

# BUDGET OVERVIEW

2026



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# Budget Overview

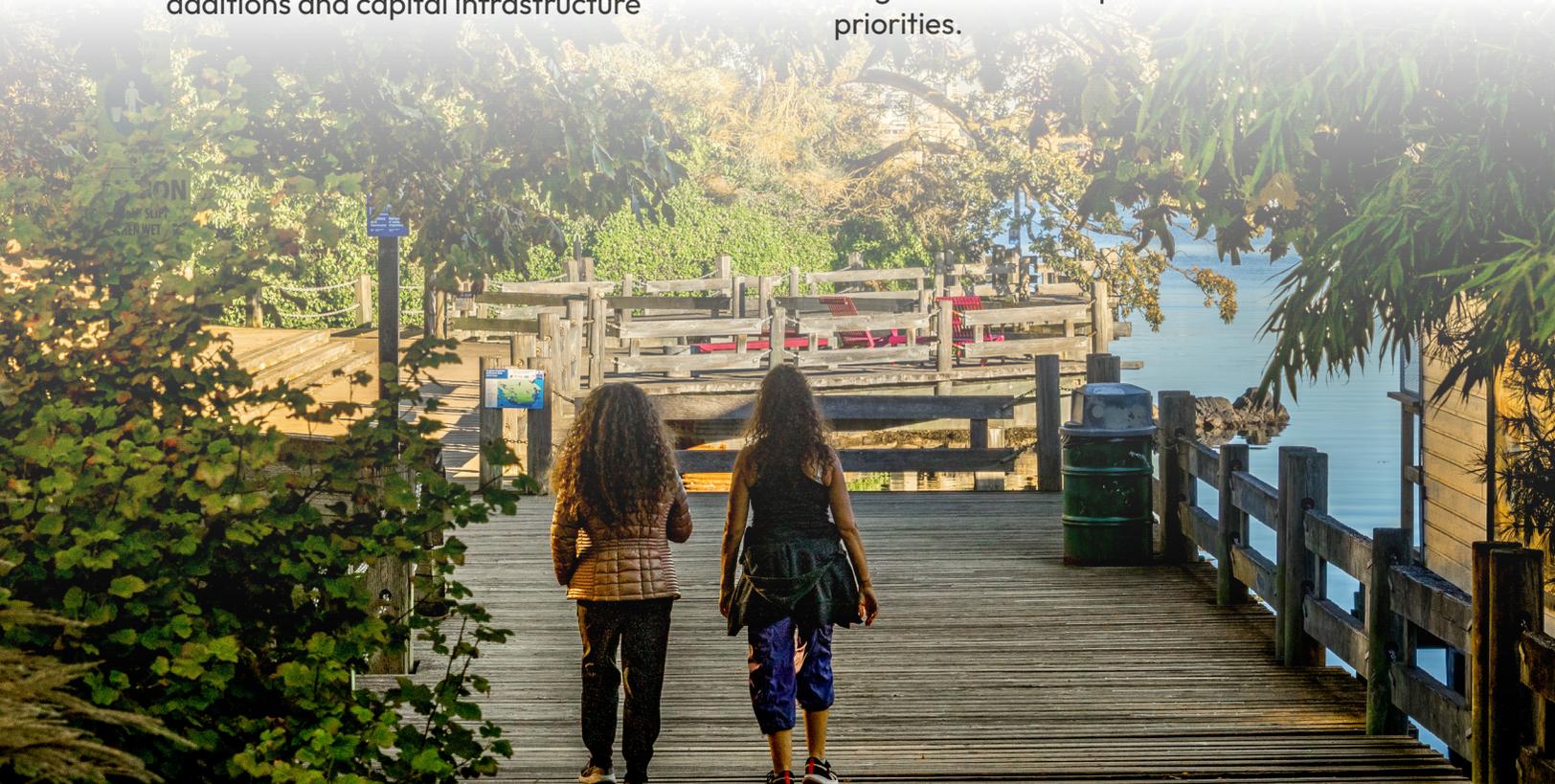
Each year, the Township develops an annual budget outlining how tax dollars are invested to support our residents and community. It includes a five-year balanced financial plan to guide strategic investments and departmental service plans while keeping property taxes affordable over the long term. The 2026-2030 Financial Plan continues the strategy of looking for efficiencies and cost savings in operations and prioritizing investment in infrastructure replacement.

Overall, the draft financial plan includes a 13.00% increase in overall property taxes, to cover significant cost increases in core municipal operations as well as police services, library operations, staff additions and capital infrastructure

replacement.

The 2026-2030 Financial Plan includes capital requests of \$45.4 million which includes \$27.1 million related to the public safety building construction and \$18.3 million of new capital works which includes new acquisitions and the replacement of existing assets to improve public amenities such as roads and sidewalks, parks and recreation, underground utilities and active transportation.

The Township’s administration continues to develop asset management plans which are intended to inform the extent and timing of future asset replacement and align with the long-term financial plan and Council priorities.



# Community Overview

**Esquimalt (pronounced Ess-KWY-malt) is an anglicized version of the ləkʷəŋən word “es-whoymalth,” which means the place of gradually shoaling waters.**



- Year of incorporation: September 1, 1912.
- The area now known as Esquimalt has been inhabited by Coast Salish First Nations for over 4,000 years.
- Esquimalt boasts a diverse business landscape, from a bustling graving dock and light industrial enterprises to offices to breweries and a variety of local businesses.
- The Township is home to close to 18,000 residents.
- Esquimalt has over 40 hectares of parkland, many of these parks overlooking waterways along the Strait of Juan de Fuca and the Gorge Waterway.
- The Township enjoys over 30 parks, beaches and green spaces.

# Organizational Profile

The Township of Esquimalt provides a comprehensive and important range of municipal services to the community. The value of these services is reflected in the department budgets outlined in the Service Plans section.

These services include Corporate Services, Financial and Information Technology Services, Human Resources, Protective Services, Public Works and Engineering, Development Planning, and Parks and Recreation.

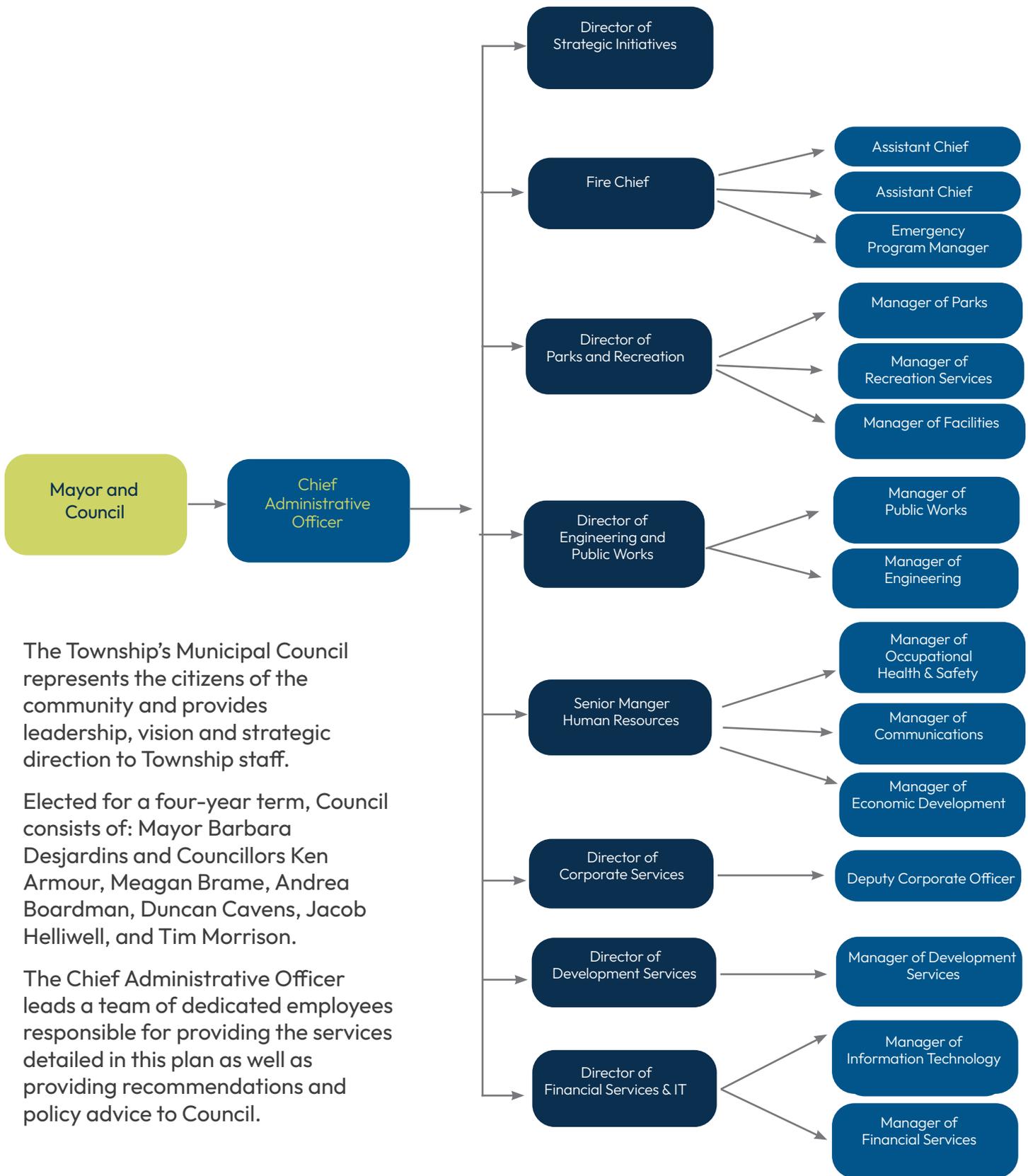
At the end of 2025, the Township had the approval for 146 full time equivalent positions. In addition to new resources, the detailed table has been updated for internal departmental moves.



