CITY OF NANAIMO
THE HARBOUR CITY



2027-2031
Draft FINANCIAL PLAN

Presented to Council fall 2027





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

This budget document provides an overview of the 2027-2031 Financial Plan, including the City of Nanaimo's integrated planning process and 2027 budget.

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2027-2031 DRAFT FINANCIAL PLAN QUICK FACTS

Budget Highlights

The 2027–2031 Draft 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 and are intended to advance Council priorities and community objectives. Following the 2026 local government election, the newly elected Council will establish strategic priorities for its term, which will help guide future planning and investment decisions. The Financial Plan balances the delivery of municipal services, investment in infrastructure, and long-term financial sustainability while maintaining flexibility to respond to emerging priorities and community needs.

Supporting the Five Goal Areas:

A Green Nanaimo – Resilient and Regenerative Ecosystems

- Incorporation of sustainable design features into City building projects that reduce greenhouse gas (GHG) emissions, improve energy efficiency, and minimize environmental impacts.
- Continued investment in sustainability initiatives that promote energy efficiency, climate awareness, and community-led environmental stewardship, including:
  - Building Benchmarking
  - Cool It! Program
  - Community Environmental Sustainability Project Grant Program.
  - Home Energy Navigator Program
  - Home Energy Assessment Rebates
- Continued efforts to reduce sewer inflow and infiltration in support of the Regional District of Nanaimo's Liquid Waste Management Plan.
- Ongoing investment in active transportation infrastructure and sustainable mobility initiatives that support reduced vehicle emissions and encourage walking, cycling, and transit use.



A Connected Nanaimo – Equitable Access & Mobility

- Multi-Modal Infrastructure: Investment to strengthen an inclusive and accessible transportation network, including:
  - The second year of a five-year funding increase to provide dedicated resources for active transportation improvements.
  - Secure bike parking facilities

- Pedestrian and transit infrastructure enhancements, including pedestrian flashers, audible signals, expansion of the E&N Trail, new transit shelters and benches and new sidewalks.

A Healthy Nanaimo – Community Wellbeing & Livability

- RCMP staffing expansion through the phased addition of 12 members, with four members added annually starting in 2025, to address community growth and increasing demand for public safety services.
- Ongoing contributions to the Housing Legacy Reserve Fund to support initiatives that increase access to safe, stable and affordable housing.
- Advancement of the Community Works Yard Project to support the efficient delivery of essential municipal services, including drinking water distribution, solid waste collection, road maintenance, park operations, and urban forestry, while addressing aging infrastructure, operational inefficiencies, and capacity constraints.
- Continued investment in recreational infrastructure and community amenities, including:
  - New washroom facilities at Maffeo Sutton Park.
  - Phase 3 improvements at Westwood Lake, including accessibility upgrades.
  - Loudon Park improvements.
  - New amenity buildings within the Stadium District.

An Empowered Nanaimo – Reconciliation, Representation & Inclusion

- Continued investment in arts and culture through operating grants for key cultural organizations, including the Port Theatre, Nanaimo Museum, and Nanaimo Art Gallery, as well as funding for culture grants and downtown event revitalization initiatives.
- Continued support for public art through the Temporary Public Art Program and new installations in the Stadium District and Colliery Dam Park.
- Ongoing support for community events recognizing National Indigenous Peoples Day and the National Day for Truth and Reconciliation.

A Prosperous Nanaimo – Thriving & Resilient Economy

- Continued funding for the Nanaimo Prosperity Corporation to support economic development, business attraction, and investment opportunities.
- Continued support for Tourism Nanaimo in its role as the City's designated Destination Marketing Organization promoting Nanaimo as a destination for visitors, events and economic activity.



2027 Draft Property Tax Increase

General Asset Management Reserve	1.0%
General Property Tax Increase	5.5%
Total Municipal Taxes	**6.5%**

2027 Draft User Fee Increases

Sanitary Sewer User Fees	4.9%
Water User Fees	4.7%
Sanitation User Fees	-4.0%

Impact on a Typical Home

Tax Paid by Average Home Based on Average Home of $797,225	2026	2027	$ Change	% Change
Property Taxes	$3,287	$3,500	$213	6.5%
Municipal User Fees				
Water Fees[1]	$559	$585	$26	4.7%
Sewer Fees	$178	$187	$9	4.9%
Sanitation Fees	$253	$243	($10)	-4.0%
Total Municipal Taxes & User Fees	**$4,277**	**$4,515**	**$238**	

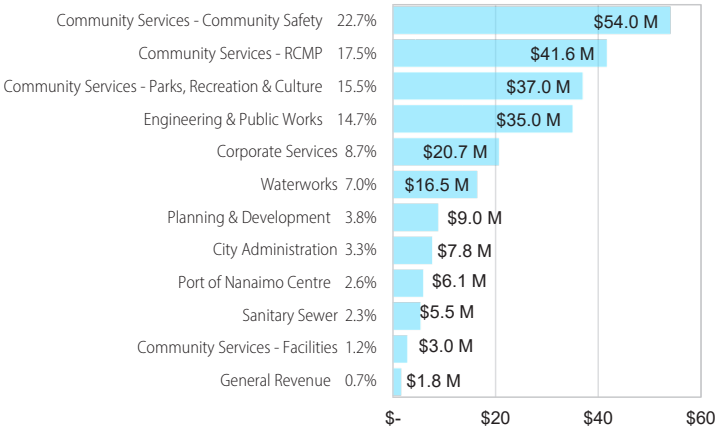
[1] *Based on 3 year average seasonal usage*
Assumes a single family home with average Class 1 assessment change
Numbers are rounded

Based on a $797,225 assessed value (average per BC Assessment for Nanaimo), the 2027 increase for property taxes and user fees on an average house with an average Class 1 assessment change is $238.

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.

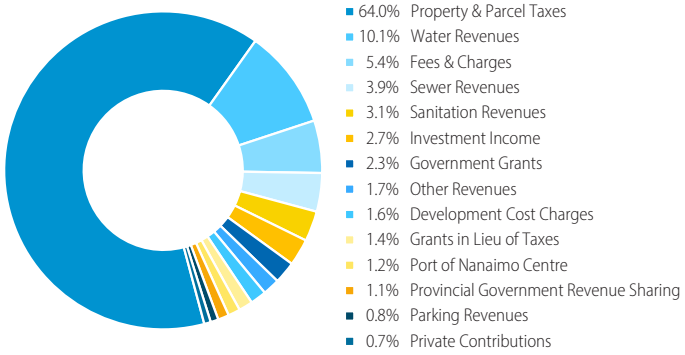
2027 Draft Operating Budget

$238.0 million will be spent for annual operating and maintenance resources that deliver day-to-day City services.



2027 Draft Revenue

$301.8 million provides funding for the City's day-to-day operations, projects, contributions to reserves and the Vancouver Island Regional Library (VIRL). $193.2 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 Relmagined

In July 2022, Council adopted City Plan: Nanaimo Relmagined (City Plan). City Plan adopts the Doughnut Economics model (pictured right) 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.

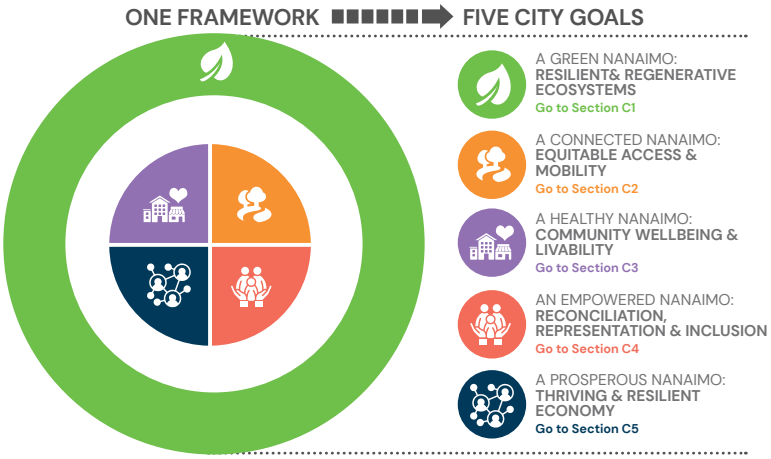
View City Plan

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 2023, Council endorsed the 2023–2026 Council Strategic Framework, which established six key focus areas to guide Council's priorities and decision-making. Following the 2026 local government election, the newly elected Council will update the Strategic Framework in 2027 to reflect its priorities for their term. The 2027–2031 Financial Plan has been developed to support the delivery of municipal services and infrastructure while maintaining the flexibility to align with Council's evolving strategic priorities.



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:

- Continuing the annual 1% increases to property taxes for the General Asset Management Reserve Fund through 2028 or until the next update and recommendations have been presented to Council.
- Delaying the planned reduction in water user fee increases for the Water Asset Management Reserve Fund until the next update and recommendations have been presented to Council.
- 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 2027.

View the 20 Year Investment Plan and Asset Management Plan Update

Development Cost Charge (DCC) Review

The City completed a comprehensive review of its Development Cost Charge program, which was last updated 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.



In accordance with provincial legislation, each new DCC and ACC bylaw includes a 12-month in-stream protection period following adoption.

The Financial Plan has been prepared on the assumption that the DCC Bylaw establishing updated rates for sanitary sewer, drainage, water distribution, water supply, parks, and roads will be adopted in January 2027. This assumption is reflected in the projected DCC revenues and related project funding included in the Financial Plan.

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

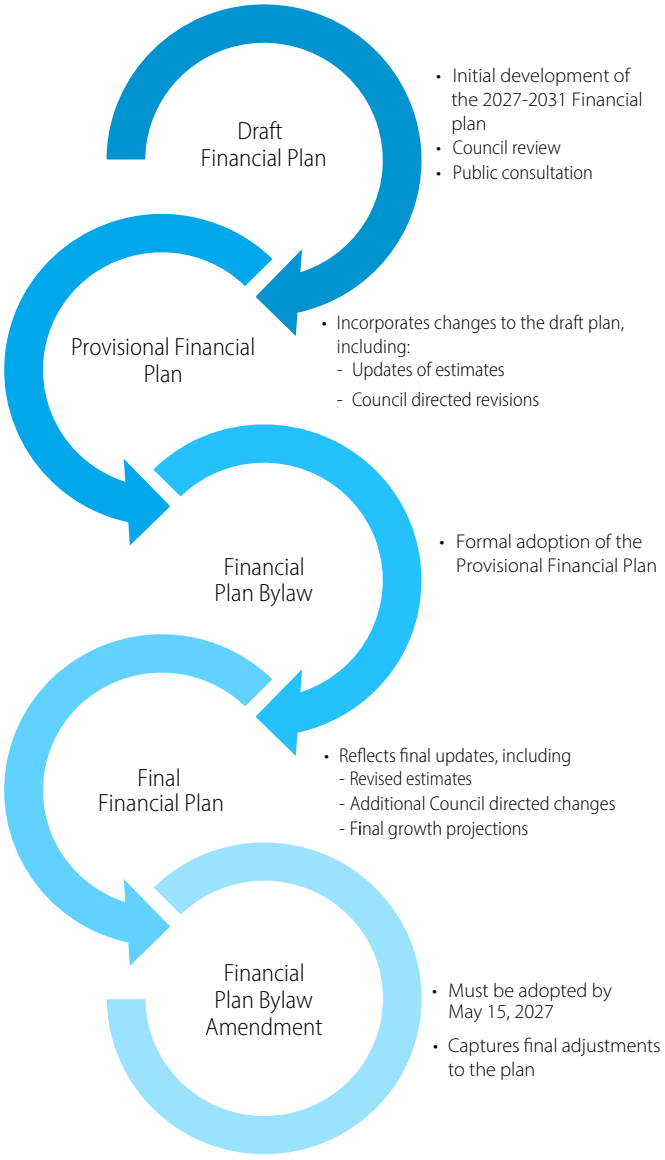
Updated annually, the City's five-year financial plan outlines budgeted revenues and expenditures to support:

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


NO DOGS
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MAY 1st - SEPT. 30th
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FINANCIAL PLAN PROCESS

2027-2031 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.



Collective Agreements

Most City employees are represented by two bargaining units:

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

The current collective agreement with IAFF expires on December 31, 2026. The Financial Plan includes a provision for anticipated wage and benefit increases associated with a future collective agreement.

The City and CUPE ratified a three-year collective agreement in March 2026 covering the period January 1, 2026, to December 31, 2028. The agreement provides for wage increases of 4.0% in each year of the term. These increases have been incorporated into the Financial Plan.



KEY BUDGET DRIVERS

The City continues to experience population growth, increasing demand for municipal services, facilities, and infrastructure investment. Ongoing housing demand and continued densification are expected to support development activity and the need for infrastructure.

Inflation has moderated from the elevated levels experienced in recent years and has generally returned to levels closer to the Bank of Canada's target range. While overall price growth has stabilized, cost pressures continue to affect key areas of municipal operations, including construction, utilities, contracted services, technology, and employee compensation.

The Financial Plan incorporates inflationary and growth assumptions intended to support sustainable service delivery, maintain existing infrastructure, and facilitate investment in future community needs. The Plan will continue to be adjusted as economic conditions, development activity, and service demands evolve.

2027 Key Budget Drivers

The four primary budget drivers for 2027 are:

1. Wages and Benefits

Several factors are contributing to increased wage and benefit costs including:

- Funding for negotiated and anticipated wage increases.
- Increases in employee benefit costs.
- A full year of funding for four Community Safety Officers (CSOs) added in 2026.
- Funding for a Senior Engineering Development Technician position added in 2026 and previously funded from reserves.
- Ongoing pay scale progression for firefighters hired in 2023 and 2025.
- The return to a normal annual maintenance shutdown at the Nanaimo Aquatic Centre. Operating costs were temporarily reduced in 2026 due to an extended facility closure associated with a major capital project.

To better reflect anticipated staffing levels and reduce operating surplus, the 2027 budget does not assume a full complement of staffed positions throughout the year.



2. RCMP Contract

The 2027 budget includes funding for four new RCMP members anticipated to commence in April 2027 and a full year of funding for four members added in late 2026. The RCMP contract budget has been adjusted to reflect anticipated vacancies and align funding more closely with expected staffing levels.

3. Asset Management

The City manages municipal assets with an estimated replacement value of more than $4.8 billion (2021). As these assets age, continued investment in renewal and rehabilitation is essential to maintaining infrastructure condition and service levels. The 2027 budget includes a 1% increase in property taxes for the General Asset Management Reserve Fund to help address future infrastructure renewal and replacement needs.

4. Investment Income

Investment income is projected to decline in 2027 as interest rates moderate and investments mature. Staff will review the investment income projection for the final budget based on current market conditions and the interest rate outlook for 2027.

Significant budget changes are provided on the next page.



Expenditure Increases/(Decreases)		
911 Services - Net		$ 118,000
Asset Management		1,743,000
Debt - Net		(337,000)
DCC Waivers & Reductions Program		250,000
Fleet Charges		241,000
Garbage Disposal		194,000
Internal Support - Sewer/Water		(137,000)
IT Software & Subscriptions		299,000
Landscaping		391,000
Project Expenditures		463,000
RCMP Contract (budgeted at 92% of total contract)		
4 New Members April 1, 2027	709,000	
Contract	2,065,000	2,774,000
Utilities		228,000
Wages and Benefits		
Contingency for Vacancies	250,000	
Wages and Benefit Changes	5,638,000	5,888,000
Subtotal Expenditure Increases		**$ 12,115,000**
Revenue (Increases)/Decreases		
Aquatics - Fees, Programs, Facility Rentals[1]		$ (220,000)
Arenas - Fees, Programs, Facility Rentals[1]		(203,000)
Investment Income		500,000
Subtotal Revenue Decreases		**$ 77,000**
Other Changes		**$ 296,000**
Net Change		**$ 12,488,000**
Less: Impact of Growth & Supplements		
Supplementary Property Assessments	(14,000)	
Estimated Growth	1,200,000	1,186,000
Net Impact		**$ 11,302,000**

Dollars are rounded to nearest $1,000

[1] *Less transfer to Facility Development Reserve Fund*

2027 DRAFT 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 2027, total projected revenues are estimated at $301.8 million, with:

- 64.0% derived from property taxes
- 25.4% 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 $193.2 million budgeted for 2027 (including parcel taxes). This represents an increase of $12.5 million over 2026, 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 IAFF contract negotiations.

Beyond 2027, projected property tax increases incorporate known changes and reasonable assumptions related to collective agreements, operational requirements, population growth, inflation and evolving community priorities. These projections will be updated annually as new information becomes available.

Several significant initiatives are also under consideration but are not currently included in the Financial Plan:

Projects under consideration include:

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

If approved to proceed, these projects are expected to require funding in whole or in part through borrowing. As project scopes, costs and timelines are refined, the financial impacts will be incorporated into future Financial Plans at Council's direction.

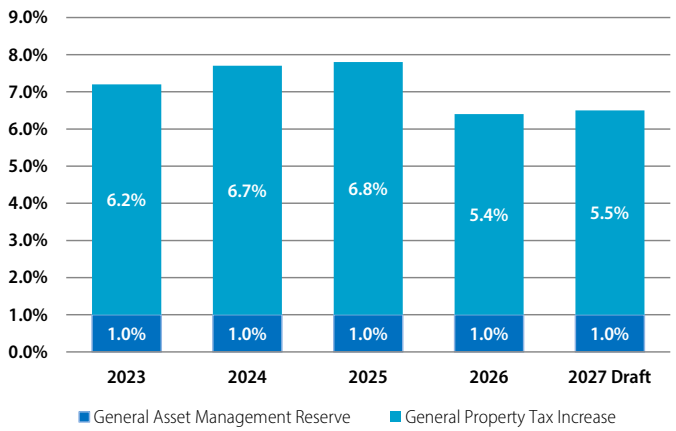
Projected Property Tax Increases

Year	General Asset Management Reserve	General Property Tax Increase	Total Municipal Taxes
2027	1.0%	5.5%	**6.5%**
2028	1.0%	5.3%	**6.3%**
2029	0.0%	3.8%	**3.8%**
2030	0.0%	2.9%	**2.9%**
2031	0.0%	2.9%	**2.9%**

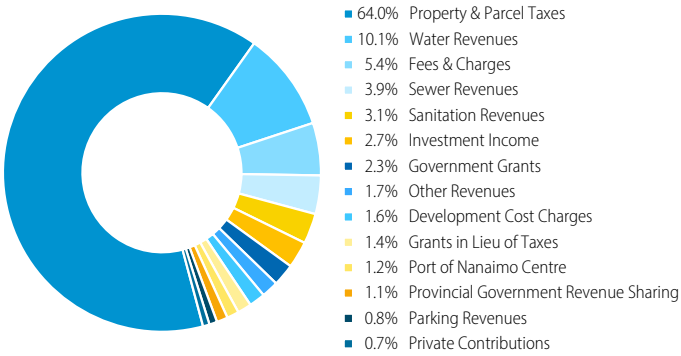
2027 Draft User Fee Increases

Sanitary Sewer User Fees	4.9%
Water User Fees	4.7%
Sanitation User Fees	-4.0%

Property Tax History



Revenue Breakdown



Taxation

Property taxes account for 64.0% of the City's projected revenues for 2027 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)

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

DCCs are established by bylaw under the Local Government Act. The City currently collects DCCs for the following infrastructure categories:

- Roads
- Drainage
- Sanitary sewer
- Water
- Parkland



An update to the City's DCC Bylaw has completed the bylaw approval process through third reading. The 2027-2031 Financial Plan is based on the assumption that the bylaw will be adopted in January 2027. The updated bylaw will increase DCC rates to better align infrastructure costs with growth and improve the City's ability to fund growth-related infrastructure projects.

Staff have also developed new DCC bylaws for Police and Fire services. These bylaws are anticipated to be brought forward to Council in 2027, with adoption targeted for January 2028. If approved, future growth would contribute toward the capital costs associated with these 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

The City has received a share of net gaming revenue from a local casino operation since November 1999. Under the current agreement, the City receives 10% of the casino's net earnings.



Operating Revenue by Department

The following table provides a breakdown of operating revenue by department. Transfers from operating reserves and statutory reserve funds are considered funding sources and are not included as operating revenue.

Operating revenue also excludes project funding, grants in lieu of taxes allocated to the Vancouver Island Regional Library (VIRL), School District 68 contributions, and revenues attributable to statutory reserves, such as Development Cost Charge (DCC) revenue and related investment income.

General Revenue consists of revenues that are not directly attributable to a specific service area, including property taxes, investment income, grants in lieu of taxes, Municipal and Regional District Tax (MRDT) revenue, and Business Improvement Area (BIA) levies.

	Approved Budget	Draft Budget				
	2026	2027	2028	2029	2030	2031
City Administration	$ 172,951	$ 60,100	$ 47,268	$ 61,576	$ 229,840	$ 63,100
Community Services						
Community Safety	6,600,836	6,732,770	6,709,752	6,755,412	6,832,647	6,839,166
Facilities	97,200	104,400	44,604	44,810	45,018	45,228
Parks, Recreation & Culture	10,281,582	11,450,319	11,543,621	11,632,906	11,733,185	11,834,465
RCMP	-	-	-	-	-	-
Corporate Services	858,600	925,100	928,844	932,625	936,443	940,299
Port of Nanaimo Centre	4,674,034	4,108,114	3,836,253	4,007,826	4,187,089	4,370,273
Planning & Development	3,833,000	3,882,400	3,921,224	3,960,436	4,000,040	4,040,041
Engineering & Public Works	10,711,656	10,487,662	10,687,547	10,656,548	10,920,484	11,117,090
Sanitary Sewer	11,407,720	11,837,754	12,723,192	13,527,436	14,222,735	14,952,637
Waterworks	29,014,314	30,417,997	31,957,319	33,299,982	34,344,209	35,420,374
General Revenue	195,603,682	207,987,590	220,555,423	228,888,886	236,002,967	243,480,470
Total Annual Operating Revenues	**$ 273,255,575**	**$ 287,994,206**	**$ 302,955,047**	**$ 313,768,443**	**$ 323,454,657**	**$ 333,103,143**



2027 DRAFT OPERATING EXPENDITURES

The City's annual operating expenditures support the day-to-day delivery of services to the community. For 2027, operating costs are projected at $238.0 million, reflecting the resources required to maintain service levels across all departments.

The City is organized into five divisions, with departments and their respective sections structured to support coordination, operational efficiency and responsiveness to community needs.

In late 2026, facility-related functions were consolidated into a single department within Community Services. This reorganization involved the reallocation of existing resources and did not result in additional staffing.

City Administration

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

Community Services

- Facilities – Civic Facilities Operations and Facility Asset Management
- Nanaimo Fire Rescue
- Parks, Recreation and Culture - Parks and Natural Areas, Recreation and Culture
- Police Services
- 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



Engineering and Public Works

- Engineering – 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

The following table provides a breakdown of operating expenditures by department. Operating expenditures exclude project expenditures and funding provided to the Vancouver Island Regional Library (VIRL). General Revenue includes expenditures that are not directly attributable to a specific service area, including payments to Business Improvement Areas (BIAs), Municipal and Regional District Tax (MRDT) remittances, and interest expenses associated with property tax installment payments and BC Assessment supplementary tax billings.

	Approved Budget	Draft Budget				
	2026	2027	2028	2029	2030	2031
City Administration	$ 7,875,105	$ 7,822,450	$ 7,966,202	$ 8,211,258	$ 8,995,982	$ 8,604,278
Community Services						
Community Safety	51,206,674	53,997,312	55,358,749	57,103,981	58,273,319	59,629,517
Facilities	2,399,788	2,963,563	3,045,227	3,147,835	3,197,808	3,295,631
Parks, Recreation & Culture	34,033,369	36,952,789	38,115,112	39,106,610	39,916,635	40,890,573
RCMP	38,858,197	41,632,168	43,937,894	45,081,976	46,606,471	48,116,558
Corporate Services	21,889,990	20,741,091	22,370,029	23,847,957	25,329,910	26,747,308
Planning & Development	8,926,561	8,950,980	9,376,398	9,647,524	9,886,383	10,145,596
Port of Nanaimo Centre	7,709,107	6,102,057	5,067,449	5,238,488	5,643,589	6,938,899
Engineering & Public Works	33,003,381	34,941,312	38,150,339	40,132,254	40,964,502	41,788,336
Sanitary Sewer	5,101,855	5,538,187	6,044,231	7,110,216	7,249,143	7,409,674
Waterworks	15,813,332	16,537,425	17,556,513	18,129,631	18,526,939	18,923,035
General Revenue	1,823,311	1,775,536	1,777,168	1,778,817	1,780,483	1,613,920
Annual Operating Expenditures	**$ 228,640,670**	**$ 237,954,870**	**$ 248,765,311**	**$ 258,536,547**	**$ 266,371,164**	**$ 274,103,325**
Internal Cost Allocations	(8,755,061)	(9,170,910)	(9,381,333)	(9,579,292)	(9,775,459)	(9,976,006)
Internal Charges to Asset Renewal Reserves	(4,945,010)	(4,763,972)	(4,988,179)	(5,254,930)	(5,347,423)	(5,451,558)
Internal Debt Repayment	(559,264)	(583,157)	(574,156)	(565,154)	(556,153)	(547,152)
Total Annual Operating Expenditures after Allocations and Charges	**$ 214,381,335**	**$ 223,436,831**	**$ 233,821,643**	**$ 243,137,171**	**$ 250,692,129**	**$ 258,128,609**
Staffing (FTEs) - Municipal	760.2	760.2	760.2	760.2	760.2	760.2
Staffing (FTEs) - RCMP	172.0	176.0	176.0	176.0	176.0	176.0

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

For 2027 to 2031, contingency for a new IAFF collective agreement 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 92% of the projected contract cost is budgeted for 2027, increasing to 95% for the years 2028 through 2031. This approach helps minimize annual operating surpluses.
- Wage Contingency: A negative wage contingency of $750,000 has been included in the 2027 General Fund budget to account for vacancies that typically occur throughout the year.

New Positions

The Financial Plan includes four (4) new RCMP members starting in April 2027.

FTE Schedule

	2023	2024	2025	2026	2027
City Administration	33.0	33.0	33.0	33.0	33.0
Community Services					
Community Safety	226.3	235.1	263.8	270.8	270.9
Facilities[1]	3.0	3.0	3.0	-	38.1
Parks, Recreation & Culture[1]	139.8	145.0	145.7	150.9	116.7
Corporate Services[1]	77.0	79.0	81.0	81.0	80.0
Engineering & Public Works[1]	121.2	124.2	125.2	123.2	120.2
Planning & Development[2]	59.0	58.0	57.0	58.0	58.0
Sanitary Sewer	10.8	10.8	10.8	10.8	10.8
Waterworks	32.5	32.5	32.5	32.5	32.5
Total Municipal FTEs	**702.6**	**720.6**	**752.0**	**760.2**	**760.2**
RCMP	161.0	164.0	169.0	172.0	176.0
Total FTEs	**863.6**	**884.6**	**921.0**	**932.2**	**936.2**

Includes only permanent full-time and part-time employees

[1] In late 2026, facility functions were consolidated into a new Facilities department within Community Services. The reorganization reallocated existing FTEs and did not result in additional staffing.

[2] 2026 FTEs have been restated to include a new position established by bylaw amendment following adoption of the final budget.


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2027-2031 DEPARTMENTAL DRAFT OPERATING BUDGETS



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

- Department overview and organizational chart
- Levels of service
- 2026 achievements
- 2027 opportunities and considerations
- 2027 key initiatives
- 2027 – 2031 draft operating budgets

A breakdown of each department's draft operating budget is provided in the following sections. Key items to note include:

- Wage costs for Nanaimo Fire Rescue reflect 2026 rates, as the current collective agreement expires on December 31, 2026. A provision for future collective bargaining settlements is included in committed contingency in Corporate Services.
- Funding for the 2026 CUPE collective agreement settlement and management compensation increases is included in committed contingency in Corporate Services due to the timing of the agreements.
- Following approval of the 2026 budget, a corporate restructuring established a new Facilities Department within Community Services through the reallocation of existing resources from other departments.
- Funding drawn from reserves to support operating expenditures is treated as a financing source rather than operating revenue and is therefore not reflected as revenue in the departmental operating budgets.

City Administration Budget

	Approved Budget 2026	Draft Budget 2027	2028	2029	2030	2031
Revenues						
Chief Administration Office	$ -	$ -	$ -	$ -	$ -	$ -
Communications	-	-	-	-	-	-
Corporate Legal Expenditures	35,000	40,000	40,400	40,804	41,212	41,624
Human Resources	12,300	6,800	6,868	6,937	7,006	7,076
Legislative Services	125,651	13,300	-	13,835	181,622	14,400
Annual Operating Revenues	**$ 172,951**	**$ 60,100**	**$ 47,268**	**$ 61,576**	**$ 229,840**	**$ 63,100**
Expenditures						
Chief Administration Office	$ 759,060	$ 790,563	$ 812,862	$ 835,505	$ 866,026	$ 877,252
Communications	693,335	722,017	753,914	777,865	797,193	817,135
Corporate Legal Expenditures	450,000	450,000	459,000	468,180	477,544	487,095
Human Resources	2,559,510	2,757,414	2,796,304	2,886,473	2,968,577	3,021,575
Legislative Services	3,413,200	3,102,456	3,144,122	3,243,235	3,886,642	3,401,221
Annual Operating Expenditures	**$ 7,875,105**	**$ 7,822,450**	**$ 7,966,202**	**$ 8,211,258**	**$ 8,995,982**	**$ 8,604,278**
Net Annual Operating Expenditures	**$ 7,702,154**	**$ 7,762,350**	**$ 7,918,934**	**$ 8,149,682**	**$ 8,766,142**	**$ 8,541,178**

Community Services - Community Safety Budget

	Approved Budget 2026	2027	Draft Budget 2028	2029	2030	2031
Revenues						
Community Services Administration*	$ -	$ -	$ -	$ -	$ -	$ -
Nanaimo Fire Rescue	1,988,815	1,981,682	1,922,563	1,961,759	2,002,169	1,971,491
Police Services	1,881,525	1,895,338	1,903,181	1,911,102	1,919,102	1,927,184
Public Safety	2,730,496	2,855,750	2,884,008	2,882,551	2,911,376	2,940,491
Annual Operating Revenues	**$ 6,600,836**	**$ 6,732,770**	**$ 6,709,752**	**$ 6,755,412**	**$ 6,832,647**	**$ 6,839,166**
Expenditures						
Community Services Administration*	$ 75,410	$ 172,123	$ 180,595	$ 185,530	$ 189,896	$ 194,396
Nanaimo Fire Rescue	33,548,288	34,654,594	35,483,747	36,666,303	37,471,702	38,282,312
Police Services	9,848,385	10,782,843	11,204,876	11,536,247	11,671,999	11,990,353
Public Safety	7,734,591	8,387,752	8,489,531	8,715,901	8,939,722	9,162,456
Annual Operating Expenditures	**$ 51,206,674**	**$ 53,997,312**	**$ 55,358,749**	**$ 57,103,981**	**$ 58,273,319**	**$ 59,629,517**
Net Annual Operating Expenditures	**$ 44,605,838**	**$ 47,264,542**	**$ 48,648,997**	**$ 50,348,569**	**$ 51,440,672**	**$ 52,790,351**

**Community Services Administration includes 50% of the General Manager, Community Services/Deputy CAO*

Community Services - Facilities Budget

	Approved Budget 2026	2027	Draft Budget 2028	2029	2030	2031
Revenues						
Civic Facilities Operations	$ 37,200	$ 44,400	$ 44,604	$ 44,810	$ 45,018	$ 45,228
Facilities Planning & Maintenance	60,000	60,000	-	-	-	-
Annual Operating Revenues	**$ 97,200**	**$ 104,400**	**$ 44,604**	**$ 44,810**	**$ 45,018**	**$ 45,228**
Expenditures						
Civic Facilities Operations	$ 764,135	$ 863,437	$ 891,778	$ 908,327	$ 930,176	$ 945,580
Facilities Planning & Maintenance	1,635,653	2,100,126	2,153,449	2,239,508	2,267,632	2,350,051
Annual Operating Expenditures	**$ 2,399,788**	**$ 2,963,563**	**$ 3,045,227**	**$ 3,147,835**	**$ 3,197,808**	**$ 3,295,631**
Net Annual Operating Expenditures	**$ 2,302,588**	**$ 2,859,163**	**$ 3,000,623**	**$ 3,103,025**	**$ 3,152,790**	**$ 3,250,403**

Community Services - Parks, Recreation and Culture Budget

	Approved Budget	Draft Budget				
	2026	2027	2028	2029	2030	2031
Revenues						
Aquatic Operations	$ 2,742,281	$ 3,030,930	$ 3,061,239	$ 3,091,851	$ 3,122,772	$ 3,154,000
Arena Operations	1,952,900	2,199,159	2,221,151	2,243,362	2,265,797	2,288,454
Civic Properties	-	-	-	-	-	-
Community Development	1,486,619	1,552,200	1,552,200	1,552,200	1,552,200	1,552,200
Community Services Administration*	-	-	-	-	-	-
Culture & Events	32,600	37,600	32,826	23,054	23,284	23,517
Parks & Facilities Administration	-	-	-	-	-	-
Parks Operations	758,794	935,289	944,113	953,027	962,027	971,118
Parks, Recreation & Culture Administration	-	-	-	-	-	-
Recreation Operations	3,295,388	3,675,141	3,711,892	3,749,010	3,786,499	3,824,364
Recreation & Culture Administration	13,000	20,000	20,200	20,402	20,606	20,812
Annual Operating Revenues	**$ 10,281,582**	**$ 11,450,319**	**$ 11,543,621**	**$ 11,632,906**	**$ 11,733,185**	**$ 11,834,465**
Expenditures						
Aquatic Operations	$ 7,409,766	$ 8,301,185	$ 8,613,969	$ 8,841,419	$ 9,059,540	$ 9,295,738
Arena Operations	3,154,187	3,387,465	3,510,817	3,594,004	3,686,131	3,770,868
Civic Properties	-	-	-	-	-	-
Community Development	54,500	54,500	54,500	54,500	54,500	54,500
Community Services Administration*	75,411	172,123	180,596	185,530	189,896	194,396
Culture & Events	3,360,125	3,483,443	3,516,317	3,625,751	3,654,066	3,759,394
Parks & Facilities Administration	111,365	-	-	-	-	-
Parks Operations	11,754,704	12,867,966	13,258,018	13,585,047	13,840,757	14,141,247
Parks, Recreation & Culture Administration	582,699	427,547	451,398	464,939	476,627	488,797
Recreation Operations	7,307,706	8,021,274	8,284,955	8,504,612	8,698,274	8,922,488
Recreation & Culture Administration	222,906	237,286	244,542	250,808	256,844	263,145
Annual Operating Expenditures	**$ 34,033,369**	**$ 36,952,789**	**$ 38,115,112**	**$ 39,106,610**	**$ 39,916,635**	**$ 40,890,573**
Net Annual Operating Expenditures	**$ 23,751,787**	**$ 25,502,470**	**$ 26,571,491**	**$ 27,473,704**	**$ 28,183,450**	**$ 29,056,108**

**Community Services Administration includes 50% of the General Manager, Community Services/Deputy CAO*

Community Services - RCMP Budget

	Approved Budget 2026	2027	2028	Draft Budget 2029	2030	2031
Revenues						
RCMP Contract	$ -	$ -	$ -	$ -	$ -	$ -
Annual Operating Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures						
RCMP Contract	$ 38,858,197	$ 41,632,168	$ 43,937,894	$ 45,081,976	$ 46,606,471	$ 48,116,558
Annual Operating Expenditures	**$ 38,858,197**	**$ 41,632,168**	**$ 43,937,894**	**$ 45,081,976**	**$ 46,606,471**	**$ 48,116,558**
Net Annual Operating Expenditures	**$ 38,858,197**	**$ 41,632,168**	**$ 43,937,894**	**$ 45,081,976**	**$ 46,606,471**	**$ 48,116,558**

Corporate Services Budget

	Approved Budget 2026	2027	2028	Draft Budget 2029	2030	2031
Revenues						
Corporate Services Administration	$ -	$ -	$ -	$ -	$ -	$ -
Corporate & Business Development						
Ecomonic Development & Real Estate	534,400	563,100	563,224	563,349	563,475	563,602
Nanaimo Prosperity Corporation	-	-	-	-	-	-
Port of Nanaimo Centre	4,674,034	4,108,114	3,836,253	4,007,826	4,187,089	4,370,273
Tourism	-	-	-	-	-	-
Finance	135,100	143,000	144,430	145,874	147,332	148,805
Information Technology	-	-	-	-	-	-
General Administration	189,100	219,000	221,190	223,402	225,636	227,892
Annual Operating Revenues	**$ 5,532,634**	**$ 5,033,214**	**$ 4,765,097**	**$ 4,940,451**	**$ 5,123,532**	**$ 5,310,572**
Expenditures						
Corporate Services Administration	$ 318,223	$ 364,586	$ 377,337	$ 387,387	$ 396,456	$ 405,777
Corporate & Business Development						
Ecomonic Development & Real Estate	1,375,404	1,078,251	1,118,027	1,150,461	1,180,920	1,207,278
Nanaimo Prosperity Corporation	665,000	665,000	665,000	665,000	665,000	665,000
Port of Nanaimo Centre	7,709,107	6,102,057	5,067,449	5,238,488	5,643,589	6,938,899
Tourism	752,653	752,653	752,653	752,653	752,653	752,653
Finance	6,349,769	6,727,149	7,023,056	7,212,573	7,401,991	7,596,878
Information Technology	7,455,387	8,045,754	8,151,530	8,560,990	8,903,591	9,156,095
General Administration	4,973,554	3,107,698	4,282,426	5,118,893	6,029,299	6,963,627
Annual Operating Expenditures	**$ 29,599,097**	**$ 26,843,148**	**$ 27,437,478**	**$ 29,086,445**	**$ 30,973,499**	**$ 33,686,207**
Net Annual Operating Expenditures	**$ 24,066,463**	**$ 21,809,934**	**$ 22,672,381**	**$ 24,145,994**	**$ 25,849,967**	**$ 28,375,635**

Engineering and Public Works Budget

	Approved Budget	Draft Budget				
	2026	2027	2028	2029	2030	2031
Revenues						
Engineering & Public Works Administration	$ -	$ -	$ -	$ -	$ -	$ -
Engineering						
Capital Projects	-	-	-	-	-	-
Engineering Administration	2,200	2,200	2,222	2,244	2,266	2,289
Infrastructure Planning	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Public Works						
Cemetery Operations	87,000	92,000	87,670	88,547	89,432	90,327
Drainage	1,385	2,885	2,928	2,971	3,015	3,059
Fleet Operations	-	-	-	-	-	-
Public Works Support Services	1,136,000	1,057,500	1,089,720	1,158,448	1,251,753	1,349,260
Solid Waste Management	9,437,706	9,294,212	9,465,753	9,364,691	9,516,474	9,605,710
Transportation	47,365	38,865	39,254	39,647	57,544	66,445
Sanitary Sewer	11,407,720	11,837,754	12,723,192	13,527,436	14,222,735	14,952,637
Water	29,014,314	30,417,997	31,957,319	33,299,982	34,344,209	35,420,374
Annual Operating Revenues	**$ 51,133,690**	**$ 52,743,413**	**$ 55,368,058**	**$ 57,483,966**	**$ 59,487,428**	**$ 61,490,101**
Expenditures						
Engineering & Public Works Administration	$ 289,966	$ 304,508	$ 323,907	$ 338,292	$ 346,379	$ 354,700
Engineering						
Capital Projects	2,734,521	2,899,847	3,006,305	3,095,635	3,178,125	3,263,721
Engineering Administration	728,203	771,991	801,406	824,383	845,607	867,728
Infrastructure Planning	576,851	621,317	644,513	663,773	680,040	698,069
Transportation	1,367,328	1,449,579	1,517,829	1,564,549	1,605,338	1,647,896
Public Works						
Cemetery Operations	299,372	353,381	363,038	369,045	377,924	383,952
Drainage	2,710,787	2,877,693	2,960,563	3,026,426	3,087,242	3,149,323
Fleet Operations	4,031,069	4,303,581	4,416,658	4,515,324	4,610,212	4,707,454
Public Works Support Services	2,975,449	3,730,284	6,141,477	7,614,225	7,821,644	7,963,783
Solid Waste Management	9,650,733	9,592,364	9,768,242	9,723,329	9,908,292	10,061,905
Transportation	7,639,102	8,036,767	8,206,401	8,397,273	8,503,699	8,689,805
Sanitary Sewer	5,101,855	5,538,187	6,044,231	7,110,216	7,249,143	7,409,674
Water	15,813,332	16,537,425	17,556,513	18,129,631	18,526,939	18,923,035
Annual Operating Expenditures	**$ 53,918,568**	**$ 57,016,924**	**$ 61,751,083**	**$ 65,372,101**	**$ 66,740,584**	**$ 68,121,045**
Net Annual Operating Expenditures	**$ 2,784,878**	**$ 4,273,511**	**$ 6,383,025**	**$ 7,888,135**	**$ 7,253,156**	**$ 6,630,944**

