



THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH
Special (Open) Council Meeting
REVISED AGENDA

Wednesday, April 8, 2026, 6:00 p.m.

Council Chambers

(Please note that all proceedings of Open Council Meetings are live streamed and video recorded on the District's website.)

Pages

1. CALL TO ORDER

2. ACKNOWLEDGEMENT

We respectfully acknowledge that the land on which we gather is the traditional territory of the W̱SÁNEĆ people which includes W̱JOLELP (Tsartlip) and S̱TÁUTW (Tsawout) First Nations.

3. APPROVAL OF AGENDA

3.1 Agenda of the April 8, 2026 Special (Open) Council Meeting

Recommendation:

That the agenda of the April 8, 2026 Special (Open) Council meeting be approved as circulated.

4. COMMITTEE OF THE WHOLE

4.1 Motion to Convene Committee of the Whole Meeting

Recommendation:

That the Special (Open) Council meeting be recessed and a Committee of the Whole meeting be convened.

*4.2 2026 Draft Financial Plan

Report from the March 30, 2026 Special (Open) Council Meeting.

Late: Capital budget presentation

3

Recommendation:

1. *Approve the 2026-2030 draft Financial Plan as amended; and*
2. *Direct the Chief Financial Officer to draft the 2026-2030 Financial Plan Bylaw.*

4.3 Adjournment

Recommendation:

That the Committee of the Whole meeting be adjourned and the Special (Open) Council meeting be reconvened.

5. **UNFINISHED BUSINESS**
6. **NEW BUSINESS (Including Motions and Resolutions)**
7. **CLOSED MEETING**
8. **ADJOURNMENT**



The Corporation of the District of Central Saanich

SPECIAL (OPEN) COUNCIL REPORT

For the Special (Open) Council meeting on Monday, March 30, 2026

Re: 2026 Draft Financial Plan

PURPOSE:

To introduce the draft 2026 Financial Plan.

BACKGROUND:

The Five-Year Financial Plan is a primary result of the District's Integrated Planning and Reporting Framework (IP&R), adopted in 2022, that allows the District to bring plans and strategies together in a way that supports a clear vision for the future and provides an agreed roadmap for delivering community services, infrastructure, and priorities.

Once strategic priorities have been set, it is the District's responsibility to deliver and report against these objectives, undertake resource planning, and ensure the community's big picture ambitions become operational realities. In May 2023, Central Saanich Council adopted its 2024–2027 Strategic Implementation Plan (SIP) which provides a framework for decision making and prioritizing services. The plan identifies six strategic priorities, each with specific outcomes and actions to make the vision for Central Saanich, as articulated in the Official Community Plan, a reality.

Municipal and Police Services Annual Resource Planning

The Community Charter requires that local governments in British Columbia approve a Five-Year Financial Plan (in bylaw format) and Property Taxation Bylaw on or before May 15 of each year.

Every year Council and staff work together through an Integrated Planning and Reporting (IP&R) process to develop the budget. The annual budget process is used to review and balance the level of services provided to the community with the level of property taxation and user fees. The process is guided by principles¹ developed in the Long-term Financial Strategy and Asset Management Plan (AMP) to ensure the District's ability to manage expected financial shocks in future periods without having to introduce substantial and economically significant revenue, expenditure, or service level adjustments.

Budget Guidelines

In October 2025, staff presented an overview of the anticipated budget drivers (Budget Guidelines) to Council of the Municipal Services (Appendix B), and in November 2025 to the Police Board, estimating an increase of 6% to 7.5%.

Forecasted 2026 Draft Financial Plan Drivers: These figures were informed by existing commitments and earmarked obligations, leaving limited flexibility for adjustments.

¹<https://www.centrialsaanich.ca/sites/default/files/2026-03/2026%20Central%20Saanich%20Financial%20Plan%20DRAFT.pdf>, p. 34

Table 1. 2026 Financial Plan Drivers – Budget Guidelines Report, October 20, 2025

Factor	Description
District Financial Plan	
Workforce Plan & Staffing Levels	Reflects 2025 workforce plan phase in and employment contracts.
Asset Management Plan	Aligns with future asset replacement and infrastructure renewal strategies.
Other Factors	Encompasses miscellaneous cost drivers and non-discretionary increases.
Central Saanich Police Services (CSPS)	
Workforce & Staffing levels	Includes wage increases, increased staffing, overtime, and contracted policing services.

Early Approvals

2026 Strategic Improvement Projects (SIP)

On October 20, 2025, the following SIP were approved and authorized to proceed:

- Accessibility Plan 2027-2030: Focus on Parks and Trails Accessibility Standards
- From Service Reviews to Strategic Implementation: Strengthening IP&R (2026–2028):
- Economic Development and Tourism Webpages
- IT Master plan
- ACC DCC Bylaw Update & AMP Update
- PEMO Service Review
- Yard Waste Removal Background Study
- Parking Regulation Review and Update
- Explore Keating Land Use Options - North Keating Lands
- Business and Agriculture Wayfinding Signage Program

SIP projects approved as part of the 2025 budget but not yet completed or started were also carried forward to the 2026 Financial Plan, under authority of the 2025 Financial Plan adoption and Bylaw. (Appendices C & D)

2026 Capital Projects

The following 2026 Capital Projects were also approved and authorized to proceed:

- Tanner Road Improvements - Phase 1 Construction
- Maber Flats Drainage Conceptual Design and Minor Improvements
- Martindale Valley Drainage Assessment
- Dock Refurbishment of Saanichton Bay Wharf
- New Crane attachment for Vehicle Unit #720 2025 Ford F650
- Facilities Long Term Asset Management Plan (FLAMP), Cultural Centre and Municipal Hall Server Room Roof Replacements
- Pickleball Court Line Painting

Capital Projects approved as part of the 2025 budget but not yet completed or started were also carried forward to the 2026 Financial Plan, under authority of the 2025 Financial Plan adoption and Bylaw.

DISCUSSION

The draft District of Central Saanich (District) 2026 Financial Plan (Appendix A) includes the annual budget for the Municipal Services, the Central Saanich Police Services (Police), and the Greater Victoria Public Library (Library) for Council’s consideration. This makes up approximately half of property taxes—the other half is collected by the District on behalf of the Capital Regional District, the Capital Region Hospital District, SD 63, and BC Transit.

After new construction growth (non-market change in property assessment) is considered, the 2026 Plan is balanced with \$75.5million of both revenues and expenditures. Property taxes account for \$26.19 million of revenues. The draft 2026 Financial Plan includes Municipal Services, Police, Library, Water Utility, and Sewer Utility budgets.

Table 2. 2026 average proposed tax increase²

Operations	%	\$
<i>Municipal Services Operation</i>	3.68	103
<i>Police Operations</i>	1.63	45
<i>Library</i>	0.31	9
Operations Sub-total	5.62	157
Infrastructure (Asset Management Levy)³		
<i>Infrastructure - Replacement</i>	1.25	34
<i>Infrastructure – New</i>	0.5	14
Infrastructure Sub-total	1.75	48
Total	7.37	205

Table 3. 2026 Utilities average increase

Operations and Infrastructure (Asset Management Levy)	%	\$
Water Utility Charge	7.79	39
Sewer Utility Charge	7.25	29

Asset Management Plan (AMP)

The Asset Management Plan (AMP) provides a long-term framework for maintaining and replacing the District’s infrastructure to support sustainable service delivery. The District manages assets with an estimated replacement value of over \$565 million and is currently funding approximately \$7.8 million annually toward asset renewal, compared to a target of \$10.76 million—approximately 70% of required funding. To close this gap, the 2026 Financial Plan includes continued incremental increases, including a 1.25% infrastructure replacement levy (approximately \$34 annually to the average home) (Table 2). The 2022 adjustment moving asset replacement funding from the water fund to the sewer fund remains in effect, as outlined in the AMP. Most of the annual increase in combined water and sewer utility rates is allocated to the sewer utility to help close the asset replacement funding gap. Although this approach is designed to keep both utilities aligned with their AMP funding targets by 2032, both funds are currently projected at a short fall to meet required levels. As a result, corrective measures will be necessary to ensure sufficient funding for asset replacement is achieved by 2032. These planned increases support a phased approach to achieving long-term funding targets, reducing risk, and ensuring reliable infrastructure over time.

² An average residential property in Central Saanich for 2026 has an assessed value of \$1,091,000 with a 1.0% assessment increase from 2025. (The average increase noted varies based on the assessed value and assessed value change from 2025 to 2026).

³ Infrastructure includes Municipal and Police Services

Financial Plan Funding Sources

Services are funded through diverse funding sources: taxation, user fees and rates, grants, reserves, development charges, investment income, and debt financing. Please see Table 4.

Table 4. Financial Plan Funding Sources

Financial Plan Expense	Funding Source
Municipal, Police, and Library Operations, Infrastructure (AMP)	Property taxes, Sales of services, Investment income, Grants, Operating reserves
Municipal, Police, and Library Capital	Capital reserves, long-term debt, Grants, DCCs
Water Utility: Operations & Infrastructure (AMP)	Water rates
Water Utility: Capital	Water capital reserves, long-term debt, DCCs
Sewer Utility: Operations & Infrastructure (AMP)	Sewer Rates
Sewer Utility: Capital	Sewer capital reserves, long-term debt, Grants, DCCs

BC Assessment

The proposed 2026 increase of 7.37% is based on the preliminary BC Assessment assessed property values. BC Assessment finalizes the property assessment roll on April 1, 2026, which could result in an increase or decrease to the current forecasted rate. If the final roll shows higher total assessed values than the preliminary roll, the District could collect the same budget revenue with a lower tax rate. If the final roll shows lower total assessed values, the District may need to increase the tax rate to meet budgeted revenue needs.