## Staffing (full time equivalent) table

	2022	2023	2024	2025	2026	Change 2022-2026
<b>Corporate Services</b>	8.5	7.5	5.0	8.0	8.0	-0.5
<b>Development Services</b>	6.5	6.5	6.5	7.0	9.0	+2.5
<b>Engineering</b>	10.0	11.0	11.0	11.0	12.0	+2.0
<b>Finance</b>	8.0	8.0	9.0	9.0	9.0	+1.0
<b>Fire &amp; Emergency Mgmt</b>	28.0	32.0	32.0	34.0	38.0	+10.0
<b>HR &amp; Community Relations</b>	1.5	1.5	5.0	5.0	6.0	+4.5
<b>Information Technology</b>	3.0	3.0	4.0	4.0	4.0	+1.0
<b>Parks</b>	14.0	14.0	14.0	14.0	14.0	0.0
<b>Public Works</b>	22.0	22.0	22.0	22.0	22.0	0.0
<b>Recreation</b>	27.0	29.0	29.0	29.0	29.0	+2.0
<b>Strategic Initiatives/CSS</b>	4.5	4.5	5.5	4.0	3.0	-1.5
<b>TOTAL FTE</b>	<b>133.0</b>	<b>139.0</b>	<b>143.0</b>	<b>147.0</b>	<b>154.0</b>	<b>+21.0</b>

# Organizational Chart



The Township’s Municipal Council represents the citizens of the community and provides leadership, vision and strategic direction to Township staff.

Elected for a four-year term, Council consists of: Mayor Barbara Desjardins and Councillors Ken Armour, Meagan Brame, Andrea Boardman, Duncan Cavens, Jacob Helliwell, and Tim Morrison.

The Chief Administrative Officer leads a team of dedicated employees responsible for providing the services detailed in this plan as well as providing recommendations and policy advice to Council.

# Long-term Financial Policies

## Balanced budget

Each year, the Township undertakes a financial planning process that results in the adoption of a five-year financial plan. As mandated by provincial legislation, the financial plan must be balanced and current revenue, including transfers from reserves, and must be sufficient to support current expenditures plus transfers to reserves and debt payments. The Township must adopt a financial plan bylaw each year before May 15 for the current year.

## Spending authority

The Township's financial year is the calendar year and it operates under the authority of the financial plan approved in the prior year until the current year financial plan is approved.

For example, the Township's 2026 expenditures are incurred under the authority of the 2025-2029 financial plan until the 2026-2030 financial plan bylaw is adopted.

Purchasing and Disposal Bylaw No. 3123 outlines the responsibilities and accountability associated with the acquisition of goods and services, including but not limited to, ensuring fairness, accountability and transparency through the purchasing process and meeting the requirements of the Community Charter, Local Government Act and public sector procurement standards.

## Financial sustainability, revenue and tax policy

Each year, the Township prepares a financial plan that is centered on the following principles, as stated in the 2026-2030 Financial Plan:

- Consider the annual property tax increase required to cover the projected cost of the existing service levels, as well as any new or enhanced services.
- Council will consider the property tax increase required by the projected cost increases for existing service levels before considering service level enhancements.
- Each year, Council will consider a property tax increase of at least one per cent to generate an increased cumulative infrastructure investment.
- Mitigate the impact on property taxes by researching non-property tax revenue sources wherever possible, such as applying for government grants, charging appropriate user fees and identifying strategic alliances, partnerships and shared project funding opportunities to reduce service delivery costs.

**Financial sustainability includes annual infrastructure investment**

# Council Priorities



## What are council priorities?

Council priorities outline areas of focus for the coming term. These priorities can be amended over time as some are completed and other needs arise. Any proposed new projects are evaluated on priority and costs—both financial and in staff time.

These priorities are in addition to existing operational tasks and approved capital projects. The projects or initiatives in this plan fall outside of staff’s day-to-day operational or service level commitments.

# Budget Drivers

**Inflationary impacts:** In recent years, the Township has experienced higher-than-normal cost inflationary pressures which have impacted many of the goods and services procured by the Township and have made it especially challenging to keep budget increases to a minimum.

In response, rather than applying a standard increase to all budgets, departments review their budgets and adjust where required, using actual costs, inflation rates and market information as applicable.



Cost of goods that are used in many common services have risen due to inflation.

**Expanded local government responsibilities:** Municipal governments are under increasing pressure to respond to service needs in areas that have not traditionally been local responsibilities.

Factors such as affordable housing, climate change, increasing accessibility, and medical services have added to already demanding pressures to address the more traditional municipal needs, like infrastructure replacement and the expansion of recreational opportunities and protective services.

**Salaries, wages and benefits increase:** The most significant cost driver for the annual budget continues to be labour related costs which represent more than half of the Township's operating budget expenses.

There are two collective bargaining units: CUPE Local 374 for municipal staff and IAFF 4264 for the Township's fire fighters. Both collective agreements expired at the end of 2024 but estimated increases have been included in the financial plan in anticipation of ratifications.

**Long-term infrastructure:** the draft financial plan includes an increase to tax-funded reserve contributions each year by 3.00% to close the gap between future replacement costs and current infrastructure reserve funding.

Of this increase, 2.50% is allocated to the Infrastructure Reserve Fund for capital projects and 0.50% is added to the Machinery & Equipment Reserve Fund for fleet and equipment replacement.

# Budget Drivers

**Police services:** The Township, under a provincial Order in Council, is part of an amalgamated police force which is shared with the City of Victoria. The Victoria and Esquimalt Police Board creates an annual budget for review and approval by Esquimalt Council. Council has the opportunity to ask questions about operations and governance

The 2026 preliminary budget includes an increase of 9.8% over the 2025 approved budget. This is comprised of increased costs for annual core increases and new staff resource requests and represents a significant component of the Township’s overall tax increase. Historically, the policing costs have consistently represented approximately 21% of Township operating costs however, the amount requested has grown significantly.

[Read the full 2026 provisional policing budget on Esquimalt.ca/Budget](https://www.esquimalt.ca/Budget)

## Township policing costs 2022-2026

	2022:	2023:	2024:	2025:	2026:
Total Budget	\$8,488,821	\$9,228,353	\$9,866,625	\$10,841,086	\$11,900,541
Annual % Increase		8.7%	6.9%	9.9%	9.8%

# Consolidated Budget: Summary

The Community Charter requires that the Township of Esquimalt approve a Five-Year Financial Plan bylaw and Property Tax bylaw prior to May 15 each year. The financial plan is updated each year and includes proposed revenues and expenditures related to the Township’s operating and capital funds.