Planning and Development Budget

	Approved Budget	Draft Budget				
	2026	2027	2028	2029	2030	2031
Revenues						
Building Inspections	$ 2,300,500	$ 2,336,700	$ 2,360,067	$ 2,383,667	$ 2,407,504	$ 2,431,579
Business Licensing & Permit Centre	1,375,000	1,392,000	1,405,920	1,419,979	1,434,178	1,448,520
Community Planning	-	-	-	-	-	-
Current Planning	77,500	83,500	84,335	85,178	86,030	86,890
Development Engineering & Environmental Protection	20,000	15,000	15,150	15,302	15,455	15,610
Health & Housing	-	-	-	-	-	-
Planning & Development Administration	2,000	2,000	2,020	2,040	2,060	2,081
Subdivision	58,000	53,200	53,732	54,270	54,813	55,361
Sustainability	-	-	-	-	-	-
Annual Operating Revenues	**$ 3,833,000**	**$ 3,882,400**	**$ 3,921,224**	**$ 3,960,436**	**$ 4,000,040**	**$ 4,040,041**
Expenditures						
Building Inspections	$ 2,531,237	$ 2,722,652	$ 2,835,138	$ 2,914,006	$ 2,990,781	$ 3,072,459
Business Licensing & Permit Centre	617,749	680,262	691,502	714,513	734,177	754,863
Community Planning	773,396	833,108	863,816	888,059	910,598	934,126
Current Planning	1,280,564	1,356,245	1,412,306	1,454,694	1,490,786	1,527,872
Development Engineering & Environmental Protection	924,141	1,146,027	1,178,122	1,216,712	1,249,350	1,283,493
Health & Housing	719,576	-	-	-	-	-
Planning & Development Administration	1,197,799	1,260,538	1,409,813	1,439,898	1,467,826	1,496,938
Subdivision	535,713	587,234	606,551	629,233	642,087	664,313
Sustainability	346,386	364,914	379,150	390,409	400,778	411,532
Annual Operating Expenditures	**$ 8,926,561**	**$ 8,950,980**	**$ 9,376,398**	**$ 9,647,524**	**$ 9,886,383**	**$ 10,145,596**
Net Annual Operating Expenditures	**$ 5,093,561**	**$ 5,068,580**	**$ 5,455,174**	**$ 5,687,088**	**$ 5,886,343**	**$ 6,105,555**



2027-2031 DRAFT PROJECT PLAN

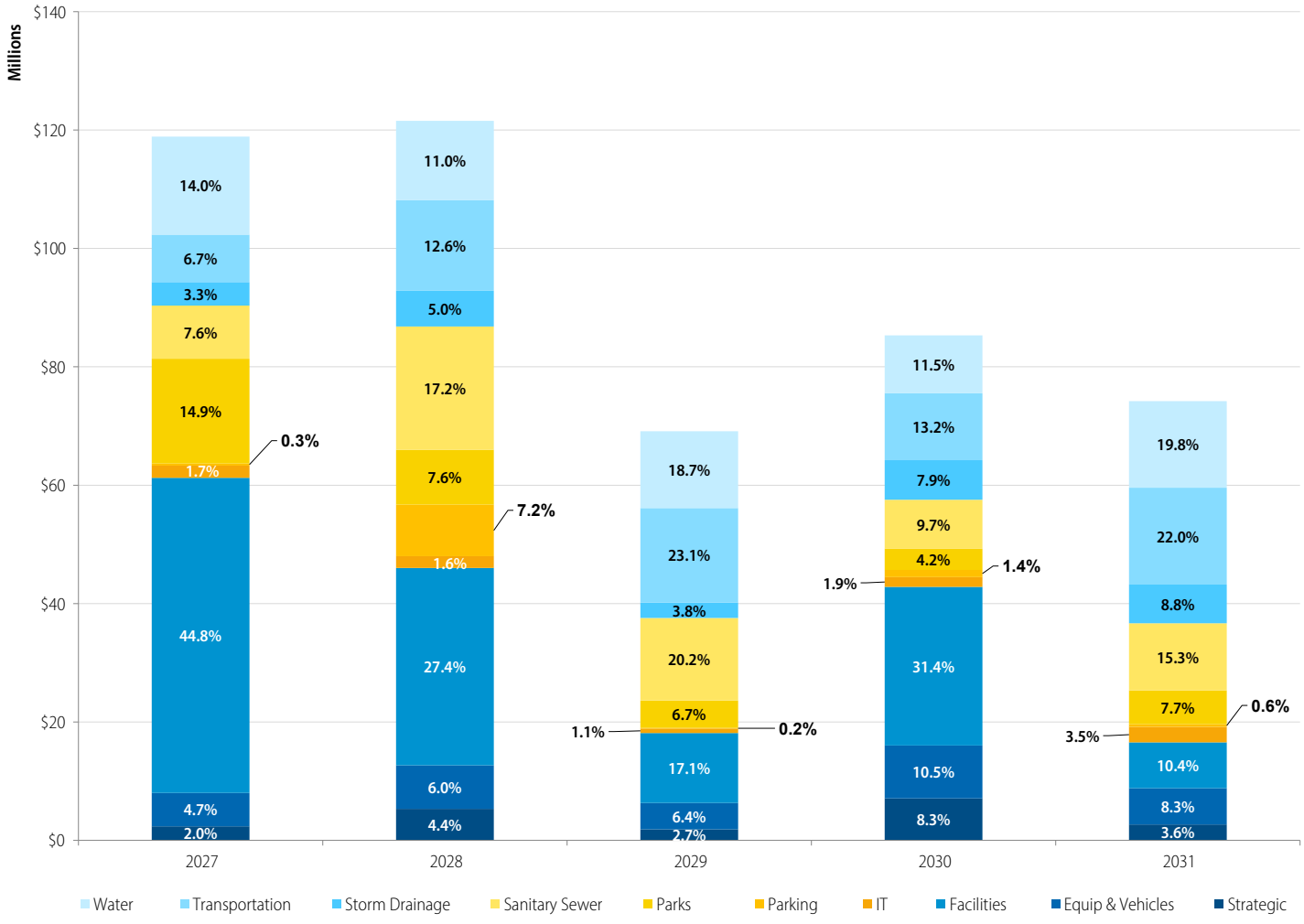
Sustainability Challenges

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.



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 Project Plan

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 project plan, including:

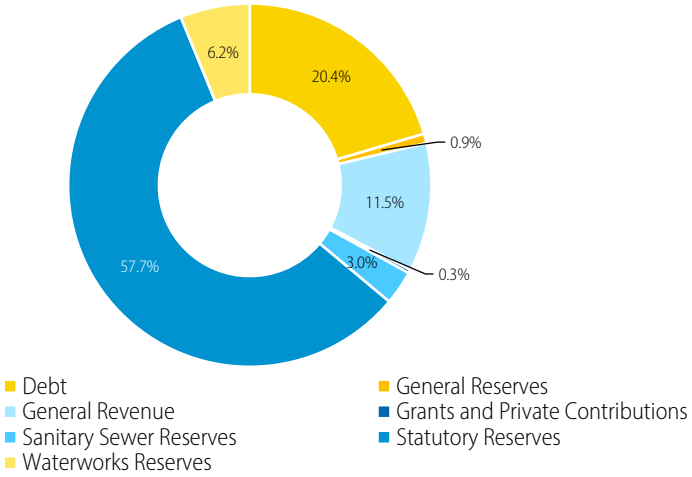
- Maintaining stable and reasonable funding levels from annual property tax revenues
- Annual contributions to asset management reserves
- Collection of Development Cost Charges (DCCs) from developers to support growth-related infrastructure
- Pursuit of grants and private contributions
- Borrowing, 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 the project plan, 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 amount of debt a municipality may incur is governed by the Liability Servicing Limit, as defined in the Community Charter. The Liability Servicing Limit represents the maximum annual amount a municipality may spend on servicing debt, including principal and interest payments, and is based on 25% of controllable and sustainable revenues.

As of December 31, 2024, the City's Liability Servicing Limit was $61.7 million, with existing annual debt servicing costs utilizing approximately 12.2% of the available limit.

Following approval to borrow up to $76.68 million for the Community Works Yard project, utilization of the Liability Servicing Limit increased to approximately 19.1%, based on 2024 revenues. This percentage reflects approved borrowing authority and does not mean that the full amount has been borrowed.

As of September 2026, the City had borrowed $10.57 million of the approved borrowing for the Community Works Yard project. Additional borrowing is expected to occur over several years as construction progresses and funding is required. Once the Province approves the City's 2025 financial reporting, the Liability Servicing Limit will be recalculated based on 2025 controllable and sustainable revenues.

External Borrowing

The City's outstanding external debt at December 31, 2025, totaled $29.4 million. This amount does not include the $10.57 million borrowed in 2026 for the Community Works Yard project.

The outstanding balance at December 31, 2025, included approximately $734,000 of short-term borrowing related to the solid waste collection fleet. Existing external debt supported investments in:

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

The Financial Plan includes one continuing and five new external long-term borrowing requirements.

Of the $76.68 million in approved borrowing for the Community Works Yard project, $10.57 million has been borrowed to date, with the remaining $66.11 million budgeted over the next three years. This funding will support the replacement of two buildings - the fleet maintenance and crew and administration buildings - with new, fit for purpose facilities.

The new borrowing requirements, subject to approval, include:

- $16.16 million will support renewal work at the Vancouver Island Conference Centre (VICC) including roof and window replacements and upgrades to the HVAC system.
- $13.1 million for three Sewer DCC projects. Borrowing represents the DCC-eligible portion of the projects. The portion attributable to existing users and the municipal assist factor will be funded from the Sewer Asset Management Reserve Fund.
- $0.5 million for DCC WS46 South Fork Dam – Reservoir #1 Stage 1. Borrowing for this project relates to the portion attributable to existing users and the municipal assist factor. Total borrowing for the project is anticipated to reach $20.0 million.

Current Borrowing at December 31, 2025

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
Port of Nanaimo Centre	30,000,000	3,114,247	2026/2027
Sanitation	1,292,314	734,378	2028
Water Treatment Plant	22,500,000	11,583,369	2033/2034
	$ 74,217,937	**$ 29,380,800**	

2027-2031 Budgeted New Borrowing 20 Year Repayment Term

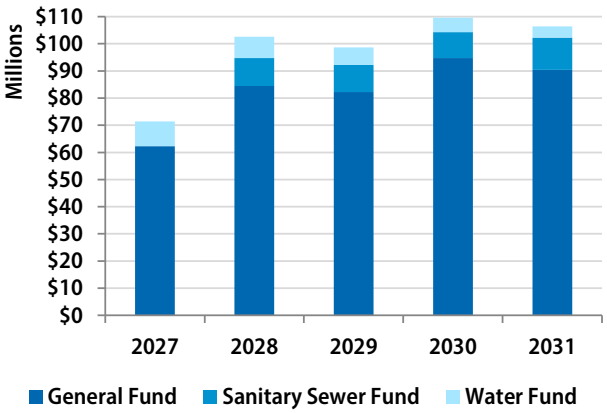
Asset	Total Borrowing	Year(s) Borrowed
Community Works Yard	$ 66,110,000	2027 - 2029
DCC SS17: Millstone Trunk North	4,257,000	2028
DCC SS18: Millstone Trunk Central	6,049,890	2028
DCC SS58-02: Long Lake Trunk West	2,779,920	2031
DCC WS46: South Fork Dam - RES Stage 1	494,450	2030 - 2031
Vancouver Island Conference Centre (VICC)	16,163,000	2030
	$ 95,854,260	

Projected Debt Servicing Costs

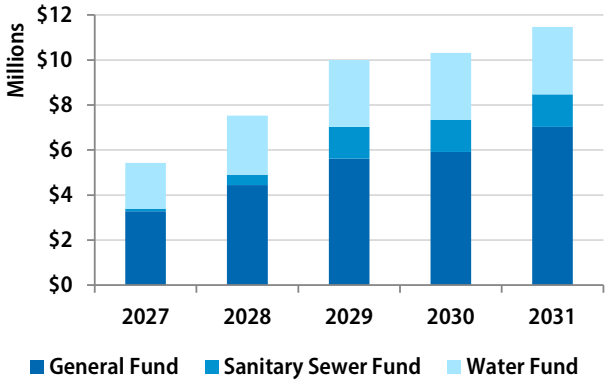
2027	2028	2029	2030	2031
$ 5,432,800	$ 7,529,900	$ 9,989,600	$ 10,315,100	$ 11,467,400

Rounded to nearest hundred

Projected Outstanding Debt



Projected Debt Servicing



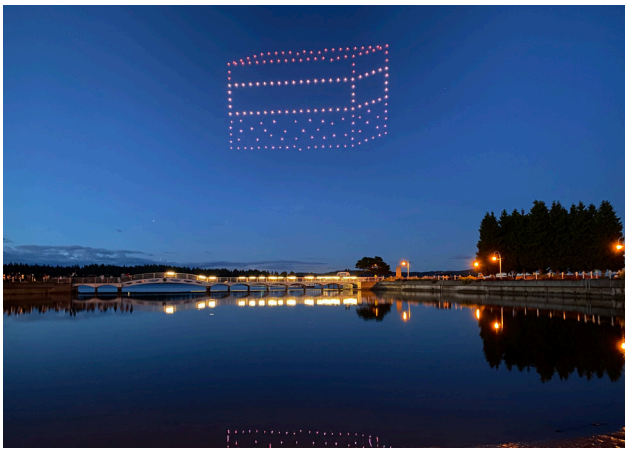
Internal Borrowing

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 the principal portion of the payments.

Current Borrowing at December 31, 2025

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 Budgeted New Borrowing 20 Year Repayment Term

Asset	Total Borrowing
DCC SS44 Hammond Bay & Turner Area	$ 926,606
	$ 926,606

Projected Debt Servicing Costs

2027	2028	2029	2030	2031
$ 583,200	$ 574,200	$ 565,200	$ 556,200	$ 547,200

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.

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

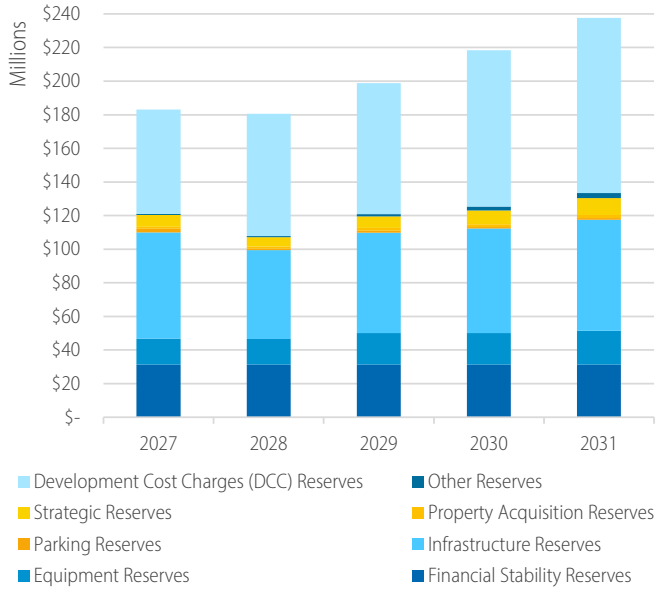
The City's reserves are provided in the following framework:

- 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



	2027	2028	2029	2030	2031
Financial Stability Reserves	$ 31,301,689	$ 31,337,021	$ 31,358,577	$ 31,312,601	$ 31,318,621
Equipment Reserves	15,522,295	15,316,408	18,742,454	18,853,414	20,046,620
Infrastructure Reserves	63,120,485	52,735,607	59,728,111	62,111,189	66,217,753
Parking Reserves	2,203,936	860,674	1,206,743	873,058	909,020
Property Acquisition Reserves	1,259,683	1,407,579	1,558,432	1,712,303	1,869,251
Strategic Reserves	7,022,682	5,472,400	6,921,178	8,246,524	10,037,626
Other Reserves	648,256	679,044	1,429,557	2,196,503	2,997,393
Development Cost Charges (DCC) Reserves	62,017,753	72,793,526	77,808,244	93,066,408	104,231,785
Total Reserves	**$ 183,096,779**	**$ 180,602,259**	**$ 198,753,296**	**$ 218,372,000**	**$ 237,628,069**

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

- Projected opening and closing balances
- Annual contributions and withdrawals

2027 – 2031 Draft Project Plan Detail

The Financial Plan includes projects that align with the City's strategic objectives as outlined in City Plan: Nanaimo Relmagined 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:

- Community Works Yard project – fleet maintenance and crew and administration buildings.
- Loudon Park Improvement project - construction of a boat house, community activity center and upgrades to and expansion of existing park amenities.
- Stadium District – construction of a centralized change room and washroom facility with supporting storage and event infrastructure.
- 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.

Draft 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

	2027	2028	2029	2030	2031	Total
Total Project Expenditures						
Strategic	$ 2,365,700	$ 5,326,500	$ 1,869,200	$ 7,086,100	$ 2,678,000	$ 19,325,500
Equipment & Vehicle Program	5,633,450	7,352,300	4,435,650	8,942,800	6,134,800	32,499,000
Facilities Infrastructure & Amenities Program	53,246,000	33,349,900	11,827,300	26,805,800	7,737,700	132,966,700
Information Technology Infrastructure Program	2,067,600	1,979,600	738,400	1,624,200	2,612,300	9,022,100
Parking Infrastructure Program	352,200	8,701,200	123,300	1,225,000	467,600	10,869,300
Parks Infrastructure Program	17,711,625	9,252,583	4,636,100	3,590,300	5,681,700	40,872,308
Sanitary Sewer Infrastructure Program	8,977,670	20,852,500	13,931,500	8,263,000	11,361,900	63,386,570
Storm Sewer Infrastructure Program	3,963,550	6,018,000	2,631,000	6,698,000	6,546,000	25,856,550
Transportation Infrastructure Program	8,018,500	15,316,655	15,958,200	11,303,300	16,350,200	66,946,855
Water Infrastructure Program	16,563,000	13,402,200	12,973,200	9,774,100	14,622,200	67,334,700
Total Projects	**$118,899,295**	**$121,551,438**	**$ 69,123,850**	**$ 85,312,600**	**$ 74,192,400**	**$469,079,583**
Total Funding Sources						
Drainage DCCs	$ 537,867	$ 55,440	$ 154,499	$ 120,483	$ 118,800	$ 987,089
Parks DCCs	161,583	328,591	23,522	138,328	138,328	790,352
Roads DCCs	328,750	4,069,100	1,737,050	910,008	4,080,038	11,124,946
Sewer DCCs	972,972	40,095	7,727,693	729,135	60,143	9,530,038
Water DCCs	1,999,372	1,884,366	2,652,135	354,132	2,209,095	9,099,100
Development Cost Charges (DCC) Reserves	**$ 4,000,544**	**$ 6,377,592**	**$ 12,294,899**	**$ 2,252,086**	**$ 6,606,404**	**$ 31,531,525**
Cart Replacement Reserve	$ -	$ 619,000	$ 631,000	$ 644,000	$ 657,000	$ 2,551,000
Community Works Reserve	8,197,277	10,547,300	3,514,700	6,700,000	4,445,300	33,404,577
Climate Action Reserve	562,400	125,900	109,900	260,800	125,900	1,184,900
Copier Reserve	12,900	1,800	73,300	70,000	28,500	186,500
Equipment Depreciation Reserve	3,647,800	5,141,100	1,980,900	5,057,400	3,769,500	19,596,700
Facility Development Reserve	2,119,000	1,525,700	1,642,884	1,284,900	1,994,906	8,567,390
General Parking Reserve	289,300	1,874,300	123,300	781,600	385,000	3,453,500
Growing Communities Reserve	184,300	-	-	-	-	184,300
Harewood Centennial Turf Fields Reserve	-	-	255,000	131,000	-	386,000
IT Reserve	1,388,600	983,200	726,600	1,083,000	1,434,200	5,615,600
Off Street Parking Reserve	3,575	-	-	-	-	3,575
NDSS Community Field Mtce Reserve	-	-	-	525,000	-	525,000
Strategic Infrastructure Reserve	1,973,248	4,178,000	1,200,000	1,200,000	900,000	9,451,248
General Fund Asset Mgmt Reserve	19,464,220	21,374,709	17,525,329	19,313,577	17,340,284	95,018,119
Sewer Fund Asset Mgmt Reserve	4,396,058	8,656,110	4,101,950	4,862,665	5,508,980	27,525,763
Water Fund Asset Mgmt Reserve	7,957,528	6,904,834	5,452,865	5,768,343	5,499,480	31,583,050
General Reserves	3,200,300	588,400	5,500	80,000	105,700	3,979,900
Sewer Reserves	3,736,640	2,116,405	2,279,157	2,916,200	3,153,357	14,201,759
Water Reserves	7,129,100	5,145,000	5,158,400	4,303,600	7,342,500	29,078,600
Operating and Statutory Reserves	**$ 64,262,246**	**$ 69,781,758**	**$ 44,780,785**	**$ 54,982,085**	**$ 52,690,607**	**$286,497,481**
Government Grants	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
Grants/Private Contributions	63,800	26,900	27,400	411,400	48,600	578,100
Grants/Private Contributions	**$ 163,800**	**$ 26,900**	**$ 27,400**	**$ 411,400**	**$ 48,600**	**$ 678,100**
General Revenue	$ 9,724,050	$ 10,210,253	$ 10,720,766	$ 11,256,804	$ 11,819,644	$ 53,731,517
PILT's	748,655	38,045	-	-	-	786,700
Borrowing	40,000,000	35,116,890	1,300,000	16,410,225	3,027,145	95,854,260
Total Funding	**$118,899,295**	**$121,551,438**	**$ 69,123,850**	**$ 85,312,600**	**$ 74,192,400**	**$469,079,583**

2027 Project Highlights

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Strategic	2,365,700	Projects and programs that address specific initiatives, issues or goals. 2027 projects include: • 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 public art installations, including at the Stadium District
Equipment & Vehicle Program	5,633,450	The City utilizes a wide range of vehicles and equipment to support the delivery of municipal services. The Green Fleet Strategy, adopted in 2020, guides the future direction of the City's fleet. 2027 projects include: • Replacement of 14 fleet vehicles and acquisition of one new fleet vehicle • Replacement of an Ice Resurfacer • Replacement of two fire apparatus
Facilities Infrastructure & Amenities Program	53,246,000	The City currently owns and operates over 100 facilities which support delivery of a wide range of municipal services. 2027 projects include: • Multi-year Community Works Yard renewal • System improvements at 25 Victoria Road • Multi-year project to replace the Beban Complex sloped roof
Information Technology Infrastructure Program	2,067,600	The City's technology infrastructure supports access to corporate networks, systems and business applications. 2027 projects include: • Microsoft 365 migration • Corporate Asset Management System Phase 2 upgrades
Parking Infrastructure Program	352,200	The City currently owns and operates three multi-level parkades as well as surface parking lots and metered on-street parking. 2027 projects include: • Design work for the Harbourfront Parkade roofing membrane renewal planned for 2028 • Design work for traffic membrane renewals at the Bastion Street Parkade and Port of Nanaimo Centre Parkade planned for 2028 • Utilization monitoring at Harbourfront and Port of Nanaimo Centre parkades
Parks Infrastructure Program	17,711,625	Parks infrastructure includes destination parks, neighborhood parks, spray parks, sports fields, playgrounds, tennis/sport courts and trails. 2027 projects include: • Redevelopment of Loudon Park, including a new accessible community facility, expanded beach area, playground and other recreational amenities • Stadium District change room, washroom and storage facilities • New washroom at Maffeo Sutton Park • Phase 3 Westwood Lake Improvements, including accessibility improvements between First and Second Beach, and an accessible dock and kayak launch

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Sanitary Sewer Infrastructure Program	8,977,670	The sanitary sewer infrastructure program includes renewal of infrastructure at the end of its service life, as well as new infrastructure and upgrades to address current and future capacity requirements. 2027 projects include: • Country Club - Norwell Drive Utility and Street Improvements*: Multi year project that includes renewal of sewer mains on Norwell Drive • RDN Departure Bay Forcemain project*: In conjunction with the RDN's multi-year project, sewer mains along Hammond Bay Road will be renewed
Storm Sewer Infrastructure Program	3,963,550	The storm sewer infrastructure program includes renewal of infrastructure at the end of its service life, as well as new infrastructure and upgrades to address current and future capacity requirements. 2027 projects include: • Wexford Creek upgrades at Lawlor Road and Eleventh Street • Country Club - Norwell Drive Utility and Street Improvements* - Multi-year project that includes renewal of drainage mains on Ross Road, Norwell Drive and Barons Road • Renewal projects to address aging infrastructure and maintain the storm sewer system
Transportation Infrastructure Program	8,018,500	Transportation infrastructure includes roadways, sidewalks, bicycle lanes, bridge structures, street lights, roundabouts and traffic signals that support the City's multi-modal transportation network. 2027 projects include: • RDN Departure Bay Forcemain project*: In conjunction with the RDN's multi-year project, sections of Hammond Bay Road will be rehabilitated • East Wellington: Madsen to Bowen* : Renewal of the traffic signal at Bowen Road and East Wellington Road and installation of a new multi-use path along East Wellington Road from Madsen Road to Bowen Road • Annual active transportation improvements
Water Infrastructure Program	16,563,000	The water infrastructure program includes renewal of infrastructure at the end of its service life, as well as new infrastructure and upgrades to increase water pressure and firefighting capacity and provide redundancy within the system. 2027 projects include: • RDN Departure Bay Forcemain project*: In conjunction with the RDN's multi-year project, water mains along Hammond Bay Road will be upgraded • Multi-year project to expand storage capacity at Towers Reservoir • Country Club - Norwell Drive Utility and Street Improvements*: Multi year project that includes renewal of water mains on Norwell Drive and Barons Road
Total	**$118,899,295**	

** Concurrent project - project includes more than one infrastructure type*

Strategic Projects

	2027	2028	2029	2030	2031	Total
Audits						
COR External Audit	$ -	$ 12,600	$ -	$ -	$ 13,400	$ 26,000
Financial/Performance Audits	25,000	25,000	25,000	25,000	25,000	125,000
Council Committees						
Advisory Committee on Accessibility & Inclusiveness	3,000	3,000	3,000	3,000	3,000	15,000
Design Advisory Panel	1,000	1,000	1,000	1,000	1,000	5,000
Finance & Audit Committee	28,000	28,000	28,000	28,000	28,000	140,000
Mayor's Leaders' Table	1,000	-	-	2,000	2,000	5,000
Nanaimo Youth Advisory Council	-	-	-	500	500	1,000
Public Safety Committee	1,500	-	-	3,000	3,000	7,500
Special District 68 Sports Field and Recreation Committee	500	500	500	500	500	2,500
Water Supply Advisory	-	-	-	500	500	1,000
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 Energy Navigator Program	60,000	60,000	60,000	60,000	60,000	300,000
Planning and Development						
City Plan Monitoring Strategy	71,100	23,100	23,100	23,100	71,100	211,500
Community Action Sustainability Plan Update	-	-	-	112,500	-	112,500
Community Planning Studies	185,000	150,000	150,000	-	-	485,000
Developer Cost Shares Unallocated	100,000	100,000	100,000	100,000	100,000	500,000
Official Community Plan (OCP)	-	-	-	365,000	365,000	730,000
Property Management Strategy						
Property Acquisitions - General	662,600	675,900	689,500	703,300	717,400	3,448,700
Social Planning Initiatives						
Housing Legacy Reserve	165,000	165,000	165,000	165,000	165,000	825,000
Shower Program	110,600	112,800	115,100	117,400	119,700	575,600
Strategic Plans						
Council Strategic Plan	32,500	-	-	-	35,200	67,700
IT Technology Roadmap and Digital Strategy	-	-	-	-	175,000	175,000
Property Management Strategy	-	-	40,000	-	-	40,000
Urban Forestry Management Strategy Update	125,000	-	-	-	-	125,000
Water Supply Strategic Plan	-	-	-	75,000	250,000	325,000
Sustainability Projects						
Building Benchmarking	16,000	16,000	16,000	16,000	16,000	80,000
Cool It! Program	19,900	19,900	19,900	19,900	19,900	99,500
Subtotal	**$ 1,677,700**	**$ 1,462,800**	**$ 1,506,100**	**$ 1,890,700**	**$ 2,241,200**	**$ 8,778,500**

Strategic Projects, cont'd

	2027	2028	2029	2030	2031	Total
Waste Management Projects						
Cart Condition Assessment	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
Waste Composition Study	-		-	74,400	-	74,400
Other						
2027 Drone Show	37,500	-	-	-	-	37,500
Active Transportation Education & Marketing	40,000	45,000	75,000	75,000	75,000	310,000
City Orthos	63,000	75,000	65,500	135,000	68,100	406,600
Commercial Street Implementation*	-	3,385,000	-	4,687,000	81,500	8,153,500
Creative City Summit	-	50,000	-	-	-	50,000
Festive Lighting and Decorations	17,200	-	-	-	-	17,200
Legion National Youth Canadian Track and Field Championships	-	100,000	-	-	-	100,000
Newcomers Welcome Reception	5,000	5,100	5,200	5,300	5,400	26,000
Parks/Facility Accessibility & Inclusivity Program	75,000	75,000	75,000	75,000	75,000	375,000
Public Art	375,500	75,000	75,000	75,000	75,000	675,500
Public Works Day	28,500	39,300	40,000	40,800	41,600	190,200
Safety Initiatives	26,300	14,300	27,400	27,900	15,200	111,100
Subtotal	**$ 688,000**	**$ 3,863,700**	**$ 363,100**	**$ 5,195,400**	**$ 436,800**	**$ 10,547,000**
Grand Total	**$ 2,365,700**	**$ 5,326,500**	**$ 1,869,200**	**$ 7,086,100**	**$ 2,678,000**	**$ 19,325,500**

** Excludes Harbourfront Parkade roof membrane project under Diana Krall Plaza*

Equipment & Vehicle Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Fleet						
City Fleet	$ 1,561,500	$ 3,950,000	$ 1,856,000	$ 1,940,000	$ 3,376,300	$ 12,683,800
Fire Fleet	1,786,000	1,114,800	60,500	2,820,600	25,000	5,806,900
Ice Resurfacer	261,500	-	-	279,500	292,900	833,900
Equipment						
Automated Carts: Sanitation	-	619,000	631,000	644,000	657,000	2,551,000
Fitness Equipment	84,400	75,500	40,000	23,000	25,000	247,900
Furniture and Equipment	705,000	758,400	804,250	920,800	905,700	4,094,150
Maintenance Equipment	520,400	539,700	414,900	619,500	339,200	2,433,700
Misc - Fire Equipment	242,900	112,200	173,000	191,600	176,900	896,600
Misc - Fleet Shop Equipment	5,100	47,700	13,200	5,500	37,200	108,700
Parking Equipment	-	-	67,400	1,100,000	-	1,167,400
SNIC Equipment	97,300	-	211,700	165,100	-	474,100
VICC Kitchen Equipment	-	-	-	94,600	189,600	284,200
Total Renewal	**$ 5,264,100**	**$ 7,217,300**	**$ 4,271,950**	**$ 8,804,200**	**$ 6,024,800**	**$ 31,582,350**
New/Upgrades						
Fleet						
City Fleet	$ 87,000	$ -	$ -	$ -	$ -	$ 87,000
Equipment						
Equipment and Furniture	41,750	-	3,700	3,600	-	49,050
Maintenance Equipment	26,800	-	-	-	-	26,800
Misc - Survey Equipment	10,000	10,000	10,000	10,000	10,000	50,000
Misc - Traffic Count Equipment	100,000	125,000	150,000	125,000	100,000	600,000
Public Space Receptacles	103,800	-	-	-	-	103,800
Total New/Upgrades	**$ 369,350**	**$ 135,000**	**$ 163,700**	**$ 138,600**	**$ 110,000**	**$ 916,650**
Grand Total	**$ 5,633,450**	**$ 7,352,300**	**$ 4,435,650**	**$ 8,942,800**	**$ 6,134,800**	**$ 32,499,000**

Facilities Infrastructure & Amenities Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Condition Assessment/Pre-Design	$ 249,700	$ 250,000	$ 274,000	$ 260,600	$ 250,000	$ 1,284,300
Bylaw Facilities						
Animal Shelter	45,700	-	-	-	-	45,700
Civic Properties						
Chase River Activity Centre	-				22,500	22,500
City Hall	24,600	461,300	-	72,700	86,700	645,300
Northfield School	15,500	-	-	-	-	15,500
Service and Resource Centre	77,200	-	-	23,200	472,200	572,600
Community Works Yard						
Community Works Yard	43,057,700	25,270,200	1,501,100	103,500	310,800	70,243,300
Nanaimo Fire Rescue						
Fire Station #1	-	2,600	-	-	-	2,600
Fire Station #2	-	4,000	85,200	142,300	538,400	769,900
Fire Station #3	31,200	4,000	82,100	204,000	599,400	920,700
Fire Station #4	28,900	-	-	36,700	105,400	171,000
Fire Station #7	-	50,600	-	-	69,300	119,900
Fire Training Centre	-	112,800	-	-	119,700	232,500
Parks, Recreation and Culture Facilities						
150 Commercial Street	-	4,200	49,700	-	22,500	76,400
25 Victoria Rd	863,700	56,200	239,200	243,700	-	1,402,800
Beban Complex	2,604,100	2,288,900	5,267,500	-	74,300	10,234,800
Beban Pool	12,000	136,200	156,000	205,000	51,600	560,800
Beban Social Centre	607,500	36,100	10,000	30,800	10,000	694,400
Bowen Park Complex	146,800	203,900	704,000	216,000	69,100	1,339,800
Brick Cottage	-	-	8,500	-	-	8,500
Centennial Building	4,000	83,500	-	30,500	1,197,100	1,315,100
Cliff McNabb Arena	145,800	152,100	24,000	477,100	53,600	852,600
Curling Club	-	-	51,200	2,891,200	22,000	2,964,400
Frank Crane Arena	333,000	86,700	51,400	60,600	666,400	1,198,100
Kin Hut	138,500	-	-	7,300	-	145,800
Kin Pool	-	13,900	12,700	25,000	12,800	64,400
Nanaimo Aquatic Centre	833,300	471,700	222,200	301,400	341,700	2,170,300
Nanaimo Museum	-	-	-	61,500	-	61,500
Nanaimo Ice Centre	1,553,000	483,500	552,100	78,300	483,700	3,150,600
Oliver Woods Community Centre	28,500	312,100	60,100	2,725,100	163,300	3,289,100
Parks Yard	-	-	5,700	161,400	861,300	1,028,400
Port Theatre	1,299,300	358,300	899,900	1,957,200	259,300	4,774,000
The Bastion	20,800	-	-	22,000	-	42,800
VIMM	48,400	-	-	-	22,500	70,900
Subtotal	**$ 52,169,200**	**$ 30,842,800**	**$ 10,256,600**	**$ 10,337,100**	**$ 6,885,600**	**$ 110,491,300**

Facilities Infrastructure & Amenities Program, cont'd

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Police Services						
Police Annex	$ 7,400	$ 15,500	$ 159,600	$ -	$ -	$ 182,500
Police Annex Two	373,500	-	-	-	-	373,500
Police Operations Building	-	120,300	-	-	-	120,300
Vancouver Island Conference						
VICC	90,700	1,241,500	596,400	16,448,800	-	18,377,400
Water Facilities						
Water Treatment Plant	260,600	18,200	-	-	274,800	553,600
Subtotal	**$ 732,200**	**$ 1,395,500**	**$ 756,000**	**$ 16,448,800**	**$ 274,800**	**$ 19,607,300**
Total Renewal	**$ 52,901,400**	**$ 32,238,300**	**$ 11,012,600**	**$ 26,785,900**	**$ 7,160,400**	**$ 130,098,600**
New/Upgrades						
Civic Facilities						
Cross Connection Program	$ 20,000	$ -	$ 20,000	$ -	$ 20,000	$ 60,000
Service and Resource Centre	-	-	-	19,900	-	19,900
Nanaimo Fire Rescue						
Fire Station #7	55,300	688,500	-	-	-	743,800
Parks, Recreation and Culture						
150 Commercial Street	-	7,500	81,900	-	-	89,400
Beban Complex	-	-	-	-	104,800	104,800
Beban Pool	15,300	98,900	-	-	134,000	248,200
Centennial Building	42,300	-	-	-	-	42,300
Cliff McNabb Arena	20,700	-	-	-	36,000	56,700
Frank Crane Arena	60,300	-	587,600	-	140,300	788,200
Nanaimo Ice Centre	48,500	-	125,200	-	-	173,700
Oliver Woods Community Centre	15,600	-	-	-	142,200	157,800
Parks Yard	21,300	-	-	-	-	21,300
Port Theatre	45,300	316,700	-	-	-	362,000
Total New/Upgrades	**$ 344,600**	**$ 1,111,600**	**$ 814,700**	**$ 19,900**	**$ 577,300**	**$ 2,868,100**
Grand Total	**$ 53,246,000**	**$ 33,349,900**	**$ 11,827,300**	**$ 26,805,800**	**$ 7,737,700**	**$ 132,966,700**

Information Technology Infrastructure Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Business Applications	$ 152,300	$ 138,500	$ -	$ 900,000	$ 300,000	$ 1,490,800
Computing Infrastructure	296,400	674,200	96,900	183,000	1,871,000	3,121,500
Misc Projects	11,300	-	-	-	-	11,300
SCADA	15,000	15,000	152,300	366,200	15,000	563,500
Total Renewal	**$ 475,000**	**$ 827,700**	**$ 249,200**	**$ 1,449,200**	**$ 2,186,000**	**$ 5,187,100**
New/Upgrades						
Business Applications	$ 1,521,800	$ 1,151,900	$ 375,000	$ 175,000	$ 175,000	$ 3,398,700
Computing Infrastructure	-	-	29,700	-	-	29,700
Fibre Optic Network	70,800	-	-	-	251,300	322,100
Total New/Upgrades	**$ 1,592,600**	**$ 1,151,900**	**$ 404,700**	**$ 175,000**	**$ 426,300**	**$ 3,750,500**
Plans/Studies						
Studies	$ -	$ -	$ 84,500	$ -	$ -	$ 84,500
Total Plans/Studies	**$ -**	**$ -**	**$ 84,500**	**$ -**	**$ -**	**$ 84,500**
Grand Total	**$ 2,067,600**	**$ 1,979,600**	**$ 738,400**	**$ 1,624,200**	**$ 2,612,300**	**$ 9,022,100**

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

Parking Infrastructure Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Condition Assessments	$ -	$ 30,500	$ -	$ 19,800	$ 12,600	$ 62,900
Bastion St Parkade	117,600	1,938,800	-	120,000	27,000	2,203,400
Harbourfront Parkade	68,500	5,588,300	22,800	212,900	194,200	6,086,700
Port of Nanaimo Centre Parkade	56,100	868,600	45,500	817,300	178,800	1,966,300
Total Renewal	**$ 242,200**	**$ 8,426,200**	**$ 68,300**	**$ 1,170,000**	**$ 412,600**	**$ 10,319,300**
New/Upgrades						
Harbourfront Parkade	$ 55,000	$ -	$ -	$ -	$ -	$ 55,000
On-Street Parking Lots	-	55,000	55,000	55,000	-	165,000
Port of Nanaimo Centre Parkade	55,000	-	-	-	-	55,000
Total New/Upgrades	**$ 110,000**	**$ 55,000**	**$ 55,000**	**$ 55,000**	**$ -**	**$ 275,000**
Plans/Studies						
Reviews	$ -	$ 220,000	$ -	$ -	$ 55,000	$ 275,000
Total Plans/Studies	**$ -**	**$ 220,000**	**$ -**	**$ -**	**$ 55,000**	**$ 275,000**
Grand Total	**$ 352,200**	**$ 8,701,200**	**$ 123,300**	**$ 1,225,000**	**$ 467,600**	**$ 10,869,300**

