\$ 3,273,276	\$ 4,829,603	\$ 28,630,490
Cart Replacement Reserve	\$ -	\$ -	\$ -	\$ -	\$ 966,000	\$ 966,000
Community Works Reserve	12,149,404	10,611,752	6,984,100	-	4,503,459	34,248,715
Climate Action Reserve	1,309,038	331,700	143,900	86,600	273,500	2,144,738
Copier Reserve	84,100	10,300	3,600	75,100	74,400	247,500
Equipment Depreciation Reserve	8,727,482	4,161,400	3,929,700	1,842,500	4,960,200	23,621,282
Facility Development Reserve	6,184,564	1,330,725	2,014,500	1,590,547	1,370,800	12,491,136
General Parking Reserve	1,011,569	157,600	1,187,200	72,700	580,300	3,009,369
Growing Communities Reserve	4,496,814	-	-	-	-	4,496,814
Harewood Centennial Turf Fields Reserve	-	199,400	-	-	131,000	330,400
IT Reserve	2,197,321	1,073,040	1,025,750	773,047	1,106,520	6,175,678
Off Street Parking Reserve	82500	-	-	-	-	82,500
Online Accomodation Platform Reserve	301415	-	-	-	-	301,415
NDSS Community Field Maintenance Reserve	-	-	430,000	-	-	430,000
Strategic Infrastructure Reserve	3,284,679	1,973,248	4,178,000	1,200,000	1,200,000	11,835,927
General Fund Asset Mgmt Reserve	30,824,567	15,389,685	21,837,432	18,276,922	17,327,517	103,656,123
Sewer Fund Asset Mgmt Reserve	4,051,838	1,877,144	6,342,870	3,998,059	4,017,602	20,287,513
Water Fund Asset Mgmt Reserve	7,746,514	5,329,020	4,423,775	10,445,430	3,613,440	31,558,179
General Reserves	17,628,653	2,700,500	730,000	20,000	74,400	21,153,553
Sewer Reserves	3,855,844	3,199,970	1,843,575	2,735,300	4,013,375	15,648,064
Water Reserves	12,727,258	8,318,200	7,252,550	4,950,600	4,029,600	37,278,208
Operating and Statutory Reserves	\$ 116,663,560	\$ 56,663,684	\$ 62,326,952	\$ 46,066,805	\$ 48,242,113	\$ 329,963,114
Government Grants	\$ 7,069,802	\$ 850,000	\$ 2,000,000	\$ 4,250,000	\$ -	\$ 14,169,802
Grants/Private Contributions	2,778,522	20,300	383,100	21,100	21,500	3,224,522
Grants/Private Contributions	\$ 9,848,324	\$ 870,300	\$ 2,383,100	\$ 4,271,100	\$ 21,500	\$ 17,394,324
General Revenue	\$ 9,261,000	\$ 9,724,050	\$ 10,210,253	\$ 10,720,766	\$ 11,256,804	\$ 51,172,873
PILT's	187,233	-	606,675	-	-	793,908
Internal Borrowing	926,606	-	-	-	-	926,606
Borrowing	10,570,000	26,775,000	35,530,000	4,175,300	10,869,800	87,920,100
Total Funding	\$157,898,688	\$ 99,911,235	\$115,264,425	\$ 68,507,247	\$ 75,219,820	\$516,801,415

2026 Project Highlights

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Strategic	6,783,629	<p>Projects and programs that address specific initiatives, issues or goals. 2026 projects include:</p> <ul style="list-style-type: none"> • Funding for the Housing Legacy Reserve Fund to help support affordable housing • Funding for strategic property acquisition • Funding for community planning studies and updates • Funding for the Commercial Street Implementation plan to revitalize the heart of Nanaimo's downtown
Equipment & Vehicle Program	12,875,884	<p>The City utilizes a wide range of vehicles and equipment to deliver services. In 2020, the City adopted a Green Fleet Strategy which guides the fleet's direction. 2026 projects include:</p> <ul style="list-style-type: none"> • Replacement of 5 refuse trucks • New public waste receptacles • Replacement of fire apparatus
Facilities Infrastructure & Program	51,889,057	<p>The City currently owns and operates over 100 facilities which support delivery of a wide range of services. 2026 projects include:</p> <ul style="list-style-type: none"> • Nanaimo Aquatics Centre (NAC) HVAC project to replace aging mechanical systems aimed at significantly reducing GHG emissions • Public Works Yard Update- construction of a new Crew & Administration building, a new Fleet Maintenance building and related site improvements • Multi year project to replace the Beban Complex sloped roof
Information Technology Infrastructure Program	5,084,846	<p>The City's technology equipment maintains systems access for network and business applications. 2026 projects include:</p> <ul style="list-style-type: none"> • Completion of the multi year project to replace the City's Enterprise Resource Planning software
Parking Infrastructure Program	1,132,203	<p>The City currently owns and operates three multi-level parkades as well as providing surface lots and metered on-street parking. 2026 projects include:</p> <ul style="list-style-type: none"> • Installation of additional CCTV cameras to the Bastion Street Parkade, Harbourfront Parkade and Port of Nanaimo Centre Parkade • Parking study on Hospital Area parking post implementation
Parks Infrastructure Program	14,882,752	<p>Parks infrastructure includes destination parks, neighborhood parks, spray parks, sports fields, playgrounds, tennis/sport courts and trails. 2026 projects include:</p> <ul style="list-style-type: none"> • Replacement of the washrooms at Maffeo Sutton Park • Construction of a boat house/ community activity center and upgrades to and expansion of existing park amenities at Loudon Park • Construction of an outdoor performance and gathering space at Beban Park in conjunction with the Central Vancouver Island Japanese Society

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Sanitary Sewer Infrastructure Program	11,617,653	The sanitary sewer infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to address current and future capacity issues. 2026 projects include: <ul style="list-style-type: none"> RDN Departure Bay Forcemain project*: In conjunction with the RDN's multi year project sewer, water, drainage and transportation infrastructure will be renewed and/or upgraded
Storm Sewer Infrastructure Program	5,019,265	The storm sewer infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to address current and future capacity issues. 2026 projects include: <ul style="list-style-type: none"> Renewal projects to address aging infrastructure and maintain system
Transportation Infrastructure Program	27,192,317	Transportation infrastructure includes roadways, sidewalks, bicycle lanes, bridge structures, street lights, roundabouts and traffic signals to support a multi-modal network. 2026 projects include: <ul style="list-style-type: none"> Improvements on East Wellington Road between Madsen Road and Bowen Road including a new signal at Madsen Road, renewal of the signal at Bowen Road and key connections for the Off Bowen Bikeway Repaving of Bowen Road, between Labieux Road and Boxwood Road, renewal of the signal at Labieux Road with the potential of cycling upgrades contingent on a successful grant application
Water Infrastructure Program	21,421,082	The water infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to increase pressures and fire fighting capacity and provide redundancy within the system. 2026 projects include: <ul style="list-style-type: none"> RDN Departure Bay Forcemain project*: In conjunction with the RDN's multi year project sewer, water, drainage and transportation infrastructure will be renewed and/or upgraded Continuation of multi year project to replace large diameter water meters
Total	\$157,898,688	

*Concurrent project - project includes more than one infrastructure type

Strategic Projects

	2026	2027	2028	2029	2030	Total
Project Costs						
Audits						
COR External Audit	\$ -	\$ -	\$ 20,700	\$ -	\$ -	\$ 20,700
Financial/Performance Audits	50,000	50,000	25,000	50,000	50,000	225,000
Council Committees						
Advisory Committee on Accessibility & Inclusiveness	3,000	3,000	3,000	3,000	3,000	15,000
Design Advisory Panel	2,500	2,500	2,500	2,500	2,500	12,500
Finance & Audit Committee	28,000	28,000	28,000	28,000	28,000	140,000
Nanaimo Youth Advisory Council	500	500	500	500	500	2,500
Public Safety Committee	3,000	3,000	3,000	3,000	3,000	15,000
Special District 68 Sports Field and Recreation Committee	500	500	500	500	500	2,500
Table of Champions	3,000	3,000	3,000	3,000	3,000	15,000
Water Supply Advisory	500	500	500	500	500	2,500
Grants/Rebate Programs						
Community Environmental Sustainability Project Grant Program	20,000	20,000	20,000	20,000	20,000	100,000
EV Charging Infrastructure Rebate Program	20,000	20,000	20,000	20,000	20,000	100,000
Home Energy Assessment Rebates	30,000	30,000	30,000	30,000	30,000	150,000
Home Retrofit Support Program	60,000	60,000	60,000	60,000	60,000	300,000
PACE Program	419,469	-	-	-	-	419,469
Planning and Development						
Amenity Cost Charge Bylaw	24,640	-	-	-	-	24,640
City Plan and Zoning Bylaw Update	48,015	-	-	-	-	48,015
City Plan Monitoring Strategy	141,254	53,100	23,100	23,100	23,100	263,654
Community Action Sustainability Plan Update	-	-	-	-	112,500	112,500
Community Planning Studies	228,703	150,000	150,000	150,000	-	678,703
DCC/ACC Economic Impact	36,740	-	-	-	-	36,740
Developer Cost Shares Unallocated	226,539	100,000	100,000	100,000	100,000	626,539
Official Community Plan (OCP)	-	-	-	-	365,000	365,000
Property Management Strategy						
Property Acquisitions - General	861,564	662,600	675,900	689,500	703,300	3,592,864
Social Planning Initiatives						
Affordable Housing Initiatives: OAP	116,415	-	-	-	-	116,415
Building Safer Communities	51,148	-	-	-	-	51,148
Daytime Drop-in Centre	38,280	-	-	-	-	38,280
Drop In Hubs	125,003	-	-	-	-	125,003
Emergency Treatment Fund Grant	25,412	-	-	-	-	25,412
Extreme Weather Shelter	4,441	-	-	-	-	4,441
Housing Legacy Reserve	165,000	165,000	165,000	165,000	165,000	825,000
Rent Bank Program	35,000	-	-	-	-	35,000
Rent Supplement Program	150,000	-	-	-	-	150,000
Shower Program	89,400	91,200	93,000	94,900	96,800	465,300
Subtotal	\$ 3,008,023	\$ 1,442,900	\$ 1,423,700	\$ 1,443,500	\$ 1,786,700	\$ 9,104,823

Strategic Projects, cont'd

	2026	2027	2028	2029	2030	Total
Project Costs						
Strategic Plans						
Council Strategic Plan	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ 32,500
IT Technology Roadmap and Digital Strategy	-	125,000	-	-	-	125,000
Police Review	32,800	-	-	-	-	32,800
Property Management Strategy	-	-	-	40,000	-	40,000
Urban Forestry Management Strategy Update	50,000	125,000	-	-	-	175,000
Water Supply Strategic Plan	-	-	-	-	75,000	75,000
Sustainability Projects						
Building Benchmarking	16,400	16,400	16,400	16,400	16,400	82,000
Building Retrofit Roadmap	20,000	-	-	-	-	20,000
Burn It Smart Woodstove Exchange Program	12,725	-	-	-	-	12,725
Cool It! Program	23,310	19,600	19,600	19,600	19,600	101,710
Manufactured Home Phase 2	28,000	-	-	-	-	28,000
Sea Level Rise Management Plan	387,925	-	-	-	-	387,925
Seasonal Air Quality Assessment	1,961	-	-	5,000	-	6,961
Waste Management Projects						
Cart Condition Assessment	-	-	-	20,000	-	20,000
Public Space Sanitation Enhancement Study	43,967	-	-	-	-	43,967
Waste Composition Study	68,700	-	-	-	74,400	143,100
Other						
#1 Port Drive Redevelopment	67,483	-	-	-	-	67,483
2026 Pacific Contact Showcase & Festival	20,000	-	-	-	-	20,000
2028/2029 Legion National Youth Cdn Track & Field Championships	-	-	100,000	-	-	100,000
Active Transportation Education & Marketing	58,963	45,000	50,000	75,000	75,000	303,963
Assistive Hearing Devices SPARC BC Grant	1,020	-	-	-	-	1,020
BC School Streets Grant	12,500	-	-	-	-	12,500
Cemetery Business Model Review	6,814	-	-	-	-	6,814
City Orthos	89,900	69,600	93,400	72,400	97,100	422,400
Commercial Street Implementation*	722,887	-	3,360,000	-	4,659,000	8,741,887
Creative City Summit	-	-	50,000	-	-	50,000
Dutch Exchange Program	20,000	-	-	-	-	20,000
Ecological Accounting Process Partnership	50,000	-	-	-	-	50,000
EDMA Indigenous Engagement	40,000	-	-	-	-	40,000
Emergency Support Services Grant	160,000	-	-	-	-	160,000
Festive Lighting and Decorations	2,277	-	-	-	-	2,277
FIFA World Cup 2026	15,000	-	-	-	-	15,000
FireSmart Grant	24,867	-	-	-	-	24,867
Harbour City Senior Advisory Committee	3,747	-	-	-	-	3,747
Subtotal	\$ 1,981,246	\$ 433,100	\$ 3,689,400	\$ 248,400	\$ 5,016,500	\$11,368,646

* Excludes Harbourfront Parkade roof membrane project under Diana Krall Plaza

Strategic Projects, cont'd

	2026	2027	2028	2029	2030	Total
Project Costs						
Other cont'd						
Last of Us Legacy Project	\$ 28,678	\$ -	\$ -	\$ -	\$ -	\$ 28,678
MoESS Updates	7,912	-	-	-	-	7,912
Nanaimo 150	10,710	-	-	-	-	10,710
Nanaimo Situation Table	30,000	-	-	-	-	30,000
Newcomers Welcome Reception	5,100	5,200	5,300	5,400	5,500	26,500
Next Generation 911 Project	42,706	-	-	-	-	42,706
Parks/Facility Accessibility & Inclusivity Program	83,645	75,000	75,000	75,000	75,000	383,645
Public Art	253,795	252,400	75,000	75,000	75,000	731,195
Public Space CPTED Training	11,850	-	-	-	-	11,850
Public Works Day	27,000	27,750	28,500	29,300	30,200	142,750
Project Contingency	1,035,000	-	-	-	-	1,035,000
Safety Initiatives	26,744	20,300	-	21,100	21,500	89,644
Sponsorship Pilot Project	100,000	-	-	-	-	100,000
Urban Tree Canopy Assessment	38,319	-	-	-	-	38,319
Wexford Creek Stream Re-Naturalization	92,901	-	-	-	-	92,901
Subtotal	\$ 1,794,360	\$ 380,650	\$ 183,800	\$ 205,800	\$ 207,200	\$ 2,771,810
Grand Total	\$ 6,783,629	\$ 2,256,650	\$ 5,296,900	\$ 1,897,700	\$ 7,010,400	\$23,245,279

Equipment & Vehicle Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Fleet						
City Fleet	\$ 7,153,087	\$ 2,577,500	\$ 3,031,500	\$ 1,526,500	\$ 1,972,000	\$ 16,260,587
Fire Fleet	1,381,533	1,554,600	796,400	-	2,716,500	6,449,033
Ice Resurfacer	2,648	-	-	253,500	258,700	514,848
Equipment						
Automated Carts: Sanitation	-	-	-	-	966,000	966,000
Emergency Operations Center Equipment	34,000	-	-	-	-	34,000
Equipment and Furniture	1,188,755	668,950	787,900	749,800	847,700	4,243,105
EV Charging Stations	53,800	-	-	-	-	53,800
Fitness Equipment	80,500	47,600	40,000	39,500	26,300	233,900
Maintenance Equipment	546,318	244,500	506,600	366,100	776,000	2,439,518
Misc - Fire Equipment	163,800	201,300	106,300	193,800	158,200	823,400
Misc - Fleet Shop Equipment	124,700	2,400	36,300	12,500	5,500	181,400
Park Amenities	146,501	110,700	112,900	115,100	17,900	503,101
Parking Equipment	-	-	67,400	-	-	67,400
SNIC Equipment	312,700	98,400	208,000	168,900	118,600	906,600
VICC Kitchen Equipment	59,500	-	-	-	94,600	154,100
Total Renewal	\$11,247,842	\$ 5,505,950	\$ 5,693,300	\$ 3,425,700	\$ 7,958,000	\$33,830,792
New/Upgrades						
Fleet						
City Fleet	\$ 466,000	\$ -	\$ -	\$ -	\$ -	\$ 466,000
Fire Fleet	14,924	-	-	-	-	14,924
Equipment						
EV Charging Stations	122,430	-	-	-	-	122,430
Equipment and Furniture	104,939	27,250	41,300	5,600	9,500	188,589
Maintenance Equipment	399,899	21,600	-	-	-	421,499
Misc - Fire Equipment	35,600	20,000	20,000	20,000	20,000	115,600
Misc - Survey Equipment	13,750	10,000	10,000	10,000	10,000	53,750
Misc - Traffic Count Equipment	80,000	100,000	150,000	150,000	125,000	605,000
Park Amenities	145,300	-	-	-	-	145,300
Public Space Receptacles	245,200	-	-	-	-	245,200
Total New/Upgrades	\$ 1,628,042	\$ 178,850	\$ 221,300	\$ 185,600	\$ 164,500	\$ 2,378,292
Grand Total	\$12,875,884	\$ 5,684,800	\$ 5,914,600	\$ 3,611,300	\$ 8,122,500	\$36,209,084

Facilities Infrastructure & Amenities Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Condition Assessment/Pre-Design	\$ 474,115	\$ 209,700	\$ 200,000	\$ 224,000	\$ 210,600	\$ 1,318,415
Bylaw Facilities						
Animal Shelter	206,403	17,900	-	-	-	224,303
Civic Properties						
City Hall	420,550	69,100	410,200	-	100,700	1,000,550
Service and Resource Centre (SARC)	202,823	82,100	16,400	33,900	-	335,223
Nanaimo Fire Rescue						
Fire Station #2	42,900	-	-	10,900	245,900	299,700
Fire Station #3	-	31,200	-	10,900	243,900	286,000
Fire Station #4	50,000	28,900	14,100	-	21,900	114,900
Fire Station #7	-	11,000	116,600	-	-	127,600
Fire Training Centre	58,162	-	54,400	-	-	112,562
Parks, Recreation and Culture Facilities						
150 Commercial Street	-	10,300	124,000	-	-	134,300
25 Victoria Rd	140,648	613,500	8,400	61,600	280,100	1,104,248
Beban Complex	9,681,117	2,667,900	2,000,000	4,350,000	-	18,699,017
Beban House	31,100	-	-	-	-	31,100
Beban Pool	283,317	12,000	40,200	189,500	205,000	730,017
Beban Social Centre	170,056	527,000	62,200	10,000	30,800	800,056
Bowen Park Complex	965	86,400	396,300	257,000	850,200	1,590,865
Brick Cottage	-	8,500	-	-	-	8,500
Centennial Building	97,200	-	91,700	-	12,200	201,100
Cliff McNabb Arena	538,321	122,200	75,900	469,300	368,400	1,574,121
Curling Club	300,000	-	-	51,200	2,891,200	3,242,400
Frank Crane Arena	355,700	315,800	24,900	51,400	34,400	782,200
Kin Hut	75,400	138,500	-	7,200	-	221,100
Kin Pool	297,700	-	10,100	25,500	326,100	659,400
Miner's Cottage	-	23,600	-	-	-	23,600
Nanaimo Aquatic Centre	14,354,365	865,200	260,500	316,200	215,100	16,011,365
Nanaimo Museum	-	-	-	-	61,500	61,500
Nanaimo Ice Centre	1,091,459	726,400	2,104,300	175,800	152,600	4,250,559
Northfield School	-	15,500	-	-	-	15,500
Oliver Woods Community Centre	36,500	104,900	297,100	186,000	1,995,100	2,619,600
Parks Yard	225,570	-	-	5,700	161,400	392,670
Port Theatre	516,907	750,700	824,500	242,400	1,968,800	4,303,307
The Bastion	55,700	20,800	-	-	22,000	98,500
VIMM	-	27,900	-	-	-	27,900
Subtotal	\$29,706,978	\$ 7,487,000	\$ 7,131,800	\$ 6,678,500	\$10,397,900	\$61,402,178

Facilities Infrastructure & Amenities Program, cont'd

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Police Services						
Police Annex	\$ 89,500	\$ -	\$ 12,200	\$ 159,600	\$ -	\$ 261,300
Police Annex Two	-	-	-	40,000	413,300	453,300
Police Operations Building	207,501	-	-	143,800	56,100	407,401
Public Works Yard						
Public Works Yard	13,189,927	26,858,500	35,661,800	4,006,100	80,300	79,796,627
Vancouver Island Conference Centre						
VICC	844,325	69,800	698,900	370,300	11,209,300	13,192,625
Water Facilities						
Water Treatment Plant	78,016	30,000	20,000	30,000	20,000	178,016
Subtotal	\$14,409,269	\$26,958,300	\$36,392,900	\$ 4,749,800	\$11,779,000	\$94,289,269
Total Renewal	\$44,116,247	\$34,445,300	\$43,524,700	\$11,428,300	\$22,176,900	\$155,691,447
New/Upgrades						
Civic Facilities						
City Hall	\$ 38,769	\$ -	\$ -	\$ -	\$ -	\$ 38,769
Cross Connection Program	-	20,000	-	20,000	-	40,000
Service and Resource Centre (SARC)	24,400	-	-	-	-	24,400
Nanaimo Fire Rescue						
Fire Station #2	798,356	-	-	-	-	798,356
Fire Station #7	-	12,000	454,300	-	-	466,300
Parks, Recreation and Culture Facilities						
150 Commercial Street	4,700	-	38,500	-	-	43,200
25 Victoria Rd	48,000	-	-	-	-	48,000
Beban Complex	184,594	-	-	-	-	184,594
Cliff McNabb Arena	20,900	-	-	-	-	20,900
Frank Crane Arena	-	105,300	24,200	357,500	-	487,000
Nanaimo Aquatic Centre	597,955	-	-	-	-	597,955
Nanaimo Ice Centre	21,700	-	24,200	-	-	45,900
Oliver Woods Community Centre	-	-	-	-	11,700	11,700
Port Theatre	12,950	-	38,000	-	-	50,950
South End Community Centre	2,522,540	-	-	-	-	2,522,540
Police Services						
Police Operations Building	3,251,895	-	-	-	-	3,251,895
Vancouver Island Conference Centre						
VICC	-	25,500	-	-	-	25,500
Water Facilities						
Water Treatment Plant	66,051	-	-	-	-	66,051
Total New/Upgrades	\$ 7,592,810	\$ 162,800	\$ 579,200	\$ 377,500	\$ 11,700	\$ 8,724,010
Plans/Studies						
Master Plans	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Portfolio Valuations	150,000	-	-	-	-	150,000
Studies	25,000	-	-	-	-	25,000
Total Plans/Studies	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ 180,000
Grand Total	\$51,889,057	\$34,608,100	\$44,103,900	\$11,805,800	\$22,188,600	\$164,595,457

Information Technology Infrastructure Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Business Applications	\$ 171,523	\$ 6,200	\$ -	\$ 300,000	\$ 600,000	\$ 1,077,723
Business Applications - ERP	1,189,993	-	-	-	-	1,189,993
Computing Infrastructure	1,952,500	175,390	607,100	532,200	475,020	3,742,210
Fibre Optic Network	117,808	-	56,800	37,100	-	211,708
SCADA system	15,000	15,000	404,000	15,000	-	449,000
Misc Projects	418,829	50,000	-	-	-	468,829
Total Renewal	\$ 3,865,653	\$ 246,590	\$ 1,067,900	\$ 884,300	\$ 1,075,020	\$ 7,139,463
New/Upgrades						
Business Applications	\$ 347,350	\$ 44,400	\$ 45,300	\$ 46,200	\$ 47,100	\$ 530,350
Business Applications - CAMS	119,072	100,000	-	-	-	219,072
Business Applications - ERP	-	198,700	-	-	-	198,700
Business Applications - GIS	75,000	75,000	75,000	75,000	75,000	375,000
Computing Infrastructure	48,000	287,300	-	-	-	335,300
Fibre Optic Network	279,771	232,100	-	-	44,400	556,271
Misc Projects	350,000	367,500	374,850	382,347	390,000	1,864,697
Total New/Upgrades	\$ 1,219,193	\$ 1,305,000	\$ 495,150	\$ 503,547	\$ 556,500	\$ 4,079,390
Plans/Studies						
Studies	\$ -	\$ -	\$ 83,400	\$ -	\$ -	\$ 83,400
Total Plans/Studies	\$ -	\$ -	\$ 83,400	\$ -	\$ -	\$ 83,400
Grand Total	\$ 5,084,846	\$ 1,551,590	\$ 1,646,450	\$ 1,387,847	\$ 1,631,520	\$11,302,253

Excludes Desktop Computers/Laptops/Tablets (Included in Furniture and Equipment Replacement Plans)

Parking Infrastructure Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Condition Assessments	\$ 28,800	\$ -	\$ 30,500	\$ -	\$ 19,800	\$ 79,100
Bastion St Parkade	222,300	159,600	1,932,400	-	135,600	2,449,900
Harbourfront Parkade	458,860	72,300	5,690,700	120,000	212,900	6,554,760
Parking Signs	37,500	-	-	-	-	37,500
Port of Nanaimo Centre Parkade	163,700	54,600	789,300	286,900	793,000	2,087,500
Total Renewal	\$ 911,160	\$ 286,500	\$ 8,442,900	\$ 406,900	\$ 1,161,300	\$11,208,760
New/Upgrades						
Bastion St Parkade	\$ 139,500	\$ -	\$ -	\$ -	\$ -	\$ 139,500
Harbourfront Parkade	32,700	-	-	-	-	32,700
Port of Nanaimo Centre Parkade	16,300	-	-	-	-	16,300
Total New/Upgrades	\$ 188,500	\$ -	\$ -	\$ -	\$ -	\$ 188,500
Plans/Studies						
Studies	\$ 32,543	\$ -	\$ -	\$ -	\$ -	\$ 32,543
Total Plans/Studies	\$ 32,543	\$ -	\$ -	\$ -	\$ -	\$ 32,543
Grand Total	\$ 1,132,203	\$ 286,500	\$ 8,442,900	\$ 406,900	\$ 1,161,300	\$11,429,803

Parks Infrastructure Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Beach Access	\$ 188,900	\$ 101,500	\$ 25,000	\$ 25,000	\$ 25,000	\$ 365,400
Boat Ramps/Docks	429,500	-	-	-	-	429,500
Condition Assessment/Pre-Design	431,245	175,400	179,400	185,000	193,000	1,164,045
Misc Projects	240,745	31,300	31,900	984,900	33,200	1,322,045
Parks & Playgrounds	764,718	408,000	286,400	457,000	130,000	2,046,118
Recreational Dams	166,042	-	-	-	-	166,042
Sports Courts/Multi Use Courts	145,900	-	-	-	-	145,900
Sports Fields/Field Houses	114,000	891,700	964,800	46,100	420,100	2,436,700
Stadium District	595,200	-	1,625,200	-	-	2,220,400
Tennis Court Improvements	322,400	125,300	-	44,500	-	492,200
Trails	274,300	-	-	-	-	274,300
Total Renewal	\$ 3,672,950	\$ 1,733,200	\$ 3,112,700	\$ 1,742,500	\$ 801,300	\$11,062,650
New/Upgrades						
Beach Access	\$ -	\$ 33,900	\$ -	\$ -	\$ -	\$ 33,900
Bike Park	145,200	-	-	-	-	145,200
Loudon Park Improvements	700,058	7,435,000	3,328,000	-	-	11,463,058
Misc Projects	-	-	33,500	-	-	33,500
Parks & Playgrounds	6,388,503	2,014,725	1,506,125	100,000	505,100	10,514,453
Recreational Dams	81,000	-	-	875,000	-	956,000
Sports Courts/Multi Use Courts	-	-	-	368,100	-	368,100
Sports Fields/Field Houses	465,754	245,200	1,789,800	64,400	131,000	2,696,154
Stadium District	2,768,918	47,600	3,531,700	311,200	-	6,659,418
Tennis Court Improvements	52,300	50,900	-	-	-	103,200
Trails	467,369	676,500	111,200	1,163,500	150,600	2,569,169
Total New/Upgrades	\$11,069,102	\$10,503,825	\$10,300,325	\$ 2,882,200	\$ 786,700	\$35,542,152
Plans/Studies						
Plans	\$ 110,200	\$ -	\$ 81,900	\$ -	\$ 263,100	\$ 455,200
Reviews	\$ 30,500	\$ -	\$ -	\$ -	\$ -	\$ 30,500
Total Plans/Studies	\$ 140,700	\$ -	\$ 81,900	\$ -	\$ 263,100	\$ 485,700
Grand Total	\$14,882,752	\$12,237,025	\$ 13,494,925	\$ 4,624,700	\$ 1,851,100	\$47,090,502

Sanitary Sewer Infrastructure Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Condition Assessment Programs	\$ 538,528	\$ 485,000	\$ 510,000	\$ 485,000	\$ 510,000	\$ 2,528,528
Mains	5,017,093	4,117,170	2,504,500	4,790,100	6,882,800	23,311,663
Misc Projects	-	-	122,500	-	-	122,500
Pump Stations	302,800	178,000	1,836,800	939,000	66,300	3,322,900
Total Renewal	\$ 5,858,421	\$ 4,780,170	\$ 4,973,800	\$ 6,214,100	\$ 7,459,100	\$29,285,591
New/Upgrades						
Mains	\$ 4,989,218	\$ 265,000	\$ 5,294,000	\$ 1,091,800	\$ 325,000	\$ 11,965,018
Pump Stations	36,600	-	-	-	-	36,600
Total New/Upgrades	\$ 5,025,818	\$ 265,000	\$ 5,294,000	\$ 1,091,800	\$ 325,000	\$12,001,618
Plans/Studies						
Master Plans	\$ 365,257	\$ -	\$ 225,000	\$ -	\$ 225,000	\$ 815,257
Plans	1,250	-	-	-	-	1,250
Studies	366,907	150,000	150,000	150,000	150,000	966,907
Total Plans/Studies	\$ 733,414	\$ 150,000	\$ 375,000	\$ 150,000	\$ 375,000	\$ 1,783,414
Grand Total	\$11,617,653	\$ 5,195,170	\$10,642,800	\$ 7,455,900	\$ 8,159,100	\$43,070,623

Storm Sewer Infrastructure Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Condition Assessment Programs	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 725,000
Mains	2,732,356	3,591,000	5,527,500	3,649,600	5,151,900	20,652,356
Total Renewal	\$ 2,877,356	\$ 3,736,000	\$ 5,672,500	\$ 3,794,600	\$ 5,296,900	\$21,377,356
New/Upgrades						
Detention Pond	\$ 66,026	\$ -	\$ 100,000	\$ -	\$ 156,300	\$ 322,326
Mains	1,590,787	50,000	-	633,000	411,300	2,685,087
Total New/Upgrades	\$ 1,656,813	\$ 50,000	\$ 100,000	\$ 633,000	\$ 567,600	\$ 3,007,413
Plans/Studies						
Master Plans	\$ 210,396	\$ -	\$ -	\$ -	\$ 175,000	\$ 385,396
Misc Projects	150,000	-	-	-	-	150,000
Plans	-	-	150,000	-	-	150,000
Review	84,273	-	-	-	-	84,273
Studies	40,427	75,000	150,000	150,000	75,000	490,427
Total Plans/Studies	\$ 485,096	\$ 75,000	\$ 300,000	\$ 150,000	\$ 250,000	\$ 1,260,096
Grand Total	\$ 5,019,265	\$ 3,861,000	\$ 6,072,500	\$ 4,577,600	\$ 6,114,500	\$25,644,865

Transportation Infrastructure Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Bridges	\$ 718,495	\$ 340,000	\$ 670,000	\$ 655,000	\$ -	\$ 2,383,495
Cycling Amenities	144,809	-	-	-	-	144,809
Design	-	-	750,000	1,330,000	-	2,080,000
Pedestrian Amenities	744,966	1,230,000	411,000	493,000	597,000	3,475,966
Railway Crossings	156,798	352,900	66,100	82,700	103,300	761,798
Road Rehabilitation	5,590,435	4,058,000	2,119,000	3,266,000	2,255,700	17,289,135
Sidewalk Maintenance	203,707	152,000	157,700	75,000	172,700	761,107
Street Lights	76,000	87,500	101,000	126,000	157,000	547,500
Transportation Improvements	4,218,016	6,400,000	940,000	4,875,000	1,699,000	18,132,016
Total Renewal	\$11,853,226	\$12,620,400	\$ 5,214,800	\$10,902,700	\$ 4,984,700	\$45,575,826
New/Upgrades						
Bridges Pedestrian	\$ -	\$ -	\$ 265,000	\$ 2,344,000	\$ -	\$ 2,609,000
Cycling Amenities	3,294,123	1,000,000	-	238,100	968,100	5,500,323
Misc Projects	259,450	-	-	-	-	259,450
Multi Use Paths	541,613	-	-	-	500,000	1,041,613
Pedestrian Amenities	4,046,313	1,180,000	1,185,000	1,012,000	974,600	8,397,913
Street Lights	182,983	-	-	-	21,400	204,383
Transit Amenities	435,175	100,000	150,000	200,000	250,000	1,135,175
Transportation Improvements	5,488,087	330,000	170,000	655,000	313,900	6,956,987
Total New/Upgrades	\$14,247,744	\$ 2,610,000	\$ 1,770,000	\$ 4,449,100	\$ 3,028,000	\$26,104,844
Plans/Studies						
Misc Projects	\$ 42,635	\$ -	\$ -	\$ -	\$ -	\$ 42,635
Pre-Design	210,133	-	-	-	-	210,133
Plans	480,444	145,000	70,000	125,000	125,000	945,444
Studies	198,135	-	331,000	-	-	529,135
Surveys	160,000	-	-	170,000	-	330,000
Total Plans/Studies	\$ 1,091,347	\$ 145,000	\$ 401,000	\$ 295,000	\$ 125,000	\$ 2,057,347
Grand Total	\$27,192,317	\$15,375,400	\$ 7,385,800	\$15,646,800	\$ 8,137,700	\$73,738,017

Water Infrastructure Program

	2026	2027	2028	2029	2030	Total
Project Costs						
Renewal Projects and Programs						
Condition Assessment Programs	\$ 249,786	\$ 425,000	\$ 63,600	\$ 90,000	\$ 67,000	\$ 895,386
Distribution Mains	8,182,057	7,677,000	7,721,050	5,858,200	4,747,600	34,185,907
Fire Hydrant Replacement	168,600	85,000	85,000	85,000	85,000	508,600
Misc Projects	67,000	50,000	50,000	-	-	167,000
Pump Station/PRV Program	1,737,456	860,000	-	-	-	2,597,456
Reservoirs	-	-	-	316,500	-	316,500
Supply Mains	392,824	150,000	150,000	150,000	150,000	992,824
Water Meter Replacement	402,000	350,000	50,000	50,000	50,000	902,000
Water Supply Dams	9,896	-	-	-	-	9,896
Total Renewal	\$11,209,619	\$ 9,597,000	\$ 8,119,650	\$ 6,549,700	\$ 5,099,600	\$40,575,569
New/Upgrades						
Distribution Mains	\$ 5,559,587	\$ 3,520,000	\$ 1,415,000	\$ 1,916,000	\$ 656,500	\$ 13,067,087
Misc Projects	491,551	-	-	-	-	491,551
Pump Station/PRV Program	46,300	683,000	-	-	242,000	971,300
Reservoirs	2,680,000	2,085,000	2,539,000	2,931,000	1,622,000	11,857,000
Supply Mains	618,959	2,775,000	-	-	3,053,000	6,446,959
Water Supply Dams	-	-	-	5,526,000	-	5,526,000
Total New/Upgrades	\$ 9,396,397	\$ 9,063,000	\$ 3,954,000	\$10,373,000	\$ 5,573,500	\$38,359,897
Plans/Studies						
Plans	\$ 108,650	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 388,650
Reviews	153,500	25,000	20,000	-	-	198,500
Studies	552,916	100,000	100,000	100,000	100,000	952,916
Total Plans/Studies	\$ 815,066	\$ 195,000	\$ 190,000	\$ 170,000	\$ 170,000	\$ 1,540,066
Grand Total	\$21,421,082	\$18,855,000	\$12,263,650	\$17,092,700	\$10,843,100	\$80,475,532



APPENDIX A: RESERVES SUMMARY

Appendix A provides a breakdown of each reserve's projected opening and closing reserve balances and budgeted additions and withdrawals.

