



Sidney

TOWN OF SIDNEY

FINANCIAL PLAN

2025-2029

February 3, 2025

DRAFT



TOWN OF SIDNEY
FINANCIAL PLAN – 2025-2029
INTRODUCTION

The Community Charter requires that Sidney Council adopt a Five-Year Financial Plan bylaw each year, prior to adoption of the annual property tax bylaw. This document provides an overview of the draft financial plan that was introduced to Council and the public on February 3rd.

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

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

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

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

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

Town of Sidney 2025-2029 Financial Plan

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

The draft financial plan starts out with a proposed general tax increase of 12.85%. This amount includes several internal and external requests that have not yet been approved by Council, and is only a starting point for budget deliberations. Over the course of the budget process, Council may choose to add or remove certain projects and initiatives, which would have a bearing on the final tax impact.

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

- **Ongoing Impacts of Inflation**

Although there seems to be a gradual return to historic trends, the past few years have seen higher-than-average cost inflation. The inflation rate impacting the 2023 budget was by far the highest that we've seen in decades, at 6.96%. This was followed by 3.71% for the 2024 budget, and 2.5% for the most recent year. And those inflation figures are for the general basket of goods, which generally do not represent the Town's expenditures very well. The increases in material and contract prices have been even higher. These accumulated cost pressures have had a significant impact on the Town's budget for 2025, making it especially challenging to keep increases to a minimum.

- **Expanding Areas of Responsibility**

Local governments are under increasing pressure to respond to service needs in areas that have not traditionally been local responsibilities. Factors such as affordable housing, homelessness, climate change, increasing accessibility, and medical first response have added to already demanding pressures to address the more traditional municipal needs, like infrastructure replacement and the expansion of recreational opportunities.

- **Personnel Impacts**

There is one new full-time position included in the budget for 2025, a Deputy Fire Chief. In addition, there is a request for additional auxiliary administrative support for the RCMP Detachment, due primarily to increasing service standards of various important functions associated with policing.

2025 also marks the end of the Town's contracts with its two unions, including the firefighters union. Larger-than-average increases are built into the budget to accommodate the anticipated settlements, which will likely be impacted by recent inflation. Finally, the hiring of a new Chief Administrative Officer in 2024 identified a gap in the Town's compensation levels compared to competitors in the market. An adjustment to exempt staff salaries had not been undertaken since 2008.

- Supplemental Requests

These are defined as changes to existing services, or one-time projects or studies that cannot be funded through existing budgets. These requests are itemized and described on pages 17-25. Please note that the cost of the Supplementals is reflected in the projected budget increase. If any of the items are not approved, the tax impact would be reduced. The net budgetary impact of this year's supplemental requests is approximately 3.68%. In addition to this, the full-year impact of several supplemental requests approved for a partial year in 2024 add another 0.51%.

- Growth in the Tax Base

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

Growth revenue was approximately \$400,000 in 2023, which was the highest growth we had seen in many years. Without this additional revenue, the tax impact for 2023 would have been much higher. Unfortunately, the amount of growth revenue dropped significantly for 2024, with only just over \$100,000 offsetting budget increases. This level is even lower for the current year, at approximately \$70,000. Fortunately, there are several large construction projects either in progress, or already approved; these anticipated revenues should help over the next two to three years.

- Surplus Funding

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

The level of Surplus funding has been increased for 2025, to a total of \$831,500, to reduce some of the tax impacts. This includes \$331,500 for the anticipated download of police dispatch costs. For the remaining four years of this five-year financial plan, the amount of surplus used to balance the budget decreases gradually to a more traditional level of \$250,000 by 2028.

The Town's level of accumulated surplus has decreased below minimum policy levels. Council recently received a report on the status of surplus, with a recommendation to continue using it to mitigate tax impacts over the next two years, but to then put in place a plan for replenishment.

- Canada-BC Safe Restart Grant

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

- RCMP Contract

Communities with a population between 5,000 and 15,000 that are served by the RCMP pay 70% of the cost of each officer; the remaining 30% is subsidized by the two senior governments. Even with this subsidy, the cost per officer is over \$173,600. This cost includes not just the officer, but also vehicles and all the equipment required for duty. Despite the high cost, the RCMP model remains less expensive overall than the creation of a municipal force. The Town shares an RCMP Detachment with North Saanich, one of several cost-shared services with our neighbouring municipalities. The projected increase in the RCMP contract for 2025 is \$191,000. To partially offset this cost, \$125,000 in RCMP contract savings was carried forward from 2024. This is a one-year offset only, however.

- RCMP Dispatch Services

We expect a downloading of the costs of RCMP Dispatch services from the Province. While this was initially slated to begin in 2023, it has been pushed back to April 2025. The cost for the first nine months of the service will be \$331,500, which would represent a tax impact of close to 2.5%. In recognition of the significant tax impacts this year, it is being recommended that this new cost be funded through an allocation of prior years' surplus. The full budgetary impact of this downloaded cost will be felt next year, when costs are estimated at \$460,000. Efforts to push back on this cost download continue, with a final determination anticipated sometime this year.

- Public Safety

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

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

- Community Support

The Town provides support to many community organizations on an annual basis. The local organizations that receive the most significant support from the Town are the Mary Winspear Centre, the Sidney Museum & Archives Society, and the Shaw Centre for the Salish Sea. Funding of economic development initiatives is also included under Community Support. Community Support makes up a substantial portion of the Town's operating budget.

- Reserve Funds and Infrastructure Replacement

The Town remains committed to a high level of investment in replacement reserves for much of its infrastructure and equipment assets. General Fund contributions to the infrastructure replacement reserves increased by \$100,000 for 2025, plus an additional \$107,800 in the Utility Funds. Additional analysis of the sufficiency of existing reserve contributions is an ongoing effort, made more difficult by recent inflation.

- No Across-the-Board Inflationary Adjustments for 2025

Direction to staff in preparing their 2025 budget was that no across the board inflationary increases were to be factored in. This is standard operating practice. Managers must think hard about any required increases, rather than simply applying inflation to all their accounts. Some areas, such as utilities, contracts with external parties, or personnel costs governed by collective or other agreements, have required adjustments.

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

- Proposed Tax Increase

The proposed budget includes a net increase in property tax revenues of \$1,969,823. This includes \$70,000 in tax revenues from new construction, which helps to reduce the amount required from existing taxpayers. This equates to a net impact to existing taxpayers of 12.85%, which represents approximately \$230 for the average residence (just over \$19 per month).

- Property Tax Distribution Policy

In 2022, Council approved a multi-year plan to implement a change in the way we distribute the tax burden between different classes of property. The focus of the policy review was to bridge the large gap between the tax rates paid by commercial and residential properties in Sidney. Council approved a 10-year phase in to bring the rates into closer alignment. What this will mean over that 10-year period is that the general tax increase for residential properties may be slightly larger than it is for commercial properties, as we continue to reduce the difference between the two rates. 2025 represents the third year of this phase-in. However, due to much higher growth in the commercial assessment class than in residential for this year, our target rate differential may already be met without additional policy intervention. This decision will be made during the budget process.

Analysis of Tax Impacts

Town of Sidney - 2025 Financial Plan		Required Tax Revenue	% Tax Increase
2024 Taxes		14,780,849	
Add: Changes to core budget			
Miscellaneous Operational increases	696,441		
Police Dispatch	331,500		
RCMP Contract	191,000		
Increase in Reserve transfers	100,000		
Increase in Tax funded Capital	29,377		
Increase in Debt servicing	61,713	1,410,031	9.54%
Add: Incremental items			
Full year impact of 2024 additions	75,000		
Supplementals - one time	235,875		
Supplementals - continuous	369,426		
Less: 2024 one-time Supplementals	(61,000)	619,301	4.19%
Deduct: Offsets			
Decrease in Safe Restart funding	126,991		
Increase in Surplus funding	(186,500)		
2025 Tax Base growth (non-market) revenue	(70,000)	(129,509)	-0.88%
2025 Property tax increase to existing taxpayers		1,899,823	12.85%

Note: 1% increase in taxes = \$147,808 in additional revenue.

Each 1% tax increase represents approximately \$1.49 per month for the average residence.

Impact on Average Residential Tax Bill

- In 2024, the “average” residential property (valued at \$922,500) paid \$1,788 in municipal property taxes.
- Applying a 12.85% tax increase would take this figure to \$2,018 (2025 value for average residential property: \$911,000).
- No changes are proposed for the Water and Sewer Parcel Taxes, which are also collected on the annual tax notice.
- The overall increase in municipal charges is estimated at \$230 for the year for the average residence.

	2024				2025		
	Annual	Monthly	Daily		Annual	Monthly	Daily
Municipal Taxes	1,788	149	4.90	Municipal Taxes	2,018	168	5.53
Water Parcel Tax	75	6	0.21	Water Parcel Tax	75	6	0.21
Sewer Parcel Tax	130	11	0.36	Sewer Parcel Tax	130	11	0.36
Total	1,993	166	5.46	Total	2,223	185	6.09
				Increase	\$ 230	\$ 19.15	\$ 0.63
				Overall % increase on municipal charges			11.53%

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

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

Town of Sidney 2025 Financial Plan: Fund Summary

FUND: General Operating Fund

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

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

FINANCIAL SUMMARY

	2024 YTD Actual	Budget 2024	2025	2026	2027	2028	2029	
Other Revenue								
TAXES	665,154.	660,110.	675,349.	690,626.	706,254.	722,238.	738,590.	
FEES, RATES & SERVICE CHARGES	2,922,818.	3,344,812.	3,444,779.	3,500,642.	3,546,019.	3,608,816.	3,672,139.	
GOVERNMENT TRANSFERS	1,865,429.	2,105,045.	2,215,925.	1,783,209.	1,801,311.	1,838,607.	1,851,151.	
INVESTMENT EARNINGS	1,248,663.	950,000.	750,000.	650,000.	550,000.	450,000.	450,000.	
GIFTS & CONTRIBUTIONS	24,702.	10,000.	30,000.	30,400.	30,808.	31,224.	31,648.	
PENALTIES & INTEREST ON TAXES	133,009.	100,000.	115,000.	117,300.	119,646.	122,039.	124,479.	
RESERVE & INTERFUND TRANSFERS	300,905.	1,267,415.	1,279,646.	524,286.	350,000.	250,000.	250,000.	
OTHER REVENUE	323,444.	11,500.	12,000.	12,690.	12,884.	13,082.	13,284.	
Total Revenue before Property Taxes	7,484,124.	8,448,882.	8,522,699.	7,309,153.	7,116,922.	7,036,006.	7,131,291.	
Operating Expenditures								
PERSONNEL	10,010,446.	9,982,738.	10,927,023.	11,174,277.	11,356,610.	11,577,265.	11,802,338.	
CONTRACTED SERVICES & EQUIPMENT	5,916,874.	7,274,241.	8,066,382.	7,866,469.	8,103,824.	8,353,128.	8,575,640.	
MATERIALS, SUPPLIES & EQUIPMENT	1,277,744.	1,363,503.	1,426,281.	1,443,943.	1,443,772.	1,478,754.	1,498,260.	
OTHER EXPENSES & ALLOCATIONS	1,397,971.	1,039,693.	1,044,339.	975,229.	871,544.	833,302.	860,524.	
DEBT & LEASE FINANCING	618,954.	634,553.	696,266.	689,331.	638,296.	638,296.	638,296.	
RESERVE & INTERFUND TRANSFERS	2,937,469.	2,808,700.	2,957,400.	3,071,811.	3,251,926.	3,369,157.	3,464,004.	
CAPITAL FUNDING	126,303.	126,303.	155,680.	191,137.	210,764.	206,400.	190,400.	
Total Expenditures	22,285,761.	23,229,731.	25,273,371.	25,412,197.	25,876,736.	26,456,302.	27,029,462.	
PROPERTY TAX	14,782,477.	14,780,849.	16,750,672.	18,103,044.	18,759,814.	19,420,296.	19,898,171.	
Increase in Tax			1,969,823.	1,352,372.	656,770.	660,482.	477,875.	
Percentage Change			13.33%	8.07%	3.63%	3.52%	2.46%	
			Non-market Change	70,000	200,000	200,000	200,000	200,000
			General Increase	1,899,823	1,152,372	456,770	460,482	277,875
				1,969,823	1,352,372	656,770	660,482	477,875
			General Increase Percentage	12.85%	6.88%	2.52%	2.45%	1.43%