Parks Infrastructure Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Beach Access	$ 78,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 178,000
Condition Assessment/Pre-Design	236,300	155,400	156,200	157,000	157,800	862,700
Misc Projects	94,200	25,700	26,200	26,700	27,200	200,000
Parks & Playgrounds	1,376,625	414,883	600,500	130,000	729,500	3,251,508
Recreational Dams	333,600	162,500	44,700	-	-	540,800
Sports Fields/Field Houses	1,293,800	1,869,500	209,800	452,300	19,800	3,845,200
Stadium District	33,000	476,400	-	1,292,000	-	1,801,400
Tennis Court Improvements	188,800	64,800	44,500	-	-	298,100
Trails	165,200	-	-	-	200,000	365,200
Total Renewal	**$ 3,799,525**	**$ 3,194,183**	**$ 1,106,900**	**$ 2,083,000**	**$ 1,159,300**	**$ 11,342,908**
New/Upgrades						
Loudon Park Improvements	$ 7,935,000	$ 2,828,000	$ -	$ -	$ -	$ 10,763,000
Misc Projects	16,700	33,900	-	-	-	50,600
Parks & Playgrounds	1,256,300	1,108,300	1,380,800	532,600	1,787,800	6,065,800
Skate Parks	317,700	-	-	-	-	317,700
Sports Fields/Field Houses	112,900	1,106,800	319,400	131,000	-	1,670,100
Stadium District	3,890,400	343,300	311,200	-	247,800	4,792,700
Tennis Court Improvements	-	-	-	-	19,800	19,800
Trails	209,300	464,000	1,450,300	540,600	2,447,000	5,111,200
Total New/Upgrades	**$ 13,738,300**	**$ 5,884,300**	**$ 3,461,700**	**$ 1,204,200**	**$ 4,502,400**	**$ 28,790,900**
Plans/Studies						
Plans	$ 153,800	$ 73,700	$ 27,500	$ 263,100	$ -	$ 518,100
Reviews	-	80,400	-	-	-	80,400
Studies	20,000	20,000	40,000	40,000	20,000	140,000
Total Plans/Studies	**$ 173,800**	**$ 174,100**	**$ 67,500**	**$ 303,100**	**$ 20,000**	**$ 738,500**
Grand Total	**$ 17,711,625**	**$ 9,252,583**	**$ 4,636,100**	**$ 3,590,300**	**$ 5,681,700**	**$ 40,872,308**

Sanitary Sewer Infrastructure Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Condition Assessment Programs	$ 535,000	$ 510,000	$ 485,000	$ 510,000	$ 485,000	$ 2,525,000
Mains	7,020,670	3,308,500	4,178,500	6,690,800	5,951,900	27,150,370
Misc Projects	-	178,500	39,000	-	-	217,500
Pump Stations	196,200	1,655,500	1,039,000	86,200	1,020,000	3,996,900
Total Renewal	**$ 7,751,870**	**$ 5,652,500**	**$ 5,741,500**	**$ 7,287,000**	**$ 7,456,900**	**$ 33,889,770**
New/Upgrades						
Mains	$ 955,800	$ 14,900,000	$ 7,815,000	$ 826,000	$ 3,530,000	$ 28,026,800
Total New/Upgrades	**$ 955,800**	**$ 14,900,000**	**$ 7,815,000**	**$ 826,000**	**$ 3,530,000**	**$ 28,026,800**
Plans/Studies						
Plans	$ 100,000	$ 150,000	$ 225,000	$ -	$ 225,000	$ 700,000
Studies	170,000	150,000	150,000	150,000	150,000	770,000
Total Plans/Studies	**$ 270,000**	**$ 300,000**	**$ 375,000**	**$ 150,000**	**$ 375,000**	**$ 1,470,000**
Grand Total	**$ 8,977,670**	**$ 20,852,500**	**$ 13,931,500**	**$ 8,263,000**	**$ 11,361,900**	**$ 63,386,570**

Storm Sewer Infrastructure Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Condition Assessment Programs	$ 145,000	$ 145,000	$ 145,000	$ 145,000	$ 370,000	$ 950,000
Mains	2,818,550	5,492,000	1,532,000	5,688,500	4,437,000	19,968,050
Misc Projects	-	56,000	56,000	-	-	112,000
Total Renewal	**$ 2,963,550**	**$ 5,693,000**	**$ 1,733,000**	**$ 5,833,500**	**$ 4,807,000**	**$ 21,030,050**
New/Upgrades						
Detention Pond	$ -	$ -	$ -	$ -	$ 200,000	$ 200,000
Mains	850,000	-	648,000	289,500	1,464,000	3,251,500
Total New/Upgrades	**$ 850,000**	**$ -**	**$ 648,000**	**$ 289,500**	**$ 1,664,000**	**$ 3,451,500**
Plans/Studies						
Plans	$ -	$ 175,000	$ -	$ 175,000	$ -	$ 350,000
Studies	150,000	150,000	250,000	400,000	75,000	1,025,000
Total Plans/Studies	**$ 150,000**	**$ 325,000**	**$ 250,000**	**$ 575,000**	**$ 75,000**	**$ 1,375,000**
Grand Total	**$ 3,963,550**	**$ 6,018,000**	**$ 2,631,000**	**$ 6,698,000**	**$ 6,546,000**	**$ 25,856,550**

Transportation Infrastructure Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Bridges	$ 340,000	$ 570,000	$ 655,000	$ -	$ 400,000	$ 1,965,000
Design	-	376,855	900,000	1,366,000	1,200,000	3,842,855
Pedestrian Amenities	142,500	411,000	493,000	597,000	726,000	2,369,500
Railway Crossings	145,000	66,100	82,700	103,300	129,200	526,300
Road Rehabilitation	2,610,000	1,135,000	3,066,000	2,055,700	2,075,000	10,941,700
Sidewalk Maintenance	76,000	147,700	75,000	172,700	75,000	546,400
Street Lights	100,000	75,000	100,000	100,000	100,000	475,000
Transportation Improvements*	2,200,000	4,875,000	5,875,000	1,699,000	725,000	15,374,000
Total Renewal	**$ 5,613,500**	**$ 7,656,655**	**$ 11,246,700**	**$ 6,093,700**	**$ 5,430,200**	**$ 36,040,755**
New/Upgrades						
Active Transportation	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 300,000	$ 2,700,000
Cycling Amenities	125,000	-	26,500	524,700	4,440,000	5,116,200
Multi Use Paths	600,000	500,000	500,000	500,000	-	2,100,000
Pedestrian Amenities	200,000	75,000	385,000	374,600	180,000	1,214,600
Street Lights	-	-	-	21,400	-	21,400
Transit Improvements	100,000	4,850,000	1,200,000	250,000	275,000	6,675,000
Transportation Improvements*	505,000	1,270,000	1,705,000	2,813,900	5,425,000	11,718,900
Total New/Upgrades	**$ 2,130,000**	**$ 7,295,000**	**$ 4,416,500**	**$ 5,084,600**	**$ 10,620,000**	**$ 29,546,100**
Plans/Studies						
Misc Projects	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
Pre-Design	100,000	-	-	-	-	100,000
Plans	175,000	65,000	125,000	125,000	200,000	690,000
Studies	-	300,000	-	-	-	300,000
Surveys	-	-	170,000	-	-	170,000
Total Plans/Studies	**$ 275,000**	**$ 365,000**	**$ 295,000**	**$ 125,000**	**$ 300,000**	**$ 1,360,000**
Grand Total	**$ 8,018,500**	**$ 15,316,655**	**$ 15,958,200**	**$ 11,303,300**	**$ 16,350,200**	**$ 66,946,855**

**Includes complete street projects where budgets are not currently available by component.*

Water Infrastructure Program

	2027	2028	2029	2030	2031	Total
Renewal Projects and Programs						
Condition Assessment Programs	$ 92,400	$ 66,800	$ 92,200	$ 67,600	$ 384,400	$ 703,400
Distribution Mains	7,460,900	8,112,000	5,655,200	6,507,800	6,113,700	33,849,600
Fire Hydrant Replacement	185,800	85,000	85,000	85,000	85,000	525,800
Misc Projects	50,000	63,000	66,000	50,000	50,000	279,000
Pump Station/PRV Program	1,216,000	-	-	-	135,500	1,351,500
Supply Mains	737,800	237,800	237,800	1,187,800	1,115,000	3,516,200
Water Meter Replacement	350,000	350,000	350,000	350,000	1,350,000	2,750,000
Water Supply Dams	325,000	-	-	-	-	325,000
Total Renewal	**$ 10,417,900**	**$ 8,914,600**	**$ 6,486,200**	**$ 8,248,200**	**$ 9,233,600**	**$ 43,300,500**
New/Upgrades						
Distribution Mains	$ 2,973,400	$ 1,719,200	$ 4,612,000	$ 689,200	$ 4,868,600	$ 14,862,400
Misc Projects	81,700	83,400	85,000	86,700	-	336,800
Pump Station/PRV Program	500,000	-	-	-	-	500,000
Reservoirs	2,355,000	2,475,000	1,600,000	-	-	6,430,000
Supply Mains	-	-	-	310,000	310,000	620,000
Total New/Upgrades	**$ 5,910,100**	**$ 4,277,600**	**$ 6,297,000**	**$ 1,085,900**	**$ 5,178,600**	**$ 22,749,200**
Plans/Studies						
Plans	$ 70,000	$ 70,000	$ 70,000	$ 320,000	$ 70,000	$ 600,000
Reviews	25,000	20,000	-	-	20,000	65,000
Studies	140,000	120,000	120,000	120,000	120,000	620,000
Total Plans/Studies	**$ 235,000**	**$ 210,000**	**$ 190,000**	**$ 440,000**	**$ 210,000**	**$ 1,285,000**
Grand Total	**$ 16,563,000**	**$ 13,402,200**	**$ 12,973,200**	**$ 9,774,100**	**$ 14,622,200**	**$ 67,334,700**



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	2027	2028	2029	2030	2031
General Fund					
General Financial Stability Reserve*	$ 18,225,207	$ 17,585,207	$ 17,585,207	$ 17,585,207	$ 17,585,207
Additions	-	-	-	-	-
Withdrawals	640,000	-	-	-	-
Balance @ December 31	**$ 17,585,207**	**$ 17,585,207**	**$ 17,585,207**	**$ 17,585,207**	**$ 17,585,207**
RCMP Contract Reserve*	$ 9,719,769	$ 9,719,769	$ 9,719,769	$ 9,719,769	$ 9,719,769
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	**$ 9,719,769**	**$ 9,719,769**	**$ 9,719,769**	**$ 9,719,769**	**$ 9,719,769**
Sanitation Levelling Reserve	$ 90,785	$ 59,713	$ 95,045	$ 116,601	$ 70,625
Additions	-	40,732	27,056	34,024	16,000
Withdrawals	31,072	5,400	5,500	80,000	9,980
Balance @ December 31	**$ 59,713**	**$ 95,045**	**$ 116,601**	**$ 70,625**	**$ 76,645**
Snow and Ice Control Reserve*	$ 1,587,000	$ 1,587,000	$ 1,587,000	$ 1,587,000	$ 1,587,000
Additions	-	-	-	-	-
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	**$ 28,951,689**	**$ 28,987,021**	**$ 29,008,577**	**$ 28,962,601**	**$ 28,968,621**
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	**$ 31,301,689**	**$ 31,337,021**	**$ 31,358,577**	**$ 31,312,601**	**$ 31,318,621**

**Reserve has minimum balance requirement*
Stat - statutory reserve

Equipment Reserves		2027	2028	2029	2030	2031
General Fund						
Cart Replacement Reserve*	**Stat**	$ 5,806,529	$ 7,212,963	$ 7,990,189	$ 8,770,840	$ 9,553,974
Additions		1,406,434	1,396,226	1,411,651	1,427,134	1,442,666
Withdrawals		-	619,000	631,000	644,000	657,000
Balance @ December 31		**$ 7,212,963**	**$ 7,990,189**	**$ 8,770,840**	**$ 9,553,974**	**$ 10,339,640**
Copier Replacement Reserve*	**Stat**	$ 342,379	$ 365,883	$ 397,653	$ 357,621	$ 320,909
Additions		36,404	33,570	33,268	33,288	33,524
Withdrawals		12,900	1,800	73,300	70,000	28,500
Balance @ December 31		**$ 365,883**	**$ 397,653**	**$ 357,621**	**$ 320,909**	**$ 325,933**
IT Reserve *	**Stat**	$ 1,037,790	$ 665,999	$ 712,529	$ 1,039,664	$ 1,034,676
Additions		1,016,809	1,029,730	1,053,735	1,078,012	1,095,698
Withdrawals		1,388,600	983,200	726,600	1,083,000	1,434,200
Balance @ December 31		**$ 665,999**	**$ 712,529**	**$ 1,039,664**	**$ 1,034,676**	**$ 696,174**
Equipment Depreciation Reserve*	**Stat**	$ 7,008,344	$ 7,277,450	$ 6,216,037	$ 8,574,329	$ 7,943,855
Additions		3,916,906	4,079,687	4,339,192	4,426,926	4,510,518
Withdrawals		3,647,800	5,141,100	1,980,900	5,057,400	3,769,500
Balance @ December 31		**$ 7,277,450**	**$ 6,216,037**	**$ 8,574,329**	**$ 7,943,855**	**$ 8,684,873**
Total Equipment Reserves		**$ 15,522,295**	**$ 15,316,408**	**$ 18,742,454**	**$ 18,853,414**	**$ 20,046,620**

Infrastructure Reserves		2027	2028	2029	2030	2031
General Fund						
Brechin Boat Ramp Reserve		$ 86,030	$ 97,641	$ 108,601	$ 119,240	$ 129,495
Additions		11,611	10,960	10,639	10,255	9,965
Withdrawals		-	-	-	-	100,000
Balance @ December 31		**$ 97,641**	**$ 108,601**	**$ 119,240**	**$ 129,495**	**$ 39,460**
Cemetery Care Reserve	**Stat**	$ 684,213	$ 695,213	$ 706,213	$ 717,213	$ 728,213
Additions		11,000	11,000	11,000	11,000	11,000
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 695,213**	**$ 706,213**	**$ 717,213**	**$ 728,213**	**$ 739,213**
Community Works Reserve	**Stat**	$ 9,883,053	$ 6,685,306	$ 1,009,171	$ 2,322,439	$ 444,820
Additions		4,999,530	4,871,165	4,827,968	4,822,381	4,807,375
Withdrawals		8,197,277	10,547,300	3,514,700	6,700,000	4,445,300
Balance @ December 31		**$ 6,685,306**	**$ 1,009,171**	**$ 2,322,439**	**$ 444,820**	**$ 806,895**
Facility Development Reserve*	**Stat**	$ 1,679,811	$ 1,215,063	$ 1,365,668	$ 1,434,145	$ 1,899,437
Additions		1,654,252	1,676,305	1,711,361	1,750,192	1,786,958
Withdrawals		2,119,000	1,525,700	1,642,884	1,284,900	1,994,906
Balance @ December 31		**$ 1,215,063**	**$ 1,365,668**	**$ 1,434,145**	**$ 1,899,437**	**$ 1,691,489**
General Capital		$ 4,641,023	$ 4,141,023	$ 3,841,023	$ 3,841,023	$ 3,841,023
Additions		-	-	-	-	-
Withdrawals		500,000	300,000	-	-	-
Balance @ December 31		**$ 4,141,023**	**$ 3,841,023**	**$ 3,841,023**	**$ 3,841,023**	**$ 3,841,023**
General Asset Mgmt. Reserve*	**Stat**	$ 13,814,115	$ 11,032,716	$ 8,113,086	$ 9,022,938	$ 8,144,856
Additions		17,790,358	19,562,616	19,542,718	19,543,032	19,545,203
Withdrawals		20,571,757	22,482,246	18,632,866	20,421,114	18,447,820
Balance @ December 31		**$ 11,032,716**	**$ 8,113,086**	**$ 9,022,938**	**$ 8,144,856**	**$ 9,242,239**
Growing Communities Reserve	**Stat**	$ 182,207	$ 158	$ 161	$ 164	$ 167
Additions		2,251	3	3	3	3
Withdrawals		184,300	-	-	-	-
Balance @ December 31		**$ 158**	**$ 161**	**$ 164**	**$ 167**	**$ 170**

Infrastructure Reserves (Continued)		2027	2028	2029	2030	2031
NDSS Community Field Reserve	**Stat**	$ 352,600	$ 400,892	$ 449,393	$ 499,997	$ 22,529
Additions		48,292	48,501	50,604	47,532	44,430
Withdrawals		-	-	-	525,000	-
Balance @ December 31		**$ 400,892**	**$ 449,393**	**$ 499,997**	**$ 22,529**	**$ 66,959**
Harewood Centennial Turf Fields Reserve	**Stat**	$ 160,677	$ 219,586	$ 280,267	$ 86,187	$ 15,086
Additions		58,909	60,681	60,920	59,899	61,453
Withdrawals		-	-	255,000	131,000	-
Balance @ December 31		**$ 219,586**	**$ 280,267**	**$ 86,187**	**$ 15,086**	**$ 76,539**
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		$ 283,843	$ 283,843	$ 843	$ 843	$ 843
Additions		-	-	-	-	-
Withdrawals		-	283,000	-	-	-
Balance @ December 31		**$ 283,843**	**$ 843**	**$ 843**	**$ 843**	**$ 843**
Total General Fund Infrastructure Reserves		**$ 24,918,860**	**$ 16,021,845**	**$ 18,191,608**	**$ 15,373,888**	**$ 16,652,249**
Sanitary Sewer Fund						
Sewer Operating Reserve		$ 14,748,754	$ 13,417,102	$ 13,849,282	$ 13,603,487	$ 13,007,570
Additions		2,404,988	2,548,585	2,033,362	2,320,283	2,606,730
Withdrawals		3,736,640	2,116,405	2,279,157	2,916,200	3,153,357
Balance @ December 31		**$ 13,417,102**	**$ 13,849,282**	**$ 13,603,487**	**$ 13,007,570**	**$ 12,460,943**
Sewer Asset Mgmt. Reserve*	**Stat**	$ 10,697,706	$ 10,457,401	$ 6,095,558	$ 6,502,196	$ 6,420,790
Additions		4,155,753	4,294,267	4,508,588	4,781,259	5,058,921
Withdrawals		4,396,058	8,656,110	4,101,950	4,862,665	5,508,980
Balance @ December 31		**$ 10,457,401**	**$ 6,095,558**	**$ 6,502,196**	**$ 6,420,790**	**$ 5,970,731**
Total Sewer Fund Infrastructure Reserves		**$ 23,874,503**	**$ 19,944,840**	**$ 20,105,683**	**$ 19,428,360**	**$ 18,431,674**
Water Fund						
Water Reserve		$ 9,079,295	$ 9,598,572	$ 12,323,819	$ 15,491,929	$ 19,835,632
Additions		7,648,377	7,870,247	8,326,510	8,647,303	8,991,461
Withdrawals		7,129,100	5,145,000	5,158,400	4,303,600	7,342,500
Balance @ December 31		**$ 9,598,572**	**$ 12,323,819**	**$ 15,491,929**	**$ 19,835,632**	**$ 21,484,593**
Water Asset Mgmt. Reserve*	**Stat**	$ 6,317,512	$ 4,728,550	$ 4,445,103	$ 5,938,891	$ 7,473,309
Additions		6,368,566	6,621,387	6,946,653	7,302,761	7,675,408
Withdrawals		7,957,528	6,904,834	5,452,865	5,768,343	5,499,480
Balance @ December 31		**$ 4,728,550**	**$ 4,445,103**	**$ 5,938,891**	**$ 7,473,309**	**$ 9,649,237**
Total Water Fund Infrastructure Reserves		**$ 14,327,122**	**$ 16,768,922**	**$ 21,430,820**	**$ 27,308,941**	**$ 31,133,830**
Total Infrastructure Reserves		**$ 63,120,485**	**$ 52,735,607**	**$ 59,728,111**	**$ 62,111,189**	**$ 66,217,753**

Parking Reserves		2027	2028	2029	2030	2031
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**	$ 1,664,668	$ 1,941,202	$ 595,543	$ 939,167	$ 602,988
Additions		565,834	528,641	466,924	445,421	418,418
Withdrawals		289,300	1,874,300	123,300	781,600	385,000
Balance @ December 31		**$ 1,941,202**	**$ 595,543**	**$ 939,167**	**$ 602,988**	**$ 636,406**
Old City Neighbourhood Reserve	**Stat**	$ 116,939	$ 119,862	$ 122,259	$ 124,704	$ 127,198
Additions		2,923	2,397	2,445	2,494	2,544
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 119,862**	**$ 122,259**	**$ 124,704**	**$ 127,198**	**$ 129,742**
Off Street Parking Reserve	**Stat**	$ 3,535	$ 4	$ 4	$ 4	$ 4
Additions		44	-	-	-	-
Withdrawals		3,575	-	-	-	-
Balance @ December 31		**$ 4**	**$ 4**	**$ 4**	**$ 4**	**$ 4**
Total Parking Reserves		**$ 2,203,936**	**$ 860,674**	**$ 1,206,743**	**$ 873,058**	**$ 909,020**

Property Acquisition Reserves		2027	2028	2029	2030	2031
General Fund						
Parkland Dedication Reserve	**Stat**	$ 620,184	$ 758,694	$ 896,570	$ 1,037,203	$ 1,180,649
Additions		138,510	137,876	140,633	143,446	146,315
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 758,694**	**$ 896,570**	**$ 1,037,203**	**$ 1,180,649**	**$ 1,326,964**
Property Acquisition Reserve	**Stat**	$ -	$ -	$ -	$ -	$ -
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Property Sales Reserve	**Stat**	$ 488,770	$ 500,989	$ 511,009	$ 521,229	$ 531,654
Additions		12,219	10,020	10,220	10,425	10,633
Withdrawals			-	-	-	-
Balance @ December 31		**$ 500,989**	**$ 511,009**	**$ 521,229**	**$ 531,654**	**$ 542,287**
Total Property Acquisition Reserves		**$ 1,259,683**	**$ 1,407,579**	**$ 1,558,432**	**$ 1,712,303**	**$ 1,869,251**

Strategic Reserves		2027	2028	2029	2030	2031
General Fund						
Housing Legacy Reserve	**Stat**	$ 2,281,796	$ 2,338,841	$ 2,385,618	$ 2,433,330	$ 2,481,997
Additions		57,045	46,777	47,712	48,667	49,640
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 2,338,841**	**$ 2,385,618**	**$ 2,433,330**	**$ 2,481,997**	**$ 2,531,637**
Climate Action Reserve	**Stat**	$ 402,572	$ 10,269	$ 49,965	$ 106,615	$ 11,989
Additions		170,097	165,596	166,550	166,174	165,631
Withdrawals		562,400	125,900	109,900	260,800	125,900
Balance @ December 31		**$ 10,269**	**$ 49,965**	**$ 106,615**	**$ 11,989**	**$ 51,720**
Online Accommodation Platform Reserve	**Stat**	$ 18,308	$ 295,178	$ 576,812	$ 864,078	$ 1,157,090
Additions		276,870	281,634	287,266	293,012	298,872
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 295,178**	**$ 576,812**	**$ 864,078**	**$ 1,157,090**	**$ 1,455,962**
Special Initiatives Reserve		$ 3,056,536	$ 239,759	$ 233,752	$ 233,752	$ 233,752
Additions		-	-	-	-	-
Withdrawals		2,816,777	6,007	-	-	-
Balance @ December 31		**$ 239,759**	**$ 233,752**	**$ 233,752**	**$ 233,752**	**$ 233,752**
Strategic Infrastructure Reserve*	**Stat**	$ 3,811,096	$ 4,138,592	$ 2,226,210	$ 3,283,360	$ 4,361,653
Additions		2,300,744	2,265,618	2,257,150	2,278,293	2,302,859
Withdrawals		1,973,248	4,178,000	1,200,000	1,200,000	900,000
Balance @ December 31		**$ 4,138,592**	**$ 2,226,210**	**$ 3,283,360**	**$ 4,361,653**	**$ 5,764,512**
Strategic Partnerships Reserve		$ 43	$ 43	$ 43	$ 43	$ 43
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 43**	**$ 43**	**$ 43**	**$ 43**	**$ 43**
Total Strategic Reserves		**$ 7,022,682**	**$ 5,472,400**	**$ 6,921,178**	**$ 8,246,524**	**$ 10,037,626**

Other Reserves		2027	2028	2029	2030	2031
General Fund						
Property Assessment Clean Energy Program Reserve		$ 10,135	$ 20,270	$ 30,405	$ 40,540	$ 50,675
Additions		10,135	10,135	10,135	10,135	10,135
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 20,270**	**$ 30,405**	**$ 40,540**	**$ 50,675**	**$ 60,810**
Prior Year Cfwds Reserve		$ 80,179	$ 80,179	$ 80,179	$ 80,179	$ 80,179
Additions						
Withdrawals						
Balance @ December 31		**$ 80,179**	**$ 80,179**	**$ 80,179**	**$ 80,179**	**$ 80,179**
Amenity Cost Charge Reserve Fund		$ -	$ -	$ -	$ 749,441	$ 1,513,871
Additions		-	-	749,441	764,430	779,719
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ -**	**$ -**	**$ 749,441**	**$ 1,513,871**	**$ 2,293,590**
911 Reserve	**Stat**	$ 3,293	$ 32,990	$ 43,347	$ 23,782	$ 5,451
Additions		29,697	10,357	665	289	109
Withdrawals		-	-	20,230	18,620	-
Balance @ December 31		**$ 32,990**	**$ 43,347**	**$ 23,782**	**$ 5,451**	**$ 5,560**
Knowles Estate Reserve*	**Stat**	$ 502,260	$ 514,817	$ 525,113	$ 535,615	$ 546,327
Additions		12,557	10,296	10,502	10,712	10,927
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ 514,817**	**$ 525,113**	**$ 535,615**	**$ 546,327**	**$ 557,254**
Total Other Reserves		**$ 648,256**	**$ 679,044**	**$ 1,429,557**	**$ 2,196,503**	**$ 2,997,393**

Development Cost Charges Reserves		2027	2028	2029	2030	2031
General Fund						
DCC - City Wide Roads	**Stat**	$ 13,937,089	$ 15,938,868	$ 18,623,871	$ 23,717,945	$ 29,749,213
Additions		2,330,529	6,754,103	6,831,124	6,941,276	7,030,201
Withdrawals		328,750	4,069,100	1,737,050	910,008	4,080,038
Balance @ December 31		**$ 15,938,868**	**$ 18,623,871**	**$ 23,717,945**	**$ 29,749,213**	**$ 32,699,376**
DCC - City Wide Drainage	**Stat**					
Opening Balance		$ 7,720,176	$ 7,956,487	$ 9,432,051	$ 10,827,984	$ 12,277,101
Loan Receivable from Sewer		6,654,892	6,204,833	5,754,774	5,304,715	4,854,656
Revised Opening Balance		14,375,068	14,161,320	15,186,825	16,132,699	17,131,757
Additions		324,119	1,080,945	1,100,373	1,119,541	1,139,449
Internal Borrowing						
To Sewer DCC Reserve		-	-	-	-	-
Repayment from Sewer Reserve		450,059	450,059	450,059	450,059	450,059
Withdrawals		537,867	55,440	154,499	120,483	118,800
Closing Balance		7,956,487	9,432,051	10,827,984	12,277,101	13,747,809
Loan Receivable from Sewer		6,204,833	5,754,774	5,304,715	4,854,656	4,404,597
Balance @ December 31		**$ 14,161,320**	**$ 15,186,825**	**$ 16,132,699**	**$ 17,131,757**	**$ 18,152,406**
DCC - City Wide Parks	**Stat**	$ 919,307	$ 1,149,498	$ 2,129,495	$ 3,437,212	$ 4,655,129
Additions		391,774	1,308,588	1,331,239	1,356,245	1,380,604
Withdrawals		161,583	328,591	23,522	138,328	138,328
Balance @ December 31		**$ 1,149,498**	**$ 2,129,495**	**$ 3,437,212**	**$ 4,655,129**	**$ 5,897,405**
DCC - South Nanaimo Transportation	**Stat**	$ -	$ -	$ 847,454	$ 1,711,857	$ 2,593,548
Additions		-	847,454	864,403	881,691	899,325
Withdrawals		-	-	-	-	-
Balance @ December 31		**$ -**	**$ 847,454**	**$ 1,711,857**	**$ 2,593,548**	**$ 3,492,873**
Total General Fund Development Cost Charges Reserves		**$ 31,249,686**	**$ 36,787,645**	**$ 44,999,713**	**$ 54,129,647**	**$ 60,242,060**
Sanitary Sewer Fund						
DCC - City Wide Sewer	**Stat**	$ 3,481,725	$ 3,193,234	$ 5,703,250	$ 498,992	$ 2,259,193
Additions		684,481	2,550,111	2,523,435	2,489,336	2,531,230
Withdrawals		972,972	40,095	7,727,693	729,135	60,143
Balance @ December 31		**$ 3,193,234**	**$ 5,703,250**	**$ 498,992**	**$ 2,259,193**	**$ 4,730,280**
Total Sanitary Sewer Fund Development Cost Charges Reserves		**$ 3,193,234**	**$ 5,703,250**	**$ 498,992**	**$ 2,259,193**	**$ 4,730,280**
Water Fund						
DCC - City Wide Water	**Stat**	$ 3,721,849	$ 2,843,009	$ 2,943,279	$ 1,918,817	$ 2,615,891
Additions		184,420	1,000,823	991,673	988,431	983,823
Withdrawals		1,063,260	900,553	2,016,135	291,357	2,146,320
Balance @ December 31		**$ 2,843,009**	**$ 2,943,279**	**$ 1,918,817**	**$ 2,615,891**	**$ 1,453,394**
DCC - Water Supply	**Stat**	$ 23,183,445	$ 24,731,824	$ 27,359,352	$ 30,390,722	$ 34,061,677
Additions		2,484,491	3,611,341	3,667,370	3,733,730	3,807,149
Withdrawals		936,112	983,813	636,000	62,775	62,775
Balance @ December 31		**$ 24,731,824**	**$ 27,359,352**	**$ 30,390,722**	**$ 34,061,677**	**$ 37,806,051**
Total Water Fund Development Cost Charges Reserves		**$ 27,574,833**	**$ 30,302,631**	**$ 32,309,539**	**$ 36,677,568**	**$ 39,259,445**
Total Development Cost Charges Reserves		**$ 62,017,753**	**$ 72,793,526**	**$ 77,808,244**	**$ 93,066,408**	**$104,231,785**


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APPENDIX B: DRAFT PROJECTS BY FUND

Appendix B provides an overview of the City's project plan organized by fund. This appendix details all 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 budget and the expenditure schedule for each year of the Financial Plan.



	2027	2028	2029	2030	2031	Total
General Fund - Capital Projects						
P-2206 Bastion St Parkade	$ 40,000	$ 1,938,800	$ -	$ -	$ 11,000	$ 1,989,800
P-2207 Harbourfront Parkade	62,900	5,588,300	-	67,300	120,500	5,839,000
P-2208 Parking Equip: On Street	-	-	67,400	1,100,000	-	1,167,400
P-2209 PoNC Parkade	56,100	868,600	22,700	605,300	39,900	1,592,600
P-2211 Harbourfront Parkade: Amenities	-	-	22,800	-	-	22,800
P-2212 PoNC Parkade: Amenities	-	-	22,800	-	-	22,800
P-2300 Legislative Serv F & E	-	-	-	12,300	-	12,300
P-2712 Photocopier Purchases	-	-	22,100	25,600	14,000	61,700
P-2713 VMWare Server Hardware	-	-	-	-	988,100	988,100
P-2717 IT Corporate Storage Hardware	-	673,400	-	-	714,600	1,388,000
P-2718 IT Technical Infrastructure	178,600	-	78,200	148,000	47,100	451,900
P-2722 IT Fibre Optic Network	70,800	-	-	-	251,300	322,100
P-2724 Tempest Replacement	-	-	-	900,000	300,000	1,200,000
P-2802 SARC: Building	-	-	-	-	449,600	449,600
P-2804 SARC: Facility Amenities	-	-	-	23,200	-	23,200
P-2806 City Hall: Building	24,600	428,500	-	-	64,700	517,800
P-2810 Chase River Activity Centre	-	-	-	-	22,500	22,500
P-2811 Curling Club	-	-	51,200	2,891,200	22,000	2,964,400
P-2958 VICC: Facility Amenities	-	-	-	94,600	189,600	284,200
P-2963 VICC: Building	25,900	818,100	596,400	16,448,800	-	17,889,200
P-3104 Property Acquisitions: General	662,600	675,900	689,500	703,300	717,400	3,448,700
P-3402 Fire Services: F & E	45,600	29,000	62,600	42,900	44,900	225,000
P-3407 Fire Fleet	1,786,000	1,114,800	60,500	2,820,600	25,000	5,806,900
P-3432 Fire Station #2	-	-	10,900	142,300	380,000	533,200
P-3433 Fire Station #2: Facility Amenities	-	-	-	-	158,400	158,400
P-3434 Fire Station #3	-	-	10,900	192,000	591,200	794,100
P-3436 Fire Station #4	-	-	-	14,500	105,400	119,900
P-3717 Police Services Equip.	-	-	-	50,600	-	50,600
P-3719 Police Operations Bldg	-	95,400	-	-	-	95,400
P-3720 Police Annex	-	-	159,600	-	-	159,600
P-3724 Emergency Mgmt: F & E	-	-	14,900	-	-	14,900
P-3726 580 Fitzwilliam	373,500	-	-	-	-	373,500
P-3727 Fire Station #7	55,300	688,500	-	-	69,300	813,100
P-3743 Building Permit Software	86,400	-	-	-	-	86,400
P-4030 Parks Ops: Mtce Equip.	-	62,000	123,800	-	66,800	252,600
P-4031 Play Equip.	285,300	162,900	403,700	100,000	100,000	1,051,900
P-4040 Trailway Development & Rehab	165,200	-	1,163,500	100,600	2,207,000	3,636,300
P-4045 Partners in Parks (PIP) Program	100,000	100,000	100,000	100,000	100,000	500,000
P-4082 Maffeo Sutton Park Enhancements	610,900	-	-	-	676,200	1,287,100
P-4084 Port Theatre Improvements	45,300	278,700	14,200	740,800	194,000	1,273,000
P-4098 Sports Field/Playfields	-	1,281,000	-	-	247,800	1,528,800
P-4131 Harewood Centennial Park	317,700	-	-	-	-	317,700
P-4136 NAC: Mechanical	3,300	144,400	-	-	-	147,700
P-4139 Bowen Park Complex: Building	94,300	162,800	704,000	216,000	13,100	1,190,200
P-4140 Ice Resurfacers	261,500	-	-	279,500	285,700	826,700
P-4146 Port Theatre: HVAC	22,600	296,500	-	-	-	319,100
P-4153 Centennial Building	-	51,000	-	-	1,197,100	1,248,100
P-4156 NIC: Building Fixtures	331,900	-	-	17,100	311,400	660,400
P-4157 NIC: HVAC	519,600	-	-	-	-	519,600
P-4161 FCA: HVAC	-	61,800	-	27,000	510,000	598,800
P-4164 FCA: Facility Amenities	-	-	587,600	-	-	587,600

	2027	2028	2029	2030	2031	Total
P-4165 CMA: Facility Amenities	122,400	-	-	277,000	-	399,400
P-4166 25 Victoria Rd	791,400	43,400	237,800	166,600	-	1,239,200
P-4170 NAC: Facility Amenities	483,700	135,400	64,200	149,200	139,700	972,200
P-4171 Beban Pool: Facility Amenities	-	-	-	-	38,600	38,600
P-4181 Loudon Park Improvements	7,935,000	2,828,000	-	-	-	10,763,000
P-4182 McGirr Sportsfield	-	45,500	17,900	391,300	-	454,700
P-4189 NIC: Facility Amenities	22,000	151,300	125,200	-	67,400	365,900
P-4194 FCA: Mechanical	-	-	-	26,200	130,000	156,200
P-4196 Kin Hut (2730 Dep Bay Rd)	138,500	-	-	-	-	138,500
P-4197 OWCC: M & E	11,900	-	-	-	-	11,900
P-4200 Beban Complex: Roof	1,917,900	-	-	-	74,300	1,992,200
P-4201 Beban Pool: Mechanical	-	63,100	-	-	-	63,100
P-4204 Beban Artificial Turf Fields	971,700	-	-	-	-	971,700
P-4206 Beban Pool: HVAC	15,300	98,900	-	-	-	114,200
P-4207 Beban Pool: Building Projects	-	-	14,900	150,900	-	165,800
P-4208 Beban SC: Building Fixtures	597,500	-	-	-	-	597,500
P-4214 FCA: Building Fixtures	273,400	-	-	-	-	273,400
P-4215 OWCC	-	218,600	23,300	2,465,400	153,900	2,861,200
P-4218 DCC PI-14 Linley Valley Park Improvements	-	-	38,000	467,500	467,500	973,000
P-4222 NIC: Mechanical	554,200	112,100	-	-	-	666,300
P-4224 Port Theatre: Electrical	-	-	-	730,000	-	730,000
P-4225 Port Theatre: Mechanical	167,200	61,800	-	-	65,300	294,300
P-4226 Port Theatre: Building Fixtures	474,600	-	865,900	336,800	-	1,677,300
P-4234 NAC: HVAC	225,600	-	-	-	-	225,600
P-4235 Neck Point Park	80,000	-	-	337,100	-	417,100
P-4236 Sports Field/Playfield Amenities	-	-	64,400	-	-	64,400
P-4242 NAC: Roof	72,100	-	-	-	-	72,100
P-4246 Port Theatre: Equip.	565,600	-	-	-	-	565,600
P-4247 NAC: Building Fixtures	8,000	71,000	-	-	52,400	131,400
P-4252 Bowen Park: Parking Lot	-	-	-	-	517,000	517,000
P-4254 Beach Access Improvements	78,000	-	-	-	-	78,000
P-4259 CMA: Mechanical	-	-	18,400	143,700	-	162,100
P-4260 NIC: HVAC	11,500	60,600	-	-	-	72,100
P-4262 Sid Clark Sports Field Redevelopment	-	2,277,500	-	-	-	2,277,500
P-4266 Nanaimo District Museum	-	-	-	61,500	-	61,500
P-4271 Diver Lake Park: Improvements	32,800	-	-	-	-	32,800
P-4273 Kin Pool: Building	-	-	-	-	12,800	12,800
P-4275 150 Commercial St	-	7,500	131,600	-	22,500	161,600
P-4277 Harewood Centennial Turf Fields	-	-	255,000	131,000	-	386,000
P-4278 Stadium District	3,890,400	-	311,200	-	-	4,201,600
P-4279 Arenas: Small Equip.	21,600	-	-	-	-	21,600
P-4281 Outdoor Classrooms: Parks	40,000	80,300	-	-	-	120,300
P-4284 Westwood Lake Improvements	-	-	152,700	-	-	152,700
P-4288 NIC: Roof	-	49,200	533,500	-	-	582,700
P-4290 Parks Yard	-	-	5,700	161,400	861,300	1,028,400
P-4298 VIMM	-	-	-	-	22,500	22,500
P-4299 Beban Complex: Building Fixtures	489,800	-	-	-	-	489,800
P-4300 Beban Complex: HVAC	196,400	2,288,900	5,267,500	-	-	7,752,800
P-4302 Washroom Building: Misc. Parks	10,300	97,800	-	-	-	108,100
P-4303 Outdoor Bottle Filler & Fountain	16,700	-	-	-	-	16,700
P-4305 NAC: Equip.	-	21,400	10,500	-	16,500	48,400
P-4307 Beaufort Park Improvements	-	-	-	-	163,800	163,800