Financial Stability Reserves	2026	2027	2028	2029	2030
General Fund					
General Financial Stability Reserve*	18,865,207	18,225,207	18,225,207	18,225,207	18,225,207
Additions	-	-	-	-	-
Withdrawals	640,000	-	-	-	-
Balance @ December 31	18,225,207	18,225,207	18,225,207	18,225,207	18,225,207
RCMP Contract Reserve*	10,961,110	9,719,769	9,719,769	9,719,769	9,719,769
Additions	-	-	-	-	-
Withdrawals	1,241,341	-	-	-	-
Balance @ December 31	9,719,769	9,719,769	9,719,769	9,719,769	9,719,769
Sanitation Levelling Reserve	160,663	90,785	110,201	136,313	154,792
Additions	-	19,416	26,112	38,479	38,305
Withdrawals	69,878	-	-	20,000	74,400
Balance @ December 31	90,785	110,201	136,313	154,792	118,697
Snow and Ice Control Reserve*	1,587,000	-	1,587,000	1,587,000	1,587,000
Additions	-	1,587,000	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	1,587,000	1,587,000	1,587,000	1,587,000	1,587,000
Total General Fund Financial Stability Reserves					
	29,622,761	29,642,177	29,668,289	29,686,768	29,650,673
Sanitary Sewer Fund					
Sewer Financial Stability Reserve*	600,000	600,000	600,000	600,000	600,000
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	600,000	600,000	600,000	600,000	600,000
Total Sewer Fund Financial Stability Reserves					
	600,000	600,000	600,000	600,000	600,000
Water Fund					
Water Financial Stability Reserve*	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Total Water Fund Financial Stability Reserves					
	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Total Financial Stability Reserves	31,972,761	31,992,177	32,018,289	32,036,768	32,000,673

Equipment Reserves		2026	2027	2028	2029	2030
General Fund						
Cart Replacement Reserve*	Stat	4,434,398	5,806,529	7,180,817	8,582,590	10,012,399
Additions		1,372,131	1,374,288	1,401,773	1,429,809	1,397,984
Withdrawals		-	-	-	-	966,000
Balance @ December 31		5,806,529	7,180,817	8,582,590	10,012,399	10,444,383
Copier Replacement Reserve*	Stat	388,279	342,379	365,387	395,198	353,258
Additions		38,200	33,308	33,411	33,160	31,480
Withdrawals		84,100	10,300	3,600	75,100	74,400
Balance @ December 31		342,379	365,387	395,198	353,258	310,338
Information Technology Reserve*	Stat	2,251,996	1,037,790	945,739	918,096	1,164,904
Additions		983,115	980,989	998,107	1,019,855	1,036,383
Withdrawals		2,197,321	1,073,040	1,025,750	773,047	1,106,520
Balance @ December 31		1,037,790	945,739	918,096	1,164,904	1,094,767
Equipment Depreciation Reserve	Stat	11,533,584	7,008,344	6,661,666	6,832,837	9,272,317
Additions		4,202,242	3,814,722	4,100,871	4,281,980	4,355,338
Withdrawals		8,727,482	4,161,400	3,929,700	1,842,500	4,960,200
Balance @ December 31		7,008,344	6,661,666	6,832,837	9,272,317	8,667,455
Total Equipment Reserves		14,195,042	15,153,609	16,728,721	20,802,878	20,516,943
Infrastructure Reserves						
General Fund		2026	2027	2028	2029	2030
Brechin Boat Ramp Reserve		70,690	86,030	101,303	116,446	131,583
Additions		15,340	15,273	15,143	15,137	15,067
Withdrawals		-	-	-	-	-
Balance @ December 31		86,030	101,303	116,446	131,583	146,650
Cemetery Care Reserve	Stat	672,213	684,213	696,213	708,213	720,213
Additions		12,000	12,000	12,000	12,000	12,000
Withdrawals		-	-	-	-	-
Balance @ December 31		684,213	696,213	708,213	720,213	732,213
Community Works Reserve	Stat	16,220,072	8,992,494	3,297,406	1,152,345	6,018,324
Additions		4,921,826	4,916,664	4,839,039	4,865,979	4,887,443
Withdrawals		12,149,404	10,611,752	6,984,100	-	4,503,459
Balance @ December 31		8,992,494	3,297,406	1,152,345	6,018,324	6,402,308
Facility Development Reserve*	Stat	6,321,575	1,679,811	1,893,434	1,451,200	1,459,408
Additions		1,542,800	1,544,348	1,572,266	1,598,755	1,624,957
Withdrawals		6,184,564	1,330,725	2,014,500	1,590,547	1,370,800
Balance @ December 31		1,679,811	1,893,434	1,451,200	1,459,408	1,713,565
General Capital		8,062,996	4,641,023	4,542,416	4,042,416	4,042,416
Additions		-	-	-	-	-
Withdrawals		3,421,973	98,607	500,000	-	-
Balance @ December 31		4,641,023	4,542,416	4,042,416	4,042,416	4,042,416
General Asset Mgmt. Reserve*	Stat	29,470,877	13,814,115	15,107,881	11,770,337	11,962,157
Additions		16,275,341	17,790,988	19,607,425	19,576,279	19,527,533
Withdrawals		31,932,103	16,497,222	22,944,969	19,384,459	18,435,054
Balance @ December 31		13,814,115	15,107,881	11,770,337	11,962,157	13,054,636
Growing Communities Reserve	Stat	4,619,738	182,207	185,851	189,568	193,359
Additions		59,283	3,644	3,717	3,791	2,900
Withdrawals		4,496,814	-	-	-	-
Balance @ December 31		182,207	185,851	189,568	193,359	196,259

Infrastructure Reserves (Continued)		2026	2027	2028	2029	2030
NDSS Community Field Reserve	Stat	306,635	352,600	398,238	10,875	50,454
Additions		45,965	45,638	42,637	39,579	40,414
Withdrawals		-	-	430,000	-	-
Balance @ December 31		352,600	398,238	10,875	50,454	90,868
Harewood Centennial Turf Fields Reserve	Stat	104,665	160,677	17,198	73,721	132,891
Additions		56,012	55,921	56,523	59,170	60,118
Withdrawals		-	199,400	-	-	131,000
Balance @ December 31		160,677	17,198	73,721	132,891	62,009
Piper Park Reserve		147,419	147,419	147,419	147,419	147,419
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		147,419	147,419	147,419	147,419	147,419
VICC Reserve		619,743	283,843	258,343	28,343	28,343
Additions		-	-	-	-	-
Withdrawals		335,900	25,500	230,000	-	-
Balance @ December 31		283,843	258,343	28,343	28,343	28,343
Total General Fund Infrastructure Reserves		31,024,432	26,645,702	19,690,883	24,886,567	26,616,686
Sanitary Sewer Fund						
Sewer Operating Reserve		15,969,596	14,748,754	14,345,185	15,428,989	15,742,616
Additions		2,635,002	2,796,401	2,927,379	3,048,927	3,207,930
Withdrawals		3,855,844	3,199,970	1,843,575	2,735,300	4,013,375
Balance @ December 31		14,748,754	14,345,185	15,428,989	15,742,616	14,937,171
Sewer Asset Mgmt. Reserve*	Stat	10,470,099	10,346,114	12,594,161	10,617,498	11,224,235
Additions		3,927,853	4,125,191	4,366,207	4,604,796	4,828,464
Withdrawals		4,051,838	1,877,144	6,342,870	3,998,059	4,017,602
Balance @ December 31		10,346,114	12,594,161	10,617,498	11,224,235	12,035,097
Total Sewer Fund Infrastructure Reserves		25,094,868	26,939,346	26,046,487	26,966,851	26,972,268
Water Fund						
Water Reserve		14,267,825	9,079,295	8,647,433	9,237,372	12,109,403
Additions		7,538,728	7,886,338	7,842,489	7,822,631	7,841,429
Withdrawals		12,727,258	8,318,200	7,252,550	4,950,600	4,029,600
Balance @ December 31		9,079,295	8,647,433	9,237,372	12,109,403	15,921,232
Water Asset Mgmt. Reserve*	Stat	8,222,269	6,317,512	7,356,069	9,631,041	6,181,235
Additions		5,841,757	6,367,577	6,698,747	6,995,624	7,277,989
Withdrawals		7,746,514	5,329,020	4,423,775	10,445,430	3,613,440
Balance @ December 31		6,317,512	7,356,069	9,631,041	6,181,235	9,845,784
Total Water Fund Infrastructure Reserves		15,396,807	16,003,502	18,868,413	18,290,638	25,767,016
Total Infrastructure Reserves		71,516,107	69,588,550	64,605,783	70,144,056	79,355,970

Parking Reserves		2026	2027	2028	2029	2030
General Fund						
Fitzwilliam St Parking Reserve		142,868	142,868	142,868	142,868	142,868
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		142,868	142,868	142,868	142,868	142,868
General Parking Reserve	Stat	2,138,134	1,664,668	2,032,525	1,360,973	1,794,757
Additions		538,103	525,457	515,648	506,484	494,907
Withdrawals		1,011,569	157,600	1,187,200	72,700	580,300
Balance @ December 31		1,664,668	2,032,525	1,360,973	1,794,757	1,709,364
Old City Neighbourhood Reserve	Stat	114,087	116,939	119,278	121,664	124,097
Additions		2,852	2,339	2,386	2,433	1,861
Withdrawals		-	-	-	-	-
Balance @ December 31		116,939	119,278	121,664	124,097	125,958
Off Street Parking Reserve	Stat	84,943	3,535	3,606	3,678	3,752
Additions		1,092	71	72	74	56
Withdrawals		82,500	-	-	-	-
Balance @ December 31		3,535	3,606	3,678	3,752	3,808
Total Parking Reserves		1,928,010	2,298,277	1,629,183	2,065,474	1,981,998
Property Acquisition Reserves						
General Fund						
Parkland Dedication Reserve	Stat	532,707	620,184	730,040	841,617	954,946
Additions		87,477	109,856	111,577	113,329	105,604
Withdrawals		-	-	-	-	-
Balance @ December 31		620,184	730,040	841,617	954,946	1,060,550
Property Acquisition Reserve	Stat	2,632,900	2,698,723	2,752,697	2,807,751	2,863,906
Additions		65,823	53,974	55,054	56,155	42,959
Withdrawals		-	-	-	-	-
Balance @ December 31		2,698,723	2,752,697	2,807,751	2,863,906	2,906,865
Property Sales Reserve	Stat	476,849	488,770	498,545	508,516	518,686
Additions		11,921	9,775	9,971	10,170	7,780
Withdrawals		-	-	-	-	-
Balance @ December 31		488,770	498,545	508,516	518,686	526,466
Total Property Acquisition Reserves		3,807,677	3,981,282	4,157,884	4,337,538	4,493,881

Strategic Reserves		2026	2027	2028	2029	2030
General Fund						
Housing Legacy Reserve	Stat	2,300,228	2,357,734	2,404,889	2,452,987	2,502,047
Additions		57,506	47,155	48,098	49,060	37,531
Withdrawals		-	-	-	-	-
Balance @ December 31		2,357,734	2,404,889	2,452,987	2,502,047	2,539,578
Climate Action Reserve	Stat	1,582,108	402,572	242,256	268,412	352,964
Additions		189,502	171,384	170,056	171,152	169,481
Withdrawals		1,369,038	331,700	143,900	86,600	273,500
Balance @ December 31		402,572	242,256	268,412	352,964	248,945
Online Accommodation						
Platform Reserve	Stat	118,040	18,308	220,674	427,087	637,629
Additions		201,683	202,366	206,413	210,542	211,064
Withdrawals		301,415	-	-	-	-
Balance @ December 31		18,308	220,674	427,087	637,629	848,693
Special Initiatives Reserve		11,991,166	3,056,536	239,759	233,752	233,752
Additions		-	-	-	-	-
Withdrawals		8,934,630	2,816,777	6,007	-	-
Balance @ December 31		3,056,536	239,759	233,752	233,752	233,752
Strategic Infrastructure Reserve*	Stat	5,189,126	4,214,795	4,552,603	2,670,368	3,758,268
Additions		2,340,348	2,311,056	2,295,765	2,287,900	2,288,306
Withdrawals		3,314,679	1,973,248	4,178,000	1,200,000	1,200,000
Balance @ December 31		4,214,795	4,552,603	2,670,368	3,758,268	4,846,574
Strategic Partnerships Reserve		43	43	43	43	43
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		43	43	43	43	43
Total Strategic Reserves		10,049,988	7,660,224	6,052,649	7,484,703	8,717,585
Other Reserves						
General Fund						
Casino Reserve		3,544	-	-	-	-
Additions		-	-	-	-	-
Withdrawals		3,544	-	-	-	-
Balance @ December 31		-	-	-	-	-
Prior Year Cfwds Reserve		10,488,639	80,179	80,179	80,179	80,179
Additions		-	-	-	-	-
Withdrawals		10,408,460	-	-	-	-
Balance @ December 31		80,179	80,179	80,179	80,179	80,179
911 Reserve	Stat	13,091	3,293	3,359	3,426	3,495
Additions		202	66	67	69	52
Withdrawals		10,000	-	-	-	-
Balance @ December 31		3,293	3,359	3,426	3,495	3,547
Knowles Estate Reserve*	Stat	493,368	505,702	515,816	526,132	536,655
Additions		12,334	10,114	10,316	10,523	8,050
Withdrawals		-	-	-	-	-
Balance @ December 31		505,702	515,816	526,132	536,655	544,705
Property Assessment Clean Energy Program Reserve		-	10,135	20,270	30,405	40,540
Additions		10,135	10,135	10,135	10,135	10,135
Withdrawals		-	-	-	-	-
Balance @ December 31		10,135	20,270	30,405	40,540	50,675
Total Other Reserves		599,309	619,624	640,142	660,869	679,106

Development Cost Charges Reserves		2026	2027	2028	2029	2030
General Fund						
DCC - City Wide Roads	Stat	16,523,254	13,937,089	16,081,338	19,194,400	21,930,373
Additions		1,992,214	2,349,249	3,133,062	3,190,973	3,130,704
Withdrawals		4,578,379	205,000	20,000	455,000	390,258
Balance @ December 31		13,937,089	16,081,338	19,194,400	21,930,373	24,670,819
DCC - City Wide Drainage	Stat					
Opening Balance		8,992,830	7,720,176	8,464,130	9,215,559	9,972,925
Loan Receivable from Sewer		6,155,180	6,654,892	6,204,833	5,754,774	5,304,715
Revised Opening Balance		15,148,010	14,375,068	14,668,963	14,970,333	15,277,640
Additions		348,883	293,895	301,370	307,307	260,705
Internal Borrowing						
To Sewer DCC Reserve		926,606	-	-	-	-
Repayment from Sewer Reserve		426,894	450,059	450,059	450,059	450,059
Withdrawals		1,121,825	-	-	-	334,897
Closing Balance		7,720,176	8,464,130	9,215,559	9,972,925	10,348,792
Loan Receivable from Sewer		6,654,892	6,204,833	5,754,774	5,304,715	4,854,656
Balance @ December 31		14,375,068	14,668,963	14,970,333	15,277,640	15,203,448
DCC - City Wide Parks	Stat	756,274	919,307	1,306,933	1,829,891	2,363,308
Additions		323,845	400,991	536,323	546,782	544,404
Withdrawals		160,812	13,365	13,365	13,365	13,365
Balance @ December 31		919,307	1,306,933	1,829,891	2,363,308	2,894,347
Total General Fund Development Cost						
Charges Reserves		29,231,464	32,057,234	35,994,624	39,571,321	42,768,614
Sanitary Sewer Fund						
DCC - City Wide Sewer	Stat	3,767,713	1,868,983	2,288,100	482,608	446,395
Additions		565,610	670,973	881,863	863,628	864,774
Withdrawals		2,464,340	251,856	2,687,355	899,841	368,023
Balance @ December 31		1,868,983	2,288,100	482,608	446,395	943,146
Total Sanitary Sewer Fund Development						
Cost Charges Reserves		1,868,983	2,288,100	482,608	446,395	943,146
Water Fund						
DCC - City Wide Water	Stat	5,623,074	3,721,849	1,853,703	1,499,004	983,027
Additions		200,524	163,334	179,901	171,281	160,926
Withdrawals		2,101,749	2,031,480	534,600	687,258	216,810
Balance @ December 31		3,721,849	1,853,703	1,499,004	983,027	927,143
DCC - Water Supply	Stat	21,092,169	23,183,445	22,236,804	24,433,080	26,404,938
Additions		2,106,136	2,429,859	3,148,401	3,189,670	3,076,248
Withdrawals		14,860	3,376,500	952,125	1,217,812	3,506,250
Balance @ December 31		23,183,445	22,236,804	24,433,080	26,404,938	25,974,936
Total Water Fund Development Cost						
Charges Reserves		26,905,294	24,090,507	25,932,084	27,387,965	26,902,079
Total Development Cost Charges Reserves		58,005,741	58,435,841	62,409,316	67,405,681	70,613,839

*Reserve has minimum balance requirement

Stat - Statutory Reserve



APPENDIX B: PROJECTS BY FUND

Appendix B provides an overview of the City's project plan organized by fund. This appendix details all approved projects, including the project name, total budget, and planned annual expenditures over the course of the Financial Plan. Presenting the projects by fund offers clear visibility into how capital and operating investments align with available funding sources and supports transparent long term financial planning.

The following table outlines the full list of projects by fund, including both the total approved budget and the expenditure schedule for each year of the Financial Plan.



	2026	2027	2028	2029	2030	Total
General Fund - Capital Projects						
P-2206 Bastion St Parkade	186,300	66,000	1,932,400	-	-	2,184,700
P-2207 Harbourfront Parkade	306,860	62,900	5,690,700	-	67,300	6,127,760
P-2208 Parking Equipment: On Street	-	-	67,400	-	-	67,400
P-2209 PoNC Parkade	97,800	54,600	789,300	22,700	581,000	1,545,400
P-2210 Bastion Street Parkade: Amenities	111,800	-	-	-	-	111,800
P-2211 Harbourfront Parkade: Amenities	94,700	-	-	120,000	-	214,700
P-2212 PoNC Parkade: Amenities	16,300	-	-	264,200	-	280,500
P-2300 Legislative Serv Furniture & Equipment	-	-	-	12,300	-	12,300
P-2500 ERP Software	1,148,793	-	-	-	-	1,148,793
P-2712 Photocopier Purchases	12,400	-	-	22,100	25,600	60,100
P-2713 VMWare Server Hardware	886,400	287,300	-	474,800	242,200	1,890,700
P-2715 City Website Renewal	58,429	-	-	-	-	58,429
P-2717 Corporate Storage File	609,900	-	591,700	-	-	1,201,600
P-2718 IT Technical Infrastructure	211,600	116,700	15,400	47,800	197,400	588,900
P-2722 IT Fibre Optic Network	-	232,100	56,800	37,100	-	326,000
P-2724 Tempest Replacement	-	-	-	300,000	600,000	900,000
P-2803 City Hall: Facility Amenities	25,400	-	-	-	28,000	53,400
P-2804 SARC: Facility Amenities	24,400	-	-	33,900	-	58,300
P-2806 City Hall: Building Projects	380,350	6,300	40,200	-	-	426,850
P-2958 VICC: Facility Amenities	646,447	-	-	-	94,600	741,047
P-2963 VICC: Building Projects	256,378	-	275,500	370,300	11,117,800	12,019,978
P-2965 IT Innovation	350,000	367,500	374,850	382,347	390,000	1,864,697
P-2966 ERP: Barcode Scanning Implementation	-	198,700	-	-	-	198,700
P-3104 Property Acquisitions: General	1,384,104	662,600	675,900	689,500	703,300	4,115,404
P-3402 Fire Services: Furniture & Equipment	69,900	42,200	29,000	73,200	45,200	259,500
P-3407 Fire Fleet	1,396,457	1,554,600	796,400	-	2,716,500	6,463,957
P-3432 Fire Station #2 Projects	-	-	-	10,900	142,300	153,200
P-3434 Fire Station #3 Projects	-	-	-	10,900	192,000	202,900
P-3436 Fire Station #4 Projects	50,000	-	-	-	14,000	64,000
P-3717 Police Services Equipment	-	-	-	-	42,500	42,500
P-3718 Police Operations Building: Expansion	1,975,627	-	-	-	-	1,975,627
P-3719 Police Operations Building Projects	-	-	-	143,800	56,100	199,900
P-3720 Police Annex Projects	-	-	-	159,600	-	159,600
P-3725 Animal Shelter Projects	206,403	-	-	-	-	206,403
P-3726 580 Fitzwilliam: Building Projects	-	-	-	40,000	413,300	453,300
P-3727 Fire Station #7 Projects	-	23,000	553,000	-	-	576,000
P-3744 Police Operations Building: Reno	1,241,341	-	-	-	-	1,241,341
P-3745 Fire Master Plan Implementation: Stn Modifications	798,356	-	-	-	-	798,356
P-4030 Parks Ops: Maintenance Equipment	284,871	-	45,900	77,200	-	407,971
P-4031 Playground Equipment	108,700	285,300	112,900	353,700	100,000	960,600
P-4040 Trailway Development and Rehab	382,750	532,100	-	1,163,500	150,600	2,228,950
P-4045 City Partners in Parks (PIP) Program	605,982	100,000	50,000	100,000	100,000	955,982
P-4082 Maffeo Sutton Park Enhancements	2,896,073	55,300	-	-	-	2,951,373
P-4084 Port Theatre Improvements	12,950	-	132,000	-	752,400	897,350
P-4098 Sports Field/Playfields	144,400	-	1,354,800	-	-	1,499,200
P-4131 Harewood Centennial Park	-	-	-	368,100	-	368,100
P-4136 NAC: Mechanical	38,646	3,300	144,400	-	-	186,346
P-4139 Bowen Park Complex: Building Projects	-	25,600	355,900	257,000	850,200	1,488,700
P-4140 Ice Resurfacers	2,648	-	-	253,500	258,700	514,848
P-4143 OWCC Landscape Improvements	40,800	-	-	-	-	40,800
P-4153 Centennial Building Projects	97,200	-	51,000	-	-	148,200
P-4156 NIC: Building Fixtures	-	-	37,900	124,800	91,400	254,100
P-4157 NIC: HVAC	31,800	-	846,200	-	-	878,000
P-4161 Frank Crane Arena: HVAC	-	105,300	-	-	27,000	132,300

	2026	2027	2028	2029	2030	Total
P-4164 Frank Crane Arena: Facility Amenities	26,300	-	-	357,500	-	383,800
P-4165 Cliff McNabb Arena: Facility Amenities	-	105,500	-	-	278,700	384,200
P-4166 25 Victoria Rd: Building Projects	95,648	613,500	8,400	61,600	203,000	982,148
P-4170 NAC: Facility Amenities	1,124,900	427,800	-	64,200	158,500	1,775,400
P-4171 Beban Pool: Facility Amenities	28,800	-	-	-	-	28,800
P-4177 Bowen Tennis Court Improvements	81,000	-	-	-	-	81,000
P-4181 Loudon Park Improvements	695,669	7,435,000	3,328,000	-	-	11,458,669
P-4182 McGirr Sports Field	267,737	-	45,500	17,900	391,300	722,437
P-4189 NIC: Facility Amenities	-	47,200	151,300	-	-	198,500
P-4197 OWCC: Machinery and Equipment	-	11,900	-	-	-	11,900
P-4200 Beban Complex: Roof	9,603,017	1,917,900	-	-	-	11,520,917
P-4204 Beban Artificial Turf Fields	-	768,500	-	-	-	768,500
P-4207 Beban Pool: Building Projects	-	-	-	14,900	150,900	165,800
P-4208 Beban Social Centre: Building Fixtures	18,900	517,000	-	-	-	535,900
P-4209 Beban Social Centre: Equipment	92,500	-	-	-	-	92,500
P-4212 Bowen Park Complex: Facility Amenities	50,418	-	-	-	-	50,418
P-4214 Frank Crane Arena: Building Fixtures	201,500	315,800	-	-	-	517,300
P-4215 OWCC: HVAC	-	-	-	40,400	536,800	577,200
P-4222 NIC: Mechanical	757,394	594,400	371,600	-	-	1,723,394
P-4224 Port Theatre: Electrical	-	-	-	-	730,000	730,000
P-4225 Port Theatre: Mechanical	-	167,200	-	-	-	167,200
P-4226 Port Theatre: Building Fixtures	415,405	-	662,000	222,600	336,800	1,636,805
P-4234 NAC: HVAC	128,700	306,700	-	-	-	435,400
P-4235 Neck Point Park	51,847	138,100	-	-	337,100	527,047
P-4236 Sports Field/Playfield Amenities	-	-	-	64,400	-	64,400
P-4239 Beban Social Centre: Building Projects	-	-	-	-	30,800	30,800
P-4240 Parks Ops: Vehicles	440,000	-	-	-	-	440,000
P-4242 NAC: Roof	378,815	-	-	-	-	378,815
P-4246 Port Theatre: Equipment	36,100	500,000	-	-	-	536,100
P-4248 Cliff McNabb Arena: Building Fixtures	151,900	-	-	-	-	151,900
P-4249 OWCC: Mechanical	-	-	-	85,600	1,288,000	1,373,600
P-4250 Curling Club	300,000	-	-	51,200	2,891,200	3,242,400
P-4252 Bowen Park: Parking Lot	-	-	-	952,400	-	952,400
P-4253 Tennis Courts/Pickleball Courts	293,700	32,600	-	-	-	326,300
P-4254 Beach Access Improvements	158,200	101,500	-	-	-	259,700
P-4257 Marine Structures: Parks	429,500	-	-	-	-	429,500
P-4259 Cliff McNabb: Mechanical	317,121	-	27,000	462,700	45,700	852,521
P-4260 NIC: HVAC	101,700	-	-	-	-	101,700
P-4261 OWCC: Building Fixtures	-	77,000	-	-	-	77,000
P-4262 Sid Clark Sports Field Redevelopment	-	-	2,114,200	-	-	2,114,200
P-4266 Nanaimo District Museum	-	-	-	-	61,500	61,500
P-4268 Rotary Bowl	1,411,163	-	-	-	-	1,411,163
P-4273 Kin Pool: Building Projects	297,700	-	-	12,800	285,000	595,500
P-4275 150 Commercial St	-	10,300	105,000	-	-	115,300
P-4277 Harewood Centennial Turf Fields (HCTF)	98,017	245,200	-	-	131,000	474,217
P-4278 Stadium District	1,373,946	47,600	3,220,600	311,200	-	4,953,346
P-4279 Arenas: Small Equipment	22,200	21,600	-	-	-	43,800
P-4281 Outdoor Classrooms: Parks	-	-	43,400	-	-	43,400
P-4282 Sports Courts and Multi Use Courts	145,900	-	-	-	-	145,900
P-4284 Westwood Lake Improvements	299,830	-	-	-	-	299,830
P-4285 Beban Complex: Outdoor Learning Centre	168,267	-	-	-	-	168,267
P-4287 NAC: Building Renovations	597,955	-	-	-	-	597,955
P-4288 NIC: Roof	-	45,100	583,500	-	-	628,600
P-4290 Parks Yard	-	-	-	5,700	161,400	167,100
P-4292 Bowen Park Projects	188,700	-	-	-	-	188,700