Town of Sidney 2025 Financial Plan: Fund Detail

FUND: General Operating Fund

FUNCTION	2024 Net Budget	2025 Net Budget	2026 Net Budget	2027 Net Budget	2028 Net Budget	2029 Net Budget
Revenue						
01-General Revenue	(17,762,625.)	(19,502,060.)	(20,703,348.)	(21,169,213.)	(21,663,970.)	(22,151,307.)
<i>change from prior year</i>		(1,739,435.)	(1,201,288.)	(465,865.)	(494,757.)	(487,337.)
Net Expenditures						
11-Legislative Services	244,186.	257,300.	252,094.	256,986.	261,971.	267,059.
<i>change from prior year</i>		13,114.	(5,206.)	4,892.	4,985.	5,088.
12-Finance & Administration	2,182,279.	2,551,240.	2,572,194.	2,601,520.	2,607,770.	2,653,763.
<i>change from prior year</i>		368,961.	20,954.	29,326.	6,250.	45,993.
19-Elections	6,000.	7,000.	9,000.	7,000.	7,000.	7,000.
<i>change from prior year</i>		1,000.	2,000.	(2,000.)	.	.
21-Police Protection	2,903,337.	3,136,471.	3,831,203.	4,088,430.	4,256,139.	4,394,344.
<i>change from prior year</i>		233,134.	694,732.	257,227.	167,709.	138,205.
22-Court House	43,809.	42,574.	43,173.	44,204.	45,255.	46,328.
<i>change from prior year</i>		(1,235.)	599.	1,031.	1,051.	1,073.
23-Fire Protection	2,442,777.	2,853,059.	2,979,005.	3,047,128.	3,132,334.	3,202,967.
<i>change from prior year</i>		410,282.	125,946.	68,123.	85,206.	70,633.
24-Emergency Measures (PEMO)	51,500.	66,800.	62,486.	63,186.	63,900.	64,627.
<i>change from prior year</i>		15,300.	(4,314.)	700.	714.	727.
26-Building & Bylaw Enforcement	162,981.	221,752.	233,034.	238,033.	235,040.	239,419.
<i>change from prior year</i>		58,771.	11,282.	4,999.	(2,993.)	4,379.
31-Common Services - Transportation	1,360,714.	1,320,940.	1,344,175.	1,356,148.	1,383,659.	1,416,722.
<i>change from prior year</i>		(39,774.)	23,235.	11,973.	27,511.	33,063.
32-Roads	964,737.	1,013,977.	1,069,966.	1,039,762.	1,059,958.	1,080,556.
<i>change from prior year</i>		49,240.	55,989.	(30,204.)	20,196.	20,598.
34-Public Transit	322.	(596.)	(528.)	(459.)	(389.)	(317.)
<i>change from prior year</i>		(918.)	68.	69.	70.	72.
35-Parking Lots	(20,271.)	(20,271.)	(22,957.)	(23,657.)	(24,369.)	(25,096.)
<i>change from prior year</i>		.	(2,686.)	(700.)	(712.)	(727.)

Town of Sidney 2025 Financial Plan: Fund Detail

FUND: General Operating Fund

FUNCTION	2024 Net Budget	2025 Net Budget	2026 Net Budget	2027 Net Budget	2028 Net Budget	2029 Net Budget
Net Expenditures						
36-Dock & Port Facilities	(260,686.)	(253,764.)	(208,878.)	(262,771.)	(266,758.)	(220,841.)
<i>change from prior year</i>		6,922.	44,886.	(53,893.)	(3,987.)	45,917.
37-Storm Drains	257,233.	374,483.	406,972.	389,611.	397,401.	405,349.
<i>change from prior year</i>		117,250.	32,489.	(17,361.)	7,790.	7,948.
38-Hydrants	45,400.	47,165.	48,109.	49,071.	50,052.	51,052.
<i>change from prior year</i>		1,765.	944.	962.	981.	1,000.
43-Solid Waste & Environmental Services	199,534.	198,492.	199,278.	202,731.	206,254.	209,846.
<i>change from prior year</i>		(1,042.)	786.	3,453.	3,523.	3,592.
44-Environmental Services	38,520.	58,750.	86,686.	81,654.	84,437.	87,275.
<i>change from prior year</i>		20,230.	27,936.	(5,032.)	2,783.	2,838.
51-Municipal Planning	557,550.	538,695.	560,531.	561,581.	597,854.	584,353.
<i>change from prior year</i>		(18,855.)	21,836.	1,050.	36,273.	(13,501.)
62-Parks	1,599,520.	1,854,662.	1,865,581.	1,868,623.	1,905,396.	1,942,901.
<i>change from prior year</i>		255,142.	10,919.	3,042.	36,773.	37,505.
63-Library	(34,206.)	(16,920.)	(37,659.)	(38,411.)	(39,180.)	(39,964.)
<i>change from prior year</i>		17,286.	(20,739.)	(752.)	(769.)	(784.)
64-Senior's Centre	167,000.	170,177.	173,581.	177,052.	180,593.	184,203.
<i>change from prior year</i>		3,177.	3,404.	3,471.	3,541.	3,610.
65-Museums	174,890.	186,760.	190,415.	194,142.	197,944.	201,824.
<i>change from prior year</i>		11,870.	3,655.	3,727.	3,802.	3,880.
70-Fiscal Services	4,549,196.	4,737,634.	4,854,750.	5,016,885.	5,115,309.	5,207,537.
<i>change from prior year</i>		188,438.	117,116.	162,135.	98,424.	92,228.
Total Net Expenditures	(126,303.)	(155,680.)	(191,137.)	(210,764.)	(206,400.)	(190,400.)
<i>change from prior year</i>		(29,377.)	(35,457.)	(19,627.)	4,364.	16,000.

2024 to 2025 Revenue & Expenditure Comparison by Function

	Subfunction	2024 Budget			2025 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
1	Corporate Services								
	11 Legislative	-	244,186	244,186	-	257,300	257,300	13,114	5.4%
	12020 Administration	299,476	1,258,060	958,584	54,902	1,022,700	967,798	9,214	2 Supplementals: \$110K%
	12030 Human Resources	-	-	-	5,000	238,326	233,326	233,326	HR function broken out from Admin.
	12050 Financial Management	66,179	786,975	720,796	67,455	868,600	801,145	80,349	
	12060 Driver Services	400,000	345,200	(54,800)	420,000	336,075	(83,925)	(29,125)	
	12080 Common Services	4,500	188,065	183,565	4,500	169,302	164,802	(18,763)	
	12090 Computer Services	-	694,800	694,800	-	728,715	728,715	33,915	Software Licencing
	12610 Yards and Grounds - Town Hall	8,840	30,100	21,260	12,043	34,295	22,252	992	
	12620 Building Mtce - Town Hall	20,000	96,550	76,550	-	96,550	96,550	20,000	Lost Cfwd funding
	12710 Fiscal Services - Transfers	-	(418,476)	(418,476)	-	(379,423)	(379,423)	39,053	O/H allocation to Utilities
	12 General Administration	798,995	2,981,274	2,182,279	563,900	3,115,140	2,551,240	368,961	16.9%
	19 Elections	-	6,000	6,000	-	7,000	7,000	1,000	Voting machine rentals
2	Protective Services								
	21020 Administration	432,429	985,000	552,571	465,043	1,061,100	596,057	43,486	Auxiliary Supplemental
	21070 Prevention and Protection	125,000	2,404,835	2,279,835	456,500	2,927,835	2,471,335	191,500	RCMP Contract
	21690 Buildings	76,288	147,219	70,931	74,510	143,589	69,079	(1,852)	
	21 Police Protection	633,717	3,537,054	2,903,337	996,053	4,132,524	3,136,471	233,134	8.0%
	22610 Yards and Grounds	-	5,750	5,750	-	6,015	6,015	265	
	22620 Building	21,015	59,074	38,059	20,855	57,414	36,559	(1,500)	
	22 Court House	21,015	64,824	43,809	20,855	63,429	42,574	(1,235)	
	23020 Administration	650	319,005	318,355	650	486,705	486,055	167,700	\$150K Supplemental: 2nd Deputy Chief
	23030 Training	-	258,155	258,155	40,000	319,935	279,935	21,780	
	23060 Fire Investigation/Prevention	-	279,760	279,760	-	353,160	353,160	73,400	IAFF Agreement; lost \$50K offset
	23070 Fire Communication Systems	45,000	189,187	144,187	22,500	172,474	149,974	5,787	
	23080 Fire Fighters	-	1,036,679	1,036,679	-	1,152,557	1,152,557	115,878	IAFF Agreement; 1 Supp.
	23100 Tri-Muni Confined Space Rescue	10,000	15,000	5,000	15,000	15,000	-	(5,000)	
	23610 Yards and Grounds	-	12,750	12,750	-	12,750	12,750	-	
	23620 Building Mtce	22,000	132,166	110,166	22,000	133,489	111,489	1,323	
	23640 Equipment	-	25,575	25,575	-	39,639	39,639	14,064	Call volumes
	23650 Vehicles and Mobile Equipment	-	62,150	62,150	-	67,500	67,500	5,350	
	23710 Fiscal Services	-	190,000	190,000	-	200,000	200,000	10,000	Gradual increase
	23 Fire Protection	77,650	2,520,427	2,442,777	100,150	2,953,209	2,853,059	410,282	16.8%
	24 Emergency Measures	-	51,500	51,500	-	66,800	66,800	15,300	29.7%
	26000 General Revenue	10,650	1,000	(9,650)	12,350	64,050	51,700	61,350	Personnel cost reallocation
	26060 Building Inspection	475,250	406,800	(68,450)	475,250	397,900	(77,350)	(8,900)	
	26080 Animal Control	23,000	63,781	40,781	20,000	65,902	45,902	5,121	
	26100 Bylaw Enforcement	43,400	241,050	197,650	63,400	262,250	198,850	1,200	
	26650 Vehicles and Mobile Equipment	-	2,650	2,650	-	2,650	2,650	-	
	26 Bylaw Enforcement	552,300	715,281	162,981	571,000	792,752	221,752	58,771	