	2027	2028	2029	2030	2031	Total
P-4308 DCC PI-5 East Wellington Park Improvements	-	471,300	-	-	-	471,300
P-4311 Lake View Park	-	-	-	-	62,700	62,700
P-4316 DCC PI-7 Harewood Centennial Park Improvments	-	62,900	-	-	-	62,900
P-4318 Westwood Lake Imp Phase 3	986,025	124,183	-	-	-	1,110,208
P-4321 DCC PI-2 Beban Park Improvements	144,400	111,200	-	-	-	255,600
P-4322 DCC PI-8 Maffeo Sutton Improvements	189,300	-	-	-	-	189,300
P-4323 Brechin Kayak Launch & Facilities	-	-	-	-	735,600	735,600
P-4325 Beban Pool: Equip.	-	15,900	-	-	-	15,900
P-4326 Parks Shade and Cooling Amenities	-	151,600	-	-	-	151,600
P-4327 Piper Park	32,400	-	-	-	-	32,400
P-4328 DCC PI-12 Westwood Lake Phase 3	220,800	533,900	-	-	-	754,700
P-4329 Linley Valley Park	-	-	1,100,600	-	-	1,100,600
P-5000 Transportation Designs	-	376,855	900,000	1,366,000	1,200,000	3,842,855
P-5010 Major Road Rehab Program	200,000	350,000	350,000	1,241,000	1,850,000	3,991,000
P-5013 Local Road Paving Program	420,000	-	391,000	-	-	811,000
P-5014 Transportation Mtce Equip.	287,800	131,000	-	258,000	40,600	717,400
P-5017 Drainage Mtce Equip.	-	10,100	-	-	-	10,100
P-5057 Fleet Shop Equip.	-	35,200	-	-	28,200	63,400
P-5060 Fleet Replacements	1,561,500	3,950,000	1,856,000	1,940,000	3,376,300	12,683,800
P-5069 Drainage Main Program	27,850	279,000	318,500	1,009,000	3,178,000	4,812,350
P-5081 DCC Unspecified Road Designs & Projects	205,000	20,000	455,000	-	-	680,000
P-5125 DCC R71: Cranberry Connector	-	-	500,000	500,000	5,175,000	6,175,000
P-5155 CW Yard: Roof	-	-	-	-	22,300	22,300
P-5194 CW Yard: Facility Amenities	-	7,700	136,100	52,900	223,500	420,200
P-5200 Pedestrian Transportation Improvements	787,500	931,000	1,013,000	1,117,000	946,000	4,794,500
P-5201 Cycling Transportation Improvements	125,000	-	-	-	40,000	165,000
P-5203 Vehicle Transportation Improvements	275,000	100,000	2,500,000	3,074,000	100,000	6,049,000
P-5210 SNIC Equip.	97,300	-	211,700	165,100	-	474,100
P-5216 Fleet: Small Equip.	15,000	-	37,700	-	-	52,700
P-5224 Dufferin Cres TRANS & Utility Upgrade	255,000	-	2,837,500	-	-	3,092,500
P-5225 Departure Bay Area Utilities Project	-	85,000	-	860,000	-	945,000
P-5227 Construction: Equip.	-	-	-	-	19,300	19,300
P-5241 Fifth Street Area Cycling & Rehab Project	-	-	-	49,000	-	49,000
P-5247 DCC SD57: Wexford Creek	800,000	-	-	-	-	800,000
P-5252 DCC SD59: Wexford Creek - Cranberry Pond	-	-	-	-	200,000	200,000
P-5259 Wakesiah CYC & RHB Project	-	-	-	175,300	-	175,300
P-5268 Automated Carts	-	619,000	631,000	644,000	657,000	2,551,000
P-5286 St George Area Utilities	-	-	-	41,000	-	41,000
P-5292 DCC R81: Wakesiah Ave (Bowen to Fifth)	-	-	-	394,200	-	394,200
P-5299 White St Area Utilities Project	-	-	20,000	-	398,000	418,000
P-5302 Engineering Equip.	-	-	35,800	-	-	35,800
P-5303 Bruce Utilities Project	-	159,000	-	-	-	159,000
P-5305 Traffic Signals	590,000	575,000	1,375,000	625,000	625,000	3,790,000
P-5310 Labieux Rehab, CYC & Utilities Project	-	-	61,000	-	618,000	679,000
P-5312 Eighth St DR & WM Project	-	-	-	-	36,000	36,000
P-5320 Bartlett & Venlaw Area Utilities Project	-	-	-	184,000	-	184,000
P-5326 Rosstown Area WM & DR Project	-	-	-	402,000	-	402,000
P-5327 Rosstown & Sun Valley DR Projects	-	-	-	-	186,000	186,000
P-5328 Rosehill DR And SS Projects	-	-	131,500	-	1,315,000	1,446,500
P-5344 Country Club Mobility & Utility Upgrades	1,100,000	5,300,000	1,500,000	-	-	7,900,000

	2027	2028	2029	2030	2031	Total
P-5351 Beverly Esmnt Storm and Sanitary Projects	100,000	-	1,042,000	-	-	1,142,000
P-5352 DCC SD68 Departure Creek Catchment	30,000	-	306,000	-	-	336,000
P-5358 Aulds Rd DR and WM Project	-	-	-	-	62,500	62,500
P-5360 Boundary Utility and RHB Projects	-	-	-	41,000	-	41,000
P-5366 DCC SD67 Cottle Creek Dr	-	-	-	109,500	-	109,500
P-5367 RDN FM CoN Utility & Transportation Projects	2,540,000	2,640,000	1,340,000	-	-	6,520,000
P-5372 Sanitation Equip.	-	-	-	29,600	-	29,600
P-5374 Commercial St Imp: Victoria to Terminal	-	-	-	-	81,500	81,500
P-5377 Commercial St Imp: Skinner to Terminal	-	-	-	4,400,000	-	4,400,000
P-5384 Community Works Yard	29,200,000	18,111,300	949,000	-	-	48,260,300
P-5390 Morningside SW & Median Project	-	-	-	-	50,000	50,000
P-5392 Rosstown & Nadely Area DR Projects	-	-	-	-	92,500	92,500
P-5400 Chestnut Storm and Sanitary Projects	-	1,468,000	-	-	-	1,468,000
P-5406 Wakesiah Storm Projects	-	-	-	2,207,000	-	2,207,000
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	1,000,000	-	-	-	-	1,000,000
P-5413 DCC R121 Transit Stop Improv. Secondary Network	100,000	150,000	200,000	250,000	275,000	975,000
P-5417 Brechin Sanitary Sewer and Storm Upgrade	281,000	-	-	-	-	281,000
P-5418 Country Club Area WM & STM Projects	-	-	-	7,000	-	7,000
P-5419 Dundas Water and Drainage Project	30,700	307,000	-	-	-	337,700
P-5420 Fourth St DR Projects	64,000	1,240,000	-	-	-	1,304,000
P-5422 Diamond Blvd DR and SS Projects	-	235,000	-	-	-	235,000
P-5433 Icarus DR and RHB Project	-	124,000	-	1,488,300	-	1,612,300
P-5434 Junction Ave Culvert & Watermain Upgrade	1,200,000	-	-	-	-	1,200,000
P-5435 Community Works Yard Projects	3,000,000	364,100	-	-	-	3,364,100
P-5436 Southgate Mobility Improvements	-	-	-	-	4,400,000	4,400,000
P-5437 DCC R126 On Street Transit Exchange CC	-	4,700,000	1,000,000	-	-	5,700,000
Total Capital Projects General Fund	**$ 72,306,975**	**$ 70,985,438**	**$ 34,325,400**	**$ 57,489,000**	**$ 40,035,100**	**$ 275,141,913**
General Fund - Operating Projects						
20034 Photocopier Purchases	$ 12,900	$ 1,800	$ 51,200	$ 44,400	$ 14,500	$ 124,800
20065 SARC: F & E	4,000	-	2,900	5,100	14,500	26,500
20067 Financial/Performance Audits	25,000	25,000	25,000	25,000	25,000	125,000
20068 PoNC: Exterior	64,800	-	-	-	-	64,800
20075 IT Technical Infrastructure Renewal	117,800	800	18,700	35,000	121,200	293,500
20086 IT App: Tempest Development	50,000	50,000	50,000	-	-	150,000
20091 Leg Svcs: F & E	7,100	4,500	3,900	9,800	1,700	27,000
20092 Finance: F & E	7,900	8,000	2,900	2,900	5,300	27,000
20103 HR: F & E	7,600	4,900	5,500	5,600	15,900	39,500
20104 COR External Audit	-	12,600	-	-	13,400	26,000
20129 Design Advisory Panel	1,000	1,000	1,000	1,000	1,000	5,000
20130 Finance and Audit Committee	28,000	28,000	28,000	28,000	28,000	140,000
20132 Nanaimo Youth Advisory Council	-	-	-	500	500	1,000
20134 Public Safety Committee	1,500	-	-	3,000	3,000	7,500
20136 Water Supply Advisory Committee	-	-	-	500	500	1,000
20145 SARC: Flooring	-	-	-	-	22,600	22,600
20148 SARC: Exterior	36,400	-	-	-	-	36,400
20158 IT Dept: F & E	4,900	5,000	5,100	5,200	5,300	25,500
20173 Electronic Doc & Records Management	20,000	20,000	-	-	-	40,000

	2027	2028	2029	2030	2031	Total
20174 Council Strategic Plan	32,500	-	-	-	35,200	67,700
20180 Safety Initiatives	26,300	14,300	27,400	27,900	15,200	111,100
20193 Advisory Comittee Accessibility & Inclusiveness	3,000	3,000	3,000	3,000	3,000	15,000
20201 Microsoft 365 Implementation/Migration	995,500	735,200	150,000	-	-	1,880,700
20204 AED Replacement Plan	6,300	3,900	8,000	18,600	8,300	45,100
20206 IT Tech: Network Design Review	-	-	25,000	-	-	25,000
20209 VICC: Moveable Walls	-	423,400	-	-	-	423,400
20217 Secure Access Service Edge Pilot	23,500	75,200	-	-	-	98,700
20219 Mayor's Leader Table	1,000	-	-	2,000	2,000	5,000
20221 Corp & Bus Dev: F & E	1,100	1,100	1,100	1,200	1,200	5,700
20223 City Hall: Flooring	-	-	-	72,700	-	72,700
20228 City Hall: Alert System	-	4,200	-	-	-	4,200
20229 Fibre Optic Condition Assessment	-	-	59,500	-	-	59,500
20230 IT Tech Roadmap & Digital Strategy	-	-	-	-	175,000	175,000
20242 IT App: CAMS Phase 2	168,300	171,700	-	-	-	340,000
20244 City Wide Computer Replacement Plan	351,500	390,800	334,200	396,300	559,100	2,031,900
20247 Website Conversion	17,000	63,300	-	-	-	80,300
20250 CS: F & E	-	-	1,700	3,800	700	6,200
20253 SD68 Sports Field and Rec Committee	500	500	500	500	500	2,500
20257 Smart Phones	44,700	35,900	68,400	48,800	39,300	237,100
20262 City Hall: Mechanical	-	-	-	-	16,600	16,600
20263 SARC: Electrical	-	-	-	19,900	-	19,900
20264 SARC: CCTV Cameras	40,800	-	-	-	-	40,800
20265 City Hall: CCTV Cameras	-	28,600	-	-	-	28,600
20266 City Hall: Fire Alarm	-	-	-	-	5,400	5,400
20267 Application Security Scanning Pilot	16,500	-	-	-	-	16,500
20269 IT App: Unit4 Development	100,000	100,000	100,000	100,000	100,000	500,000
20270 IT App: Identity Management System	111,800	-	-	-	-	111,800
20272 Avigilon ACC7 Upgrade to ACC8	11,300	-	-	-	-	11,300
20273 Corp Wi-Fi Design and Implementation	-	-	29,700	-	-	29,700
20274 Mitel Phone: Teams Integration	10,100	-	-	-	-	10,100
30001 Firefighting Equip.	197,300	83,200	110,400	148,700	132,000	671,600
30002 Fire Technology Program	36,600	4,500	6,500	49,600	7,000	104,200
30005 Fire: F & E	38,700	78,600	25,100	29,600	27,200	199,200
30025 Police Svcs: F & E	38,100	28,400	30,000	38,100	35,200	169,800
30031 Newcomers Welcome Reception	5,000	5,100	5,200	5,300	5,400	26,000
30042 Community Planning Studies/Updates	185,000	150,000	150,000	-	-	485,000
30061 Police Operations Bldg: Mechanical	-	24,900	-	-	-	24,900
30073 Fire Station #2: Interior	-	-	33,000	-	-	33,000
30075 Fire Station #3: HVAC	-	-	-	-	8,200	8,200
30076 Fire Station #3: Interior	-	4,000	71,200	12,000	-	87,200
30084 Emergency Mgmt: F & E	1,100	22,500	4,300	4,100	2,900	34,900
30085 Official Community Plan (OCP) Updates	-	-	-	365,000	365,000	730,000
30091 Housing Legacy Reserve	165,000	165,000	165,000	165,000	165,000	825,000
30094 Harbourfront Parkade: Mechanical	-	-	-	-	15,700	15,700
30095 PoNC Parkade: Mechanical	-	-	-	-	11,900	11,900
30123 Animal Shelter House: Roof/Exterior	45,700	-	-	-	-	45,700
30129 Bastion Street Parkade: Structure	77,600	-	-	120,000	-	197,600
30130 Harbourfront Parkade: Structure	5,600	-	-	145,600	-	151,200
30135 Fire Station #3: Exterior	31,200	-	-	-	-	31,200
30142 Shower Program	110,600	112,800	115,100	117,400	119,700	575,600

	2027	2028	2029	2030	2031	Total
30165 Community Action Sustainability Plan Update	-	-	-	112,500	-	112,500
30179 Fire Training Centre: Training Tower	-	112,800	-	-	119,700	232,500
30189 Planning & Development: F & E	22,350	6,200	13,250	16,700	9,900	68,400
30199 Bylaw & Social Planning: F & E	7,600	6,000	25,300	11,500	4,300	54,700
30205 CSO: F & E	8,400	18,500	7,200	1,000	1,500	36,600
30208 Property Management Strategy Update	-	-	40,000	-	-	40,000
30209 Parkades: HV Electrical System Mtce	-	11,500	-	-	12,600	24,100
30210 Bastion St Parkade: Condition Monitoring	-	19,000	-	19,800	-	38,800
30217 Fire Station #4: Fire Alarm System	-	-	-	22,200	-	22,200
30219 Fire Station #7: Exterior	-	31,100	-	-	-	31,100
30237 PoNC Parkade: Structure	-	-	-	118,100	-	118,100
30240 Bastion St Parkade: Line Painting	-	-	-	-	16,000	16,000
30243 PoNC Parkade: Line Painting	-	-	-	9,700	-	9,700
30245 575 Fitzwilliam: Fire Alarm System	7,400	15,500	-	-	-	22,900
30247 Fire Station #2: Lighting	-	4,000	41,300	-	-	45,300
30249 Fire Station #4: Exterior	28,900	-	-	-	-	28,900
30250 PoNC Parkade: HVAC	-	-	-	84,200	-	84,200
30254 Developer Cost Shares	100,000	100,000	100,000	100,000	100,000	500,000
30283 Fire Station #7: Lighting	-	19,500	-	-	-	19,500
30291 PoNC: CCTV Cameras	-	-	-	-	127,000	127,000
30292 Harbourfront Parkade: CCTV Cameras	-	-	-	-	58,000	58,000
30293 Cavan St Parking Lot: Usage Monitoring	-	55,000	-	-	-	55,000
30294 Selby St Parking Lot: Usage Monitoring	-	-	-	55,000	-	55,000
30295 Wallace St Parking Lot: Usage Monitoring	-	-	55,000	-	-	55,000
30296 Parking Fee Structure Review	-	-	-	-	55,000	55,000
30297 Parking Permit Process Review	-	220,000	-	-	-	220,000
30298 Habourfront Parkade: Usage Monitoring	55,000	-	-	-	-	55,000
30299 PoNC Parkade: Usage Monitoring	55,000	-	-	-	-	55,000
30301 Fire Station #1: CCTV Cameras	-	2,600	-	-	-	2,600
40004 OWCC: Flooring	-	58,900	29,800	-	-	88,700
40005 OWCC: HVAC	-	34,600	7,000	259,700	-	301,300
40007 OWCC: Interior	28,500	-	-	-	9,400	37,900
40020 Beban SC: Mechanical	10,000	-	10,000	-	10,000	30,000
40022 Beban SC: Flooring	-	16,100	-	-	-	16,100
40026 Beban SC: Replace Window Coverings	-	20,000	-	-	-	20,000
40027 Beban SC: HVAC	-	-	-	30,800	-	30,800
40030 Parks/Facility Accessibility/Inclusivity	75,000	75,000	75,000	75,000	75,000	375,000
40031 Beach Access Upgrades	-	25,000	25,000	25,000	25,000	100,000
40033 Public Art	75,000	75,000	75,000	75,000	75,000	375,000
40037 Beban Pool: Mechanical	-	30,000	-	30,000	-	60,000
40042 Beban Pool: Sauna Renos	-	32,900	-	-	-	32,900
40047 NAC: F & E	9,500	5,000	10,000	5,000	13,400	42,900
40048 NAC: HVAC	-	29,000	-	-	21,300	50,300
40049 NAC: Mechanical	33,500	-	99,300	56,600	30,000	219,400
40056 FCA: Electrical	11,800	-	-	-	-	11,800
40063 NIC: Mechanical	1,700	57,200	-	-	-	58,900
40064 NIC: Flooring	39,300	8,900	-	16,200	-	64,400
40067 NIC: HVAC	-	26,000	-	-	75,600	101,600
40089 CMA: Interior	-	23,800	-	-	-	23,800
40090 NIC: Interior	48,500	-	-	16,700	10,000	75,200
40091 NIC: F & E	9,900	5,000	10,000	5,700	10,000	40,600

	2027	2028	2029	2030	2031	Total
40105 Bowen Park Complex: Exterior	-	41,100	-	-	-	41,100
40106 Bowen Park Complex: Flooring	8,000	-	-	-	-	8,000
40130 Formal Annual Dam Inspections Rec Dams	31,200	30,400	31,200	32,000	32,800	157,600
40140 Centennial Bldg: Interior	42,300	-	-	12,200	-	54,500
40147 25 Victoria Rd: Interior	42,100	-	-	-	-	42,100
40149 Bastion Building Upgrades	20,800	-	-	22,000	-	42,800
40150 Beban Pool: Diving Board	-	-	128,600	-	-	128,600
40153 Bowen Park Complex: F & E	12,700	5,000	10,000	7,000	10,000	44,700
40154 Bowen Park Complex: HVAC	-	-	-	-	16,600	16,600
40162 Kin Pool: Mechanical	-	-	12,700	25,000	-	37,700
40165 OWCC: F & E	13,000	5,000	10,000	5,000	10,000	43,000
40167 Parks Yard: Upgrades	21,300	-	-	-	-	21,300
40174 Port Theatre: Electrical	-	-	-	114,500	-	114,500
40175 Port Theatre: Exterior	69,300	-	19,800	-	-	89,100
40178 Port Theatre: HVAC	-	-	-	35,100	-	35,100
40189 Beban Field House	25,500	-	-	-	-	25,500
40190 McGirr Sports Field Facility	-	-	29,000	-	-	29,000
40192 Bleacher & Bench Program	99,100	101,100	103,100	-	-	303,300
40195 Parks Operations: Mtce Equip.	5,000	15,000	24,200	32,500	9,000	85,700
40202 NAC: Expansion Joint Mtce	-	30,300	-	31,500	-	61,800
40217 Bowen Tennis Courts	125,300	-	-	-	-	125,300
40224 Rotary Field House	34,000	-	-	-	-	34,000
40241 NAC: Moveable Floor	-	28,900	-	30,100	-	59,000
40256 Parks Ops: Communication System	25,200	25,700	26,200	26,700	27,200	131,000
40281 Bowen Park Complex: Interior	44,500	-	-	-	39,400	83,900
40282 Beban Complex: F & E	10,000	5,000	10,000	5,000	10,000	40,000
40289 FCA: Interior	48,500	-	26,000	7,400	-	81,900
40290 Facilities Dept: Equip.	10,900	3,900	12,300	8,100	10,400	45,600
40295 Park Amenities Condition Assessment Prog	75,000	75,000	75,000	75,000	75,000	375,000
40297 Concrete Rec Dam Program Development	80,100	-	-	-	-	80,100
40315 NIC: Doors	-	-	-	10,600	-	10,600
40319 Civic Facilities: Cross Connection Control Pgm	20,000	-	20,000	-	20,000	60,000
40321 Park Amenities: Investigation/Pre Design	50,000	50,000	50,000	50,000	50,000	250,000
40326 Kinsmen Park Washroom (DB): Roof	-	-	42,000	-	-	42,000
40343 Beban Pool: Grout Program	12,000	-	12,500	-	13,000	37,500
40345 NAC: Sauna Renos	-	-	-	-	39,900	39,900
40360 NAC: Grout Program	-	25,700	-	26,700	-	52,400
40364 Kinsmen Park Kin Hut: Interior	-	-	-	7,300	-	7,300
40368 Spray Park Repairs	-	30,000	30,000	30,000	30,000	120,000
40369 Colliery Dam Park Washroom: Roof	-	-	31,300	-	-	31,300
40371 Maffeo Sutton Park: Improvements	20,300	-	-	-	-	20,300
40399 FCA: Compressor Program	-	24,900	25,400	-	26,400	76,700
40400 CMA: Compressor Program	16,700	17,600	-	18,300	18,700	71,300
40401 NIC: Compressor Program	16,700	18,200	18,600	17,700	19,300	90,500
40402 Northfield School: Mechanical	15,500	-	-	-	-	15,500
40403 25 Victoria Rd: Electrical	-	-	-	77,100	-	77,100
40407 q'unq'inuqwstuxw Stadium: Turf Field	-	-	-	1,292,000	-	1,292,000
40408 Brick Cottage	-	-	8,500	-	-	8,500
40421 Arenas: Small Equip.	9,500	8,800	16,000	9,400	7,400	51,100
40428 Recreation and Culture: F& E	10,500	8,800	10,600	9,100	9,300	48,300

	2027	2028	2029	2030	2031	Total
40429 Urban Forestry Management Strategy Update	125,000	-	-	-	-	125,000
40434 Recreational Dams Safety Upgrades	333,600	162,500	44,700	-	-	540,800
40441 Park Ops: F & E	2,100	-	-	1,700	-	3,800
40453 FCA: HVAC	9,600	-	-	-	-	9,600
40460 Cool It! Climate Leadership Program	19,900	19,900	19,900	19,900	19,900	99,500
40467 City Plan Monitoring Strategy	71,100	23,100	23,100	23,100	71,100	211,500
40469 NAC: Gym Fitness Equip.	65,000	25,200	16,800	13,400	15,500	135,900
40470 Beban Pool: Gym Fitness Equip.	19,400	13,000	12,700	9,600	9,500	64,200
40472 Beban Pool: Steam Room	-	-	-	13,500	-	13,500
40474 Kin Pool: Exterior	-	13,900	-	-	-	13,900
40477 EV Charging Infrastructure Rebate Pgm	20,000	20,000	20,000	20,000	20,000	100,000
40479 Building Benchmarking	16,000	16,000	16,000	16,000	16,000	80,000
40481 Home Energy Navigator Program	60,000	60,000	60,000	60,000	60,000	300,000
40482 Community Environmental Project Grant Pgm	20,000	20,000	20,000	20,000	20,000	100,000
40487 NAC: HV Electrical System Mtce	9,700	-	-	10,600	-	20,300
40489 NAC: Interior Stairs	7,100	-	58,700	-	-	65,800
40490 NAC: Structure	-	-	-	-	58,400	58,400
40492 CMA: Exterior	-	-	-	-	34,900	34,900
40494 Port Theatre: Water Bottle Fill Station	-	38,000	-	-	-	38,000
40496 Beban Complex: HV Electrical System Mtce	-	-	24,000	-	-	24,000
40501 Home Energy Assessment Rebates	30,000	30,000	30,000	30,000	30,000	150,000
40503 Hardscape Repair Program	40,500	-	-	-	-	40,500
40505 Parks Trail Counters	20,000	-	-	-	-	20,000
40506 Festive Lighting & Decorations	17,200	-	-	-	-	17,200
40514 25 Victoria Rd: F & E	30,200	12,800	1,400	-	-	44,400
40515 FCA: EV Chargers Ice Resurfacers	-	-	-	-	7,200	7,200
40519 Beban Pool: Expansion Joints	-	10,200	-	10,600	-	20,800
40521 CMA: Fire Alarm	-	-	5,600	38,100	-	43,700
40526 150 Commercial St: Access Controls	-	4,200	-	-	-	4,200
40534 Centennial Bldg: Fire Alarm System	-	-	-	18,300	-	18,300
40535 Centennial Bldg: Electrical	4,000	32,500	-	-	-	36,500
40547 OWCC: Mechanical Review	40,000	-	-	-	-	40,000
40569 NAC: Floating Bulkhead Mtce	-	7,000	-	7,300	-	14,300
40570 Parks Plans Future Years	-	-	-	263,100	-	263,100
40571 Soccer Goal Replacement Plan	18,300	18,700	19,000	19,400	19,800	95,200
40572 Backstop Replacement Plan	39,300	40,000	40,800	41,600	-	161,700
40575 Activity Centre F & E	2,400	2,400	-	-	-	4,800
40577 Trail System Wayfinding and Marketing	-	33,900	-	-	-	33,900
40593 Aquatics: Small Equip..	32,600	85,500	51,200	23,700	45,200	238,200
40617 Stadium District Public Art	240,500	-	-	-	-	240,500
40619 VIMM: Exterior	48,400	-	-	-	-	48,400
40621 OWCC: Exterior	11,000	-	-	-	-	11,000
40624 Beban Tennis Courts: Benches	-	-	-	-	19,800	19,800
40627 May Richards Bennett Tennis Courts	-	-	44,500	-	-	44,500
40628 Rotary Field Bollards & Parking Barriers	7,600	-	-	-	-	7,600
40630 Colliery Dam Park Public Art Treatment	60,000	-	-	-	-	60,000
40633 Westwood Lake: Bollard Lighting	-	-	-	68,000	-	68,000
40634 Maffeo: Paver Stone Repair Ph1 and 2	74,700	-	-	-	-	74,700
40637 Departure Bay: Tennis Courts	-	64,800	-	-	-	64,800
40647 2028/29 Legion Nat'l Youth Track & Field	-	100,000	-	-	-	100,000

	2027	2028	2029	2030	2031	Total
40648 Creative City Summit	-	50,000	-	-	-	50,000
40653 2027 Drone Show	37,500	-	-	-	-	37,500
40657 Beban Pool: CCTV Cameras	-	-	-	-	134,000	134,000
40658 CMA: Electrical	27,400	110,700	-	-	-	138,100
40659 FCA: F & E	9,400	-	-	-	-	9,400
40660 NIC: CCTV Cameras	56,100	-	-	-	-	56,100
40662 FCA: Flooring	40,600	-	-	-	-	40,600
40663 FCA: CCTV Cameras	-	-	-	-	140,300	140,300
40664 CMA: CCTV Cameras	-	-	-	-	36,000	36,000
40665 Beban SC: CCTV Cameras	-	-	-	-	104,800	104,800
40666 OWCC: CCTV Cameras	-	-	-	-	142,200	142,200
40667 OWCC: Building Card Access	4,600	-	-	-	-	4,600
40670 E&N Trail: Hecate-Franklyn/Fitz-Comox	-	-	248,800	-	-	248,800
40671 Maffeo Sutton: Lions Pavilion Improv	15,000	-	-	-	-	15,000
40672 Witchcraft Dam: Decommissioning	48,000	-	-	-	-	48,000
40673 Rec Dams Safety Mgmt. Plan & Audit	16,000	-	-	-	-	16,000
40674 Rec Dams Hydraulic Review/Inundation Map	-	80,400	-	-	-	80,400
40675 Rec Dams Public Safety Mgmt. Plan	72,300	73,700	-	-	-	146,000
40676 Recreational Dam Studies	20,000	20,000	40,000	40,000	20,000	140,000
40677 Doumont Road Park: House Demo	-	-	-	-	82,500	82,500
40678 q'unq'inuqwstuxw: Scoreboard Controller	33,000	-	-	-	-	33,000
40679 Chase River Watercourse Park: Tree Assmt	17,500	-	-	-	-	17,500
40681 Doumont Road Park Plan	-	-	27,500	-	-	27,500
40685 OWCC: Paver Stone Repair	28,500	-	-	-	-	28,500
40686 Diver Lake Park: Tennis Courts	63,500	-	-	-	-	63,500
40688 Doumont Road Park Improvements	-	-	-	-	22,000	22,000
40689 May Richards Bennett Football Field	98,300	-	-	-	-	98,300
40690 Five Acres Farm: House Demo	-	-	93,500	-	-	93,500
40691 Five Acres Farm: Orchard	-	-	27,500	-	-	27,500
40693 HCTF: CCTV Cameras	112,900	-	-	-	-	112,900
40694 Maffeo Sutton Park: CCTV Cameras	-	57,600	-	-	-	57,600
40695 East Wellington Park Amenities	-	35,700	-	-	-	35,700
50000 Engineering: F & E	11,500	6,400	6,500	12,200	6,800	43,400
50034 Traffic Calming Program	125,000	100,000	200,000	225,000	250,000	900,000
50035 City Orthophotos	63,000	75,000	65,500	135,000	68,100	406,600
50036 Integrated Survey Control Monuments	10,000	10,000	10,000	10,000	10,000	50,000
50039 Railway Crossing Repairs	145,000	66,100	82,700	103,300	129,200	526,300
50040 Alternate Transp Education & Marketing	40,000	45,000	75,000	75,000	75,000	310,000
50048 Storm Drainage Condition Assessment Pgm	125,000	125,000	125,000	125,000	350,000	850,000
50051 GIS Development	75,000	75,000	75,000	75,000	75,000	375,000
50052 Street Light Upgrades Annual Program	100,000	75,000	100,000	100,000	100,000	475,000
50056 Sidewalks: Power Washing Downtown Area	-	82,700	-	97,700	-	180,400
50057 Fill Deposit Sites	15,000	15,000	15,000	15,000	15,000	75,000
50058 Storm Mtce Equip.	15,600	21,500	29,300	16,100	13,200	95,700
50059 CW Yard: F & E	11,700	9,700	10,100	53,600	17,100	102,200
50060 Yard Upgrades (CW)	-	65,000	65,000	65,000	65,000	260,000
50061 Fleet: Small Tools Replacement	18,700	28,600	13,500	11,800	38,100	110,700
50062 Fleet: Shop Equip.	5,100	12,500	13,200	5,500	9,000	45,300
50067 Transportation Mtce Equip.	23,600	10,600	10,900	7,400	8,900	61,400
50082 Wellcox Trestle: Mtce	300,000	200,000	300,000	-	-	800,000
50086 Mobility Data Hardware	100,000	125,000	150,000	125,000	100,000	600,000

	2027	2028	2029	2030	2031	Total
50097 CW Yard: Interior	24,800	-	-	-	-	24,800
50098 CW Yard: HVAC	16,100	-	-	-	-	16,100
50121 Construction: Equip.	31,800	36,800	24,700	14,000	20,200	127,500
50124 Small Scale Street Improvements	45,000	45,000	60,000	65,000	70,000	285,000
50125 Road Condition Survey	-	-	170,000	-	-	170,000
50140 DCC SD66: Citywide Drainage Studies	150,000	175,000	-	175,000	-	500,000
50154 Public Works Days	28,500	39,300	40,000	40,800	41,600	190,200
50174 Update Safer School Plan	30,000	30,000	50,000	50,000	50,000	210,000
50181 Drainage Infra Monitoring Calibration	20,000	20,000	20,000	20,000	20,000	100,000
50213 Community Works Yard: Paving	16,800	-	-	-	-	16,800
50227 Downtown Sidewalks/Tree Repairs	76,000	65,000	75,000	75,000	75,000	366,000
50258 Civic Facilities: Condition Assessment Pgm	100,000	150,000	150,000	150,000	150,000	700,000
50259 Civic Facilities: Investig./Pre-Design	100,000	100,000	100,000	100,000	100,000	500,000
50264 Public Space Receptables	103,800	-	-	-	-	103,800
50271 Pedestrian Crossing Signal Replacement Pgm	80,000	80,000	80,000	80,000	80,000	400,000
50283 Pavement Investigation/Design	25,000	25,000	25,000	25,000	25,000	125,000
50284 Bridge Renewal: Minor	-	330,000	315,000	-	400,000	1,045,000
50289 DCC R132: HWY 19A Corridor Study	-	300,000	-	-	-	300,000
50290 Development Traffic Impact Assessment Pgm	35,000	35,000	75,000	75,000	75,000	295,000
50300 Vision Zero Toolkit	-	-	-	-	100,000	100,000
50321 Waste Composition Study	-	-	-	74,400	-	74,400
50337 School Zone Speed Limit Implementation	50,000	50,000	50,000	-	-	150,000
50353 Wellcox Trestle: Inspection	40,000	40,000	40,000	-	-	120,000
50380 Beaufort Drainage Study Update	-	-	-	75,000	-	75,000
50383 Giggleswick Neighborhood Drainage	-	-	-	75,000	-	75,000
50384 Walley Creek Drainage Study	-	-	-	-	75,000	75,000
50386 Cart Condition Assessment	20,000	-	-	-	-	20,000
50387 Sanitation Equip. Plan: Public Space	2,100	11,700	12,000	12,200	12,400	50,400
50390 Milton @ Fitzwilliam Signal Mtce	50,000	-	-	-	-	50,000
50392 Active School Travel Plan Implementation	30,000	30,000	60,000	30,000	60,000	210,000
50393 DCC R122 Transportation Master Plan Update	65,000	-	-	-	75,000	140,000
50405 Nicol Manhole & Valve Casting Renewal	-	56,000	56,000	-	-	112,000
50406 Southgate Mobility Imp Conceptual Design	100,000	-	-	-	-	100,000
50408 Icarus/Invermere DR Study	-	-	150,000	-	-	150,000
50409 Wexford Study: Assessment 10th St Ponds	-	-	100,000	-	-	100,000
50410 Wexford Creek: Stormwater Diversion South	-	-	-	250,000	-	250,000
50411 JP DR Hydraulic Assessment @ 1651 JP	-	150,000	-	-	-	150,000
50412 Community Works Yard: CCTV Cameras	-	23,400	-	-	-	23,400
50413 Sanitation Equip. Plan: User Fee	5,300	5,400	5,500	5,600	5,700	27,500
50414 Southgate Area Plan	45,000	-	-	-	-	45,000
Total Operating Projects General Fund	**$ 9,600,650**	**$ 8,813,600**	**$ 7,075,250**	**$ 8,642,300**	**$ 7,356,600**	**$ 41,488,400**
Total Projects General Fund	**$ 81,907,625**	**$ 79,799,038**	**$ 41,400,650**	**$ 66,131,300**	**$ 47,391,700**	**$ 316,630,313**
Sanitary Sewer Fund - Capital Projects						
P-6100 Sewer M & E	$ -	$ 115,600	$ 46,600	$ 124,700	$ -	$ 286,900
P-6103 Sanitary Sewer Infrastructure	260,000	260,000	260,000	260,000	260,000	1,300,000
P-6107 Sanitary Sewer Main Program	263,000	151,000	201,000	1,635,000	2,215,000	4,465,000
P-6168 DCC SS17: Millstone Trunk: North	-	8,600,000	-	-	-	8,600,000
P-6180 Thunderbird Area Utility Upgrade	719,000	-	-	-	-	719,000
P-6195 Bartlett & Venlaw Area Utilities Project	-	20,000	-	1,296,000	-	1,316,000

	2027	2028	2029	2030	2031	Total
P-6201 Sixth St Area Utlities Upgrade Ph2	-	-	26,500	-	339,900	366,400
P-6226 White St Area Utilities Project	-	-	17,000	-	230,000	247,000
P-6234 Hunter St Area Utilities	-	850,000	-	-	-	850,000
P-6241 DCC SS18: Millstone Trunk Central	-	6,300,000	-	-	-	6,300,000
P-6250 DCC SS53:Pine St & Esmt Bruce to Albion	-	-	-	256,000	-	256,000
P-6251 DCC SS46 Richard Lake Trunk Sewer	380,000	-	3,057,000	-	-	3,437,000
P-6257 Cranberry Area Utilities & Connector Project	-	-	-	15,000	-	15,000
P-6270 Arbutus Area SS Projects	-	81,000	-	819,000	-	900,000
P-6272 DCC SS58-02: Long Lake Trunk - West	-	-	280,000	-	2,808,000	3,088,000
P-6273 Ross Road Area Utility Projects	-	-	70,000	-	722,000	792,000
P-6276 Departure Bay Area Utilities Project	-	50,000	-	546,000	-	596,000
P-6290 Rock City Utilities Project	-	-	-	61,800	-	61,800
P-6291 Sanitary Sewer Pump Station Renewal	94,000	-	1,039,000	-	1,020,000	2,153,000
P-6293 Sunderland Area Utilities	25,500	255,000	-	-	-	280,500
P-6294 Bruce & Pine Esmnt SS Project	-	-	-	28,000	-	28,000
P-6295 Country Club Mobility & Utility Upgrades	2,700,000	-	-	-	-	2,700,000
P-6296 Old Victoria Area SS & WM Project	-	76,500	-	832,000	-	908,500
P-6297 Sanitary Trenchless Program	35,000	-	363,000	-	134,000	532,000
P-6298 Chestnut Storm and Sanitary Projects	-	525,000	-	-	-	525,000
P-6299 Waddington Sanitary Projects	-	-	-	-	183,000	183,000
P-6300 Community Works Yard	3,600,000	2,232,900	117,000	-	-	5,949,900
P-6301 Brechin Sanitary Sewer and Storm Upgrade	683,000	-	-	-	-	683,000
P-6302 DCC SS48 Departure Bay Trunk - South	-	-	-	150,000	-	150,000
P-6303 DCC SS48 Departure Bay Trunk - North	-	-	-	377,000	-	377,000
P-6304 Diamond Blvd DR and SS Projects	-	101,000	-	-	-	101,000
P-6305 DCC SS56 Howard Ave Area	123,800	-	1,238,000	-	-	1,361,800
P-6306 DCC SS46 Island Hwy Easement	452,000	-	3,170,000	-	-	3,622,000
P-6307 Rosehill DR And SS Projects	-	-	111,000	-	1,110,000	1,221,000
P-6308 Stewart Utilities	18,000	-	180,000	-	-	198,000
P-6309 St George WM and SS Project	-	105,000	1,050,000	-	-	1,155,000
P-6826 Sanitary Sewer Lift Stn Pump/Gen Renewal	64,800	-	-	33,200	-	98,000
P-6828 Loudon Park Improvements	57,170	-	-	-	-	57,170
P-6831 St George Area Utilities	-	-	-	73,000	-	73,000
P-6832 Haliburton Utilities Project	-	79,000	-	793,000	-	872,000
P-6833 Watfield Ave Utilities: Fourth to End (S)	-	-	111,000	-	1,105,000	1,216,000
P-6834 Beverly Esmnt Storm and Sanitary Pjts	130,000	-	1,324,000	-	-	1,454,000
P-6837 RDN FM CoN Utility & Transportation Projects	1,685,000	30,000	160,000	-	-	1,875,000
P-6838 Ross Road PS and FM Project	-	1,997,000	-	-	-	1,997,000
Total Capital Projects Sanitary Sewer Fund	**$ 11,290,270**	**$ 21,829,000**	**$ 12,821,100**	**$ 7,299,700**	**$ 10,126,900**	**$ 63,366,970**
Sanitary Sewer Fund - Operating Projects						
80000 Sanitary Sewer Ops Mtce Equip.	$ 28,000	$ 51,400	$ 30,700	$ 20,300	$ 40,500	$ 170,900
80004 Sanitary Sewer Studies	170,000	150,000	150,000	150,000	150,000	770,000
80005 Sewer Infra Monitoring and Model Calibration	135,000	110,000	85,000	110,000	85,000	525,000
80006 Sewer Infra Condition Assessment Program	400,000	400,000	400,000	400,000	400,000	2,000,000
80021 Sanitary Sewer: Road Rehab	100,000	100,000	100,000	100,000	100,000	500,000
80025 Harewood Wyes Program	35,000	35,000	35,000	35,000	35,000	175,000
80026 I & I Mains Program	52,500	52,500	52,500	52,500	52,500	262,500
80027 I & I Services Program	35,000	35,000	35,000	35,000	35,000	175,000
80028 I & I Manholes Program	52,500	52,500	52,500	52,500	52,500	262,500