	2026	2027	2028	2029	2030	Total
P-4293 Italian Square Park	19,716	-	-	-	-	19,716
P-4296 NAC HVAC Equipment Upgrade	11,827,369	-	-	-	-	11,827,369
P-4297 Kin Pool Facility Amenities	-	-	-	-	16,100	16,100
P-4299 Beban Complex: Building Fixtures	78,100	-	-	-	-	78,100
P-4301 OWCC: Roof	-	-	-	23,300	130,200	153,500
P-4302 Washroom Building: Misc Parks	-	18,100	143,500	31,300	-	192,900
P-4303 Outdoor Bottle Filler & Fountain	16,700	-	-	-	-	16,700
P-4305 NAC: Equipment	-	-	12,000	-	-	12,000
P-4306 NAC: Electrical	530,750	-	-	-	-	530,750
P-4308 FDCC PI-5 East Wellington Park Improvements	-	-	307,400	-	-	307,400
P-4309 Spray Parks	312,400	-	-	-	-	312,400
P-4310 Recreational Dams	81,000	-	-	875,000	-	956,000
P-4312 Park Ave Improvements	165,400	-	-	-	-	165,400
P-4313 Japanese Canadian Memorial Garden	727,885	-	-	-	-	727,885
P-4314 May Bennett Pioneer Park	100,000	-	-	-	-	100,000
P-4315 Beban Park Outdoor Performance Space	1,096,820	-	-	-	-	1,096,820
P-4316 FDCC PI7 Harewood Centennial Park Improvements	213,900	-	226,400	-	-	440,300
P-4318 Westwood Lake Improvements Phase 3	198,050	1,532,025	878,925	-	-	2,609,000
P-4319 DCC 25(FDCC PI-1) Barney Moriez Park Improvements	280,100	-	-	-	-	280,100
P-4321 FDCC PI-2 Beban Park Improvements	-	144,400	111,200	-	-	255,600
P-4322 FDCC PI-8 Maffeo Sutton Improvements	28,100	189,300	-	-	-	217,400
P-4324 Beban HVAC (Strategic Priorities Fund)	-	750,000	2,000,000	4,350,000	-	7,100,000
P-5000 Transportation Designs	-	-	750,000	1,330,000	-	2,080,000
P-5010 Major Road Rehab Program	-	200,000	500,000	500,000	1,391,000	2,591,000
P-5013 Local Road Paving Program	-	420,000	-	391,000	-	811,000
P-5014 Transportation Maintenance Equipment	67,400	18,800	368,100	15,200	450,800	920,300
P-5057 Fleet Shop Equipment	113,900	-	24,000	-	-	137,900
P-5060 Fleet Replacements	7,153,087	2,577,500	3,031,500	1,526,500	1,972,000	16,260,587
P-5069 Storm Sewer Projects	1,112,930	2,359,000	326,000	735,600	365,000	4,898,530
P-5081 DCC Road Designs & Unspecified Projects	-	205,000	20,000	455,000	-	680,000
P-5157 DCC R99 Boxwood Connector	765,877	-	-	-	-	765,877
P-5193 DCC SD60: Northfield Creek	66,026	-	-	-	-	66,026
P-5194 PW Yard: Facility Amenities	-	-	37,000	136,100	15,300	188,400
P-5196 Wellcox Access	250,000	-	-	-	-	250,000
P-5200 Pedestrian Transportation Improvements	2,864,109	600,000	931,000	1,013,000	1,117,000	6,525,109
P-5201 Cycling Transportation Improvements	575,406	-	-	-	-	575,406
P-5202 Transit Transportation Improvements	253,228	-	-	-	-	253,228
P-5203 Vehicle Transportation Improvements	2,105,595	150,000	365,000	2,500,000	1,074,000	6,194,595
P-5210 SNIC Equipment	312,700	97,300	-	168,900	118,600	697,500
P-5216 Fleet: Small Equipment	53,200	15,100	58,000	41,100	-	167,400
P-5224 Dufferin Cres TRANS & Utility Upgrade	-	255,000	-	2,837,500	-	3,092,500
P-5225 Departure Bay Area Utilities Project	-	-	80,200	-	860,000	940,200
P-5227 Construction: Equipment	14,000	-	-	-	-	14,000
P-5231 Terminal Corridor Upgrade	15,000	-	-	-	-	15,000
P-5247 DCC SD57: Wexford Creek	1,484,787	-	-	-	320,000	1,804,787
P-5252 DCC SD59: Thirteenth St Detention Facility	-	-	-	-	156,300	156,300
P-5258 Bruce and Tenth Cycling & Rehab Project	-	-	-	-	68,400	68,400
P-5259 Wakesiah CYC & RHB Project	-	-	-	-	175,300	175,300
P-5260 Third & Fitzwilliam Area Upgrades Ph 1	2,698,491	-	-	-	-	2,698,491
P-5264 DCC R97: Boxwood Rd Northfield E Wellington	3,135,381	-	-	-	-	3,135,381
P-5268 Automated Carts	-	-	-	-	966,000	966,000
P-5270 DCC Storm Sewer Projects	100,000	-	-	-	-	100,000
P-5271 DCC R90: Third Street: Wakesiah to Pine	1,475,075	-	-	-	-	1,475,075
P-5292 DCC R81: Wakesiah Ave (Bowen to Fifth)	-	-	-	-	394,200	394,200
P-5302 Engineering Equipment	-	23,900	-	10,800	-	34,700

	2026	2027	2028	2029	2030	Total
P-5303 Bruce Utilities Project	15,000	159,000	-	-	-	174,000
P-5305 Traffic Signals	213,413	590,000	575,000	1,375,000	625,000	3,378,413
P-5317 Millstone Ave Area WM, SS & RHB Project	25,000	-	-	-	-	25,000
P-5320 Bartlett & Venlaw Area Utilities Project	-	-	-	-	184,000	184,000
P-5321 Midtown Gateway Transp & Utility Project	129,467	-	-	-	-	129,467
P-5326 Rosstown Area WM & DR Project	-	-	-	-	363,900	363,900
P-5329 Quill & Porcupine Hill DR Projects	-	27,000	-	367,000	-	394,000
P-5334 Invermere Rd Utility Upgrade & RHB Project	-	-	253,000	-	2,868,800	3,121,800
P-5341 Albert and Fourth Complete St Ph 2	14,052	-	-	-	-	14,052
P-5344 Country Club Mobility & Utility Upgrades	588,000	9,063,000	717,000	-	-	10,368,000
P-5346 Haliburton Utilities Project	-	-	43,000	-	430,000	473,000
P-5349 Electric Vehicle Charging Stations	176,230	-	-	-	-	176,230
P-5351 Beverly Esmnt Storm and Sanitary Projects	-	100,000	-	1,042,000	-	1,142,000
P-5352 FDCC SD68 Departure Bay Creek Catchment	-	30,000	-	306,000	-	336,000
P-5353 Hammond Bay Area SS, WM & TRANS Projects	2,088,428	-	-	-	-	2,088,428
P-5360 Boundary Utility and RHB Projects	-	41,000	-	410,000	-	451,000
P-5362 Dunbar Area DR Project	-	-	-	131,000	-	131,000
P-5363 Fairview WM and DR Projects	-	-	50,300	-	500,000	550,300
P-5366 FDCC SD67 Cottle Creek Dr	-	-	-	-	91,300	91,300
P-5367 RDN FM CON Utility & Transportation Projects	1,510,000	3,040,000	2,640,000	840,000	-	8,030,000
P-5369 Stewart Ave Utilities	-	-	-	990,000	-	990,000
P-5370 Northtown Water Supply Project	-	-	-	-	44,400	44,400
P-5372 Sanitation Equipment	17,900	-	-	-	29,600	47,500
P-5375 Commercial St Implementation Ph 1	34,631	-	-	-	-	34,631
P-5376 Commercial St Implementation Ph 2	274,842	-	-	-	-	274,842
P-5377 Commercial St Implementation: Skinner to Terminal	-	-	-	-	4,400,000	4,400,000
P-5380 Princess Royal Area WM and Rehab Project	-	-	92,000	-	-	92,000
P-5384 Public Works Yard Update	9,584,920	19,545,750	25,936,900	2,777,650	-	57,845,220
P-5385 Bowen Rehab & Cycling Project	3,247,180	-	-	-	-	3,247,180
P-5394 Third & Fitzwilliam Area Upgrades Ph2	294,977	-	-	-	-	294,977
P-5395 Uplands Drive Corridor Plan	-	-	-	211,600	-	211,600
P-5400 Chestnut Storm and Sanitary Projects	124,000	-	1,468,000	-	-	1,592,000
P-5401 Lawlor Area Project	650,000	-	-	-	-	650,000
P-5403 Drainage Detention Ponds	-	-	100,000	-	-	100,000
P-5404 Buck Road Utilities Project	248,405	-	-	-	-	248,405
P-5405 Carlton Area WM and DR Project	158,000	-	-	-	-	158,000
P-5406 Wakesiah Storm Projects	173,200	-	1,712,000	-	-	1,885,200
P-5407 Uplands: HBR to Dover PED/CYC Projects	-	-	-	-	1,000,000	1,000,000
P-5408 Commercial St IMP: DKP Area	-	-	3,013,500	-	-	3,013,500
P-5409 East Wellington: Madsen to Bowen	1,426,016	-	-	-	-	1,426,016
P-5410 FDCC R125 Secondary Mobility Rutherford	-	-	-	-	375,000	375,000
P-5412 FDCC R124 Millstone Secondary Mobility	-	-	265,000	2,344,000	-	2,609,000
P-5413 FDCC R121 Transit Stop Imp Secondary Net	75,000	100,000	150,000	200,000	250,000	775,000
P-5414 Wakesiah Corridor TSMS	502,000	-	-	-	-	502,000
Total Capital Projects General Fund	99,906,857	61,479,975	72,865,975	36,572,897	48,769,300	319,595,004
General Fund - Operating Projects						
20034 Photocopier Purchases	71,700	10,300	3,600	53,000	48,800	187,400
20065 SARC: Furniture and Equipment	15,200	4,000	2,200	2,900	5,100	29,400
20067 Financial/Performance Audits	50,000	50,000	25,000	50,000	50,000	225,000
20068 PoNC: Exterior	-	69,800	-	-	-	69,800
20075 IT Technical Infrastructure Renewal	236,400	58,690	-	9,600	35,420	340,110
20091 Leg Services: Furniture and Equipment	17,500	6,700	2,100	11,900	11,900	50,100
20092 Finance: Furniture and Equipment	15,536	8,200	5,900	700	700	31,036
20103 HR: Furniture and Equipment	5,100	5,300	5,400	8,400	5,600	29,800
20104 COR External Audit	-	-	20,700	-	-	20,700

	2026	2027	2028	2029	2030	Total
20129 Design Advisory Panel	2,500	2,500	2,500	2,500	2,500	12,500
20130 Finance and Audit Committee	28,000	28,000	28,000	28,000	28,000	140,000
20132 Nanaimo Youth Advisory Council	500	500	500	500	500	2,500
20134 Public Safety Committee	3,000	3,000	3,000	3,000	3,000	15,000
20136 Water Supply Advisory Committee	500	500	500	500	500	2,500
20142 SARC: HVAC	185,423	-	-	-	-	185,423
20148 SARC: Exterior	-	66,400	-	-	-	66,400
20158 IT Dept: Furniture and Equipment	6,300	4,700	4,700	4,700	4,700	25,100
20173 Electronic Doc & Records Management	69,400	44,400	45,300	46,200	47,100	252,400
20174 Council Strategic Plan	-	32,500	-	-	-	32,500
20180 Safety Initiatives	26,744	20,300	-	21,100	21,500	89,644
20193 Adv Cmte Accessibility & Inclusiveness	3,000	3,000	3,000	3,000	3,000	15,000
20200 IT App: CAMS	19,072	-	-	-	-	19,072
20201 Microsoft 365 Implementation/Migration	360,400	50,000	-	-	-	410,400
20204 AED Replacement Plan	3,700	5,800	4,900	11,400	21,300	47,100
20206 IT Tech: Network Design Review	-	-	25,000	-	-	25,000
20208 PoNC & VICC: Glass Doors	17,600	-	-	-	-	17,600
20209 VICC: Moveable Walls	-	-	423,400	-	-	423,400
20219 Mayor's Leader Table	3,000	3,000	3,000	3,000	3,000	15,000
20221 Corp & Bus Dev: Furniture and Equipment	6,500	3,100	3,200	3,300	3,400	19,500
20222 VICC: Flooring	-	-	-	-	5,500	5,500
20223 City Hall: Flooring	-	-	-	-	72,700	72,700
20225 SARC: Interior	17,400	15,700	16,400	-	-	49,500
20226 City Hall: Interior	18,969	15,100	15,600	-	-	49,669
20228 City Hall: Alert System	-	5,900	24,200	-	-	30,100
20229 Fibre Optic Condition Assessment	-	-	58,400	-	-	58,400
20230 IT Tech Roadmap & Digital Strategy	-	125,000	-	-	-	125,000
20232 City Hall: Building Envelope	-	36,200	304,300	-	-	340,500
20233 City Hall: Access Control System	-	5,600	25,900	-	-	31,500
20236 FP&A Reporting	21,523	-	-	-	-	21,523
20238 Sponsorship Pilot	100,000	-	-	-	-	100,000
20242 IT App: CAMS Phase 2	100,000	100,000	-	-	-	200,000
20243 IT App: Replace ITSM	150,000	-	-	-	-	150,000
20244 City Wide Computer Replacement Plan	610,321	296,600	408,800	297,400	326,100	1,939,221
20245 VICC: Building Fixtures	-	25,500	-	-	-	25,500
20247 Website Conversion	-	6,200	-	-	-	6,200
20249 IT App: Building Permit Software Improvements	108,490	-	-	-	-	108,490
20250 CS: Furniture and Equipment	-	-	-	-	3,800	3,800
20252 VICC: Roof Bird Deterrent System	-	-	-	-	86,000	86,000
20253 SD68 Sports Field and Rec Committee	500	500	500	500	500	2,500
20254 City Hall: Meeting Room Improvements	34,600	-	-	-	-	34,600
20256 Property Information Report	15,300	-	-	-	-	15,300
20257 Smart Phones	48,100	60,300	47,700	52,200	64,000	272,300
20258 IT App: NERP Non Capital Costs	41,200	-	-	-	-	41,200
20260 VICC: Elevator Repairs	120,000	-	-	-	-	120,000
30001 Firefighting Equipment	136,400	159,100	77,300	120,600	113,000	606,400
30002 Fire Technology Program	5,400	36,900	4,400	6,500	49,000	102,200
30005 Fire: Furniture and Equipment	28,072	25,700	55,800	15,500	16,500	141,572
30025 Police Services Furniture and Equipment Program	38,900	33,900	23,500	36,300	36,000	168,600
30026 Police Operations Building: HVAC	207,501	-	-	-	-	207,501
30031 Immigrant Welcome Reception	5,100	5,200	5,300	5,400	5,500	26,500
30042 Community Planning Studies/Updates	195,635	150,000	150,000	150,000	-	645,635
30073 Fire Station #2: Interior	-	-	-	-	20,200	20,200
30076 Fire Station #3: Interior	-	-	-	-	12,000	12,000
30084 Emergency Management: Furniture and Equipment	5,700	1,100	22,500	4,400	12,000	45,700

	2026	2027	2028	2029	2030	Total
30085 Official Community Plan (OCP) Updates	-	-	-	-	365,000	365,000
30091 Housing Legacy Reserve	165,000	165,000	165,000	165,000	165,000	825,000
30094 Harbourfront Parkade: Mechanical	53,300	-	-	-	-	53,300
30095 PoNC Parkade: Mechanical	10,800	-	-	-	-	10,800
30100 Rent Supplement Program	150,000	-	-	-	-	150,000
30103 Fire Services: UBCM CRI FireSmart Grant	24,867	-	-	-	-	24,867
30123 Animal Shelter House: Roof/Exterior	-	17,900	-	-	-	17,900
30129 Bastion Street Parkade: Structure	8,000	93,600	-	-	120,000	221,600
30130 Harbourfront Parkade: Structure	-	9,400	-	-	145,600	155,000
30131 Police Annex: HVAC	89,500	-	-	-	-	89,500
30135 Fire Station #3: Exterior	-	31,200	-	-	-	31,200
30139 Police Services Review	32,800	-	-	-	-	32,800
30142 Shower Program	89,400	91,200	93,000	94,900	96,800	465,300
30145 Day-Time Drop In Centre	38,280	-	-	-	-	38,280
30153 Parking Study: Hospital Area Post Implementation	30,000	-	-	-	-	30,000
30165 Community Action Sustainability Plan Update	-	-	-	-	112,500	112,500
30174 1 Port Drive Redevelopment	67,483	-	-	-	-	67,483
30179 Fire Training Centre: Training Tower	58,162	-	54,400	-	-	112,562
30185 Nanaimo Situation Table	30,000	-	-	-	-	30,000
30189 Planning & Development: Furniture and Equipment	47,999	40,100	10,500	8,800	9,500	116,899
30199 Bylaw: Furniture and Equipment	5,800	4,600	2,800	25,900	6,800	45,900
30200 Parking: Furniture and Equipment	3,300	-	-	-	-	3,300
30205 CSO: Furniture and Equipment	-	8,500	17,100	7,300	1,000	33,900
30206 Public Space CPTED Training	11,850	-	-	-	-	11,850
30207 Police Ops: Space Needs Moving Expenses	34,927	-	-	-	-	34,927
30208 Property Management Strategy Update	-	-	-	40,000	-	40,000
30209 Parkades: HV Electrical System Mtce	10,500	-	11,500	-	-	22,000
30210 Bastion St Parkade: Condition Monitoring	18,300	-	19,000	-	19,800	57,100
30213 Fire Station #2: Electrical	42,900	-	-	-	83,400	126,300
30214 Fire Station #3: Electrical	-	-	-	-	39,900	39,900
30217 Fire Station #4: Fire Alarm System	-	-	14,100	-	-	14,100
30218 Fire Station #4: Interior	-	-	-	-	7,900	7,900
30229 Building Safer Communities Grant	51,148	-	-	-	-	51,148
30236 Woodgrove Area Plan	33,068	-	-	-	-	33,068
30237 PoNC Parkade: Structure	7,900	-	-	-	118,100	126,000
30238 Parking Study and Parking Fee Review	2,543	-	-	-	-	2,543
30239 Bastion St Parkade: Electrical	13,300	-	-	-	-	13,300
30240 Bastion St Parkade: Line Painting	14,700	-	-	-	15,600	30,300
30241 Harbourfront Parkade: Fire Alarm System	36,700	-	-	-	-	36,700
30242 PoNC Parkade: Fire Alarm System	47,200	-	-	-	-	47,200
30243 PoNC Parkade: Line Painting	-	-	-	-	9,700	9,700
30245 575 Fitzwilliam: Fire Alarm System	-	-	12,200	-	-	12,200
30249 Fire Station #4: Exterior	-	28,900	-	-	-	28,900
20234 Project Contingency Allocation	1,035,000	-	-	-	-	1,035,000
30250 PoNC Parkade: HVAC	-	-	-	-	84,200	84,200
30254 Developer Cost Shares	226,539	100,000	100,000	100,000	100,000	626,539
30255 Rent Bank Program	35,000	-	-	-	-	35,000
30256 NexGen 911 Grant	42,706	-	-	-	-	42,706
30258 OAP: Affordable Housing Initiatives	116,415	-	-	-	-	116,415
30263 EDMA Indigenous Engagement	40,000	-	-	-	-	40,000
30264 Amenity Cost Charge Bylaw	24,640	-	-	-	-	24,640
30266 City Plan and Zoning Bylaw Update	48,015	-	-	-	-	48,015
30271 Bastion Parkade Amenities	27,700	-	-	-	-	27,700
30274 Drop In Hubs	125,003	-	-	-	-	125,003
30278 Extreme Weather Shelter	4,441	-	-	-	-	4,441

	2026	2027	2028	2029	2030	Total
30279 CSO: Emergency Treatment Fund Grant	25,412	-	-	-	-	25,412
30281 ESS: Regional Group Lodging Supplies	160,000	-	-	-	-	160,000
30282 Emergency Op. Center Training & Equip	34,000	-	-	-	-	34,000
30283 Fire Station #7: Lighting	-	-	17,900	-	-	17,900
30286 Downtown Pay Parking Sign Re-Install	37,500	-	-	-	-	37,500
30287 Community Safety Admin Furniture and Equipment	3,000	-	-	-	-	3,000
40004 OWCC: Flooring	28,000	-	77,200	29,700	-	134,900
40005 OWCC: HVAC	-	19,800	182,400	7,000	18,000	227,200
40007 OWCC: Interior	8,500	-	-	-	22,100	30,600
40020 Beban Social Centre: Mechanical	13,056	10,000	-	10,000	-	33,056
40022 Beban Social Centre: Flooring	33,100	-	20,500	-	-	53,600
40026 Beban SC: Replace Window Coverings	-	-	41,700	-	-	41,700
40030 Parks/Facility Accessibility/Inclusivity	83,645	75,000	75,000	75,000	75,000	383,645
40031 Beach Access Upgrades	30,700	33,900	25,000	25,000	25,000	139,600
40033 Public Art	98,750	75,000	75,000	75,000	75,000	398,750
40034 Beban Pool: Electrical	29,117	-	-	-	-	29,117
40036 Beban Pool: HVAC	35,800	-	-	-	-	35,800
40037 Beban Pool: Mechanical	134,700	-	30,000	-	30,000	194,700
40038 Beban Pool: Interior	13,500	-	-	-	-	13,500
40042 Beban Pool: Sauna Renos	31,600	-	-	33,500	-	65,100
40047 NAC: Furniture and Equipment	15,876	10,000	5,000	10,000	5,000	45,876
40048 NAC: HVAC	-	-	29,000	-	-	29,000
40049 NAC: Mechanical	127,165	30,000	-	99,300	56,600	313,065
40050 NAC Diving Board Retrofits	29,800	-	-	-	-	29,800
40058 Cliff McNabb Arena: Mechanical	69,300	-	-	-	-	69,300
40063 NIC: Mechanical	54,941	-	40,700	32,400	-	128,041
40064 NIC: Flooring	78,400	-	26,500	-	16,200	121,100
40067 NIC: HVAC	15,500	23,000	28,400	-	-	66,900
40070 Frank Crane Arena: Mechanical	61,100	-	-	-	-	61,100
40089 Cliff McNabb Arena: Interior	8,600	-	31,300	-	-	39,900
40090 NIC: Interior	35,524	-	24,200	-	16,700	76,424
40091 NIC Replace Chairs/Tables	12,783	10,000	5,000	10,000	5,000	42,783
40105 Bowen Park Complex: Exterior	-	-	40,400	-	-	40,400
40106 Bowen Park Complex: Flooring	-	16,300	-	-	-	16,300
40129 Dam Safety Reviews - Recreational Dams	185,413	-	-	-	-	185,413
40130 Formal Annual Dam Inspections Recreational Dams	68,000	50,400	54,400	60,000	68,000	300,800
40134 Burn It Smart Woodstove Exchange Program	12,725	-	-	-	-	12,725
40140 Centennial Bldg.: Interior	-	-	-	-	12,200	12,200
40147 25 Victoria Rd: Interior	52,900	-	-	-	-	52,900
40149 Bastion Building Upgrades	55,700	20,800	-	-	22,000	98,500
40150 Beban Pool: Diving Board Retrofits	-	-	-	128,600	-	128,600
40153 Bowen Park Complex: Furniture and Equipment	5,000	10,000	5,000	10,000	5,000	35,000
40162 Kin Pool: Mechanical	-	-	-	12,700	25,000	37,700
40165 OWCC: Furniture and Equipment	11,402	10,000	5,000	10,000	5,000	41,402
40172 Miner's Cottage Upgrades	-	8,500	-	-	-	8,500
40174 Port Theatre: Electrical	-	-	-	-	114,500	114,500
40175 Port Theatre: Exterior	-	66,500	-	19,800	-	86,300
40177 Port Theatre: Mechanical	-	-	30,500	-	-	30,500
40178 Port Theatre: HVAC	7,000	17,000	-	-	35,100	59,100
40189 Beban Field House	-	25,500	-	-	-	25,500
40190 McGirr Sports Field Facility	-	29,000	-	-	-	29,000
40192 Bleacher & Bench Program	113,201	93,800	95,700	97,600	-	400,301
40195 Parks Operations: Maintenance Equipment	72,578	4,500	15,500	27,100	28,300	147,978
40202 NAC: Expansion Joint Maintenance	-	29,800	-	31,000	-	60,800
40217 Bowen Tennis Courts	-	125,300	-	-	-	125,300

	2026	2027	2028	2029	2030	Total
40224 Rotary Field House	-	34,000	-	-	-	34,000
40241 NAC: Moveable Floor	-	28,300	-	29,500	-	57,800
40243 NIC: Doors	21,700	-	-	-	-	21,700
40256 Parks Ops: Communication System	41,445	31,300	31,900	32,500	33,200	170,345
40281 Bowen Park Complex: Interior	965	44,500	-	-	-	45,465
40282 Beban Complex: Furniture and Equipment	8,927	10,000	5,000	10,000	5,000	38,927
40289 FC Arena: Interior	32,100	-	24,200	26,000	7,400	89,700
40290 Facilities Dept: Equipment	17,600	10,700	3,900	6,700	8,100	47,000
40295 Park Amenities Condition Assessment Program	96,217	75,000	75,000	75,000	75,000	396,217
40315 NIC: Doors	-	-	-	-	10,600	10,600
40319 Civic Facilities: Cross Conn Control Program	-	20,000	-	20,000	-	40,000
40321 Park Amenities: Investigation/Pre Design	81,615	50,000	50,000	50,000	50,000	281,615
40326 Kinsmen Park Washroom (DB): Roof	-	-	-	42,000	-	42,000
40333 Seasonal Air Quality Assessment	1,961	-	-	5,000	-	6,961
40342 Kinsmen Park Kin Hut: Roof	22,400	-	-	-	-	22,400
40343 Beban Pool: Grout Program	-	12,000	-	12,500	-	24,500
40345 NAC: Sauna Renos	-	-	37,600	-	-	37,600
40360 NAC: Grout Program	-	25,200	-	26,200	-	51,400
40364 Kinsmen Park Kin Hut: Interior	-	-	-	7,200	-	7,200
40368 Spray Park Repairs	55,654	30,000	30,000	30,000	30,000	175,654
40371 Maffeo Sutton Park: Improvements	16,800	-	-	-	-	16,800
40375 Beban House: Exterior	31,100	-	-	-	-	31,100
40399 FC Arena: Compressor Program	23,500	-	24,900	25,400	-	73,800
40400 Cliff McNabb Arena: Compressor Program	-	16,700	17,600	-	18,300	52,600
40401 NIC: Compressor Program	16,200	16,700	18,200	18,600	17,700	87,400
40402 Northfield School: Mechanical	-	15,500	-	-	-	15,500
40403 25 Victoria Rd: Electrical	-	-	-	-	77,100	77,100
40407 q'unq'inuqstuxw Stadium: Turf Field	-	-	1,148,800	-	-	1,148,800
40412 Chase Dams Hydraulic Review	30,500	-	-	-	-	30,500
40421 Arenas: Small Equipment	5,700	4,000	8,800	15,900	9,400	43,800
40426 Beban Social Centre: F & E Tech Upgrades Ph 2	-	-	39,400	-	-	39,400
40427 Beban Social Centre: Interior Painting	12,500	-	-	-	-	12,500
40428 Recreation and Culture: Equipment Plan	37,470	18,300	18,600	20,600	42,600	137,570
40429 Urban Forestry Management Strategy Update	50,000	125,000	-	-	-	175,000
40431 Boulevard/Median: Resourcing Review/Plan	75,000	-	-	-	-	75,000
40434 Recreational Dams Safety Upgrades	166,042	-	-	-	-	166,042
40441 Park Ops: Furniture and Equipment	2,500	2,100	-	-	1,700	6,300
40444 Westwood Ridges Improvements	40,000	-	-	-	-	40,000
40455 Parkway East Trail: Northfield to JP Design	4,550	-	-	-	-	4,550
40456 Casper Connection: Caspers to Hwy 19 Design	3,289	-	-	-	-	3,289
40460 Cool It! Climate Leadership Program	23,310	19,600	19,600	19,600	19,600	101,710
40467 City Plan Monitoring Strategy	141,254	53,100	23,100	23,100	23,100	263,654
40469 NAC: Gym Fitness Equipment	66,900	34,300	14,400	27,300	16,700	159,600
40470 Beban Pool: Gym Fitness Equipment	13,600	13,300	13,600	12,200	9,600	62,300
40472 Beban Pool: Steam Room	-	-	-	-	13,500	13,500
40474 Kin Pool: Exterior	-	-	10,100	-	-	10,100
40477 EV Charging Infrastructure Rebate Program	20,000	20,000	20,000	20,000	20,000	100,000
40479 Building Benchmarking	16,400	16,400	16,400	16,400	16,400	82,000
40480 Building Retrofit Roadmap	20,000	-	-	-	-	20,000
40481 Home Retrofit Support Program	60,000	60,000	60,000	60,000	60,000	300,000
40482 Community Environmental Project Grant Program	20,000	20,000	20,000	20,000	20,000	100,000
40485 NAC: Electrical	58,220	-	-	-	-	58,220
40486 NAC: Fire Alarm Replacement	-	-	49,500	-	-	49,500
40487 NAC: HV Electrical System Maintenance	10,200	9,700	-	-	10,600	30,500
40489 NAC: Interior Stairs	-	7,100	-	58,700	-	65,800

	2026	2027	2028	2029	2030	Total
40493 Public Art: Chimes for South End	14,800	-	-	-	-	14,800
40494 Port Theatre: Water Bottle Fill Station	-	-	38,000	-	-	38,000
40496 Beban Complex: HV Electrical System Mtce	22,500	-	-	24,000	-	46,500
40497 Beban Complex: Relocate WTP Generator	16,327	-	-	-	-	16,327
40498 Beban SC: TLS & Sound Study	25,000	-	-	-	-	25,000
40501 Home Energy Assessment Rebates	30,000	30,000	30,000	30,000	30,000	150,000
40502 Maffeo-Sutton Washroom Concept Design	8,164	-	-	-	-	8,164
40505 Parks Trail Counters	26,590	-	-	-	-	26,590
40506 Festive Lighting & Decorations	2,277	-	-	-	-	2,277
40508 q'unq'inuqwstuxw Stadium: Bleachers	466,672	-	-	-	-	466,672
40516 Harbour City Seniors Advisory Committee	3,747	-	-	-	-	3,747
40519 Beban Pool: Expansion Joints	9,800	-	10,200	-	10,600	30,600
40521 Cliff McNabb Arena: Fire Alarm	-	-	-	6,600	25,700	32,300
40526 150 Commercial St: Access Controls	-	-	19,000	-	-	19,000
40527 25 Victoria Rd: Flooring	40,100	-	-	-	-	40,100
40534 Centennial Bldg.: Fire Alarm System	-	-	12,600	-	-	12,600
40535 Centennial Bldg.: Electrical	-	-	28,100	-	-	28,100
40537 OWCC: Mechanical	-	8,100	37,500	-	-	45,600
40539 Urban Tree Canopy Assessment	38,319	-	-	-	-	38,319
40540 Richard Marsh Park Improvements	14,100	-	-	-	-	14,100
40541 Parks Yard: Remove Fuel Tank	225,570	-	-	-	-	225,570
40544 q'unq'inuqwstuxw Stadium: Media Booth	55,337	-	-	-	-	55,337
40556 Nanaimo 150	10,710	-	-	-	-	10,710
40567 Wexford ReNaturalization Assessment	92,901	-	-	-	-	92,901
40569 NAC: Floating Bulkhead Maintenance	56,100	7,000	-	7,300	-	70,400
40570 Parks Plans - Unallocated	-	-	81,900	-	263,100	345,000
40571 Soccer Goal Replacement Plan	16,600	16,900	17,200	17,500	17,900	86,100
40572 Backstop Replacement Plan	26,600	27,100	27,600	28,200	28,800	138,300
40575 Activity Centre Furniture Replacement	8,600	-	-	-	-	8,600
40577 Trail System Wayfinding and Marketing	-	-	33,500	-	-	33,500
40588 Maffeo Sutton: Public Art	95,003	-	-	-	-	95,003
40589 PACE Program	419,469	-	-	-	-	419,469
40592 Linley Valley Park Plan Development	35,200	-	-	-	-	35,200
40593 Aquatics: Small Equipment	35,500	19,200	86,200	37,300	23,900	202,100
40596 Port Theatre: HVAC Controls	58,402	-	-	-	-	58,402
40601 Assistive Hearing Devices: SPARC BC Grant	1,020	-	-	-	-	1,020
40606 Manufactured Home Phase 2	28,000	-	-	-	-	28,000
40608 Sea Level Rise Management Plan	387,925	-	-	-	-	387,925
40609 2026 Pacific Contact Showcase & Festival	20,000	-	-	-	-	20,000
40613 Bill Merilees Viewing Tower Renewal	55,000	-	-	-	-	55,000
40614 NAC: Pool Mechanical - Sand Filters	53,900	-	-	-	-	53,900
40615 CM Arena: Facility Amenities	12,300	-	-	-	-	12,300
40616 FC Arena: Facility Amenities	11,200	-	-	-	-	11,200
40617 Stadium District Public Art	-	69,800	-	-	-	69,800
40618 150 Commercial St: Fire Alarm System	4,700	-	38,500	-	-	43,200
40619 VIMM: Exterior	-	27,900	-	-	-	27,900
40620 Rowbottom Miner's Cottage: Exterior	-	23,600	-	-	-	23,600
40621 OWCC: Exterior	-	-	-	-	11,700	11,700
40624 Beban Tennis Courts: Benches	-	18,300	-	-	-	18,300
40625 Irrigation Repair: Uplands Boulevard	25,400	-	-	-	-	25,400
40626 Laminated Root Rot Actions	173,900	-	-	-	-	173,900
40627 May Richards Bennett Tennis Court Resurfacing	-	-	-	44,500	-	44,500
40628 Rotary Field Bollards & Parking Barriers	-	7,600	-	-	-	7,600
40629 Waste Source Separation in Parks	113,000	-	-	-	-	113,000
40630 Colliery Dam Park Public Art Treatment	-	107,600	-	-	-	107,600