District’s 2026 Integrated Planning

The Integrated Planning and Reporting Governance Framework ensures alignment across departments on the delivery of operational, strategic and capital services, projects and initiatives. The reporting provides the accountability to Council and community on the outcomes that have been achieved.

Operating Expenses

The 2026 Financial Plan includes \$36.2M in operating expenses, funding to ensure the continuation of quality core service delivery, such as fire, police, transportation infrastructure, building and planning services, bylaw enforcement, sewer and water infrastructure, and administration. The 2026 tax increase is primarily driven by inflationary pressures, contractual obligations, and the full-year impact of prior decisions, rather than new service expansion. The infrastructure levy reflects a deliberate investment in asset sustainability under the Asset Management Plan.

Table 5. 2026 Operating Expenses (rounded to the nearest \$500)

Operating Expenses	Amount (\$)
Municipal Services	17,965,000
Police Services	8,949,000
Water and Sewer	7,759,000
Strategic Projects (SIP)	1,405,500
Transfer to Reserves	7,038,500
Debt Servicing	842,000
Total Operating Expenses	\$36,200,000

The 2026 operating expense budget is at \$36.2M, funded by the following sources 71% funded through property taxation and the remaining 29% funded through grants, fees, reserves, and other revenue sources. (Table 6)

Table 6. Revenues (rounded to the nearest \$500)

Sources	%	Amount (\$)
Property Taxes	71.4%	26,190,000
Government Transfers	4.7%	1,714,000
Reimbursements	3.7%	1,360,000
Reserves (Strategic Projects)	4.8%	1,752,000
Licensing & Fees	2.9%	1,057,000
Sale of Services	6.3%	2,311,000
Reserves (Operating)	2.4%	896,000
Penalties & Interest	3.5%	1,275,500
Business & Dog Licensing	0.2%	62,500
Other	0.1%	39,000

2026 Strategic Implementation Plan

The 2026 Strategic Initiatives Program (SIP) was presented for early approval in October 2025 to help Council and the community address project gaps, deferrals, or redundancies. Early budget approval was granted for several priority projects, with remaining initiatives moved to the draft 2026 Financial Plan. SIP consists of new 2026 initiatives and ongoing multi-year projects from previous years, resulting in a higher overall program budget due to carried-forward funding, not additional new projects.

The initial early approval budget was \$812,575, with more projects added later. All initiatives are part of the 2026 Financial Plan and governed by the 2025 Financial Plan Bylaw.

Overall, SIP totals \$1.405 million (Table 6) in strategic investments aligned with the District’s Strategic Plan, funded through grants, DCCs, and reserves. No further new projects are included in the 2026 Financial Plan. Appendix E details project funding for future years, with all projects incorporated into the operating budget.

Table 7. 2026 Strategic Implementation Plan (SIP)

Category	Budget (\$)	Funding Source	Tax Impact
Early Approved Projects (Oct 2025)	812,575	Reserves / Grants / DCCs	\$0
Carry forward*	592,925	Reserves / Grants / DCCs	\$0
Total SIP (2026)	1,405,500	Reserves / Grants / DCCs	\$0

*Multi-year projects carried forward from 2025 Financial Plan

2026 Workforce Plan

Labour costs, exceeding \$18 million and representing approximately 60% of operating expenditures, remain the primary driver of the 2026 budget. These pressures are being managed through the District’s 2024–2027 Workforce Plan, which provides a phased, transparent approach to staffing aligned with the four-year financial planning cycle. Wage increases are also influenced by the Employee Committee Agreement, which is dependent on broader local government union negotiations, IAFF contract has expired and is anticipated to be renewed in the next year, and a Management Compensation Review is underway in 2026 in accordance with Council policy. Together, these factors introduce some budget uncertainty but are being managed within the structured Workforce Plan framework. The only position identified for implementation in 2026 has been transferred to Central Saanich Police Services.

The 2023 Workforce Plan identified 11.9 new positions to be implemented between 2024 and 2026, funded through a combination of grants, reserves, surplus, and taxation. In 2025, two 0.8 FTE Career Fire positions were added; these positions are revenue-neutral and are expected to reduce overtime pressures for full-time firefighters while ensuring compliance with staffing ratios, employment agreements, and legislative requirements. 5 positions (4.2 FTE) approved in 2025 reflected six months of costs, with full-year impacts realized in 2026.

As directed by Council in February 2026, a summer student program (1.5 FTE) is being introduced and phased in over five years. This approach allows Council to evaluate the program’s effectiveness over time and adjust as needed. The program also includes opportunities to partner with neighbouring First Nations.

Table 8. Workforce Plan Update and Impacts

Department	Position / Change	FTE	Approval Year	2026 Status	Notes
Administration	Positions approved in prior year (OHS/RTW Program Manager, Executive Assistant)	1.6	2025	Full-year budget impact	Not new in 2026
	Summer student	0.3	2026	Paid for by reserves	
Fire Services	Positions approved in prior year (Fire Inspector, 2 0.8 FTE Fire Suppression)	2.6	2025	Full-year budget impact	Not new in 2026
Engineering	Summer student (1 student phased in per year)	0.3	2026	0.3 FTE taxation impact 2026	Summer Student Program
		0.9	2026		
Total new in 2026				1.5 FTE	Summer Student Program
Total full-year impact from 2025 approvals		5.7			

Temporary Staff and Contracting

Temporary staff are utilized for backfilling absences, and for short-term and grant funded initiatives. Backfilled positions are used within the approved budget to ensure that normal business operations and service levels are maintained. The District is prioritizing the use of temporary staff over external consultants where feasible, recognizing that temporary employees can provide flexibility and continuity while building internal capacity. For example, for the IT Master Plan, temporary staff are being used to support the IT service review, allowing the internal teams to develop expertise and maintain institutional knowledge. Consultants are engaged more strategically, reserved for specialized, technical, or long-term planning assignments where their expertise is essential. This approach helps manage costs, improves knowledge transfer within the organization, and ensures consultants are used only for projects requiring external perspective or advanced technical input.

NOTE: Project Capital Positions: Two permanent positions, originally funded by general capital and operating, were assigned (2025) to the Civic Facilities Redevelopment Project with salaries embedded in the project budget. This is consistent with Project Managers within the Engineering Department whose salaries are paid for through capital project funding.

2026 Capital Plan

The District’s 2026 Capital Plan totals \$28.43M, funded by reserves and debt, including \$8.87M for the sewer system (funded, in part, by senior levels of government), \$4.12M for the water system, and \$2.425M for Active Transportation.

Capital Projects approved as part of the 2025 budget but not yet completed or started have been carried forward to the 2026 Financial Plan and advanced under authority of the 2025 Financial Plan adoption and Bylaw. A portion of the 2026 Capital Plan was also given early approval by Council in October 2025 to ensure staff would have sufficient time to complete the identified projects. (Appendix E)

Through the AMP, a substantial need for underground pipe replacement has been identified over the coming ten to twenty years, particularly as asbestos concrete, steel, and vitrified clay pipes approach the end of their service life. The effectiveness and scope of these replacement initiatives will be reviewed annually for the next several years, allowing for adjustments as needed to ensure replacement targets are met.

Three-Year Core Capital Plan Approval

Approving plans over multiple years allows for improved capital planning, design, and early tendering, making it easier to complete projects within their scheduled budget year. This approach also helps coordinate infrastructure work so that several construction projects can take place in a single area at once.

Construction companies generally plan their projects six to twelve months ahead. Awarding tenders and contracts early—and for multiple years—makes bidding more attractive and competitive, leading to higher-quality outcomes and timely project completion. It also improves procurement, provides predictability for future work, and keeps delivery on track.

When it comes to vehicles and similar equipment, manufacturers now offer only brief periods to submit orders, have longer delivery times, and limit production because of supply chain issues. Obtaining multi-year budget approval means we can respond quickly when these ordering windows appear. Unfortunately, manufacturers’ schedules are inconsistent and announcements happen unpredictably throughout the year. Missing an opportunity can lead to delays and higher costs.

The table below shows the remaining projects to complete from the three-year Core Capital Plan previously approved. (Appendix F)

Table 9. Three-year Capital Plan approval from Council for Core Replacement Programs (\$)

Infrastructure Renewal	2026	2027	2028
Road Reconstruction	800,000	850,000	900,000
Active Transportation	2,425,000 (1)	5,250,000	-
Storm Water Drain Replacement	115,000	120,000	125,000-
Fleet Replacements - General	1,803,000 (2)	1,815,000	60,000 (3)
Fleet Replacements - Water	350,000 (4)	-	-
Fleet Replacements - Sewer	850,000 (5)	-	250,000-
Water Pipe Replacement	2,000,000	2,500,000	2,500,000
Sewer Pipe Replacement	650,000	2,000,000	2,000,000

1. Includes \$215,000 of carry forward funding from prior year
2. Includes \$1,135,000 of carry forward funding from prior year

3. *A 2026 planned vehicle purchase to deferred to 2028.*
4. *Includes \$120,000 of carry forward funding from prior year.*
5. *Includes \$850,000 of carry forward funding from prior year.*

Project timelines often extend over several years, with procurement frequently causing delays if not completed on time. The District continues to face supply chain issues, higher costs, longer lead times, and a volatile economic and political climate. (Appendix E)

Civic Facilities Redevelopment Project

The District's Municipal Hall, Police Station, Fire Station 2, and Municipal Yard were identified 20 years ago to be at the end of their useful lives and are due for major restoration or replacement. These buildings need replacement to address seismic deficiencies, post-disaster standards, accessibility, energy and safety issues, legislated standards, and support the District's growing needs. This project currently has provisional approval for Detailed Design with the total project budget included in the 2025-2029 Financial Plan, as per Provincial statute.