2024 to 2025 Revenue & Expenditure Comparison by Function

	Subfunction	2024 Budget			2025 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
3	Engineering & Works								
	31020 Administration	20,000	328,006	308,006	35,000	320,341	285,341	(22,665)	Personnel cost reallocation
	31030 Training	-	35,550	35,550	-	35,550	35,550	-	
	31060 Engineering Services	31,000	580,970	549,970	25,000	611,462	586,462	36,492	\$10K Supplemental
	31410 Vandalism & Graffiti	-	26,538	26,538	-	26,538	26,538	-	
	31510 Public Washrooms	-	56,722	56,722	-	59,240	59,240	2,518	
	31610 Yards and Grounds - P/W	-	78,241	78,241	-	56,641	56,641	(21,600)	Staff allocation change
	31620 Buildings	-	118,560	118,560	-	104,293	104,293	(14,267)	Janitorial adjustment
	31630 Small Tools - P/W	-	19,169	19,169	-	19,169	19,169	-	
	31640 Equipment - P/W	-	35,250	35,250	-	38,698	38,698	3,448	
	31650 Vehicles & Mobile Equipment	-	125,698	125,698	-	101,998	101,998	(23,700)	
	31660 Welding Shop	-	7,010	7,010	-	7,010	7,010	-	
	31 Common Services - Transport	51,000	1,411,714	1,360,714	60,000	1,380,940	1,320,940	(39,774)	-2.9%
	32020 Administration	-	175,530	175,530	-	191,020	191,020	15,490	
	32070 Traffic Services	74,450	237,931	163,481	94,350	260,331	165,981	2,500	Reduction in Supplemental items
	32080 Street Lighting	-	154,167	154,167	-	154,167	154,167	-	
	32120 Patching and Shouldering	-	167,392	167,392	-	189,392	189,392	22,000	
	32130 Curb and Gutter Repairs	-	37,161	37,161	-	41,781	41,781	4,620	
	32230 Storm Damage	-	26,575	26,575	-	27,675	27,675	1,100	
	32240 Retaining Walls	15,000	33,303	18,303	15,000	33,303	18,303	-	
	32310 Sidewalks, Walkways & Lanes	-	131,054	131,054	-	131,054	131,054	-	
	32410 Snow Clearing and Removal	-	64,000	64,000	-	66,200	66,200	2,200	
	32510 Street Sweeping	-	27,074	27,074	-	28,404	28,404	1,330	
	32 Roads	89,450	1,054,187	964,737	109,350	1,123,327	1,013,977	49,240	5.1%
	33 Recoverable Work	300,000	300,000	-	300,000	300,000	-	-	
	34 Public Transit	5,500	5,822	322	6,500	5,904	(596)	(918)	-15.8%
	35 Parking Lots	60,000	39,729	(20,271)	60,000	39,729	(20,271)	-	
	36020 Administration	-	32,400	32,400	-	34,500	34,500	2,100	
	36030 Tulista Boat Ramp	78,000	52,242	(25,758)	78,000	57,389	(20,611)	5,147	
	36040 Griffith Road Wharf	-	3,377	3,377	-	3,012	3,012	(365)	
	36050 Beacon Wharf	50,400	19,048	(31,352)	52,800	21,694	(31,106)	246	
	36060 Fishing Pier Maintenance	-	21,355	21,355	-	27,780	27,780	6,425	
	36100 Oil Spill Recovery	-	3,692	3,692	-	4,061	4,061	369	
	36220 Ferry Terminal Operating	197,500	6,000	(191,500)	203,000	4,500	(198,500)	(7,000)	WSF Lease; offset in Reserve Transfer.
	36670 Port Sidney Waterfront	176,900	104,000	(72,900)	176,900	104,000	(72,900)	-	
	36 Dock and Port Facilities	502,800	242,114	(260,686)	510,700	256,936	(253,764)	6,922	-2.7%
	37020 Administration	72,700	150,600	77,900	82,700	168,900	86,200	8,300	
	37110 Drainage Ditches	-	4,459	4,459	-	6,459	6,459	2,000	
	37210 Preventative Maintenance	-	42,024	42,024	-	60,724	60,724	18,700	
	37220 Storm Drain Repairs	-	109,850	109,850	-	197,350	197,350	87,500	Supp: Volume of repairs; risk management.
	37230 Catch Basin Clearing	-	23,000	23,000	-	23,750	23,750	750	
	37910 Service Connections	32,000	32,000	-	32,000	32,000	-	-	
	37 Storm Drains	104,700	361,933	257,233	114,700	489,183	374,483	117,250	45.6%
	38 Hydrants	1,512	46,912	45,400	1,512	48,677	47,165	1,765	
		1,114,962	3,462,411	2,347,449	1,162,762	3,644,696	2,481,934	134,485	5.7%

2024 to 2025 Revenue & Expenditure Comparison by Function

	Subfunction	2024 Budget			2025 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
4	Environmental Services								
	43020 Administration	-	18,600	18,600	-	-	-	(18,600) Rolled into 43080	
	43080 Solid Waste Disposal	895,293	895,293	-	943,713	943,713	-		
	43090 Town Garbage Collection	-	174,620	174,620	-	176,458	176,458	1,838	
	43100 Recycling	-	6,314	6,314	-	22,034	22,034	15,720 From 43080	
	43 Waste Services	895,293	1,094,827	199,534	943,713	1,142,205	198,492	(1,042) -0.5%	
	44 Environmental Services	439,734	478,254	38,520	350,049	408,799	58,750	20,230	
5	Development Services								
	51 Municipal Planning	92,517	650,067	557,550	194,400	733,095	538,695	(18,855) Personnel cost reallocation	
6	Parks & Cultural								
	62020 Administration	9,500	294,907	285,407	7,421	312,528	305,107	19,700	
	62030 Training	-	22,130	22,130	-	26,280	26,280	4,150	
	62110 Iroquois Park Buildings	6,201	43,208	37,007	6,118	43,649	37,531	524	
	62120 Tullista Park Buildings	-	44,645	44,645	-	51,765	51,765	7,120 \$7.5K Supplemental	
	62125 Green Spaces	18,000	583,681	565,681	18,000	738,751	720,751	155,070 \$107K Supplementals	
	62250 Little League Baseball Fields	69,267	114,551	45,284	66,571	123,775	57,204	11,920 \$15K Supplemental	
	62380 Public Space Trees	33,000	133,821	100,821	38,000	165,571	127,571	26,750	
	62400 Cul-de-Sac Program	-	10,462	10,462	-	10,462	10,462	-	
	62410 Downtown Maintenance	18,000	108,427	90,427	-	119,037	119,037	28,610	
	62420 Flags, Banners, Etc.	-	18,463	18,463	-	20,258	20,258	1,795	
	62430 Nursery	-	3,749	3,749	-	3,749	3,749	-	
	62440 Christmas Program	-	79,985	79,985	-	83,958	83,958	3,973	
	62510 Community Celebrations	-	25,612	25,612	-	27,668	27,668	2,056	
	62520 Sidney Days	-	28,633	28,633	-	37,721	37,721	9,088 \$5K Supplemental	
	62590 Park Furniture	13,077	18,077	5,000	40,000	28,077	(11,923)	(16,923) Revenue adjusted	
	62600 Playground Equipment	-	29,609	29,609	-	33,658	33,658	4,049	
	62610 Yards and Grounds	-	32,212	32,212	-	21,412	21,412	(10,800)	
	62620 Buildings	-	35,558	35,558	-	38,815	38,815	3,257	
	62630 Small Tools	-	10,554	10,554	-	10,554	10,554	-	
	62640 Equipment	-	60,363	60,363	-	63,989	63,989	3,626	
	62650 Vehicles and Mobile Equipment	-	67,918	67,918	-	69,095	69,095	1,177	
	62 Parks	167,045	1,766,565	1,599,520	176,110	2,030,772	1,854,662	255,142 16.0%	
	63020 Administration	122,758	-	(122,758)	125,787	20,000	(105,787)	16,971 \$20K Supplemental	
	63610 Yards and Grounds	-	26,350	26,350	-	28,950	28,950	2,600	
	63620 Building Mtce	-	62,202	62,202	-	59,917	59,917	(2,285)	
	63 Library	122,758	88,552	(34,206)	125,787	108,867	(16,920)	17,286 -50.5%	
	64 Senior Citizens Centre	22,724	189,724	167,000	30,000	200,177	170,177	3,177	
	65020 Historical Museum & Archives	-	156,431	156,431	-	159,600	159,600	3,169	
	65620 Shaw Ocean Discovery Centre	-	18,459	18,459	-	27,160	27,160	8,701	
	65 Museums	-	174,890	174,890	-	186,760	186,760	11,870 6.8%	

2024 to 2025 Revenue & Expenditure Comparison by Function

	Subfunction	2024 Budget			2025 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
7	Fiscal Services								
	01 General Revenue	17,762,625	-	(17,762,625)	19,502,060	-	(19,502,060)	(1,739,435)	Additional revenue (including Taxes).
	70000 Transfers	-	2,926,600	2,926,600	-	3,015,800	3,015,800	89,200	Reserve transfers (some Revenue offset)
	70040 Union Negotiations	3,000	4,000	1,000	3,000	4,000	1,000	-	
	70100 Debt Servicing	174,971	634,553	459,582	174,971	696,266	521,295	61,713	New Parkland debt
	70200 Other Fiscal Services	-	184,000	184,000	-	187,500	187,500	3,500	Interest on taxes/deposits (Rev. offset).
	70300 Community Support	345,425	1,323,439	978,014	358,561	1,370,600	1,012,039	34,025	Supplemental (\$3K); CPI adjusts.
	70 Fiscal Services	523,396	5,072,592	4,549,196	536,532	5,274,166	4,737,634	188,438	4.1%
		23,224,731	23,098,428	(126,303)	25,273,371	25,117,691	(155,680)	(29,377)	
9	Capital								
	91 General	8,286,747	8,413,050	126,303	6,644,500	6,800,180	155,680	29,377	Change in Tax funded Capital
		31,511,478	31,511,478	-	31,917,871	31,917,871	-	12.85%	Tax Increase