	2026	2027	2028	2029	2030	Total
40632 Westwood: Picnic Tables and Umbrellas	40,600	-	-	-	-	40,600
40633 Westwood Lake: Bollard Lighting	-	-	-	-	68,000	68,000
40634 Maffeo: Paver Stone Repair Ph1 and 2	71,200	74,600	-	-	-	145,800
40638 Westhaven Playground: Landscaping	51,100	-	-	-	-	51,100
40640 Public Art: Parks Projects	30,000	-	-	-	-	30,000
40641 E&N Trail: Franklyn to Hecate	101,500	-	-	-	-	101,500
40642 E&N Trail: Bing Kee to Seventh	87,500	-	-	-	-	87,500
40643 E&N Trail: Columbia St to Seventh St.	18,880	-	-	-	-	18,880
40644 Loudon Park Improvements: Functional Design	4,389	-	-	-	-	4,389
40646 South End Rec Centre Conceptual Design	2,000,000	-	-	-	-	2,000,000
40647 2028/29 Legion Nat'l Youth Track & Field	-	-	100,000	-	-	100,000
40648 Creative City Summit	-	-	50,000	-	-	50,000
40649 Kinsmen Park Kin Hut: Building	53,000	138,500	-	-	-	191,500
40651 FIFA World Cup 2026	15,000	-	-	-	-	15,000
50000 Engineering: Furniture and Equipment	6,200	6,300	6,400	6,600	6,700	32,200
50034 Traffic Calming Program	184,434	125,000	150,000	200,000	225,000	884,434
50035 City Orthophotos	89,900	69,600	93,400	72,400	97,100	422,400
50036 Integrated Survey Control Monuments	13,750	10,000	10,000	10,000	10,000	53,750
50039 Railway Crossing Repairs	156,798	352,900	66,100	82,700	103,300	761,798
50040 Alternate Transportation Education & Marketing	58,963	45,000	50,000	75,000	75,000	303,963
50048 Storm Drainage Condition Assessment Prog	125,000	125,000	125,000	125,000	125,000	625,000
50051 GIS: Development	75,000	75,000	75,000	75,000	75,000	375,000
50052 Street Light Upgrades Annual Program	76,000	87,500	101,000	126,000	157,000	547,500
50056 Sidewalks: Power Washing Downtown Area	91,907	-	82,700	-	97,700	272,307
50057 Fill Deposit Sites	15,000	15,000	15,000	15,000	15,000	75,000
50058 Storm Maintenance Equipment	16,700	15,400	27,300	29,300	14,800	103,500
50059 PW Yard: Furniture and Equipment	10,000	16,900	10,900	10,300	59,100	107,200
50060 Yard Upgrades (PW)	14,400	65,000	65,000	65,000	65,000	274,400
50061 Fleet: Small Tools Replacement	7,500	11,800	7,500	8,900	7,500	43,200
50062 Fleet: Shop Equipment Replacement	10,800	2,400	12,300	12,500	5,500	43,500
50067 Transportation Maintenance Equipment	11,100	18,300	10,600	10,900	7,400	58,300
50082 Wellcox Trestle: Maintenance	329,495	300,000	300,000	300,000	-	1,229,495
50086 Mobility Data Hardware	80,000	100,000	150,000	150,000	125,000	605,000
50095 PW Yard: Doors	-	-	43,600	-	-	43,600
50096 PW Yard: Exterior	12,200	-	-	-	-	12,200
50097 PW Yard: Interior	8,900	-	-	-	-	8,900
50098 PW Yard: HVAC	-	18,500	-	-	-	18,500
50100 SNIC Equipment	-	1,100	-	-	-	1,100
50121 Construction: Equipment Replacement	41,192	46,700	10,900	25,900	13,100	137,792
50124 Small Scale Street Improvements	45,000	50,000	55,000	60,000	65,000	275,000
50125 Road Condition Survey	160,000	-	-	170,000	-	330,000
50140 DCC SD66: Citywide Drainage Studies	210,396	-	-	-	175,000	385,396
50154 Public Works Days	27,000	27,750	28,500	29,300	30,200	142,750
50174 Update Safer School Plan	30,000	30,000	30,000	50,000	50,000	190,000
50181 Drainage Infra Monitoring Calibration	20,000	20,000	20,000	20,000	20,000	100,000
50190 Traffic Signal Management System Development	4,160	-	-	-	-	4,160
50213 Public Works Yard: Paving	22,300	-	-	-	-	22,300
50227 Downtown Sidewalks/Tree Repairs	66,100	152,000	75,000	75,000	75,000	443,100
50255 Stormwater Utility Review	84,273	-	-	-	-	84,273
50256 Natural Asset Inventory: Drainage	150,000	-	-	-	-	150,000
50258 Civic Facilities: Condition Assessment Program	275,255	100,000	100,000	100,000	100,000	675,255
50259 Civic Facilities: Investigation./Pre-Design	166,160	100,000	100,000	100,000	100,000	566,160
50260 Norwell Dr Corridor Plan	37,533	-	-	-	-	37,533
50263 Cemetery Business Model Review	6,814	-	-	-	-	6,814
50264 Public Space Receptables	132,200	-	-	-	-	132,200

	2026	2027	2028	2029	2030	Total
50265 MoESS Updates	7,912	-	-	-	-	7,912
50270 Facilities Master Plan	5,000	-	-	-	-	5,000
50271 Pedestrian Crossing Signal Replacement Program	100,627	80,000	80,000	80,000	80,000	420,627
50283 Pavement Investigation/Design	50,000	50,000	50,000	75,000	75,000	300,000
50284 Bridge Renewal: Minor	349,000	-	330,000	315,000	-	994,000
50286 Preemption Devices	20,000	20,000	20,000	20,000	20,000	100,000
50289 FDCC R132: HWY 19A Corridor Study	-	-	331,000	-	-	331,000
50290 Development Traffic Impact Assessment Program	50,411	40,000	40,000	75,000	75,000	280,411
50291 FDCC R119 Haliburton Activity Mobility	287,500	-	-	-	-	287,500
50292 Public Space Sanitation ENH Study	43,967	-	-	-	-	43,967
50300 Vision Zero Toolkit	42,635	-	-	-	-	42,635
50303 Commercial St Implementation: Functional Design	62,889	-	-	-	-	62,889
50307 Ecological Accounting Process Partnership	50,000	-	-	-	-	50,000
50308 Public Art: ENGPW Infrastructure	9,242	-	-	-	-	9,242
50319 Terminal RHB: Commercial-Esplanade MoT	32,527	-	-	-	-	32,527
50321 Waste Composition Study	68,700	-	-	-	74,400	143,100
50322 Woodgrove Mobility Servicing Study	15,208	-	-	-	-	15,208
50324 Off Bowen: Caspers Way to Hansen MUP	20,000	-	-	-	-	20,000
50331 Dutch Exchange Program	20,000	-	-	-	-	20,000
50335 Midtown Gateway: Trail Amenities	6,201	-	-	-	-	6,201
50348 Trans PED: Pine @ Wentworth Ped Improve	100,000	-	-	-	-	100,000
50351 PW: Purchasing Storage Room Renos	2,100	-	-	-	-	2,100
50353 Wellcox Trestle: Inspection	40,000	40,000	40,000	40,000	-	160,000
50354 Transp PED: Fitzwilliam @ Prideaux FLASH	-	-	-	27,000	-	27,000
50357 Traffic Signal Refit: Wakesiah @ Third	7,136	-	-	-	-	7,136
50358 Transportation Dashboard	150,000	-	-	-	-	150,000
50359 Secure Bike Parking	222,000	-	-	-	-	222,000
50360 Extension Rd Ph 2 Conceptual Design	112,120	-	-	-	-	112,120
50362 HBR Active Transportation Conceptual Design	35,124	-	-	-	-	35,124
50373 Woodgrove Transit - Oriented Area	30,955	-	-	-	-	30,955
50374 University Transit - Oriented Area	51,972	-	-	-	-	51,972
50375 Last of Us Legacy Project	28,678	-	-	-	-	28,678
50377 Raised Crosswalk on Townsite Road	25,000	-	-	-	-	25,000
50378 DCC SD66: Thirteenth Street Drainage Study	40,427	-	-	-	-	40,427
50379 Bay St Drainage Study	-	-	150,000	-	-	150,000
50380 Beaufort Drainage Study Update	-	-	-	75,000	-	75,000
50381 Days Inn Neighborhood Drainage Study	-	75,000	-	-	-	75,000
50383 Giggleswick Neighborhood Drainage	-	-	-	-	75,000	75,000
50384 Walley Creek Drainage Study	-	-	-	75,000	-	75,000
50385 Wexford Creek SWR: 11th to 12th	6,000	-	-	-	-	6,000
50386 Cart Condition Assessment	-	-	-	20,000	-	20,000
50387 Sanitation Equipment Plan	2,000	2,000	2,000	2,000	2,000	10,000
50388 GCC: BC School Streets Grant	12,500	-	-	-	-	12,500
50389 Transportation Asset Mgmt. Study	100,000	-	-	-	-	100,000
50390 Milton @ Fitzwilliam Signal Maintenance	-	50,000	-	-	-	50,000
50391 FDCC SD66: Chase River Flood Prevention	-	-	150,000	-	-	150,000
50392 Active School Travel Plan Implementation	30,000	30,000	30,000	60,000	30,000	180,000
50393 FDCC R122 Transportation Master Plan Update	75,000	75,000	-	-	-	150,000
50394 DCC/ACC Economic Impact Assessment	36,740	-	-	-	-	36,740
50395 White Street DR: Point Repair	50,000	-	-	-	-	50,000
50396 3644 Dix Road DR	45,000	-	-	-	-	45,000
50398 Cranberry Ave @ School Raised Crosswalk	26,500	-	-	-	-	26,500
50401 White Blossom SW Panel Replacements	45,700	-	-	-	-	45,700
50402 Portfolio Valuations	150,000	-	-	-	-	150,000
Total Operating Projects General Fund	20,103,382	6,817,840	8,768,500	5,972,700	6,685,420	48,347,842
Total Projects General Fund	120,010,239	68,297,815	81,634,475	42,545,597	55,454,720	367,942,846

	2026	2027	2028	2029	2030	Total
80028 I & I Manholes Program	52,500	52,500	52,500	52,500	52,500	262,500
80036 DCC SS52: Wellington N Slope Master	140,257	-	-	-	-	140,257
80061 SS Lift Stn: Pump/Generator Replacement	37,700	19,200	1,700	-	33,100	91,700
80062 DCC SS Study: Master Plan TBD	225,000	-	225,000	-	225,000	675,000
80076 Westwood Rd Sewer Diversion	14,023	-	-	-	-	14,023
80082 Woodgrove Area Plan TOA - Sewer	1,250	-	-	-	-	1,250
80083 Protection Island Utility Upgrades	-	-	122,500	-	-	122,500
80085 SS: 7th St Pump Station	36,600	-	-	-	-	36,600
Total Operating Projects Sanitary Sewer Fund	1,680,259	963,000	1,299,600	940,700	1,208,300	6,091,859
Total Projects Sanitary Sewer Fund	13,251,178	7,738,720	14,071,500	7,975,650	8,399,000	51,436,048
Water Fund - Capital Projects						
P-7512 Commercial St Implementation Ph 4	-	-	-	-	259,000	259,000
P-7104 Water Infrastructure	257,267	200,000	200,000	200,000	200,000	1,057,267
P-7131 DCC Water Designs & Unspecified Projects	100,000	-	-	-	-	100,000
P-7140 Water Distribution Main Program	1,940,586	1,161,000	1,110,750	3,164,000	985,900	8,362,236
P-7279 PRV Program	1,783,756	1,323,000	-	-	-	3,106,756
P-7287 Water: Maintenance Equipment	-	-	-	-	24,300	24,300
P-7290 Midtown Gateway Transportation & Utility	488,998	-	-	-	-	488,998
P-7347 Millstone Ave Area WM SS & Rehab Project	14,359	-	-	-	-	14,359
P-7352 Thunderbird Area Utility Upgrade	161,000	1,672,000	-	-	-	1,833,000
P-7371 Bartlett & Venlaw Area Utility Upgrades	-	-	-	-	991,000	991,000
P-7376 Sixth St Area Utilities & RHB Upgrades Ph 2	-	-	-	23,000	-	23,000
P-7381 Big Bear Ridge Area Utility Upgrade	-	-	-	-	168,700	168,700
P-7382 Water: New Fleet Units	26,000	-	-	-	-	26,000
P-7395 Park Ave Area WM & RHB Project	-	-	-	132,000	-	132,000
P-7396 Princess Royal Area WM and Rehab Project	-	-	3,186,000	-	-	3,186,000
P-7408 DCC W59: Cienar Dr: Shenton to Bowen	174,262	-	-	-	-	174,262
P-7409 DCC W67: Kenworth Rd: Shenton-Bowen	383,679	-	-	-	-	383,679
P-7411 DCC W72: Old Victoria and Melideo Area	529,000	-	-	-	-	529,000
P-7412 DCC W74: Pine Ridge Cres Area	-	-	110,000	-	-	110,000
P-7414 DCC W78 Rosstown Rd: Boxwood-Bowen Rd	100,241	-	-	-	-	100,241
P-7415 DCC W76: Ross Rd WM: Marsh Wren-Norwell	66,100	-	-	81,000	-	147,100
P-7416 DCC W81: Wakesiah & Third Area	-	-	-	-	117,500	117,500
P-7419 FDCC W96 Dufferin/Nelson/Grant/Boundary	-	76,000	-	759,000	-	835,000
P-7420 DCC W25: Cranberry Connector to Wexford	-	-	-	-	75,000	75,000
P-7428 Townsite Area Utilities Project	-	-	159,900	-	1,587,000	1,746,900
P-7434 Chelsea Cres Utilities	1,500	-	-	-	-	1,500
P-7440 Howard Ave Area Utilities & Rehab	-	-	-	50,700	-	50,700
P-7441 Hunter St Area Utilities	-	-	755,000	-	-	755,000
P-7444 Oakley St Utilities	1,500	-	-	-	-	1,500
P-7455 Bruce Utilities Project	22,000	228,000	-	-	-	250,000
P-7456 Cadogan & Northumberland WM Project	81,500	-	-	-	-	81,500
P-7457 Carlton Area WM and DR Project	957,394	-	-	-	-	957,394
P-7461 Panorama Area WM Project	-	107,000	1,073,000	-	-	1,180,000
P-7463 Twiggly Wiggly WM Project	46,000	512,000	-	-	-	558,000
P-7474 Nova St WM Project	106,026	-	-	-	-	106,026
P-7478 Townsite Road WM & Rehab	353,855	-	-	-	-	353,855
P-7479 Third & Fitzwilliam Area Upgrades Ph 1	937,142	-	-	-	-	937,142
P-7480 MidTown WS & Utility Upgrade Project	4,050	-	-	-	-	4,050
P-7481 Plecas, Glen Cres & Weber Utility Project	20,000	-	-	-	-	20,000
P-7484 DCC W77: Rosstown: Master to Boxwood	584,000	-	-	-	210,000	794,000
P-7486 Dickinson Rd WM & PRV Project	184,120	-	-	-	-	184,120
P-7487 Watfield Ave Utilities: Fourth to End (S)	-	-	-	78,100	-	78,100
P-7489 Nelson St Utilities: Grant to Waddington	279,500	-	-	-	-	279,500
P-7491 Rock City Utilities Project	-	-	-	-	135,000	135,000

	2026	2027	2028	2029	2030	Total
P-7495 Country Club Area WM Projects	158,600	1,586,000	-	-	-	1,744,600
P-7496 Fairview WM and DR Projects	-	-	30,400	-	302,000	332,400
P-7501 FDCC W104 Kenwill Drive (South)	-	-	-	-	254,000	254,000
P-7502 Commercial St Implementation Ph 1	270,374	-	-	-	-	270,374
P-7503 Commercial St Implementation Ph 2	143,040	-	-	-	-	143,040
P-7505 Willow Grouse Area WM	-	-	-	119,400	-	119,400
P-7506 FDCC W83 Extension Road	27,200	-	272,000	-	-	299,200
P-7507 Glen Eagle Area WM Project	64,000	626,000	-	-	-	690,000
P-7508 Hammond Bay Area SS, WM & TRANS Projects	80,432	-	-	-	-	80,432
P-7510 Country Club Mobility & Utility Upgrades	130,400	1,443,000	-	-	-	1,573,400
P-7513 Maureen and Dunster WM Projects	1,045,200	-	-	-	-	1,045,200
P-7514 Old Victoria Rd Watermain Projects	306,533	-	-	-	-	306,533
P-7515 RDN FM CON Utility & Transportation Projects	1,970,000	-	-	430,000	-	2,400,000
P-7517 Public Works Yard Update	2,363,405	4,819,500	6,395,400	684,900	-	14,263,205
P-7519 Buck Road Utilities Project	384,000	-	-	-	-	384,000
P-7520 Old Victoria Area SS & WM Project	-	-	37,000	-	378,000	415,000
P-7521 Commercial St IMP: Diana Krall Plaza Area	-	-	346,500	-	-	346,500
P-7522 DCC W48 Hammond Bay Upgrades	1,180,000	3,420,000	790,000	950,000	-	6,340,000
P-7523 FDCC W48 HB Priority Upgrades West	-	-	-	126,000	-	126,000
P-7524 Extension DR & WM Project	141,200	-	1,412,000	-	-	1,553,200
P-7525 Boundary Utility & Rehab Project	-	104,000	-	1,039,000	-	1,143,000
P-7526 Dufferin Cres Transportation & Utility	-	62,000	-	622,000	-	684,000
P-7527 Calder WM Upgrades	543,250	-	-	-	-	543,250
P-9252 DCC WS 36 New Reservoir No. 10	-	1,369,000	-	-	1,622,000	2,991,000
P-9265 DCC WS42: Towers RES Expanded Storage	-	716,000	2,539,000	3,247,500	-	6,502,500
P-9271 FDCC WS44 South Fork Dam Seismic Upgrades	-	-	-	3,504,000	-	3,504,000
P-9273 FDCC WS46 South Fork Dam - RES 1 Stage 1	592,000	-	-	-	-	592,000
P-9278 DCC WS39: Boundary Ave/ Island Hwy	26,417	-	-	-	-	26,417
P-9279 DCC WS37: North End Water Supply	-	2,775,000	-	-	3,053,000	5,828,000
P-9286 WTP: Land Improvements	56,051	-	-	-	-	56,051
P-9295 MidTown WS & Utility Upgrade Project	129,366	-	-	-	-	129,366
P-9296 Telemetry Improvement: SCADA Replacement	-	-	404,000	-	-	404,000
P-9300 Cathodic Protection: Water Supply Mains	491,551	-	-	-	-	491,551
P-9302 Second Intake & WS Mains to Control Building	-	-	-	2,022,000	-	2,022,000
P-9304 FDCC WS55 Vanderneuk Pump Station	-	220,000	-	-	242,000	462,000
P-9306 FDCC WS2 Extension RES NO. 8B	2,680,000	-	-	-	-	2,680,000
Total Capital Projects Water Fund	22,386,854	22,419,500	18,820,950	17,232,600	10,604,400	91,464,304
Water Fund - Operating Projects						
70001 Water Ops Maintenance Equipment	32,453	51,500	25,100	28,600	40,800	178,453
70005 Water Studies	201,389	100,000	100,000	100,000	100,000	601,389
70008 Water Infra Condition Assessment Program	50,000	50,000	50,000	50,000	50,000	250,000
70010 Water: Road Rehab	100,000	100,000	100,000	100,000	100,000	500,000
70013 Water Infra Monitoring and Model Calib	25,000	25,000	-	25,000	-	75,000
70014 Water Meter Replacement Program: Large DIA.	352,000	300,000	-	-	-	652,000
70023 Water Meter Technology Review	53,500	25,000	20,000	-	-	98,500
70025 Meter Reading Software & Tech Study	163,227	-	-	-	-	163,227
70026 Fire Hydrant Replacement Program	168,600	85,000	85,000	85,000	85,000	508,600
70027 Water Meter Replacement Program: Small DIA.	50,000	50,000	50,000	50,000	50,000	250,000
70028 Watermain Decommission: At Nelson	29,000	-	-	-	-	29,000
70030 Water: Public Art	6,000	-	-	-	-	6,000
70031 Woodgrove Area Plan TOA - Water	1,250	-	-	-	-	1,250
70032 Metral WM Valve: 5140 Metral	17,000	-	-	-	-	17,000
70033 Water Distribution Saddle Replacement Program	50,000	50,000	50,000	-	-	150,000
90002 Dam Safety Reviews WS	24,560	-	-	-	-	24,560
90007 Annual Dam Safety Review: WS Dams	31,026	12,600	13,600	15,000	17,000	89,226

	2026	2027	2028	2029	2030	Total
90008 Telemetry Improvement	15,000	15,000	-	15,000	-	45,000
90020 Dam Safety Assessments/Upgrades	9,896	-	-	-	-	9,896
90021 Water Supply Strategic Plan	-	-	-	-	75,000	75,000
90025 WS Mains: Lining Condition Assessment	-	202,400	-	-	-	202,400
90026 WTP: Computer Equipment	3,600	3,700	3,800	34,800	3,900	49,800
90029 WTP: Pump & Valve Program	8,016	30,000	-	30,000	-	68,016
90030 WTP: Motor & Controls Program	70,000	-	20,000	-	20,000	110,000
90036 Jump Creek Dam & Spillway Stability Analysis	100,000	-	-	-	-	100,000
90039 WS Mains CP: Inspections & Assessment	119,200	135,000	-	-	-	254,200
90041 Water Supply Resiliency Planning	107,400	70,000	70,000	70,000	70,000	387,400
90043 South Fork Dam: Seismic Upgrades Study	188,300	-	-	-	-	188,300
90047 Water Supply Infrastructure Contingency	150,000	150,000	150,000	150,000	150,000	750,000
90048 WTP: Interior	10,000	-	-	-	-	10,000
90057 Bowen Rd: WM Decommissioning	114,000	-	-	-	-	114,000
Total Operating Projects Water Fund	2,250,417	1,455,200	737,500	753,400	761,700	5,958,217
Total Projects Water Fund	24,637,271	23,874,700	19,558,450	17,986,000	11,366,100	97,422,521
Total Projects All Funds	157,898,688	99,911,235	115,264,425	68,507,247	75,219,820	516,801,415



APPENDIX C: GENERAL, SEWER AND WATER FUNDS 5-YEAR FINANCIAL REPORT



Appendix C presents the five year financial plan for the General, Sewer, and Water Funds. This appendix provides a detailed view of all cost centres within each fund, outlining planned operating and capital expenditures as well as transfers to/from reserves over the five years of the Financial Plan.

Listing expenditures at the cost centre level supports transparency, enables clearer understanding of service level financial requirements, and provides insight into how resources are allocated across the organization to deliver core services.

The following tables show the five year budgets for each cost centre within the General, Sewer, and Water Funds.

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
1101 CAO Office	1,209,060	35,000	(1,174,060)	1,224,250	35,350	(1,188,900)	1,237,291	35,704	(1,201,587)	1,253,249	36,061	(1,217,188)	1,269,741	36,422	(1,233,319)
CAO Office	1,209,060	35,000	(1,174,060)	1,224,250	35,350	(1,188,900)	1,237,291	35,704	(1,201,587)	1,253,249	36,061	(1,217,188)	1,269,741	36,422	(1,233,319)
6192 City Clerk	1,561,462	25,000	(1,536,462)	1,549,524	-	(1,549,524)	1,557,168	-	(1,557,168)	1,576,704	-	(1,576,704)	1,592,405	-	(1,592,405)
6191 Records Management	12,500	-	(12,500)	12,750	-	(12,750)	13,005	-	(13,005)	13,265	-	(13,265)	13,530	-	(13,530)
6194 Comm. Archivist	60,014	-	(60,014)	62,414	-	(62,414)	64,911	-	(64,911)	67,507	-	(67,507)	70,208	-	(70,208)
6198 Election Expense	377,480	376,952	(528)	-	-	-	-	-	-	-	-	-	408,158	135,881	(272,277)
6199 Elector Approval Exp	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)
6111 Mayor/Council	1,369,744	102,626	(1,267,118)	1,319,835	-	(1,319,835)	1,357,686	-	(1,357,686)	1,384,918	-	(1,384,918)	1,468,602	-	(1,468,602)
6132 AVICC	-	-	-	39,600	19,800	(19,800)	-	-	-	41,200	20,600	(20,600)	-	-	-
6142 City Ambassadors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6144 Gifts & Souvenirs	12,000	-	(12,000)	12,240	-	(12,240)	12,485	-	(12,485)	12,735	-	(12,735)	12,990	-	(12,990)
6189 Legislative Services Operating	17,500	-	(17,500)	39,200	-	(39,200)	2,100	-	(2,100)	11,900	-	(11,900)	11,900	-	(11,900)
6188 Council Committees Orders	41,000	-	(41,000)	41,000	-	(41,000)	41,000	-	(41,000)	41,000	-	(41,000)	41,000	-	(41,000)
6193 Transfer to Capital-Leg Services	-	-	-	-	-	-	-	-	-	12,300	-	(12,300)	-	-	-
6190 Leg Svcs-Indirect	6,152	6,152	-	6,152	6,152	-	6,152	6,152	-	7,383	7,383	-	7,776	7,776	-
Legislative Services	3,477,852	510,730	(2,967,122)	3,102,715	25,952	(3,076,763)	3,074,507	6,152	(3,068,355)	3,188,912	27,983	(3,160,929)	3,646,569	143,657	(3,502,912)
6208 Communications	693,335	-	(693,335)	698,914	-	(698,914)	702,508	-	(702,508)	711,248	-	(711,248)	717,873	-	(717,873)
Communications	693,335	-	(693,335)	698,914	-	(698,914)	702,508	-	(702,508)	711,248	-	(711,248)	717,873	-	(717,873)
6201 HR Management	1,596,488	3,700	(1,592,788)	1,579,986	3,737	(1,576,249)	1,590,389	3,774	(1,586,615)	1,614,797	3,812	(1,610,985)	1,645,052	3,850	(1,641,202)
6210 Employee Recognition	83,390	-	(83,390)	88,721	-	(88,721)	90,450	-	(90,450)	84,275	-	(84,275)	90,213	-	(90,213)
6202 HR Recruitment	245,776	-	(245,776)	248,357	-	(248,357)	250,410	-	(250,410)	254,092	-	(254,092)	256,999	-	(256,999)
6203 Employee Development	102,000	500	(101,500)	104,040	505	(103,535)	106,124	510	(105,614)	108,246	515	(107,731)	110,415	520	(109,895)
6205 Occ. Health & Safety	377,656	-	(377,656)	381,921	-	(381,921)	385,174	-	(385,174)	390,896	-	(390,896)	395,770	-	(395,770)
6211 Return to Work	27,100	-	(27,100)	27,642	-	(27,642)	28,195	-	(28,195)	28,759	-	(28,759)	29,335	-	(29,335)
6212 Employee Wellness	83,500	-	(83,500)	85,170	-	(85,170)	86,875	-	(86,875)	88,611	-	(88,611)	90,384	-	(90,384)
6213 Emp Assistance Prog	43,600	8,100	(35,500)	44,472	8,181	(36,291)	45,361	8,263	(37,098)	46,268	8,346	(37,922)	47,193	8,429	(38,764)
6215 HR Operating Projects	35,544	26,744	(8,800)	31,400	20,300	(11,100)	31,000	20,700	(10,300)	40,900	21,100	(19,800)	48,400	21,500	(26,900)
6214 HR-Indirect	2,603	2,603	-	2,603	2,603	-	2,603	2,603	-	2,604	2,604	-	2,604	2,604	-
Human Resources	2,597,657	41,647	(2,556,010)	2,594,312	35,326	(2,558,986)	2,616,581	35,850	(2,580,731)	2,659,448	36,377	(2,623,071)	2,716,365	36,903	(2,679,462)
Administration	7,977,904	587,377	(7,390,527)	7,620,191	96,628	(7,523,563)	7,630,887	77,706	(7,553,181)	7,812,857	100,421	(7,712,436)	8,350,548	216,982	(8,133,566)
6501 Corporate Services Administration	318,223	-	(318,223)	320,371	-	(320,371)	321,641	-	(321,641)	325,282	-	(325,282)	327,936	-	(327,936)
6506 Corporate Services Projects	100,000	100,000	-	-	-	-	-	-	-	-	-	-	3,800	-	(3,800)
Corporate Services Administration	418,223	100,000	(318,223)	320,371	-	(320,371)	321,641	-	(321,641)	325,282	-	(325,282)	331,736	-	(331,736)
5200 Corporate & Business Development Administration	300,322	7,500	(292,822)	300,461	-	(300,461)	305,373	-	(305,373)	309,432	-	(309,432)	312,751	-	(312,751)
5205 Strategic Projects	73,983	70,983	(3,000)	3,100	-	(3,100)	3,200	-	(3,200)	3,300	-	(3,300)	3,400	-	(3,400)
Corporate & Business Development Administration	374,305	78,483	(295,822)	303,561	-	(303,561)	308,573	-	(308,573)	312,732	-	(312,732)	316,151	-	(316,151)
5258 Nanaimo Prosperity Corporation	665,000	-	(665,000)	665,000	-	(665,000)	665,000	-	(665,000)	665,000	-	(665,000)	665,000	-	(665,000)
5259 Economic Development	176,799	-	(176,799)	178,713	-	(178,713)	180,264	-	(180,264)	182,942	-	(182,942)	185,285	-	(185,285)
Economic Development	841,799	-	(841,799)	843,713	-	(843,713)	845,264	-	(845,264)	847,942	-	(847,942)	850,285	-	(850,285)
5693 Real Estate Services	831,942	12,400	(819,542)	841,975	12,524	(829,451)	848,579	12,649	(835,930)	860,392	12,775	(847,617)	870,083	12,902	(857,181)
5694 City Property Rental	64,660	522,000	457,340	65,953	522,000	456,047	67,272	522,000	454,728	68,617	522,000	453,383	69,989	522,000	452,011
5696 Real Estate Projects	-	-	-	-	-	-	-	-	-	40,000	-	(40,000)	-	-	-
5692 Transfer to Capital-Real Estate	459,281	29,431	(429,850)	62,600	-	(62,600)	75,900	-	(75,900)	89,500	-	(89,500)	103,300	-	(103,300)
5690 Real Estate-Indirect	200,191	200,191	-	197,833	197,833	-	158,170	158,170	-	82,866	82,866	-	11,589	11,589	-
5698 Real Estate-Accretion Expense	1,681	-	(1,681)	1,714	-	(1,714)	1,749	-	(1,749)	1,784	-	(1,784)	1,820	-	(1,820)
Real Estate	1,557,755	764,022	(793,733)	1,170,075	732,357	(437,718)	1,151,670	692,819	(458,851)	1,143,159	617,641	(525,518)	1,056,781	546,491	(510,290)
5275 Tourism Marketing and Visitor Svcs	752,653	-	(752,653)	752,653	-	(752,653)	752,653	-	(752,653)	752,653	-	(752,653)	752,653	-	(752,653)
Tourism	752,653	-	(752,653)	752,653	-	(752,653)	752,653	-	(752,653)	752,653	-	(752,653)	752,653	-	(752,653)
1373 VICC Operating Costs	4,824,680	3,728,074	(1,096,606)	4,973,872	3,876,497	(1,097,375)	5,145,768	4,049,857	(1,095,911)	5,324,871	4,230,987	(1,093,884)	5,509,919	4,416,080	(1,093,839)
1376 VICC Capital Replace	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)
1372 PoNC Operating Costs	19,735	-	(19,735)	20,051	-	(20,051)	20,358	-	(20,358)	20,701	-	(20,701)	21,036	-	(21,036)
1319 Debt-PoNC	2,764,692	945,960	(1,818,732)	1,183,061	418,750	(764,311)	-	-	-	2,964	-	(2,964)	183,397	-	(183,397)
1382 PoNC Projects	137,600	137,600	-	95,300	25,500	(69,800)	423,400	-	(423,400)	-	-	-	91,500	-	(91,500)
1381 Transfer to Capital-PoNC	255,900	255,900	-	-	-	-	230,000	230,000	-	-	-	-	-	-	-
1379 PoNC-Indirect	1,689,304	1,689,304	-	1,689,304	1,689,304	-	1,682,882	1,682,882	-	1,660,645	1,660,645	-	1,915,865	1,915,865	-