The Civic Facilities Redevelopment was anticipated through the AMP and therefore, the District is in a strong financial position to fund these replacements. The AMP forecasted the use of both reserves and debt to fund the replacement of the Municipal facilities. Concepts and detailed estimates for the projects are still underway and will require further community consultation and Council approvals. However, local governments in British Columbia must include high-level information in their financial plans.

The Temporary Soil Deposit Program is expected to generate up to \$1 million in revenue in 2026. The program will provide a local supply of soil needed for site preparation for the Municipal Yard redevelopment. Recent changes to provincial regulations allow for soil that meets standards to be deposited locally rather than transported to other sites, reducing hauling distances and associated costs.

The program will be supported through appropriate monitoring and oversight to ensure compliance with applicable environmental regulations and safe site operations. Temporary positions will be established on a cost-recovery basis to support site control and monitoring, reporting through Engineering. These costs are directly tied to program operations and will not create ongoing financial impacts.

Revenue collected through the program will offset operational costs, as the program will be cost neutral.

Water and Sewer Utility

Water and sewer operations and infrastructure replacement are funded through utility fees. The 2026 Water Utility Budget is based on a water rate of \$2.214 per cubic meter (6.08% increase) and a fixed charge of \$141 annually. The Capital Regional District's Saanich Peninsula Water Commission's 2026 bulk water rate is \$1.3593, or an increase of 8.1% over 2025. For an average residential property this would be a combined total of \$680 annually, or a \$39 increase over 2025. The next five years of the Water Capital Program are focused on an annual end of life replacement program for asbestos concrete mains.

Note: The transition of water supply for First Nation communities to the Capital Regional District (CRD) is expected in 2026. Once implemented, First Nations will be able to purchase water directly at the

regional bulk rate, which is lower than the District’s retail rate. This will remove about 18% of the District’s water consumption from sales and bulk cost calculations, with the CRD paying the District a conveyance fee. The capital reserve transfer portion will shift to District water rate payers. Water budget and rate amendments will be proposed when the transition date is confirmed and brought to Council for approval.

The 2026 sewer utility budget is based on a sewer rate of \$2.409 per cubic meter, an increase of 7.20%. For an average residential property this would be \$432 or an increase of \$29 over 2025. The next five years of the Sewer Capital Program includes maintenance to several lift stations, implementation of an annual sewer main and man hole replacement program, and completion of the Brentwood Bay pump stations and main replacement project in 2026.

The 2026 Water and Sewer utility rates are based on continuing normal operations, with no changes to service levels. The utility rate increases are 7.79% for water (approximately \$39) and 7.25% for sewer.

Funding Sources for the 2026 Capital Plan

Table 10. Funding Sources for 2026 Capital Plan

Total Program Amount	Reserves	DCC	Grants	Taxation
\$28.43 million (M)	\$27.993M	\$298,000	\$93,100	\$53,200

Debt

Municipal borrowing is governed by the *Community Charter* and the *Municipal Liabilities Regulation*. The District may not incur liabilities where the annual cost to service all debt exceeds 25% of annual calculation revenue. Within this limit, the District may borrow without elector approval provided the annual servicing costs remain within the approval- free liability zone (10% of annual calculation revenue). The approval- free threshold was increased from 5% to 10% effective June 9, 2025, pursuant to amendments to the Municipal Liabilities Regulation.

Debt levels are increasing with recently approved new debt for the Brentwood Sewer Project, Wallace Bike Lane, Keating (Flyover) Improvements and the anticipated Municipal Facilities projects. The District will be at approximately 9% of the electoral consent threshold, leaving about \$5 million in borrowing capacity before reaching the 10% electoral approval threshold including the municipal facilities borrowing. Within the 2026 five-year Financial Plan, it is anticipated that the District will remain under the electoral consent threshold. Debt strategies and funding options will be reviewed as part of the next Asset Management Plan Update.

Property taxes and utility fees funding of capital reserves are the primary source of funding for the capital plan, and debt is used to supplement funding for large projects in periods of high replacement, and new and upgraded infrastructure where financial reserves are not established or available for those purposes.

The District’s current debt as of December 31, 2025, can be found in Table 11.

Table 11. District Debt as of December 31, 2025

Debt Issue	Term (years)	Balance (\$)	Annual Servicing (P&I) (\$)	Maturity Date
Fire Station No.1	25	5,956,316	453,231	2040
Wallace Drive Bike Lane	15	1,070,000	100,627	2040
Brentwood Sewer Replacement	15	3,000,000	282,131	2040
Keating Road Flyover General/Sewer	15	2,500,000	235,109	2040
East Saanich Road	15	114,243	81,375	2026
Total		\$12,640,559	\$1,152,473	

NOTE: It is important to note that the debt servicing costs assigned to Central Saanich in the 2026 Capital Regional District (CRD) budget do not represent new spending. Instead, these costs represent existing borrowing that has already been included in Central Saanich’s Draft 2026 Financial Plan. The CRD reports the full principal and interest payments for transparency, as it is responsible for issuing debt on behalf of municipalities. However, Central Saanich’s budget provides for the actual repayment of this debt.

Financial Plan presentation Changes

The presentation now includes the reallocation of labor costs from previously approved project labor into department budgets. This approach aligns with best practices and enhances transparency regarding the allocation and use of labor resources throughout the organization. While this change may result in an apparent increase to department budgets, it is important to note that these costs already existed within the overall budget and were previously funded under project allocations. The adjustment simply reflects a shift in where these costs are reported, not an actual increase in total expenditure.

Public Feedback and Engagement

Staff utilize results of the 2023 Community Satisfaction Survey, which offers insights weighted by age and gender according to the 2021 Canadian Census profile for the District of Central Saanich to ensure the findings are representative of the population. Most respondents prefer to maintain current service levels through minor increases to tax levels. The top three priority services for improvement from residents' perspectives were road maintenance and snow clearing, pedestrian and cyclist infrastructure, and community planning and growth management.

At the District’s New Year’s Open House in January 2026, over 100 community members attended. District staff shared updates on the SIP and budget guidelines. Residents were invited to give their opinions on whether to keep current service levels with minor tax increases or to adjust services. Although only a few stopped by the budget station, most of those who did supported maintaining services through modest tax hikes, acknowledging that all household expenses have been rising.

The next Community Satisfaction Survey will take place in early 2027. Staff will be proposing an additional check-in survey done at mid-point every Council term to provide Council with feedback every two years.

Central Saanich Police Services

The Police Services budget drivers include annual wage and seniority increment increases, staffing additions, contracted services such as Greater Victoria Integrated units, and Regional E-Comm 911 dispatch services. For 2026, staffing additions include a communications contractor (0.75 FTE) and administrative support (0.6 FTE), totaling 1.35 FTE, along with the cumulative full-year impacts of previously approved roles. The Police Association contract is expired and introduces some budget uncertainty

The Police Services annual budget process and review are used to balance the level of services expected by Council and community with the ability to pay through reasonable levels of taxation. This is governed under Section 27 of the *Police Act*. On February 12, 2026 (Appendix F), the Police Board reviewed and approved the 2025 Police Budget, which was referred to the 2025 draft Financial Plan.

Greater Victoria Public Library

The Greater Victoria Public Library (GVPL) submitted its 2026 Operating Budget and Five-Year Financial Plan for 2026-2030. As per the terms of the Library Operating Agreement, approval by Council, resolution is required by May 1, 2026.

For 2026, GVPL is requesting an overall system-wide municipal funding increase of 8.0%. The District of Central Saanich’s share of the 2026 requisition is \$1,200,459, representing a 7.1% increase over the prior year. This amount is calculated based on converted assessment values and population, including the required rent adjustment under the Library Operating Agreement. A detailed breakdown of individual municipal contributions is provided on pages 7 and 8 of the GVPL budget package (Appendix H).

GVPL’s 2026 budget is driven primarily by salaries and benefits, which account for approximately 72% of total operating costs, reflecting increased service demands, expanded weekend operations, enhanced safety and security initiatives, and reduced vacancy assumptions. Additional cost drivers include library materials, building occupancy, and system infrastructure costs. Collective agreement negotiations remain ongoing, and provisions have been included for potential negotiated wage settlements.

The total impact of the library on proposed tax increase is estimated at 0.14%. Analysis of the Library budget is not included in the main body of this report. It pertains solely to the Municipal and Police Services.

CONCLUSION:

In summary, the 2026 Financial Plan provides a clear framework for advancing key strategic and capital projects, with enhanced staffing to support these initiatives. The plan remains flexible, allowing Council to consider and incorporate feedback or changes from the community and staff prior to final approval. Staff are prepared to bring forward further recommendations as needed to ensure alignment with Council priorities. As a legislative requirement, the complete plan, including tax rates and all necessary bylaws, will be formally presented to Council for adoption by May 14, 2026, ensuring openness and accountability throughout the process.