The Community Charter mandates that the expenditures, including reserve transfers and capital spending, be balanced by current year revenues, including transfers from reserves. This requirement extends to the Township’s sewer operating fund which also operates on a balanced budget basis.

## The Township’s 2026 draft budget summary:

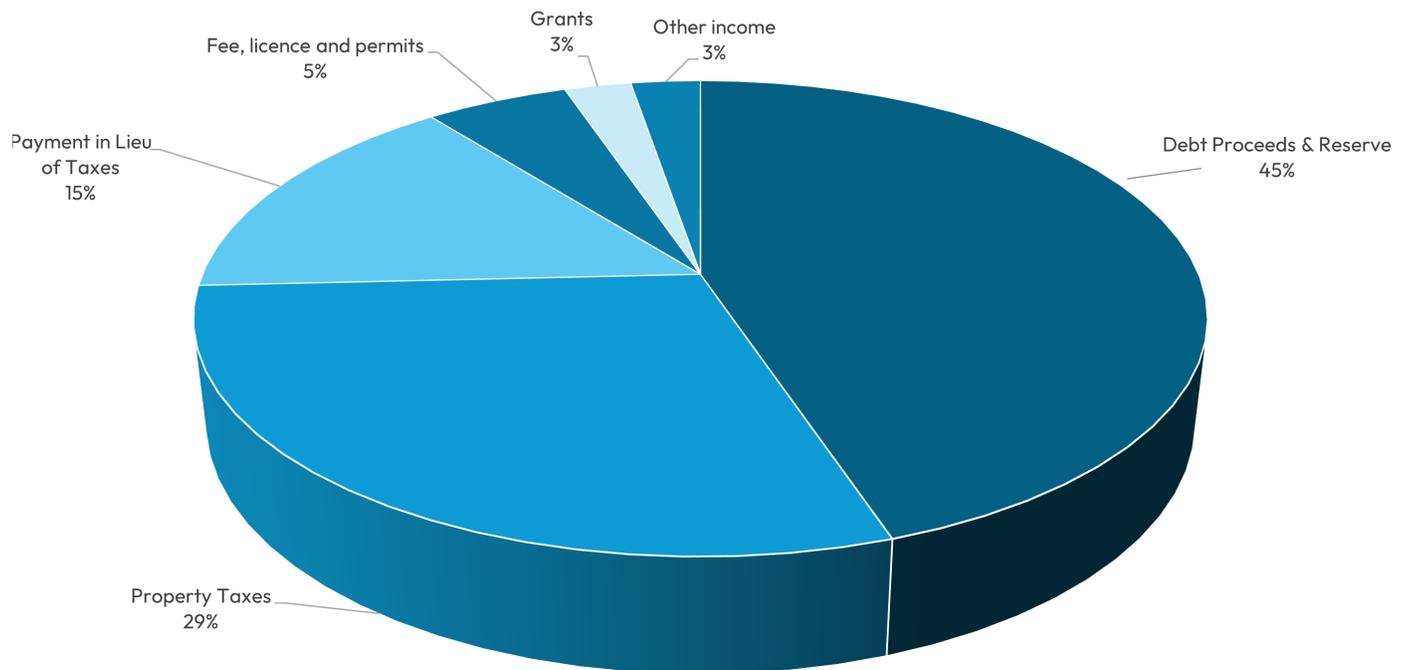
<i>Revenues</i>	56,031,676
<i>Transfers from Reserves</i>	24,783,170
<i>Debt Proceeds</i>	21,126,001
<b>Total Revenue, Transfers &amp; Debt</b>	<b>101,940,847</b>
<i>Operating Expenditures</i>	48,498,161
<i>Capital Expenditures</i>	45,435,801
<i>Transfers to Reserves</i>	6,017,194
<i>Debt Repayments</i>	1,989,691
<b>Total Expenditures, Transfers &amp; Debt Repayment</b>	<b>101,940,847</b>



**LEARN MORE ABOUT SUPPLEMENTAL BUDGET REQUESTS:  
FIND THE LIST AT [ESQUIMALT.CA/BUDGET](https://www.esquimalt.ca/budget)**

# Consolidated Budget: 5 Year Plan

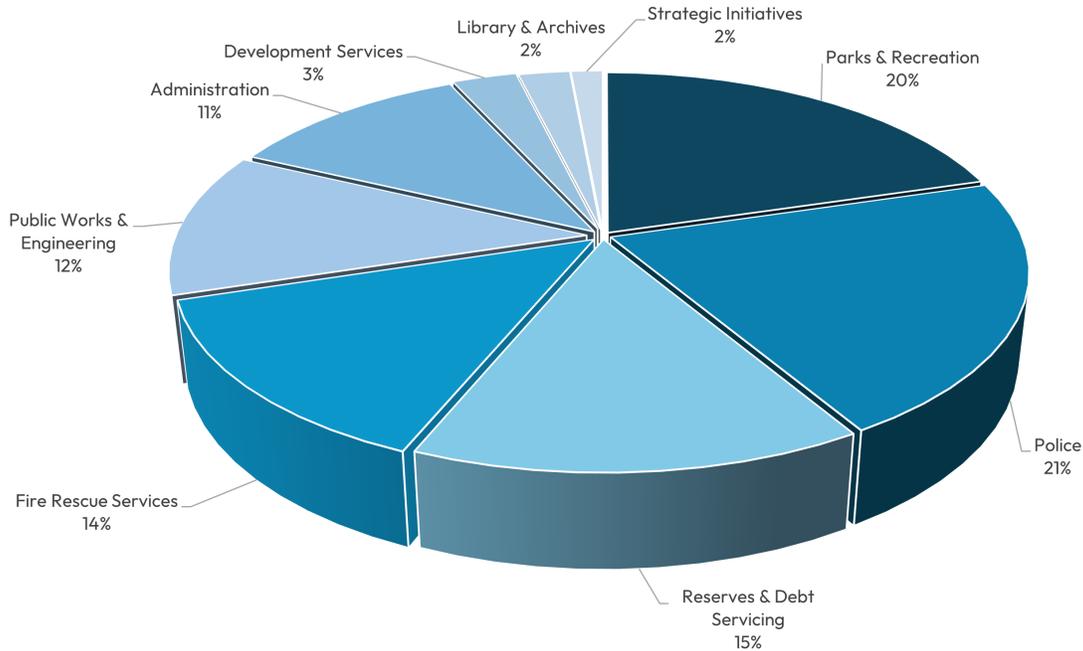
## Revenues



Revenues	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Property Taxes	28,880,020	31,932,188	34,138,444	36,129,907	38,310,293
Payment in Lieu of Taxes	16,220,102	16,449,916	17,586,471	18,612,377	19,735,606
1% Utility Revenue	249,400	251,896	254,414	256,958	259,528
Grants in Lieu	157,100	160,900	164,000	167,100	170,200
Recreation Fees	4,870,247	4,888,247	5,013,247	5,142,247	5,142,247
Department Cost Recoveries	572,315	566,695	591,695	591,695	591,695
Tax Penalties and Interest	253,000	253,000	253,000	263,000	273,000
Government Grants	2,489,482	2,007,137	1,701,727	1,716,727	1,736,727
Licence, Permit and Fee Revenue	807,400	790,200	825,200	863,200	888,200
Investment Income	965,000	968,000	1,006,000	1,054,000	1,082,000
Contributions and Donations	567,600	97,527	100,346	103,583	106,833
Debt Proceeds	21,126,001	-	-	-	-
Reserve Transfers	24,783,170	7,192,528	6,103,800	4,886,800	5,399,100
<b>TOTAL REVENUE</b>	<b>101,940,847</b>	<b>65,558,234</b>	<b>67,738,344</b>	<b>69,787,594</b>	<b>73,695,429</b>