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
Port of Nanaimo Centre	9,791,911	6,756,838	(3,035,073)	8,061,588	6,010,051	(2,051,537)	7,602,408	5,962,739	(1,639,669)	7,109,181	5,891,632	(1,217,549)	7,821,717	6,331,945	(1,489,772)
6302 Director of Finance Office	476,818	27,563	(449,255)	468,739	15,150	(453,589)	472,186	15,302	(456,884)	478,653	15,455	(463,198)	484,014	15,610	(468,404)
6303 Accounting Services	1,263,027	18,424	(1,244,603)	1,255,846	-	(1,255,846)	1,262,336	-	(1,262,336)	1,278,984	-	(1,278,984)	1,291,929	-	(1,291,929)
6306 Revenue Services	1,664,422	186,553	(1,477,869)	1,617,749	119,281	(1,498,468)	1,631,940	120,475	(1,511,465)	1,652,147	121,679	(1,530,468)	1,668,147	122,896	(1,545,251)
6318 Financial Planning	1,017,114	-	(1,017,114)	1,028,021	-	(1,028,021)	1,033,365	-	(1,033,365)	1,046,912	-	(1,046,912)	1,057,411	-	(1,057,411)
6317 Payroll	421,297	-	(421,297)	421,574	-	(421,574)	423,831	-	(423,831)	429,468	-	(429,468)	433,882	-	(433,882)
6312 Financial Services Operating Projects	1,122,059	1,060,359	(61,700)	58,200	-	(58,200)	30,900	-	(30,900)	50,700	-	(50,700)	50,700	-	(50,700)
6343 Financial Services-Indirect	13,623	13,623	-	13,623	13,623	-	13,624	13,624	-	13,423	13,423	-	4,341	4,341	-
6601 Supply Chain Management	1,506,877	5,700	(1,501,177)	1,526,975	2,020	(1,524,955)	1,531,310	2,040	(1,529,270)	1,549,025	2,060	(1,546,965)	1,565,048	2,081	(1,562,967)
6604 Supply Chain Management-Indirect	3,362	3,362	-	3,362	3,362	-	3,362	3,362	-	3,362	3,362	-	3,362	3,362	-
6607 Supply Chain Management-Accretion Expense	214	-	(214)	219	-	(219)	223	-	(223)	227	-	(227)	232	-	(232)
Financial Services and Purchasing	7,488,813	1,315,584	(6,173,229)	6,394,308	153,436	(6,240,872)	6,403,077	154,803	(6,248,274)	6,502,901	155,979	(6,346,922)	6,559,066	148,290	(6,410,776)
6551 IT Admin	594,186	23,750	(570,436)	575,212	-	(575,212)	578,346	-	(578,346)	585,024	-	(585,024)	590,747	-	(590,747)
6552 IT Business Services	2,586,280	125,006	(2,461,274)	2,649,477	-	(2,649,477)	2,559,494	-	(2,559,494)	2,647,880	-	(2,647,880)	2,727,850	-	(2,727,850)
6553 IT Tech Services	3,307,199	17,000	(3,290,199)	3,258,474	-	(3,258,474)	3,325,258	-	(3,325,258)	3,431,149	-	(3,431,149)	3,507,880	-	(3,507,880)
3752 GIS	967,722	-	(967,722)	978,679	-	(978,679)	987,172	-	(987,172)	1,001,920	-	(1,001,920)	1,014,595	-	(1,014,595)
6573 Interprogram Cr - IT	(942,500)	-	942,500	(961,350)	-	961,350	(979,653)	-	979,653	(999,231)	-	999,231	(1,019,562)	-	1,019,562
6605 Interprogram Cr - Copiers	(29,180)	-	29,180	(26,300)	-	26,300	(25,880)	-	25,880	(25,750)	-	25,750	(26,540)	-	26,540
6554 IT Application Services Operating	668,362	377,762	(290,600)	289,000	100,000	(189,000)	213,700	45,300	(168,400)	193,600	46,200	(147,400)	219,200	47,100	(172,100)
6555 IT Technical Services Operating	1,333,221	1,208,421	(124,800)	611,790	268,990	(342,800)	548,200	337,000	(211,200)	416,900	212,600	(204,300)	479,020	234,220	(244,800)
6571 Transfer to Capital-IT	219,367	119,367	(100,000)	371,250	-	(371,250)	-	-	-	-	-	-	-	-	-
6572 Transfer to/from Reserve-IT	942,500	-	(942,500)	961,350	-	(961,350)	979,653	-	(979,653)	999,231	-	(999,231)	1,019,562	-	(1,019,562)
6575 Transfer to Copier Reserve	29,180	-	(29,180)	26,300	-	(26,300)	25,880	-	(25,880)	25,750	-	(25,750)	26,540	-	(26,540)
6574 IT-Indirect	1,777,334	1,777,334	-	1,865,762	1,865,762	-	1,793,481	1,793,481	-	1,837,064	1,837,064	-	2,031,517	2,031,517	-
Information Technology	11,453,671	3,648,640	(7,805,031)	10,599,644	2,234,752	(8,364,892)	10,005,651	2,175,781	(7,829,870)	10,113,537	2,095,864	(8,017,673)	10,570,809	2,312,837	(8,257,972)
1329 Security Check Grant	2,000	-	(2,000)	2,000	-	(2,000)	2,000	-	(2,000)	2,000	-	(2,000)	2,000	-	(2,000)
1334 Other Grants	649,336	575,720	(73,616)	173,055	98,607	(74,448)	75,297	-	(75,297)	7,000	-	(7,000)	7,000	-	(7,000)
1322 Special Celebrations-Bathtub	7,568	-	(7,568)	7,606	-	(7,606)	7,611	-	(7,611)	7,683	-	(7,683)	7,724	-	(7,724)
1324 Special Celebrations-Other	20,200	-	(20,200)	20,384	-	(20,384)	20,530	-	(20,530)	20,763	-	(20,763)	20,958	-	(20,958)
Grants in Aid and Special	679,104	575,720	(103,384)	203,045	98,607	(104,438)	105,438	-	(105,438)	37,446	-	(37,446)	37,682	-	(37,682)
6305 Gen Gov't Sundry	1,821,350	189,100	(1,632,250)	1,857,777	190,991	(1,666,786)	1,894,933	192,901	(1,702,032)	1,932,832	194,830	(1,738,002)	1,971,488	196,778	(1,774,710)
6307 General Admin	61,400	-	(61,400)	62,528	-	(62,528)	63,679	-	(63,679)	64,852	-	(64,852)	66,050	-	(66,050)
6321 Carbon Credits	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)
6325 Bad Debt Expense	9,100	-	(9,100)	9,100	-	(9,100)	9,100	-	(9,100)	9,100	-	(9,100)	9,100	-	(9,100)
6330 Post-Employment Benefits	640,000	640,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6319 Timecard Temp/Casual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6320 Timecard Auxiliary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6327 Committed Contingency	1,762,600	-	(1,762,600)	5,877,300	-	(5,877,300)	8,672,400	-	(8,672,400)	10,640,100	-	(10,640,100)	12,192,700	-	(12,192,700)
6329 Interprogram Cr - Gen Admin	(2,101,824)	-	2,101,824	(2,143,860)	-	2,143,860	(2,186,737)	-	2,186,737	(2,230,472)	-	2,230,472	(2,275,081)	-	2,275,081
Corporate Services General Administration	2,357,626	829,100	(1,528,526)	5,827,845	190,991	(5,636,854)	8,618,375	192,901	(8,425,474)	10,581,412	194,830	(10,386,582)	12,129,257	196,778	(11,932,479)
Corporate Services	35,715,860	14,068,387	(21,647,473)	34,476,803	9,420,194	(25,056,609)	36,114,750	9,179,043	(26,935,707)	37,726,245	8,955,946	(28,770,299)	40,426,137	9,536,341	(30,889,796)
5541 Facilities EV Charging Stations	31,420	13,200	(18,220)	32,048	13,332	(18,716)	32,689	13,465	(19,224)	33,342	13,600	(19,742)	34,009	13,736	(20,273)
5543 SARC	425,549	-	(425,549)	429,196	-	(429,196)	431,996	-	(431,996)	436,711	-	(436,711)	440,585	-	(440,585)
5544 City Hall Maintenance	197,869	-	(197,869)	199,340	-	(199,340)	200,368	-	(200,368)	202,368	-	(202,368)	203,930	-	(203,930)
4772 City Hall Grounds	50,650	-	(50,650)	50,849	-	(50,849)	50,897	-	(50,897)	51,258	-	(51,258)	51,469	-	(51,469)
5551 SARC & Corp Facility Operating	218,023	185,423	(32,600)	86,100	-	(86,100)	18,600	-	(18,600)	2,900	-	(2,900)	5,100	-	(5,100)
5547 City Hall Bldg Operating Projects	53,569	4,169	(49,400)	62,800	-	(62,800)	370,000	-	(370,000)	-	-	-	72,700	-	(72,700)
5549 Transfer to Capital-Civic Prop	24,400	-	(24,400)	-	-	-	-	-	-	-	-	-	-	-	-
5550 Civic Prop-Indirect	568,527	568,527	-	544,595	544,595	-	549,931	549,931	-	556,432	556,432	-	558,490	558,490	-
5542 Civic Prop-Accretion Expense	6,382	-	(6,382)	6,510	-	(6,510)	6,640	-	(6,640)	6,773	-	(6,773)	6,909	-	(6,909)
Corporate Facilities	1,576,389	771,319	(805,070)	1,411,438	557,927	(853,511)	1,661,121	563,396	(1,097,725)	1,289,784	570,032	(719,752)	1,373,192	572,226	(800,966)
5500 Community Safety Administration	150,821	-	(150,821)	154,845	-	(154,845)	156,991	-	(156,991)	158,511	-	(158,511)	159,522	-	(159,522)
5501 Community Safety Admin Operating Projects	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Safety Administration	153,821	3,000	(150,821)	154,845	-	(154,845)	156,991	-	(156,991)	158,511	-	(158,511)	159,522	-	(159,522)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
6151 Animal Control	903,870	379,000	(524,870)	921,947	382,790	(539,157)	940,384	386,619	(553,765)	959,192	390,485	(568,707)	978,375	394,390	(583,985)
6153 Animal Shelter Maintenance	11,700	-	(11,700)	11,894	-	(11,894)	12,082	-	(12,082)	12,292	-	(12,292)	12,497	-	(12,497)
5511 Bylaw Enforcement	1,220,637	71,900	(1,148,737)	1,232,957	72,619	(1,160,338)	1,241,754	73,346	(1,168,408)	1,258,924	74,079	(1,184,845)	1,273,361	74,821	(1,198,540)
5512 Bylaw CP50	173,103	-	(173,103)	174,818	-	(174,818)	175,881	-	(175,881)	178,288	-	(178,288)	180,297	-	(180,297)
5513 Nuisance Cleanup	25,000	2,500	(22,500)	25,500	2,525	(22,975)	26,010	2,550	(23,460)	26,530	2,576	(23,954)	27,061	2,602	(24,459)
5514 Community Safety Officers	2,885,360	20,186	(2,865,174)	3,004,302	-	(3,004,302)	3,024,701	-	(3,024,701)	3,061,450	-	(3,061,450)	3,094,127	-	(3,094,127)
5515 Vandalism Relief Grant	30,000	-	(30,000)	-	-	-	-	-	-	-	-	-	-	-	-
5516 Downtown Ambassadors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2612 Municipal Enforcement	147,715	550	(147,165)	149,464	555	(148,909)	150,689	561	(150,128)	152,875	567	(152,308)	154,779	573	(154,206)
5520 Bylaw Enforcement Operating	43,062	37,262	(5,800)	31,000	-	(31,000)	19,900	-	(19,900)	33,200	-	(33,200)	7,800	-	(7,800)
5555 Bylaw-Indirect	22,760	22,760	-	25,341	25,341	-	24,128	24,128	-	15,127	15,127	-	11,492	11,492	-
5556 Bylaw-Accretion Expense	582	-	(582)	594	-	(594)	605	-	(605)	618	-	(618)	630	-	(630)
Bylaw Enforcement	5,463,789	534,158	(4,929,631)	5,577,817	483,830	(5,093,987)	5,616,134	487,204	(5,128,930)	5,698,496	482,834	(5,215,662)	5,740,419	483,878	(5,256,541)
6100 Parking Administration	743,424	-	(743,424)	750,748	-	(750,748)	756,346	-	(756,346)	764,981	-	(764,981)	773,054	-	(773,054)
6105 On-Street Parking	61,499	177,000	115,501	62,988	178,770	115,782	64,515	180,558	116,043	65,805	182,364	116,559	67,120	184,188	117,068
6114 On-Street Parking - Hospital Area	7,566	21,600	14,034	7,733	21,816	14,083	7,904	22,034	14,130	8,062	22,254	14,192	8,223	22,477	14,254
6110 Parking Meter Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6112 Parking Fines	198,720	453,000	254,280	202,694	457,530	254,836	206,748	462,105	255,357	210,883	466,726	255,843	215,101	471,393	256,292
1374 PoNC Parking	236,300	460,000	223,700	236,900	464,600	227,700	242,454	469,246	226,792	247,290	473,938	226,648	252,220	478,677	226,457
6115 Harbourfront Parkade	241,901	673,051	431,150	244,113	676,700	432,587	249,623	683,467	433,844	254,592	690,301	435,709	259,654	697,204	437,550
6119 Bastion St Parkade	179,586	248,400	68,814	183,668	250,884	67,216	187,881	253,393	65,512	191,620	255,927	64,307	195,431	258,486	63,055
6122 Cavan St Parking	40,287	52,800	12,513	41,289	53,328	12,039	42,490	53,861	11,371	43,332	54,400	11,068	44,189	54,944	10,755
6123 Wallace/Wentworth Parking	21,850	56,240	34,390	21,812	56,802	34,990	22,476	57,370	34,894	22,909	57,944	35,035	23,347	58,523	35,176
6124 299 Selby St Parking	20,351	20,280	(71)	20,876	20,483	(393)	21,394	20,688	(706)	21,790	20,895	(895)	22,185	21,104	(1,081)
6127 Sundry Off Street	4,228	73,200	68,972	4,313	73,932	69,619	4,399	74,671	70,272	4,486	75,417	70,931	4,576	76,171	71,595
6129 Maffeo Sutton Parking	16,304	27,600	11,296	16,736	27,876	11,140	17,269	28,155	10,886	17,614	28,437	10,823	17,966	28,721	10,755
6109 Parking Operating Projects	321,743	310,543	(11,200)	103,000	103,000	-	30,500	30,500	-	-	-	-	513,000	513,000	-
6107 Transfer to Capital-Parking	-	-	-	-	-	-	-	-	-	184,500	-	(184,500)	-	-	-
6103 Transfer to General Parking Reserve	491,155	-	(491,155)	488,851	-	(488,851)	482,049	-	(482,049)	475,239	-	(475,239)	468,822	-	(468,822)
6134 Parking-Indirect	318,336	318,336	-	319,734	319,734	-	362,001	362,001	-	408,617	408,617	-	571,984	571,984	-
Parking	2,903,250	2,892,050	(11,200)	2,705,455	2,705,455	-	2,698,049	2,698,049	-	2,921,720	2,737,220	(184,500)	3,436,872	3,436,872	-
5170 Social Development	479,608	134,958	(344,650)	485,490	141,777	(343,713)	360,078	6,007	(354,071)	359,434	-	(359,434)	363,242	-	(363,242)
1333 Social Service Grants	85,000	-	(85,000)	85,000	-	(85,000)	85,000	-	(85,000)	85,000	-	(85,000)	85,000	-	(85,000)
1330 Community Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5142 Social Development Operating	308,272	218,872	(89,400)	91,200	-	(91,200)	93,000	-	(93,000)	94,900	-	(94,900)	96,800	-	(96,800)
5136 Affordable Housing Operating	466,415	301,415	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)
Social Development	1,339,295	655,245	(684,050)	826,690	141,777	(684,913)	703,078	6,007	(697,071)	704,334	-	(704,334)	710,042	-	(710,042)
2499 Fire Services Administration	1,702,649	191,017	(1,511,632)	1,745,065	192,928	(1,552,137)	1,785,895	194,858	(1,591,037)	1,835,159	196,807	(1,638,352)	1,883,647	198,776	(1,684,871)
2401 Operations - Career	23,059,346	-	(23,059,346)	24,660,755	-	(24,660,755)	25,996,922	-	(25,996,922)	27,410,306	-	(27,410,306)	28,489,274	-	(28,489,274)
2402 Operations - On Call	150,247	-	(150,247)	150,465	-	(150,465)	150,178	-	(150,178)	150,911	-	(150,911)	151,142	-	(151,142)
2498 Special Fire Expense	3,000	-	(3,000)	3,060	-	(3,060)	3,121	-	(3,121)	3,183	-	(3,183)	3,247	-	(3,247)
2412 Fire Prevention	1,177,073	-	(1,177,073)	1,238,782	-	(1,238,782)	1,298,196	-	(1,298,196)	1,348,879	-	(1,348,879)	1,404,233	-	(1,404,233)
2414 Pre-Response Planning	268,402	-	(268,402)	277,184	-	(277,184)	286,604	-	(286,604)	296,960	-	(296,960)	308,299	-	(308,299)
2411 Public Education Program	10,543	-	(10,543)	10,770	-	(10,770)	11,001	-	(11,001)	11,226	-	(11,226)	11,467	-	(11,467)
2416 VI Fire Academy	964,540	1,070,000	105,460	978,423	1,080,700	102,277	991,368	1,091,507	100,139	1,007,590	1,102,422	94,832	1,023,190	1,113,446	90,256
2417 Tech Rescue Training	93,984	41,300	(52,684)	71,685	17,300	(54,385)	97,435	41,300	(56,135)	75,222	17,300	(57,922)	101,047	41,300	(59,747)
2419 Fire Training Centre	31,050	-	(31,050)	31,631	-	(31,631)	32,215	-	(32,215)	32,829	-	(32,829)	33,447	-	(33,447)
2420 Fire Training	515,442	-	(515,442)	528,735	-	(528,735)	542,859	-	(542,859)	557,046	-	(557,046)	572,782	-	(572,782)
2424 Fire Training - EMR	58,888	-	(58,888)	-	-	-	-	-	-	-	-	-	-	-	-
2421 Communication System	46,460	-	(46,460)	47,389	-	(47,389)	48,336	-	(48,336)	49,302	-	(49,302)	50,288	-	(50,288)
2422 Fire Fleet	1,759,030	-	(1,759,030)	1,827,232	-	(1,827,232)	1,898,034	-	(1,898,034)	1,975,065	-	(1,975,065)	2,055,052	-	(2,055,052)
2423 Small Equipment	39,000	-	(39,000)	39,780	-	(39,780)	45,752	-	(45,752)	41,387	-	(41,387)	42,215	-	(42,215)
2431 Fire Bldg/Grounds Mtce	356,198	-	(356,198)	362,090	-	(362,090)	367,865	-	(367,865)	374,226	-	(374,226)	380,477	-	(380,477)
2459 Interprogram Cr - Fire	(1,109,000)	-	1,109,000	(1,175,500)	-	1,175,500	(1,246,000)	-	1,246,000	(1,320,800)	-	1,320,800	(1,400,000)	-	1,400,000
2433 Debt - Fire	1,593,513	1,306,445	(287,068)	1,609,063	1,334,016	(275,047)	1,231,140	1,231,140	-	1,250,821	1,250,821	-	1,271,024	1,271,024	-
2460 Fire Training Centre Operating	58,162	58,162	-	-	-	-	54,400	-	(54,400)	-	-	-	-	-	-
2463 Fire Services Building Operating	42,900	-	(42,900)	60,100	-	(60,100)	32,000	17,900	(14,100)	-	-	-	163,400	-	(163,400)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
2466 Fire Services Misc Operating Projects	194,739	58,339	(136,400)	221,700	-	(221,700)	137,500	-	(137,500)	142,600	-	(142,600)	178,500	-	(178,500)
2457 Transfer to Capital-Fire	911,188	899,988	(11,200)	12,000	-	(12,000)	483,300	-	(483,300)	73,200	-	(73,200)	45,200	-	(45,200)
2455 Transfer to Equipment Depreciation	1,109,000	-	(1,109,000)	1,175,500	-	(1,175,500)	1,246,000	-	(1,246,000)	1,320,800	-	(1,320,800)	1,400,000	-	(1,400,000)
2454 Fire Svcs-Indirect	1,657,615	1,657,615	-	1,619,795	1,619,795	-	1,428,038	1,428,038	-	1,423,600	1,423,600	-	1,490,507	1,490,507	-
2453 Fire Services-Accretion Expense	2,584	-	(2,584)	2,636	-	(2,636)	2,689	-	(2,689)	2,742	-	(2,742)	2,797	-	(2,797)
Nanaimo Fire Rescue	34,696,553	5,282,866	(29,413,687)	35,498,340	4,244,739	(31,253,601)	36,924,848	4,004,743	(32,920,105)	38,062,254	3,990,950	(34,071,304)	39,661,235	4,115,053	(35,546,182)
2111 Emergency Management	198,201	-	(198,201)	199,129	-	(199,129)	199,443	-	(199,443)	201,244	-	(201,244)	203,275	-	(203,275)
2112 Community Response	38,068	-	(38,068)	38,237	-	(38,237)	38,283	-	(38,283)	38,560	-	(38,560)	38,728	-	(38,728)
2113 Emerg Coordination Ctr	36,170	-	(36,170)	36,893	-	(36,893)	37,641	-	(37,641)	38,394	-	(38,394)	39,171	-	(39,171)
2114 Emerg Staff Training	900	-	(900)	918	-	(918)	936	-	(936)	954	-	(954)	973	-	(973)
2116 Emerg Volunteer Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2119 Emerg Mgmt Projects	239,700	237,100	(2,600)	1,100	-	(1,100)	22,500	-	(22,500)	4,400	-	(4,400)	12,000	-	(12,000)
Emergency Management	513,039	237,100	(275,939)	276,277	-	(276,277)	298,803	-	(298,803)	283,552	-	(283,552)	294,147	-	(294,147)
2711 E911 PSAP	586,902	487,589	(99,313)	672,889	526,782	(146,107)	772,475	573,239	(199,236)	887,834	628,042	(259,792)	1,021,485	692,500	(328,985)
2712 911 - Fire Comm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2713 Fire Dispatch Services	856,098	10,000	(846,098)	886,033	-	(886,033)	917,015	-	(917,015)	949,080	-	(949,080)	982,267	-	(982,267)
2755 911 Services Operating Projects	42,706	42,706	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Services															
Communication 911	1,485,706	540,295	(945,411)	1,558,922	526,782	(1,032,140)	1,689,490	573,239	(1,116,251)	1,836,914	628,042	(1,208,872)	2,003,752	692,500	(1,311,252)
2601 Police Support Administration	823,071	189,000	(634,071)	833,506	190,890	(642,616)	837,339	192,799	(644,540)	846,846	194,727	(652,119)	853,636	196,674	(656,962)
2602 Police Support Services	1,057,571	-	(1,057,571)	1,067,608	-	(1,067,608)	1,074,702	-	(1,074,702)	1,090,421	-	(1,090,421)	1,103,428	-	(1,103,428)
2603 Police Switchboard/Watch Clerks	1,572,693	-	(1,572,693)	1,584,748	-	(1,584,748)	1,591,326	-	(1,591,326)	1,609,720	-	(1,609,720)	1,624,345	-	(1,624,345)
2604 Police Records Management	962,800	-	(962,800)	970,468	-	(970,468)	975,090	-	(975,090)	987,884	-	(987,884)	997,832	-	(997,832)
2605 Police Information Services	309,226	-	(309,226)	311,475	-	(311,475)	312,855	-	(312,855)	316,666	-	(316,666)	319,599	-	(319,599)
2606 Police Support, Stenos	1,193,921	-	(1,193,921)	1,200,377	-	(1,200,377)	1,207,718	-	(1,207,718)	1,224,729	-	(1,224,729)	1,238,838	-	(1,238,838)
2607 Police Court Liaison	420,318	-	(420,318)	423,595	-	(423,595)	425,696	-	(425,696)	431,135	-	(431,135)	435,326	-	(435,326)
2608 Police Exhibits & Case Management	1,086,659	-	(1,086,659)	1,153,414	-	(1,153,414)	1,159,120	-	(1,159,120)	1,173,699	-	(1,173,699)	1,185,496	-	(1,185,496)
2651 Crime Prevention	139,194	-	(139,194)	144,710	-	(144,710)	142,189	-	(142,189)	148,332	-	(148,332)	146,392	-	(146,392)
2656 OWCC Police Station	26,621	-	(26,621)	26,952	-	(26,952)	27,193	-	(27,193)	27,659	-	(27,659)	28,058	-	(28,058)
2661 Victim Services	296,947	122,448	(174,499)	298,259	123,672	(174,587)	298,627	124,909	(173,718)	301,190	126,158	(175,032)	302,808	127,420	(175,388)
2662 Restorative Justice	153,000	-	(153,000)	156,060	-	(156,060)	159,181	-	(159,181)	162,365	-	(162,365)	-	-	-
2701 Police Bldg & Ground	659,900	-	(659,900)	669,003	-	(669,003)	677,042	-	(677,042)	688,388	-	(688,388)	698,934	-	(698,934)
2705 Police Stn/Bldg	-	44,612	44,612	-	45,058	45,058	-	45,509	45,509	-	45,964	45,964	-	46,424	46,424
2706 575 Fitzwilliam-RCMP	125,642	331,965	206,323	127,376	335,285	207,909	128,964	338,637	209,673	131,120	342,023	210,903	133,128	345,443	212,315
2707 580 Fitzwilliam	75,078	-	(75,078)	76,035	-	(76,035)	76,899	-	(76,899)	78,128	-	(78,128)	79,277	-	(79,277)
2761 Custody of Prisoners	945,656	67,000	(878,656)	952,317	67,670	(884,647)	957,123	68,347	(888,776)	967,795	69,030	(898,765)	976,715	69,720	(906,995)
6091 Prov. Grant - Fines	-	1,126,500	1,126,500	-	1,126,500	1,126,500	-	1,126,500	1,126,500	-	1,126,500	1,126,500	-	1,126,500	1,126,500
2666 Police Services Operating Projects	433,628	272,428	(161,200)	33,900	-	(33,900)	35,700	-	(35,700)	36,300	-	(36,300)	36,000	-	(36,000)
2799 Transfer to Capital-Police	3,216,968	3,216,968	-	-	-	-	-	-	-	-	-	-	-	-	-
2796 Police Services-Indirect	420,150	420,150	-	450,654	450,654	-	421,428	421,428	-	416,769	416,769	-	418,704	418,704	-
2795 Police Services-Accretion Expense	88	-	(88)	90	-	(90)	92	-	(92)	94	-	(94)	96	-	(96)
Police Support Services	13,919,131	5,791,071	(8,128,060)	10,480,547	2,339,729	(8,140,818)	10,508,284	2,318,129	(8,190,155)	10,639,240	2,321,171	(8,318,069)	10,578,612	2,330,885	(8,247,727)
Community Safety	60,474,584	15,935,785	(44,538,799)	57,078,893	10,442,312	(46,636,581)	58,595,677	10,087,371	(48,508,306)	60,305,021	10,160,217	(50,144,804)	62,584,601	11,059,188	(51,525,413)
2621 RCMP Contract	38,858,197	-	(38,858,197)	43,711,140	-	(43,711,140)	45,279,097	-	(45,279,097)	46,878,909	-	(46,878,909)	48,478,072	-	(48,478,072)
RCMP Contract	38,858,197	-	(38,858,197)	43,711,140	-	(43,711,140)	45,279,097	-	(45,279,097)	46,878,909	-	(46,878,909)	48,478,072	-	(48,478,072)
1401 Planning & Development	947,799	2,000	(945,799)	956,111	2,020	(954,091)	961,973	2,040	(959,933)	974,722	2,060	(972,662)	985,007	2,081	(982,926)
1412 DCC Waivers & Reductions	250,000	250,000	-	250,000	-	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)
1405 Development Services Projects	47,999	21,399	(26,600)	40,100	-	(40,100)	10,500	-	(10,500)	8,800	-	(8,800)	9,500	-	(9,500)
5137 Community Planning	741,396	-	(741,396)	747,900	-	(747,900)	752,569	-	(752,569)	762,798	-	(762,798)	770,633	-	(770,633)
5326 Heritage Grants	32,000	-	(32,000)	32,000	-	(32,000)	32,000	-	(32,000)	32,000	-	(32,000)	32,000	-	(32,000)
5351 Community Planning Operating	394,597	221,497	(173,100)	203,100	-	(203,100)	173,100	-	(173,100)	173,100	-	(173,100)	388,100	-	(388,100)
5180 Sustainability	346,386	60,000	(286,386)	342,518	-	(342,518)	344,544	-	(344,544)	349,246	-	(349,246)	352,619	-	(352,619)
5181 Sustainability Operating Projects	1,039,790	999,790	(40,000)	166,000	126,000	(40,000)	166,000	126,000	(40,000)	171,000	66,000	(105,000)	278,500	66,000	(212,500)
1336 Health & Housing	719,576	719,576	-	-	-	-	-	-	-	-	-	-	-	-	-
5319 Permit Centre	366,605	-	(366,605)	369,913	-	(369,913)	372,180	-	(372,180)	377,484	-	(377,484)	381,795	-	(381,795)
5530 Business Licenses	251,144	1,375,000	1,123,856	253,791	1,388,750	1,134,959	255,870	1,402,637	1,146,767	259,707	1,416,663	1,156,956	262,953	1,430,830	1,167,877
5421 Building Inspections	2,531,237	2,300,500	(230,737)	2,554,816	2,323,505	(231,311)	2,579,553	2,346,740	(232,813)	2,608,284	2,370,207	(238,077)	2,635,797	2,393,909	(241,888)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
5321 Current Planning	1,280,564	80,305	(1,200,259)	1,291,629	78,275	(1,213,354)	1,300,773	79,058	(1,221,715)	1,317,592	79,849	(1,237,743)	1,330,257	80,648	(1,249,609)
5323 Board of Variance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5320 Current Planning Projects	48,015	48,015	-	-	-	-	-	-	-	-	-	-	-	-	-
5869 Development Engineering	924,141	38,245	(885,896)	903,574	20,200	(883,374)	908,680	20,402	(888,278)	919,647	20,606	(899,041)	927,750	20,812	(906,938)
5871 Development Engineering Operating Projects	226,539	126,539	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)
5870 Engineering Development Services-Indirect	4,221	4,221	-	3,519	3,519	-	2,114	2,114	-	2,114	2,114	-	2,114	2,114	-
5811 Subdivision	535,713	58,000	(477,713)	543,972	58,580	(485,392)	543,214	59,166	(484,048)	555,278	59,758	(495,520)	556,776	60,356	(496,420)
Planning and Development	10,687,722	6,305,087	(4,382,635)	8,758,943	4,000,849	(4,758,094)	8,753,070	4,038,157	(4,714,913)	8,861,772	4,017,257	(4,844,515)	9,263,801	4,056,750	(5,207,051)
3333 ENGPW Administration	289,966	-	(289,966)	291,549	-	(291,549)	292,242	-	(292,242)	295,295	-	(295,295)	297,348	-	(297,348)
ENGPW Administration	289,966	-	(289,966)	291,549	-	(291,549)	292,242	-	(292,242)	295,295	-	(295,295)	297,348	-	(297,348)
3751 Engineering Administration	728,158	2,200	(725,958)	735,045	2,222	(732,823)	739,631	2,244	(737,387)	749,205	2,266	(746,939)	756,955	2,289	(754,666)
3772 Traffic/Trans	1,367,328	-	(1,367,328)	1,385,400	-	(1,385,400)	1,398,862	-	(1,398,862)	1,419,267	-	(1,419,267)	1,436,572	-	(1,436,572)
3775 Infrastructure Plan	576,851	-	(576,851)	586,847	-	(586,847)	589,308	-	(589,308)	596,147	-	(596,147)	601,337	-	(601,337)
3337 Energy & Facility Assets	488,738	60,000	(428,738)	492,417	60,600	(431,817)	494,460	61,206	(433,254)	500,443	61,818	(438,625)	504,887	62,436	(442,451)
3748 Project Management	2,734,521	-	(2,734,521)	2,764,836	-	(2,764,836)	2,781,094	-	(2,781,094)	2,817,662	-	(2,817,662)	2,846,636	-	(2,846,636)
3741 P/W Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3771 Engineering Operating Projects	873,056	629,056	(244,000)	263,000	-	(263,000)	227,300	-	(227,300)	242,500	-	(242,500)	229,800	-	(229,800)
3779 Interprogram Cr - Eng	(2,060,471)	-	2,060,471	(2,101,680)	-	2,101,680	(2,143,714)	-	2,143,714	(2,186,588)	-	2,186,588	(2,230,320)	-	2,230,320
3777 Transfer to Capital-Engineering	14,000	-	(14,000)	-	-	-	-	-	-	10,800	-	(10,800)	-	-	-
3776 Engineering-Indirect	53,836	53,836	-	51,565	51,565	-	50,810	50,810	-	54,280	54,280	-	53,915	53,915	-
3750 Engineering-Accretion Expense	45	-	(45)	46	-	(46)	47	-	(47)	48	-	(48)	49	-	(49)
Engineering	4,776,062	745,092	(4,030,970)	4,177,476	114,387	(4,063,089)	4,137,798	114,260	(4,023,538)	4,203,764	118,364	(4,085,400)	4,199,831	118,640	(4,081,191)
3127 Cemetery Operations	63,870	38,000	(25,870)	65,077	33,180	(31,897)	66,296	33,512	(32,784)	67,566	33,848	(33,718)	68,847	34,186	(34,661)
3129 Cem Facility Maintenance	19,703	-	(19,703)	19,922	-	(19,922)	20,112	-	(20,112)	20,372	-	(20,372)	20,606	-	(20,606)
3131 Cemetery Security	18,350	-	(18,350)	18,497	-	(18,497)	18,605	-	(18,605)	18,800	-	(18,800)	18,956	-	(18,956)
3132 Annual Grounds Reno	17,000	-	(17,000)	17,340	-	(17,340)	17,687	-	(17,687)	18,041	-	(18,041)	18,402	-	(18,402)
3133 Opening & Closing	55,985	44,000	(11,985)	56,453	44,440	(12,013)	56,806	44,884	(11,922)	57,415	45,333	(12,082)	57,913	45,786	(12,127)
3134 Headstone Marker Ins	6,050	5,000	(1,050)	6,135	5,050	(1,085)	6,215	5,101	(1,114)	6,310	5,152	(1,158)	6,400	5,204	(1,196)
3135 Cemetery Projects	6,814	6,814	-	-	-	-	-	-	-	-	-	-	-	-	-
3197 Transfer to Cemetery Care Fund	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)
3196 Cemeteries-Indirect	295	295	-	295	295	-	295	295	-	295	295	-	295	295	-
3195 Cemeteries-Accretion Expense	114	-	(114)	116	-	(116)	118	-	(118)	120	-	(120)	123	-	(123)
Cemeteries	318,481	94,109	(224,372)	316,411	82,965	(233,446)	321,014	83,792	(237,222)	326,183	84,628	(241,555)	331,221	85,471	(245,750)
3801 Fleet Maintenance	3,648,470	-	(3,648,470)	3,701,899	-	(3,701,899)	3,752,482	-	(3,752,482)	3,813,327	-	(3,813,327)	3,871,277	-	(3,871,277)
3800 Fleet Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3802 Small Equipment	69,100	-	(69,100)	69,582	-	(69,582)	69,902	-	(69,902)	70,573	-	(70,573)	71,085	-	(71,085)
3803 Prevent Maintenance Service	285,000	-	(285,000)	287,000	-	(287,000)	288,337	-	(288,337)	291,118	-	(291,118)	293,240	-	(293,240)
3804 Welding	5,850	-	(5,850)	5,937	-	(5,937)	6,020	-	(6,020)	6,116	-	(6,116)	6,208	-	(6,208)
3811 Fleet: Radio Communication	16,600	-	(16,600)	16,862	-	(16,862)	17,115	-	(17,115)	17,398	-	(17,398)	17,678	-	(17,678)
3879 Fleet Credits	(6,895,399)	-	6,895,399	(6,591,326)	-	6,591,326	(6,861,412)	-	6,861,412	(7,006,675)	-	7,006,675	(7,087,827)	-	7,087,827
3815 Fleet Small Tools Replacement	7,500	7,500	-	11,800	11,800	-	7,500	7,500	-	8,900	8,900	-	7,500	7,500	-
3816 Fleet Shop Equipment Replacement Projects	10,800	10,800	-	2,400	2,400	-	12,300	12,300	-	12,500	12,500	-	5,500	5,500	-
3876 Transfer to Equipment Depreciation	2,864,330	-	(2,864,330)	2,503,875	-	(2,503,875)	2,721,262	-	(2,721,262)	2,801,723	-	(2,801,723)	2,821,791	-	(2,821,791)
3878 Fleet Ops-Indirect	873,500	873,500	-	855,853	855,853	-	771,121	771,121	-	722,849	722,849	-	1,234,428	1,234,428	-
3874 Fleet Ops-Accretion Expense	6,049	-	(6,049)	6,171	-	(6,171)	6,294	-	(6,294)	6,420	-	(6,420)	6,548	-	(6,548)
Fleet Operations	891,800	891,800	-	870,053	870,053	-	790,921	790,921	-	744,249	744,249	-	1,247,428	1,247,428	-
3740 P/W Administration	1,011,534	-	(1,011,534)	1,024,065	-	(1,024,065)	1,034,933	-	(1,034,933)	1,050,875	-	(1,050,875)	1,065,532	-	(1,065,532)
3739 PW Yard Maintenance	641,713	10,000	(631,713)	647,924	10,100	(637,824)	653,002	10,201	(642,801)	660,718	10,303	(650,415)	667,309	10,406	(656,903)
3746 PW Safety & First Aid	3,350	-	(3,350)	3,410	-	(3,410)	3,470	-	(3,470)	3,533	-	(3,533)	3,597	-	(3,597)
3743 PW Shared Small Tools	20,750	-	(20,750)	21,135	-	(21,135)	21,522	-	(21,522)	21,927	-	(21,927)	22,336	-	(22,336)
3742 PW Training	65,110	-	(65,110)	66,412	-	(66,412)	67,741	-	(67,741)	69,095	-	(69,095)	70,477	-	(70,477)
3744 Accounts Receivable	1,126,000	1,126,000	-	1,146,460	1,146,460	-	1,166,938	1,166,938	-	1,188,615	1,188,615	-	1,210,328	1,210,328	-
3783 Interprogram Credit - P/W Sup	(516,697)	-	516,697	(527,031)	-	527,031	(537,572)	-	537,572	(548,323)	-	548,323	(559,289)	-	559,289
3791 Debt - Public Works Yard	106,992	-	(106,992)	790,930	-	(790,930)	2,462,657	9,637	(2,453,020)	4,453,804	44,026	(4,409,778)	4,728,949	112,027	(4,616,922)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
3788 PW Operating Projects	96,900	4,100	(92,800)	128,150	-	(128,150)	148,000	-	(148,000)	104,600	-	(104,600)	154,300	-	(154,300)
3781 Transfer to Capital-P/W Sup	-	-	-	-	-	-	-	-	-	-	-	-	15,300	-	(15,300)
3784 PW Support Services-Indirect	18,662	18,662	-	18,662	18,662	-	18,662	18,662	-	982,749	982,749	-	1,949,191	1,949,191	-
Public Works Support Services	2,574,314	1,158,762	(1,415,552)	3,320,117	1,175,222	(2,144,895)	5,039,353	1,205,438	(3,833,915)	7,987,593	2,225,693	(5,761,900)	9,328,030	3,281,952	(6,046,078)
3140 Sanitation Administration	79,966	10,200	(69,766)	70,404	-	(70,404)	70,803	-	(70,803)	71,687	-	(71,687)	72,398	-	(72,398)
3100 Sanitation User Rates Outside Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3099 Sanitation Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6308 Garbage Admin Costs	487,138	-	(487,138)	476,552	-	(476,552)	477,737	-	(477,737)	477,321	-	(477,321)	482,814	-	(482,814)
3108 Ann Calendar Deliver	6,000	-	(6,000)	6,120	-	(6,120)	6,243	-	(6,243)	6,368	-	(6,368)	6,495	-	(6,495)
3109 Public Edu Program	107,517	-	(107,517)	108,241	-	(108,241)	108,705	-	(108,705)	109,730	-	(109,730)	110,498	-	(110,498)
3101 Street Cleaning Ops	571,538	-	(571,538)	593,205	-	(593,205)	600,896	-	(600,896)	610,991	-	(610,991)	620,481	-	(620,481)
3106 Street Waste Receptacles	38,845	-	(38,845)	39,096	-	(39,096)	39,251	-	(39,251)	39,613	-	(39,613)	39,880	-	(39,880)
3107 Cleaner Comm Partner	12,000	-	(12,000)	12,140	-	(12,140)	12,265	-	(12,265)	12,429	-	(12,429)	12,578	-	(12,578)
3122 Community Clean Team	743,818	-	(743,818)	702,139	-	(702,139)	710,862	-	(710,862)	722,054	-	(722,054)	730,955	-	(730,955)
3112 Residential Garbage	6,981,541	9,418,884	2,437,343	6,625,265	9,115,009	2,489,744	6,714,158	9,116,985	2,402,827	6,791,170	9,056,123	2,264,953	6,856,527	9,150,881	2,294,354
3123 Sanitation Carts	161,550	20,000	(141,550)	163,720	20,140	(143,580)	165,731	20,281	(145,450)	168,190	20,423	(147,767)	170,492	20,566	(149,926)
3124 Protection Island Waste Disposal	38,500	-	(38,500)	39,270	-	(39,270)	40,055	-	(40,055)	40,856	-	(40,856)	41,673	-	(41,673)
3117 Community Programs	126,748	-	(126,748)	127,948	-	(127,948)	128,824	-	(128,824)	130,685	-	(130,685)	132,236	-	(132,236)
3110 Debt - Sanitation	295,572	-	(295,572)	295,572	-	(295,572)	171,104	-	(171,104)	-	-	-	-	-	-
3121 Sanitation Projects	246,867	112,667	(134,200)	2,000	-	(2,000)	2,000	-	(2,000)	22,000	20,000	(2,000)	76,400	74,400	(2,000)
3114 Transfer to Capital-Sanitation	17,900	17,900	-	-	-	-	-	-	-	-	-	-	29,600	-	(29,600)
3116 Transfer to/from Reserve-Sanitation	1,245,700	-	(1,245,700)	1,265,116	-	(1,265,116)	1,271,812	-	(1,271,812)	1,284,179	-	(1,284,179)	1,284,005	-	(1,284,005)
3119 San & SW-Indirect	902,346	902,346	-	714,037	714,037	-	493,173	493,173	-	253,393	253,393	-	313,113	313,113	-
Sanitation & Solid Waste	12,063,546	10,481,997	(1,581,549)	11,240,825	9,849,186	(1,391,639)	11,013,619	9,630,439	(1,383,180)	10,740,666	9,349,939	(1,390,727)	10,980,145	9,558,960	(1,421,185)
3360 Drainage Administration	65,654	-	(65,654)	66,426	-	(66,426)	67,027	-	(67,027)	68,007	-	(68,007)	68,833	-	(68,833)
3375 Storm Drainage Outside Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3345 Storm Sewer Mainline	360,117	-	(360,117)	362,012	-	(362,012)	362,938	-	(362,938)	365,913	-	(365,913)	367,925	-	(367,925)
3346 Storm Sewer Flushing	41,000	-	(41,000)	41,520	-	(41,520)	41,992	-	(41,992)	42,590	-	(42,590)	43,141	-	(43,141)
3347 Video Inspections	41,500	-	(41,500)	41,810	-	(41,810)	42,028	-	(42,028)	42,449	-	(42,449)	42,779	-	(42,779)
3348 Manholes & Cleanouts	65,750	-	(65,750)	66,205	-	(66,205)	66,505	-	(66,505)	67,140	-	(67,140)	67,624	-	(67,624)
3349 Storm Serv Upgrades	94,450	-	(94,450)	95,539	-	(95,539)	96,499	-	(96,499)	97,783	-	(97,783)	98,940	-	(98,940)
3352 Catchbasins	771,550	-	(771,550)	781,952	-	(781,952)	791,608	-	(791,608)	803,382	-	(803,382)	814,420	-	(814,420)
3353 Drainage On Call	33,027	-	(33,027)	33,027	-	(33,027)	32,894	-	(32,894)	33,027	-	(33,027)	33,027	-	(33,027)
3354 Rain Gauges	17,000	-	(17,000)	17,340	-	(17,340)	17,687	-	(17,687)	18,041	-	(18,041)	18,402	-	(18,402)
3355 Storm Damage	30,000	-	(30,000)	30,200	-	(30,200)	30,328	-	(30,328)	30,612	-	(30,612)	30,824	-	(30,824)
3356 Storm Water Det System	9,350	-	(9,350)	9,457	-	(9,457)	9,552	-	(9,552)	9,678	-	(9,678)	9,792	-	(9,792)
3357 Inlet & Outlet Struct	163,053	-	(163,053)	163,543	-	(163,543)	163,516	-	(163,516)	164,550	-	(164,550)	165,070	-	(165,070)
3358 Bond Fee Recov-Storm	1,385	1,385	-	1,408	1,413	5	1,430	1,441	11	1,454	1,470	16	1,478	1,499	21
3359 Private Drainage Calls	2,000	-	(2,000)	2,000	-	(2,000)	1,992	-	(1,992)	2,000	-	(2,000)	2,000	-	(2,000)
3363 Brush Cutting	98,250	-	(98,250)	98,855	-	(98,855)	99,214	-	(99,214)	100,101	-	(100,101)	100,744	-	(100,744)
3364 Culverts	764,835	-	(764,835)	771,529	-	(771,529)	776,723	-	(776,723)	785,314	-	(785,314)	792,417	-	(792,417)
3365 Natural Water Course	137,496	-	(137,496)	138,217	-	(138,217)	138,566	-	(138,566)	139,700	-	(139,700)	140,465	-	(140,465)
3371 Spill Clean Up	14,370	-	(14,370)	14,527	-	(14,527)	14,662	-	(14,662)	14,851	-	(14,851)	15,018	-	(15,018)
3755 Storm Studies/Predesign Projects	485,096	379,646	(105,450)	75,000	-	(75,000)	300,000	-	(300,000)	150,000	-	(150,000)	250,000	51,975	(198,025)
3760 Storm Monitoring Projects	125,000	-	(125,000)	125,000	-	(125,000)	125,000	-	(125,000)	125,000	-	(125,000)	125,000	-	(125,000)
3374 Drainage Operating Projects	152,700	45,000	(107,700)	50,400	-	(50,400)	62,300	-	(62,300)	64,300	-	(64,300)	49,800	-	(49,800)
3394 Transfer to Capital-Storm	1,069,761	681,761	(388,000)	963,050	-	(963,050)	100,000	-	(100,000)	1,267,600	-	(1,267,600)	863,900	-	(863,900)
3393 Storm-Indirect	2,051,834	2,051,834	-	2,071,210	2,071,210	-	2,091,602	2,091,602	-	2,187,869	2,187,869	-	2,339,300	2,339,300	-
Storm Drainage	6,595,178	3,159,626	(3,435,552)	6,020,227	2,072,623	(3,947,604)	5,434,063	2,093,043	(3,341,020)	6,581,361	2,189,339	(4,392,022)	6,440,899	2,392,774	(4,048,125)
3330 Transportation Administration	240,007	-	(240,007)	242,656	-	(242,656)	244,587	-	(244,587)	248,048	-	(248,048)	250,926	-	(250,926)
3300 Transportation Outside Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301 Road Repairs & Mtce	1,068,715	-	(1,068,715)	1,075,305	-	(1,075,305)	1,079,222	-	(1,079,222)	1,088,876	-	(1,088,876)	1,095,870	-	(1,095,870)
3302 Boulevard Mtce	195,070	-	(195,070)	198,826	-	(198,826)	202,629	-	(202,629)	206,563	-	(206,563)	210,550	-	(210,550)
3303 Chipsealing & Cracks	131,400	-	(131,400)	134,028	-	(134,028)	136,709	-	(136,709)	139,443	-	(139,443)	142,232	-	(142,232)
3305 Preventative Maintenance	190,441	-	(190,441)	192,833	-	(192,833)	194,895	-	(194,895)	198,050	-	(198,050)	200,708	-	(200,708)
3306 Curbing	28,525	-	(28,525)	28,815	-	(28,815)	29,059	-	(29,059)	29,413	-	(29,413)	29,721	-	(29,721)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
3307 Guardrails	51,250	-	(51,250)	51,625	-	(51,625)	51,885	-	(51,885)	52,398	-	(52,398)	52,796	-	(52,796)
3308 Dust Control	10,250	-	(10,250)	10,425	-	(10,425)	10,597	-	(10,597)	10,785	-	(10,785)	10,971	-	(10,971)
3310 Traffic Counters	22,650	-	(22,650)	23,730	-	(23,730)	22,743	-	(22,743)	23,894	-	(23,894)	22,979	-	(22,979)
3313 Vandalism	40,000	-	(40,000)	40,496	-	(40,496)	40,945	-	(40,945)	41,519	-	(41,519)	42,045	-	(42,045)
3319 Prot Island Road R&M	77,750	-	(77,750)	78,925	-	(78,925)	80,052	-	(80,052)	81,346	-	(81,346)	82,593	-	(82,593)
3320 Major Asphalt Patching Program	450,000	-	(450,000)	459,000	-	(459,000)	468,180	-	(468,180)	477,544	-	(477,544)	487,095	-	(487,095)
3322 Shoulders	92,575	-	(92,575)	93,325	-	(93,325)	93,881	-	(93,881)	94,870	-	(94,870)	95,666	-	(95,666)
3323 Alley Maintenance	98,300	-	(98,300)	99,040	-	(99,040)	99,561	-	(99,561)	100,563	-	(100,563)	101,347	-	(101,347)
3324 Traffic Median & Island Maintenance	41,000	-	(41,000)	41,820	-	(41,820)	42,656	-	(42,656)	43,509	-	(43,509)	44,379	-	(44,379)
3329 Minor Asphalt Patching	272,430	-	(272,430)	276,094	-	(276,094)	279,492	-	(279,492)	283,642	-	(283,642)	287,530	-	(287,530)
3344 Transportation On Call	60,223	-	(60,223)	60,263	-	(60,263)	60,088	-	(60,088)	60,345	-	(60,345)	60,387	-	(60,387)
3311 Sidewalks	146,509	-	(146,509)	147,353	-	(147,353)	147,817	-	(147,817)	149,090	-	(149,090)	149,985	-	(149,985)
3321 Walkways	42,500	-	(42,500)	42,670	-	(42,670)	42,714	-	(42,714)	43,019	-	(43,019)	43,199	-	(43,199)
3104 Bus Shelter/Bench Main	18,910	46,500	27,590	19,223	46,965	27,742	19,530	47,435	27,905	19,867	47,909	28,042	20,200	65,888	45,688
3315 Street Lighting	1,651,720	865	(1,650,855)	1,683,394	874	(1,682,520)	1,715,595	883	(1,714,712)	1,748,655	892	(1,747,763)	1,767,268	901	(1,766,367)
3314 MOTH Street Lighting	32,600	-	(32,600)	33,252	-	(33,252)	33,917	-	(33,917)	34,595	-	(34,595)	35,287	-	(35,287)
3316 Traffic Signals	302,308	-	(302,308)	306,393	-	(306,393)	310,516	-	(310,516)	316,421	-	(316,421)	318,467	-	(318,467)
3318 Railway Signals	100,000	-	(100,000)	102,000	-	(102,000)	104,000	-	(104,000)	106,121	-	(106,121)	108,243	-	(108,243)
3317 MOTH Traffic Signals	24,250	-	(24,250)	24,735	-	(24,735)	25,230	-	(25,230)	25,734	-	(25,734)	26,249	-	(26,249)
3325 Signs	564,661	-	(564,661)	562,669	-	(562,669)	569,160	-	(569,160)	568,822	-	(568,822)	576,995	-	(576,995)
3327 Signs - New	28,050	-	(28,050)	28,380	-	(28,380)	28,673	-	(28,673)	29,059	-	(29,059)	29,409	-	(29,409)
3334 Bollards	8,500	-	(8,500)	8,630	-	(8,630)	8,754	-	(8,754)	8,897	-	(8,897)	9,035	-	(9,035)
3326 Street Marking	500,639	-	(500,639)	530,384	-	(530,384)	534,686	-	(534,686)	540,146	-	(540,146)	495,181	-	(495,181)
3328 Street Marking - New	4,900	-	(4,900)	4,950	-	(4,950)	4,990	-	(4,990)	5,052	-	(5,052)	5,105	-	(5,105)
3331 Bridge Repairs	19,550	-	(19,550)	19,804	-	(19,804)	20,037	-	(20,037)	20,327	-	(20,327)	20,596	-	(20,596)
3335 Snow & Ice Control	960,144	-	(960,144)	960,144	-	(960,144)	958,852	-	(958,852)	960,139	-	(960,139)	960,139	-	(960,139)
3342 Christmas Lights	27,200	-	(27,200)	27,440	-	(27,440)	27,627	-	(27,627)	27,934	-	(27,934)	28,189	-	(28,189)
3343 Street Banners	91,075	-	(91,075)	91,977	-	(91,977)	92,731	-	(92,731)	93,834	-	(93,834)	94,791	-	(94,791)
3381 Street Light Upgrade Projects	76,000	-	(76,000)	87,500	-	(87,500)	101,000	-	(101,000)	126,000	-	(126,000)	157,000	-	(157,000)
3383 Transportation Misc Projects	1,705,393	809,593	(895,800)	786,400	-	(786,400)	1,088,300	-	(1,088,300)	1,095,900	-	(1,095,900)	530,100	-	(530,100)
3753 Railway Crossing Rep Projects	156,798	30,298	(126,500)	352,900	-	(352,900)	66,100	-	(66,100)	82,700	-	(82,700)	103,300	-	(103,300)
3754 Street Upgrades Projects	80,000	-	(80,000)	100,000	-	(100,000)	150,000	-	(150,000)	150,000	-	(150,000)	125,000	-	(125,000)
3759 Bicycle Network Projects	280,963	240,963	(40,000)	45,000	-	(45,000)	50,000	-	(50,000)	75,000	-	(75,000)	75,000	-	(75,000)
3766 Transportation Studies/Pre-design	798,287	110,787	(687,500)	145,000	-	(145,000)	401,000	-	(401,000)	295,000	-	(295,000)	125,000	-	(125,000)
3770 Transportation PED Operating	272,127	147,127	(125,000)	130,000	-	(130,000)	135,000	-	(135,000)	167,000	-	(167,000)	145,000	-	(145,000)
3399 Transfer to Capital-Transportation	2,812,277	1,814,077	(998,200)	20,000	-	(20,000)	1,893,703	-	(1,893,703)	1,209,613	-	(1,209,613)	2,595,379	-	(2,595,379)
3396 Transport-Indirect	10,098,770	10,098,770	-	10,135,987	10,135,987	-	9,972,147	9,972,147	-	10,198,885	10,198,885	-	10,924,852	10,924,852	-
Transportation	23,874,717	13,298,980	(10,575,737)	19,503,391	10,183,826	(9,319,565)	21,639,300	10,020,465	(11,618,835)	21,278,618	10,247,686	(11,030,932)	22,686,764	10,991,641	(11,695,123)
Engineering and Public Works	51,384,064	29,830,366	(21,553,698)	45,740,049	24,348,262	(21,391,787)	48,668,310	23,938,358	(24,729,952)	52,157,729	24,959,898	(27,197,831)	55,511,666	27,676,866	(27,834,800)
4051 PRC Administration	582,699	-	(582,699)	590,326	-	(590,326)	598,595	-	(598,595)	602,197	-	(602,197)	607,659	-	(607,659)
4059 PRC Admin-Indirect	4,369	4,369	-	4,369	4,369	-	3,641	3,641	-	-	-	-	-	-	-
PRC Admin	587,068	4,369	(582,699)	594,695	4,369	(590,326)	602,236	3,641	(598,595)	602,197	-	(602,197)	607,659	-	(607,659)
4067 Facility & Parks Administration	111,365	-	(111,365)	112,460	-	(112,460)	113,243	-	(113,243)	114,948	-	(114,948)	116,380	-	(116,380)
Facility & Parks Administration	111,365	-	(111,365)	112,460	-	(112,460)	113,243	-	(113,243)	114,948	-	(114,948)	116,380	-	(116,380)
4765 Misc Bldg Mtce	12,800	-	(12,800)	12,982	-	(12,982)	13,152	-	(13,152)	13,356	-	(13,356)	13,547	-	(13,547)
5697 NSAR Operations Centre	24,020	24,000	(20)	24,428	24,000	(428)	24,831	24,000	(831)	25,269	24,000	(1,269)	25,702	24,000	(1,702)
4776 PRC Civic Properties Operating	-	-	-	15,500	-	(15,500)	-	-	-	-	-	-	-	-	-
4866 PRC Civic Prop-Indirect	76,805	76,805	-	73,533	73,533	-	70,209	70,209	-	70,157	70,157	-	70,158	70,158	-
4867 PRC Civic Prop-Accretion Expense	385	-	(385)	393	-	(393)	401	-	(401)	409	-	(409)	417	-	(417)
PRC Civic Properties	114,010	100,805	(13,205)	126,836	97,533	(29,303)	108,593	94,209	(14,384)	109,191	94,157	(15,034)	109,824	94,158	(15,666)
4050 Facilities Planning & Maintenance	855,009	-	(855,009)	863,943	-	(863,943)	870,638	-	(870,638)	882,845	-	(882,845)	892,642	-	(892,642)
4064 Facilities Technicians On Call	57,106	-	(57,106)	57,106	-	(57,106)	56,895	-	(56,895)	57,105	-	(57,105)	57,105	-	(57,105)
4069 PR&C Facilities Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4071 PR&C Custodian Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4443 Rec Fac Painting	-	-	-	26,000	-	(26,000)	-	-	-	26,000	-	(26,000)	-	-	-
4448 Vandalism	234,800	-	(234,800)	237,480	-	(237,480)	239,831	-	(239,831)	243,001	-	(243,001)	245,845	-	(245,845)
4567 Northfield Shelter	15,060	-	(15,060)	15,317	-	(15,317)	15,570	-	(15,570)	15,845	-	(15,845)	16,119	-	(16,119)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4442 Encampment Cleanup	33,000	-	(33,000)	33,600	-	(33,600)	34,201	-	(34,201)	34,836	-	(34,836)	35,473	-	(35,473)
4639 Facilities Planning & Maintenance	17,600	-	(17,600)	30,700	-	(30,700)	3,900	-	(3,900)	26,700	-	(26,700)	8,100	-	(8,100)
Facilities Planning & Maintenance	1,212,575	-	(1,212,575)	1,264,146	-	(1,264,146)	1,221,035	-	(1,221,035)	1,286,332	-	(1,286,332)	1,255,284	-	(1,255,284)
4450 Maintenance/Yard Services	962,937	-	(962,937)	974,026	-	(974,026)	980,248	-	(980,248)	992,444	-	(992,444)	1,002,016	-	(1,002,016)
4451 PR&C Outside Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4452 Parks Annex	78,749	-	(78,749)	79,948	-	(79,948)	81,098	-	(81,098)	82,417	-	(82,417)	83,688	-	(83,688)
4444 Machinery & Equip Svc	13,150	-	(13,150)	13,253	-	(13,253)	13,328	-	(13,328)	13,466	-	(13,466)	13,574	-	(13,574)
4447 Snow Clearing Svc	289,952	-	(289,952)	289,952	-	(289,952)	289,370	-	(289,370)	289,950	-	(289,950)	289,950	-	(289,950)
4449 VIP Parks Operating	5,895	-	(5,895)	5,915	-	(5,915)	5,933	-	(5,933)	5,955	-	(5,955)	5,977	-	(5,977)
4056 Parks Planning	191,109	-	(191,109)	192,975	-	(192,975)	194,489	-	(194,489)	197,109	-	(197,109)	199,267	-	(199,267)
4028 McGirr Sports Complex	172,033	-	(172,033)	175,374	-	(175,374)	178,762	-	(178,762)	182,257	-	(182,257)	185,801	-	(185,801)
4531 Natural Turf Fields	1,769,349	123,400	(1,645,949)	1,817,589	124,634	(1,692,955)	1,835,193	125,880	(1,709,313)	1,859,534	127,139	(1,732,395)	1,881,292	128,410	(1,752,882)
4533 Rotary Bowl	72,050	-	(72,050)	72,763	-	(72,763)	73,350	-	(73,350)	74,230	-	(74,230)	74,988	-	(74,988)
4534 Serauxmen Stadium	215,065	31,200	(183,865)	217,554	31,512	(186,042)	219,748	31,828	(187,920)	222,679	32,146	(190,533)	225,319	32,468	(192,851)
4535 q'unq'inuqwstuxw Stadium	153,592	48,913	(104,679)	156,778	49,402	(107,376)	156,138	49,896	(106,242)	159,717	50,395	(109,322)	159,269	50,899	(108,370)
4536 Stadium District Common Grounds	10,810	-	(10,810)	10,926	-	(10,926)	11,026	-	(11,026)	11,166	-	(11,166)	11,289	-	(11,289)
4537 Harewood Artificial Turf Fields	166,836	82,768	(84,068)	181,944	84,044	(97,900)	176,053	85,345	(90,708)	175,686	86,671	(89,015)	195,073	88,023	(107,050)
4538 Beban Artificial Turf Fields	101,500	86,200	(15,300)	90,652	87,062	(3,590)	91,810	87,933	(3,877)	105,825	88,812	(17,013)	94,346	89,700	(4,646)
4222 Fieldhouses Custodial	490,350	-	(490,350)	492,492	-	(492,492)	493,219	-	(493,219)	496,899	-	(496,899)	499,171	-	(499,171)
4511 Neighborhood Parks	1,267,343	-	(1,267,343)	1,282,109	-	(1,282,109)	1,295,160	-	(1,295,160)	1,312,528	-	(1,312,528)	1,328,196	-	(1,328,196)
4561 City Parks	759,389	18,000	(741,389)	769,304	18,180	(751,124)	778,442	18,362	(760,080)	789,729	18,546	(771,183)	800,249	18,731	(781,518)
4562 Protection Island Parks	43,500	-	(43,500)	43,820	-	(43,820)	46,119	-	(46,119)	46,480	-	(46,480)	46,820	-	(46,820)
4563 Maffeo Sutton Park	464,774	10,000	(454,774)	469,674	10,100	(459,574)	473,836	10,201	(463,635)	479,765	10,303	(469,462)	484,964	10,406	(474,558)
4564 Neck Point Park	53,750	-	(53,750)	54,615	-	(54,615)	55,456	-	(55,456)	56,396	-	(56,396)	57,313	-	(57,313)
4566 3rd St Property	8,900	-	(8,900)	9,040	-	(9,040)	9,176	-	(9,176)	9,329	-	(9,329)	9,477	-	(9,477)
4581 Bowen Grounds Mtce	425,815	17,500	(408,315)	430,831	17,675	(413,156)	435,283	17,852	(417,431)	441,165	18,031	(423,134)	446,488	18,211	(428,277)
4935 Beban Grounds Mtce	362,447	36,294	(326,153)	389,956	59,603	(330,353)	393,357	60,198	(333,159)	397,794	60,800	(336,994)	397,382	61,408	(335,974)
4582 OWCC Grounds Maintenance	30,010	-	(30,010)	30,530	-	(30,530)	31,046	-	(31,046)	31,601	-	(31,601)	32,152	-	(32,152)
4569 Recreational Dams Maintenance	51,200	-	(51,200)	51,456	-	(51,456)	51,571	-	(51,571)	51,981	-	(51,981)	52,252	-	(52,252)
4570 Linley Valley Park	23,950	-	(23,950)	24,263	-	(24,263)	24,551	-	(24,551)	24,907	-	(24,907)	25,240	-	(25,240)
4572 Duke/Cable/Pkwy Trails	87,140	-	(87,140)	88,391	-	(88,391)	89,575	-	(89,575)	90,968	-	(90,968)	92,295	-	(92,295)
4573 E&N Trailway Maintenance	38,290	-	(38,290)	39,000	-	(39,000)	39,713	-	(39,713)	40,463	-	(40,463)	41,216	-	(41,216)
4574 Trailways	559,803	-	(559,803)	563,702	-	(563,702)	566,292	-	(566,292)	571,727	-	(571,727)	575,863	-	(575,863)
4612 Parkettes, Greens, Squares	652,768	-	(652,768)	658,526	-	(658,526)	672,870	-	(672,870)	670,170	-	(670,170)	676,277	-	(676,277)
4613 Street Planters	201,070	-	(201,070)	204,969	-	(204,969)	208,922	-	(208,922)	213,002	-	(213,002)	217,140	-	(217,140)
4615 Diana Krall Plaza	57,420	3,300	(54,120)	58,340	3,333	(55,007)	59,235	3,366	(55,869)	60,234	3,400	(56,834)	61,211	3,434	(57,777)
4060 Environment	228,862	-	(228,862)	236,828	-	(236,828)	231,593	-	(231,593)	235,541	-	(235,541)	238,339	-	(238,339)
4628 Urban Forestry	1,169,094	267,500	(901,594)	1,187,145	270,175	(916,970)	1,204,261	272,877	(931,384)	1,224,543	275,606	(948,937)	1,243,948	278,362	(965,586)
4630 Hwy Entrance/Gateway	400,160	-	(400,160)	407,993	-	(407,993)	415,951	-	(415,951)	424,133	-	(424,133)	432,446	-	(432,446)
4635 Boat Ramps	21,245	-	(21,245)	21,592	-	(21,592)	21,930	-	(21,930)	22,305	-	(22,305)	22,672	-	(22,672)
4636 Brechin Boat Ramp	64,000	79,000	15,000	64,790	79,790	15,000	65,588	80,588	15,000	66,394	81,394	15,000	67,208	82,208	15,000
4638 Dog Parks Mtce	38,040	-	(38,040)	38,721	-	(38,721)	39,401	-	(39,401)	40,125	-	(40,125)	40,847	-	(40,847)
4641 Stevie Smith Bike Park Maintenance	50,270	-	(50,270)	50,658	-	(50,658)	51,034	-	(51,034)	51,456	-	(51,456)	51,866	-	(51,866)
4642 Invasive Species Management	41,000	-	(41,000)	41,620	-	(41,620)	42,214	-	(42,214)	42,897	-	(42,897)	43,555	-	(43,555)
4643 Parks Parking Lot Paving	56,100	-	(56,100)	57,222	-	(57,222)	58,366	-	(58,366)	59,533	-	(59,533)	60,724	-	(60,724)
4326 Parks Ops Operating Projects	3,092,951	1,970,101	(1,122,850)	1,036,900	125,000	(911,900)	1,761,500	789,400	(972,100)	604,400	-	(604,400)	764,000	-	(764,000)
4309 Transfer to Capital-Parks	4,340,604	3,022,354	(1,318,250)	5,126,625	2,675,000	(2,451,625)	1,699,750	500,000	(1,199,750)	2,958,600	-	(2,958,600)	1,129,800	-	(1,129,800)
4313 Parks Ops-Indirect	3,031,955	3,031,955	-	3,183,159	3,183,159	-	3,591,384	3,591,384	-	4,039,049	4,039,049	-	4,202,938	4,202,938	-
4315 Parks Ops-Accretion Expense	7,583	-	(7,583)	7,731	-	(7,731)	7,890	-	(7,890)	8,043	-	(8,043)	8,209	-	(8,209)
Parks Operations	22,322,810	8,828,485	(13,494,325)	21,401,651	6,818,669	(14,582,982)	19,221,231	5,725,110	(13,496,121)	19,934,592	4,892,292	(15,042,300)	18,572,107	5,065,198	(13,506,909)
4068 Recreation & Culture Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4116 Promotion/Leisure Guide	222,906	13,000	(209,906)	226,060	13,130	(212,930)	228,937	13,261	(215,676)	232,764	13,394	(219,370)	236,317	13,528	(222,789)
Recreation & Culture	222,906	13,000	(209,906)	226,060	13,130	(212,930)	228,937	13,261	(215,676)	232,764	13,394	(219,370)	236,317	13,528	(222,789)
1328 Travel Grants	7,500	-	(7,500)	7,500	-	(7,500)	7,500	-	(7,500)	7,500	-	(7,500)	7,500	-	(7,500)
4015 Sport Tournament Grant	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)
4024 PacificSport	15,000	-	(15,000)	15,000	-	(15,000)	15,000	-	(15,000)	15,000	-	(15,000)	15,000	-	(15,000)
4031 VIEP Op Grant	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4951 Reg Parks Serv Agreement	-	1,486,619	1,486,619	-	1,486,619	1,486,619	-	1,486,619	1,486,619	-	1,486,619	1,486,619	-	1,486,619	1,486,619
4035 Misc Projects-Com Dev	20,000	20,000	-	-	-	-	100,000	100,000	-	-	-	-	-	-	-
PRC Community Development	74,500	1,506,619	1,432,119	54,500	1,486,619	1,432,119	154,500	1,586,619	1,432,119	54,500	1,486,619	1,432,119	54,500	1,486,619	1,432,119
5100 Culture and Events Administration	598,108	-	(598,108)	603,442	-	(603,442)	606,988	-	(606,988)	614,751	-	(614,751)	620,712	-	(620,712)
5107 Public Art Maintenance	25,000	-	(25,000)	25,500	-	(25,500)	26,010	-	(26,010)	26,530	-	(26,530)	27,061	-	(27,061)
4109 Concerts in the Park	19,650	1,000	(18,650)	20,043	1,010	(19,033)	20,443	1,020	(19,423)	20,851	1,030	(19,821)	21,267	1,040	(20,227)
5109 Luminous Paths Festival	25,000	10,000	(15,000)	61,000	6,500	(54,500)	26,010	-	(26,010)	63,464	-	(63,464)	27,061	-	(27,061)
5327 Reconciliation Events	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)
4304 VIMM Mtce	34,200	-	(34,200)	34,804	-	(34,804)	35,403	-	(35,403)	36,047	-	(36,047)	36,687	-	(36,687)
4305 Nanaimo Museum Building	15,825	-	(15,825)	16,120	-	(16,120)	16,416	-	(16,416)	16,727	-	(16,727)	17,039	-	(17,039)
4731 Heritage Bldg Mtce	16,520	-	(16,520)	16,750	-	(16,750)	16,964	-	(16,964)	17,223	-	(17,223)	17,466	-	(17,466)
4773 Port Theatre Mtce	95,650	-	(95,650)	97,378	-	(97,378)	99,105	-	(99,105)	100,937	-	(100,937)	102,771	-	(102,771)
4774 Art Gallery Mtce	18,980	-	(18,980)	19,330	-	(19,330)	19,682	-	(19,682)	20,051	-	(20,051)	20,423	-	(20,423)
4777 25 Victoria Rd Mtce	29,810	-	(29,810)	30,366	-	(30,366)	30,925	-	(30,925)	31,510	-	(31,510)	32,100	-	(32,100)
4020 Arts & Culture Events Grants	53,733	-	(53,733)	59,106	-	(59,106)	65,017	-	(65,017)	71,519	-	(71,519)	71,519	-	(71,519)
4021 Nanaimo Art Gallery	428,258	-	(428,258)	436,623	-	(436,623)	445,156	-	(445,156)	453,859	-	(453,859)	462,736	-	(462,736)
4025 Cultural Grants	401,688	-	(401,688)	438,203	-	(438,203)	446,168	-	(446,168)	454,279	-	(454,279)	462,536	-	(462,536)
4027 Port Theatre Society	725,850	-	(725,850)	738,866	-	(738,866)	752,144	-	(752,144)	765,687	-	(765,687)	779,500	-	(779,500)
4036 VIMM Operating Grant	60,000	-	(60,000)	-	-	-	-	-	-	-	-	-	-	-	-
4038 Nanaimo Museum	441,130	-	(441,130)	449,952	-	(449,952)	458,951	-	(458,951)	468,130	-	(468,130)	477,493	-	(477,493)
4019 25 Victoria Rd Operating Grant	51,020	21,600	(29,420)	52,040	21,816	(30,224)	53,081	22,034	(31,047)	54,143	22,254	(31,889)	55,226	22,477	(32,749)
5154 Downtown Event Grant	255,478	5,478	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)
5101 Culture Facility Projects	218,802	151,402	(67,400)	164,300	-	(164,300)	126,000	-	(126,000)	19,800	-	(19,800)	248,700	-	(248,700)
5104 Culture Program Projects	144,360	64,260	(80,100)	150,000	-	(150,000)	130,300	50,000	(80,300)	80,400	-	(80,400)	80,500	-	(80,500)
5102 Trsftr to Cap-Culture	60,950	60,950	-	-	-	-	8,400	-	(8,400)	-	-	-	907,400	-	(907,400)
5103 Culture-Indirect	508,297	508,297	-	520,020	520,020	-	528,801	528,801	-	524,003	524,003	-	605,562	605,562	-
5108 Culture-Accretion Expense	4,225	-	(4,225)	4,312	-	(4,312)	4,396	-	(4,396)	4,484	-	(4,484)	4,575	-	(4,575)
Culture and Events	4,292,534	822,987	(3,469,547)	4,248,155	549,346	(3,698,809)	4,226,360	601,855	(3,624,505)	4,154,395	547,287	(3,607,108)	5,388,334	629,079	(4,759,255)
4142 Aquatic/Beach Prog	130,975	26,100	(104,875)	131,089	26,361	(104,728)	130,772	26,625	(104,147)	131,394	26,891	(104,503)	131,552	27,160	(104,392)
4254 Kin Pool Maintenance	131,857	22,500	(109,357)	116,264	4,545	(111,719)	118,178	4,590	(113,588)	120,264	4,636	(115,628)	122,321	4,682	(117,639)
4070 PR&C Lifeguard Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4908 NAC Programs	2,942,489	1,460,181	(1,482,308)	3,112,884	1,678,394	(1,434,490)	3,136,289	1,695,178	(1,441,111)	3,173,279	1,712,130	(1,461,149)	3,207,085	1,729,252	(1,477,833)
4909 NAC Maintenance	1,106,257	-	(1,106,257)	1,048,493	-	(1,048,493)	1,061,102	-	(1,061,102)	1,086,285	-	(1,086,285)	1,104,994	-	(1,104,994)
4907 NAC Custodial	689,162	-	(689,162)	729,332	-	(729,332)	751,549	-	(751,549)	772,710	-	(772,710)	797,841	-	(797,841)
4631 NAC Grounds Maintenance	55,000	-	(55,000)	56,024	-	(56,024)	57,053	-	(57,053)	58,132	-	(58,132)	59,218	-	(59,218)
4929 Swim to Survive	44,343	-	(44,343)	44,401	-	(44,401)	44,317	-	(44,317)	44,544	-	(44,544)	44,619	-	(44,619)
4917 Beban Pool Mtce.	313,356	-	(313,356)	316,542	-	(316,542)	319,208	-	(319,208)	326,448	-	(326,448)	326,531	-	(326,531)
4927 Beban Pool Custodial	395,845	-	(395,845)	396,241	-	(396,241)	395,216	-	(395,216)	397,052	-	(397,052)	397,472	-	(397,472)
4918 Beban Pool Programs	1,889,712	871,500	(1,018,212)	1,889,598	850,715	(1,038,883)	1,903,781	859,222	(1,044,559)	1,925,975	867,815	(1,058,160)	1,946,172	876,494	(1,069,678)
4124 Weight Rooms	239,704	380,000	140,296	257,454	417,500	160,046	259,459	421,675	162,216	262,529	425,892	163,363	265,144	430,151	165,007
4380 Beban Pool Operating Projects	268,117	196,917	(71,200)	25,300	13,300	(12,000)	53,800	53,800	-	186,800	174,300	(12,500)	63,700	63,700	-
4381 Kin Pool Operating Projects	-	-	-	-	-	-	10,100	-	(10,100)	12,700	-	(12,700)	25,000	-	(25,000)
4382 NAC Operating Projects	418,161	418,161	-	181,400	93,600	(87,800)	135,500	48,400	(87,100)	289,300	289,300	-	88,900	88,900	-
4383 Aquatic Ops Misc Operating Projects	35,500	-	(35,500)	19,200	-	(19,200)	86,200	-	(86,200)	37,300	-	(37,300)	23,900	-	(23,900)
4395 Transfer to Capital-Aquatic	77,598	77,598	-	3,300	-	(3,300)	12,000	-	(12,000)	-	-	-	-	-	-
4397 Aquatic Ops-Indirect	916,241	916,241	-	1,154,005	1,154,005	-	1,155,511	1,155,511	-	1,155,362	1,155,362	-	1,217,276	1,217,276	-
4398 Aquatic Ops-Accretion Expense	542	-	(542)	553	-	(553)	563	-	(563)	575	-	(575)	587	-	(587)
Aquatic Operations	9,654,859	4,369,198	(5,285,661)	9,482,080	4,238,420	(5,243,660)	9,630,598	4,265,001	(5,365,597)	9,980,649	4,656,326	(5,324,323)	9,822,312	4,437,615	(5,384,697)
4911 F.C. Arena Maintenance	140,750	-	(140,750)	143,325	-	(143,325)	145,905	-	(145,905)	148,628	-	(148,628)	151,362	-	(151,362)
4915 C.M. Arena Maintenance	206,200	-	(206,200)	208,544	-	(208,544)	213,924	-	(213,924)	214,463	-	(214,463)	222,042	-	(222,042)
4937 Beban Arena Allocation	827,426	645,400	(182,026)	834,691	651,854	(182,837)	842,747	658,372	(184,375)	853,071	664,956	(188,115)	864,599	671,605	(192,994)
4938 Beban Arena Programs	474,102	322,000	(152,102)	478,315	325,220	(153,095)	481,941	328,472	(153,469)	487,535	331,756	(155,779)	492,513	335,074	(157,439)
4903 NIC Allocations	831,770	672,500	(159,270)	838,103	679,225	(158,878)	844,662	686,017	(158,645)	856,692	692,877	(163,815)	867,133	699,805	(167,328)
4904 NIC Maintenance	486,850	-	(486,850)	496,277	-	(496,277)	507,833	-	(507,833)	515,701	-	(515,701)	525,704	-	(525,704)
4905 NIC Programs	462,158	290,000	(172,158)	465,399	292,900	(172,499)	468,196	295,830	(172,366)	472,737	298,788	(173,949)	476,822	301,776	(175,046)
4637 NIC Grounds Mtce	42,100	-	(42,100)	42,878	-	(42,878)	43,659	-	(43,659)	44,481	-	(44,481)	45,307	-	(45,307)
4944 Harewood Multi-Use Facility	59,156	23,000	(36,156)	59,788	23,230	(36,558)	60,411	23,462	(36,949)	61,089	23,697	(37,392)	61,760	23,934	(37,826)