SUPPLEMENTAL REQUESTS

<u>One Time Requests</u>	Property Tax Impacts				
	2025	2026	2027	2028	2029
Template for CAO Performance Review	10,000	-	-	-	-
Civic Site Analysis	50,000	-	-	-	-
Citizen Satisfaction Survey	30,000	-	-	-	-
Review of Library Services	20,000	-	-	-	-
EDRMS Implementation	30,000	70,000	-	-	-
Startup Costs for Extreme Weather Response Shelter	5,000	-	-	-	-
HVAC Tender Specs for Annual Maintenance in Town Facilities	10,000	-	-	-	-
Soil Testing and Corrosion Management on West Side	-	10,000	-	-	-
Pavement Condition Assessment	-	-	-	-	-
Downtown Parking Study	-	50,000	-	-	-
Mermaid Creek Storm Water Management Study	-	-	-	-	-
Tap Intrusion Program	-	25,000	-	-	-
Town Hall Exterior Painting	-	-	50,000	-	-
Beacon Wharf Inspections	-	50,000	-	-	50,000
State of the Environment Report	-	-	-	-	-
Tenant Protection Bylaw	-	-	-	-	-
Heritage Options Analysis	-	10,000	-	-	-
Housing Needs Assessment	-	-	-	25,000	-
Tulista Park Washroom Valve Replacement	2,500	-	-	-	-
Resthaven Park Tennis Court Surface Repair	7,000	-	-	-	-
Rose Garden Fountain	20,000	-	-	-	-
Demolish Building at Third St Park	40,000	-	-	-	-
Rotary Park Equipment Shed Repairs	6,375	-	-	-	-
Rose Garden Improvements	5,000	5,000	-	-	-
Refurbish Gazebo at Resthaven Linear Park and Invasive Removal	-	8,000	-	-	-
Resthaven Park Shoreline Restoration	-	20,000	-	-	-
Anticipated Projects in Years 3 to 5	-	-	150,000	175,000	150,000
Total one-time	235,875	248,000	200,000	200,000	200,000

SUPPLEMENTAL REQUESTS

<u>Ongoing Requests</u>	Property Tax Impacts				
	2025	2026	2027	2028	2029
Additional Auxiliary Hours for RCMP	22,926	23,385	23,852	24,329	24,816
Police Dispatch Services	-	460,000	469,200	478,584	488,156
Vancouver Island Integrated Major Crime Unit Participation	-	-	150,000	200,000	200,000
2nd Deputy Fire Chief	150,000	200,000	204,000	208,080	212,242
Increase Compensation for Overnight Firefighters	11,000	22,000	22,440	22,889	23,347
Additional Parking Enforcement for Residential Parking Permit Areas	5,000	10,000	10,000	10,000	10,000
Additional Storm Drain Repairs	87,500	89,250	91,035	92,856	94,713
Additional Sidewalk Repairs in Downtown	25,000	25,000	25,000	25,000	25,000
Additional Thermoplast in High Pedestrian Areas	15,000	15,000	15,000	15,000	15,000
Utility Model Updates	5,000	5,100	5,202	5,306	5,412
Additional Maintenance of Brethour Park	15,000	15,300	15,606	15,918	16,236
Additional Maintenance of Newly Acquired Third Street Park	15,000	15,300	15,606	15,918	16,236
Tulista Park Building Maintenance	5,000	5,000	5,000	5,000	5,000
Beacon / Galaran Roundabout maintenance	5,000	5,100	5,202	5,306	5,412
Additional Traffic Control for Parade	5,000	5,000	5,000	5,000	5,000
Annual Grant - ArtSea - Grant Admin	3,000	3,000	3,000	3,000	3,000
Increase Transfer to Water Infrastructure Replacement Reserve	-	-	-	-	-
Total ongoing	369,426	898,435	1,065,143	1,132,186	1,149,569
Less: Previous year's one-time requests	(61,000)	(235,875)	(248,000)	(200,000)	(200,000)
Net impact:	\$ 544,301	\$ 910,560	\$ 1,017,143	\$ 1,132,186	\$ 1,149,569

ONE-TIME REQUESTS – 2025

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Administration	<p>Template for CAO Performance Review</p> <p>Council will employ a professional consultant to develop and conduct the Town’s new Chief Administrative Officer’s performance review. This review, by a third party professional will give Council comfort knowing the review is being conducted in an unbiased and professional manner, and may create a template for Council to follow in successive years.</p>	\$10,000
Administration	<p>Civic Site Analysis</p> <p>The Town has been working with a consultant to examine options for the replacement of the aging town hall. The initial budget has been consumed, and additional funding is required to continue with this work. It is anticipated that engagement with the public will begin this year, based on options developed with the consulting professionals.</p>	\$50,000
Administration	<p>Citizen Satisfaction Survey</p> <p>Undertake a syndicated survey on public satisfaction of municipal services, value received for taxes, and other related matters.</p>	\$30,000
Administration	<p>Review of Library Services</p> <p>Hiring of a consultant to assist with a review of services received through the Town’s contract with Vancouver Island Regional Library (VIRL).</p>	\$20,000
Administration	<p>Electronic Data & Records Management System - EDRMS (2025 & 2026)</p> <p>Consulting services to implement a robust electronic data and records management system for the Town, in order to meet legislative requirements for recordkeeping.</p>	\$30,000 (plus \$70,000 in 2026)
Emergency Management	<p>Startup Costs for Extreme Weather Response Shelter</p> <p>Council recently directed staff to seek a non-profit service provider for the provision of an extreme weather shelter for the local unhoused population. A small allocation for startup costs will help support this initiative.</p>	\$5,000

ONE-TIME REQUESTS – 2025

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Engineering	<p>HVAC Tender Specs for Annual Maintenance in Town Facilities</p> <p>Development of tender specifications for HVAC systems in Town facilities. Currently, the Town hires several contractors to perform regular maintenance and repairs of HVAC systems within Town facilities. Specialized expertise is required to assist in developing specifications for tendering all rooftop and boiler HVAC maintenance services, with the goal of one cost-effective contract covering multiple years. The Town will likely be able to lower overall HVAC maintenance costs, and streamline procurement processes, by tendering these items as a package.</p>	\$10,000
Engineering	<p>Pavement Condition Assessment</p> <p>Undertake an updated assessment of the condition of the Town’s roads. This data will assist with prioritizing repairs and renewal of the Town’s road network.</p>	<p>\$35,000</p> <p>(\$0 tax impact - Reserve Funded)</p>
Engineering	<p>Mermaid Creek Storm Water Management Study</p> <p>Conduct a study of the Mermaid Creek stormwater catchment area and develop innovative methods to mitigate the impact of rainwater on the receiving water body, Roberts Bay.</p>	<p>\$75,000</p> <p>(\$0 tax impact - Reserve & Grant Funded)</p>
Planning	<p>Tenant Protection Bylaw</p> <p>Consulting services to assist with the creation of a Tenant Protection Bylaw to replace the Town’s current Tenant Protection Policy.</p>	<p>\$25,000</p> <p>(\$0 tax impact - Grant Funded)</p>
Parks	<p>Tulista Park Washroom Valve Replacement</p> <p>Replace the urinal flush valve at the Tulista Park Washroom.</p>	\$2,500
Parks	<p>Resthaven Park Tennis Court Surface Repair</p> <p>Repairs to the surface of the tennis courts at Resthaven Park.</p>	\$7,000

ONE-TIME REQUESTS – 2025

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Parks	<p>Rose Garden Fountain</p> <p>The fountain in the Rose Garden is leaking and requires replacement to remain operational. This budget covers repairing the plumbing, installing a new concrete base with a submersible pump, adding wind and water sensors to control the fountain, and installing a new fountain similar to the existing one.</p>	\$20,000
Parks	<p>Demolish Building at Third Street Park</p> <p>The structures on the newly acquired park land on Third Street need to be removed to create more space for the site’s intended use as park land. Planning and public consultation of park elements will follow within the next few years. The development of the park will then be prioritized within the Town’s Parks Master Plan.</p>	\$40,000
Parks	<p>Rotary Park Equipment Shelter Repair</p> <p>Make necessary repairs to the existing equipment shed that is reaching its end of life. Repairs include replace plywood siding, new metal flashing, and trim.</p>	\$6,375 (net cost)
Parks	<p>Rose Garden Improvements (2025 & 2026)</p> <p>Proposed improvements include:</p> <p>2025 - Improve signage around park.</p> <p>2026 - Improve access between Rose Garden and Wellness Park.</p>	\$5,000 (per year over 2 years)

ONGOING REQUESTS – 2025

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
RCMP	<p>Additional Auxiliary Hours for RCMP</p> <p>Increasing demands are being placed on the support staff at the Sidney-North Saanich Detachment, and the volumes are impacting customer service. An additional 0.5 of an FTE (full-time equivalent) is required to ensure proper coverage.</p>	\$22,926
RCMP	<p>Police Dispatch Services</p> <p>The Province has announced that they will no longer be paying for the costs of Police Dispatch services, starting with their 2025/26 fiscal year. The downloading of these costs to the benefitting police departments will begin on April 1 of 2025, with a first-year impact of \$331,500. The full-year cost will be approximately \$460,000 in 2026.</p>	<p>Surplus Funded in 2025 (\$460,000 starting 2026)</p>
Fire	<p>2nd Deputy Fire Chief</p> <p>Add a 2nd Deputy Chief to distribute the burden associated with managing a department of 35-40 full time and volunteer firefighters. The burden on the Chief and existing Deputy continues to increase as call volumes rise. A third Chief will help to ensure that senior Fire personnel are available at all times to lead incident response.</p>	\$150,000
Fire	<p>Increase Compensation for Overnight Firefighters</p> <p>Overnight firefighters are compensated on a flat rate for a 12-hour shift. A slight increase is required to keep the compensation above the new minimum wage, when converted to an hourly basis. An increase of \$25 per 12-hour shift is proposed, starting midway through the year.</p>	\$11,000
Bylaw Enforcement	<p>Additional Parking Enforcement for Residential Parking Permit Areas</p> <p>If residential parking permit areas are implemented, additional parking enforcement will be required. This budget item assumes that these areas may be implemented halfway through 2025.</p>	\$5,000

ONGOING REQUESTS – 2025

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Engineering	<p>Additional Storm Drain Repairs</p> <p>In recent years, the costs associated with storm drain repairs have increased due to aging infrastructure. CCTV video inspections have identified more deficiencies than can be addressed with existing funding. Staff also charge for the installation of inspection chambers, which are placed at the property line if a private property owner experiences a storm drain backup on their property. Without an inspection chamber, it can be very challenging to identify and resolve storm drain issues on private property.</p>	\$87,500
Engineering	<p>Additional Sidewalk Repairs in Downtown</p> <p>Additional sidewalk repairs are needed to address undulation due to tree roots in Sidney’s downtown. The existing budget is primarily used to repair trip hazards based on the Town’s risk management policy. This budget would be used to level sidewalks, which was a significant feedback item in the Town’s Active Transportation Plan.</p>	\$25,000
Engineering	<p>Additional Thermoplast in High Pedestrian Areas</p> <p>Adding thermoplast allows visually impaired pedestrians to feel the crosswalk lines as they cross the street. Thermoplast is more expensive than typical road paint. Staff estimate that this budget will cover approximately three new intersections with four crosswalks each per year. The ongoing budget is for the continuing maintenance of thermoplast crosswalks.</p>	\$15,000
Engineering	<p>Utility Model Updates</p> <p>This is an ongoing request to keep the Town’s utility models up to date as new utilities are constructed. The Town previously paid for software that allowed internal staff to perform these updates; however, the specialized nature of the work made it resource-intensive for staff who don't routinely handle this task. As a result, this work is now contracted to a third-party consultant, who also handles utility model updates for the Town’s water and sewer systems.</p>	<p>\$5,000 (+ \$10,000 funded from Water & Sewer Fund)</p>
Parks	<p>Additional Maintenance of Philip Brethour Park</p> <p>Philip Brethour Park was previously an open green space that required very little ongoing maintenance. With the addition of a playground, pathway and trees, the maintenance effort for this park will increase.</p>	\$15,000