Respectfully submitted by:	Kristin Tryon, CPA, CMA, Director of Finance and Information Technology/ Chief Financial Officer
Concurrence by:	Dale Puskas, Director of Engineering
Concurrence by:	Emilie Gorman, Director of Corporate Services

Concurrence by:	Christine Culham, Chief Administrative Officer
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ATTACHMENTS:

Appendix A: [2026-2030 Draft Financial Plan](#)

Appendix B: [2026 Financial Plan Guidelines – October 20, 2025](#)

Appendix C: [2026 Early Budget Approvals, Operations, and Capital– October 20, 2025](#)

Appendix D: [2026 Early Budget Approval – Strategic Implementation Plan– October 20, 2025](#)

Appendix E: Strategic Implementation Plan 2024-2027 – 2026 Budget with carry forward

Appendix F: 2026 Police Board – Board Report – February 12 2026

Appendix G: 2026 Police Board – Budget – February 12 2026

Appendix H: Greater Victoria Public Library - 2026 Operating Budget and Five-Year Financial Plan

Strategic Implementation Plan 2024-2027 - Year 2026

Department or Business Area	Name	Funding Source	2026	2027	2028	Notes
<i>Administration</i>						
	Occupational Health & Safety	Reserve	20,000	-	-	
	Management Compensation Review	Reserve	15,000	-	-	
	Strengthening IP&R - Service Reviews	Reserve	31,900	46,900	5,000	
	Accessibility Plan 2027-2030: Focus on Parks and Trails Accessibility Standards	Reserve	60,000	20,000	20,000	
	WSANEC Place Naming & Interp Board	Reserve	50,000	-	-	
	sub-total		176,900			
<i>Corporate Services</i>						
	Community Amenities and Art	Reserve	20,000	10,000	10,000	
	First Nations MOU	Reserve	45,000	-	-	
	First Nations MOU	Grant	35,000			
	75th Anniversary Celebration	Reserve	50,000			Subsequent Report Approval
	sub-total		150,000			
<i>Finance & Technology</i>						
	ACC and DCC Bylaw Update & Update the Long Term Financial Strategy and Asset Management	Reserve	90,000	220,000	-	
	Information Technology Master Plan	Reserve	60,000	60,000	60,000	
	sub-total		150,000			
<i>Planning and Building</i>						
	Parking Standards Review	Reserve	40,000	-	-	
	Development Permit Area Guidelines	Reserve	14,000	-	-	
	Complete Zoning Bylaw Update	Reserve	10,000	-	-	
	Explore Land Use Options (North /South Keating)	Reserve	15,000	-	-	North Keating will use staff time
	Building Bylaw Update	Reserve	10,000	-	-	
	Parks Master Plan	Reserve	10,000	-	-	
	Saanich Inlet Management: Brentwood Bay Initiative and Marine Waste Pumpout	Reserve	35,000	35,000	35,000	
	sub-total		134,000			
<i>Climate Leadership</i>						
	Natural Assets Inventory	Reserve	50,000	-	-	
	Maber Flats Management Plan	Reserve	55,000	-	-	
	Energy Efficiency Retrofits Program	Reserve	50,000	50,000	50,000	
	sub-total		155,000			
<i>Engineering</i>						
	Engineering Standards Review	Reserve	100,000	-	-	
	Transportation Master Plan Update	Reserve	77,000	-	-	
	Transportation Master Plan Update	DCC	33,000	-	-	
	Sewer Master Plan	Reserve	38,500	-	-	Continued From 2024
	Sewer Master Plan	DCC	16,500	-	-	Continued From 2024
	Water Master Plan	Reserve	32,000	-	-	Continued From 2024
	Water Master Plan	DCC	18,000	-	-	Continued From 2024
	sub-total		315,000			

Fire & Emergency Program

Emergency Response Plan Update	Reserve	6,700	-	-
P&SI Firesmart Program	Grant	61,600	-	-
Fire EOC Exercises	Grant	35,000	-	-
Fire Climate Adaptation Grant	Grant	27,000	-	-
Fire Climate Adaptation Grant	Reserve	85,000	-	-
Nex Gen 911 Public Education	Grant	15,000	-	-
First Nations Engagement for Emergency and Disaster Management Act	Grant	33,000	-	-
sub-total		263,300		

Police

Gun Gangs and Violence Action Fund Grant	Grant	61,300	-	-
sub-total		61,300		
Total		1,405,500		

	Early approval Carry Forward
	Early Approval New Project
	No Early Approval Carry Forward



Central Saanich Police Service

1903 Mount Newton Cross Road, Saanichton, B.C. V8M 2A9
 Tel: 250.652.4441 | Fax: 250.652.0354

MEMORANDUM

TO: District of Central Saanich Mayor & Council

DATE: March 30, 2026

REFERENCE: 2026 Police Budget

FROM: Chief Constable Ian Lawson and the Central Saanich Police Board

INTRODUCTION

This memorandum outlines the key highlights and major proposed changes to the 2026 Central Saanich Police Service budget, including the recommended funding increase, primary cost drivers, and a brief overview of projected financials. It also summarizes the rationale for the request and the main investment and revenue considerations for the coming year. For 2026, the Central Saanich Police Service is seeking a budget increase of \$388,500, representing a 5.7% budget increase, or a 1.63% and \$45 property tax increase to an average home. This brings the total proposed operating budget to \$8,036,000. The key drivers of this change, along with notable adjustments across budget categories, are summarized in the sections that follow.

Operating Revenues	2025 Budget	2025 Aug 31 YTD	% Budget	2025 Forecast	% Budget	2026 SQ Budget
Sale of service	\$ 16,200	\$ 4,870	30.1%	\$ 7,600	46.9%	\$ 14,200
Small Community Protection Grant	163,000	81,500	50.0%	163,000	100.0%	164,000
Traffic Fine Revenue Sharing Grant	173,000	86,500	50.0%	173,000	100.0%	173,000
G&GVAF Provincial Grant	250,000	250,000				
Operating Reserves	190,000	-		-		210,200
Other Revenue and Grants	211,600	203,612	96.2%	420,200	198.6%	217,700
Total Revenues	\$ 1,003,800	\$ 626,482	62.4%	\$ 763,800	62.4%	\$ 779,100
Police Board	\$ 11,000	\$ 9,532	86.7%	\$ 10,100	91.8%	\$ 52,000
General Administration	1,773,900	1,127,479	63.6%	1,717,200	96.8%	1,946,800
Integrated and Contract Services	890,900	476,356	53.5%	748,000	84.0%	1,000,300
Patrol	3,402,900	1,817,257	53.4%	3,497,200	102.8%	3,429,700
Detective	391,100	181,843	46.5%	404,200	103.3%	409,900
Traffic and Community Engagement	696,000	322,047	46.3%	620,200	89.1%	668,400
Detention and Custody	18,500	11,450	61.9%	26,100	141.1%	20,500
Fleet Vehicles	145,200	71,478	49.2%	143,200	98.6%	182,400
Strategic Projects	240,000	138,635				61,300
Operations Contingency	150,000	-				125,000
Transfer to Reserve - Operating (Grant)	50,000	-				-
Transfer to Reserve - Vehicles	100,000	121,663	121.7%	95,000	95.0%	137,000
Transfer to Reserve - Equipment	24,000	16,000	66.7%	24,000	100.0%	24,000
Subtotal before Secondments	\$ 7,893,500	\$ 4,293,740	54.4%	\$ 7,285,200	92.3%	\$ 8,057,300



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Secondment recoveries	(878,200)	(508,337)	57.9%	(770,300)	87.7%	(1,114,000)
Secondment Expenses	878,200	508,337	57.9%	770,300	87.7%	1,114,000
Total Operating Expenses	\$ 7,893,500	\$ 4,293,740	54.4%	\$ 7,285,200	92.3%	\$ 8,057,300
Increase/(Decrease) in Net Budget		5.70%				5.64%
Cost to the average Homeowner	\$ 737					\$ 782
Average Property Tax Increase		1.51%				1.62%

POLICE BOARD

The Police Board is proposing a \$39,500 increase to support core Board governance and operations, enabling it to fulfill its statutory mandate and legislative obligations. The increased funding will support community engagement required every three years to inform policing priorities, goals, and objectives required by BC Provincial Policing Standards, updates to the service's strategic priorities, goals, and objectives in alignment with the Police Act, and the retention of independent legal counsel. Funding will also support the establishment of a secure internal document-sharing and collaboration platform to ensure the Board can access governance documents and confidential information required to carry out its oversight responsibilities, as well as increased professional development and membership costs associated with the Board's expansion to nine members.

GENERAL ADMINISTRATION

A budget increase of \$127,900 has been allocated to Police Administration. This adjustment is necessary due to previously understated benefit costs in earlier budget cycles, requiring an upward correction to accurately reflect actual employee wages and benefit expenses, including higher WorkSafeBC premium rates and increases resulting from the Collective Agreement.

POLICE BOAT

The Service received a donated police boat in 2025, which now requires a budget to meet commercial vessel safety standards and to support ongoing annual operations. The initial cost to properly outfit the vessel is estimated at between \$80,000 and \$90,000, with yearly operating costs projected at approximately \$20,000, not including additional labour requirements associated with expanded operational capacity and support for the vessel program. The Service will develop an operational plan and marine policy for Board review prior to the Boat entering service.

District Fleet Management will also need to incorporate this new asset into its long-term fleet plan, and an estimated \$7,000 increase to reserves will be required in future years for capital replacement items such as the motor and canvas.

INTEGRATED AND CONTRACT SERVICES

The 2025 budget for external contracted services and integrated units totaled \$890,900. Contracted services continue to experience steady, and in some cases significant, cost increases. While the Service can choose whether to participate in some of these programs, it has limited influence over the annual cost escalations once engaged.