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4940 Frank Crane Arena Operating Projects	127,900	127,900	-	-	-	-	49,100	49,100	-	51,400	51,400	-	7,400	7,400	-
4941 Cliff McNabb Arena Operating	90,200	90,200	-	16,700	16,700	-	48,900	48,900	-	6,600	6,600	-	44,000	44,000	-
4942 NIC Operating Projects	235,048	235,048	-	49,700	49,700	-	143,000	143,000	-	61,000	61,000	-	66,200	66,200	-
4943 Arena Ops Misc Operating Projects	5,700	5,700	-	4,000	4,000	-	8,800	8,800	-	15,900	15,900	-	9,400	9,400	-
4919 Transfer to Capital-Arena	28,721	7,521	(21,200)	51,975	-	(51,975)	-	-	-	-	-	-	249,100	-	(249,100)
4924 Arena Ops-Indirect	792,067	792,067	-	787,192	787,192	-	864,840	864,840	-	937,642	937,642	-	984,769	984,769	-
4945 Arena Ops-Accretion Expense	1,555	-	(1,555)	1,586	-	(1,586)	1,618	-	(1,618)	1,650	-	(1,650)	1,683	-	(1,683)
Arena Operations	4,811,703	3,211,336	(1,600,367)	4,478,473	2,830,021	(1,648,452)	4,725,536	3,106,793	(1,618,743)	4,728,589	3,084,616	(1,643,973)	5,069,794	3,143,963	(1,925,831)
4901 Support Services	1,449,626	12,500	(1,437,126)	1,467,507	12,625	(1,454,882)	1,483,588	12,751	(1,470,837)	1,506,529	12,878	(1,493,651)	1,528,029	13,007	(1,515,022)
4895 Community Recreation Admin	1,307,635	-	(1,307,635)	1,320,283	-	(1,320,283)	1,329,603	-	(1,329,603)	1,346,910	-	(1,346,910)	1,361,206	-	(1,361,206)
4900 PR&C Clerk/Cashier Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4890 LEAP Program	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)	20,000	-	(20,000)
4101 Adult Programs	148,540	166,901	18,361	150,256	168,570	18,314	151,767	170,256	18,489	153,779	171,959	18,180	155,587	173,679	18,092
4102 Seasonal Camps	52,838	44,592	(8,246)	53,094	45,038	(8,056)	53,354	45,488	(7,866)	53,634	45,943	(7,691)	53,917	46,402	(7,515)
4103 Play and Learn	116,340	90,320	(26,020)	116,906	91,223	(25,683)	117,459	92,135	(25,324)	118,023	93,056	(24,967)	118,610	93,987	(24,623)
4123 Early Years and Children Programs	126,718	144,320	17,602	128,593	145,764	17,171	130,382	147,221	16,839	132,468	148,693	16,225	134,458	150,180	15,722
4130 Contract Programs	163,427	212,592	49,165	166,696	214,718	48,022	170,030	216,865	46,835	173,431	219,034	45,603	176,900	221,224	44,324
4132 Environmental Stewardship Programs	27,784	19,585	(8,199)	28,087	19,782	(8,305)	28,353	19,980	(8,373)	28,723	20,180	(8,543)	29,045	20,382	(8,663)
4152 Youth Programs	95,558	87,080	(8,478)	96,765	87,951	(8,814)	97,863	88,831	(9,032)	99,261	89,719	(9,542)	100,542	90,616	(9,926)
4160 LIT/Quest	97,727	52,940	(44,787)	98,206	53,469	(44,737)	98,682	54,004	(44,678)	99,168	54,544	(44,624)	99,676	55,089	(44,587)
4162 Fitness and Wellness Programs	67,770	104,072	36,302	68,276	105,113	36,837	68,624	106,164	37,540	69,330	107,226	37,896	69,867	108,298	38,431
4234 Pottery/Clayworks Programs	146,358	136,851	(9,507)	147,424	138,220	(9,204)	148,159	139,602	(8,557)	149,644	140,998	(8,646)	150,776	142,408	(8,368)
4238 Seniors Programs	172,139	203,401	31,262	174,133	205,435	31,302	171,897	207,489	35,592	177,615	209,564	31,949	179,887	211,659	31,772
4923 OWCC Preschool/Children's Programs	100,745	146,088	45,343	101,692	147,549	45,857	102,466	149,025	46,559	103,656	150,516	46,860	104,674	152,021	47,347
4934 OWCC Adult Programs	251,009	244,114	(6,895)	253,527	246,555	(6,972)	255,669	249,021	(6,648)	258,963	251,512	(7,451)	261,892	254,027	(7,865)
4122 Class E Licences	200	-	(200)	204	-	(204)	208	-	(208)	212	-	(212)	216	-	(216)
4202 Activity Centres South	17,300	29,980	12,680	14,462	30,280	15,818	14,679	30,583	15,904	14,922	30,889	15,967	15,162	31,198	16,036
4216 Activity Centres North	31,430	23,000	(8,430)	31,961	23,230	(8,731)	32,483	23,462	(9,021)	33,053	23,697	(9,356)	33,617	23,934	(9,683)
4232 Bowen Complex	69,519	72,000	2,481	70,391	72,720	2,329	71,158	73,447	2,289	72,316	74,181	1,865	73,382	74,923	1,541
4236 Bowen Complex Maintenance	429,845	-	(429,845)	431,587	-	(431,587)	432,061	-	(432,061)	435,171	-	(435,171)	437,018	-	(437,018)
4902 Beban Park Physical Plant	764,250	-	(764,250)	779,535	-	(779,535)	795,126	-	(795,126)	811,028	-	(811,028)	827,249	-	(827,249)
4921 Beban Social Centre Maintenance	412,336	-	(412,336)	413,081	-	(413,081)	412,416	-	(412,416)	414,611	-	(414,611)	415,400	-	(415,400)
4922 Beban Social Centre Ops	236,581	372,000	135,419	241,793	375,720	133,927	241,639	379,477	137,838	247,597	383,271	135,674	248,211	387,104	138,893
4926 Beban House	16,300	28,898	12,598	16,546	29,187	12,641	16,781	29,479	12,698	17,053	29,774	12,721	17,313	30,072	12,759
4931 Centennial Bldg	55,965	60,000	4,035	56,472	60,600	4,128	56,872	61,206	4,334	57,514	61,818	4,304	58,052	62,436	4,384
4932 Oliver Woods CC Ops	109,709	286,000	176,291	111,385	288,860	177,475	112,972	291,749	178,777	114,965	294,666	179,701	116,884	297,612	180,728
4933 Oliver Woods Mtce	457,077	-	(457,077)	462,803	-	(462,803)	460,259	-	(460,259)	467,383	-	(467,383)	466,244	-	(466,244)
4144 Summer Program: Outdoor Sport	141,486	180,640	39,154	143,402	182,446	39,044	145,355	184,270	38,915	147,347	186,112	38,765	149,391	187,973	38,582
4146 Camp Wild	79,845	88,464	8,619	80,311	89,349	9,038	80,786	90,242	9,456	81,270	91,144	9,874	81,776	92,055	10,279
4147 Camp Holidaze	80,274	58,061	(22,213)	80,595	58,642	(21,953)	80,935	59,228	(21,707)	81,293	59,820	(21,473)	81,634	60,418	(21,216)
4148 Summer Program: Camp Sunsation/Integration	170,885	206,561	35,676	171,308	208,627	37,319	171,739	210,713	38,974	172,177	212,820	40,643	172,625	214,948	42,323
4150 Summer Program: Girls Get Active	67,982	62,208	(5,774)	68,320	62,830	(5,490)	68,665	63,458	(5,207)	69,028	64,093	(4,935)	69,386	64,734	(4,652)
4154 Summer Playground Programs	66,208	-	(66,208)	66,433	-	(66,433)	66,674	-	(66,674)	66,907	-	(66,907)	67,158	-	(67,158)
4155 Centennial Sports Camp	49,995	37,152	(12,843)	50,257	37,524	(12,733)	50,512	37,899	(12,613)	50,771	38,278	(12,493)	51,035	38,661	(12,374)
4158 Bowen Explorers	87,703	46,080	(41,623)	88,023	46,541	(41,482)	88,336	47,006	(41,330)	88,668	47,476	(41,192)	89,007	47,951	(41,056)
4159 Smash n Splash Camp	46,335	50,688	4,353	46,437	51,195	4,758	46,553	51,707	5,154	46,659	52,224	5,565	46,768	52,746	5,978
4110 Healthamongus	22,823	9,900	(12,923)	22,874	9,999	(12,875)	22,857	10,099	(12,758)	22,991	10,200	(12,791)	23,044	10,302	(12,742)
4114 Canada Day Celebration	39,387	12,400	(26,987)	40,078	12,524	(27,554)	40,764	12,649	(28,115)	41,498	12,775	(28,723)	42,230	12,903	(29,327)
4115 Winter Festival	11,080	6,000	(5,080)	11,256	6,060	(5,196)	11,426	6,121	(5,305)	11,618	6,182	(5,436)	11,804	6,244	(5,560)
4118 Family Day	6,449	-	(6,449)	6,542	-	(6,542)	6,630	-	(6,630)	6,733	-	(6,733)	6,831	-	(6,831)
4157 Program Development Grants	15,000	-	(15,000)	15,000	-	(15,000)	15,000	-	(15,000)	15,000	-	(15,000)	15,000	-	(15,000)
4247 Oliver Woods Community Centre Operating Projects	47,902	47,902	-	37,900	37,900	-	302,100	302,100	-	46,700	46,700	-	56,800	56,800	-
4248 Centennial Bldg Projects	-	-	-	-	-	-	40,700	-	(40,700)	-	-	-	12,200	-	(12,200)
4250 Recreation Operating Projects	2,157,337	2,019,637	(137,700)	156,800	-	(156,800)	18,600	-	(18,600)	27,800	-	(27,800)	42,600	-	(42,600)
4260 Bowen Complex Operating Projects	5,965	5,965	-	70,800	23,300	(47,500)	45,400	34,000	(11,400)	10,000	10,000	-	5,000	5,000	-