ONGOING REQUESTS – 2025

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Parks	<p>Additional Maintenance of Newly Acquired Third Street Park</p> <p>The purchase of this new park will necessitate ongoing upkeep, such as grass cutting and vegetation maintenance.</p>	\$15,000
Parks	<p>Tulista Park Building Maintenance</p> <p>This aging structure is likely to require a higher level of ongoing maintenance until it is replaced.</p>	\$5,000
Parks	<p>Beacon / Galaran Roundabout Maintenance</p> <p>The new roundabout at Beacon West and Galaran has additional landscaping that was not previously there. With this new infrastructure comes the requirement to maintain it.</p>	\$5,000
Parks	<p>Additional Traffic Control for Parade</p> <p>Due to the Town’s event success, an increasing number of visitors from outside Sidney are attending events. This can make it challenging for emergency services to access the highway in case of an emergency, especially at the end of the parades when traffic flow out of Town is highest. This budget will cover additional traffic control personnel to manage traffic between the Community Safety Building, and the Beacon and Highway 17 intersection during this critical time after the Sidney Days parade.</p>	\$5,000
Community Support	<p>Annual Grant – Art Sea – Grant Admin</p> <p>The Arts Council has requested that the \$3,000 annual funding that was previously paid for the administration of the Sculpture Walk be redirected to the administration of the annual arts grant program. This will help them in their efforts to become more financially sustainable.</p>	\$3,000
Water Utility	<p>Increase Transfer to Water Infrastructure Replacement Reserve</p> <p>Recent tenders for watermain replacement projects have identified a glaring need to increase the amount we are setting aside annually for renewing our critical infrastructure. This proposed increase will match the annual contribution to the annual Infrastructure Levy, which was a stated goal within the water rates structure approved several years ago.</p>	<p>\$76,800 in 2025</p> <p>(\$0 tax impact - Water Fund)</p>

ONE-TIME REQUESTS – 2026 to 2029

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Engineering	<p>Soil Testing and Corrosion Management for West Side (2026)</p> <p>Hire a consultant to conduct a soil testing program on the west side and make recommendations with respect to underground infrastructure. Recently, Town staff have noted significantly corroded fittings and hydrants on the west side. A corrosion specialist should be able to test the soils and make recommendations around protecting and/or replacing this infrastructure.</p>	\$10,000
Engineering	<p>Downtown Parking Study (2026)</p> <p>Undertake an update of the Downtown Parking Study to assess existing parking conditions based on parking observations and data collection. The Study will act as an update to the previous study conducted in 2022/23. Strategies will be developed to guide parking management for the downtown area to deal with existing issues and future needs.</p>	\$50,000
Engineering	<p>Tap Intrusion Program (2026)</p> <p>Tap intrusions are poorly installed connections that protrude into the municipal main, creating a potential blockage location. Hire a contractor to remove tap intrusions from storm and sewer mains. This data has been collected over the past several years through the video inspection program.</p>	<p>\$25,000 (+ \$25,000 Sewer Fund)</p>
Engineering	<p>Town Hall Exterior Paint (2027)</p> <p>All buildings require ongoing maintenance. The exterior of Town Hall requires repainting.</p>	\$50,000
Docks & Ports	<p>Beacon Wharf Inspections (2026 & 2029)</p> <p>Undertake a detailed assessment of Beacon Wharf to confirm its physical condition and identify repairs to keep the wharf safe for ongoing use. Will also include tender development services for the remedial work recommended in the 2023 study, and any new work identified with this assessment. An assessment is to be done every three years.</p>	<p>\$50,000 per year in 2026 & 2029</p>
Environmental Projects	<p>State of the Environment Report (2026)</p> <p>Engage a consultant to assist with a baseline assessment of relevant environmental criteria. This data will be used by the Town in measuring progress on climate related initiatives.</p>	<p>\$50,000 (\$0 tax impact - Grant funded)</p>

ONE-TIME REQUESTS – 2026 to 2029

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Planning	<p>Heritage Options Analysis (2027)</p> <p>A municipal heritage consultant will assess the current state of heritage preservation in Sidney and identify different paths the Town could take in developing a broad, community-wide approach to heritage preservation. The options to be considered by Council will reflect heritage conservation approaches being used in municipalities in BC, ranging from incentivizing preservation without restricting development, to more restrictive tools such as Heritage Designation Bylaws.</p> <p>Note that this would be a first step toward planning for heritage conservation in Sidney; it would not entail the development of a heritage strategy itself, which could be a future and more resource-intensive project.</p>	\$10,000
Planning	<p>Housing Needs Assessment (2028)</p> <p>Housing Needs Reports help communities better understand current and future housing needs by identifying existing and projected gaps in housing supply. Following Sidney’s completion of an interim report in 2024, Provincial legislation requires that the first regular Housing Needs Report be completed by December 31, 2028 and then updated every five years thereafter. This project will entail engaging consulting services for the data collection, analysis, and completion of the final Housing Needs Report as well as its presentation to Council following completion. Due to the technical nature of this report, specialized consulting services are required to undertake this project.</p>	\$25,000
Parks	<p>Refurbish Gazebo at Resthaven Linear Park and Invasive Removal (2026)</p> <p>Refurbish the gazebo at Resthaven Linear Park and undertake removal of invasive plants in the area.</p>	\$8,000
Parks	<p>Resthaven Park Shoreline Restoration (2026)</p> <p>Placeholder funding in case a community group brings forward a pilot project to restore shoreline at Resthaven Park.</p>	\$20,000
Various	<p>Various Anticipated Projects (2027 to 2029)</p> <p>Supplemental requests tend to be front ended in each financial plan. The purpose of this estimate for future year requests is to ensure a more realistic look at future budget impacts.</p>	\$150,000 - \$175,000

ONGOING REQUESTS – 2026 to 2029

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
RCMP	Vancouver Island Integrated Major Crime Unit Participation (starting 2027) Several policing jurisdictions on the South Island have been requesting an expansion of the joint Major Crime unit to assist with the investigation of certain significant crimes that are beyond the resources of the smaller detachments. RCMP Island District are responding with plans to expand their service capacity to meet this demand. It is anticipated that a new service may be in place within the next two to three years.	\$150,000

Town of Sidney
2025-2029 Financial Plan

Water Operating Fund Summary

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

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

There are two changes to Water Rates for 2025, as follows:

- There will be a 4.9% increase to the Consumption Charge, to offset the rate increase for the purchase of bulk water from the CRD and Saanich Peninsula Water Commission.
- The Fixed Charge on the quarterly utility bill will increase to \$24.50, to keep up with increases in the fixed operating costs of the system. This is the first increase to the Fixed Charge since the new rate structure was adopted.

When the rate structure was adopted, one of the goals was to match the amount collected through the Infrastructure Levy to the amount we are setting aside in our replacement reserve for the water system. This has been achieved as of 2025.

Town of Sidney 2025 Financial Plan: Fund Summary

FUND: Water Operating Fund

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

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

FINANCIAL SUMMARY	2024 YTD Actual	Budget 2024	2025	2026	2027	2028	2029
Other Revenue							
TAXES	483,675.	484,050.	490,200.	500,004.	510,004.	520,204.	530,608.
FEES, RATES & SERVICE CHARGES	659,102.	713,000.	864,395.	881,683.	899,315.	917,302.	935,646.
RESERVE & INTERFUND TRANSFERS	37,000.	136,391.	115,181.	42,683.	42,425.	42,161.	41,893.
OTHER REVENUE	8,987.	5,000.	5,000.	5,100.	5,202.	5,306.	5,412.
Total Revenue before User Charges	1,188,764.	1,338,441.	1,474,776.	1,429,470.	1,456,946.	1,484,973.	1,513,559.
Operating Expenditures							
PERSONNEL	300,610.	389,080.	400,683.	408,685.	416,847.	425,172.	433,665.
CONTRACTED SERVICES & EQUIPMENT	85,642.	143,882.	107,875.	56,080.	57,200.	58,344.	59,510.
MATERIALS, SUPPLIES & EQUIPMENT	1,534,258.	1,525,625.	1,669,625.	1,703,017.	1,737,077.	1,771,818.	1,807,253.
OTHER EXPENSES & ALLOCATIONS	345,981.	343,454.	305,903.	312,021.	318,262.	324,628.	331,120.
RESERVE & INTERFUND TRANSFERS	475,900.	431,400.	564,550.	555,004.	565,004.	575,204.	585,608.
Total Expenditures	2,742,391.	2,833,441.	3,048,636.	3,034,807.	3,094,390.	3,155,166.	3,217,156.
VARIABLE CHARGES	1,571,304.	1,495,000.	1,573,860.	1,605,337.	1,637,444.	1,670,193.	1,703,597.
Percentage Change			5.27%	2.00%	2.00%	2.00%	2.00%

Town of Sidney 2025 Financial Plan: Fund Detail

FUND: Water Operating

SUB-FUNCTION	2024 Net Budget	2025 Net Budget	2026 Net Budget	2027 Net Budget	2028 Net Budget	2029 Net Budget
Net Expenditures						
81000-Water General Revenue	(2,639,241.)	(2,842,741.)	(2,909,347.)	(2,966,422.)	(3,024,638.)	(3,084,019.)
<i>change from prior year</i>		(203,500.)	(66,606.)	(57,075.)	(58,216.)	(59,381.)
81020-Water Administration	1,930,724.	1,996,997.	2,067,537.	2,108,887.	2,151,067.	2,194,088.
<i>change from prior year</i>		66,273.	70,540.	41,350.	42,180.	43,021.
81030-Water Training	18,580.	18,580.	18,952.	19,332.	19,719.	20,113.
<i>change from prior year</i>		.	372.	380.	387.	394.
81050-Water Customer Billing & Collection	34,300.	37,775.	38,531.	39,301.	40,087.	40,889.
<i>change from prior year</i>		3,475.	756.	770.	786.	802.
81110-Water Main Flushing	32,420.	32,420.	33,068.	33,730.	34,404.	35,093.
<i>change from prior year</i>		.	648.	662.	674.	689.
81120-Water Valve Maintenance	25,552.	25,552.	26,063.	26,584.	27,115.	27,657.
<i>change from prior year</i>		.	511.	521.	531.	542.
81140-Water System Repairs	129,151.	129,151.	131,734.	134,368.	137,056.	139,797.
<i>change from prior year</i>		.	2,583.	2,634.	2,688.	2,741.
81620-Water Buildings	8,637.	8,162.	8,325.	8,491.	8,660.	8,833.
<i>change from prior year</i>		(475.)	163.	166.	169.	173.
81630-Water Small Tools & Safety Supplies	7,883.	7,883.	8,029.	8,178.	8,329.	8,483.
<i>change from prior year</i>		.	146.	149.	151.	154.
81640-Water Equipment	5,176.	5,253.	5,358.	5,466.	5,575.	5,687.
<i>change from prior year</i>		77.	105.	108.	109.	112.
81650-Water Vehicles & Mobile Equipment	15,418.	16,418.	16,746.	17,081.	17,422.	17,771.
<i>change from prior year</i>		1,000.	328.	335.	341.	349.
81710-Water Fiscal Services-Transfers	431,400.	564,550.	555,004.	565,004.	575,204.	585,608.
<i>change from prior year</i>		133,150.	(9,546.)	10,000.	10,200.	10,404.
Total Net Expenditures	.	.	.	.	.	.
<i>change from prior year</i>		.	.	.	.	.