# Consolidated Budget: 5 Year Plan

## Expenditures



Expenditures	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Legislative Services	440,441	392,241	401,041	409,891	417,891
Corporate Services	1,507,966	1,461,816	1,510,816	1,559,816	1,696,316
Finance	1,890,865	1,828,643	1,877,643	1,927,643	1,979,643
HR & Community Relations	1,214,717	1,148,113	1,279,985	1,317,985	1,355,985
Information Technology	1,254,448	1,255,798	1,278,798	1,301,798	1,326,798
Fire Rescue Services	7,849,843	7,714,121	8,034,121	8,360,121	8,688,121
Police	11,900,541	12,859,266	13,859,266	14,859,266	15,859,266
Strategic Initiatives	819,014	983,568	1,025,568	1,058,068	1,091,568
Public Works & Engineering	5,027,858	4,678,408	4,946,008	5,063,708	5,185,508
Garbage & Sewer	1,703,493	1,668,493	1,673,493	1,680,493	1,686,493
Development Services	1,678,878	1,813,145	1,335,145	1,335,145	1,376,645
Parks & Recreation	11,520,161	11,736,661	12,063,661	12,400,661	12,739,661
Library & Archives	1,336,436	1,399,561	1,462,561	1,525,561	1,588,561
Fiscal	353,000	310,500	311,500	312,500	312,500
Debt Servicing	1,989,691	1,934,503	1,754,378	1,754,378	1,754,378
Capital Projects	45,435,801	7,607,408	6,153,800	4,936,800	5,449,100
Reserves	6,017,194	7,340,989	8,770,560	9,983,760	11,186,995
<b>TOTAL EXPENDITURES</b>	<b>101,940,847</b>	<b>65,558,234</b>	<b>67,738,344</b>	<b>69,787,594</b>	<b>73,695,429</b>

# Revenue Discussion



**Property taxes:** This represents the principal source of revenue for most local governments. It is a tax levied on the value of land and improvements (i.e., building and fixtures). Municipalities levy property value taxes based on tax revenue requirements set out in their annual budget (financial plan). Property value taxes are calculated by applying a set tax (mill) rate against the assessed value of a property. Municipal tax rates are annually set by Council, and the assessed values are set independently by BC Assessment.

Municipalities use assessed values to apportion property taxes to individual taxpayers. For instance, if a taxpayer’s assessment represents 5% of the entire taxable assessment base, that taxpayer will pay 5% of the municipal property tax budget. A common misconception is that a significant increase in assessed value will necessarily result in a significant increase in property taxes. It is more important for a taxpayer to consider their assessed value in relation to the average assessment increase within the Township.



**Payment in Lieu of Taxes (“PILT”):** Properties owned and/or occupied by the Federal Government are normally exempt from paying property taxes. Instead, they are generally subject to the federal Payment in Lieu of Taxes Act. Federal PILT payments represent approximately 16% of the total revenue and 34% of total taxation revenue for the Township.

The PILT revenue to be received each year carries some uncertainty as the assessment values are determined by the Federal Government and may differ from the BC Assessment values. These assessment values do not factor into the calculation of municipal property tax rates but are important when determining the expected annual PILT revenue.



**New construction taxation revenue:** This represents property tax revenue derived from newly constructed buildings or subdivided parcels. As communities grow through development and construction, the Township needs to build and update infrastructure such as roads, sidewalks, sewers and other infrastructure.

As well, municipalities experience increased demand on existing operating budgets in areas such as fire, police, recreation and other service areas. While some municipalities use this additional source of revenue to fund these new infrastructure and operating costs, the Township uses this annual amount to mitigate the property tax increases for existing taxpayers. This amount is not shown separately in the financial plan as it is incorporated in the property tax rate calculations.

# Revenue Discussion



**One per cent utility revenue:** Pursuant to Section 644 of the Local Government Act, utility companies pay each municipality 1% of the revenues earned within that municipality in the preceding year. Since this revenue is based on prior year financials and amounts remitted to the Township, the budget is very accurate. For 2026, 1% of revenues are forecasted as follows:

## Utility revenue

Company	2024 Revenue	2025 Revenue	2026 Estimated
BC Hydro	174,100	187,600	185,400
Fortis	49,500	45,600	37,500
Rogers	19,700	18,700	16,800
Telus	15,100	13,200	9,700
<b>TOTAL</b>	<b>258,400</b>	<b>265,100</b>	<b>249,400</b>



**Canada Community Building Fund (CCBF):** A new Agreement on the Federal Gas Tax Fund in British Columbia took effect on April 1, 2024. The tripartite Agreement between Canada-British Columbia-UBCM replaced the 2015-2024 Agreement and provides the administrative framework for the delivery of federal funding to local governments and other recipients in BC over 10 years (2024-2034). The CCBF provides predictable, long-term, and stable funding to local governments in B.C. for investment in infrastructure and capacity building projects. The allocation table sets out the annual funding to be received through 2034 which is to be spent on eligible capital projects.



**Casino revenue:** In 2001, the Provincial Government entered into an agreement to pay the Town of View Royal a percentage of net gaming income in exchange for hosting a casino. As part of the agreement, due to its proximity to the casino, the Township receives a share of the revenues through quarterly payments.



**Housing Initiatives Capacity Funding:** The funding was provided by the Provincial government based on a formula which included a base amount and a per-capita allocation (based on B.C. Stats estimates). In addition, the funding reflects the different legislative requirements for municipalities, and that smaller communities require more financial assistance due to lower resource levels.

# Revenue Discussion



**Local Government Climate Action Program Grant (LGCAP):** This grant is the successor to the Climate Action Revenue Incentive Program (CARIP) which provided funding to local governments that signed the BC Climate Action Charter. Previously, the grant received each year was equal to 100% of the carbon taxes the Township paid to support local government operations. The LGCAP is intended to provide funding for local governments to develop and implement a climate action plan that will reduce emissions, create new opportunities for people in the clean economy, and prepare communities for future climate impacts. As part of the program, recipients of funding will be required to report on their actions.



**Small Community Grant:** This unconditional grant is paid by the Provincial Government to the Township. The formula that determines the grant amount considers population and assessment values and is phased out as a community grows.



**Traffic Fine Revenue Sharing Grant:** Determined by total Provincial traffic fine revenue collected in the prior year, Esquimalt's share of the funds is determined by the Township's proportionate costs and it varies from year to year.

## Grants & other funding

	2024 Budget	2025 Budget	2026 Estimated
Canada Community Building Fund	861,750	861,750	861,750
Casino Revenue	300,000	272,000	272,000
Housing Initiatives Capacity Funding	235,500	155,000	-
Local Government Climate Action	430,960	-	-
Small Community Grant	200,000	180,000	190,000
Traffic Fine Revenue Sharing	300,000	306,000	290,000
<b>TOTAL</b>	<b>2,328,210</b>	<b>1,774,750</b>	<b>1,613,750</b>

# Service Plans

## Corporate Services

The Corporate Services Department is responsible for providing corporate administration and legislative services. It serves and informs the Mayor and Council, the public, the Chief Administrative Officer, and all administrative departments.

The department oversees statutory requirements and notices, corporate records management and the municipal archives, freedom of information and privacy management, Council and Committee meeting management, and conducts elections and assent voting.

Corporate Services prepares meeting agendas and minutes, ensures Council Priorities and direction are implemented, provides advice and training for information and privacy management, distributes statutory notices, and preserves and makes available municipal and community records of enduring value.

# Operating Budget

## Corporate Services

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
Employee Costs	881,028	1,087,079	1,086,498	1,320,028	21.43%	232,949
Professional Services	55,200	43,500	18,245	40,000	-8.05%	-3,500
Computer Software	3,498	3,498	18,768	22,000	528.93%	18,502
Other Miscellaneous	26,352	35,068	22,464	39,538	12.75%	4,470
<b>TOTAL CORE EXPENDITURES</b>	<b>966,078</b>	<b>1,169,145</b>	<b>1,145,975</b>	<b>1,421,566</b>	<b>21.59%</b>	<b>252,421</b>
<b>Other Budget Areas</b>						
Legislative	356,363	383,441	340,544	382,441	-0.26%	-1,000
Elections	250	250	59,982	250	0.00%	-
Archives	78,724	111,437	112,501	115,672	3.80%	4,235
<b>TOTAL OTHER BUDGET AREAS</b>	<b>435,337</b>	<b>495,128</b>	<b>513,027</b>	<b>498,363</b>	<b>0.65%</b>	<b>3,235</b>
<b>Supplemental Requests</b>						
Regional Orientation				33,000		
Council Orientation				25,000		
Election Costs		86,500		86,150		
Walking Tour Brochures		2,700				
Council Coordinator		93,310				
Tab Fusion Upgrade		27,000				
Committee Clerk	35,430					
Records Clerk	39,370					
Webcast and AV Operator	9,020					
Accessibility Act Costs	10,000					
Archive Research Assistant	14,632					
Increased Council Conferences	15,250					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>123,702</b>	<b>209,510</b>	<b>-</b>	<b>144,150</b>		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,525,117</b>	<b>1,873,783</b>	<b>1,659,002</b>	<b>2,064,079</b>	<b>10.16%</b>	<b>190,296</b>

# Service Plans

## Development Services

The Development Services Department is tasked with ensuring that various planning applications (Official Community Plan Amendments, Zoning Bylaw Amendments, Development Permit Applications, and Development Variance Permit Applications) are processed in an efficient and timely manner in accordance with the Local Government Act and various bylaws.