	2027	2028	2029	2030	2031	Total
80061 SS Lift Stn: Pump/Generator Replacement	37,400	8,500	-	53,000	-	98,900
80062 DCC SS Study: Master Plan	100,000	150,000	225,000	-	225,000	700,000
80083 Protection Island Utility Upgrades	-	122,500	-	-	-	122,500
80086 Nicol Manhole & Valve Casting Renewal	-	56,000	39,000	-	-	95,000
80087 Implementation of I & I Reduction Plan	270,000	200,000	200,000	200,000	200,000	1,070,000
Total Operating Projects Sanitary Sewer Fund	**$ 1,415,400**	**$ 1,523,400**	**$ 1,404,700**	**$ 1,208,300**	**$ 1,375,500**	**$ 6,927,300**
Total Projects Sanitary Sewer Fund	**$ 12,705,670**	**$ 23,352,400**	**$ 14,225,800**	**$ 8,508,000**	**$ 11,502,400**	**$ 70,294,270**
Water Fund - Capital Projects						
P-7104 Water Infrastructure	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
P-7140 Water Distribution Main Program	827,900	1,260,500	1,742,000	1,771,500	663,600	6,265,500
P-7279 PRV Program	1,716,000	-	-	-	48,000	1,764,000
P-7287 Water: Mtce Equip.	-	-	-	24,300	-	24,300
P-7352 Thunderbird Area Utility Upgrade	1,672,000	-	-	-	-	1,672,000
P-7371 Bartlett & Venlaw Area Utilities Project	-	-	-	991,000	-	991,000
P-7376 Sixth St Area Utlities Upgrade Ph2	-	-	23,000	-	232,000	255,000
P-7381 Big Bear Ridge Area Utility Upgrade	-	-	-	173,300	-	173,300
P-7382 Water: New Fleet Units	87,000	-	-	-	-	87,000
P-7395 Park and Deering WM Projects	103,000	1,030,000	-	-	-	1,133,000
P-7412 DCC W74: Pine Ridge Cres Area	-	-	-	132,000	-	132,000
P-7415 DCC W76-01 Ross Road	-	-	90,000	-	894,000	984,000
P-7416 DCC W81: Wakesiah, Johnson, Derby, 2nd	-	-	-	175,200	-	175,200
P-7419 DCC W96 Dufferin/Nelson/Grant/Boundary	228,000	-	2,278,000	-	-	2,506,000
P-7420 DCC W25: Cranberry Connector to Wexford	-	-	-	72,000	-	72,000
P-7428 Townsite Area Utilities Project	-	143,600	-	1,429,000	-	1,572,600
P-7432 Ashlee Rd Area WM	236,400	-	2,364,000	-	-	2,600,400
P-7440 Howard Ave Area Utilities & Rehab	-	-	35,700	-	385,000	420,700
P-7441 Hunter St Area Utilities	-	930,000	-	-	-	930,000
P-7447 St George Area Utilities	-	-	-	61,000	-	61,000
P-7455 Bruce Utilities Project	-	228,000	-	-	-	228,000
P-7460 City Wide Water Meter Replacement Pgm	-	-	-	-	1,000,000	1,000,000
P-7461 Panorama Area WM Project	107,000	1,073,000	-	-	-	1,180,000
P-7463 Twiggly Wiggly WM Project	933,000	-	-	-	-	933,000
P-7467 Labieux Rehab, CYC & Utilities Project	-	-	120,000	-	1,207,000	1,327,000
P-7470 Eighth St DR & WM Project	-	-	-	-	31,000	31,000
P-7484 DCC W77: Rosstown: Master to Boxwood	-	-	-	210,000	-	210,000
P-7487 Watfield Ave Utilities: Fourth to End (S)	-	-	78,100	-	773,000	851,100
P-7491 Rock City Utilities Project	-	-	-	135,000	-	135,000
P-7492 Aulds Rd DR and WM Project	-	-	-	-	79,000	79,000
P-7495 Country Club Area WM & STM Projects	-	-	-	242,000	-	242,000
P-7496 Fairview WM and DR Projects	-	30,400	-	302,000	-	332,400
P-7500 Uplands Dr CYC, RHB & WD Phase 3 & 4	-	-	-	-	268,000	268,000
P-7504 Commercial St Imp: Victoria to Terminal	-	-	-	28,000	-	28,000
P-7505 Willow Grouse Area WM	-	-	206,400	-	2,168,000	2,374,400
P-7506 DCC W83 Extension Road	-	686,200	-	-	-	686,200
P-7510 Country Club Mobility & Utility Upgrades	3,000,000	-	-	-	-	3,000,000
P-7512 Commercial St Imp: Skinner to Terminal	-	25,000	-	259,000	-	284,000
P-7517 Community Works Yard	7,200,000	4,465,800	234,000	-	-	11,899,800
P-7518 Barrington Area WM	-	-	91,000	-	913,700	1,004,700
P-7520 Old Victoria Area SS & WM Project	-	37,000	-	378,000	-	415,000
P-7521 Commercial St Imp: DKP Area	-	346,500	-	-	-	346,500
P-7522 DCC W48-02 Hammond Bay Road	-	-	950,000	-	-	950,000

	2027	2028	2029	2030	2031	Total
P-7523 DCC W48-12 HB Priority Upg West	-	-	130,000	-	1,348,000	1,478,000
P-7524 Extension WM Project	-	988,000	-	-	-	988,000
P-7525 Boundary Utility & Rehab Project	-	-	-	114,000	-	114,000
P-7526 Dufferin Cres Transportation & Utility	62,000	-	622,000	-	-	684,000
P-7529 DCC W61 Dover Road	-	-	-	100,000	-	100,000
P-7530 Dundas Water and Drainage Project	-	180,000	-	-	-	180,000
P-7532 Howard Ave Water Project	-	70,000	-	711,000	-	781,000
P-7533 Junction Ave Culvert & Watermain Upg	187,000	-	-	-	-	187,000
P-7534 Park Ave Area WM & RHB Project	-	-	72,000	-	722,000	794,000
P-7535 DCC W76-02 Ross Road	-	-	100,000	-	1,098,000	1,198,000
P-7536 Stewart Utilities	175,000	1,781,000	-	-	-	1,956,000
P-7537 Sunderland Area Utilities	33,000	330,000	-	-	-	363,000
P-7539 St George WM and SS Project	-	73,500	735,000	-	-	808,500
P-7540 DCC W48-01 Hammond Bay Road	-	-	430,000	-	-	430,000
P-7541 DCC W48-07 Hammond Bay Road	1,500,000	-	-	-	-	1,500,000
P-7542 DCC W48-06 Hammond Bay Road	1,170,000	-	-	-	-	1,170,000
P-7543 DCC W48-05 Hammond Bay Road	-	790,000	-	-	-	790,000
P-9265 DCC WS42: Towers RES Expanded Storage	2,355,000	2,475,000	1,600,000	-	-	6,430,000
P-9273 DCC WS46 South Fork Dam - RES 1 Stage 1	-	-	-	310,000	310,000	620,000
P-9281 WTP: Mechanical	-	-	-	-	125,300	125,300
P-9282 WTP: HVAC	-	-	-	-	125,800	125,800
P-9286 WTP: Land Improvements	260,600	-	-	-	-	260,600
P-9287 WTP: IT Infrastructure	-	-	-	-	23,700	23,700
P-9296 Telemetry Improvements	-	-	137,300	351,200	-	488,500
P-9300 Cathodic Protection: Water Supply Mains	81,700	83,400	85,000	86,700	-	336,800
P-9303 Water Facilities Roofing Program	-	-	-	-	87,500	87,500
P-9308 WS: Water Chamber	419,000	-	-	950,000	950,000	2,319,000
P-9311 Extension Area WS Main	81,000	-	-	-	-	81,000
Total Capital Projects Water Fund	**$ 22,634,600**	**$ 17,226,900**	**$ 12,323,500**	**$ 9,206,200**	**$ 13,652,600**	**$ 75,043,800**
Water Fund - Operating Projects						
70001 Water Ops Mtce Equip.	$ 60,400	$ 27,300	$ 27,700	$ 45,500	$ 30,200	$ 191,100
70005 Water Studies	120,000	100,000	100,000	100,000	100,000	520,000
70008 Water Infra Condition Assessment Pgm	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 Pgm: Large DIA.	300,000	300,000	300,000	300,000	300,000	1,500,000
70023 Water Meter Technology Review	25,000	20,000	-	-	20,000	65,000
70026 Fire Hydrant Replacement Program	185,800	85,000	85,000	85,000	85,000	525,800
70027 Water Meter Replacement Pgm: Small DIA.	50,000	50,000	50,000	50,000	50,000	250,000
70033 Water Distribution Saddle Replacement Pgm	50,000	50,000	50,000	50,000	50,000	250,000
70035 Nicol Manhole & Valve Casting Renewal	-	13,000	16,000	-	-	29,000
70037 City Wide Water Master Plan	-	-	-	250,000	-	250,000
90007 Annual Dam Safety Review: WS Dams	17,400	16,800	17,200	17,600	18,000	87,000
90008 Telemetry Improvements	15,000	15,000	15,000	15,000	15,000	75,000
90020 Dam Safety Assessments/Upgrades	325,000	-	-	-	-	325,000
90021 Water Supply Strategic Plan	-	-	-	75,000	250,000	325,000
90025 WS Mains: Lining Condition Assessment	-	-	-	-	206,400	206,400
90026 WTP: Computer Equip.	-	-	10,200	1,200	6,100	17,500
90039 WS Mains CP: Inspections & Assessment	-	-	-	-	85,000	85,000
90041 Water Supply Resiliency Planning	70,000	70,000	70,000	70,000	70,000	350,000

	2027	2028	2029	2030	2031	Total
90047 Water Supply Infrastructure Contingency	150,000	150,000	150,000	150,000	165,000	765,000
90059 Dam Safety Studies	20,000	20,000	20,000	20,000	20,000	100,000
90061 WS Mains: Pipe Protection - Surface	87,800	87,800	87,800	87,800	-	351,200
90062 WTP: CCTV Cameras		18,200	-	-	-	18,200
Total Operating Projects Water Fund	**$ 1,651,400**	**$ 1,173,100**	**$ 1,173,900**	**$ 1,467,100**	**$ 1,645,700**	**$ 7,111,200**
Total Projects Water Fund	**$ 24,286,000**	**$ 18,400,000**	**$ 13,497,400**	**$ 10,673,300**	**$ 15,298,300**	**$ 82,155,000**
Total Projects All Funds	**$ 118,899,295**	**$ 121,551,438**	**$ 69,123,850**	**$ 85,312,600**	**$ 74,192,400**	**$ 469,079,583**



APPENDIX C: GENERAL, SEWER AND WATER FUNDS 5-YEAR DRAFT 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.

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
1101 CAO Office	$ 1,240,563	$ 40,000	$ (1,200,563)	$ 1,271,862	$ 40,400	$ (1,231,462)	$ 1,303,685	$ 40,804	$ (1,262,881)	$ 1,343,570	$ 41,212	$ (1,302,358)	$ 1,364,347	$ 41,624	$ (1,322,723)
CAO Office	**$ 1,240,563**	**$ 40,000**	**$ (1,200,563)**	**$ 1,271,862**	**$ 40,400**	**$ (1,231,462)**	**$ 1,303,685**	**$ 40,804**	**$ (1,262,881)**	**$ 1,343,570**	**$ 41,212**	**$ (1,302,358)**	**$ 1,364,347**	**$ 41,624**	**$ (1,322,723)**
6192 City Clerk	$ 1,685,340	$ -	$ (1,685,340)	$ 1,720,789	$ -	$ (1,720,789)	$ 1,772,515	$ -	$ (1,772,515)	$ 1,820,826	$ -	$ (1,820,826)	$ 1,871,185	$ -	$ (1,871,185)
6191 Records Management	14,320	-	(14,320)	14,606	-	(14,606)	14,898	-	(14,898)	15,195	-	(15,195)	15,499	-	(15,499)
6194 Comm. Archivist	62,414	-	(62,414)	64,911	-	(64,911)	67,507	-	(67,507)	70,208	-	(70,208)	73,016	-	(73,016)
6198 Election Expense	-	-	-	-	-	-	-	-	-	544,866	181,622	-	-	-	-
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	1,281,782	-	(1,281,782)	1,311,576	-	(1,311,576)	1,328,160	-	(1,328,160)	1,402,812	-	(1,402,812)	1,379,731	-	(1,379,731)
6132 AVICC	26,600	13,300	(13,300)	-	-	-	27,670	13,835	(13,835)	-	-	-	28,800	14,400	(14,400)
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 Projects	39,600	-	(39,600)	4,500	-	(4,500)	3,900	-	(3,900)	9,800	-	(9,800)	36,900	-	(36,900)
6188 Council Committees Orders	35,000	-	(35,000)	32,500	-	(32,500)	32,500	-	(32,500)	38,500	-	(38,500)	38,500	-	(38,500)
6193 Transfer to Capital - Leg Services	-	-	-	-	-	-	-	-	-	12,300	-	(12,300)	-	-	-
6190 Leg Srvcs-Indirect	6,152	6,152	-	6,152	6,152	-	6,153	6,153	-	6,546	6,546	-	3,591	3,591	-
Legislative Services	**$ 3,183,208**	**$ 19,452**	**$ (3,163,756)**	**$ 3,187,274**	**$ 6,152**	**$ (3,181,122)**	**$ 3,285,788**	**$ 19,988**	**$ (3,265,800)**	**$ 3,953,788**	**$ 188,168**	**$ (3,765,620)**	**$ 3,480,212**	**$ 17,991**	**$ (3,462,221)**
6208 Communications	$ 722,017	$ -	$ (722,017)	$ 753,914	$ -	$ (753,914)	$ 777,865	$ -	$ (777,865)	$ 797,193	$ -	$ (797,193)	$ 817,135	$ -	$ (817,135)
Communications	**$ 722,017**	**$ -**	**$ (722,017)**	**$ 753,914**	**$ -**	**$ (753,914)**	**$ 777,865**	**$ -**	**$ (777,865)**	**$ 797,193**	**$ -**	**$ (797,193)**	**$ 817,135**	**$ -**	**$ (817,135)**
6201 HR Management	$ 1,756,516	$ -	$ (1,756,516)	$ 1,774,671	$ -	$ (1,774,671)	$ 1,835,579	$ -	$ (1,835,579)	$ 1,899,550	$ -	$ (1,899,550)	$ 1,929,609	$ -	$ (1,929,609)
6210 Employee Recognition	83,565	-	(83,565)	85,302	-	(85,302)	79,510	-	(79,510)	84,756	-	(84,756)	73,753	-	(73,753)
6202 HR Recruitment	255,797	-	(255,797)	265,383	-	(265,383)	273,310	-	(273,310)	280,041	-	(280,041)	287,099	-	(287,099)
6203 Employee Development	104,275	-	(104,275)	106,365	-	(106,365)	108,492	-	(108,492)	110,666	-	(110,666)	112,879	-	(112,879)
6205 Occ. Health & Safety	412,937	-	(412,937)	417,373	-	(417,373)	439,429	-	(439,429)	440,409	-	(440,409)	462,018	-	(462,018)
6211 Return to Work	24,300	-	(24,300)	24,786	-	(24,786)	25,282	-	(25,282)	25,787	-	(25,787)	26,302	-	(26,302)
6212 Employee Wellness	80,350	-	(80,350)	81,957	-	(81,957)	83,595	-	(83,595)	85,267	-	(85,267)	86,972	-	(86,972)
6213 Emp Assistance Prog	39,674	6,800	(32,874)	40,467	6,868	(33,599)	41,276	6,937	(34,339)	42,101	7,006	(35,095)	42,943	7,076	(35,867)
6215 HR Operating Projects	40,200	26,300	(13,900)	35,700	26,900	(8,800)	40,900	27,400	(13,500)	52,100	27,900	(24,200)	52,800	28,600	(24,200)
6214 HR - Indirect	2,603	2,603	-	2,603	2,603	-	2,604	2,604	-	2,604	2,604	-	-	-	-
Human Resources	**$ 2,800,217**	**$ 35,703**	**$ (2,764,514)**	**$ 2,834,607**	**$ 36,371**	**$ (2,798,236)**	**$ 2,929,977**	**$ 36,941**	**$ (2,893,036)**	**$ 3,023,281**	**$ 37,510**	**$ (2,985,771)**	**$ 3,074,375**	**$ 35,676**	**$ (3,038,699)**
Administration	**$ 7,946,005**	**$ 95,155**	**$ (7,850,850)**	**$ 8,047,657**	**$ 82,923**	**$ (7,964,734)**	**$ 8,297,315**	**$ 97,733**	**$ (8,199,582)**	**$ 9,117,832**	**$ 266,890**	**$ (8,850,942)**	**$ 8,736,069**	**$ 95,291**	**$ (8,640,778)**
6501 Corporate Services Administration	$ 364,586	$ -	$ (364,586)	$ 377,337	$ -	$ (377,337)	$ 387,387	$ -	$ (387,387)	$ 396,456	$ -	$ (396,456)	$ 405,777	$ -	$ (405,777)
6506 Corporate Services Projects	-	-	-	-	-	-	1,700	-	(1,700)	3,800	-	(3,800)	700	-	(700)
Corporate Services Administration	**$ 364,586**	**$ -**	**$ (364,586)**	**$ 377,337**	**$ -**	**$ (377,337)**	**$ 389,087**	**$ -**	**$ (389,087)**	**$ 400,256**	**$ -**	**$ (400,256)**	**$ 406,477**	**$ -**	**$ (406,477)**
5205 Strategic Projects	$ 1,100	$ -	$ (1,100)	$ 1,100	$ -	$ (1,100)	$ 1,100	$ -	$ (1,100)	$ 1,200	$ -	$ (1,200)	$ 1,200	$ -	$ (1,200)
Corporate & Business Development Administration	**$ 1,100**	**$ -**	**$ (1,100)**	**$ 1,100**	**$ -**	**$ (1,100)**	**$ 1,100**	**$ -**	**$ (1,100)**	**$ 1,200**	**$ -**	**$ (1,200)**	**$ 1,200**	**$ -**	**$ (1,200)**
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	181,607	-	(181,607)	188,383	-	(188,383)	193,794	-	(193,794)	198,843	-	(198,843)	204,134	-	(204,134)
Economic Development	**$ 846,607**	**$ -**	**$ (846,607)**	**$ 853,383**	**$ -**	**$ (853,383)**	**$ 858,794**	**$ -**	**$ (858,794)**	**$ 863,843**	**$ -**	**$ (863,843)**	**$ 869,134**	**$ -**	**$ (869,134)**
5693 Real Estate Services	$ 853,445	$ 12,400	$ (841,045)	$ 885,832	$ 12,524	$ (873,308)	$ 912,237	$ 12,649	$ (899,588)	$ 937,022	$ 12,775	$ (924,247)	$ 962,858	$ 12,902	$ (949,956)
5694 City Property Rental	41,485	550,700	509,215	42,063	550,700	508,637	42,646	550,700	508,054	43,235	550,700	507,465	38,430	550,700	512,270
5696 Real Estate Projects	-	-	-	-	-	-	40,000	-	(40,000)	-	-	-	-	-	-
5692 Transfer to Capital - Real Estate	62,600	-	(62,600)	75,900	-	(75,900)	89,500	-	(89,500)	103,300	-	(103,300)	117,400	-	(117,400)
5690 Real Estate - Indirect	197,833	197,833	-	158,170	158,170	-	82,866	82,866	-	11,589	11,589	-	11,589	11,589	-

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
5698 Real Estate - Accretion Expense	1,714	-	(1,714)	1,749	-	(1,749)	1,784	-	(1,784)	1,820	-	(1,820)	1,856	-	(1,856)
Real Estate	**$ 1,157,077**	**$ 760,933**	**$ (396,144)**	**$ 1,163,714**	**$ 721,394**	**$ (442,320)**	**$ 1,169,033**	**$ 646,215**	**$ (522,818)**	**$ 1,096,966**	**$ 575,064**	**$ (521,902)**	**$ 1,132,133**	**$ 575,191**	**$ (556,942)**
5275 Tourism Marketing and Visitor Services	$ 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	$ 4,799,086	$ 3,689,364	$ (1,109,722)	$ 4,947,075	$ 3,836,253	$ (1,110,822)	$ 5,117,690	$ 4,007,826	$ (1,109,864)	$ 5,297,312	$ 4,187,089	$ (1,110,223)	$ 5,480,908	$ 4,370,273	$ (1,110,635)
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	19,910	-	(19,910)	20,374	-	(20,374)	20,798	-	(20,798)	21,213	-	(21,213)	21,637	-	(21,637)
1319 Debt - PONC	1,183,061	418,750	(764,311)	-	-	-	-	-	-	225,064	-	(225,064)	1,336,354	-	(1,336,354)
1382 PoNC Projects	64,800	-	(64,800)	423,400	283,000	(140,400)	-	-	-	-	-	-	-	-	-
1379 PoNC - Indirect	1,689,304	1,689,304	-	1,682,882	1,682,882	-	1,660,645	1,660,645	-	2,018,429	2,018,429	-	2,373,015	2,373,015	-
Port of Nanaimo Centre	**$ 7,856,161**	**$ 5,797,418**	**$ (2,058,743)**	**$ 7,173,731**	**$ 5,802,135**	**$ (1,371,596)**	**$ 6,899,133**	**$ 5,668,471**	**$ (1,230,662)**	**$ 7,662,018**	**$ 6,205,518**	**$ (1,456,500)**	**$ 9,311,914**	**$ 6,743,288**	**$ (2,568,626)**
6302 Director of Finance Office	$ 495,464	$ 17,000	$ (478,464)	$ 513,089	$ 17,170	$ (495,919)	$ 527,392	$ 17,342	$ (510,050)	$ 540,546	$ 17,515	$ (523,031)	$ 553,608	$ 17,690	$ (535,918)
6303 Accounting Services	1,337,754	-	(1,337,754)	1,390,988	-	(1,390,988)	1,432,249	-	(1,432,249)	1,473,459	-	(1,473,459)	1,509,950	-	(1,509,950)
6306 Revenue Services	1,729,455	123,000	(1,606,455)	1,821,292	124,230	(1,697,062)	1,853,504	125,472	(1,728,032)	1,901,211	126,726	(1,774,485)	1,951,066	127,993	(1,823,073)
6318 Financial Planning	1,095,579	-	(1,095,579)	1,139,176	-	(1,139,176)	1,173,092	-	(1,173,092)	1,204,399	-	(1,204,399)	1,237,047	-	(1,237,047)
6317 Payroll	451,052	-	(451,052)	469,169	-	(469,169)	483,445	-	(483,445)	496,522	-	(496,522)	510,300	-	(510,300)
6312 Financial Services Operating Projects	32,900	-	(32,900)	33,000	-	(33,000)	27,900	-	(27,900)	27,900	-	(27,900)	30,300	-	(30,300)
6343 Financial Srvcs - Indirect	13,623	13,623	-	13,624	13,624	-	13,423	13,423	-	4,341	4,341	-	2,822	2,822	-
6601 Supply Chain Management	1,617,626	3,000	(1,614,626)	1,689,119	3,030	(1,686,089)	1,742,664	3,060	(1,739,604)	1,785,622	3,091	(1,782,531)	1,834,670	3,122	(1,831,548)
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	219	-	(219)	223	-	(223)	227	-	(227)	232	-	(232)	237	-	(237)
Financial Services and Purchasing	**$ 6,777,034**	**$ 159,985**	**$ (6,617,049)**	**$ 7,073,042**	**$ 161,416**	**$ (6,911,626)**	**$ 7,257,258**	**$ 162,659**	**$ (7,094,599)**	**$ 7,437,594**	**$ 155,035**	**$ (7,282,559)**	**$ 7,633,362**	**$ 154,989**	**$ (7,478,373)**
6551 IT Admin	$ 641,587	$ -	$ (641,587)	$ 662,913	$ -	$ (662,913)	$ 679,962	$ -	$ (679,962)	$ 696,452	$ -	$ (696,452)	$ 712,571	$ -	$ (712,571)
6552 IT Business Services	2,532,048	-	(2,532,048)	2,332,323	-	(2,332,323)	2,592,491	-	(2,592,491)	2,689,389	-	(2,689,389)	2,788,382	-	(2,788,382)
6553 IT Tech Services	3,718,537	-	(3,718,537)	3,954,162	-	(3,954,162)	4,046,711	-	(4,046,711)	4,239,818	-	(4,239,818)	4,339,921	-	(4,339,921)
3752 GIS	1,153,582	-	(1,153,582)	1,202,132	-	(1,202,132)	1,241,826	-	(1,241,826)	1,277,932	-	(1,277,932)	1,315,221	-	(1,315,221)
6573 Interprogram Cr - IT	(995,775)	-	995,775	(1,016,081)	-	1,016,081	(1,036,387)	-	1,036,387	(1,057,474)	-	1,057,474	(1,078,561)	-	1,078,561
6605 Interprogram Cr - Copiers	(27,660)	-	27,660	(26,010)	-	26,010	(25,790)	-	25,790	(26,570)	-	26,570	(27,120)	-	27,120
6554 IT Application Services Operating Projects	604,600	250,000	(354,600)	491,700	248,000	(243,700)	290,500	150,000	(140,500)	310,000	-	(310,000)	243,100	100,000	(143,100)
6555 IT Technical Services Operating Projects	1,589,200	1,080,700	(508,500)	1,308,000	737,000	(571,000)	741,800	549,600	(192,200)	529,700	79,400	(450,300)	914,400	135,700	(778,700)
6571 Transfer to Capital - IT	86,400	-	(86,400)	-	-	-	-	-	-	-	-	-	100,000	-	(100,000)
6572 Transfer to/from Reserve - IT	995,775	-	(995,775)	1,016,081	-	(1,016,081)	1,036,387	-	(1,036,387)	1,057,474	-	(1,057,474)	1,078,561	-	(1,078,561)
6575 Transfer to Copier Reserve	27,660	-	(27,660)	26,010	-	(26,010)	25,790	-	(25,790)	26,570	-	(26,570)	27,120	-	(27,120)
6574 IT - Indirect	1,613,087	1,613,087	-	1,409,416	1,409,416	-	1,300,239	1,300,239	-	931,653	931,653	-	1,292,275	1,292,275	-
Information Technology	**$ 11,939,041**	**$ 2,943,787**	**$ (8,995,254)**	**$ 11,360,646**	**$ 2,394,416**	**$ (8,966,230)**	**$ 10,893,529**	**$ 1,999,839**	**$ (8,893,690)**	**$ 10,674,944**	**$ 1,011,053**	**$ (9,663,891)**	**$ 11,705,870**	**$ 1,527,975**	**$ (10,177,895)**
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	74,448	-	(74,448)	75,297	-	(75,297)	7,000	-	(7,000)	7,000	-	(7,000)	7,000	-	(7,000)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
1322 Special Celebrations - Bathtub	7,562	-	(7,562)	7,803	-	(7,803)	7,982	-	(7,982)	8,140	-	(8,140)	8,304	-	(8,304)
1324 Special Celebrations - Other	22,073	-	(22,073)	22,752	-	(22,752)	23,268	-	(23,268)	23,733	-	(23,733)	24,206	-	(24,206)
Grants in Aid and Special Celebrations	**$ 106,083**	**$ -**	**$ (106,083)**	**$ 107,852**	**$ -**	**$ (107,852)**	**$ 40,250**	**$ -**	**$ (40,250)**	**$ 40,873**	**$ -**	**$ (40,873)**	**$ 41,510**	**$ -**	**$ (41,510)**
6305 Gen Gov't Sundry	$ 1,901,200	$ 219,000	$ (1,682,200)	$ 1,939,224	$ 221,190	$ (1,718,034)	$ 1,978,009	$ 223,402	$ (1,754,607)	$ 2,017,570	$ 225,636	$ (1,791,934)	$ 2,057,921	$ 227,892	$ (1,830,029)
6307 General Admin	41,200	-	(41,200)	35,904	-	(35,904)	36,623	-	(36,623)	37,355	-	(37,355)	38,102	-	(38,102)
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	9,550	-	(9,550)	9,550	-	(9,550)	9,550	-	(9,550)	9,550	-	(9,550)	9,550	-	(9,550)
6330 Post-Employment Benefits	640,000	640,000	-	-	-	-	-	-	-	-	-	-	-	-	-
6319 Timecard Temp/Casual	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6320 Timecard Auxilliary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6327 Committed Contingency	409,665	-	(409,665)	2,189,896	-	(2,189,896)	3,054,461	-	(3,054,461)	3,923,951	-	(3,923,951)	4,816,544	-	(4,816,544)
6329 Interprogram Credit - General Admin	(2,187,019)	-	2,187,019	(2,230,759)	-	2,230,759	(2,275,374)	-	2,275,374	(2,320,881)	-	2,320,881	(2,367,299)	-	2,367,299
Corporate Services General Administration	**$ 979,596**	**$ 859,000**	**$ (120,596)**	**$ 2,108,815**	**$ 221,190**	**$ (1,887,625)**	**$ 2,968,269**	**$ 223,402**	**$ (2,744,867)**	**$ 3,832,545**	**$ 225,636**	**$ (3,606,909)**	**$ 4,719,818**	**$ 227,892**	**$ (4,491,926)**
Corporate Services	**$ 30,779,938**	**$ 10,521,123**	**$ (20,258,815)**	**$ 30,972,273**	**$ 9,300,551**	**$ (21,671,722)**	**$ 31,229,106**	**$ 8,700,586**	**$ (22,528,520)**	**$ 32,762,892**	**$ 8,172,306**	**$ (24,590,586)**	**$ 36,574,071**	**$ 9,229,335**	**$ (27,344,736)**
4049 Facilities Administration	$ 510,331	$ -	$ (510,331)	$ 536,043	$ -	$ (536,043)	$ 553,803	$ -	$ (553,803)	$ 569,279	$ -	$ (569,279)	$ 583,080	$ -	$ (583,080)
3337 Energy & Facility Assets	531,643	60,000	(471,643)	552,900	-	(552,900)	568,244	-	(568,244)	583,448	-	(583,448)	597,822	-	(597,822)
4050 Facilities Planning & Maintenance	708,451	-	(708,451)	731,151	-	(731,151)	750,630	-	(750,630)	767,258	-	(767,258)	788,562	-	(788,562)
4064 Facilities Technicians On Call	66,599	-	(66,599)	68,994	-	(68,994)	70,648	-	(70,648)	72,060	-	(72,060)	73,487	-	(73,487)
4069 Facilities Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4071 Custodian Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4443 Rec Fac Painting	26,000	-	(26,000)	-	-	-	26,000	-	(26,000)	-	-	-	26,000	-	(26,000)
4448 Vandalism	257,102	-	(257,102)	264,361	-	(264,361)	270,183	-	(270,183)	275,587	-	(275,587)	281,100	-	(281,100)
4639 Facilities Planning & Maintenance Projects	230,900	-	(230,900)	253,900	-	(253,900)	282,300	-	(282,300)	258,100	-	(258,100)	280,400	-	(280,400)
Facilities Planning & Maintenance	**$ 2,331,026**	**$ 60,000**	**$ (2,271,026)**	**$ 2,407,349**	**$ -**	**$ (2,407,349)**	**$ 2,521,808**	**$ -**	**$ (2,521,808)**	**$ 2,525,732**	**$ -**	**$ (2,525,732)**	**$ 2,630,451**	**$ -**	**$ (2,630,451)**
5541 Facilities EV Charging Stations	$ 30,010	$ 20,400	$ (9,610)	$ 30,984	$ 20,604	$ (10,380)	$ 31,662	$ 20,810	$ (10,852)	$ 32,743	$ 21,018	$ (11,725)	$ 33,428	$ 21,228	$ (12,200)
5543 SARC	477,519	-	(477,519)	491,435	-	(491,435)	502,362	-	(502,362)	512,414	-	(512,414)	522,664	-	(522,664)
5544 City Hall Maintenance	229,038	-	(229,038)	239,162	-	(239,162)	241,303	-	(241,303)	249,366	-	(249,366)	251,119	-	(251,119)
4772 City Hall Grounds	48,200	-	(48,200)	49,788	-	(49,788)	50,942	-	(50,942)	51,959	-	(51,959)	52,999	-	(52,999)
4567 Northfield Shelter	33,900	-	(33,900)	34,616	-	(34,616)	35,319	-	(35,319)	36,024	-	(36,024)	36,745	-	(36,745)
4765 Misc Bldg Mtce	11,185	-	(11,185)	11,474	-	(11,474)	11,718	-	(11,718)	11,950	-	(11,950)	12,190	-	(12,190)
5697 NSAR Operations Centre	26,827	24,000	(2,827)	27,426	24,000	(3,426)	27,990	24,000	(3,990)	28,548	24,000	(4,548)	29,120	24,000	(5,120)
5551 SARC & Corp Facility Operating Projects	81,200	-	(81,200)	-	-	-	2,900	-	(2,900)	25,000	-	(25,000)	37,100	-	(37,100)
5547 City Hall Bldg Operating Projects	-	-	-	32,800	-	(32,800)	-	-	-	72,700	-	(72,700)	22,000	-	(22,000)
4776 PRC Civic Properties Operating Projects	15,500	-	(15,500)	-	-	-	-	-	-	-	-	-	-	-	-
5549 Transfer to Capital - Civic Prop	24,600	-	(24,600)	428,500	-	(428,500)	51,200	-	(51,200)	156,244	-	(156,244)	-	-	-
5550 Civic Prop - Indirect	606,206	606,206	-	602,934	602,934	-	602,934	602,934	-	603,401	603,401	-	669,770	669,770	-

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
5542 Civic Prop - Accretion Expense	6,758	-	(6,758)	6,893	-	(6,893)	7,031	-	(7,031)	7,172	-	(7,172)	7,315	-	(7,315)
Civic Properties	**$ 1,590,943**	**$ 650,606**	**$ (940,337)**	**$ 1,956,012**	**$ 647,538**	**$ (1,308,474)**	**$ 1,565,361**	**$ 647,744**	**$ (917,617)**	**$ 1,787,521**	**$ 648,419**	**$ (1,139,102)**	**$ 1,674,450**	**$ 714,998**	**$ (959,452)**
Community Services - Facilities	**$ 3,921,969**	**$ 710,606**	**$ (3,211,363)**	**$ 4,363,361**	**$ 647,538**	**$ (3,715,823)**	**$ 4,087,169**	**$ 647,744**	**$ (3,439,425)**	**$ 4,313,253**	**$ 648,419**	**$ (3,664,834)**	**$ 4,304,901**	**$ 714,998**	**$ (3,589,903)**
5500 Community Services Administration	$ 344,246	$ -	$ (344,246)	$ 361,191	$ -	$ (361,191)	$ 371,060	$ -	$ (371,060)	$ 379,792	$ -	$ (379,792)	$ 388,792	$ -	$ (388,792)
Community Services Administration	**$ 344,246**	**$ -**	**$ (344,246)**	**$ 361,191**	**$ -**	**$ (361,191)**	**$ 371,060**	**$ -**	**$ (371,060)**	**$ 379,792**	**$ -**	**$ (379,792)**	**$ 388,792**	**$ -**	**$ (388,792)**
6151 Animal Control	$ 974,212	$ 371,500	$ (602,712)	$ 994,170	$ 375,215	$ (618,955)	$ 1,014,602	$ 378,967	$ (635,635)	$ 1,035,426	$ 382,757	$ (652,669)	$ 1,056,748	$ 386,584	$ (670,164)
6153 Animal Shelter Maintenance	14,560	-	(14,560)	14,887	-	(14,887)	15,193	-	(15,193)	15,497	-	(15,497)	15,806	-	(15,806)
5511 Bylaw Enforcement	1,309,087	72,550	(1,236,537)	1,357,996	73,276	(1,284,720)	1,397,150	74,009	(1,323,141)	1,433,825	74,749	(1,359,076)	1,471,961	75,497	(1,396,464)
5512 Bylaw CPSO	187,097	-	(187,097)	194,762	-	(194,762)	200,872	-	(200,872)	206,566	-	(206,566)	212,567	-	(212,567)
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	3,222,477	-	(3,222,477)	3,323,626	-	(3,323,626)	3,426,884	-	(3,426,884)	3,525,600	-	(3,525,600)	3,617,665	-	(3,617,665)
2612 Municipal Enforcement	157,599	700	(156,899)	163,499	707	(162,792)	168,319	714	(167,605)	172,875	721	(172,154)	177,609	728	(176,881)
5520 Bylaw Enforcement Operating Projects	61,700	-	(61,700)	24,500	-	(24,500)	32,500	-	(32,500)	12,500	-	(12,500)	5,800	-	(5,800)
5555 Bylaw - Indirect	20,181	20,181	-	18,968	18,968	-	9,967	9,967	-	6,332	6,332	-	6,332	6,332	-
5556 Bylaw - Accretion Expense	594	-	(594)	605	-	(605)	618	-	(618)	630	-	(630)	643	-	(643)
Bylaw Enforcement	**$ 5,972,507**	**$ 467,431**	**$ (5,505,076)**	**$ 6,118,513**	**$ 470,691**	**$ (5,647,822)**	**$ 6,292,115**	**$ 466,207**	**$ (5,825,908)**	**$ 6,435,781**	**$ 467,135**	**$ (5,968,646)**	**$ 6,592,192**	**$ 471,743**	**$ (6,120,449)**
6100 Parking Administration	$ 814,752	$ -	$ (814,752)	$ 847,964	$ -	$ (847,964)	$ 872,137	$ -	$ (872,137)	$ 895,927	$ -	$ (895,927)	$ 921,949	$ -	$ (921,949)
6105 On-Street Parking	71,620	225,000	153,380	73,306	227,250	153,944	74,773	229,523	154,750	76,268	231,818	155,550	77,793	234,137	156,344
6114 On-Street Parking - Hospital Area	12,890	21,000	8,110	10,631	21,210	10,579	10,844	21,422	10,578	11,061	21,636	10,575	11,283	21,852	10,569
6112 Parking Fines	153,770	383,000	229,230	156,845	386,830	229,985	159,982	390,699	230,717	163,182	394,606	231,424	166,445	398,552	232,107
1374 PoNC Parking	257,868	474,000	216,132	263,889	478,740	214,851	269,178	483,527	214,349	274,561	488,362	213,801	280,053	493,245	213,192
6115 Harbourfront Parkade	272,950	730,000	457,050	272,944	737,300	464,356	278,411	744,674	466,263	283,981	752,120	468,139	289,661	759,641	469,980
6119 Bastion St Parkade	199,108	290,000	90,892	199,200	292,900	93,700	203,193	295,830	92,637	207,257	298,788	91,531	211,401	301,776	90,375
6122 Cavan St Parking	39,335	75,000	35,665	40,446	75,750	35,304	41,255	76,508	35,253	42,079	77,273	35,194	42,921	78,046	35,125
6123 Wallace/Wentworth Parking	23,940	78,000	54,060	22,535	78,780	56,245	22,987	79,568	56,581	23,447	80,364	56,917	23,916	81,168	57,252
6124 299 Selby St Parking	20,410	21,500	1,090	19,954	21,715	1,761	20,355	21,932	1,577	20,762	22,152	1,390	21,177	22,374	1,197
6127 Sundry Off Street	3,220	73,000	69,780	3,284	73,430	70,146	3,350	43,864	40,514	3,417	44,302	40,885	3,485	44,745	41,260
6129 Maffeo Sutton Parking	17,320	38,000	20,680	17,762	38,380	20,618	18,117	38,764	20,647	18,479	39,152	20,673	18,849	39,544	20,695
6109 Parking Operating Projects	193,200	193,200	-	305,500	85,500	(220,000)	55,000	55,000	-	552,400	314,300	(238,100)	296,200	213,600	(82,600)
6107 Transfer to Capital - Parking	-	-	-	-	-	-	67,400	-	(67,400)	1,305,300	-	(1,305,300)	-	-	-
6103 Transfer to General Parking Reserve	521,317	-	(521,317)	503,525	-	(503,525)	451,729	-	(451,729)	430,152	-	(430,152)	406,147	-	(406,147)
6134 Park - Indirect	316,939	316,939	-	314,164	314,164	-	306,746	306,746	-	331,006	331,006	-	542,782	542,782	-
Parking	**$ 2,918,639**	**$ 2,918,639**	**$ -**	**$ 3,051,949**	**$ 2,831,949**	**$ (220,000)**	**$ 2,855,457**	**$ 2,788,057**	**$ (67,400)**	**$ 4,639,279**	**$ 3,095,879**	**$ (1,543,400)**	**$ 3,314,062**	**$ 3,231,462**	**$ (82,600)**
5170 Social Development	$ 524,943	$ 141,777	$ (383,166)	$ 400,726	$ 6,007	$ (394,719)	$ 406,671	$ -	$ (406,671)	$ 417,352	$ -	$ (417,352)	$ 428,463	$ -	$ (428,463)
1333 Social Service Grants	85,000	-	(85,000)	85,000	-	(85,000)	85,000	-	(85,000)	85,000	-	(85,000)	85,000	-	(85,000)
5142 Social Development Operating Projects	110,600	-	(110,600)	112,800	-	(112,800)	115,100	-	(115,100)	117,400	-	(117,400)	119,700	-	(119,700)
5136 Affordable Housing Operating Projects	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)	165,000	-	(165,000)
Social Development	**$ 885,543**	**$ 141,777**	**$ (743,766)**	**$ 763,526**	**$ 6,007**	**$ (757,519)**	**$ 771,771**	**$ -**	**$ (771,771)**	**$ 784,752**	**$ -**	**$ (784,752)**	**$ 798,163**	**$ -**	**$ (798,163)**