2024 to 2025 Revenue & Expenditure Comparison by Function

Subfunction	2024 Budget			2025 Budget			Net	Comments
	Revenues	Expenses	Net	Revenues	Expenses	Net	Change	
81 Water Operating								
81000 Water-General Revenue	2,639,241	-	(2,639,241)	2,842,741	-	(2,842,741)	(203,500)	Includes 4.9% User Rate increase.
81020 Water-Administration	71,200	2,001,924	1,930,724	82,895	2,079,892	1,996,997	66,273	Bulk Water increase
81030 Water-Training	-	18,580	18,580	-	18,580	18,580	-	
81050 Water-Customer Billing&Collect	-	34,300	34,300	-	37,775	37,775	3,475	
81110 Water-Flushing	-	32,420	32,420	-	32,420	32,420	-	
81120 Water-Valve Maintenance	-	25,552	25,552	-	25,552	25,552	-	
81140 Water-System Repairs	-	129,151	129,151	-	129,151	129,151	-	
81620 Water-Buildings	-	8,637	8,637	-	8,162	8,162	(475)	
81630 Water-Small Tools	-	7,883	7,883	-	7,883	7,883	-	
81640 Water-Equipment	-	5,176	5,176	-	5,253	5,253	77	
81650 Water-Vehicles	-	15,418	15,418	-	16,418	16,418	1,000	
81710 Water-Fiscal Services-Transfrs	-	431,400	431,400	-	564,550	564,550	133,150	Reserve Transfers
81910 Water-Service Connections	84,000	84,000	-	84,000	84,000	-	-	
81920 WO-New Water Meters	39,000	39,000	-	39,000	39,000	-	-	
81 Water Operating	2,833,441	2,833,441	-	3,048,636	3,048,636	-	-	

Town of Sidney
2025-2029 Financial Plan

Sewer Operating Fund Summary

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

The recent cost of infrastructure replacement projects has increased long-term cost projections for maintaining our Sewer assets, including both the collection mains and pump stations. To ensure that the Sewer Fund remains financially sustainable, the annual transfer to the replacement reserve was recently increased. Additional increases are likely in future, but have not yet been built into the budget, as we work to determine the correct amount.

Rising costs to both the Town and the CRD, who are responsible for operation of the treatment plant, have necessitated an increase of 20.9% to the Sewer User rate. While significant as a percentage, the dollar impact of this increase is estimated at about \$12 per quarter for the average residence. The Parcel Tax rates will remain the same. The rates will be as follows:

- The Parcel Tax for Strata properties will remain at \$65 per parcel.
- The Parcel Tax for all other properties will remain at \$130 per parcel.
- The User Fee will increase from \$8.85 per 1,000 gallons of water used, to \$10.70.
- The minimum quarterly charge for Sewer will remain at \$25.

A review of the Sewer Rate structure is scheduled for late 2025, with a new rate structure anticipated for 2026.

Town of Sidney 2025 Financial Plan: Fund Summary

FUND: Sewer Operating Fund

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

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

FINANCIAL SUMMARY	2024 YTD Actual	Budget 2024	2025	2026	2027	2028	2029
Other Revenue							
TAXES	582,530.	582,790.	587,730.	599,485.	611,475.	623,705.	636,179.
FEES, RATES & SERVICE CHARGES	17,730.	35,500.	35,700.	36,414.	37,142.	37,885.	38,643.
RESERVE & INTERFUND TRANSFERS	18,200.	272,123.	19,000.	10,011.	.	.	.
OTHER REVENUE	8,518.	5,000.	7,000.	7,140.	7,283.	7,429.	7,578.
Total Revenue before User Charges	626,978.	895,413.	649,430.	653,050.	655,900.	669,019.	682,400.
Operating Expenditures							
PERSONNEL	331,478.	330,671.	349,880.	355,646.	362,548.	369,588.	376,768.
CONTRACTED SERVICES & EQUIPMENT	2,007,957.	2,011,807.	2,160,118.	2,208,127.	2,225,979.	2,269,688.	2,314,271.
MATERIALS, SUPPLIES & EQUIPMENT	93,592.	116,463.	118,716.	120,382.	122,590.	124,843.	127,141.
OTHER EXPENSES & ALLOCATIONS	89,804.	98,522.	97,020.	98,960.	100,940.	102,959.	105,018.
RESERVE & INTERFUND TRANSFERS	346,400.	383,150.	384,250.	379,700.	403,803.	413,100.	422,584.
Total Expenditures	2,869,230.	2,940,613.	3,109,984.	3,162,815.	3,215,860.	3,280,178.	3,345,782.
USER CHARGES	2,021,946.	2,045,200.	2,460,554.	2,509,765.	2,559,960.	2,611,159.	2,663,382.
Percentage Change			20.31%	2.00%	2.00%	2.00%	2.00%

Town of Sidney 2025 Financial Plan: Fund Detail						
FUND: Sewer Operating						
SUB-FUNCTION	2024 Net Budget	2025 Net Budget	2026 Net Budget	2027 Net Budget	2028 Net Budget	2029 Net Budget
Net Expenditures						
82000-Sewer General Revenue	(2,863,913.)	(3,055,284.)	(3,126,401.)	(3,178,718.)	(3,242,293.)	(3,307,139.)
<i>change from prior year</i>		(191,371.)	(71,117.)	(52,317.)	(63,575.)	(64,846.)
82020-Sewer Administration	234,326.	240,498.	245,296.	250,191.	255,185.	260,278.
<i>change from prior year</i>		6,172.	4,798.	4,895.	4,994.	5,093.
82030-Sewer Training	16,657.	16,657.	16,990.	17,330.	17,677.	18,031.
<i>change from prior year</i>		.	333.	340.	347.	354.
82050-Sewer Customer Billing & Collection	4,916.	7,016.	7,156.	7,298.	7,444.	7,592.
<i>change from prior year</i>		2,100.	140.	142.	146.	148.
82110-Sewer Preventative Maintenance	40,763.	42,513.	43,364.	44,232.	45,117.	46,020.
<i>change from prior year</i>		1,750.	851.	868.	885.	903.
82120-System Repairs/Inflow & Infiltration	157,285.	225,897.	252,686.	231,041.	234,462.	237,952.
<i>change from prior year</i>		68,612.	26,789.	(21,645.)	3,421.	3,490.
82210-Preventative Mtce-Lift Stations	72,347.	73,995.	75,473.	76,983.	78,522.	80,093.
<i>change from prior year</i>		1,648.	1,478.	1,510.	1,539.	1,571.
82220-Repairs - Lift Stations	33,964.	33,964.	34,644.	35,337.	36,044.	36,765.
<i>change from prior year</i>		.	680.	693.	707.	721.
82630-Sewer Small Tools & Safety Supplies	6,424.	6,424.	6,541.	6,660.	6,782.	6,905.
<i>change from prior year</i>		.	117.	119.	122.	123.
82640-Sewer Equipment	9,281.	12,861.	13,118.	13,380.	13,648.	13,920.
<i>change from prior year</i>		3,580.	257.	262.	268.	272.
82650-Sewer Vehicles & Mobile Equipment	57,350.	57,350.	58,497.	59,668.	60,861.	62,079.
<i>change from prior year</i>		.	1,147.	1,171.	1,193.	1,218.
82710-Sewer Fiscal Services - Transfers	2,230,600.	2,338,109.	2,372,636.	2,436,598.	2,486,551.	2,537,504.
<i>change from prior year</i>		107,509.	34,527.	63,962.	49,953.	50,953.
Total Net Expenditures	.	.	.	.	.	.
<i>change from prior year</i>		.	.	.	.	.

2024 to 2025 Revenue & Expenditure Comparison by Function

	Subfunction	2024 Budget			2025 Budget			Net	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net	Change	
82 Sewer Operating									
	82000 Sewer-General revenue	2,863,913	-	(2,863,913)	3,055,284	-	(3,055,284)	(191,371)	Includes 21% User Rate increase
	82020 Sewer-Administration	41,200	275,526	234,326	19,000	259,498	240,498	6,172	
	82030 Sewer-Training	-	16,657	16,657	-	16,657	16,657	-	
	82050 Sewer-Customer Billing&Collect	-	4,916	4,916	-	7,016	7,016	2,100	
	82110 Sewer-Preventative Maintenance	-	40,763	40,763	-	42,513	42,513	1,750	
	82120 Sewer-Repairs/I&I	-	157,285	157,285	-	225,897	225,897	68,612	CCTV Contract - \$40K annual
	82210 Sewer-Lift Statn Prevnt Maint	-	72,347	72,347	-	73,995	73,995	1,648	
	82220 Sewer-Lift Station Repairs	-	33,964	33,964	-	33,964	33,964	-	
	82630 Sewer-Small Tools	-	6,424	6,424	-	6,424	6,424	-	
	82640 Sewer-Equipment	-	9,281	9,281	-	12,861	12,861	3,580	
	82650 Sewer-Vehicles	-	57,350	57,350	-	57,350	57,350	-	
	82710 Sewer-Fiscal Services-Tranfrs	-	2,230,600	2,230,600	-	2,338,109	2,338,109	107,509	Reserve Trsf & Treatment Plant Ops.
	82910 Connections	32,000	32,000	-	32,000	32,000	-	-	
	82920 Summergate Lift	3,500	3,500	-	3,700	3,700	-	-	
	82 Sewer Operating	2,940,613	2,940,613	-	3,109,984	3,109,984	-	-	

CAPITAL BUDGETS

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

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

Included in this section are the following materials to support the capital budget in the 2025-2029 Financial Plan:

- 5-year listing of all projects to be undertaken.
- Capital projects by year for 2025; shows total cost for the year, as well as the funding sources.