The 2026 integrated units budget reflects an increase of \$109,400



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Integrated Units:

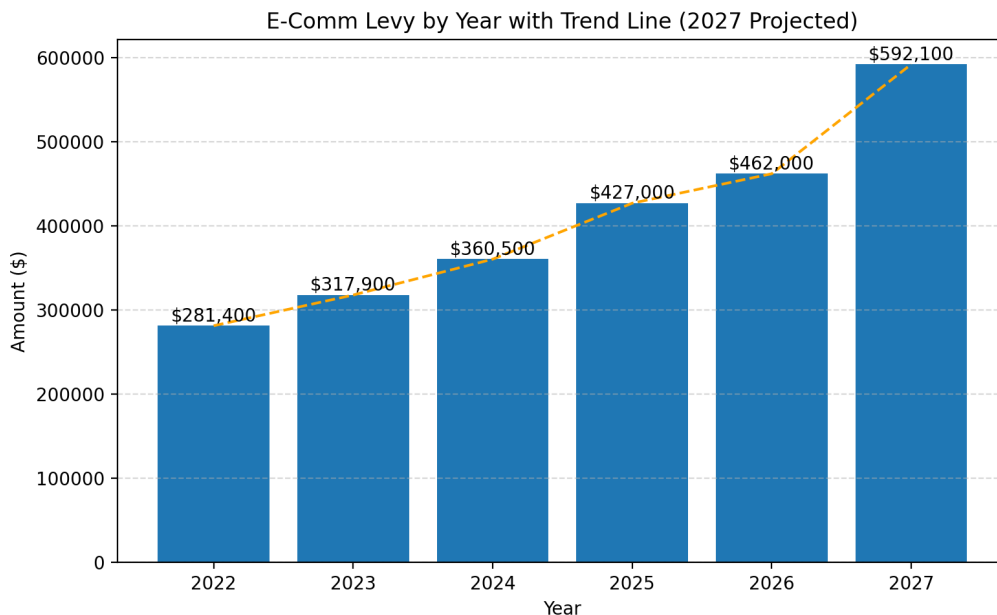
The Service's cost to participate in the region's integrated units has risen substantially over recent years. For 2026, the increase is projected at \$7,300, consistent with 2025. Previous annual increases were \$7,300 in 2025 (following withdrawal from three units), \$6,271 (4.2%) in 2024, \$18,942 (15.0%) in 2023, and \$10,528 (9.1%) in 2022.

In 2025, the Service withdrew from three regional integrated units, the Mobile Youth Services Team, the Regional Domestic Violence Unit, and the Integrated Mobile Crisis Response Team, resulting in savings of approximately \$48,500 which was carried over to 2026.

EComm Dispatch Services:

The 2025 budget for E-Comm dispatch services was \$421,000, an increase of \$60,500 over 2024, which included a phased deficit recovery payment. Costs are projected to rise to approximately \$462,000 in 2026 (an increase of \$41,000) and to \$592,100 in 2027 due to the new NexGen 911 levy, a cost previously funded by the Province, which has been phased in with contingent funds over previous budget cycles.

For budgeting purposes, a 9.7 percent increase has been applied for 2026, bringing the estimated levy for CSPS to \$462,000. The below chart illustrates the upward trend in E-Comm levies and service fees from 2022 to 2026, with projections to 2027, and highlight their impact on overall budget requirements.



FLEET VEHICLES

The Service maintains a fleet of nine vehicles: six in active duty and three inactive. Active-duty vehicles are generally replaced every three to four years. In Q1 2025, two Ford Interceptors were replaced, and a vehicle purchased in late 2024 was fully outfitted—both actions delayed from 2024 due to ongoing supply delays. By Q2 2025, all fleet replacements were completed and brought up to date. No additional vehicles have been added to the fleet; all



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changes reflect replacements only. An additional \$25,000 has been allocated to support asset management planning for fleet replacement cost escalation.

NEW POSITIONS

The Operational Administration position and the Communications Position both strengthen effective policing and directly support the CSPS Strategic Plan. The Operational Administration role reduces administrative workload on frontline supervisors, improving operational efficiency and ensuring key tasks such as policy management, equipment coordination, and compliance are completed consistently. The Communications function enhances transparency and community engagement by ensuring timely, accurate information sharing. Together, these roles increase organizational capacity, support strategic priorities, and allow officers to stay focused on core policing duties.

CSPS currently has the lowest ratio of civilian staff to sworn officers in the region.

Officer-to-Civilian Staff Ratios (Regional Comparison)

- Saanich: 3.08 officers per civilian
- VicPD: 3.17 officers per civilian
- Vancouver: 3.0 officers per civilian
- Delta: 2.5 officers per civilian
- West Vancouver: 3.43 officers per civilian
- **Central Saanich: 4.33 officers per civilian**

When civilian capacity is too low, sworn officers and supervisory staff take on administrative, clerical, and coordination tasks that civilians are typically responsible for. This reduces the time officers can spend on core policing duties such as investigations, proactive patrol, community engagement, and follow-up work.

With a large percentage of Central Saanich constables having less than ten years of service, it is essential that Sergeants fully exercise their core supervisory roles to support effective policing. Training and mentoring newer officers is an ongoing reality within the department, and ensuring supervisors have the capacity to properly monitor, coach, and guide staff is critical to operational effectiveness.

Frontline supervisors and officers may experience increased administrative burden, leading to fatigue, slower response times, and reduced capacity for proactive policing. Over time, this can contribute to lower morale and decreased overall effectiveness.

Civilian professionals often handle specialized areas such as Freedom of Information, policy management, training documentation, data quality, and regulatory compliance. Insufficient staffing in these areas increases the risk of:

- delayed disclosures
- policy gaps
- missed deadlines
- lower-quality data for reporting and strategic planning



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These issues can undermine public trust and expose the organization to legal or regulatory challenges. The filings and requests from these agencies when performing investigations have been increasing over time and amount to a significant portion of the administrative duties expected within modern and transparent policing. This responsibility can be completed by civilian staff rather than by Sergeants. Modern policing relies heavily on roles traditionally filled by civilian staff: IT support, analytics, communications, records management, emergency planning, outreach, and administrative coordination. Without adequate civilian support, the organization struggles to meet modern expectations for transparency, community engagement, and evidence-based decision-making.

Using sworn officers to perform civilian duties is significantly more expensive. This reduces budget flexibility and limits investment in areas that directly improve safety and service delivery.

Part-time Operational Administration:

The 2026 budget includes funding for a permanent part-time Administrative Support position (24 hours per week) at an annual cost of \$60,100. This role is intended to address growing administrative and compliance requirements from governing and regulatory bodies while strengthening overall organizational capacity. Any position within the Central Saanich Police Association falls within the "Schedule A" of the Collective Agreement,

A recent review identified workload and capacity challenges, including supervisory pressures, excessive administrative duties assigned to the Operations NCO, and gaps in policy management. The new position will help address these issues by supporting fleet and equipment coordination, serving as an IT liaison, organizing policy materials, and providing front-counter services. In addition, recent legislative changes related to material disclosure have increased staff demands, particularly in managing Freedom of Information requests.

Overall, this position is a targeted, cost-effective investment that supports operational efficiency, reduces risk, allows supervisors to prioritize their primary functions and strengthens service delivery.

Part-time Communications:

A dedicated part-time Strategic Communications Specialist will strengthen the Central Saanich Police Service's ability to support public safety by ensuring timely, accurate, and consistent communication with the community during both routine operations and emergent events.

As expectations for transparency, responsiveness, and meaningful community engagement continue to grow, this role will provide the focused capacity needed to clearly convey public-safety information, highlight progress on the Police Service's Strategic Plan, and reinforce public trust. This position will be integral to the public engagement mandate within the Strategic Plan of the department. The current method of public communication as an ad hoc duty to front-line constables, and supervisory staff decreases the ability for the service to deliver an effective



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communications strategy. Streamlining is crucial for consistent and timely messaging. This position will help the department maintain public trust in policing

A contract position rather than a permanent part-time employee limited to a maximum of three days per week offers the Service greater flexibility to distribute communications support across the full week, ensuring regular monitoring, rapid response to emerging issues, and steady engagement with stakeholders. This model provides broader coverage while maintaining cost-effectiveness, as the hourly rate would remain comparable to a senior civilian staff classification with appropriate in-lieu-of-benefits compensation. By enhancing issue management, increasing awareness of policing initiatives, and relieving operational and senior staff of ad hoc communications duties, this specialized resource will directly support both, Council's and Police priorities for community well-being, accountability, and strong partnerships ultimately contributing to a safer and better-informed community.

A 0.5 FTE communications position, originally budgeted at \$28,000 under the District's workforce plan, was intended to provide communications support to the Service. Beginning in 2026, this function will shift to the police services budget and be delivered through contracted services, with a budget of \$40,000. This reduced amount reflects Council's decision to not support early approval.

CONCLUSION

The increase in civilian positions and associated budget allocations reflects a strategic response to the growing demands of modern policing. By investing in targeted roles such as Administrative Support and contracted Communications services, the organization is better equipped to handle complex administrative, compliance, and outreach needs. This approach not only improves operational efficiency and risk management but also enhances service quality and transparency for the community. Overall, the budget increase represents a thoughtful commitment to long-term organizational capacity, fiscal responsibility, and public trust.