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
2499 Fire Services Administration	$ 1,747,747	$ 207,000	$ (1,540,747)	$ 1,771,687	$ 209,071	$ (1,562,616)	$ 1,797,196	$ 211,163	$ (1,586,033)	$ 1,821,365	$ 213,275	$ (1,608,090)	$ 1,850,454	$ 215,408	$ (1,635,046)
2401 Operations - Career	23,988,515	-	(23,988,515)	24,860,838	-	(24,860,838)	25,732,239	-	(25,732,239)	26,264,300	-	(26,264,300)	26,895,513	-	(26,895,513)
2402 Operations - On Call	152,708	-	(152,708)	157,901	-	(157,901)	161,543	-	(161,543)	164,697	-	(164,697)	167,922	-	(167,922)
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	1,149,553	-	(1,149,553)	1,199,109	-	(1,199,109)	1,238,215	-	(1,238,215)	1,281,772	-	(1,281,772)	1,322,946	-	(1,322,946)
2414 Pre-Response Planning	266,736	-	(266,736)	271,267	-	(271,267)	276,525	-	(276,525)	282,679	-	(282,679)	289,674	-	(289,674)
2411 Public Education Program	10,324	-	(10,324)	10,568	-	(10,568)	10,781	-	(10,781)	11,014	-	(11,014)	11,227	-	(11,227)
2416 VI Fire Academy	992,119	1,070,000	77,881	1,024,679	1,080,700	56,021	1,048,549	1,091,507	42,958	1,071,834	1,102,422	30,588	1,096,698	1,113,446	16,748
2417 Tech Rescue Training	73,272	29,300	(43,972)	87,336	41,300	(46,036)	64,814	17,300	(47,514)	90,101	41,300	(48,801)	67,434	17,300	(50,134)
2419 Fire Training Centre	30,550	-	(30,550)	31,193	-	(31,193)	31,826	-	(31,826)	32,462	-	(32,462)	33,112	-	(33,112)
2420 Fire Training	454,078	-	(454,078)	472,737	-	(472,737)	483,236	-	(483,236)	493,238	-	(493,238)	504,476	-	(504,476)
2421 Communication System	63,020	-	(63,020)	64,280	-	(64,280)	65,565	-	(65,565)	66,876	-	(66,876)	68,214	-	(68,214)
2422 Fire Fleet	1,847,735	-	(1,847,735)	1,931,204	-	(1,931,204)	2,015,020	-	(2,015,020)	2,101,773	-	(2,101,773)	2,180,769	-	(2,180,769)
2423 Small Equipment	40,350	-	(40,350)	41,157	-	(41,157)	41,980	-	(41,980)	42,819	-	(42,819)	43,676	-	(43,676)
2431 Fire Bldg/Grounds Mtce	433,059	-	(433,059)	442,939	-	(442,939)	452,104	-	(452,104)	461,146	-	(461,146)	470,366	-	(470,366)
2459 Interprogram Credit - Fire	(1,175,500)	-	1,175,500	(1,246,000)	-	1,246,000	(1,320,800)	-	1,320,800	(1,400,000)	-	1,400,000	(1,470,000)	-	1,470,000
2433 Debt - Fire	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	-	1,291,762	1,291,762	-
2460 Fire Training Centre Operating Projects	-	-	-	112,800	-	(112,800)	-	-	-	-	-	-	119,700	-	(119,700)
2463 Fire Services Building Operating Projects	60,100	-	(60,100)	61,200	-	(61,200)	145,500	-	(145,500)	34,200	-	(34,200)	8,200	-	(8,200)
2466 Fire Services Misc Operating Projects	272,600	-	(272,600)	166,300	-	(166,300)	142,000	-	(142,000)	227,900	-	(227,900)	166,200	-	(166,200)
2457 Transfer to Capital - Fire	100,900	-	(100,900)	717,500	-	(717,500)	73,500	-	(73,500)	162,800	-	(162,800)	44,900	-	(44,900)
2455 Transfer to Equip Depreciation Reserve Fund	1,175,500	-	(1,175,500)	1,246,000	-	(1,246,000)	1,320,800	-	(1,320,800)	1,400,000	-	(1,400,000)	1,470,000	-	(1,470,000)
2454 Fire Srvcs - Indirect	1,599,836	1,599,836	-	1,400,879	1,400,879	-	1,389,241	1,389,241	-	1,366,853	1,366,853	-	1,390,349	1,390,349	-
2453 Fire Services - Accretion Expense	2,636	-	(2,636)	2,689	-	(2,689)	2,742	-	(2,742)	2,797	-	(2,797)	2,854	-	(2,854)
Nanaimo Fire Rescue	**$ 34,897,901**	**$ 4,240,152**	**$ (30,657,749)**	**$ 36,062,463**	**$ 3,963,090**	**$ (32,099,373)**	**$ 36,426,518**	**$ 3,960,032**	**$ (32,466,486)**	**$ 37,254,833**	**$ 3,994,874**	**$ (33,259,959)**	**$ 38,029,693**	**$ 4,028,265**	**$ (34,001,428)**
2111 Emergency Management	$ 218,999	$ -	$ (218,999)	$ 227,367	$ -	$ (227,367)	$ 233,908	$ -	$ (233,908)	$ 239,924	$ -	$ (239,924)	$ 246,095	$ -	$ (246,095)
2112 Community Response	35,691	-	(35,691)	36,916	-	(36,916)	37,779	-	(37,779)	38,534	-	(38,534)	39,313	-	(39,313)
2113 Emerg Coordination Ctr	51,140	-	(51,140)	52,180	-	(52,180)	53,223	-	(53,223)	54,303	-	(54,303)	55,386	-	(55,386)
2114 Emerg Staff Training	900	-	(900)	918	-	(918)	936	-	(936)	954	-	(954)	973	-	(973)
2119 Emerg Mgmt Projects	1,100	-	(1,100)	22,500	-	(22,500)	4,300	-	(4,300)	4,100	-	(4,100)	2,900	-	(2,900)
2183 Transfer to Capital - Emergency Mgmt	-	-	-	-	-	-	14,900	-	(14,900)	-	-	-	-	-	-
2185 Emerg Mgmt - Indirect	-	-	-	-	-	-	298	298	-	596	596	-	596	596	-
Emergency Management	**$ 307,830**	**$ -**	**$ (307,830)**	**$ 339,881**	**$ -**	**$ (339,881)**	**$ 345,344**	**$ 298**	**$ (345,046)**	**$ 338,411**	**$ 596**	**$ (337,815)**	**$ 345,263**	**$ 596**	**$ (344,667)**
2711 E911 PSAP	$ 530,967	$ 448,903	$ (82,064)	$ 581,601	$ 467,889	$ (113,712)	$ 654,049	$ 498,505	$ (155,544)	$ 634,625	$ 481,685	$ (152,940)	$ 568,968	$ 441,111	$ (127,857)
2713 Fire Dispatch Services	952,432	-	(952,432)	980,981	-	(980,981)	1,010,131	-	(1,010,131)	1,040,282	-	(1,040,282)	1,071,233	-	(1,071,233)
2750 Transfer to/from 911 Reserve	29,249	-	(29,249)	9,601	-	(9,601)	-	20,230	20,230	-	18,620	18,620	-	-	-
Emergency Srvcs 911	**$ 1,512,648**	**$ 448,903**	**$ (1,063,745)**	**$ 1,572,183**	**$ 467,889**	**$ (1,104,294)**	**$ 1,664,180**	**$ 518,735**	**$ (1,145,445)**	**$ 1,674,907**	**$ 500,305**	**$ (1,174,602)**	**$ 1,640,201**	**$ 441,111**	**$ (1,199,090)**
2601 Police Support Administration	$ 903,184	$ 210,500	$ (692,684)	$ 938,168	$ 212,605	$ (725,563)	$ 964,543	$ 214,731	$ (749,812)	$ 986,788	$ 216,878	$ (769,910)	$ 1,011,148	$ 219,047	$ (792,101)
2602 Police Support Services	1,177,450	-	(1,177,450)	1,225,952	-	(1,225,952)	1,264,285	-	(1,264,285)	1,300,054	-	(1,300,054)	1,337,850	-	(1,337,850)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
2603 Police Switchboard/Watch Clerks	1,696,664	-	(1,696,664)	1,765,327	-	(1,765,327)	1,817,401	-	(1,817,401)	1,865,184	-	(1,865,184)	1,914,491	-	(1,914,491)
2604 Police Records Management	1,051,374	-	(1,051,374)	1,094,445	-	(1,094,445)	1,127,869	-	(1,127,869)	1,159,006	-	(1,159,006)	1,191,690	-	(1,191,690)
2605 Police Information Services	405,507	-	(405,507)	422,989	-	(422,989)	436,372	-	(436,372)	449,255	-	(449,255)	462,878	-	(462,878)
2606 Police Support, Stenos	1,287,018	-	(1,287,018)	1,339,877	-	(1,339,877)	1,381,617	-	(1,381,617)	1,420,397	-	(1,420,397)	1,461,430	-	(1,461,430)
2607 Police Court Liaison	456,201	-	(456,201)	474,664	-	(474,664)	489,026	-	(489,026)	502,426	-	(502,426)	516,446	-	(516,446)
2608 Police Exhibits & Case Management	1,203,199	-	(1,203,199)	1,251,884	-	(1,251,884)	1,289,571	-	(1,289,571)	1,324,506	-	(1,324,506)	1,360,597	-	(1,360,597)
2651 Crime Prevention	151,974	-	(151,974)	154,912	-	(154,912)	161,871	-	(161,871)	163,589	-	(163,589)	170,537	-	(170,537)
2656 OWCC Police Station	37,165	-	(37,165)	38,496	-	(38,496)	39,576	-	(39,576)	40,551	-	(40,551)	41,616	-	(41,616)
2661 Victim Services	334,041	122,449	(211,592)	346,674	123,673	(223,001)	356,015	124,910	(231,105)	364,374	126,159	(238,215)	373,079	127,421	(245,658)
2662 Restorative Justice	156,060	-	(156,060)	159,181	-	(159,181)	162,365	-	(162,365)	-	-	-	-	-	-
2701 Police Bldg & Ground	675,796	-	(675,796)	697,677	-	(697,677)	716,301	-	(716,301)	734,213	-	(734,213)	753,013	-	(753,013)
2705 Police Stn/Bldg	-	45,394	45,394	-	45,848	45,848	-	46,306	46,306	-	46,769	46,769	-	47,237	47,237
2706 575 Fitzwilliam - RCMP	130,102	335,995	205,893	134,274	339,355	205,081	137,806	342,748	204,942	141,174	346,175	205,001	144,686	349,637	204,951
2707 580 Fitzwilliam	114,686	-	(114,686)	118,791	-	(118,791)	122,168	-	(122,168)	125,315	-	(125,315)	128,620	-	(128,620)
2761 Custody of Prisoners	1,002,332	70,000	(932,332)	1,041,473	70,700	(970,773)	1,069,367	71,407	(997,960)	1,095,071	72,121	(1,022,950)	1,122,175	72,842	(1,049,333)
6091 Prov. Grant - Fines	-	1,111,000	1,111,000	-	1,111,000	1,111,000	-	1,111,000	1,111,000	-	1,111,000	1,111,000	-	1,111,000	1,111,000
2666 Police Services Operating Projects	45,500	-	(45,500)	68,800	-	(68,800)	30,000	-	(30,000)	38,100	-	(38,100)	35,200	-	(35,200)
2799 Transfer to Capital - Police	-	-	-	-	-	-	-	-	-	50,600	-	(50,600)	-	-	-
2796 Police Services - Indirect	326,644	326,644	-	303,280	303,280	-	299,148	299,148	-	287,137	287,137	-	281,097	281,097	-
2795 Police Svcs - Accretion Expense	90	-	(90)	92	-	(92)	94	-	(94)	96	-	(96)	97	-	(97)
Police Support Services	**$ 11,154,987**	**$ 2,221,982**	**$ (8,933,005)**	**$ 11,576,956**	**$ 2,206,461**	**$ (9,370,495)**	**$ 11,865,395**	**$ 2,210,250**	**$ (9,655,145)**	**$ 12,047,836**	**$ 2,206,239**	**$ (9,841,597)**	**$ 12,306,650**	**$ 2,208,281**	**$ (10,098,369)**
Community Services - Community Safety	**$ 57,994,301**	**$ 10,438,884**	**$ (47,555,417)**	**$ 59,846,662**	**$ 9,946,087**	**$ (49,900,575)**	**$ 60,591,840**	**$ 9,943,579**	**$ (50,648,261)**	**$ 63,555,591**	**$ 10,265,028**	**$ (53,290,563)**	**$ 63,415,016**	**$ 10,381,458**	**$ (53,033,558)**
2621 RCMP Contract	$ 41,632,168	$ -	$ (41,632,168)	$ 43,937,894	$ -	$ (43,937,894)	$ 45,081,976	$ -	$ (45,081,976)	$ 46,606,471	$ -	$ (46,606,471)	$ 48,116,558	$ -	$ (48,116,558)
Community Services - RCMP	**$ 41,632,168**	**$ -**	**$ (41,632,168)**	**$ 43,937,894**	**$ -**	**$ (43,937,894)**	**$ 45,081,976**	**$ -**	**$ (45,081,976)**	**$ 46,606,471**	**$ -**	**$ (46,606,471)**	**$ 48,116,558**	**$ -**	**$ (48,116,558)**
1401 Planning and Development Admin	$ 1,010,538	$ 2,000	$ (1,008,538)	$ 1,048,813	$ 2,020	$ (1,046,793)	$ 1,078,898	$ 2,040	$ (1,076,858)	$ 1,106,826	$ 2,060	$ (1,104,766)	$ 1,135,938	$ 2,081	$ (1,133,857)
1412 DCC Waivers & Reductions	250,000	-	(250,000)	361,000	-	(361,000)	361,000	-	(361,000)	361,000	-	(361,000)	361,000	-	(361,000)
1405 Development Services Projects	22,350	-	(22,350)	6,200	-	(6,200)	13,250	-	(13,250)	16,700	-	(16,700)	9,900	-	(9,900)
5137 Community Planning	801,108	-	(801,108)	831,816	-	(831,816)	856,059	-	(856,059)	878,598	-	(878,598)	902,126	-	(902,126)
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 Projects	256,100	-	(256,100)	173,100	-	(173,100)	173,100	-	(173,100)	388,100	-	(388,100)	436,100	-	(436,100)
5180 Sustainability	364,914	-	(364,914)	379,150	-	(379,150)	390,409	-	(390,409)	400,778	-	(400,778)	411,532	-	(411,532)
5181 Sustainability Operating Projects	165,900	125,900	(40,000)	165,900	125,900	(40,000)	165,900	109,900	(56,000)	278,400	109,900	(168,500)	165,900	125,900	(40,000)
5319 Permit Centre	410,100	-	(410,100)	410,987	-	(410,987)	425,656	-	(425,656)	437,515	-	(437,515)	449,942	-	(449,942)
5530 Business Licenses	270,162	1,392,000	1,121,838	280,515	1,405,920	1,125,405	288,857	1,419,979	1,131,122	296,662	1,434,178	1,137,516	304,921	1,448,520	1,143,599
5421 Building Inspections	2,722,652	2,336,700	(385,952)	2,835,138	2,360,067	(475,071)	2,914,006	2,383,667	(530,339)	2,990,781	2,407,504	(583,277)	3,072,459	2,431,579	(640,880)
5321 Current Planning	1,356,245	83,500	(1,272,745)	1,412,306	84,335	(1,327,971)	1,454,694	85,178	(1,369,516)	1,490,786	86,030	(1,404,756)	1,527,872	86,890	(1,440,982)
5869 Development Engineering	1,146,027	15,000	(1,131,027)	1,178,122	15,150	(1,162,972)	1,216,712	15,302	(1,201,410)	1,249,350	15,455	(1,233,895)	1,283,493	15,610	(1,267,883)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
5871 Development Engineering Operating Projects	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)
5870 Engineering Development Services - Indirect	3,519	3,519	-	2,114	2,114	-	2,114	2,114	-	2,114	2,114	-	-	-	-
5811 Subdivision	587,234	53,200	(534,034)	606,551	53,732	(552,819)	629,233	54,270	(574,963)	642,087	54,813	(587,274)	664,313	55,361	(608,952)
Planning and Development	**$ 9,498,849**	**$ 4,011,819**	**$ (5,487,030)**	**$ 9,823,712**	**$ 4,049,238**	**$ (5,774,474)**	**$ 10,101,888**	**$ 4,072,450**	**$ (6,029,438)**	**$ 10,671,697**	**$ 4,112,054**	**$ (6,559,643)**	**$ 10,857,496**	**$ 4,165,941**	**$ (6,691,555)**
3333 ENGPW Administration	$ 304,508	$ -	$ (304,508)	$ 323,907	$ -	$ (323,907)	$ 338,292	$ -	$ (338,292)	$ 346,379	$ -	$ (346,379)	$ 354,700	$ -	$ (354,700)
ENGPW Administration	**$ 304,508**	**$ -**	**$ (304,508)**	**$ 323,907**	**$ -**	**$ (323,907)**	**$ 338,292**	**$ -**	**$ (338,292)**	**$ 346,379**	**$ -**	**$ (346,379)**	**$ 354,700**	**$ -**	**$ (354,700)**
3751 Eng Administration	$ 771,945	$ 2,200	$ (769,745)	$ 801,359	$ 2,222	$ (799,137)	$ 824,335	$ 2,244	$ (822,091)	$ 845,558	$ 2,266	$ (843,292)	$ 867,678	$ 2,289	$ (865,389)
3772 Traffic/Trans	1,449,579	-	(1,449,579)	1,517,829	-	(1,517,829)	1,564,549	-	(1,564,549)	1,605,338	-	(1,605,338)	1,647,896	-	(1,647,896)
3775 Infrastructure Plan	621,317	-	(621,317)	644,513	-	(644,513)	663,773	-	(663,773)	680,040	-	(680,040)	698,069	-	(698,069)
3748 Project Management	2,899,847	-	(2,899,847)	3,006,305	-	(3,006,305)	3,095,635	-	(3,095,635)	3,178,125	-	(3,178,125)	3,263,721	-	(3,263,721)
3741 P/W Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3771 Engineering Operating Projects	53,300	-	(53,300)	53,200	-	(53,200)	41,200	-	(41,200)	36,200	-	(36,200)	37,000	-	(37,000)
3779 Interprogram Credit - Eng	(2,072,375)	-	2,072,375	(2,113,822)	-	2,113,822	(2,156,098)	-	2,156,098	(2,199,220)	-	2,199,220	(2,243,204)	-	2,243,204
3777 Transfer to Capital - Engineering	-	-	-	-	-	-	35,800	-	(35,800)	-	-	-	19,300	-	(19,300)
3776 Engineering - Indirect	51,565	51,565	-	50,810	50,810	-	51,526	51,526	-	48,407	48,407	-	42,786	42,786	-
3750 Engineering - Accretion Expense	46	-	(46)	47	-	(47)	48	-	(48)	49	-	(49)	50	-	(50)
Engineering	**$ 3,775,224**	**$ 53,765**	**$ (3,721,459)**	**$ 3,960,241**	**$ 53,032**	**$ (3,907,209)**	**$ 4,120,768**	**$ 53,770**	**$ (4,066,998)**	**$ 4,194,497**	**$ 50,673**	**$ (4,143,824)**	**$ 4,333,296**	**$ 45,075**	**$ (4,288,221)**
3127 Cemetery Operations	$ 74,560	$ 45,000	$ (29,560)	$ 77,607	$ 40,200	$ (37,407)	$ 77,643	$ 40,602	$ (37,041)	$ 80,697	$ 41,008	$ (39,689)	$ 80,781	$ 41,418	$ (39,363)
3129 Cemetery Facility Maintenance	20,055	-	(20,055)	20,609	-	(20,609)	21,060	-	(21,060)	21,480	-	(21,480)	21,910	-	(21,910)
3131 Cemetery Security	20,500	-	(20,500)	21,118	-	(21,118)	21,593	-	(21,593)	22,025	-	(22,025)	22,465	-	(22,465)
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	63,800	42,000	(21,800)	65,608	42,420	(23,188)	67,055	42,844	(24,211)	68,394	43,272	(25,122)	69,763	43,705	(26,058)
3134 Headstone Marker Installation	6,200	5,000	(1,200)	6,353	5,050	(1,303)	6,488	5,101	(1,387)	6,617	5,152	(1,465)	6,749	5,204	(1,545)
3136 Cemetery Grounds Maintenance	151,150	-	(151,150)	154,285	-	(154,285)	157,399	-	(157,399)	160,547	-	(160,547)	163,757	-	(163,757)
3197 Transfer to Cemetery Care Fund	11,000	-	(11,000)	11,000	-	(11,000)	11,000	-	(11,000)	11,000	-	(11,000)	11,000	-	(11,000)
3196 Cemeteries - Indirect	295	295	-	295	295	-	295	295	-	295	295	-	295	295	-
3195 Cemeteries - Accretion Expense	116	-	(116)	118	-	(118)	120	-	(120)	123	-	(123)	125	-	(125)
Cemeteries	**$ 364,676**	**$ 92,295**	**$ (272,381)**	**$ 374,333**	**$ 87,965**	**$ (286,368)**	**$ 380,340**	**$ 88,842**	**$ (291,498)**	**$ 389,219**	**$ 89,727**	**$ (299,492)**	**$ 395,247**	**$ 90,622**	**$ (304,625)**
3801 Fleet Maintenance	$ 3,901,910	$ -	$ (3,901,910)	$ 4,002,906	$ -	$ (4,002,906)	$ 4,092,276	$ -	$ (4,092,276)	$ 4,178,705	$ -	$ (4,178,705)	$ 4,267,315	$ -	$ (4,267,315)
3800 Fleet Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3802 Small Equipment	78,400	-	(78,400)	80,832	-	(80,832)	82,666	-	(82,666)	84,320	-	(84,320)	86,007	-	(86,007)
3803 Prevent Maintenance Service	294,000	-	(294,000)	302,984	-	(302,984)	309,828	-	(309,828)	316,025	-	(316,025)	322,345	-	(322,345)
3804 Welding	6,050	-	(6,050)	6,195	-	(6,195)	6,325	-	(6,325)	6,452	-	(6,452)	6,580	-	(6,580)
3811 Fleet: Radio Communication Mtce	17,050	-	(17,050)	17,447	-	(17,447)	17,809	-	(17,809)	18,162	-	(18,162)	18,528	-	(18,528)
3879 Fleet Credits	(6,868,618)	-	6,868,618	(7,116,746)	-	7,116,746	(7,387,277)	-	7,387,277	(7,473,591)	-	7,473,591	(7,583,331)	-	7,583,331