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

5 Year Capital Project Listing

Project - Description	2025	2026	2027	2028	2029
ADM-08-001 - Annual Workspace Efficiency Upgrades	15,500	5,000	5,000	5,000	5,000
ADM-24-002 - Staff Gym Updates	2,500	2,500	2,500	2,500	2,500
COM-08-003 - Computer Replacement Plan	126,000	225,000	177,000	133,000	91,000
COM-09-003 - Computer Equipment Fund	5,000	5,000	5,000	5,000	5,000
POL-09-005 - RCMP Furnishings	15,000	15,000	15,000	15,000	15,000
POL-19-002 - RCMP Kitchen Upgrades	-	15,000	-	-	-
POL-20-003 - RCMP Window Replacement	-	-	-	50,000	-
POL-20-004 - RCMP Interview Room Renovations	100,000	-	-	-	-
POL-21-001 - RCMP Internal Door Security	-	-	30,000	-	-
POL-21-003 - RCMP Flooring Replacement	30,000	-	-	-	-
POL-22-001 - RCMP Miscellaneous Security Upgrades	-	-	-	-	50,000
POL-25-003 - RCMP EV Charging Stations	25,000	-	-	-	-
POL-25-004 - RCMP Tech Upgrades	15,000	-	-	-	-
FIR-08-003 - Fire Department Equipment	26,750	26,750	26,750	26,750	26,750
FIR-08-004 - Fire Vehicle Replacement Plan	155,000	-	-	180,000	1,500,000
FIR-21-002 - Fire Dept. In Station Alerting	-	16,750	-	-	-
FIR-24-001 - CSB Public Education Space	300,000	-	-	-	-
FIR-25-001 - Pre-Emptive Signal Equipment Replacement – Hwy 17 and Beacon	17,500	-	-	-	-
ENG-08-003 - Engineering Equipment	4,500	4,500	4,500	4,500	4,500
PWG-08-005 - Underground Wiring	40,000	20,000	20,000	20,000	20,000
PWG-08-011 - Green Technology Applications	10,000	10,000	10,000	10,000	10,000
PWG-09-002 - Public Works Equipment	10,000	10,000	10,000	10,000	10,000
PWG-09-003 - Transportation Vehicles	680,000	260,000	350,000	215,000	302,000
PWG-16-006 - Small Packer-Garbage Truck	-	100,000	-	-	-
PWG-17-003 - Public Works Wash Bay	50,000	-	-	-	-
PWG-19-001 - Annual Workspace Efficiency-Public Works/Parks	3,000	3,000	3,000	3,000	3,000
PWG-19-002 - Solar Panels-Iroquois Food Bank	-	-	80,000	-	-
PWG-24-001 - Improve Library Pathway, Lighting and Landscaping	50,000	-	-	-	-
PWG-25-001 - Town Hall Boiler Replacement	-	-	250,000	-	-
PWG-25-002 - Two-Way Radio Upgrades	15,000	-	-	-	-
PWG-25-003 - Works Yard HVAC Unit Replacement	20,000	-	-	-	-
PWG-25-004 - Replace Equipment Storage Shelter at Works Yard	36,000	-	-	-	-
PWG-25-005 - Electrical Improvements at Beacon Wharf	10,000	-	-	-	-
PWG-25-006 - Underground Inventory Storage Shelter	25,000	-	-	-	-
PWG-25-007 - Relocate Electrical Control Panel at Beacon Park	30,000	-	-	-	-

5 Year Capital Project Listing (continued)

Project - Description	2025	2026	2027	2028	2029
PWG-28-001 - GNSS Receiver Replacement	-	-	-	16,000	-
RDS-08-010 - Downtown Street Lighting	30,000	30,000	30,000	30,000	30,000
RDS-12-011 - Infrastructure Plan Projects Years 2-5	-	623,900	407,800	265,500	290,600
RDS-16-001 - Beacon Ave Curb Returns	35,000	35,000	35,000	-	-
RDS-16-030 - Utility Kiosk Beautification Wraps	15,000	15,000	15,000	15,000	15,000
RDS-18-015 - Street Light Replacement	20,000	20,000	20,000	20,000	20,000
RDS-19-002 - Canora Rd Improvements, Ocean Ave - Summergate Blvd	50,000	50,000	1,387,000	1,503,200	-
RDS-19-016 - Infra Plan-First Street Sidewalk (West Side)	-	-	-	611,400	-
RDS-19-017 - Infra Plan-McDonald Park-Fire Lane#2-Pat Bay Hwy	1,093,900	-	-	-	-
RDS-20-003 - Bowerbank Bikeway	779,000	-	-	-	-
RDS-21-002 - Infra Plan Henry, Fifth St to Fourth St	-	112,400	-	-	-
RDS-21-009 - James White-Pat Bay Hwy to Corner	-	-	682,900	-	-
RDS-22-006 - Miscellaneous Active Transportation Improvements	30,000	30,000	30,000	30,000	30,000
RDS-22-008 - Bike Racks	5,000	5,000	5,000	5,000	5,000
RDS-22-010 - Infra Plan Paving Tulista Park Parking Lot	250,000	-	-	-	-
RDS-22-011 - Survey Monument Replacement and Maintenance	10,000	10,000	10,000	10,000	10,000
RDS-23-002 - Infra Plan Fifth St Sidewalk – Ocean to Weiler	156,280	-	-	-	-
RDS-24-005 - Beacon West Road Improvements	100,000	-	-	-	-
RDS-24-006 - Accessibility Improvements	30,000	20,000	20,000	20,000	20,000
RDS-25-001 - Pathway Improvements between Beacon Ave W and Jahn Pl	60,000	-	-	-	-
RDS-25-002 - Fifth St Bus Stop Improvements	75,000	-	-	-	-
RDS-25-003 - Gabriola Place to CRD Highway Pathway	20,000	-	-	-	-
RDS-25-004 - Shoal Center Island Improvements	10,000	-	-	-	-
RDS-25-005 - New Street Lighting James White Blvd/Sidney Ave	30,000	100,000	-	-	-
RDS-25-006 - Frost and Lochside Bus Stop Improvements	50,000	-	-	-	-
RDS-25-007 - Bus Stop improvements	5,000	5,000	5,000	5,000	5,000
RDS-25-008 - Major Patch Paving	30,000	30,000	30,000	30,000	30,000
RDS-25-009 - Allbay Rd - Adding Gravel Shoulder	50,000	-	-	-	-
RDS-25-011 - White Birch Road Cul-de-Sac Improvements	97,000	-	-	-	-
RDS-26-001 - Beacon and Resthaven Traffic Signal Upgrades	-	75,000	-	-	-
DNP-13-002 - Ferry Terminal Marine Structures	116,250	-	-	150,000	-
DNP-13-003 - Ferry Terminal Building Improvements	10,000	-	-	1,000,000	-
DNP-15-001 - Bevan Fishing Pier	-	-	-	650,000	-
DNP-22-001 - Griffith Wharf Removal	-	-	-	-	150,000
DNP-24-001 - Beacon Wharf Repairs	-	-	450,000	-	-

5 Year Capital Project Listing (continued)

Project - Description	2025	2026	2027	2028	2029
DNP-25-001 - Tulista Park Boat Launch Piling Repairs	100,000	-	-	-	-
DRA-12-003 - Infrastructure Plan Projects Years 2-5	-	12,000	-	421,000	-
DRA-17-001 - Town Hall Foundation Drainage	-	-	-	100,000	-
DRA-18-003 - Infra Plan-McDonald Park Rd Storm	250,000	-	-	-	-
DRA-20-004 - Infra Plan-James White Drainage, Seventh St to Swiftsure Pl	-	-	998,900	-	-
DRA-25-001 - 2021 Courser Dr Catch Basin	60,000	-	-	-	-
DRA-25-002 - Jahn Place Pathway Drain Replacement	200,000	-	-	-	-
DRA-25-004 - White Birch Road Storm Drain Repair	70,000	-	-	-	-
PRK-08-005 - Parks Equipment	10,000	10,000	10,000	10,000	10,000
PRK-08-008 - Parks Vehicles	465,000	27,000	32,000	-	-
PRK-17-010 - Tulista Park Picnic Shelter Replacement	150,000	-	-	-	-
PRK-19-001 - Rathdown Park Redevelopment	300,000	250,000	-	-	75,000
PRK-19-005 - Mermaid Park- Playground Equipment	-	-	30,000	-	-
PRK-21-001 - Pickleball Courts	-	-	-	-	250,000
PRK-23-001 - Brethour Park Design & Park Improvements	30,000	450,000	-	-	-
PRK-23-004 - Lochside Waterfront Walkway Hedge Replacement	20,000	20,000	20,000	-	-
PRK-24-002 - Iroquois Park - Pave Pathways	-	-	-	120,000	-
PRK-24-003 - Iroquois Park Shade Element	-	75,000	-	-	-
PRK-24-005 - Seaport Park - Replace Stairwell to Beach	10,000	-	-	-	-
PRK-24-008 - Accessible Beach Access	-	-	-	30,000	-
PRK-24-011 - Repair Aboveground Tree Wells on Beacon	20,000	-	-	-	-
PRK-25-001 - Replace Tulista Park Washrooms	-	-	-	300,000	-
PRK-25-002 - Resthaven Park Pathway Repaving	60,000	-	-	-	-
PRK-25-003 - Install Tree Base at Lochside and Weiler	10,000	-	-	-	-
PRK-26-001 - Glass Beach Safety Improvements	20,000	50,000	-	-	-
PRK-26-002 - Eastview Park Landscape Refresh	-	-	-	60,000	-
PRK-27-001 - Beacon Park Shade Element	-	-	75,000	-	-
PRK-27-002 - Lochside Waterfront Walkway Slope Maintenance Equipment	-	-	70,000	-	-
PRK-27-003 - Iroquois Park Bottle Fill Station	-	-	10,000	-	-
PRK-27-004 - Eastview Park Boardwalk	-	-	-	-	300,000
SNR-24-001 - SHOAL Centre Kitchen Updates	45,000	17,000	6,000	-	-
SNR-24-002 - SHOAL Centre Building Updates	6,000	50,000	20,000	-	-
	6,800,180	2,840,800	5,388,350	6,081,850	3,285,350