The department also approves subdivisions while following provincial acts and regulations. In addition to operational responsibilities, the department is also tasked with several council priorities related to housing and climate resilience.

# Operating Budget

## Development Services

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
Employee Costs	852,565	932,034	834,712	1,124,945	20.70%	192,911
Professional Services <sup>1</sup>	275,000	212,500	63,110	271,000	27.53%	58,500
Legal Services	39,000	39,000	45,579	39,000	0.00%	-
Administration	23,315	31,315	19,054	20,700	-33.90%	-10,615
<b>TOTAL CORE EXPENDITURES</b>	<b>1,189,880</b>	<b>1,214,849</b>	<b>962,455</b>	<b>1,455,645</b>	<b>19.82%</b>	<b>240,796</b>
<b>Supplemental Requests</b>						
Senior Planner				120,733		
Esquimalt Road Design Guidelines				25,000		
Impact Feasibility Analysis				50,000		
Buiding Applications Module <sup>2</sup>				27,500		
Short Term Rental Options		10,000				
OCP Options		10,000				
Affordable Housing Report		75,000				
Housing Needs Report	50,000					
GHG Consultant	30,000					
Health Needs Assessment	35,000					
Housing Legislation Costs	27,500					
Building Benchmark	3,000					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>145,500</b>	<b>95,000</b>		<b>223,233</b>		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,335,380</b>	<b>1,309,849</b>	<b>962,455</b>	<b>1,678,878</b>	<b>28.17%</b>	<b>369,029</b>

<sup>1</sup> 2024 total includes Development Capacity Assesment (\$150,000) previously approved; ETS Strata costs moved to Finance in 2025

<sup>2</sup> Building Applications Module approved in 2025; Carried forward to 2026

# Service Plans

## Engineering & Public Works

Engineering focuses on the planning, design and project management of new infrastructure and upgrading existing infrastructure along with proposed new developments.

Public Works ensures that the existing infrastructure is maintained and operated in an effective manner as well as providing additions or improvements to existing infrastructure. The infrastructure falls into three main groups: linear (roads, sidewalks, sewers, drains), vertical (building maintenance, signage, intersections, streetlights) and mobile (purchase and maintenance of vehicles).

# Operating Budget

## Engineering & Public Works

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
General Administration	1,479,753	1,455,386	1,766,601	1,601,301	10.03%	145,915
Public Works Yard	134,447	154,460	238,389	218,353	41.37%	63,893
Tools and Equipment	36,644	31,644	30,081	36,894	16.59%	5,250
Roadway Surfaces	707,262	630,258	431,292	653,514	3.69%	23,256
Bus Shelters	11,672	11,672	8,487	11,672	0.00%	-
Sidewalks	239,908	245,947	193,618	257,675	4.77%	11,728
Storm Drains and Sewers	387,734	417,687	312,448	430,060	2.96%	12,373
Street Cleaning	116,848	129,399	140,862	135,680	4.85%	6,281
Snow and Ice Removal	37,134	42,134	72,599	47,134	11.87%	5,000
Street Lighting	118,402	170,560	145,034	120,402	-29.41%	-50,158
Traffic Lights	177,195	147,361	224,121	211,512	43.53%	64,151
General Work Projects	393,366	496,685	94,812	428,192	-13.79%	-68,493
Garbage and Waste Collection	534,024	567,526	669,568	579,159	2.05%	11,633
Recycling and Compost	351,450	377,638	361,200	387,638	2.65%	10,000
Sewer Collection	551,525	595,384	505,712	696,696	17.02%	101,312
<b>TOTAL CORE EXPENDITURES</b>	<b>5,277,364</b>	<b>5,473,741</b>	<b>5,194,824</b>	<b>5,815,882</b>	<b>6.25%</b>	<b>342,141</b>
<b>Other Budget Areas</b>						
Municipal Hall	171,929	185,869	225,773	250,262	34.64%	64,393
Chafe House	4,449	4,677	5,654	4,677	0.00%	-
Graffiti Removal	4,530	5,530	17,590	5,530	0.00%	-
<b>TOTAL OTHER BUDGET AREAS</b>	<b>180,908</b>	<b>196,076</b>	<b>249,017</b>	<b>260,469</b>	<b>32.84%</b>	<b>64,393</b>

# Operating Budget

## Engineering & Public Works (con't)

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Supplemental Requests</b>						
Electric Bike	5,000			5,000		
Garbage Bin Replacements	40,000			40,000		
Window Blinds Replacement - Municipal Hall				10,000		
Miscellaneous Prior Year Projects <sup>1</sup>				120,000		
Facilities Master Plan <sup>2</sup>				250,000		
Storm Master Plan <sup>2</sup>				230,000		
Pavement Condition Assessment		50,000				
EV Fleet Plan	30,000					
Parking Study	15,000					
Weed Control	21,966					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>111,966</b>	<b>50,000</b>		<b>655,000</b>		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>5,570,238</b>	<b>5,719,817</b>	<b>5,443,841</b>	<b>6,731,351</b>	<b>17.68%</b>	<b>1,011,534</b>

<sup>1</sup> Coastal Infrastructure Management (\$50,000), Automated PW Yard Gate Opener (\$20,000), SCADA System Review (\$50,000)

<sup>2</sup> Approved in 2024; Carried forward to 2026

# Service Plans

## Financial Services

The Financial Services department is responsible for the Township’s financial well-being while demonstrating public accountability and transparency. In addition to long term financial planning and annual budget preparation, investment and debt management, risk management, the department is responsible for the preparation of all statutory financial reporting, including annual audited financial statements in accordance with accepted accounting principles.

The Financial Services department levies and collects property taxes, administers accounts payable and receivable, and processes payments for licenses, permits and fines. It also calculates and administers payroll and benefits for all full-time, part-time and casual employees of the Township.

# Operating Budget

## Financial Services

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
Employee Costs	962,810	1,137,205	1,141,684	1,237,807	8.85%	100,602
Property Tax Notice Costs	23,000	22,500	21,949	23,000	2.22%	500
Professional Services	30,400	31,200	25,310	39,350	26.12%	8,150
Administration	34,805	37,105	34,451	17,900	-51.76%	-19,205
<b>TOTAL FINANCE CORE EXPENDITURES</b>	<b>1,051,015</b>	<b>1,228,010</b>	<b>1,223,394</b>	<b>1,318,057</b>	<b>7.33%</b>	<b>90,047</b>
<b>Other Budget Areas</b>						
Town Square Costs <sup>1</sup>		110,000	98,760	167,926	52.66%	57,926
Local Grants	160,000	138,500	129,276	160,000	15.52%	21,500
Public Art Contribution	17,357	17,357	17,357	20,414	17.61%	3,057
Insurance	214,282	207,246	224,163	224,468	8.31%	17,222
<b>TOTAL OTHER BUDGET AREAS</b>	<b>391,639</b>	<b>473,103</b>	<b>469,556</b>	<b>572,808</b>	<b>21.07%</b>	<b>99,705</b>
<b>Supplemental Requests</b>						
Senior Accountant <sup>2</sup>	55,930					
Department Redesign	10,000					
Property Insurance Appraisal	20,500					
Electronic Fund Transfer Module	6,000					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>92,430</b>					
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,535,084</b>	<b>1,701,113</b>	<b>1,692,950</b>	<b>1,890,865</b>	<b>11.15%</b>	<b>189,752</b>

<sup>1</sup> Strata and parking stall maintenance costs moved from Development in 2025

<sup>2</sup> Senior Accountant position was prorated for 6 months in 2024 with full costs shown in 2025

# Service Plans

## Fire Rescue Services

**Esquimalt Fire Rescue Services** provides fire and emergency response services to residents of the Township of Esquimalt. Core responsibilities include fire suppression, fire investigation, inspections, and fire prevention.