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
3815 Fleet Small Tools Replacement (Projects)	18,700	18,700	-	28,600	28,600	-	13,500	13,500	-	11,800	11,800	-	38,100	38,100	-
3816 Fleet Shop Equipment Replacement (Projects)	5,100	5,100	-	12,500	12,500	-	13,200	13,200	-	5,500	5,500	-	9,000	9,000	-
3876 Transfer to Eq Depn Fund	2,565,037	-	(2,565,037)	2,700,088	-	(2,700,088)	2,871,953	-	(2,871,953)	2,863,379	-	(2,863,379)	2,875,877	-	(2,875,877)
3878 Fleet Ops - Indirect	855,853	855,853	-	766,524	766,524	-	709,833	709,833	-	675,568	675,568	-	1,063,150	1,063,150	-
3874 Fleet Ops - Accretion Expense	6,171	-	(6,171)	6,294	-	(6,294)	6,420	-	(6,420)	6,548	-	(6,548)	6,679	-	(6,679)
Fleet Operations	**$ 879,653**	**$ 879,653**	**$ -**	**$ 807,624**	**$ 807,624**	**$ -**	**$ 736,533**	**$ 736,533**	**$ -**	**$ 692,868**	**$ 692,868**	**$ -**	**$ 1,110,250**	**$ 1,110,250**	**$ -**
3740 P/W Administration	$ 1,078,380	$ -	$ (1,078,380)	$ 1,116,089	$ -	$ (1,116,089)	$ 1,144,739	$ -	$ (1,144,739)	$ 1,172,086	$ -	$ (1,172,086)	$ 1,200,388	$ -	$ (1,200,388)
3739 PW Yard Maintenance	681,618	10,000	(671,618)	700,680	10,100	(690,580)	716,068	10,201	(705,867)	730,389	10,303	(720,086)	744,996	10,406	(734,590)
3746 PW Safety & First Aid	2,000	-	(2,000)	2,040	-	(2,040)	2,081	-	(2,081)	2,123	-	(2,123)	2,165	-	(2,165)
3743 PW Shared Small Tools	19,050	-	(19,050)	19,453	-	(19,453)	19,847	-	(19,847)	20,243	-	(20,243)	20,648	-	(20,648)
3742 PW Training	65,000	-	(65,000)	66,300	-	(66,300)	67,626	-	(67,626)	68,978	-	(68,978)	70,357	-	(70,357)
3744 Accounts Receivable	1,047,500	1,047,500	(0)	1,069,898	1,069,898	-	1,091,662	1,091,662	-	1,113,495	1,113,495	-	1,135,764	1,135,764	-
3783 Interprogram Cr - P/W Sup	(562,935)	-	562,935	(574,194)	-	574,194	(585,678)	-	585,678	(597,392)	-	597,392	(609,340)	-	609,340
3791 Debt - Community Works Yard	836,736	-	(836,736)	3,167,017	9,722	(3,157,295)	4,572,202	56,585	(4,515,617)	4,714,330	127,955	(4,586,375)	4,789,465	203,090	(4,586,375)
3788 PW Operating Projects	97,900	-	(97,900)	137,400	-	(137,400)	115,100	-	(115,100)	159,400	-	(159,400)	123,700	-	(123,700)
3781 Transfer to Capital - P/W Sup	-	-	-	49,300	-	(49,300)	136,100	-	(136,100)	52,900	-	(52,900)	22,300	-	(22,300)
3784 PW Support Srvs - Indirect	18,662	18,662	-	60,713	60,713	-	706,018	706,018	-	1,309,272	1,309,272	-	1,314,804	1,314,804	-
Public Works Support Services	**$ 3,283,911**	**$ 1,076,162**	**$ (2,207,749)**	**$ 5,814,696**	**$ 1,150,433**	**$ (4,664,263)**	**$ 7,985,765**	**$ 1,864,466**	**$ (6,121,299)**	**$ 8,745,824**	**$ 2,561,025**	**$ (6,184,799)**	**$ 8,815,247**	**$ 2,664,064**	**$ (6,151,183)**
3140 Sanitation Administration	$ 87,002	$ -	$ (87,002)	$ 90,237	$ -	$ (90,237)	$ 92,857	$ -	$ (92,857)	$ 95,187	$ -	$ (95,187)	$ 97,632	$ -	$ (97,632)
3100 Sanitation User Rates Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3099 Sanitation Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6308 Garbage Admin Costs	483,517	-	(483,517)	494,337	-	(494,337)	494,606	-	(494,606)	504,647	-	(504,647)	513,608	-	(513,608)
3108 Ann Calendar Deliver	3,000	-	(3,000)	31,000	-	(31,000)	3,200	-	(3,200)	32,200	-	(32,200)	3,400	-	(3,400)
3109 Public Edu Program	124,717	-	(124,717)	126,327	-	(126,327)	129,193	-	(129,193)	131,770	-	(131,770)	134,407	-	(134,407)
3101 Street Cleaning Ops	632,886	-	(632,886)	649,799	-	(649,799)	663,869	-	(663,869)	677,146	-	(677,146)	690,689	-	(690,689)
3106 Street Waste Receptacles	36,300	-	(36,300)	37,402	-	(37,402)	38,245	-	(38,245)	39,010	-	(39,010)	39,790	-	(39,790)
3107 Cleaner Comm Partner	12,000	-	(12,000)	12,320	-	(12,320)	12,587	-	(12,587)	12,839	-	(12,839)	13,096	-	(13,096)
3122 Community Clean Team	721,892	-	(721,892)	750,203	-	(750,203)	773,897	-	(773,897)	796,422	-	(796,422)	820,451	-	(820,451)
3112 Residential Garbage	6,770,410	9,277,484	2,507,074	6,967,474	9,443,028	2,475,554	7,067,257	9,341,739	2,274,482	7,162,092	9,493,292	2,331,200	7,282,219	9,586,576	2,304,357
3123 Sanitation Carts	242,556	22,500	(220,056)	249,190	22,725	(226,465)	254,624	22,952	(231,672)	259,716	23,182	(236,534)	264,910	23,414	(241,496)
3124 Protection Island Waste Disposal	48,000	-	(48,000)	48,960	-	(48,960)	49,939	-	(49,939)	50,938	-	(50,938)	51,957	-	(51,957)
3117 Community Programs	134,512	-	(134,512)	139,390	-	(139,390)	143,055	-	(143,055)	146,325	-	(146,325)	149,746	-	(149,746)
3110 Debt - Sanitation	295,572	-	(295,572)	171,603	-	(171,603)	-	-	-	-	-	-	-	-	-
3121 Sanitation Projects	131,200	25,300	(105,900)	17,100	5,400	(11,700)	17,500	5,500	(12,000)	92,200	80,000	(12,200)	18,100	5,700	(12,400)
3114 Transfer to Capital - Sanitation	-	-	-	-	-	-	-	-	-	29,600	-	(29,600)	-	-	-
3116 Transfer to/fm Reserve - Sanitation	1,245,700	-	(1,245,700)	1,286,432	-	(1,286,432)	1,272,756	-	(1,272,756)	1,279,724	-	(1,279,724)	1,261,700	-	(1,261,700)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
3119 San & SW - Indirect	714,037	714,037	-	493,173	493,173	-	253,393	253,393	-	250,262	250,262	-	383,185	383,185	-
Sanitation & Solid Waste	**$ 11,683,301**	**$ 10,039,321**	**$ (1,643,980)**	**$ 11,564,947**	**$ 9,964,326**	**$ (1,600,621)**	**$ 11,266,978**	**$ 9,623,584**	**$ (1,643,394)**	**$ 11,560,078**	**$ 9,846,736**	**$ (1,713,342)**	**$ 11,724,890**	**$ 9,998,875**	**$ (1,726,015)**
3360 Drainage Administration	$ 80,334	$ -	$ (80,334)	$ 82,860	$ -	$ (82,860)	$ 85,010	$ -	$ (85,010)	$ 86,991	$ -	$ (86,991)	$ 89,064	$ -	$ (89,064)
3375 Storm Drainage Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3345 Storm Sewer Mainline	374,100	-	(374,100)	386,190	-	(386,190)	395,078	-	(395,078)	402,978	-	(402,978)	411,038	-	(411,038)
3346 Storm Sewer Flushing	42,750	-	(42,750)	43,865	-	(43,865)	44,807	-	(44,807)	45,703	-	(45,703)	46,618	-	(46,618)
3347 Video Inspections	41,500	-	(41,500)	42,762	-	(42,762)	43,727	-	(43,727)	44,601	-	(44,601)	45,495	-	(45,495)
3348 Manholes & Cleanouts	65,250	-	(65,250)	67,235	-	(67,235)	68,752	-	(68,752)	70,126	-	(70,126)	71,529	-	(71,529)
3349 Storm Serv Upgrades	103,750	-	(103,750)	106,513	-	(106,513)	108,818	-	(108,818)	110,994	-	(110,994)	113,214	-	(113,214)
3350 New Services-Storm	-	1,500	1,500	-	1,515	1,515	-	1,530	1,530	-	1,545	1,545	-	1,560	1,560
3352 Catchbasins	819,090	-	(819,090)	839,457	-	(839,457)	857,251	-	(857,251)	874,394	-	(874,394)	891,882	-	(891,882)
3353 Drainage On Call	35,858	-	(35,858)	37,147	-	(37,147)	38,033	-	(38,033)	38,808	-	(38,808)	39,585	-	(39,585)
3354 Rain Gauges	18,000	-	(18,000)	18,360	-	(18,360)	18,727	-	(18,727)	19,102	-	(19,102)	19,484	-	(19,484)
3355 Storm Damage	31,000	-	(31,000)	31,956	-	(31,956)	32,680	-	(32,680)	33,334	-	(33,334)	34,000	-	(34,000)
3356 Storm Water Det System	9,650	-	(9,650)	9,912	-	(9,912)	10,128	-	(10,128)	10,330	-	(10,330)	10,537	-	(10,537)
3357 Inlet & Outlet Struct	180,470	-	(180,470)	186,460	-	(186,460)	190,789	-	(190,789)	194,604	-	(194,604)	198,495	-	(198,495)
3358 Bond Fee Recovery-Storm	1,385	1,385	-	1,417	1,413	(4)	1,446	1,441	(5)	1,474	1,470	(4)	1,504	1,499	(5)
3359 Private Drainage Calls	2,000	-	(2,000)	2,072	-	(2,072)	2,122	-	(2,122)	2,164	-	(2,164)	2,207	-	(2,207)
3363 Brush Cutting	112,396	-	(112,396)	115,938	-	(115,938)	118,583	-	(118,583)	120,955	-	(120,955)	123,374	-	(123,374)
3364 Culverts	798,560	-	(798,560)	821,747	-	(821,747)	840,006	-	(840,006)	856,806	-	(856,806)	873,942	-	(873,942)
3365 Natural Water Course	148,700	-	(148,700)	153,434	-	(153,434)	156,947	-	(156,947)	160,086	-	(160,086)	163,288	-	(163,288)
3371 Spill Clean Up	12,900	-	(12,900)	13,238	-	(13,238)	13,522	-	(13,522)	13,792	-	(13,792)	14,067	-	(14,067)
3755 Storm Studies/Predesign Projects	150,000	47,520	(102,480)	325,000	55,440	(269,560)	250,000	-	(250,000)	575,000	55,440	(519,560)	75,000	-	(75,000)
3760 Storm Monitoring Projects	125,000	-	(125,000)	125,000	-	(125,000)	125,000	-	(125,000)	125,000	-	(125,000)	350,000	-	(350,000)
3374 Drainage Operating Projects	50,600	-	(50,600)	112,500	-	(112,500)	120,300	-	(120,300)	51,100	-	(51,100)	48,200	-	(48,200)
3394 Transfer to Capital - Storm	-	-	-	10,100	-	(10,100)	166,000	-	(166,000)	179,000	-	(179,000)	1,464,000	-	(1,464,000)
3393 Storm - Indirect	2,042,617	2,042,617	-	2,076,733	2,076,733	-	2,148,344	2,148,344	-	2,229,700	2,229,700	-	2,305,394	2,305,394	-
Storm Drainage	**$ 5,245,910**	**$ 2,093,022**	**$ (3,152,888)**	**$ 5,609,896**	**$ 2,135,101**	**$ (3,474,795)**	**$ 5,836,070**	**$ 2,151,315**	**$ (3,684,755)**	**$ 6,247,042**	**$ 2,288,155**	**$ (3,958,887)**	**$ 7,391,917**	**$ 2,308,453**	**$ (5,083,464)**
3330 Transportation Administration	$ 256,924	$ -	$ (256,924)	$ 265,782	$ -	$ (265,782)	$ 273,054	$ -	$ (273,054)	$ 279,740	$ -	$ (279,740)	$ 286,659	$ -	$ (286,659)
3300 Transportation Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3301 Road Repairs & Mtce	1,173,417	-	(1,173,417)	1,210,389	-	(1,210,389)	1,238,006	-	(1,238,006)	1,262,766	-	(1,262,766)	1,288,019	-	(1,288,019)
3302 Boulevard Mtce	194,653	-	(194,653)	198,671	-	(198,671)	202,676	-	(202,676)	206,727	-	(206,727)	210,863	-	(210,863)
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	193,481	-	(193,481)	200,293	-	(200,293)	205,872	-	(205,872)	211,186	-	(211,186)	216,723	-	(216,723)
3306 Curbing	27,625	-	(27,625)	28,420	-	(28,420)	29,051	-	(29,051)	29,633	-	(29,633)	30,225	-	(30,225)
3307 Guardrails	50,565	-	(50,565)	52,137	-	(52,137)	53,322	-	(53,322)	54,387	-	(54,387)	55,476	-	(55,476)
3308 Dust Control	10,366	-	(10,366)	10,599	-	(10,599)	10,817	-	(10,817)	11,033	-	(11,033)	11,254	-	(11,254)
3310 Traffic Counters	25,060	-	(25,060)	24,844	-	(24,844)	26,411	-	(26,411)	25,909	-	(25,909)	27,417	-	(27,417)
3313 Vandalism	33,879	-	(33,879)	34,818	-	(34,818)	35,581	-	(35,581)	36,292	-	(36,292)	37,017	-	(37,017)
3319 Prot Island Road R&M	85,967	-	(85,967)	88,014	-	(88,014)	89,858	-	(89,858)	91,655	-	(91,655)	93,489	-	(93,489)
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	92,864	-	(92,864)	95,671	-	(95,671)	97,826	-	(97,826)	99,782	-	(99,782)	101,778	-	(101,778)
3323 Alley Maintenance	111,163	-	(111,163)	104,293	-	(104,293)	116,658	-	(116,658)	108,792	-	(108,792)	120,966	-	(120,966)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
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	275,614	-	(275,614)	259,829	-	(259,829)	265,416	-	(265,416)	270,726	-	(270,726)	276,140	-	(276,140)
3344 Transportation On Call	62,976	-	(62,976)	65,243	-	(65,243)	66,811	-	(66,811)	68,137	-	(68,137)	69,500	-	(69,500)
3311 Sidewalks	174,569	-	(174,569)	169,740	-	(169,740)	183,609	-	(183,609)	177,080	-	(177,080)	190,621	-	(190,621)
3321 Walkways	56,121	-	(56,121)	58,013	-	(58,013)	59,366	-	(59,366)	60,554	-	(60,554)	61,765	-	(61,765)
3104 Bus Shelter/Bench Main	19,400	38,000	18,600	19,844	38,380	18,536	20,255	38,764	18,509	20,659	56,652	35,993	21,073	65,544	44,471
3315 Street Lighting	1,735,787	865	(1,734,922)	1,771,065	874	(1,770,191)	1,806,626	883	(1,805,743)	1,842,756	892	(1,841,864)	1,879,609	901	(1,878,708)
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	311,050	-	(311,050)	319,908	-	(319,908)	327,388	-	(327,388)	334,497	-	(334,497)	341,809	-	(341,809)
3318 Railway Signals	100,000	-	(100,000)	102,000	-	(102,000)	104,040	-	(104,040)	106,121	-	(106,121)	108,243	-	(108,243)
3317 MOTH Traffic Signals	22,250	-	(22,250)	22,695	-	(22,695)	23,149	-	(23,149)	23,612	-	(23,612)	24,084	-	(24,084)
3325 Signs	584,281	-	(584,281)	608,694	-	(608,694)	614,413	-	(614,413)	634,700	-	(634,700)	639,232	-	(639,232)
3327 Signs - New	29,500	-	(29,500)	30,290	-	(30,290)	30,946	-	(30,946)	31,564	-	(31,564)	32,195	-	(32,195)
3334 Bollards	9,000	-	(9,000)	9,220	-	(9,220)	9,414	-	(9,414)	9,602	-	(9,602)	9,794	-	(9,794)
3326 Street Marking	596,220	-	(596,220)	611,336	-	(611,336)	623,621	-	(623,621)	585,094	-	(585,094)	596,794	-	(596,794)
3328 Street Marking - New	7,000	-	(7,000)	7,212	-	(7,212)	7,374	-	(7,374)	7,521	-	(7,521)	7,672	-	(7,672)
3331 Bridge Repairs	25,379	-	(25,379)	23,978	-	(23,978)	24,486	-	(24,486)	24,977	-	(24,977)	25,476	-	(25,476)
3335 Snow & Ice Control	956,656	-	(956,656)	981,273	-	(981,273)	1,002,282	-	(1,002,282)	1,022,324	-	(1,022,324)	1,042,772	-	(1,042,772)
3342 Christmas Lights	29,500	-	(29,500)	30,330	-	(30,330)	30,997	-	(30,997)	31,617	-	(31,617)	32,249	-	(32,249)
3343 Street Banners	85,500	-	(85,500)	87,800	-	(87,800)	89,668	-	(89,668)	91,411	-	(91,411)	93,189	-	(93,189)
3381 Street Light Upgrade Projects	100,000	-	(100,000)	75,000	-	(75,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)
3383 Transportation Misc Projects	669,600	-	(669,600)	883,300	-	(883,300)	1,025,900	-	(1,025,900)	460,100	-	(460,100)	818,900	-	(818,900)
3753 Railway Crossing Rep Projects	145,000	-	(145,000)	66,100	-	(66,100)	82,700	-	(82,700)	103,300	-	(103,300)	129,200	-	(129,200)
3754 Street Upgrades Projects	100,000	-	(100,000)	125,000	-	(125,000)	150,000	-	(150,000)	125,000	-	(125,000)	100,000	-	(100,000)
3759 Bicycle Network Projects	40,000	-	(40,000)	45,000	-	(45,000)	75,000	-	(75,000)	75,000	-	(75,000)	75,000	-	(75,000)
3766 Transportation Studies/Predesign Projects	275,000	64,350	(210,650)	365,000	237,600	(127,400)	295,000	-	(295,000)	125,000	-	(125,000)	300,000	74,250	(225,750)
3770 Transportation PED Operating Projects	175,000	-	(175,000)	175,000	-	(175,000)	190,000	-	(190,000)	145,000	-	(145,000)	150,000	-	(150,000)
3399 Transfer to Capital - Transportation	122,500	-	(122,500)	2,304,355	300,000	(2,004,355)	1,387,500	-	(1,387,500)	2,178,400	-	(2,178,400)	626,200	-	(626,200)
3396 Transportation - Indirect	9,637,679	9,637,679	-	9,340,910	9,340,910	-	9,488,358	9,488,358	-	9,754,116	9,754,116	-	10,641,568	10,641,568	-
Transportation	**$ 19,256,546**	**$ 9,740,894**	**$ (9,515,652)**	**$ 21,540,166**	**$ 9,917,764**	**$ (11,622,402)**	**$ 21,144,913**	**$ 9,528,005**	**$ (11,616,908)**	**$ 21,521,861**	**$ 9,811,660**	**$ (11,710,201)**	**$ 21,581,964**	**$ 10,782,263**	**$ (10,799,701)**
Engineering and Public Works	**$ 44,793,729**	**$ 23,975,112**	**$ (20,818,617)**	**$ 49,995,810**	**$ 24,116,245**	**$ (25,879,565)**	**$ 51,809,659**	**$ 24,046,515**	**$ (27,763,144)**	**$ 53,697,768**	**$ 25,340,844**	**$ (28,356,924)**	**$ 55,707,511**	**$ 26,999,602**	**$ (28,707,909)**
4051 PRC Administration	$ 427,547	$ -	$ (427,547)	$ 451,398	$ -	$ (451,398)	$ 464,939	$ -	$ (464,939)	$ 476,627	$ -	$ (476,627)	$ 488,797	$ -	$ (488,797)
4059 PRC Admin - Indirect	4,369	4,369	-	3,641	3,641	-	-	-	-	-	-	-	-	-	-
PRC Admin	**$ 431,916**	**$ 4,369**	**$ (427,547)**	**$ 455,039**	**$ 3,641**	**$ (451,398)**	**$ 464,939**	**$ -**	**$ (464,939)**	**$ 476,627**	**$ -**	**$ (476,627)**	**$ 488,797**	**$ -**	**$ (488,797)**
4450 Maintenance/Yard Services	$ 1,114,379	$ -	$ (1,114,379)	$ 1,158,877	$ -	$ (1,158,877)	$ 1,193,102	$ -	$ (1,193,102)	$ 1,221,195	$ -	$ (1,221,195)	$ 1,250,271	$ -	$ (1,250,271)
4451 Parks Outside Wages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4452 Parks Annex	68,566	-	(68,566)	70,174	-	(70,174)	71,637	-	(71,637)	73,070	-	(73,070)	74,529	-	(74,529)
4444 Machinery & Equip Svc	11,678	-	(11,678)	12,050	-	(12,050)	12,326	-	(12,326)	12,572	-	(12,572)	12,823	-	(12,823)
4447 Snow Clearing Svc	244,968	-	(244,968)	252,041	-	(252,041)	257,631	-	(257,631)	262,784	-	(262,784)	268,042	-	(268,042)
4449 VIP Parks Operating	4,970	-	(4,970)	4,982	-	(4,982)	4,994	-	(4,994)	5,006	-	(5,006)	5,019	-	(5,019)
4056 Parks Planning	191,874	-	(191,874)	197,780	-	(197,780)	202,370	-	(202,370)	206,603	-	(206,603)	210,948	-	(210,948)
4028 McGirr Sports Complex	191,353	-	(191,353)	195,266	-	(195,266)	199,195	-	(199,195)	203,177	-	(203,177)	207,241	-	(207,241)
4531 Natural Turf Fields	1,904,838	135,000	(1,769,838)	1,957,773	136,350	(1,821,423)	2,001,414	137,714	(1,863,700)	2,042,425	139,091	(1,903,334)	2,084,462	140,482	(1,943,980)
4533 Rotary Bowl	100,238	-	(100,238)	102,668	-	(102,668)	104,829	-	(104,829)	106,926	-	(106,926)	109,064	-	(109,064)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4534 Serauxmen Stadium	278,820	31,200	(247,620)	313,777	31,512	(282,265)	329,834	31,828	(298,006)	336,428	32,146	(304,282)	343,156	32,468	(310,688)
4535 q'unq'inuqwstuxw Stadium	151,882	53,495	(98,387)	148,107	54,381	(93,726)	159,535	55,285	(104,250)	154,944	56,209	(98,735)	166,725	57,152	(109,573)
4536 Stadium District Common Grounds	26,960	-	(26,960)	12,285	-	(12,285)	12,552	-	(12,552)	12,803	-	(12,803)	13,059	-	(13,059)
4537 Harewood Artificial Turf Fields	195,164	97,107	(98,057)	184,314	98,566	(85,748)	202,703	100,053	(102,650)	190,731	101,569	(89,162)	211,853	103,115	(108,738)
4538 Beban Artificial Turf Fields	103,480	100,000	(3,480)	121,546	101,000	(20,546)	108,263	102,010	(6,253)	126,389	103,030	(23,359)	112,455	104,060	(8,395)
4222 Fieldhouses Custodial	584,324	-	(584,324)	623,270	-	(623,270)	639,669	-	(639,669)	655,786	-	(655,786)	672,684	-	(672,684)
4511 Neighborhood Parks	1,263,960	-	(1,263,960)	1,302,958	-	(1,302,958)	1,330,641	-	(1,330,641)	1,357,153	-	(1,357,153)	1,384,193	-	(1,384,193)
4561 City Parks	847,631	23,000	(824,631)	867,963	23,230	(844,733)	885,977	23,462	(862,515)	903,411	23,697	(879,714)	921,194	23,934	(897,260)
4562 Protection Island Parks	39,250	-	(39,250)	42,701	-	(42,701)	43,112	-	(43,112)	43,515	-	(43,515)	43,926	-	(43,926)
4563 Maffeo Sutton/Swyalana	499,715	16,000	(483,715)	505,467	16,160	(489,307)	516,569	16,322	(500,247)	526,899	16,485	(510,414)	537,438	16,650	(520,788)
4564 Neck Point Park	59,509	-	(59,509)	60,880	-	(60,880)	62,142	-	(62,142)	63,385	-	(63,385)	64,653	-	(64,653)
4566 3rd St Property	8,756	-	(8,756)	8,964	-	(8,964)	9,151	-	(9,151)	9,334	-	(9,334)	9,520	-	(9,520)
4581 Bowen Grounds Mtce	451,104	18,000	(433,104)	463,064	18,180	(444,884)	473,068	18,362	(454,706)	482,530	18,546	(463,984)	492,180	18,731	(473,449)
4935 Beban Grounds Mtce	382,347	59,537	(322,810)	390,842	59,603	(331,239)	398,081	59,669	(338,412)	404,982	59,736	(345,246)	412,023	59,804	(352,219)
4582 OWCC Grounds Maintenance.	33,389	-	(33,389)	34,126	-	(34,126)	34,826	-	(34,826)	35,522	-	(35,522)	36,232	-	(36,232)
4569 Recreational Dams Maintenance	64,769	-	(64,769)	66,847	-	(66,847)	68,381	-	(68,381)	69,747	-	(69,747)	71,142	-	(71,142)
4570 Linley Valley Park	27,908	-	(27,908)	28,610	-	(28,610)	29,220	-	(29,220)	29,803	-	(29,803)	30,400	-	(30,400)
4572 Duke/Cable/Pkwy Trails	93,622	-	(93,622)	95,919	-	(95,919)	97,945	-	(97,945)	99,903	-	(99,903)	101,900	-	(101,900)
4573 E&N Trailway Maintenance	57,860	-	(57,860)	59,113	-	(59,113)	60,319	-	(60,319)	61,526	-	(61,526)	62,756	-	(62,756)
4574 Trailways	654,237	-	(654,237)	673,977	-	(673,977)	689,135	-	(689,135)	702,918	-	(702,918)	716,974	-	(716,974)
4612 Parkettes, Greens, Squares	695,435	-	(695,435)	725,471	-	(725,471)	731,274	-	(731,274)	745,902	-	(745,902)	760,818	-	(760,818)
4613 Street Planters	209,996	-	(209,996)	214,320	-	(214,320)	218,637	-	(218,637)	223,009	-	(223,009)	227,469	-	(227,469)
4615 Diana Krall Plaza	64,947	6,000	(58,947)	66,422	6,060	(60,362)	67,794	6,121	(61,673)	69,148	6,182	(62,966)	70,533	6,244	(64,289)
4060 Environment	251,419	-	(251,419)	259,384	-	(259,384)	286,494	-	(286,494)	273,492	-	(273,492)	281,120	-	(281,120)
4442 Encampment Cleanup	33,200	-	(33,200)	33,915	-	(33,915)	34,606	-	(34,606)	35,298	-	(35,298)	36,003	-	(36,003)
4628 Urban Forestry	1,255,082	360,552	(894,530)	1,289,662	364,158	(925,504)	1,320,422	367,800	(952,622)	1,350,365	371,478	(978,887)	1,381,323	375,193	(1,006,130)
4630 Hwy Entrance/Gateway	561,308	-	(561,308)	572,643	-	(572,643)	584,123	-	(584,123)	595,806	-	(595,806)	607,722	-	(607,722)
4635 Boat Ramps	24,360	-	(24,360)	24,915	-	(24,915)	25,430	-	(25,430)	25,938	-	(25,938)	26,458	-	(26,458)
4636 Brechin Boat Ramp	67,000	82,000	15,000	67,820	82,820	15,000	68,649	83,649	15,000	69,485	84,485	15,000	70,330	85,330	15,000
4638 Dog Parks Mtce	40,604	-	(40,604)	41,552	-	(41,552)	42,417	-	(42,417)	43,264	-	(43,264)	44,130	-	(44,130)
4641 Bike Parks	58,420	-	(58,420)	59,671	-	(59,671)	60,886	-	(60,886)	62,103	-	(62,103)	63,345	-	(63,345)
4642 Invasive Species Management	42,565	-	(42,565)	40,501	-	(40,501)	41,357	-	(41,357)	42,184	-	(42,184)	43,028	-	(43,028)
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	1,930,300	125,000	(1,805,300)	1,014,500	-	(1,014,500)	1,128,300	-	(1,128,300)	2,072,000	908,500	(1,163,500)	488,100	-	(488,100)
4309 Transfer to Capital - Pks Mtce	5,281,270	3,175,000	(2,106,270)	473,538	-	(473,538)	2,842,400	-	(2,842,400)	487,700	-	(487,700)	3,923,100	100,000	(3,823,100)
4313 Parks Ops - Indirect	2,895,229	2,895,229	-	3,192,709	3,192,709	-	3,539,807	3,539,807	-	3,563,644	3,563,644	-	3,739,559	3,739,559	-
4315 Parks Ops - Accretion Expense	7,731	-	(7,731)	7,890	-	(7,890)	8,043	-	(8,043)	8,209	-	(8,209)	8,374	-	(8,374)
Parks Operations	**$ 23,132,517**	**$ 7,177,120**	**$ (15,955,397)**	**$ 18,098,476**	**$ 4,184,729**	**$ (13,913,747)**	**$ 21,257,626**	**$ 4,542,082**	**$ (16,715,544)**	**$ 20,128,547**	**$ 5,484,798**	**$ (14,643,749)**	**$ 22,458,998**	**$ 4,862,722**	**$ (17,596,276)**
4068 Recreation & Culture Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4116 Promotion/Leisure Guide	237,286	20,000	(217,286)	244,542	20,200	(224,342)	250,808	20,402	(230,406)	256,844	20,606	(236,238)	263,145	20,812	(242,333)
Recreation & Culture Administration	**$ 237,286**	**$ 20,000**	**$ (217,286)**	**$ 244,542**	**$ 20,200**	**$ (224,342)**	**$ 250,808**	**$ 20,402**	**$ (230,406)**	**$ 256,844**	**$ 20,606**	**$ (236,238)**	**$ 263,145**	**$ 20,812**	**$ (242,333)**
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 Grants	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 VIEX Op Grant	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)
4951 Reg Parks Serv Agreement	-	1,552,200	1,552,200	-	1,552,200	1,552,200	-	1,552,200	1,552,200	-	1,552,200	1,552,200	-	1,552,200	1,552,200
4035 Misc Projects - Com Dev	37,500	37,500	-	100,000	100,000	-	-	-	-	-	-	-	-	-	-
PRC Community Development	**$ 92,000**	**$ 1,589,700**	**$ 1,497,700**	**$ 154,500**	**$ 1,652,200**	**$ 1,497,700**	**$ 54,500**	**$ 1,552,200**	**$ 1,497,700**	**$ 54,500**	**$ 1,552,200**	**$ 1,497,700**	**$ 54,500**	**$ 1,552,200**	**$ 1,497,700**
5100 Culture and Events Administration	$ 636,211	$ -	$ (636,211)	$ 660,599	$ -	$ (660,599)	$ 679,760	$ -	$ (679,760)	$ 697,431	$ -	$ (697,431)	$ 715,824	$ -	$ (715,824)
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	20,450	1,000	(19,450)	20,859	1,010	(19,849)	21,275	1,020	(20,255)	21,700	1,030	(20,670)	22,133	1,040	(21,093)
5109 Luminous Paths Festival	61,000	15,000	(46,000)	26,010	10,000	(16,010)	63,464	-	(63,464)	27,061	-	(27,061)	66,028	-	(66,028)
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	33,668	-	(33,668)	34,605	-	(34,605)	35,314	-	(35,314)	36,018	-	(36,018)	36,739	-	(36,739)
4305 Nanaimo Museum Building	16,136	-	(16,136)	16,478	-	(16,478)	16,811	-	(16,811)	17,146	-	(17,146)	17,488	-	(17,488)
4731 Heritage Bldg Mtce	15,438	-	(15,438)	15,827	-	(15,827)	16,159	-	(16,159)	16,481	-	(16,481)	16,810	-	(16,810)
4773 Port Theatre Mtce	91,326	-	(91,326)	93,262	-	(93,262)	95,155	-	(95,155)	97,058	-	(97,058)	99,000	-	(99,000)
4774 Art Gallery Mtce	22,580	-	(22,580)	23,042	-	(23,042)	23,505	-	(23,505)	23,975	-	(23,975)	24,455	-	(24,455)
4777 25 Victoria Rd Mtce	43,860	-	(43,860)	44,883	-	(44,883)	45,806	-	(45,806)	46,721	-	(46,721)	47,657	-	(47,657)
4020 Arts & Culture Events Grants	59,106	-	(59,106)	65,017	-	(65,017)	71,519	-	(71,519)	71,519	-	(71,519)	71,519	-	(71,519)
4021 Nanaimo Art Gallery	436,623	-	(436,623)	445,156	-	(445,156)	453,859	-	(453,859)	462,737	-	(462,737)	471,791	-	(471,791)
4025 Cultural Grants	433,935	-	(433,935)	441,379	-	(441,379)	448,950	-	(448,950)	456,653	-	(456,653)	464,486	-	(464,486)
4027 Port Theatre Society	738,866	-	(738,866)	752,144	-	(752,144)	765,687	-	(765,687)	779,500	-	(779,500)	793,590	-	(793,590)
4038 Nanaimo Museum	476,419	-	(476,419)	477,125	-	(477,125)	486,668	-	(486,668)	496,401	-	(496,401)	506,329	-	(506,329)
4019 25 Victoria Rd Operating Grant	58,368	21,600	(36,768)	59,887	21,816	(38,071)	61,174	22,034	(39,140)	62,406	22,254	(40,152)	63,661	22,477	(41,184)
5154 Downtown Event Grant	250,000	-	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)	250,000	-	(250,000)
5101 Culture Facility Projects	210,800	-	(210,800)	55,000	-	(55,000)	29,700	-	(29,700)	248,700	-	(248,700)	-	-	-
5104 Culture Program Projects	320,500	-	(320,500)	130,100	50,000	(80,100)	80,200	-	(80,200)	80,300	-	(80,300)	80,400	-	(80,400)
5102 Transfer to Capital - Culture	45,300	-	(45,300)	286,200	-	(286,200)	145,800	-	(145,800)	61,500	-	(61,500)	-	-	-
5103 Culture - Indirect	531,533	531,533	-	542,864	542,864	-	541,026	541,026	-	610,589	610,589	-	719,136	719,136	-
5108 Culture - Accretion Expense	4,457	-	(4,457)	4,544	-	(4,544)	4,635	-	(4,635)	4,729	-	(4,729)	4,823	-	(4,823)
Culture and Events	**$ 4,591,576**	**$ 569,133**	**$ (4,022,443)**	**$ 4,530,481**	**$ 625,690**	**$ (3,904,791)**	**$ 4,422,477**	**$ 564,080**	**$ (3,858,397)**	**$ 4,655,155**	**$ 633,873**	**$ (4,021,282)**	**$ 4,558,930**	**$ 742,653**	**$ (3,816,277)**
4142 Aquatic/Beach Prog	$ 132,200	$ 44,022	$ (88,178)	$ 136,773	$ 44,462	$ (92,311)	$ 139,996	$ 44,907	$ (95,089)	$ 142,795	$ 45,356	$ (97,439)	$ 145,651	$ 45,810	$ (99,841)
4254 Kin Pool Maintenance	105,916	4,500	(101,416)	104,327	4,545	(99,782)	106,523	4,590	(101,933)	108,562	4,636	(103,926)	110,828	4,682	(106,146)
4070 PR&C Lifeguard Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4908 NAC Programs	3,455,396	1,722,508	(1,732,888)	3,594,265	1,739,733	(1,854,532)	3,690,493	1,757,130	(1,933,363)	3,787,730	1,774,702	(2,013,028)	3,889,637	1,792,449	(2,097,188)
4909 NAC Maintenance	1,162,308	-	(1,162,308)	1,195,478	-	(1,195,478)	1,224,588	-	(1,224,588)	1,245,004	-	(1,245,004)	1,273,975	-	(1,273,975)
4907 NAC Custodial	774,859	-	(774,859)	806,273	-	(806,273)	828,742	-	(828,742)	850,674	-	(850,674)	873,784	-	(873,784)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4631 NAC Grounds Maintenance	60,390	-	(60,390)	55,583	-	(55,583)	56,710	-	(56,710)	57,844	-	(57,844)	59,002	-	(59,002)
4929 Swim to Survive	39,907	-	(39,907)	41,299	-	(41,299)	42,275	-	(42,275)	43,120	-	(43,120)	43,982	-	(43,982)
4917 Beban Pool Mtce.	365,698	-	(365,698)	376,295	-	(376,295)	384,640	-	(384,640)	392,337	-	(392,337)	400,188	-	(400,188)
4927 Beban Pool Custodial	437,647	-	(437,647)	455,653	-	(455,653)	468,455	-	(468,455)	480,939	-	(480,939)	494,103	-	(494,103)
4918 Beban Pool Programs	2,067,595	832,400	(1,235,195)	2,152,260	840,724	(1,311,536)	2,208,669	849,131	(1,359,538)	2,266,393	857,624	(1,408,769)	2,326,750	866,201	(1,460,549)
4124 Weight Rooms	280,396	427,500	147,104	288,514	431,775	143,261	294,933	436,093	141,160	300,839	440,454	139,615	306,869	444,858	137,989
4380 Beban Pool Operating Projects	31,400	31,400	-	86,100	86,100	-	153,800	153,800	-	63,700	33,100	(30,600)	156,500	143,500	(13,000)
4381 Kin Pool Operating Projects	-	-	-	13,900	-	(13,900)	12,700	-	(12,700)	25,000	-	(25,000)	-	-	-
4382 NAC Operating Projects	124,800	124,800	-	151,100	146,100	(5,000)	184,800	174,800	(10,000)	181,200	176,200	(5,000)	178,500	165,100	(13,400)
4383 Aquatic Ops Misc Operating Projects	32,600	32,600	-	85,500	-	(85,500)	51,200	-	(51,200)	23,700	-	(23,700)	45,200	45,200	-
4395 Transfer to Capital - Aquatic	-	-	-	37,300	-	(37,300)	10,500	-	(10,500)	-	-	-	29,300	-	(29,300)
4397 Aquatic Ops - Indirect	616,704	616,704	-	618,307	618,307	-	621,009	621,009	-	622,419	622,419	-	655,821	655,821	-
4398 Aquatic Ops - Accretion Expense	553	-	(553)	563	-	(563)	575	-	(575)	587	-	(587)	599	-	(599)
Aquatic Operations	**$ 9,688,369**	**$ 3,836,434**	**$ (5,851,935)**	**$ 10,199,490**	**$ 3,911,746**	**$ (6,287,744)**	**$ 10,480,608**	**$ 4,041,460**	**$ (6,439,148)**	**$ 10,592,843**	**$ 3,954,491**	**$ (6,638,352)**	**$ 10,990,689**	**$ 4,163,621**	**$ (6,827,068)**
4911 F.C. Arena Maintenance.	$ 155,770	$ -	$ (155,770)	$ 158,774	$ -	$ (158,774)	$ 161,683	$ -	$ (161,683)	$ 164,595	$ -	$ (164,595)	$ 167,568	$ -	$ (167,568)
4915 C.M. Arena Maintenance.	215,110	-	(215,110)	223,158	-	(223,158)	222,598	-	(222,598)	233,040	-	(233,040)	230,623	-	(230,623)
4937 Beban Arena Allocation	932,620	799,600	(133,020)	965,342	807,596	(157,746)	993,327	815,672	(177,655)	1,018,402	823,829	(194,573)	1,046,419	832,067	(214,352)
4938 Beban Arena Programs	507,911	316,350	(191,561)	526,729	319,514	(207,215)	540,402	322,709	(217,693)	553,432	325,936	(227,496)	567,068	329,195	(237,873)
4903 NIC Allocations	896,102	750,209	(145,893)	932,552	757,711	(174,841)	958,016	765,288	(192,728)	983,511	772,941	(210,570)	1,008,322	780,670	(227,652)
4904 NIC Maintenance	515,471	-	(515,471)	530,370	-	(530,370)	538,364	-	(538,364)	548,492	-	(548,492)	560,820	-	(560,820)
4905 NIC Programs	495,764	310,000	(185,764)	514,141	313,100	(201,041)	526,645	316,231	(210,414)	538,625	319,394	(219,231)	551,092	322,588	(228,504)
4637 NIC Grounds Mtce	44,000	-	(44,000)	44,936	-	(44,936)	45,849	-	(45,849)	46,765	-	(46,765)	47,701	-	(47,701)
4944 Harewood Multi-use Facility	49,671	23,000	(26,671)	48,267	23,230	(25,037)	49,242	23,462	(25,780)	50,234	23,697	(26,537)	51,240	23,934	(27,306)
4940 Frank Crane Arena Operating Projects	119,900	110,500	(9,400)	24,900	24,900	-	51,400	34,100	(17,300)	7,400	7,400	-	173,900	173,900	-
4941 Cliff McNabb Arena Operating Projects	44,100	44,100	-	152,100	152,100	-	5,600	5,600	-	56,400	56,400	-	89,600	89,600	-
4942 NIC Operating Projects	172,200	162,300	(9,900)	115,300	110,300	(5,000)	28,600	18,600	(10,000)	66,900	61,200	(5,700)	114,900	114,900	-
4943 Arena Ops Misc Operating Projects	9,500	-	(9,500)	8,800	-	(8,800)	16,000	-	(16,000)	9,400	-	(9,400)	7,400	-	(7,400)
4919 Transfer to Capital - Arena	21,600	-	(21,600)	-	-	-	-	-	-	-	-	-	-	-	-
4924 Arena Ops - Indirect	787,863	787,863	-	802,380	802,380	-	818,362	818,362	-	845,740	845,740	-	891,964	891,964	-
4945 Arena Ops - Accretion Expense	1,586	-	(1,586)	1,618	-	(1,618)	1,650	-	(1,650)	1,683	-	(1,683)	1,717	-	(1,717)
Arena Operations	**$ 4,969,168**	**$ 3,303,922**	**$ (1,665,246)**	**$ 5,049,367**	**$ 3,310,831**	**$ (1,738,536)**	**$ 4,957,738**	**$ 3,120,024**	**$ (1,837,714)**	**$ 5,124,619**	**$ 3,236,537**	**$ (1,888,082)**	**$ 5,510,334**	**$ 3,558,818**	**$ (1,951,516)**
4901 Support Services	$ 1,541,377	$ 11,500	$ (1,529,877)	$ 1,598,003	$ 11,615	$ (1,586,388)	$ 1,643,248	$ 11,731	$ (1,631,517)	$ 1,687,780	$ 11,848	$ (1,675,932)	$ 1,734,633	$ 11,966	$ (1,722,667)
4895 Community Recreation Admin	1,413,418	-	(1,413,418)	1,471,592	-	(1,471,592)	1,516,948	-	(1,516,948)	1,559,576	-	(1,559,576)	1,604,481	-	(1,604,481)
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	115,388	137,229	21,841	118,552	138,601	20,049	121,149	139,987	18,838	123,567	141,387	17,820	126,043	142,801	16,758
4102 Seasonal Camps	51,277	43,864	(7,413)	53,027	44,303	(8,724)	54,141	44,746	(9,395)	55,201	45,193	(10,008)	56,328	45,645	(10,683)
4103 Play and Learn	136,152	106,480	(29,672)	141,047	107,545	(33,502)	143,877	108,620	(35,257)	146,778	109,706	(37,072)	149,715	110,803	(38,912)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4123 Early Years and Children Programs	126,950	134,892	7,942	130,025	136,241	6,216	132,779	137,604	4,825	135,427	138,980	3,553	138,139	140,370	2,231
4130 Contract Programs	313,472	365,544	52,072	319,741	369,200	49,459	326,136	372,892	46,756	332,658	376,621	43,963	339,310	380,388	41,078
4132 Environmental Stewardship Programs	26,288	18,820	(7,468)	27,009	19,008	(8,001)	27,587	19,197	(8,390)	28,148	19,389	(8,759)	28,708	19,583	(9,125)
4152 Youth Programs	158,608	144,186	(14,422)	162,464	145,628	(16,836)	165,902	147,084	(18,818)	169,215	148,555	(20,660)	172,606	150,040	(22,566)
4160 LIT/Quest	84,771	53,506	(31,265)	87,720	54,041	(33,679)	89,496	54,581	(34,915)	91,267	55,127	(36,140)	93,095	55,678	(37,417)
4162 Fitness and Wellness Programs	69,162	105,992	36,830	71,249	107,052	35,803	72,862	108,123	35,261	74,313	109,204	34,891	75,804	110,296	34,492
4234 Pottery/Clayworks Programs	178,231	189,998	11,767	183,421	191,898	8,477	187,510	193,817	6,307	191,277	195,755	4,478	195,102	197,713	2,611
4238 Seniors Programs	203,659	235,321	31,662	209,716	237,674	27,958	214,410	240,051	25,641	218,708	242,451	23,743	223,091	244,876	21,785
4923 OWCC Preschool/Children's Programs	103,018	131,621	28,603	106,061	132,937	26,876	108,455	134,266	25,811	110,624	135,609	24,985	112,833	136,965	24,132
4934 OWCC Adult Programs	333,155	347,458	14,303	343,203	350,932	7,729	350,933	354,441	3,508	357,962	357,985	23	365,126	361,565	(3,561)
4122 Class E Licences	200	-	(200)	204	-	(204)	208	-	(208)	212	-	(212)	216	-	(216)
4202 Activity Centres - S	16,506	30,100	13,594	16,853	30,401	13,548	17,203	30,706	13,503	17,546	31,013	13,467	21,210	31,324	10,114
4216 Activity Centres - N	31,297	23,000	(8,297)	32,011	23,230	(8,781)	32,673	23,462	(9,211)	33,326	23,697	(9,629)	33,993	23,934	(10,059)
4232 Bowen Complex	75,976	90,000	14,024	78,660	90,900	12,240	80,897	91,809	10,912	83,008	92,727	9,719	85,264	93,654	8,390
4236 Bowen Complex Maintenance	499,106	-	(499,106)	514,186	-	(514,186)	531,368	-	(531,368)	541,214	-	(541,214)	558,713	-	(558,713)
4902 Beban Park Physical Plant	801,910	-	(801,910)	817,948	-	(817,948)	834,306	-	(834,306)	850,991	-	(850,991)	868,012	-	(868,012)
4921 Beban Social Centre Mtce	468,943	-	(468,943)	487,651	-	(487,651)	501,056	-	(501,056)	514,065	-	(514,065)	527,745	-	(527,745)
4922 Beban Social Centre Ops	249,108	378,200	129,092	254,309	381,982	127,673	262,879	385,802	122,923	266,025	389,660	123,635	274,309	393,557	119,248
4926 Beban House	16,479	28,898	12,419	16,879	29,187	12,308	17,233	29,479	12,246	17,579	29,774	12,195	17,929	30,072	12,143
4931 Centennial Bldg	65,523	67,600	2,077	67,484	68,276	792	68,997	68,959	(38)	70,375	69,649	(726)	71,783	70,345	(1,438)
4932 Oliver Woods CC Ops	117,336	306,500	189,164	120,847	309,565	188,718	123,928	312,661	188,733	126,899	315,787	188,888	130,033	318,944	188,911
4933 Oliver Woods Mtce	504,508	-	(504,508)	517,458	-	(517,458)	534,581	-	(534,581)	544,407	-	(544,407)	561,876	-	(561,876)
4144 Summer Program: Outdoor Sport Camps	121,417	154,372	32,955	124,803	155,916	31,113	127,283	157,475	30,192	129,830	159,050	29,220	132,444	160,640	28,196
4146 Camp Wild	86,453	83,045	(3,408)	89,451	83,875	(5,576)	91,248	84,714	(6,534)	93,078	85,561	(7,517)	94,930	86,417	(8,513)
4147 Camp Holidaze	85,003	55,037	(29,966)	88,112	55,587	(32,525)	89,872	56,143	(33,729)	91,674	56,704	(34,970)	93,519	57,271	(36,248)
4148 Summer Program: Camp Sunsation/Integration	176,034	206,876	30,842	182,319	208,945	26,626	185,991	211,034	25,043	189,737	213,144	23,407	193,523	215,275	21,752
4150 Summer Program: Girls Get Active	75,438	58,212	(17,226)	78,152	58,794	(19,358)	79,698	59,382	(20,316)	81,309	59,976	(21,333)	82,939	60,576	(22,363)
4154 Summer Playground Programs	80,012	-	(80,012)	83,011	-	(83,011)	84,669	-	(84,669)	86,391	-	(86,391)	88,107	-	(88,107)
4155 Centennial Sports Camp	46,507	34,398	(12,109)	48,286	34,742	(13,544)	49,264	35,089	(14,175)	50,256	35,440	(14,816)	51,250	35,794	(15,456)
4158 Bowen Explorers	77,365	47,040	(30,325)	80,153	47,510	(32,643)	81,783	47,985	(33,798)	83,420	48,465	(34,955)	85,076	48,950	(36,126)
4159 Smash n Splash Camp	56,043	61,152	5,109	58,131	61,764	3,633	59,312	62,382	3,070	60,495	63,006	2,511	61,693	63,636	1,943
4110 Healthamongus	22,995	10,500	(12,495)	23,789	10,605	(13,184)	24,352	10,711	(13,641)	24,839	10,818	(14,021)	25,334	10,926	(14,408)
4114 Canada Day Celebration	36,667	13,800	(22,867)	37,449	13,938	(23,511)	38,203	14,077	(24,126)	38,986	14,218	(24,768)	39,762	14,360	(25,402)
4115 Winter Festival	8,022	-	(8,022)	8,196	-	(8,196)	8,373	-	(8,373)	8,538	-	(8,538)	8,706	-	(8,706)
4118 Family Day	8,449	-	(8,449)	8,652	-	(8,652)	8,827	-	(8,827)	8,999	-	(8,999)	9,186	-	(9,186)
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	97,100	17,500	(79,600)	98,500	93,500	(5,000)	46,800	30,084	(16,716)	264,700	238,100	(26,600)	161,600	149,606	(11,994)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
4248 Centennial Bldg Projects	46,300	-	(46,300)	32,500	-	(32,500)	-	-	-	30,500	-	(30,500)	-	-	-
4250 Recreation Operating Projects	12,900	-	(12,900)	11,200	-	(11,200)	10,600	-	(10,600)	16,400	-	(16,400)	9,300	-	(9,300)
4260 Bowen Complex Operating Projects	65,200	52,500	(12,700)	46,100	41,100	(5,000)	10,000	-	(10,000)	7,000	-	(7,000)	66,000	56,000	(10,000)
4261 Beban Social Centre Operating Projects	10,000	10,000	-	36,100	36,100	-	10,000	10,000	-	30,800	-	(30,800)	114,800	114,800	-
4263 Beban Complex Operating Projects	10,000	-	(10,000)	5,000	-	(5,000)	34,000	24,000	(10,000)	5,000	-	(5,000)	10,000	-	(10,000)
4241 Transfer to Capital - Rec Srvs	138,500	-	(138,500)	-	-	-	-	-	-	-	-	-	-	-	-
4243 Rec Srvs - Indirect	510,204	510,204	-	531,965	531,965	-	685,018	685,018	-	838,471	838,471	-	984,309	984,309	-
4240 Rec Srvcs - Accretion Expense	7,894	-	(7,894)	8,050	-	(8,050)	8,213	-	(8,213)	8,378	-	(8,378)	8,544	-	(8,544)
Recreation Services	**$ 9,515,321**	**$ 4,265,345**	**$ (5,249,976)**	**$ 9,662,239**	**$ 4,414,557**	**$ (5,247,682)**	**$ 9,929,268**	**$ 4,498,112**	**$ (5,431,156)**	**$ 10,531,949**	**$ 4,863,070**	**$ (5,668,879)**	**$ 10,922,119**	**$ 5,129,079**	**$ (5,793,040)**
Community Services - Parks, Recreation & Culture	**$ 52,658,153**	**$ 20,766,023**	**$ (31,892,130)**	**$ 48,394,134**	**$ 18,123,594**	**$ (30,270,540)**	**$ 51,817,964**	**$ 18,338,360**	**$ (33,479,604)**	**$ 51,821,084**	**$ 19,745,575**	**$ (32,075,509)**	**$ 55,247,512**	**$ 20,029,905**	**$ (35,217,607)**
6002 General Levy	$ -	$ 193,019,396	$ 193,019,396	$ -	$ 206,285,597	$ 206,285,597	$ -	$ 215,317,411	$ 215,317,411	$ -	$ 222,829,826	$ 222,829,826	$ -	$ 230,473,892	$ 230,473,892
6024 Bus Improvement Area Levy	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 Levy	7,651,922	115,600	(7,536,322)	7,919,739	115,600	(7,804,139)	8,196,930	115,600	(8,081,330)	8,483,823	115,600	(8,368,223)	8,780,757	115,600	(8,665,157)
6061 Taxes in Lieu of Lic	-	1,403,823	1,403,823	-	1,403,823	1,403,823	-	1,403,823	1,403,823	-	1,403,823	1,403,823	-	1,403,823	1,403,823
6065 Grants in Lieu Muni	-	2,764,300	2,764,300	-	2,764,300	2,764,300	-	2,764,300	2,764,300	-	2,764,300	2,764,300	-	2,764,300	2,764,300
6092 Prov Rev Shar Casino	1,527,600	2,280,000	752,400	1,527,600	2,280,000	752,400	1,527,600	2,280,000	752,400	1,527,600	2,280,000	752,400	1,527,600	2,280,000	752,400
6085 Interest on Invest	-	5,300,000	5,300,000	-	4,600,000	4,600,000	-	3,900,000	3,900,000	-	3,500,000	3,500,000	-	3,500,000	3,500,000
6084 Tax Penalty & Int	-	907,400	907,400	-	907,400	907,400	-	907,400	907,400	-	907,400	907,400	-	907,400	907,400
6050 Tax Accounts	421,000	-	(421,000)	421,000	-	(421,000)	421,000	-	(421,000)	421,000	-	(421,000)	421,000	-	(421,000)
6052 Fortis Gas Operating Agreement	675,000	675,000	-	675,000	675,000	-	675,000	675,000	-	675,000	675,000	-	675,000	675,000	-
6025 Hotel Tax (MDRT)	1,465,920	1,465,920	-	1,465,920	1,465,920	-	1,465,920	1,465,920	-	1,465,920	1,465,920	-	1,465,920	1,465,920	-
6095 Transfer to Reserve - General Asset Mgmt	17,483,607	-	(17,483,607)	19,373,054	-	(19,373,054)	19,373,054	-	(19,373,054)	19,373,054	-	(19,373,054)	19,373,054	-	(19,373,054)
General Revenue	**$ 29,396,800**	**$208,103,190**	**$178,706,390**	**$ 31,555,696**	**$220,671,023**	**$189,115,327**	**$ 31,834,536**	**$229,004,486**	**$197,169,950**	**$ 32,123,095**	**$236,118,567**	**$203,995,472**	**$ 32,253,466**	**$243,596,070**	**$211,342,604**
General Revenue Fund	**$278,621,912**	**$278,621,912**	**$ -**	**$286,937,199**	**$286,937,199**	**$ -**	**$294,851,453**	**$294,851,453**	**$ -**	**$304,669,683**	**$304,669,683**	**$ -**	**$315,212,600**	**$315,212,600**	**$ -**
1641 Sewer Administration	$ 706,300	$ -	$ (706,300)	$ 721,347	$ -	$ (721,347)	$ 736,270	$ -	$ (736,270)	$ 751,279	$ -	$ (751,279)	$ 766,643	$ -	$ (766,643)
1600 Sewer Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1645 Eng & PW Overhead	1,035,323	-	(1,035,323)	1,056,029	-	(1,056,029)	1,077,150	-	(1,077,150)	1,098,693	-	(1,098,693)	1,120,667	-	(1,120,667)
1619 Manholes	130,750	-	(130,750)	134,667	-	(134,667)	137,688	-	(137,688)	140,442	-	(140,442)	143,250	-	(143,250)
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	363,766	-	(363,766)	375,603	-	(375,603)	384,266	-	(384,266)	391,950	-	(391,950)	399,789	-	(399,789)
1622 Service Upgrades-Sew	477,700	-	(477,700)	490,842	-	(490,842)	501,565	-	(501,565)	511,595	-	(511,595)	521,828	-	(521,828)
1623 Private Sewer Calls	5,540	-	(5,540)	5,728	-	(5,728)	5,862	-	(5,862)	5,980	-	(5,980)	6,100	-	(6,100)
1624 Video Inspections-Sew	351,375	-	(351,375)	361,475	-	(361,475)	369,480	-	(369,480)	376,870	-	(376,870)	384,407	-	(384,407)
1625 Flushing - Sewer	443,200	-	(443,200)	453,201	-	(453,201)	464,932	-	(464,932)	472,011	-	(472,011)	483,272	-	(483,272)
1627 Sanitary Sewer On Call	36,270	-	(36,270)	37,557	-	(37,557)	38,448	-	(38,448)	39,231	-	(39,231)	40,016	-	(40,016)
1628 Sewer ROW Inspection	148,800	-	(148,800)	153,301	-	(153,301)	156,752	-	(156,752)	159,887	-	(159,887)	163,084	-	(163,084)
1629 Coliform Testing	11,300	-	(11,300)	11,566	-	(11,566)	11,807	-	(11,807)	12,043	-	(12,043)	12,284	-	(12,284)
1631 Sewer Pump Stations	443,550	45,000	(398,550)	456,001	45,000	(411,001)	466,023	45,000	(421,023)	475,344	45,000	(430,344)	484,850	45,000	(439,850)
1632 Step System	58,200	-	(58,200)	59,927	-	(59,927)	61,267	-	(61,267)	62,493	-	(62,493)	63,743	-	(63,743)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
1633 Sewer Monitoring	32,400	-	(32,400)	33,272	-	(33,272)	33,995	-	(33,995)	34,675	-	(34,675)	35,369	-	(35,369)
1634 Alarm System-Sewer	8,950	-	(8,950)	9,230	-	(9,230)	9,440	-	(9,440)	9,630	-	(9,630)	9,822	-	(9,822)
1660 Sewer Contingency	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)	60,000	-	(60,000)
1636 Sewer User Fees	530,543	11,789,850	11,259,307	570,334	12,674,089	12,103,755	606,265	13,472,556	12,866,291	636,578	14,146,184	13,509,606	668,407	14,853,493	14,185,086
1637 Ltd Income Sub - Sew	3,000	-	(3,000)	3,000	-	(3,000)	3,000	-	(3,000)	3,000	-	(3,000)	3,000	-	(3,000)
1659 Sewer Debt	583,157	-	(583,157)	655,752	-	(655,752)	1,417,325	-	(1,417,325)	1,421,196	12,872	(1,408,324)	1,447,592	26,201	(1,421,391)
1669 Sewer Debt - Community Works Yard	103,159	-	(103,159)	390,455	1,199	(389,256)	563,696	6,976	(556,720)	581,219	15,775	(565,444)	590,482	25,039	(565,443)
1663 Sanitary Sewer Studies/Predesign Projects	270,000	270,000	-	300,000	300,000	-	375,000	375,000	-	150,000	150,000	-	375,000	375,000	-
1664 Sanitary Sewer Monitoring/Investigation Projects	535,000	535,000	-	510,000	510,000	-	485,000	485,000	-	510,000	510,000	-	485,000	485,000	-
1665 Sanitary Sewer Operating Projects	610,400	610,400	-	713,400	713,400	-	544,700	544,700	-	548,300	548,300	-	515,500	515,500	-
1657 Transfer to Capital - Sewer	2,347,970	2,347,970	-	633,100	633,100	-	934,600	934,600	-	1,707,900	1,707,900	-	1,838,000	1,838,000	-
1652 Transfer to/fm Reserve - Sewer	2,404,988	-	(2,404,988)	2,548,585	-	(2,548,585)	2,033,362	-	(2,033,362)	2,320,283	-	(2,320,283)	2,606,730	-	(2,606,730)
1654 Transfer to Reserve - Sewer Asset Mgmt	3,894,579	-	(3,894,579)	4,130,376	-	(4,130,376)	4,383,858	-	(4,383,858)	4,653,309	-	(4,653,309)	4,936,233	-	(4,936,233)
1658 Sewer Ops - Indirect	1,638,397	1,638,397	-	1,799,604	1,799,604	-	2,077,738	2,077,738	-	2,272,062	2,272,062	-	2,458,083	2,458,083	-
1656 Local Improvement Taxes	2,904	2,904	-	2,904	2,904	-	2,904	2,904	-	2,904	2,904	-	2,904	2,904	-
Sanitary Sewer Revenue Fund	**$ 17,239,521**	**$ 17,239,521**	**$ -**	**$ 16,679,296**	**$ 16,679,296**	**$ -**	**$ 17,944,474**	**$ 17,944,474**	**-**	**$ 19,410,997**	**$ 19,410,997**	**-**	**$ 20,624,220**	**$ 20,624,220**	**$ -**
1870 Gen Govt OH - Water	$ 1,528,058	$ -	$ (1,528,058)	$ 1,558,619	$ -	$ (1,558,619)	$ 1,589,791	$ -	$ (1,589,791)	$ 1,621,587	$ -	$ (1,621,587)	$ 1,654,018	$ -	$ (1,654,018)
1875 Eng & PW O/H - Water	1,599,987	-	(1,599,987)	1,631,987	-	(1,631,987)	1,664,627	-	(1,664,627)	1,697,920	-	(1,697,920)	1,731,878	-	(1,731,878)
1800 Water Supply Admin	855,452	-	(855,452)	886,901	-	(886,901)	912,210	-	(912,210)	935,707	-	(935,707)	960,200	-	(960,200)
1899 Water Outside Wages Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1830 Water Admin Debt - Community Works Yard	206,319	-	(206,319)	780,908	2,397	(778,511)	1,127,392	13,953	(1,113,439)	1,162,437	31,551	(1,130,886)	1,180,964	50,077	(1,130,887)
1846 Water Meter Reading	326,447	-	(326,447)	338,447	-	(338,447)	347,376	-	(347,376)	355,735	-	(355,735)	364,533	-	(364,533)
1848 Watermains	669,080	-	(669,080)	690,129	-	(690,129)	705,865	-	(705,865)	719,982	-	(719,982)	734,378	-	(734,378)
1849 Valves & Air Valves	218,876	-	(218,876)	225,461	-	(225,461)	230,526	-	(230,526)	235,136	-	(235,136)	239,839	-	(239,839)
1852 Meter Maintenance	1,006,264	8,000	(998,264)	1,034,378	8,080	(1,026,298)	1,057,082	8,161	(1,048,921)	1,078,224	8,243	(1,069,981)	1,099,788	8,325	(1,091,463)
1854 Serv Connection Renewal	1,284,250	-	(1,284,250)	1,318,199	-	(1,318,199)	1,346,649	-	(1,346,649)	1,373,582	-	(1,373,582)	1,401,054	-	(1,401,054)
1855 Private Service Call	159,250	-	(159,250)	164,590	-	(164,590)	168,425	-	(168,425)	171,793	-	(171,793)	175,228	-	(175,228)
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	156,367	-	(156,367)	161,908	-	(161,908)	165,756	-	(165,756)	169,071	-	(169,071)	172,453	-	(172,453)
1859 Watermain Breaks	169,400	-	(169,400)	173,839	-	(173,839)	177,581	-	(177,581)	181,132	-	(181,132)	184,756	-	(184,756)
1868 Cross Connection Control Program	79,200	-	(79,200)	81,925	-	(81,925)	83,851	-	(83,851)	85,529	-	(85,529)	87,240	-	(87,240)
1872 Water Hauler Fill Stations	22,850	271,955	249,105	23,323	285,553	262,230	23,793	297,261	273,468	24,269	306,178	281,909	24,753	315,364	290,611
1873 Fire Hydrant Connections	2,350	12,000	9,650	2,423	12,120	9,697	2,478	12,241	9,763	2,528	12,363	9,835	2,579	12,487	9,908
1874 Fire Hydrant Maintenance	553,900	-	(553,900)	566,347	-	(566,347)	578,021	-	(578,021)	589,583	-	(589,583)	601,374	-	(601,374)
1885 Water Contingency	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)	100,000	-	(100,000)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
1887 Water Distribution Studies/Predesign Projects	220,000	220,000	-	170,000	170,000	-	175,000	175,000	-	400,000	400,000	-	195,000	195,000	-
1890 Water Distribution Operating Projects	746,200	746,200	-	625,300	625,300	-	628,700	628,700	-	630,500	630,500	-	615,200	615,200	-
1877 Transfer to Water Capital	5,054,400	5,054,400	-	3,888,500	3,888,500	-	3,762,200	3,762,200	-	2,398,600	2,398,600	-	5,585,600	5,585,600	-
1883 Transfer to/fm Reserve - Water	7,648,377	-	(7,648,377)	7,870,247	-	(7,870,247)	8,326,510	-	(8,326,510)	8,647,303	-	(8,647,303)	8,991,461	-	(8,991,461)
1884 Transfer to Reserve - Water Asset Mgmt	6,232,195	-	(6,232,195)	6,530,559	-	(6,530,559)	6,843,841	-	(6,843,841)	7,169,967	-	(7,169,967)	7,505,878	-	(7,505,878)
1878 Water Distribution - Indirect	2,879,082	2,879,082	-	3,016,428	3,016,428	-	3,234,764	3,234,764	-	3,396,241	3,396,241	-	3,612,173	3,612,173	-
1834 Watershed Management	618,000	-	(618,000)	627,300	-	(627,300)	636,700	-	(636,700)	646,300	-	(646,300)	646,300	-	(646,300)
1835 Dams	369,510	-	(369,510)	379,236	-	(379,236)	387,410	-	(387,410)	395,157	-	(395,157)	403,059	-	(403,059)
1836 Transmission Lines	212,200	-	(212,200)	217,772	-	(217,772)	222,463	-	(222,463)	226,911	-	(226,911)	231,449	-	(231,449)
1837 Reservoirs	123,820	-	(123,820)	127,955	-	(127,955)	130,932	-	(130,932)	133,550	-	(133,550)	136,221	-	(136,221)
1838 Water Pump Stations	296,130	-	(296,130)	304,195	-	(304,195)	310,819	-	(310,819)	317,035	-	(317,035)	323,375	-	(323,375)
1839 Telemetry & Instrumentation	264,280	-	(264,280)	272,784	-	(272,784)	279,051	-	(279,051)	284,632	-	(284,632)	290,326	-	(290,326)
1840 Pressure Reducing Stn	195,300	-	(195,300)	201,001	-	(201,001)	205,474	-	(205,474)	209,582	-	(209,582)	213,774	-	(213,774)
1841 Waterworks Grounds Mtce	12,000	-	(12,000)	12,240	-	(12,240)	12,485	-	(12,485)	12,735	-	(12,735)	12,990	-	(12,990)
1867 Reservoir #1/ ERF	18,900	95,000	76,100	19,406	95,950	76,544	19,826	96,910	77,084	20,223	97,879	77,656	20,626	98,858	78,232
1843 Water Testing	129,540	-	(129,540)	133,360	-	(133,360)	136,336	-	(136,336)	139,063	-	(139,063)	141,844	-	(141,844)
1850 Watermain Flushing	52,300	-	(52,300)	53,949	-	(53,949)	55,180	-	(55,180)	56,284	-	(56,284)	57,409	-	(57,409)
1862 Water Treatment Plant Operations	1,703,512	-	(1,703,512)	1,753,721	-	(1,753,721)	1,796,287	-	(1,796,287)	1,836,858	-	(1,836,858)	1,878,762	-	(1,878,762)
9123 Dam Safety Review Projects	17,400	17,400	-	16,800	16,800	-	17,200	17,200	-	17,600	17,600	-	18,000	18,000	-
9127 Water Supply Operating Projects	667,800	667,800	-	342,800	342,800	-	342,800	342,800	-	417,800	417,800	-	811,400	811,400	-
9132 Water Treatment Plant Projects	-	-	-	18,200	18,200	-	10,200	10,200	-	1,200	1,200	-	6,100	6,100	-
9115 Transfer to Capital - Water Supply	423,300	423,300	-	83,400	83,400	-	222,300	222,300	-	437,900	437,900	-	111,200	111,200	-
9120 Water Supply - Debt	2,268,544	424,405	(1,844,139)	2,312,348	468,209	(1,844,139)	2,357,685	513,546	(1,844,139)	2,408,052	560,470	(1,847,582)	2,475,578	609,036	(1,866,542)
9121 Water Supply - Indirect	4,529,206	4,529,206	-	4,529,623	4,529,623	-	4,579,957	4,579,957	-	4,637,011	4,637,011	-	4,133,921	4,133,921	-
9133 Water Supply - Accretion Expense	130	-	(130)	133	-	(133)	135	-	(135)	138	-	(138)	141	-	(141)
1863 Ltd Inc Sub - Water	4,809	-	(4,809)	4,809	-	(4,809)	4,809	-	(4,809)	4,809	-	(4,809)	4,809	-	(4,809)
1866 User Fees - Water	1,330,400	29,564,437	28,234,037	1,396,920	31,042,660	29,645,740	1,292,616	32,315,408	31,022,792	1,331,395	33,284,870	31,953,475	1,371,337	34,283,417	32,912,080
9110 Water Supply Misc Revenue	-	27,200	27,200	-	27,200	27,200	-	27,200	27,200	-	27,200	27,200	-	27,200	27,200
Waterworks Revenue Fund	**$ 44,955,385**	**$ 44,955,385**	**$ -**	**$ 44,648,370**	**$ 44,648,370**	**$ -**	**$ 46,273,103**	**$ 46,273,103**	**-**	**$ 46,681,061**	**$ 46,681,061**	**-**	**$ 50,508,968**	**$ 50,508,968**	**$ -**
8113 Water Supply DCC Rev	$ -	$ 2,484,491	$ 2,484,491	$ -	$ 3,611,341	$ 3,611,341	$ -	$ 3,667,370	$ 3,667,370	$ -	$ 3,733,730	$ 3,733,730	$ -	$ 3,807,149	$ 3,807,149
8115 City Wide Water DCC Rev	-	184,420	184,420	-	1,000,823	1,000,823	-	991,673	991,673	-	988,431	988,431	-	983,823	983,823
8122 City Wide Roads DCC Rev	-	2,330,529	2,330,529	-	6,754,103	6,754,103	-	6,831,124	6,831,124	-	6,941,276	6,941,276	-	7,030,201	7,030,201
8135 City Wide Drainage DCC Rev	-	324,119	324,119	-	1,080,945	1,080,945	-	1,100,373	1,100,373	-	1,119,541	1,119,541	-	1,139,449	1,139,449
8145 City Wide Sewer DCC	-	684,481	684,481	-	2,550,111	2,550,111	-	2,523,435	2,523,435	-	2,489,336	2,489,336	-	2,531,230	2,531,230