5 Year Capital Project Listing (continued)

Project - Description	2025	2026	2027	2028	2029
WAT-08-001 - Water Equipment	10,000	10,000	10,000	10,000	10,000
WAT-08-004 - Water Vehicles	-	-	50,000	60,000	-
WAT-12-003 - Infrastructure Plan Projects Years 2-5	-	225,900	55,500	466,800	354,600
WAT-15-001 - Hydrant Upgrades	30,000	10,000	10,000	10,000	10,000
WAT-17-001 - Meter Replacement Program	100,000	100,000	100,000	100,000	100,000
WAT-21-001 - Infra Plan Amelia, Fire Lane #3 to Easement	-	785,000	-	-	-
WAT-22-002 - Infra Plan Water-Harbour Rd, from Bowden Rd to the North	220,000	-	-	-	-
WAT-24-002 - Infra Plan Water-Judson Place	110,000	-	-	-	-
WAT-24-003 - Infra Plan Water-Shoreacres Road	38,000	-	-	-	-
WAT-25-001 - Watermain Replacement Weiler (Lochside - Hwy)	915,000	915,000	-	-	-
	1,423,000	2,045,900	225,500	646,800	474,600
SEW-08-001 - Sewer Equipment	10,000	10,000	10,000	10,000	10,000
SEW-08-004 - Sewer Vehicles	-	40,000	-	-	-
SEW-12-002 - Infrastructure Plan Projects Years 2-5	-	188,900	409,100	126,500	297,400
SEW-16-001 - Access Hatches-Pump Stations	50,000	-	-	-	-
SEW-18-003 - Infra Plan Sewer-Harbour Pump Station	150,000	560,000	-	-	-
SEW-20-002 - Infra Plan-James White Sewer, Seventh St to James White West	265,000	-	780,300	-	-
SEW-22-001 - Infra Plan Sewer Frost Ave, Pat Bay Hwy from SMH21 to SMH 22	200,000	-	-	-	-
SEW-22-003 - Infra Plan Sewer Weiler Ave, Pat Bay Hwy from SMH86 to SMH87	200,000	-	-	-	-
SEW-24-002 - Infra Plan Sewer - McDonald Park Road	50,000	-	-	-	-
SEW-24-003 - Infra Plan Sewer - Mills Road	-	200,000	-	-	-
SEW-24-004 - Sewer Pump Stations	320,300	-	-	-	-
SEW-25-001 - Jahn Place Pathway Sewer Realignment	200,000	-	-	-	-
	1,445,300	998,900	1,199,400	136,500	307,400
	9,668,480	5,885,600	6,813,250	6,865,150	4,067,350

2025 Capital Projects with Funding Sources

Project	Budget	Funding Sources						Total Funding
		Taxes / UB Fees	CFWD	Reserves	Grants	Debt	Fees/ Other	
ADM-08-001 - Annual Workspace Efficiency Upgrades	15,500	15,500		-				15,500
ADM-24-002 - Staff Gym Updates	2,500	2,500		-				2,500
COM-08-003 - Computer Replacement Plan	126,000			126,000				126,000
COM-09-003 - Computer Equipment Fund	5,000		5,000	-				5,000
POL-09-005 - RCMP Furnishings	15,000		9,560	-			5,440	15,000
POL-20-004 - RCMP Cell/Interview Room Renovations	100,000		15,379	32,801	15,556		36,264	100,000
POL-21-003 - RCMP Flooring Replacement	30,000		14,454		4,667		10,879	30,000
POL-25-003 - RCMP EV Charging Stations	25,000		12,045		3,889		9,066	25,000
POL-25-004 - RCMP Tech Upgrades	15,000		7,227		2,333		5,440	15,000
FIR-08-003 - Fire Department Equipment	26,750	14,760	11,990	-				26,750
FIR-08-004 - Fire Vehicle Replacement Plan	155,000			155,000				155,000
FIR-24-001 - CSB Public Education Space	300,000		54,000	246,000				300,000
FIR-25-001 - Pre-Emptive Signal Equipment Replacement – Hwy 17 & Beacon	17,500			17,500				17,500
ENG-08-003 - Engineering Equipment	4,500		4,500	-				4,500
RDS-22-011 - Survey Monument Replacement and Maintenance	10,000	10,000		-				10,000
PWG-08-005 - Underground Wiring	40,000	10,000	30,000	-				40,000
PWG-08-011 - Green Technology Applications	10,000			10,000				10,000
PWG-09-002 - Public Works Equipment	10,000		10,000	-				10,000
PWG-09-003 - Transportation Vehicles	680,000			680,000				680,000
PWG-17-003 - Public Works Wash Bay	50,000			50,000				50,000
PWG-19-001 - Annual Workspace Efficiency-Public Works/Parks	3,000		3,000	-				3,000
PWG-24-001 - Improve Library Pathway, Lighting and Landscaping	50,000			50,000				50,000
PWG-25-002 - Two-Way Radio Upgrades	15,000	15,000		-				15,000
PWG-25-003 - Works Yard HVAC Unit Replacement	20,000			20,000				20,000
PWG-25-004 - Replace Equipment Storage Shelter at Works Yard	36,000			36,000				36,000
PWG-25-005 - Electrical Improvements at Beacon Wharf	10,000	10,000		-				10,000
PWG-25-006 - Underground Inventory Storage Shelter	25,000			25,000				25,000
PWG-25-007 - Relocate Electrical Control Panel at Beacon Park	30,000			30,000				30,000
RDS-08-010 - Downtown Street Lighting	30,000	21,650	8,350	-				30,000
RDS-16-001 - Beacon Ave Curb Returns	35,000			35,000				35,000
RDS-16-030 - Utility Kiosk Beautification Wraps	15,000			15,000				15,000
RDS-18-015 - Street Light Replacement	20,000	5,000	600	14,400				20,000
RDS-19-002 - Canora Rd Improvements, Ocean Ave - Summergate Blvd	50,000			50,000				50,000
RDS-19-017 - Infra Plan-McDonald Park-Fire Lane#2-Pat Bay Hwy	1,093,900			1,093,900				1,093,900
RDS-20-003 - Bowerbank Bikeway	779,000			779,000				779,000
RDS-22-006 - Miscellaneous Active Transportation Improvements	30,000			30,000				30,000
RDS-22-008 - Bike Racks	5,000			2,500			2,500	5,000
RDS-22-010 - Infra Plan Paving Tulista Park Parking Lot	250,000			250,000				250,000
RDS-23-002 - Infra Plan Fifth St Sidwalk – Ocean to Weiler	156,280			146,280			10,000	156,280
RDS-24-005 - Beacon West Road Improvements	100,000			100,000				100,000
RDS-24-006 - Accessibility Improvements	30,000			30,000				30,000
RDS-25-001 - Pathway Improvements between Beacon Ave W and Jahn Pl	60,000			60,000				60,000
RDS-25-002 - Fifth St Bus Stop Improvements	75,000			75,000				75,000
RDS-25-003 - Gabriola Place to CRD Highway Pathway	20,000			20,000				20,000
RDS-25-004 - Shoal Center Island Improvements	10,000			10,000				10,000
RDS-25-005 - New Street Lighting James White Blvd/Sidney Ave	30,000			30,000				30,000

2025 Capital Projects with Funding Sources

Project	Budget	Funding Sources						Total Funding
		Taxes / UB Fees	CFWD	Reserves	Grants	Debt	Fees/ Other	
RDS-25-006 - Frost and Lochside Bus stop improvements	50,000			50,000				50,000
RDS-25-007 - Bus Stop improvements	5,000	2,720	2,280	-				5,000
RDS-25-008 - Major Patch Paving	30,000			30,000				30,000
RDS-25-009 - Allbay Rd - Adding Gravel Shoulder	50,000			50,000				50,000
RDS-25-011 - White Birch Road cul de sac improvements	97,000			97,000				97,000
DNP-13-002 - Ferry Terminal Marine Structures	116,250			116,250				116,250
DNP-13-003 - Ferry Terminal Building Improvements	10,000			10,000				10,000
DNP-25-001 - Tulista Park Boat Launch Piling Repairs	100,000			50,000			50,000	100,000
DRA-18-003 - Infra Plan-McDonald Park Rd Storm	250,000			250,000				250,000
DRA-25-001 - 2021 Courser Dr Catch Basin	60,000			60,000				60,000
DRA-25-002 - Jahn Place Pathway Drain Replacement	200,000			200,000				200,000
DRA-25-004 - White Birch Road Storm Drain Repair	70,000		60,000	10,000				70,000
PRK-08-005 - Parks Equipment	10,000	8,550	1,450	-				10,000
PRK-08-008 - Parks Vehicles	465,000			465,000				465,000
PRK-17-010 - Tulista Park Picnic Shelter Replacement	150,000			150,000				150,000
PRK-19-001 - Rathdown Park Redevelopment	300,000			210,000			90,000	300,000
PRK-23-001 - Brethour Park Design & Park Improvements	30,000			30,000				30,000
PRK-23-004 - Lochside Waterfront Walkway Hedge Replacement	20,000	20,000		-				20,000
PRK-24-005 - Seaport Park - Replace Stairwell to Beach	10,000		10,000	-				10,000
PRK-24-011 - Repair Aboveground Tree Wells on Beacon	20,000			20,000				20,000
PRK-25-002 - Resthaven Park Pathway Repaving	60,000			60,000				60,000
PRK-25-003 - Install Tree Base at Lochside and Weiler	10,000			10,000				10,000
PRK-26-001 - Glass Beach Safety Improvements	20,000	20,000		-				20,000
SNR-24-001 - SHOAL Centre Kitchen Updates	45,000			45,000				45,000
SNR-24-002 - SHOAL Centre Building Updates	6,000			6,000				6,000
	6,800,180	155,680	259,835	6,138,631	26,445	-	219,589	6,800,180
WAT-08-001 - Water Equipment	10,000	9,350	650	-				10,000
WAT-15-001 - Hydrant Upgrades	30,000	30,000		-				30,000
WAT-17-001 - Meter Replacement Program	100,000			100,000				100,000
WAT-22-002 - Infra Plan Water-Harbour Rd, from Bowden Rd to the North	220,000			220,000				220,000
WAT-24-002 - Infra Plan Water-Judson Place	110,000			110,000				110,000
WAT-24-003 - Infra Plan Water-Shoreacres Road	38,000			38,000				38,000
WAT-25-001 - Watermain Replacement Weiler (Lochside - Hwy)	915,000			915,000				915,000
	1,423,000	39,350	650	1,383,000	-	-	-	1,423,000
SEW-08-001 - Sewer Equipment	10,000		10,000	-				10,000
SEW-16-001 - Access Hatches-Pump Stations	50,000	23,850	26,150	-				50,000
SEW-18-003 - Infra Plan Sewer-Harbour Pump Station	150,000			150,000				150,000
SEW-20-002 - Infra Plan-James White Sewer, Seventh St to James White West	265,000			265,000				265,000
SEW-22-001 - Infra Plan Sewer Frost Ave, Pat Bay Hwy from SMH21 to SMH22	200,000			200,000				200,000
SEW-22-003 - Infra Plan Sewer Weiler Ave, Pat Bay Hwy from SMH86 to SMH87	200,000			200,000				200,000
SEW-24-002 - Infra Plan Sewer - McDonald Park Road	50,000			50,000				50,000
SEW-24-004 - Sewer Pump Stations	320,300			320,300				320,300
SEW-25-001 - Jahn Place Pathway Sewer Realignment	200,000			200,000				200,000
	1,445,300	23,850	36,150	1,385,300	-	-	-	1,445,300
	9,668,480	218,880	296,635	8,906,931	26,445	-	219,589	9,668,480