EFRS delivers specialized emergency response capabilities, including medical first aid, confined space entry, technical high-angle rope rescue, and hazardous materials response. The department works collaboratively with neighbouring fire departments to provide mutual aid when incidents exceed local capacity or require specialized resources.

Fire prevention and life safety are central to EFRS operations. The department conducts annual business inspections, reviews building fire safety plans, and delivers public education initiatives, including community fire safety presentations and the Youth Fire Academy.

EFRS is responsible for operating and maintaining the Public Safety Building, which houses frontline apparatus, duty crews, administrative offices, and training spaces. This facility supports emergency response, operational readiness, and community engagement.

**The Emergency Management and Resiliency Program** prepares the township for major emergencies and disasters, including earthquakes, severe weather events, wildfires, and other hazards. The program's mandate is to build community resilience by ensuring the municipality can effectively respond, manage, and recover from emergencies.

The program oversees emergency planning, training, and coordination, including maintaining emergency response and recovery plans, delivering public preparedness initiatives, and ensuring emergency supplies and equipment are ready for deployment. The program includes a volunteer Emergency Support Services team and a FireSmart Coordinator focused on wildfire risk reduction. The township meets provincial legislative requirements and actively pursues grant funding to support emergency preparedness and resilience initiatives while minimizing impacts on the municipal budget.



# Operating Budget

## Fire Rescue Services

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
General Administration	843,813	911,758	961,014	955,017	4.74%	43,259
Training	121,379	106,379	61,549	110,699	4.06%	4,320
Suppression	4,996,294	5,419,122	5,544,105	5,615,255	3.62%	196,133
Water Supply and Hydrants	12,274	12,274	11,904	12,274	0.00%	-
Public Safety Building	66,733	74,881	74,069	82,881	10.68%	8,000
Firefighting Equipment	113,052	115,638	106,099	91,457	-20.91%	-24,181
<b>TOTAL CORE EXPENDITURES</b>	<b>6,153,545</b>	<b>6,640,052</b>	<b>6,758,740</b>	<b>6,867,583</b>	<b>3.43%</b>	<b>227,531</b>
<b>Other Budget Areas</b>						
Emergency Management	143,650	146,079	194,118	186,537	27.70%	40,458
Supplemental Requests						
Fire Inspector				190,136		
THAARP Training				31,520		
Police Safety Unit Training				11,000		
Fire Smart Coordinator				138,003		
Fire Fighters		101,913		393,907		
ESS Equipment and Training	15,150			31,157		
ESS - Indigenous Engagement	48,000					
Uniforms and Clothing	14,500					
Truck Canopy	7,000					
Computer Software	8,000					
Tools and Supplies	13,200					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>105,850</b>	<b>101,913</b>		<b>795,723</b>		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>6,403,045</b>	<b>6,888,044</b>	<b>6,952,858</b>	<b>7,849,843</b>	<b>13.96%</b>	<b>961,799</b>

# Service Plans

## Human Resources & Community Relations

The HR and Community Relations Department integrates human resources, occupational health and safety, communications, economic development, business licensing and community events, including volunteer attraction and recognition.

The department supports the organization through coordinated internal and external communications and provides strategic human resources, labour relations, and occupational health and safety advice to staff.

# Operating Budget

## Human Resources & Community Relations

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
Employee Costs	764,016	801,999	711,348	838,746	4.58%	36,747
Professional Services <sup>1</sup>	117,014	122,214	169,374	45,000	-63.18%	-77,214
Corporate Costs	67,607	64,332	19,203	58,707	-8.74%	-5,625
Administration <sup>2,3</sup>	147,100	138,797	140,057	13,700	-90.13%	-125,097
<b>TOTAL CORE EXPENDITURES</b>	<b>1,095,737</b>	<b>1,127,342</b>	<b>1,039,982</b>	<b>956,153</b>	<b>-15.19%</b>	<b>-171,189</b>
<b>Other Business Areas<sup>4</sup></b>						
Communications				36,200	N/A	N/A
Economic Development				46,250	N/A	N/A
<b>TOTAL OTHER BUDGET AREAS</b>				<b>82,450</b>	<b>N/A</b>	<b>N/A</b>

<sup>1</sup>Professional Services actual amount include economic development projects (\$75,000) and GVLRA costs

<sup>2</sup>Actuals include SIPP and Business Façade Improvement program payments

<sup>3</sup>Indigenous relations costs moved to Strategic Initiatives budget in 2026

<sup>4</sup>Separate Communications and Economic Development budgets were created in 2026; No prior comparisons available. Actuals shown in HR budget total

<sup>5</sup>Costs approved in 2024; Carried forward to 2025

# Operating Budget

## Human Resources & Community Relations (con't)

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Supplemental Requests</b>						
HR Advisor				104,264		
South Island Prosperity Project	36,978	37,903		38,850		
Economic Indigenous Reconciliation				10,000		
Remuneration Review				23,000		
South Island Powwow	10,000	10,000				
Shop Local Program		5,000				
Economic Reconciliation		10,000				
Investment and Tourism Website <sup>5</sup>		20,000				
Place Branding <sup>5</sup>		30,000				
Park Place Analysis <sup>5</sup>		25,000				
Indigenous Relations	10,000					
Place Making	10,000					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>66,978</b>	<b>137,903</b>		<b>176,114</b>		
<b>TOTAL OPERATING BUDGET</b>	<b>1,162,715</b>	<b>1,265,245</b>	<b>1,039,982</b>	<b>1,214,717</b>	<b>-3.99%</b>	<b>-50,528</b>

<sup>1</sup> Professional Services actual amount include economic development projects (\$75,000) and GVLRA costs

<sup>2</sup> Actuals include SIPP and Business Façade Improvement program payments

<sup>3</sup> Indigenous relations costs moved to Strategic Initiatives budget in 2026

<sup>4</sup> Separate Communications and Economic Development budgets were created in 2026; No prior comparisons available. Actuals shown in HR budget total

<sup>5</sup> Costs approved in 2024; Carried forward to 2025

# Service Plans

## Information Technology

IT manages a wide range of services, including planning and implementation of a significant inventory of hardware such as workstations, mobile devices, a networked telephone system, servers, audio-visual and security equipment. In addition to providing support and training, the IT department performs system implementations and upgrades while ensuring the Township's data and network remain safe and secure. By ensuring that the Township has the appropriate technology, applications and information, it assists the various departments in maximizing business efficiencies and service delivery.

# Operating Budget

## Information Technology

	2024 Approved Budget	2025 Approved Budget	2026 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
Employee Costs	402,316	529,389	494,166	547,948	3.51%	18,559
Computer Software	278,230	379,830	416,281	462,850	21.86%	83,020
Telecommunications	95,542	105,542	107,063	105,902	0.34%	360
Hardware Leases and Costs	55,600	82,600	81,104	76,600	-7.26%	-6,000
Professional Services	20,600	20,600	22,831	35,600	72.82%	15,000
Administration	8,098	8,098	2,408	6,148	-24.08%	-1,950
<b>TOTAL CORE EXPENDITURES</b>	<b>860,386</b>	<b>1,126,059</b>	<b>1,123,853</b>	<b>1,235,048</b>	<b>9.68%</b>	<b>108,989</b>
<b>Supplemental Requests</b>						
Treekeeper Software Subscription - Parks				4,500		
Customer Relation Management Software - Econ Dev				3,500		
Traffic Modelling - Engineering				9,000		
Bylaw Mobile Ticketing Costs				2,400		
Security Policy Development		15,000				
Managed Detection and Response	60,000	38,330				
Network Licence and Support	20,000	48,000				
Various Software Additions	10,400	10,100				
Cellular Phone Additions	10,000					
IT Coordinator	61,930					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>162,330</b>	<b>111,430</b>		<b>19,400</b>		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,022,716</b>	<b>1,237,489</b>	<b>1,123,853</b>	<b>1,254,448</b>	<b>1.37%</b>	<b>16,959</b>

# Service Plans

## Parks

The parks department is responsible for the maintenance and conservation of Esquimalt's parks, trails, playgrounds and beaches.