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
8154 South Nanaimo Transportation DCC Rev	-	-	-	-	847,454	847,454	-	864,403	864,403	-	881,691	881,691	-	899,325	899,325
8155 City Wide Parks DCC Rev	-	391,774	391,774	-	1,308,588	1,308,588	-	1,331,239	1,331,239	-	1,356,245	1,356,245	-	1,380,604	1,380,604
8175 Tsfr Surplus-DCC	2,399,270	-	(2,399,270)	10,775,773	-	(10,775,773)	5,014,718	-	(5,014,718)	15,258,164	-	(15,258,164)	11,165,377	-	(11,165,377)
8159 Tsfr City Wide Water DCC	1,063,260	-	(1,063,260)	900,553	-	(900,553)	2,016,135	-	(2,016,135)	291,357	-	(291,357)	2,146,320	-	(2,146,320)
8160 Tsfr City Wide Road DCC	328,750	-	(328,750)	4,069,100	-	(4,069,100)	1,737,050	-	(1,737,050)	910,008	-	(910,008)	4,080,038	-	(4,080,038)
8162 Tsfr City Wide Drainage DCC	537,867	-	(537,867)	55,440	-	(55,440)	154,499	-	(154,499)	120,483	-	(120,483)	118,800	-	(118,800)
8166 Tsfr City Wide Sewer DCC	972,972	-	(972,972)	40,095	-	(40,095)	7,727,693	-	(7,727,693)	729,135	-	(729,135)	60,143	-	(60,143)
8170 Tsfr City Wide Parks DCC	161,583	-	(161,583)	328,591	-	(328,591)	23,522	-	(23,522)	138,328	-	(138,328)	138,328	-	(138,328)
8172 Tsfr Water Supply DCC	936,112	-	(936,112)	983,813	-	(983,813)	636,000	-	(636,000)	62,775	-	(62,775)	62,775	-	(62,775)
DCC Fund 40	**$ 6,399,814**	**$ 6,399,814**	**$ -**	**$ 17,153,365**	**$ 17,153,365**	**$ -**	**$ 17,309,617**	**$ 17,309,617**	**$ -**	**$ 17,510,250**	**$ 17,510,250**	**$ -**	**$ 17,771,781**	**$ 17,771,781**	**$ -**
8215 Amenity Cost Charge Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 749,441	$ 749,441	$ -	$ 764,430	$ 764,430	$ -	$ 779,719	$ 779,719
8225 Tsfr Surplus - Amenity Cost Charge Fund	-	-	-	-	-	-	749,441	-	(749,441)	764,430	-	(764,430)	779,719	-	(779,719)
Amenity Cost Charge Fund 41	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 749,441**	**$ 749,441**	**$ -**	**$ 764,430**	**$ 764,430**	**$ -**	**$ 779,719**	**$ 779,719**	**$ -**
8255 Tsfr Surplus - Cem	$ 11,000	$ -	$ (11,000)	$ 11,000	$ -	$ (11,000)	$ 11,000	$ -	$ (11,000)	$ 11,000	$ -	$ (11,000)	$ 11,000	$ -	$ (11,000)
8250 Tsfr fm Cem Care	-	11,000	11,000	-	11,000	11,000	-	11,000	11,000	-	11,000	11,000	-	11,000	11,000
Cemetery Care Fund 45	**$ 11,000**	**$ 11,000**	**$ -**	**$ 11,000**	**$ 11,000**	**$ -**	**$ 11,000**	**$ 11,000**	**$ -**	**$ 11,000**	**$ 11,000**	**$ -**	**$ 11,000**	**$ 11,000**	**$ -**
8350 Parkland Ded Revenue	$ -	$ 92,023	$ 92,023	$ -	$ 91,389	$ 91,389	$ -	$ 94,146	$ 94,146	$ -	$ 96,959	$ 96,959	$ -	$ 99,828	$ 99,828
8360 Tsfr Surplus - Parkland Dedication	138,510	-	(138,510)	137,876	-	(137,876)	140,633	-	(140,633)	143,446	-	(143,446)	146,315	-	(146,315)
8355 Tsfr Other Funds - Parkland Dedication Fund	-	46,487	46,487	-	46,487	46,487	-	46,487	46,487	-	46,487	46,487	-	46,487	46,487
Parkland Dedication Fund 55	**$ 138,510**	**$ 138,510**	**$ -**	**$ 137,876**	**$ 137,876**	**$ -**	**$ 140,633**	**$ 140,633**	**$ -**	**$ 143,446**	**$ 143,446**	**$ -**	**$ 146,315**	**$ 146,315**	**$ -**
8380 Property Sales - Rev	$ -	$ 12,219	$ 12,219	$ -	$ 10,020	$ 10,020	$ -	$ 10,220	$ 10,220	$ -	$ 10,425	$ 10,425	$ -	$ 10,633	$ 10,633
8390 Tsfr Surplus - Property Sales	12,219	-	(12,219)	10,020	-	(10,020)	10,220	-	(10,220)	10,425	-	(10,425)	10,633	-	(10,633)
Property Sales Fund 60	**$ 12,219**	**$ 12,219**	**$ -**	**$ 10,020**	**$ 10,020**	**$ -**	**$ 10,220**	**$ 10,220**	**$ -**	**$ 10,425**	**$ 10,425**	**$ -**	**$ 10,633**	**$ 10,633**	**$ -**
8400 Cart Replacement Revenue	$ -	$ 160,734	$ 160,734	$ -	$ 150,526	$ 150,526	$ -	$ 165,951	$ 165,951	$ -	$ 181,434	$ 181,434	$ -	$ 196,966	$ 196,966
8410 Tsfr Surplus - Cart Replacement Fund	1,406,434	-	(1,406,434)	777,226	-	(777,226)	780,651	-	(780,651)	783,134	-	(783,134)	785,666	-	(785,666)
8405 Tsfr Other Funds - Cart Replacement Fund	-	1,245,700	1,245,700	619,000	1,245,700	626,700	631,000	1,245,700	614,700	644,000	1,245,700	601,700	657,000	1,245,700	588,700
Cart Repl. Reserve Fund 62	**$ 1,406,434**	**$ 1,406,434**	**$ -**	**$ 1,396,226**	**$ 1,396,226**	**$ -**	**$ 1,411,651**	**$ 1,411,651**	**$ -**	**$ 1,427,134**	**$ 1,427,134**	**$ -**	**$ 1,442,666**	**$ 1,442,666**	**$ -**
8420 Copier Replacement Fund Revenue	$ -	$ 8,744	$ 8,744	$ -	$ 7,560	$ 7,560	$ -	$ 7,478	$ 7,478	$ -	$ 6,718	$ 6,718	$ -	$ 6,404	$ 6,404
8430 Tsfr Surplus - Copier Replacement Fund	23,504	-	(23,504)	31,770	-	(31,770)	(40,032)	-	40,032	(36,712)	-	36,712	5,024	-	(5,024)
8425 Tsfr Other Funds - Copier Replacement Fund	12,900	27,660	14,760	1,800	26,010	24,210	73,300	25,790	(47,510)	70,000	26,570	(43,430)	28,500	27,120	(1,380)
Copier Repl. Reserve Fund 63	**$ 36,404**	**$ 36,404**	**$ -**	**$ 33,570**	**$ 33,570**	**$ -**	**$ 33,268**	**$ 33,268**	**$ -**	**$ 33,288**	**$ 33,288**	**$ -**	**$ 33,524**	**$ 33,524**	**$ -**

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
8470 IT Reserve Fund Revenue	$ -	$ 21,034	$ 21,034	$ -	$ 13,649	$ 13,649	$ -	$ 17,348	$ 17,348	$ -	$ 20,538	$ 20,538	$ -	$ 17,137	$ 17,137
8480 Tsfr Surplus - IT Reserve Fund	-	371,791	371,791	46,530	-	(46,530)	327,135	-	(327,135)	-	4,988	4,988	-	338,502	338,502
8475 Tsfr Other Funds - IT Reserve Fund	1,388,600	995,775	(392,825)	983,200	1,016,081	32,881	726,600	1,036,387	309,787	1,083,000	1,057,474	(25,526)	1,434,200	1,078,561	(355,639)
IT Reserve Fund 64	**$ 1,388,600**	**$ 1,388,600**	**$ -**	**$ 1,029,730**	**$ 1,029,730**	**$ -**	**$ 1,053,735**	**$ 1,053,735**	**$ -**	**$ 1,083,000**	**$ 1,083,000**	**$ -**	**$ 1,434,200**	**$ 1,434,200**	**$ -**
8450 Equipment Dep Fund Rev	$ -	$ 176,369	$ 176,369	$ -	$ 133,599	$ 133,599	$ -	$ 146,439	$ 146,439	$ -	$ 163,547	$ 163,547	$ -	$ 164,641	$ 164,641
8460 Tsfr Surplus - Equip Depreciation	269,106	-	(269,106)	-	1,061,413	1,061,413	2,358,292	-	(2,358,292)	-	630,474	630,474	741,018	-	(741,018)
8455 Tsfr Other Funds - Equip Depreciation Fund	3,647,800	3,740,537	92,737	5,141,100	3,946,088	(1,195,012)	1,980,900	4,192,753	2,211,853	5,057,400	4,263,379	(794,021)	3,769,500	4,345,877	576,377
Equipment Depreciation Fund 65	**$ 3,916,906**	**$ 3,916,906**	**$ (0)**	**$ 5,141,100**	**$ 5,141,100**	**$ -**	**$ 4,339,192**	**$ 4,339,192**	**$ -**	**$ 5,057,400**	**$ 5,057,400**	**$ -**	**$ 4,510,518**	**$ 4,510,518**	**$ -**
8800 General Asset Mgmt Fund Rev	$ -	$ 306,751	$ 306,751	$ -	$ 189,562	$ 189,562	$ -	$ 169,664	$ 169,664	$ -	$ 169,978	$ 169,978	$ -	$ 172,149	$ 172,149
8805 Tsfr Surplus - GAMF	-	2,781,399	2,781,399	-	2,919,630	2,919,630	909,852	-	(909,852)	-	878,082	878,082	1,097,383	-	(1,097,383)
8810 Tsfr Other Funds - GAMF	20,571,757	17,483,607	(3,088,150)	22,482,246	19,373,054	(3,109,192)	18,632,866	19,373,054	740,188	20,421,114	19,373,054	(1,048,060)	18,447,820	19,373,054	925,234
General Asset Mgmt Fund 66	**$ 20,571,757**	**$ 20,571,757**	**$ -**	**$ 22,482,246**	**$ 22,482,246**	**$ -**	**$ 19,542,718**	**$ 19,542,718**	**$ -**	**$ 20,421,114**	**$ 20,421,114**	**$ -**	**$ 19,545,203**	**$ 19,545,203**	**$ -**
8815 Sewer Asset Mgmt Fund Rev	$ -	$ 261,174	$ 261,174	$ -	$ 163,891	$ 163,891	$ -	$ 124,730	$ 124,730	$ -	$ 127,950	$ 127,950	$ -	$ 122,688	$ 122,688
8820 Tsfr Surplus - SAMF	-	240,305	240,305	-	4,361,843	4,361,843	406,638	-	(406,638)	-	81,406	81,406	-	450,059	450,059
8825 Tsfr Other Funds - SAMF	4,396,058	3,894,579	(501,479)	8,656,110	4,130,376	(4,525,734)	4,101,950	4,383,858	281,908	4,862,665	4,653,309	(209,356)	5,508,980	4,936,233	(572,747)
Sewer Asset Mgmt Fund 67	**$ 4,396,058**	**$ 4,396,058**	**$ -**	**$ 8,656,110**	**$ 8,656,110**	**$ -**	**$ 4,508,588**	**$ 4,508,588**	**$ -**	**$ 4,862,665**	**$ 4,862,665**	**$ -**	**$ 5,508,980**	**$ 5,508,980**	**$ -**
8830 Water Asset Mgmt Fund Rev	$ -	$ 136,371	$ 136,371	$ -	$ 90,828	$ 90,828	$ -	$ 102,812	$ 102,812	$ -	$ 132,794	$ 132,794	$ -	$ 169,530	$ 169,530
8835 Tsfr Surplus - WAMF	-	1,588,962	1,588,962	-	283,447	283,447	1,493,788	-	(1,493,788)	1,534,418	-	(1,534,418)	2,175,928	-	(2,175,928)
8840 Tsfr Other Funds - WAMF	7,957,528	6,232,195	(1,725,333)	6,904,834	6,530,559	(374,275)	5,452,865	6,843,841	1,390,976	5,768,343	7,169,967	1,401,624	5,499,480	7,505,878	2,006,398
Water Asset Mgmt Fund 68	**$ 7,957,528**	**$ 7,957,528**	**$ -**	**$ 6,904,834**	**$ 6,904,834**	**$ -**	**$ 6,946,653**	**$ 6,946,653**	**$ -**	**$ 7,302,761**	**$ 7,302,761**	**$ -**	**$ 7,675,408**	**$ 7,675,408**	**$ -**
8870 NDSS Community Field Maintenance Fund Revenue	$ -	$ 9,302	$ 9,302	$ -	$ 8,419	$ 8,419	$ -	$ 9,400	$ 9,400	$ -	$ 5,174	$ 5,174	$ -	$ 886	$ 886
8880 Tsfr Surplus - NDSS Comm Field Mtce Fund	48,292	-	(48,292)	48,501	-	(48,501)	50,604	-	(50,604)	-	477,468	477,468	44,430	-	(44,430)
8875 Tsfr Other Funds - NDSS Community Field Fund	-	38,990	38,990	-	40,082	40,082	-	41,204	41,204	525,000	42,358	(482,642)	-	43,544	43,544
NDSS Community Field Mtce Fund 69	**$ 48,292**	**$ 48,292**	**$ -**	**$ 48,501**	**$ 48,501**	**$ -**	**$ 50,604**	**$ 50,604**	**$ -**	**$ 525,000**	**$ 525,000**	**$ -**	**$ 44,430**	**$ 44,430**	**$ -**
8550 Facility Dev Fund Rev	$ -	$ 35,739	$ 35,739	$ -	$ 25,552	$ 25,552	$ -	$ 27,721	$ 27,721	$ -	$ 33,006	$ 33,006	$ -	$ 35,554	$ 35,554
8560 Tsfr Surplus - Facility Dev	-	464,748	464,748	150,605	-	(150,605)	68,477	-	(68,477)	465,292	-	(465,292)	-	207,948	207,948
8555 Tsfr Other Funds - Facility Development Fund	2,119,000	1,618,513	(500,487)	1,525,700	1,650,753	125,053	1,642,884	1,683,640	40,756	1,284,900	1,717,186	432,286	1,994,906	1,751,404	(243,502)
Facility Development Fund 70	**$ 2,119,000**	**$ 2,119,000**	**$ -**	**$ 1,676,305**	**$ 1,676,305**	**$ -**	**$ 1,711,361**	**$ 1,711,361**	**$ -**	**$ 1,750,192**	**$ 1,750,192**	**$ -**	**$ 1,994,906**	**$ 1,994,906**	**$ -**
8920 Harewood Centennial Turf Fields Fund Revenue	$ -	$ 4,695	$ 4,695	$ -	$ 4,949	$ 4,949	$ -	$ 3,628	$ 3,628	$ -	$ 1,003	$ 1,003	$ -	$ 907	$ 907
8930 Tsfr Surplus - Harewood Centennial Turf Fields Fund	58,909	-	(58,909)	60,681	-	(60,681)	-	194,080	194,080	-	71,101	71,101	61,453	-	(61,453)

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
8925 Tsfr Other Funds - Harewood Centennial Turf Fields Fund	-	54,214	54,214	-	55,732	55,732	255,000	57,292	(197,708)	131,000	58,896	(72,104)	-	60,546	60,546
Harewood Centennial Turf Fields Reserve Fund 71	**$ 58,909**	**$ 58,909**	**$ -**	**$ 60,681**	**$ 60,681**	**$ -**	**$ 255,000**	**$ 255,000**	**$ -**	**$ 131,000**	**$ 131,000**	**$ -**	**$ 61,453**	**$ 61,453**	**$ -**
8700 CWF Revenue	$ -	$ 4,999,530	$ 4,999,530	$ -	$ 4,871,165	$ 4,871,165	$ -	$ 4,827,968	$ 4,827,968	$ -	$ 4,822,381	$ 4,822,381	$ -	$ 4,807,375	$ 4,807,375
8710 Tsfr Surplus - CWF	-	3,197,747	3,197,747	-	5,676,135	5,676,135	1,313,268	-	(1,313,268)	-	1,877,619	1,877,619	362,075	-	(362,075)
8705 Tsfr Other Funds - CWF	8,197,277	-	(8,197,277)	10,547,300	-	(10,547,300)	3,514,700	-	(3,514,700)	6,700,000	-	(6,700,000)	4,445,300	-	(4,445,300)
Community Works Fund 76	**$ 8,197,277**	**$ 8,197,277**	**$ -**	**$ 10,547,300**	**$ 10,547,300**	**$ -**	**$ 4,827,968**	**$ 4,827,968**	**$ -**	**$ 6,700,000**	**$ 6,700,000**	**$ -**	**$ 4,807,375**	**$ 4,807,375**	**$ -**
8500 GCF Revenue	$ -	$ 2,251	$ 2,251	$ -	$ 3	$ 3	$ -	$ 3	$ 3	$ -	$ 3	$ 3	$ -	$ 3	$ 3
8510 Tsfr Surplus - GCF	-	182,049	182,049	3	-	(3)	3	-	(3)	3	-	(3)	3	-	(3)
8505 Tsfr Other Funds - GCF	184,300	-	(184,300)	-	-	-	-	-	-	-	-	-	-	-	-
Growing Communities Fund Reserve Fund 77	**$ 184,300**	**$ 184,300**	**$ -**	**$ 3**	**$ 3**	**$ -**	**$ 3**	**$ 3**	**$ -**	**$ 3**	**$ 3**	**$ -**	**$ 3**	**$ 3**	**$ -**
8615 Off-Street Parking Reserve Fund Revenue	$ -	$ 44	$ 44	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
8625 Tsfr Surplus - Off-Street Parking Fund	-	3,531	3,531	-	-	-	-	-	-	-	-	-	-	-	-
8620 Tsfr Other Funds - Off-Street Parking Fund	3,575	-	(3,575)	-	-	-	-	-	-	-	-	-	-	-	-
Off-Street Parking Reserve Fund 78	**$ 3,575**	**$ 3,575**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
8630 General Parking Fund Revenue	$ -	$ 44,517	$ 44,517	$ -	$ 25,116	$ 25,116	$ -	$ 15,195	$ 15,195	$ -	$ 15,269	$ 15,269	$ -	$ 12,271	$ 12,271
8640 Tsfr Surplus - General Parking Fund	276,534	-	(276,534)	-	1,345,659	1,345,659	343,624	-	(343,624)	-	336,179	336,179	33,418	-	(33,418)
8635 Tsfr Other Funds - General Parking Fund	289,300	521,317	232,017	1,874,300	503,525	(1,370,775)	123,300	451,729	328,429	781,600	430,152	(351,448)	385,000	406,147	21,147
General Parking Fund 79	**$ 565,834**	**$ 565,834**	**$ -**	**$ 1,874,300**	**$ 1,874,300**	**$ -**	**$ 466,924**	**$ 466,924**	**$ -**	**$ 781,600**	**$ 781,600**	**$ -**	**$ 418,418**	**$ 418,418**	**$ -**
8650 Old City Parking Rev	$ -	$ 2,923	$ 2,923	$ -	$ 2,397	$ 2,397	$ -	$ 2,445	$ 2,445	$ -	$ 2,494	$ 2,494	$ -	$ 2,544	$ 2,544
8660 Tsfr Surplus - Old City Parking Fund	2,923	-	(2,923)	2,397	-	(2,397)	2,445	-	(2,445)	2,494	-	(2,494)	2,544	-	(2,544)
Old City Neighbourhood Parking Fund 80	**$ 2,923**	**$ 2,923**	**$ -**	**$ 2,397**	**$ 2,397**	**$ -**	**$ 2,445**	**$ 2,445**	**$ -**	**$ 2,494**	**$ 2,494**	**$ -**	**$ 2,544**	**$ 2,544**	**$ -**
8715 Knowles Estate Rev	$ -	$ 12,557	$ 12,557	$ -	$ 10,296	$ 10,296	$ -	$ 10,502	$ 10,502	$ -	$ 10,712	$ 10,712	$ -	$ 10,927	$ 10,927
8725 Tsfr Surplus - KEF	12,557	-	(12,557)	10,296	-	(10,296)	10,502	-	(10,502)	10,712	-	(10,712)	10,927	-	(10,927)
Knowles Estate Fund 82	**$ 12,557**	**$ 12,557**	**$ -**	**$ 10,296**	**$ 10,296**	**$ -**	**$ 10,502**	**$ 10,502**	**$ -**	**$ 10,712**	**$ 10,712**	**-**	**$ 10,927**	**$ 10,927**	**$ -**
8730 911 Reserve Fund Revenue	$ -	$ 448	$ 448	$ -	$ 756	$ 756	$ -	$ 665	$ 665	$ -	$ 289	$ 289	$ -	$ 109	$ 109
8740 Tsfr Surplus - 911 Reserve Fund	29,697	-	(29,697)	10,357	-	(10,357)	-	19,565	19,565	-	18,331	18,331	109	-	(109)
8735 Tsfr Other Funds - 911 Reserve Fund	-	29,249	29,249	-	9,601	9,601	20,230	-	(20,230)	18,620	-	(18,620)	-	-	-
911 Reserve Fund 84	**$ 29,697**	**$ 29,697**	**$ -**	**$ 10,357**	**$ 10,357**	**$ -**	**$ 20,230**	**$ 20,230**	**$ -**	**$ 18,620**	**$ 18,620**	**$ -**	**$ 109**	**$ 109**	**$ -**
8750 Housing Legacy Reserve Fund Revenue	$ -	$ 57,045	$ 57,045	$ -	$ 46,777	$ 46,777	$ -	$ 47,712	$ 47,712	$ -	$ 48,667	$ 48,667	$ -	$ 49,640	$ 49,640
8760 Tsfr Surplus - Housing Legacy Reserve Fund	57,045	-	(57,045)	46,777	-	(46,777)	47,712	-	(47,712)	48,667	-	(48,667)	49,640	-	(49,640)
Housing Legacy Reserve Fund 86	**$ 57,045**	**$ 57,045**	**$ -**	**$ 46,777**	**$ 46,777**	**$ -**	**$ 47,712**	**$ 47,712**	**$ -**	**$ 48,667**	**$ 48,667**	**$ -**	**$ 49,640**	**$ 49,640**	**$ -**
8770 Strategic Infrastructure Fund Revenue	$ -	$ 98,144	$ 98,144	$ -	$ 63,018	$ 63,018	$ -	$ 54,550	$ 54,550	$ -	$ 75,693	$ 75,693	$ -	$ 100,259	$ 100,259

	2027 Budget			2028 Budget			2029 Budget			2030 Budget			2031 Budget		
	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET	EXP	REV	NET
8780 Tsfr Surplus - Strategic Infrastructure Resv Fund	327,496	-	(327,496)	-	1,912,382	1,912,382	1,057,150	-	(1,057,150)	1,078,293	-	(1,078,293)	1,402,859	-	(1,402,859)
8775 Tsfr Other Funds - Strategic Infrastructure Resv Fund	1,973,248	2,202,600	229,352	4,178,000	2,202,600	(1,975,400)	1,200,000	2,202,600	1,002,600	1,200,000	2,202,600	1,002,600	900,000	2,202,600	1,302,600
Strategic Infrastructure Reserve Fund 87	**$ 2,300,744**	**$ 2,300,744**	**$ -**	**$ 4,178,000**	**$ 4,178,000**	**$ -**	**$ 2,257,150**	**$ 2,257,150**	**$ -**	**$ 2,278,293**	**$ 2,278,293**	**$ -**	**$ 2,302,859**	**$ 2,302,859**	**$ -**
8885 Climate Action Reserve Fund Revenue	$ -	$ 5,097	$ 5,097	$ -	$ 596	$ 596	$ -	$ 1,550	$ 1,550	$ -	$ 1,174	$ 1,174	$ -	$ 631	$ 631
8895 Tsfr Surplus - Climate Action Reserve Fund	-	392,303	392,303	39,696	-	(39,696)	56,650	-	(56,650)	-	94,626	94,626	39,731	-	(39,731)
8890 Tsfr Other Funds - Climate Action Reserve Fund	562,400	165,000	(397,400)	125,900	165,000	39,100	109,900	165,000	55,100	260,800	165,000	(95,800)	125,900	165,000	39,100
Climate Action Reserve Fund 89	**$ 562,400**	**$ 562,400**	**$ -**	**$ 165,596**	**$ 165,596**	**$ -**	**$ 166,550**	**$ 166,550**	**$ -**	**$ 260,800**	**$ 260,800**	**$ -**	**$ 165,631**	**$ 165,631**	**$ -**
8665 OAP Revenue	$ -	$ 3,870	$ 3,870	$ -	$ 8,634	$ 8,634	$ -	$ 14,266	$ 14,266	$ -	$ 20,012	$ 20,012	$ -	$ 25,872	$ 25,872
8670 Tsfr Surplus - OAP	276,870	-	(276,870)	281,634	-	(281,634)	287,266	-	(287,266)	293,012	-	(293,012)	298,872	-	(298,872)
8675 Tsfr Other Funds - OAP	-	273,000	273,000	-	273,000	273,000	-	273,000	273,000	-	273,000	273,000	-	273,000	273,000
Online Accommodation Platform Reserve Fund 91	**$ 276,870**	**$ 276,870**	**$ -**	**$ 281,634**	**$ 281,634**	**$ -**	**$ 287,266**	**$ 287,266**	**$ -**	**$ 293,012**	**$ 293,012**	**$ -**	**$ 298,872**	**$ 298,872**	**$ -**
Statutory Funds	**$ 60,654,653**	**$ 60,654,653**	**$ -**	**$ 81,858,224**	**$ 81,858,224**	**$ -**	**$ 66,160,431**	**$ 66,160,431**	**$ -**	**$ 71,427,306**	**$ 71,427,306**	**$ -**	**$ 69,027,114**	**$ 69,027,114**	**$ -**