Respectfully Submitted,

Ian Lawson
Chief Constable
Central Saanich Police Service

Central Saanich Police Service

2025 Operating Budget Report & 2026 Ammended Financial Plan

Operating Revenues	2025 Budget	2025 Aug 31 YTD	% Budget	2025 Forecast	% Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Sale of service	\$ 16,200	\$ 4,870	30.1%	\$ 7,600	46.9%	\$ 14,200	\$ 24,600	\$ 24,600	\$ 24,600	\$ 24,600
Small Community Protection Grant	163,000	81,500	50.0%	163,000	100.0%	164,000	161,500	159,000	156,500	154,000
Traffic Fine Revenue Sharing Grant	173,000	86,500	50.0%	173,000	100.0%	173,000	173,000	173,000	173,000	173,000
G&GVAF Provincial Grant	250,000	250,000								
Operating Reserves	190,000	-		-		188,900	-	-	-	-
Other Revenue and Grants	211,600	203,612	96.2%	420,200	198.6%	217,700	218,100	224,600	231,300	238,200
Total Revenues	\$ 1,003,800	\$ 626,482	62.4%	\$ 763,800	62.4%	\$ 757,800	\$ 577,200	\$ 581,200	\$ 585,400	\$ 589,800
Operating Expenses										
Police Board	\$ 11,000	\$ 9,532	86.7%	\$ 10,100	91.8%	\$ 52,000	\$ 51,700	\$ 53,500	\$ 55,400	\$ 57,300
General Administration	1,773,900	1,127,479	63.6%	1,717,200	96.8%	1,946,800	1,985,500	2,041,300	2,098,700	2,158,100
Integrated and Contract Services	890,900	476,356	53.5%	748,000	84.0%	1,000,300	1,152,800	1,215,300	1,282,000	1,352,400
Patrol	3,402,900	1,817,257	53.4%	3,497,200	102.8%	3,429,700	3,540,000	3,647,400	3,758,200	3,872,000
Detective	391,100	181,843	46.5%	404,200	103.3%	409,900	423,200	436,100	449,600	463,200
Traffic and Community Engagement	696,000	322,047	46.3%	620,200	89.1%	668,400	555,200	563,800	563,900	560,900
Detention and Custody	18,500	11,450	61.9%	26,100	141.1%	20,500	21,100	21,700	22,400	23,000
Fleet Vehicles	145,200	71,478	49.2%	143,200	98.6%	182,400	165,100	168,150	170,950	174,200
Strategic Projects	240,000	138,635				40,000	-			
Operations Contingency	150,000	-				125,000	25,000	25,000	25,000	25,000
Transfer to Reserve - Operating (Grant)	50,000	-				-	-	-	-	-
Transfer to Reserve - Vehicles	100,000	121,663	121.7%	95,000	95.0%	137,000	144,500	152,000	159,500	167,000
Transfer to Reserve - Equipment	24,000	16,000	66.7%	24,000	100.0%	24,000	24,000	24,000	24,000	24,000
Subtotal before Secondments	\$ 7,893,500	\$ 4,293,740	54.4%	\$ 7,285,200	92.3%	\$ 8,036,000	\$ 8,088,100	\$ 8,348,250	\$ 8,609,650	\$ 8,877,100
Secondment recoveries	(878,200)	(508,337)	57.9%	(770,300)	87.7%	(1,114,000)	(1,150,900)	(1,186,600)	(1,223,200)	(1,261,100)
Secondment Expenses	878,200	508,337	57.9%	770,300	87.7%	1,114,000	1,150,900	1,186,600	1,223,100	1,261,100
Total Operating Expenses	\$ 7,893,500	\$ 4,293,740	54.4%	\$ 7,285,200	92.3%	\$ 8,036,000	\$ 8,088,100	\$ 8,348,250	\$ 8,609,550	\$ 8,877,100
Net Property Taxes Required	\$ 6,889,700	\$ 3,667,258	53.2%	\$ 6,521,400	94.7%	\$ 7,278,200	\$ 7,510,900	\$ 7,767,050	\$ 8,024,150	\$ 8,287,300
Status Quo budget impact										
Increase/(Decrease) in Net Budget	5.70%					5.64%	3.20%	3.41%	3.31%	3.28%
Cost to the average Homeowner	\$ 737					\$ 779	\$ 804	\$ 832	\$ 860	\$ 891
Average Property Tax Increase	1.51%					1.62%	0.90%	0.95%	0.91%	0.90%

2026 Core Budget Increases over 2025

Small Community Protection Grant	\$ -1,000	Annual Increase	\$ 388,500	\$ 232,700	\$ 256,150	\$ 257,100	\$ 263,150
Bring in 2025 Savings from IU Withdrawal	-48,900						
Contingency funding from Major Crime reserve	50,000						
General Revenue Increase	-4,100						
Increase in Revenue	-4,000						
Wages and Benefits:							
Wage & Benefit Contingencies	74,000						
Operations, Status Quo:							
Integrated Units and Contracted Services	21,900						
Ecomm Dispatch Services	42,500						
Saanich Accident Investigation	5,000						
Consulting&Other Services	-33,200						
Fleet (fuel, maint., Insure)	17,200						
Increase Asset Management Plan Funding	5,000						
Training	3,600						
Operations Contingency	-50,000						
Other Misc.	3,400						
Status Quo Property Taxes Required	85,400						
2026 New Service Requests							
Crime Analysis, Profesional Standards, Increases	40,000	Increase from 540 hours to 1,140 hours					
Casual Front Desk increase	6,500	Increase from 230 to 380 hours					
Phase-in of Ecomm NexGen 911 2027 Levy	40,000						
Boat operations and contingency (Fleet)	20,000						
Communications, contract position	40,000	April 2026 start					
Administrative Support Position (January 2026)	60,100	0.6 FTE (January 2026)					
Boat, Asset Management Plan Funding	7,000						
Increase Asset Management Plan Funding	25,000	Fleet replacement cost escalation.					
Annual Operations Contingency	25,000						
Other:							
Board Legal, training, Strat Plan, Public Engagement	37,500						
Board Sharepoint Software/Site	2,000						
New Services Subtotal	303,100						
Total with New Servcies	388,500						



November 27, 2025

Mayor and Council
District of Central Saanich
1903 Mt. Newton Cross Road
Central Saanich, BC V8M 2A9

Dear Mayor Windsor and Council:

Re: Greater Victoria Public Library 2026 Budget and Five-Year Financial Plan

The Greater Victoria Public Library respectfully submits its 2026 Operating Budget and Five-Year Financial Plan for 2026-2030. As per the terms of the Library Operating Agreement, approval by council resolution is required by May 1, 2026.

The overall system-wide municipal funding increase requested for 2026 is 8%.

The District of Central Saanich's share of the 2026 requisition is \$1,200,459 (7.1%). This is based on converted assessment values and population of your municipality, including rental adjustment. A detailed breakdown of each member municipality's individual contribution is provided on pages 7 & 8 of the enclosed budget package. Budget drivers include salaries and benefits, library materials, building occupancy costs and other factors which are described in the attached 2026 budget notes.

As a core frontline service, GVPL is committed to supporting the overall health and well-being of our community amidst unprecedented pressures to adapt and respond to increasingly diverse needs and the challenges facing the most vulnerable. We are committed to supporting the wellbeing of our community by providing safe and inclusive spaces for all. Serving ten municipalities and more than 370,000 citizens, we deliver services through twelve branches, online platforms, and community outreach.

In difficult economic times, the public library becomes a lifeline – a place where people turn for learning, digital access and a sense of connection when they need it most. GVPL is proud of the work we do to strengthen communities. We look forward to sharing with you highlights of this past year and our plans for the future as outlined in [GVPL's 2025-2027 Strategic Plan](#).

Sincerely,

Shahira Khair
Board Chair

Maureen Sawa
CEO

cc: Christine Culham, Chief Administrative Officer, District of Central Saanich
Kristin Tryon, Director Financial Services, District of Central Saanich
Melina Barnes, Assistant Director, Finance, Greater Victoria Public Library



GREATER VICTORIA PUBLIC LIBRARY

2026 Budget and 2026-2030 Five Year Financial Plan

Review / Approval Dates:

Review - Finance Committee: August 26, 2025

Review – Finance Committee: October 14, 2025

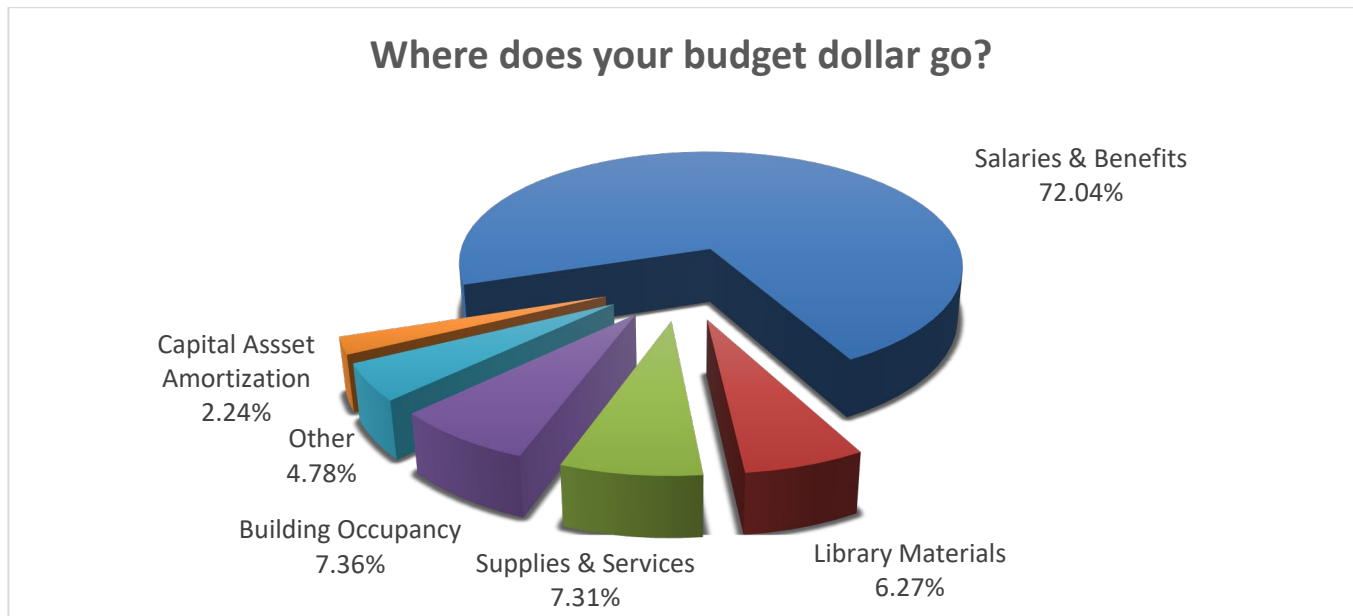
Approval – Board of Trustees: October 28, 2025