This division is broken down into three distinct categories – Horticulture – Urban Forestry – Turf / Infrastructure. Service levels are set to a high standard, staff members follow principles of sustainability and ecology, ensuring that future generations will continue to enjoy our coastal and upland parks and greenways.



# Operating Budget Parks

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
General Administration	329,878	313,577	303,389	323,546	3.18%	9,969
Equipment and Nursery	406,349	475,349	435,307	412,799	-13.16%	-62,550
Sports Fields and Boulevards	561,270	523,949	511,646	543,844	3.80%	19,895
Environment and Trees	397,421	393,585	295,394	404,723	2.83%	11,138
Horticulture	700,790	722,885	927,683	754,009	4.31%	31,124
<b>TOTAL CORE EXPENDITURES</b>	<b>2,395,708</b>	<b>2,429,345</b>	<b>2,473,419</b>	<b>2,438,921</b>	<b>0.39%</b>	<b>9,576</b>

# Operating Budget Parks (con't)

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Supplemental Requests</b>						
Urban Forestry Plan Update				45,000		
Parkland Planning and Policy Development				30,000		
Garden Enhancement - Recreation Centre				10,000		
Parks Improvement Projects				10,000		
Irrigation - Ken Hill Park				8,500		
Enhancements - Lampson Forest				15,000		
Gorge Pavilion Costs		6,500				
Fence Replacement - Glen Vale		3,500				
Water Fountain - Adventure Park		10,000				
Public Art Beautification		5,000				
Lampson Forest <sup>1</sup>		45,000				
Saxe Point Mural <sup>1</sup>		15,000				
Dock Feasibility Study	30,000					
Plant Materials and Supplies	20,000					
Island Improvements	10,000					
Saxe Point Fencing	10,000					
Playground Equipment Replacement	20,000					
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>90,000</b>	<b>85,000</b>		<b>118,500</b>		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>2,485,708</b>	<b>2,514,345</b>	<b>2,473,419</b>	<b>2,557,421</b>	<b>1.71%</b>	<b>43,076</b>

<sup>1</sup> Projects approved in 2024; Carried forward to 2025

# Service Plans

## Recreation

The primary purpose of Esquimalt’s recreation department is to enhance the quality of life for residents by providing opportunities for sport, recreation, arts, cultural events and community engagement. The recreation department offers a full compliment of services including swimming pool, hockey arena, curling arena, fitness gym and a host of unique rental spaces.

The recreation facilities department manages all aspects of operations, maintenance and capital repairs for the Archie Browning Sports Centre, Esquimalt Recreation Centre, and Gorge Park Pavilion. Opened in 2022, the Esquimalt Gorge Pavilion was built in Esquimalt Gorge Park where it borders the Gorge Waterway and neighbours the expanded Japanese Garden. The facility has multiple uses including recreation programming, community events and rentals for various events and celebrations.



# Operating Budget

## Recreation

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Revenue</b>						
Recreation Centre Revenue	-2,801,049	-3,093,869	3,360,124	-3,432,945	10.96%	-339,076
Sports Centre Revenue	-710,720	-790,120	848,913	-774,320	-2.00%	15,800
Gorge Pavilion Rentals	-344,400	-445,800	578,951	-593,600	33.15%	-147,800
Total Revenue	-3,856,169	-4,329,789	4,787,988	-4,800,865	10.88%	-471,076
<b>Core Expenditures</b>						
Recreation Centre	3,173,873	3,578,767	3,787,532	3,841,840	7.35%	263,073
Community Programs	1,462,384	1,544,659	1,442,345	1,582,712	2.46%	38,053
Swimming Pool	985,125	1,151,240	1,165,246	1,217,050	5.72%	65,810
Sports Centre	1,559,771	1,570,166	1,689,907	1,765,837	12.46%	195,671
Gorge Pavilion	361,878	401,180	437,430	445,301	11.00%	44,121
<b>TOTAL CORE EXPENDITURES</b>	<b>7,543,031</b>	<b>8,246,012</b>	<b>8,522,460</b>	<b>8,852,740</b>	<b>7.36%</b>	<b>606,728</b>

# Operating Budget

## Recreation (con't)

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Supplemental Requests</b>						
Repairs and Maintenance - Recreation Centre				40,000		
Repairs and Maintenance - Sports Centre				40,000		
Repairs and Maintenance - Gorge Pavilion				20,000		
Traffic Control - Special Events				5,000		
Lifeguard Equipment				5,000		
Aquatic Training		15,000				
Recreation Strategic Plan		75,000				
GHG Consultant		50,000				
Asset Management Plan Development		20,000				
Hot Water Tanks		15,450				
Life Pass Subsidy		25,000				
Various Maintenance Projects		30,800				
<b>TOTAL SUPPLEMENTAL COSTS</b>	<b>-</b>	<b>231,250</b>		<b>110,000</b>		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,543,031</b>	<b>8,477,262</b>	<b>8,522,460</b>	<b>8,962,740</b>	<b>5.73%</b>	<b>485,478</b>

# Service Plans

## Strategic Initiatives

The Strategic Initiatives Department leads the coordination and oversight of Council's Priorities Plan and other key strategic projects.

The department manages key intergovernmental partnerships, including the policing agreement with VicPD, municipal bylaws, and relationships with First Nations.

Through strategic planning, innovation, and continuous improvement, the department ensures alignment with Council's vision and supports the organization in advancing long-term priorities.



# Operating Budget

## Strategic Initiatives

	2024 Approved Budget	2025 Approved Budget	2025 Actuals	2026 Draft Budget	2026 % Change	2026 \$ Change
<b>Core Expenditures</b>						
Employee Costs	322,025	335,978	320,019	351,890	4.74%	15,912
Professional Services	49,780	55,808	63,999	51,892	-7.02%	-3,916
Administration <sup>1</sup>	1,750	1,750	2,358	11,750	571.43%	10,000
<b>Total Core Expenditures</b>	<b>373,555</b>	<b>393,536</b>	<b>386,376</b>	<b>415,532</b>	<b>5.59%</b>	<b>21,996</b>
<b>Other Budget Areas</b>						
Animal Control	124,600	134,600	112,403	150,257	11.63%	15,657
Bylaw	150,441	154,885	157,006	203,225	31.21%	48,340
<b>TOTAL OTHER BUDGET AREAS</b>	<b>275,041</b>	<b>289,485</b>	<b>269,409</b>	<b>353,482</b>	<b>22.11%</b>	<b>63,997</b>
<b>Supplemental Requests</b>						
South Island Powwow				10,000		
Bylaw Ticketing Module <sup>2</sup>				40,000		
After Hours Bylaw		50,000				
<b>TOTAL SUPPLEMENTAL REQUESTS</b>	<b>-</b>	<b>50,000</b>		<b>50,000</b>		
<b>TOAL OPERATING BUDGET</b>	<b>648,596</b>	<b>733,021</b>	<b>655,785</b>	<b>819,014</b>	<b>11.73%</b>	<b>85,993</b>

<sup>1</sup> Indigenous Relations costs (\$10,000) moved from HR budget in 2026

<sup>2</sup> Bylaw Module approved in 2025; Budget carried forward to 2026

# Capital plan

Project	2026	2027	2028	2029	2030
<i>Public Safety Building</i>	27,126,001				
<b>Information Technology</b>					
<i>Desktops, Laptops &amp; Monitors</i>	58,205	15,200	27,800	27,800	27,800
<i>Network Servers &amp; Switches</i>	304,707	10,000	4,000	22,000	4,000
<i>Engineering Workstations</i>	30,000			30,000	
<i>Telephone System</i>	5,330	2,000	2,000	2,000	2,000
<i>Council Chambers A/V</i>	4,000				
<i>Digital Signage</i>	14,400				
<i>Data Terminals – Fire</i>	45,000				
<i>Surveillance Systems</i>		7,000		20,000	20,000
<b>Protective Services</b>					
<i>Duty Vehicle</i>	20,255				
<i>Hose &amp; Nozzle Replacement</i>	29,785				
<i>Light Rescue Vehicle</i>	350,000				

LEARN MORE ABOUT THESE PROJECTS IN OUR  
2026 CAPITAL PROJECT GUIDE.