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4261 Beban Social Centre Operating	83,656	83,656	-	10,000	10,000	-	101,600	101,600	-	10,000	10,000	-	-	-	-
4263 Beban Complex Operating Projects	47,754	47,754	-	10,000	10,000	-	5,000	5,000	-	34,000	28,847	(5,153)	5,000	5,000	-
4241 Transfer to Capital-Rec Services	127,014	127,014	-	11,900	-	(11,900)	-	-	-	23,300	-	(23,300)	-	-	-
4243 Rec Services-Indirect	506,878	506,878	-	652,843	652,843	-	804,635	804,635	-	923,930	923,930	-	1,219,648	1,219,648	-
4240 Rec Services-Accretion Expense	7,739	-	(7,739)	7,894	-	(7,894)	8,050	-	(8,050)	8,213	-	(8,213)	8,378	-	(8,378)
Recreation Services	10,814,423	6,134,194	(4,680,229)	8,870,638	4,062,389	(4,808,249)	9,296,867	4,608,962	(4,687,905)	9,162,862	4,414,719	(4,748,143)	9,511,129	4,715,641	(4,795,488)
Parks, Recreation & Culture	54,218,753	24,990,993	(29,227,760)	50,859,694	20,100,496	(30,759,198)	49,529,136	20,005,451	(29,523,685)	50,361,019	19,189,410	(31,171,609)	50,743,640	19,585,801	(31,157,839)
6002 General Levy	-	177,982,802	177,982,802	-	193,371,400	193,371,400	-	203,402,485	203,402,485	-	211,514,690	211,514,690	-	218,498,401	218,498,401
6003 Debt Levy	-	2,212,792	2,212,792	-	1,830,289	1,830,289	-	2,453,020	2,453,020	-	4,412,742	4,412,742	-	4,800,319	4,800,319
6024 Business Improvement Area Levy	215,191	215,191	-	161,616	161,616	-	163,248	163,248	-	164,897	164,897	-	166,563	166,563	-
6027 PACE Local Improvement Area	10,135	10,135	-	10,135	10,135	-	10,135	10,135	-	10,135	10,135	-	10,135	10,135	-
6026 Vancouver Island Regional Library	7,317,069	116,200	(7,200,869)	7,573,166	116,200	(7,456,966)	7,838,227	116,200	(7,722,027)	8,112,565	116,200	(7,996,365)	8,396,505	116,200	(8,280,305)
6061 Taxes in Lieu of License	-	1,414,542	1,414,542	-	1,414,542	1,414,542	-	1,414,542	1,414,542	-	1,414,542	1,414,542	-	1,414,542	1,414,542
6065 Grants in Lieu	-	2,713,700	2,713,700	-	2,713,700	2,713,700	-	2,713,700	2,713,700	-	2,713,700	2,713,700	-	2,713,700	2,713,700
6092 Prov Revenue Sharing Casino	1,524,250	2,275,000	750,750	1,524,250	2,275,000	750,750	1,524,250	2,275,000	750,750	1,524,250	2,275,000	750,750	1,524,250	2,275,000	750,750
6085 Interest on Investments	-	5,800,000	5,800,000	-	5,100,000	5,100,000	-	4,200,000	4,200,000	-	3,500,000	3,500,000	-	3,000,000	3,000,000
6084 Tax Penalty & Interest	-	906,400	906,400	-	906,400	906,400	-	906,400	906,400	-	906,400	906,400	-	906,400	906,400
6050 Tax Accounts	435,000	-	(435,000)	435,000	-	(435,000)	435,000	-	(435,000)	435,000	-	(435,000)	435,000	-	(435,000)
6052 Fortis Gas Operating Agreement	700,000	700,000	-	700,000	700,000	-	700,000	700,000	-	700,000	700,000	-	700,000	700,000	-
6025 Hotel Tax (MDRT)	1,373,120	1,373,120	-	1,373,120	1,373,120	-	1,373,120	1,373,120	-	1,373,120	1,373,120	-	1,373,120	1,373,120	-
6098 Tangible Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6095 Transfer to Reserve-General Asset	15,740,958	-	(15,740,958)	17,504,632	-	(17,504,632)	19,341,304	-	(19,341,304)	19,341,304	-	(19,341,304)	19,341,304	-	(19,341,304)
General Revenue	27,315,723	195,719,882	168,404,159	29,281,919	209,972,402	180,690,483	31,385,284	219,727,850	188,342,566	31,661,271	229,101,426	197,440,155	31,946,877	235,974,380	204,027,503
General Revenue Fund	288,209,196	288,209,196	-	278,939,070	278,939,070	-	287,617,332	287,617,332	-	297,054,607	297,054,607	-	308,678,534	308,678,534	-
1641 Sewer Administration	681,428	-	(681,428)	694,519	-	(694,519)	707,686	-	(707,686)	721,484	-	(721,484)	735,385	-	(735,385)
1600 Sewer Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1645 Eng & PW Overhead	977,560	-	(977,560)	997,111	-	(997,111)	1,017,053	-	(1,017,053)	1,037,394	-	(1,037,394)	1,058,142	-	(1,058,142)
1619 Manholes	134,325	-	(134,325)	135,292	-	(135,292)	135,953	-	(135,953)	137,283	-	(137,283)	138,307	-	(138,307)
1620 Rodent Control-Sewer	2,000	-	(2,000)	2,040	-	(2,040)	2,081	-	(2,081)	2,123	-	(2,123)	2,165	-	(2,165)
1621 Sewer Main	339,870	-	(339,870)	341,577	-	(341,577)	342,350	-	(342,350)	345,088	-	(345,088)	346,899	-	(346,899)
1622 Service Upgrades-Sewer	399,712	-	(399,712)	403,952	-	(403,952)	407,563	-	(407,563)	412,684	-	(412,684)	417,182	-	(417,182)
1623 Private Sewer Calls	5,200	-	(5,200)	5,214	-	(5,214)	5,211	-	(5,211)	5,243	-	(5,243)	5,258	-	(5,258)
1624 Video Inspections-Sewer	277,455	-	(277,455)	280,024	-	(280,024)	282,079	-	(282,079)	285,316	-	(285,316)	288,042	-	(288,042)
1625 Flushing - Sewer	375,299	-	(375,299)	379,217	-	(379,217)	382,530	-	(382,530)	387,286	-	(387,286)	391,444	-	(391,444)
1627 Sanitary Sewer On Call	33,527	-	(33,527)	33,537	-	(33,537)	33,414	-	(33,414)	33,557	-	(33,557)	33,568	-	(33,568)
1628 Sewer ROW Inspection	138,750	-	(138,750)	139,825	-	(139,825)	140,599	-	(140,599)	142,040	-	(142,040)	143,180	-	(143,180)
1629 Coliform Testing	12,600	-	(12,600)	12,785	-	(12,785)	12,960	-	(12,960)	13,166	-	(13,166)	13,363	-	(13,363)
1631 Sewer Pump Stations	437,598	45,000	(392,598)	435,954	45,450	(390,504)	439,406	45,905	(393,501)	444,623	46,364	(398,259)	449,088	46,828	(402,260)
1632 Step System	49,225	-	(49,225)	49,599	-	(49,599)	49,862	-	(49,862)	50,368	-	(50,368)	50,764	-	(50,764)
1633 Sewer Monitoring	33,500	-	(33,500)	33,850	-	(33,850)	34,146	-	(34,146)	34,571	-	(34,571)	34,943	-	(34,943)
1634 Alarm System-Sewer	6,890	-	(6,890)	6,948	-	(6,948)	6,992	-	(6,992)	7,067	-	(7,067)	7,128	-	(7,128)
1660 Sewer Contingency	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)
1668 Sewer Committed Contingency	47,600	-	(47,600)	95,900	-	(95,900)	146,200	-	(146,200)	183,300	-	(183,300)	210,900	-	(210,900)
1636 Sewer User Fees	511,192	11,359,816	10,848,624	476,658	11,916,447	11,439,789	504,304	12,607,600	12,103,296	533,554	13,338,841	12,805,287	555,429	13,885,734	13,330,305
1637 Ltd Income Sub - Sewer	2,765	-	(2,765)	2,765	-	(2,765)	2,765	-	(2,765)	2,765	-	(2,765)	2,765	-	(2,765)
1659 Sewer Debt	559,264	-	(559,264)	583,157	-	(583,157)	574,156	-	(574,156)	565,154	-	(565,154)	556,153	-	(556,153)
1669 Sewer Debt - Public Works Yard	13,191	-	(13,191)	97,512	-	(97,512)	303,615	1,188	(302,427)	549,099	5,428	(543,671)	583,021	13,812	(569,209)
1663 Sanitary Sewer Studies/Predesign	719,391	719,391	-	150,000	150,000	-	375,000	375,000	-	150,000	150,000	-	375,000	375,000	-
1664 Sanitary Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monitoring/Investigation Projects	538,528	538,528	-	485,000	485,000	-	510,000	510,000	-	485,000	485,000	-	510,000	510,000	-
1665 Sanitary Sewer Operating Projects	422,340	-	(422,340)	328,000	-	(328,000)	414,600	-	(414,600)	305,700	-	(305,700)	323,300	-	(323,300)
1657 Transfer to Cap-Sewer	2,285,316	2,285,316	-	2,236,970	2,236,970	-	610,800	610,800	-	1,794,600	1,794,600	-	2,871,900	2,871,900	-
1652 Transfer to/from Reserve-SS	2,635,002	-	(2,635,002)	2,796,401	-	(2,796,401)	2,927,379	-	(2,927,379)	3,048,927	-	(3,048,927)	3,207,930	-	(3,207,930)
1654 Transfer to Reserve-Sewer Asset	3,670,863	-	(3,670,863)	3,898,060	-	(3,898,060)	4,136,389	-	(4,136,389)	4,388,541	-	(4,388,541)	4,655,318	-	(4,655,318)
1653 Tangible Cap Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1658 Sewer Ops-Indirect	1,659,706	1,659,706	-	1,711,534	1,711,534	-	1,793,107	1,793,107	-	1,978,179	1,978,179	-	2,214,329	2,214,329	-
1656 Local Improvement Taxes	2,904	2,904	-	2,904	2,904	-	2,904	2,904	-	2,904	2,904	-	2,904	2,904	-