2026 Budget Executive Summary

Public libraries are a vital part of vibrant communities and support building strong local economies. The Greater Victoria Public Library (GVPL) supports literacy and lifelong learning by providing free and equitable access to information, space, tools, and expertise. There are 12 branch locations within 10 local municipalities serving more than 380,000 residents. The virtual branch at gvpl.ca is open anytime, anywhere.

GVPL’s operating budget is funded primarily by our ten municipal partners, with remaining revenues from provincial and other grants. A key objective is to maintain municipal contribution increases within an acceptable range. As the role of public libraries has expanded dramatically in the past few years, budget increases are necessary to meet the growing needs of the communities we serve. GVPL is committed to supporting the wellbeing of our community by providing safe and inclusive spaces for all.

The Greater Victoria Public Library budget is allocated as illustrated below.



The Fiscal 2026 Budget will be impacted by a number of factors.

Staffing costs for the 2026 budget reflect a projected reduction in the vacancy rate along with increased service demands and expanded weekend operations. Planned staffing adjustments include increased supervisory support, additional People and Culture and IT resources to maintain weekend operations and strengthened safety and security initiatives such as enhanced training and emergency preparedness. GVPL continuously reviews staffing levels to ensure alignment with community needs. Staff investments are guided by GVPL’s commitment to operational excellence, equitable service across communities, and a safe, sustainable work environment for all employees.

Sunday operations costs, including both branch operations and support service costs, are included in the 2026 budget.

The current collective agreement expired on December 31, 2024, and negotiations are ongoing.

The five-year financial outlook anticipates additional salary and branch related cost increases in 2028 to support operations at the anticipated newly expanded Nellie McClung Branch. There are uncertainties related to the timing and costs of the new Nellie McClung branch development project. Any changes to the assumptions used to create the original estimates may result in unanticipated increases.

Costs related to existing branch service delivery and facilities related requirements are budgeted in 2026 and future years at 2025 service levels. Support costs for providing library services continue to increase due to escalating costs of collections, safety and security requirements and system infrastructure costs.

As with the 2025 Budget, the 2026 Budget utilizes Reserve funds for system and infrastructure projects, security improvements, facility projects and funding the first year of new FTEs.

Key increases:

	2026	2027	2028	2029	2030
Total Budget - Funded	6.0%	3.4%	5.1%	2%	2%
Municipal Funding increase	8%	6.5%	6.5%	4.5%	3.5%

The cost drivers that result in the 6% increase for the 2026 Total Funded Budget are:

- Salaries inflation, new FTEs and decrease in estimated vacancy rate - \$1.63M
- Non-salary inflation and costs - \$268K
- Change in other funding sources (Grants, Donations) - \$140K
- Offset by increased use in Reserves - \$292K

GVPL is committed to operating efficiently and effectively to deliver library services to our 10 member municipalities. The library system leverages more than 100 active community partnerships to expand programs and lifelong learning opportunities for Greater Victoria residents. The Cost per Capita in the 2026 Budget is \$61.19, an increase from the 2025 Budget, \$57.58.



GREATER VICTORIA PUBLIC LIBRARY

BUDGET AT A GLANCE

	<u>2026</u>	<u>2025</u>
Total Budget - Funded ¹	\$ 26,753,194	\$ 23,323,204
Total Budget Increase (Decrease)	6.02%	7.24%
Operating Budget ²	\$ 26,645,078	\$ 25,102,972
Operating Budget Increase (Decrease) ³	6.47%	6.73%
Capital Budget	\$ 2,055,166	\$ 2,035,749
Capital Budget Increase (Decrease)	0.95%	13.42%
Municipal Contribution - Total	\$ 23,594,459	\$ 21,846,722
Municipal Contribution - Increase	\$ 1,747,737	\$ 1,138,929
Municipal Contribution - Increase (%)	8.00%	5.50%
Funded from Municipal Cont. (%)	88.19%	86.58%
Use of Reserves	\$ 1,924,080	\$ 1,687,027
Funded from Reserves (%)	7.20%	7.97%
Other sources of Revenues	\$ 1,234,655	\$ 1,374,454
Funded from Other Revenues (%)	4.61%	5.45%
Cost per Capita ⁴	\$ 61.19	\$ 57.58
Cost per Capita Increase ⁵	\$ 4.53	\$ 3.00
Population (Member Municipalities) ⁶	385,596	379,404

Note 1 – Total budget funded is equal to Expenses (Operating budget) less amortization (non-funded expense) plus capital budget

Note 2 – Operating budget consists of operating expenses only

Note 3 – Net of Amortization

Note 4 – Municipal Contribution Total divided by Population

Note 5 – Municipal Contribution Increase divided by Population

Note 6 – As per BC Stats, 2024 Sub-Provincial Population Estimates



2026 Budget and Five-Year Financial Plan

	<u>2025</u>	<u>2026</u>	<u>Change</u>	<u>Change%</u>	<u>Notes</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Revenues									
Municipal Contributions - Operating	\$ 21,846,722	23,594,459	\$ 1,747,738	8.00%	1	\$ 25,128,099	\$ 26,761,426	\$ 27,965,690	\$ 28,944,489
Municipal Contributions - Start-up	-	-	-		2	-	-	-	-
Provincial Grants	712,372	678,372	(34,000)	-4.8%	3	678,372	678,372	678,372	678,372
Federal Grants	-	-	-	0.0%		-	-	-	-
Fees and Misc.	25,757	29,400	3,643	14.1%	4	29,400	29,400	29,400	29,400
Contracts for Service	32,890	32,890	-	0.0%	5	32,890	32,890	32,890	32,890
Investment Income	400,000	400,000	-	0.0%	6	400,000	400,000	400,000	400,000
Donations and Other Grants	203,436	93,993	(109,443)	-53.8%	7	94,043	94,084	94,125	94,168
	23,221,176	24,829,114	1,607,938	6.9%		26,362,804	27,996,171	29,200,477	30,179,319
Expenses (Operating Budget)									
Salaries and Benefits	17,486,121	19,194,782	1,708,661	9.8%	8	20,541,867	21,813,464	22,249,733	22,694,728
Library Materials	1,624,966	1,671,447	46,481	2.9%	9	1,713,233	1,747,498	1,782,448	1,818,097
Amortization	1,905,517	1,947,000	41,483	2.2%	10	1,947,000	1,947,000	1,947,000	1,947,000
Supplies and Services	2,229,537	1,960,256	(269,281)	-12.1%	11	1,639,013	1,670,793	1,703,209	1,736,273
Building Occupancy	1,271,002	1,274,241	3,240	0.3%	12	1,304,847	1,318,517	1,344,888	1,371,785
Other Expenses	585,829	597,352	11,523	2.0%	13	612,285	624,531	637,022	649,762
	25,102,972	26,645,078	1,542,107	6.1%		27,758,246	29,121,803	29,664,299	30,217,645
Annual Surplus/(Deficit)	(1,881,795)	(1,815,964)	65,831	-3.5%		(1,395,442)	(1,125,632)	(463,822)	(38,326)
Add back: Unfunded Amortization	1,905,517	1,947,000	41,483	2.2%	11	1,947,000	1,947,000	1,947,000	1,947,000
	23,722	131,036	107,314			551,558	821,368	1,483,178	1,908,674
Total Budget - Funded	25,233,204	26,753,194	1,519,991	6%		27,664,115	29,064,730	29,645,024	30,236,925
Total Budget - Funded increase	7.24%	6.02%				3.40%	5.06%	2.00%	2.00%
Municipal Contributions-Operating Increase	5.50%	8.00%				6.50%	6.50%	4.50%	3.50%
Municipal Contributions-Estimated Increase from prior year		4.00%				3.50%	3.00%	3.00%	

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2026 Budget and Five-Year Financial Plan