FIND IT AT [ESQUIMALT.CA/PROJECTS](https://www.esquimalt.ca/projects)

# Capital plan

Project	2026	2027	2028	2029	2030
<b>Roads and Streets</b>					
<i>Road Infrastructure Maintenance</i>	200,000	200,000	200,000	200,000	200,000
<i>Tillicum Bridge Repairs</i>	40,000	150,000			
<i>Traffic Calming Infrastructure</i>	50,000	50,000	50,000	50,000	50,000
<i>Crossing Improvements - Craigflower</i>	148,620				
<i>Parking Action Plan</i>	150,000				
<i>Esquimalt Road - Phase 1</i>	2,401,070				
<i>Esquimalt Road - Phase 2</i>	3,679,583				
<i>Street Light Replacement</i>	75,000	50,000	10,000	10,000	10,000
<i>Traffic Signal Renewals</i>	50,000	100,000	250,000	100,000	100,000
<i>Road Pavement Renewals</i>	250,000	250,000	500,000	500,000	1,000,000
<i>ATP - Head Street</i>		350,000			
<i>Intersection - Colville/Admirals</i>		75,000	200,000		
<b>Storm &amp; Sanitary</b>					
<i>Sanitary Sewer Renewals</i>	2,960,545	1,750,000	2,000,000	2,250,000	2,500,000
<i>Storm Drain Replacements</i>	50,000	50,000	50,000	50,000	50,000
<i>Storm Sewer Renewals</i>	100,000	250,000	500,000	750,000	750,000
<i>New connections</i>	50,000	50,000	50,000	50,000	50,000

# Capital plan

Project	2026	2027	2028	2029	2030
<b>Public Works</b>					
<i>Garbage Trucks</i>	268,044		1,000,000		
<i>Survey Van</i>	80,000				
<i>Garbage Bin Enclosures</i>	175,000	175,000	175,000	175,000	
<i>Memorial Park Flagpole</i>	40,000				
<i>EV Charging Infrastructure</i>	40,000	100,000			
<i>Concrete Formwork Trailer</i>	25,000				
<i>Compact Garbage Truck</i>		250,000			
<i>Truck Replacement</i>		220,000			
<i>Truck Replacement</i>			100,000		
<b>Sidewalks</b>					
<i>Accessibility Ramps</i>	50,000	75,000	75,000	75,000	75,000
<i>Westbay Walkway Improvements</i>	118,558	250,000	500,000		
<i>Sidewalk - Kinver</i>	843,197				
<i>Sidewalk - Bewdley</i>		900,000			
<i>Sidewalk - Wychbury</i>			450,000		
<i>Sidewalk - Old Esquimalt Road</i>				615,000	
<i>Sidewalk - Grafton</i>					350,000

# Capital plan

Project	2026	2027	2028	2029	2030
<b>Parks &amp; Recreation</b>					
<i>Pool Pump</i>	25,000				
<i>Pool Lift</i>	30,000				
<i>Green Shores Design</i>	11,000				
<i>Truck Replacement (Electric)</i>	85,000				
<i>Steam Room Renovation</i>	50,000				
<i>Covered Bicycle Parking</i>	36,000				
<i>Reception Desk Enclosure</i>	45,037				
<i>Arena Floor Replacement - SC</i>	2,654,916				
<i>Dock Infrastructure</i>	700,000				
<i>Electrical Panel</i>	25,000				
<i>Adventure Park Resurfacing</i>	170,000				
<i>Energy Conservation - Phase 1</i>	135,000				
<i>Event and Electrical Equipment</i>	25,000				
<i>Utility Cart (Electric)</i>	45,000				
<i>Curling Rock Replacement</i>	150,000				
<i>Accessibility Equipment - Adventure Park</i>	65,000				
<i>Roof Replacement - RC</i>	441,548	945,208			
<i>HVAC Replacement - RC</i>	900,000				
<i>Small equipment purchases</i>	10,000	10,000	10,000	10,000	10,000
<i>Parking Lot Overlay</i>		750,000			
<i>Energy Conservation - Phase 2</i>		673,000			
<b>TOTAL CAPITAL</b>	<b>45,435,801</b>	<b>7,707,408</b>	<b>6,153,800</b>	<b>4,936,800</b>	<b>5,198,800</b>

# Debt management

British Columbia municipalities may borrow through the Municipal Finance Authority (“MFA”) to finance capital expenditures. The MFA’s structure and purpose provides municipalities with the unique opportunity to access relatively inexpensive debt financing.

To access long term borrowing, municipalities must seek authorization from their respective regional district. This legislated relationship creates a joint and several-liability between the regional district members and helps maintain the MFA’s triple-A credit rating.

Debt principal payments paid to the MFA on long term debt are reinvested and generated returns are reduced from the outstanding debt balance (referred to as “actuarial adjustments”).

**The following is a summary of the Township’s current outstanding long-term debt:**

LA Bylaw	Purpose	Current Rate	Debt Issued	Term (Years)	Maturity
2565	Sewer Inflow & Infiltration	1.53%	\$1,129,000	20	2026
2565	Sewer Inflow & Infiltration	3.90%	\$2,353,000	20	2027
3021	Public Safety Building	2.58%	\$35,000,000	30	2051

# Debt management

The Community Charter and Municipal Liabilities Regulation establishes debt limits for the Township by defining a liability servicing limit. A municipality may not incur debt if the total annual debt servicing cost is greater than 25% of the annual controllable sustainable revenues. Such revenues include property taxes, payments in lieu of taxes, building permit revenue, user fees and unconditional grants.

The Township's annual sustainable revenues will exceed \$40M, making the liability servicing limit approximately \$10M. Annual debt servicing costs for existing debt are not expected to exceed \$2.09M which represents approximately 17% of the Township's allowable limit.

## Projected debt payments (interest and principal) for the next five years:

Year	Opening Balance	Principal	Interest	Actuarial Adjustments	Ending Balance
2026	31,972,604	955,749	1,012,040	190,179	30,826,676
2027	30,826,676	917,835	948,883	174,193	29,734,648
2028	29,734,648	829,477	903,000	118,470	28,786,701
2029	28,286,701	829,477	903,000	139,799	27,817,425
2030	27,817,425	829,477	903,000	161,608	26,826,340

# Reserve funds

The Township has various statutory reserve funds which have established through bylaw and are typically intended to support capital projects.

In addition, the Township has operating reserve and unappropriated surplus accounts which do not have specific conditions and are used to fund larger or infrequent expenditures.

Statutory Reserves	2026 Opening Balance	Transfers In	Uses of	2026 Ending Balance
Capital Projects	6,082,320	2,102,246	(7,641,150)	543,416
Eva Chafe	32,304	484	-	32,788
Growing Communities	5,256,510	78,848	-	5,335,358
Infrastructure	3,765,811	1,845,648	(5,070,986)	540,473
Local Improvement	238,880	3,583	-	242,463
Machinery & Equipment	1,570,487	959,705	(1,099,941)	1,430,251
Municipal Archives	5,027	75	-	5,102
Park Land Acquisition	1,278,890	19,183	-	1,298,073
Public Art	139,711	22,509	-	162,220
Sustainability	585,422	8,781	(127,775)	466,428
Tax Sale Lands	139,883	2,098	-	141,981
<b>Reserve Accounts</b>				
Canada Community Building Fund	2,699,889	861,757	(2,873,223)	688,423
Casino Revenue Sharing	592,298	277,923	(452,795)	417,426
Host Mitigation Impact	547,961	79,211	-	627,172
<b>TOTAL</b>	<b>22,935,393</b>	<b>6,262,051</b>	<b>(17,265,870)</b>	<b>11,931,574</b>



Township of  
**ESQUIMALT**

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