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
Sanitary Sewer Revenue Fund	17,033,001	17,033,001	-	16,876,305	16,876,305	-	16,361,104	16,361,104	-	18,107,016	18,107,016	-	20,243,807	20,243,807	-
1870 Gen Govt OH - Water	1,472,025	-	(1,472,025)	1,501,466	-	(1,501,466)	1,531,495	-	(1,531,495)	1,562,125	-	(1,562,125)	1,593,367	-	(1,593,367)
1875 Eng & PW O/H-Water	1,599,608	-	(1,599,608)	1,631,600	-	(1,631,600)	1,664,232	-	(1,664,232)	1,697,517	-	(1,697,517)	1,731,467	-	(1,731,467)
1800 Water Supply Admin	791,927	-	(791,927)	799,804	-	(799,804)	805,776	-	(805,776)	817,306	-	(817,306)	826,752	-	(826,752)
1899 Water Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830 Water Admin Debt - Public Works	26,382	-	(26,382)	195,024	-	(195,024)	607,230	2,376	(604,854)	1,098,198	10,856	(1,087,342)	1,166,043	27,623	(1,138,420)
1846 Water Meter Reading	304,171	-	(304,171)	306,558	-	(306,558)	308,398	-	(308,398)	311,790	-	(311,790)	314,624	-	(314,624)
1848 Watermains	612,599	-	(612,599)	616,290	-	(616,290)	618,426	-	(618,426)	623,887	-	(623,887)	627,803	-	(627,803)
1849 Valves & Air Valves	200,870	-	(200,870)	202,327	-	(202,327)	203,327	-	(203,327)	205,326	-	(205,326)	206,873	-	(206,873)
1852 Meter Maintenance	945,557	-	(945,557)	955,064	-	(955,064)	962,975	-	(962,975)	974,647	-	(974,647)	984,735	-	(984,735)
1854 Serv Connection Renewal	1,258,073	-	(1,258,073)	1,273,138	-	(1,273,138)	1,286,586	-	(1,286,586)	1,304,170	-	(1,304,170)	1,320,158	-	(1,320,158)
1855 Private Service Call	143,310	-	(143,310)	143,676	-	(143,676)	143,574	-	(143,574)	144,426	-	(144,426)	144,814	-	(144,814)
1856 New Serv Conn-Water	-	15,000	15,000	-	15,150	15,150	-	15,302	15,302	-	15,455	15,455	-	15,610	15,610
1858 Water On Call	144,600	-	(144,600)	144,710	-	(144,710)	144,293	-	(144,293)	144,934	-	(144,934)	145,051	-	(145,051)
1859 Watermain Breaks	174,250	-	(174,250)	176,515	-	(176,515)	178,593	-	(178,593)	181,179	-	(181,179)	183,582	-	(183,582)
1868 Cross Connection Control Program	67,700	-	(67,700)	67,854	-	(67,854)	67,782	-	(67,782)	68,169	-	(68,169)	68,332	-	(68,332)
1872 Water Hauler Fill Stations	22,050	259,747	237,697	22,469	271,955	249,486	22,892	281,202	258,310	23,332	291,325	267,993	23,775	297,443	273,668
1873 Fire Hydrant Connections	3,000	12,000	9,000	3,030	12,120	9,090	3,054	12,241	9,187	3,091	12,363	9,272	3,123	12,487	9,364
1874 Fire Hydrant Maintenance	474,459	-	(474,459)	509,523	-	(509,523)	516,537	-	(516,537)	524,301	-	(524,301)	531,914	-	(531,914)
1885 Water Contingency	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)
1889 Water Committed Contingency	167,100	-	(167,100)	336,000	-	(336,000)	510,600	-	(510,600)	633,700	-	(633,700)	729,600	-	(729,600)
1887 Water Distribution Studies/PreDesign Projects	494,366	494,366	-	200,000	200,000	-	170,000	170,000	-	175,000	175,000	-	150,000	150,000	-
1890 Water Distribution Operating Projects	805,053	805,053	-	636,500	636,500	-	310,100	310,100	-	263,600	263,600	-	275,800	275,800	-
1877 Transfer to Water Capital	9,801,123	9,801,123	-	6,863,000	6,863,000	-	6,515,050	6,515,050	-	4,197,200	4,197,200	-	3,267,900	3,267,900	-
1883 Transfer to/from Reserve-Water	7,538,728	-	(7,538,728)	7,886,338	-	(7,886,338)	7,842,489	-	(7,842,489)	7,822,631	-	(7,822,631)	7,841,429	-	(7,841,429)
1884 Transfer to Reserve-Water Asset Mgmt	5,662,254	-	(5,662,254)	6,232,195	-	(6,232,195)	6,530,558	-	(6,530,558)	6,839,067	-	(6,839,067)	7,158,681	-	(7,158,681)
1878 Water Distribution-Indirect	2,881,385	2,881,385	-	3,014,404	3,014,404	-	3,150,550	3,150,550	-	3,411,486	3,411,486	-	3,700,899	3,700,899	-
1834 Watershed Management	608,816	-	(608,816)	608,816	-	(608,816)	608,816	-	(608,816)	608,816	-	(608,816)	608,816	-	(608,816)
1835 Dams	356,326	-	(356,326)	360,741	-	(360,741)	364,727	-	(364,727)	369,833	-	(369,833)	374,516	-	(374,516)
1836 Transmission Lines	222,550	-	(222,550)	225,461	-	(225,461)	228,137	-	(228,137)	231,456	-	(231,456)	234,545	-	(234,545)
1837 Reservoirs	116,820	-	(116,820)	113,796	-	(113,796)	113,977	-	(113,977)	114,837	-	(114,837)	115,373	-	(115,373)
1838 Water Pump Stations	283,105	-	(283,105)	286,368	-	(286,368)	289,239	-	(289,239)	293,087	-	(293,087)	296,549	-	(296,549)
1839 Telemetry & Instrumentation	246,763	-	(246,763)	247,964	-	(247,964)	248,480	-	(248,480)	250,437	-	(250,437)	251,711	-	(251,711)
1840 Pressure Reducing Stn	183,200	-	(183,200)	184,900	-	(184,900)	186,260	-	(186,260)	188,399	-	(188,399)	190,203	-	(190,203)
1841 Waterworks Grounds Mtce	25,000	-	(25,000)	25,500	-	(25,500)	26,010	-	(26,010)	26,530	-	(26,530)	27,061	-	(27,061)
1867 Reservoir #1/ ERF	19,900	85,000	65,100	20,158	85,850	65,692	20,394	86,709	66,315	20,688	87,576	66,888	20,962	88,452	67,490
1843 Water Testing	104,950	-	(104,950)	105,889	-	(105,889)	106,625	-	(106,625)	107,821	-	(107,821)	108,818	-	(108,818)
1850 Watermain Flushing	54,050	-	(54,050)	54,431	-	(54,431)	54,686	-	(54,686)	55,216	-	(55,216)	55,620	-	(55,620)
1862 Water Treatment Plant Operations	1,582,476	-	(1,582,476)	1,603,592	-	(1,603,592)	1,622,764	-	(1,622,764)	1,648,246	-	(1,648,246)	1,671,372	-	(1,671,372)
9123 Dam Safety Review Projects	155,586	155,586	-	12,600	12,600	-	13,600	13,600	-	15,000	15,000	-	17,000	17,000	-
9127 Water Supply Operating Projects	703,796	703,796	-	572,400	572,400	-	220,000	220,000	-	235,000	235,000	-	295,000	295,000	-
9132 Water Treatment Plant Projects	91,616	91,616	-	33,700	33,700	-	23,800	23,800	-	64,800	64,800	-	23,900	23,900	-
9115 Transfers to Capital-WS	676,968	676,968	-	-	-	-	-	-	-	-	-	-	-	-	-
9120 Water Supply - Debt	2,226,221	382,082	(1,844,139)	2,268,544	424,405	(1,844,139)	2,312,348	468,209	(1,844,139)	2,357,685	513,546	(1,844,139)	2,404,609	560,470	(1,844,139)
9121 Water Supply-Indirect	4,559,740	4,559,740	-	4,592,616	4,592,616	-	4,593,553	4,593,553	-	4,693,908	4,693,908	-	4,868,080	4,868,080	-
9133 Water Supply-Accretion Expense	127	-	(127)	130	-	(130)	133	-	(133)	135	-	(135)	138	-	(138)
1863 Ltd Inc Sub-Water	4,669	-	(4,669)	4,669	-	(4,669)	4,669	-	(4,669)	4,669	-	(4,669)	4,669	-	(4,669)
1866 User Fees - Water	1,270,678	28,237,285	26,966,607	1,182,578	29,564,438	28,381,860	1,222,785	30,569,628	29,346,843	1,266,805	31,670,135	30,403,330	1,293,408	32,335,208	31,041,800
9110 Water Supply Misc Revenue	-	23,200	23,200	-	23,200	23,200	-	23,200	23,200	-	23,200	23,200	-	23,200	23,200
1876 Tangible Cap Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9111 Tangible Cap Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waterworks Revenue Fund	49,183,947	49,183,947	-	46,322,338	46,322,338	-	46,455,520	46,455,520	-	45,680,450	45,680,450	-	45,959,072	45,959,072	-
8113 Water Supply DCC Revenue	-	2,106,136	2,106,136	-	2,429,859	2,429,859	-	3,148,401	3,148,401	-	3,189,670	3,189,670	-	3,076,248	3,076,248
8115 City Wide Water DCC Revenue	-	200,524	200,524	-	163,334	163,334	-	179,901	179,901	-	171,281	171,281	-	160,926	160,926
8122 City Wide Roads DCC Revenue	-	1,992,214	1,992,214	-	2,349,249	2,349,249	-	3,133,062	3,133,062	-	3,190,973	3,190,973	-	3,130,704	3,130,704
8135 City Wide Drainage DCC Revenue	-	348,883	348,883	-	293,895	293,895	-	301,370	301,370	-	307,307	307,307	-	260,705	260,705

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
8145 City Wide Sewer DCC Revenue	-	565,610	565,610	-	670,973	670,973	-	881,863	881,863	-	863,628	863,628	-	864,774	864,774
8155 City Wide Parks DCC Revenue	-	323,845	323,845	-	400,991	400,991	-	536,323	536,323	-	546,782	546,782	-	544,404	544,404
8175 Transfer Surplus-DCC	-	4,904,753	4,904,753	430,100	-	(430,100)	3,973,475	-	(3,973,475)	4,996,365	-	(4,996,365)	3,208,158	-	(3,208,158)
8159 Transfer City Wide Water DCC	2,101,749	-	(2,101,749)	2,031,480	-	(2,031,480)	534,600	-	(534,600)	687,258	-	(687,258)	216,810	-	(216,810)
8160 Transfer City Wide Road DCC	4,578,379	-	(4,578,379)	205,000	-	(205,000)	20,000	-	(20,000)	455,000	-	(455,000)	390,258	-	(390,258)
8162 Transfer City Wide Drainage DCC	1,121,825	-	(1,121,825)	-	-	-	-	-	-	-	-	-	334,897	-	(334,897)
8166 Transfer City Wide Sewer DCC	2,464,340	-	(2,464,340)	251,856	-	(251,856)	2,687,355	-	(2,687,355)	899,841	-	(899,841)	368,023	-	(368,023)
8170 Transfer City Wide Parks DCC	160,812	-	(160,812)	13,365	-	(13,365)	13,365	-	(13,365)	13,365	-	(13,365)	13,365	-	(13,365)
8172 Transfer Water Supply DCC	14,860	-	(14,860)	3,376,500	-	(3,376,500)	952,125	-	(952,125)	1,217,812	-	(1,217,812)	3,506,250	-	(3,506,250)
Development Cost Charge Fund 40	10,441,965	10,441,965	-	6,308,301	6,308,301	-	8,180,920	8,180,920	-	8,269,641	8,269,641	-	8,037,761	8,037,761	-
8255 Transfer Surplus-Cemetery Care	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)
8250 Transfer from Cemetery Care	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000
Cemetery Care Fund 45	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-
8350 Parkland Ded Revenue	-	64,233	64,233	-	63,369	63,369	-	65,561	65,561	-	67,788	67,788	-	65,004	65,004
8360 Transfer Surplus-Parkland Dedication	87,477	-	(87,477)	109,856	-	(109,856)	111,577	-	(111,577)	113,329	-	(113,329)	105,604	-	(105,604)
8355 Transfer Other Funds-Parkland Dedication Fund	-	23,244	23,244	-	46,487	46,487	-	46,016	46,016	-	45,541	45,541	-	40,600	40,600
Parkland Dedication Fund 55	87,477	87,477	-	109,856	109,856	-	111,577	111,577	-	113,329	113,329	-	105,604	105,604	-
8330 Property Acquisition Fund Revenue	-	65,823	65,823	-	53,974	53,974	-	55,054	55,054	-	56,155	56,155	-	42,959	42,959
8340 Transfer Surplus-Property Acquisition Fund	65,823	-	(65,823)	53,974	-	(53,974)	55,054	-	(55,054)	56,155	-	(56,155)	42,959	-	(42,959)
Property Acquisition Reserve Fund	65,823	65,823	-	53,974	53,974	-	55,054	55,054	-	56,155	56,155	-	42,959	42,959	-
8380 Property Sales-Revenue	-	11,921	11,921	-	9,775	9,775	-	9,971	9,971	-	10,170	10,170	-	7,780	7,780
8390 Transfer Surplus-Property Sales	11,921	-	(11,921)	9,775	-	(9,775)	9,971	-	(9,971)	10,170	-	(10,170)	7,780	-	(7,780)
Property Sales Fund 60	11,921	11,921	-	9,775	9,775	-	9,971	9,971	-	10,170	10,170	-	7,780	7,780	-
8400 Cart Replacement Revenue	-	126,431	126,431	-	128,588	128,588	-	156,073	156,073	-	184,109	184,109	-	152,284	152,284
8410 Transfer Surplus-Cart Replacement	1,372,131	-	(1,372,131)	1,374,288	-	(1,374,288)	1,401,773	-	(1,401,773)	1,429,809	-	(1,429,809)	431,984	-	(431,984)
8405 Transfer Other Funds-Cart Replacement Fund	-	1,245,700	1,245,700	-	1,245,700	1,245,700	-	1,245,700	1,245,700	-	1,245,700	1,245,700	-	966,000	1,245,700
Cart Replacement Reserve Fund 62	1,372,131	1,372,131	-	1,374,288	1,374,288	-	1,401,773	1,401,773	-	1,429,809	1,429,809	-	1,397,984	1,397,984	-
8420 Copier Replacement Fund Revenue	-	9,020	9,020	-	7,008	7,008	-	7,531	7,531	-	7,410	7,410	-	4,940	4,940
8430 Transfer Surplus-Copier Replacement Fund	-	45,900	45,900	23,008	-	(23,008)	29,811	-	(29,811)	-	41,940	41,940	-	42,920	42,920
8425 Transfer Other Funds-Copier Replacement Fund	84,100	29,180	(54,920)	10,300	26,300	16,000	3,600	25,880	22,280	75,100	25,750	(49,350)	74,400	26,540	(47,860)
Copier Replacement Reserve Fund	84,100	84,100	-	33,308	33,308	-	33,411	33,411	-	75,100	75,100	-	74,400	74,400	-
8470 IT Reserve Fund Revenue	-	40,615	40,615	-	19,639	19,639	-	18,454	18,454	-	20,624	20,624	-	16,821	16,821
8480 Transfer Surplus-IT Reserve Fund	-	1,214,206	1,214,206	-	92,051	92,051	-	27,643	27,643	246,808	-	(246,808)	-	70,137	70,137
8475 Transfer Other Funds-IT Reserve Fund	2,197,321	942,500	(1,254,821)	1,073,040	961,350	(111,690)	1,025,750	979,653	(46,097)	773,047	999,231	226,184	1,106,520	1,019,562	(86,958)
Information Technology Reserve Fund 64	2,197,321	2,197,321	-	1,073,040	1,073,040	-	1,025,750	1,025,750	-	1,019,855	1,019,855	-	1,106,520	1,106,520	-
8450 Equipment Dep Fund Revenue	-	228,912	228,912	-	135,347	135,347	-	133,609	133,609	-	159,457	159,457	-	133,547	133,547
8460 Transfer Surplus-Equip Depreciation	-	4,525,240	4,525,240	-	346,678	346,678	171,171	-	(171,171)	2,439,480	-	(2,439,480)	-	604,862	604,862
8455 Transfer Other Funds-Equip Depreciation Fund	8,727,482	3,973,330	(4,754,152)	4,161,400	3,679,375	(482,025)	3,929,700	3,967,262	37,562	1,842,500	4,122,523	2,280,023	4,960,200	4,221,791	(738,409)
Equipment Depreciation Fund 65	8,727,482	8,727,482	-	4,161,400	4,161,400	-	4,100,871	4,100,871	-	4,281,980	4,281,980	-	4,960,200	4,960,200	-
8800 General Asset Mgmt Fund Revenue	-	534,383	534,383	-	286,356	286,356	-	266,121	266,121	-	234,975	234,975	-	186,229	186,229
8805 Transfer Surplus-GAMF	-	15,656,762	15,656,762	1,293,766	-	(1,293,766)	-	3,337,544	3,337,544	191,820	-	(191,820)	1,092,479	-	(1,092,479)
8810 Transfer Other Funds-GAMF	31,932,103	15,740,958	(16,191,145)	16,497,222	17,504,632	1,007,410	22,944,969	19,341,304	(3,603,665)	19,384,459	19,341,304	(43,155)	18,435,054	19,341,304	906,250
General Asset Mgmt Fund 66	31,932,103	31,932,103	-	17,790,988	17,790,988	-	22,944,969	22,944,969	-	19,576,279	19,576,279	-	19,527,533	19,527,533	-
8815 Sewer Asset Mgmt Fund Revenue	-	256,990	256,990	-	227,131	227,131	-	229,818	229,818	-	216,255	216,255	-	173,146	173,146
8820 Transfer Surplus-SAMF	-	123,985	123,985	2,248,047	-	(2,248,047)	-	1,976,663	1,976,663	606,737	-	(606,737)	810,862	-	(810,862)
8825 Transfer Other Funds-SAMF	4,051,838	3,670,863	(380,975)	1,877,144	3,898,060	2,020,916	6,342,870	4,136,389	(2,206,481)	3,998,059	4,388,541	390,482	4,017,602	4,655,318	637,716
Sewer Asset Mgmt Fund 67	4,051,838	4,051,838	-	4,125,191	4,125,191	-	6,342,870	6,342,870	-	4,604,796	4,604,796	-	4,828,464	4,828,464	-
8830 Water Asset Mgmt Fund Revenue	-	179,503	179,503	-	135,382	135,382	-	168,189	168,189	-	156,557	156,557	-	119,308	119,308
8835 Transfer Surplus-WAMF	-	1,904,757	1,904,757	1,038,557	-	(1,038,557)	2,274,972	-	(2,274,972)	-	3,449,806	3,449,806	-	3,664,549	-
8840 Transfer Other Funds-WAMF	7,746,514	5,662,254	(2,084,260)	5,329,020	6,232,195	903,175	4,423,775	6,530,558	2,106,783	10,445,430	6,839,067	(3,606,363)	3,613,440	7,158,681	3,545,241

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
Water Asset Mgmt Fund 68	7,746,514	7,746,514	-	6,367,577	6,367,577	-	6,698,747	6,698,747	-	10,445,430	10,445,430	-	7,277,989	7,277,989	-
8870 NDSS Community Field Maintenance Fund Revenue	-	8,139	8,139	-	7,434	7,434	-	4,051	4,051	-	607	607	-	1,052	1,052
8880 Transfer Surplus-NDSS Comm Field Maintenance Fund	45,965	-	(45,965)	45,638	-	(45,638)	-	387,363	387,363	39,579	-	(39,579)	40,414	-	(40,414)
8875 Transfer Other Funds-NDSS Community Field Fund	-	37,826	37,826	-	38,204	38,204	430,000	38,586	(391,414)	-	38,972	38,972	-	39,362	39,362
NDSS Community Field Maintenance Fund 69	45,965	45,965	-	45,638	45,638	-	430,000	430,000	-	39,579	39,579	-	40,414	40,414	-
8550 Facility Dev Fund Revenue	-	98,783	98,783	-	35,379	35,379	-	33,115	33,115	-	28,818	28,818	-	23,620	23,620
8560 Transfer Surplus-Facility Dev	-	4,641,764	4,641,764	213,623	-	(213,623)	-	442,234	442,234	8,208	-	(8,208)	254,157	-	(254,157)
8555 Transfer Other Funds-Facility Development Fund	6,184,564	1,444,017	(4,740,547)	1,330,725	1,508,969	178,244	2,014,500	1,539,151	(475,349)	1,590,547	1,569,937	(20,610)	1,370,800	1,601,337	230,537
Facility Development Fund 70	6,184,564	6,184,564	-	1,544,348	1,544,348	-	2,014,500	2,014,500	-	1,598,755	1,598,755	-	1,624,957	1,624,957	-
8920 Harewood Centennial Turf Fields Fund Revenue	-	3,276	3,276	-	1,761	1,761	-	900	900	-	2,046	2,046	-	1,451	1,451
8930 Transfer Surplus-Harewood Centennial Turf Fields Fund	56,012	-	(56,012)	-	143,479	143,479	56,523	-	(56,523)	59,170	-	(59,170)	-	70,882	70,882
8925 Transfer Other Funds-Harewood Centennial Turf Fields Fund	-	52,736	52,736	199,400	54,160	(145,240)	-	55,623	55,623	-	57,124	57,124	131,000	58,667	(72,333)
Harewood Centennial Turf Fields Reserve Fund 71	56,012	56,012	-	199,400	199,400	-	56,523	56,523	-	59,170	59,170	-	131,000	131,000	-
8700 CWF Revenue	-	4,921,826	4,921,826	-	4,916,664	4,916,664	-	4,839,039	4,839,039	-	4,865,979	4,865,979	-	4,887,443	4,887,443
8710 Transfer Surplus-CWF	-	7,227,578	7,227,578	-	5,695,088	5,695,088	-	2,145,061	2,145,061	4,865,979	-	(4,865,979)	383,984	-	(383,984)
8705 Transfer Other Funds-CWF	12,149,404	-	(12,149,404)	10,611,752	-	(10,611,752)	6,984,100	-	(6,984,100)	-	-	-	4,503,459	-	(4,503,459)
Community Works Fund 76	12,149,404	12,149,404	-	10,611,752	10,611,752	-	6,984,100	6,984,100	-	4,865,979	4,865,979	-	4,887,443	4,887,443	-
8500 GCF Revenue	-	59,283	59,283	-	3,644	3,644	-	3,717	3,717	-	3,791	3,791	-	2,900	2,900
8510 Transfer Surplus-GCF	-	4,437,531	4,437,531	3,644	-	(3,644)	3,717	-	(3,717)	3,791	-	(3,791)	2,900	-	(2,900)
8505 Transfer Other Funds-GCF	4,496,814	-	(4,496,814)	-	-	-	-	-	-	-	-	-	-	-	-
Growing Communities Fund Reserve Fund 77	4,496,814	4,496,814	-	3,644	3,644	-	3,717	3,717	-	3,791	3,791	-	2,900	2,900	-
8615 Off-Street Parking Reserve Fund	-	1,092	1,092	-	71	71	-	72	72	-	74	74	-	56	56
8625 Transfer Surplus-Off-Street Parking	-	81,408	81,408	71	-	(71)	72	-	(72)	74	-	(74)	56	-	(56)
8620 Transfer Other Funds-Off-Street Parking Fund	82,500	-	(82,500)	-	-	-	-	-	-	-	-	-	-	-	-
Off-Street Parking Reserve Fund 78	82,500	82,500	-	71	71	-	72	72	-	74	74	-	56	56	-
8630 General Parking Fund Revenue	-	46,948	46,948	-	36,606	36,606	-	33,599	33,599	-	31,245	31,245	-	26,085	26,085
8640 Transfer Surplus-General Parking	-	473,466	473,466	367,857	-	(367,857)	-	671,552	671,552	433,784	-	(433,784)	-	85,393	85,393
8635 Transfer Other Funds-General Parking Fund	1,011,569	491,155	(520,414)	157,600	488,851	331,251	1,187,200	482,049	(705,151)	72,700	475,239	402,539	580,300	468,822	(111,478)
General Parking Fund 79	1,011,569	1,011,569	-	525,457	525,457	-	1,187,200	1,187,200	-	506,484	506,484	-	580,300	580,300	-
8650 Old City Parking Revenue	-	2,852	2,852	-	2,339	2,339	-	2,386	2,386	-	2,433	2,433	-	1,861	1,861
8660 Transfer Surplus-Old City Parking	2,852	-	(2,852)	2,339	-	(2,339)	2,386	-	(2,386)	2,433	-	(2,433)	1,861	-	(1,861)
Old City Neighbourhood Parking Fund 80	2,852	2,852	-	2,339	2,339	-	2,386	2,386	-	2,433	2,433	-	1,861	1,861	-
8715 Knowles Estate Revenue	-	12,334	12,334	-	10,114	10,114	-	10,316	10,316	-	10,523	10,523	-	8,050	8,050
8725 Transfer Surplus-Knowles Estate	12,334	-	(12,334)	10,114	-	(10,114)	-	10,316	-	(10,316)	10,523	-	(10,523)	8,050	-
Knowles Estate Fund 82	12,334	12,334	-	10,114	10,114	-	10,316	10,316	-	10,523	10,523	-	8,050	8,050	-
8730 911 Reserve Fund Revenue	-	202	202	-	66	66	-	67	67	-	69	69	-	52	52
8740 Transfer Surplus-911 Reserve Fund	-	9,798	9,798	66	-	(66)	67	-	(67)	69	-	(69)	52	-	(52)
8735 Transfer Other Funds-911 Reserve	10,000	-	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-
911 Reserve Fund 84	10,000	10,000	-	66	66	-	67	67	-	69	69	-	52	52	-
8750 Housing Legacy Reserve Fund	-	57,506	57,506	-	47,155	47,155	-	48,098	48,098	-	49,060	49,060	-	37,531	37,531
8760 Transfer Surplus-Housing Legacy Reserve Fund	57,506	-	(57,506)	47,155	-	(47,155)	48,098	-	(48,098)	49,060	-	(49,060)	37,531	-	(37,531)
Housing Legacy Reserve Fund 86	57,506	57,506	-	47,155	47,155	-	48,098	48,098	-	49,060	49,060	-	37,531	37,531	-
8770 Strategic Infrastructure Fund Revenue	-	116,098	116,098	-	86,806	86,806	-	71,515	71,515	-	63,650	63,650	-	64,056	64,056

	2026 Budget			2027 Budget			2028 Budget			2029 Budget			2030 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
8780 Transfer Surplus-Strategic Infrastructure Reserve Fund	-	974,331	974,331	337,808	-	(337,808)	-	1,882,235	1,882,235	1,087,900	-	(1,087,900)	1,088,306	-	(1,088,306)
8775 Transfer Other Funds-Strategic Infrastructure Reserve Fund	3,314,679	2,224,250	(1,090,429)	1,973,248	2,224,250	251,002	4,178,000	2,224,250	(1,953,750)	1,200,000	2,224,250	1,024,250	1,200,000	2,224,250	1,024,250
Strategic Infrastructure Reserve Fund 87	3,314,679	3,314,679	-	2,311,056	2,311,056	-	4,178,000	4,178,000	-	2,287,900	2,287,900	-	2,288,306	2,288,306	-
8885 Climate Action Reserve Fund Revenue	-	24,502	24,502	-	6,384	6,384	-	5,056	5,056	-	6,152	6,152	-	4,481	4,481
8895 Transfer Surplus-Climate Action Reserve Fund	-	1,179,536	1,179,536	-	160,316	160,316	26,156	-	(26,156)	84,552	-	(84,552)	-	104,019	104,019
8890 Transfer Other Funds-Climate Action Reserve Fund	1,369,038	165,000	(1,204,038)	331,700	165,000	(166,700)	143,900	165,000	21,100	86,600	165,000	78,400	273,500	165,000	(108,500)
Climate Action Reserve Fund 89	1,369,038	1,369,038	-	331,700	331,700	-	170,056	170,056	-	171,152	171,152	-	273,500	273,500	-
8665 OAP Revenue	-	1,683	1,683	-	2,366	2,366	-	6,413	6,413	-	10,542	10,542	-	11,064	11,064
8670 Transfer Surplus-OAP	-	99,732	99,732	202,366	-	(202,366)	206,413	-	(206,413)	210,542	-	(210,542)	211,064	-	(211,064)
8675 Transfer Other Funds-OAP	301,415	200,000	(101,415)	-	200,000	200,000	-	200,000	200,000	-	200,000	200,000	-	200,000	200,000
Online Accommodation Platform Reserve Fund 91	301,415	301,415	-	202,366	202,366	-	206,413	206,413	-	210,542	210,542	-	211,064	211,064	-
Statutory Funds	95,825,327	95,825,327	-	57,254,804	57,254,804	-	66,209,361	66,209,361	-	59,700,055	59,700,055	-	57,466,628	57,466,628	-
Grand Total	450,251,471	450,251,471	-	399,392,517	399,392,517	-	416,643,317	416,643,317	-	420,542,128	420,542,128	-	432,348,041	432,348,041	-