	<u>2025</u>	<u>2026</u>	<u>Change</u>	<u>Notes</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Balance forward from Page 1	23,722	131,036	107,314		551,558	821,368	1,483,178	1,908,674
Capital Expenses								
Library Materials - Operating	1,364,249	1,398,541	34,292	2.5% 9	1,433,505	1,462,175	1,491,418	1,521,246
Hardware - Operating	300,000	345,000	45,000	15.0% 14	100,000	102,000	104,040	106,121
Shelving - Operating	80,000	82,400	2,400	14	84,460	86,149	87,872	89,630
Furniture and Equipment - Operating	216,000	151,410	(64,590)	-29.9% 14	155,195	158,299	161,465	164,694
Building Improvement - Operating	75,500	77,765	2,265	3.0% 14	79,709	81,303	82,929	84,588
Vehicles - Operating	-	-	-		-	-	-	-
Branch Start-ups:								
Library Materials	-	-	-		-	-	-	-
	2,035,749	2,055,116	19,367		1,852,869	1,889,926	1,927,725	1,966,279
Transfers								
Transfer to Replacement Reserve	-	-	-		-	-	-	-
Transfer from Replacement Reserve	(400,000)	(412,000)	(12,000)		(422,300)	(430,746)	(394,547)	(7,606)
Transfer from Contingency Reserve	(175,986)	(437,080)	(261,094)		(579,011)	(587,812)	-	-
Transfer from Personnel Contingency Reserve	(481,041)	(400,000)	81,041		(200,000)	-	-	-
Transfer from Consulting Reserve	(200,000)	(400,000)	(200,000)		(100,000)	(50,000)	(50,000)	(50,000)
Transfer from ITS Reserve	(430,000)	(275,000)	155,000		-	-	-	-
Transfer from Library Materials Reserve	-	-	-		-	-	-	-
Transfer from Enhancement Reserve	(325,000)	-	325,000		-	-	-	-
Transfer to/(from) Reserves	(2,012,027)	(1,924,080)	87,947	15	(1,301,311)	(1,068,558)	(444,547)	(57,606)
Transfer to/(from) Accumulated Surplus	-	-	-		-	-	-	-
Debt repayments	-	-	-		-	-	-	-
Financed assets	-	-	-		-	-	-	-
	(2,012,027)	(1,924,080)	87,947		(1,301,311)	(1,068,558)	(444,547)	(57,606)
Financial Plan Balance	(0)	-	0		-	-	(0)	0
Reserve Balance	6,877,306	4,953,226			3,651,915	2,583,357	2,138,810	2,081,204

Version: 2025-10-28



2026 MUNICIPAL CONTRIBUTIONS

	2025		2026					
	Share 2025 (*1)	Total Requisition 2025	Share 2026	Operating Budget	Rent Adjustment (*2)	Total Requisition 2026	Increase	
							\$	%
Central Saanich	5.09%	\$1,121,007	5.05%	\$1,191,520	\$8,939	\$1,200,459	\$79,452	7.10%
Colwood	5.33%	1,171,585	5.44%	1,283,539	7,307	1,290,846	119,260	10.20%
Esquimalt	5.19%	1,129,124	5.18%	1,222,193	-4,819	1,217,374	88,250	7.80%
Highlands	0.76%	167,057	0.71%	167,521	953	168,474	1,417	0.80%
Langford	13.38%	2,941,210	13.96%	3,293,786	18,914	3,312,700	371,490	12.60%
Metchosin	1.52%	334,090	1.50%	353,917	1,993	355,910	21,820	6.50%
Oak Bay	6.02%	1,309,570	5.93%	1,399,151	-5,720	1,393,431	83,862	6.40%
Saanich	31.91%	6,945,630	31.53%	7,439,333	-26,195	7,413,138	467,508	6.70%
Victoria	27.73%	6,055,558	27.64%	6,521,508	-2,564	6,518,944	463,386	7.70%
View Royal	3.07%	671,890	3.06%	721,990	1,192	723,182	51,292	7.60%
Total	100%	\$21,846,722	100%	\$23,594,459	\$0	\$23,594,459	\$1,747,737	8.00%

1 - % Share calculated before Rent Adjustment to be comparative to 2026

2 - The **Rent Adjustment** is calculated in accordance with Section 8.12 (a), (b) and (c) of the Library Operating Agreement and relates to portions of buildings used to benefit all member municipalities: the Collection and Technical Services section of the Juan de Fuca Branch building and the Administrative portion of the Central Branch building. Municipalities which did not contribute to the initial acquisition of such building or who did not subsequently purchase a portion of such building pays reasonable rent to those Municipalities that did.



2026 MUNICIPAL PER CAPITA CONTRIBUTIONS

	2026				
	Total Requisition 2026	Population ¹	Cost Per Capita 2026	Increase per capita	increase
Central Saanich	\$1,200,459	18,150	66.14	\$4.38	\$79,452
Colwood	\$1,290,846	22,151	58.27	\$5.38	\$119,260
Esquimalt	\$1,217,374	19,302	63.07	\$4.57	\$88,250
Highlands	\$168,474	2,618	64.35	\$0.54	\$1,417
Langford	\$3,312,700	58,320	56.80	\$6.37	\$371,490
Metchosin	\$355,910	5,331	66.76	\$4.09	\$21,820
Oak Bay	\$1,393,431	18,813	74.07	\$4.46	\$83,862
Saanich	\$7,413,138	125,436	59.10	\$3.73	\$467,508
Victoria	\$6,518,944	102,856	63.38	\$4.51	\$463,386
View Royal	\$723,182	12,619	57.31	\$4.06	\$51,292
Total	\$23,594,459	385,596	\$61.19	\$4.53	\$1,747,737

¹ Source of population figures - BC Stats website: <https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates>, 2024, accessed July 2025

General note: Percentage share of costs by municipality are determined based on 50% property assessment value and 50% population estimate. More detailed information on assessment values and population are available on request.

Notes to the 2026 Budget and Five-Year Financial Plan

Components of the 2026 budget include the following:

1. **Municipal Contributions – Operating**

Increase \$1,747,738 or 8.0%

2. **Municipal Contributions – Start-up**

Nil

This line item represents any funds made available within the operating budget specifically identified for a new branch or relocation of an existing branch. Nellie McClung Express branch start-up costs were incurred in 2025. No costs have been included for the start-up costs for the new Nellie McClung branch or any other alternative service delivery.

3. **Provincial Grants**

Decrease \$34,000

Regular Provincial funding (operating) for public libraries in British Columbia is based on the base funding received in 2025. The 2025 budget included the use of \$34K of Provincial funding received in prior years for the Esquimalt digital media lab.

4. **Fees and Misc.**

Increase \$3,643

This revenue category included revenue relating to fees, meeting room rentals and printing. The 2026 Budget includes revenue related to fees only. Policies and procedures related to printing and meeting room rentals are under review.

5. **Contracts for Service**

No Change

This is an annual payment from the Capital Regional District for service delivery relating to the Juan de Fuca Electoral District. (Willis Point, Durrance, Malahat).

6. **Investment Income**

No change

Investment revenue is conservatively estimated to reflect projected continuation of modest earnings in the Municipal Finance Authority bond fund and returns for secured GIC's and operating bank interest that reflect current and anticipated interest rates.

7. **Donations and Other Grants**

Decrease \$109,443

Donations and grants can vary from year to year and are dependent on specific funded programs and services planned during the year. Donations specific to collections are not included as the related collections cost is also excluded. New funding opportunities will continue to be explored.

8. Salaries and Benefits**Increase \$1,708,661**

Labour is budgeted at full scheduled hours. Sunday openings based on five branches open for seven months in 2026 have been included. Staff gapping or an estimation of vacancies is included in the budget.

- Increases relate to:
 - Estimated contractually negotiated uplifts (potential) - \$700K including benefits.
 - Additional or increased budgeted positions - \$545K including benefits.
 - Planning for a lower vacancy rate - \$387K
- Personnel Reserve is being utilized to partially fund the cost increase in 2026 \$400K and 2027 \$200K.
- Salaries and Benefits FTE increases include positions that support safety and security and service delivery:
 - Library Services \$286K
 - 3.4 FTEs – 2nd Branch Supervisor at Central Branch Library; 2 Circulation Assistants and 1 Page (safety/security req.)
 - People and Culture \$140K
 - 1 FTE HR Advisor
 - CEO and Senior Leadership Team Executive support - \$56K
 - 0.5 FTE
 - Information Technology (IT) Helpdesk and IT Specialist support \$63K
 - 0.4 increase to current P/T positions; 0.2 increase to IT Specialist

9. Library Materials (Collections) (Expense and Capital)**Increase Expense – eResources and Digital Assets \$46,481****Increase Capital – Physical Materials \$34,292**

The library materials(collections) budget is split between expenses for digital and eResources and capital for books, audio visual and other physical formats which are capitalized as assets and amortized over 7 years.

10. Amortization**Increase \$41,483**

This is the estimated amortization expense for tangible capital assets, in accordance with the Board's Tangible Capital Asset policy. Since this is an unfunded expense, it is added back to the budgeted annual surplus and does vary year over year depending on capital asset purchases and disposals.

11. Supplies and Services**Decrease \$269,281**

The decrease is related to specific one-time initiatives, funded by Reserves in 2025.

Ongoing supplies and services costs that are funded by Municipalities include general and office supplies, telephone, networks, subscription and licensing, professional fees, advertising, printer paper, moving costs and shuttle fuel. This category also includes furniture, computers and other equipment and peripherals under \$1000. The primary reasons for the increase in ongoing costs in this category are related to higher professional services, furniture and equipment moving, and health & safety.

12. Building Occupancy
Increase \$3,240

Building occupancy includes building maintenance, security, recycling and refuse collection and utilities. The main cost driver in this category is security services.

13. Other Expenses
Increase \$11,523

Other expenses include insurance, employee recruitment costs, training, and business travel expenses. Printer lease, copy costs and paper are also included in this category. The increase is driven by inflation.

14. Capital Expenditures (Library Materials, Hardware, Shelving, Furniture and Equipment, Building Improvement, Vehicles)
Increase \$19,367

Capital expenditures increases are primarily due to increased IT hardware replacement costs, which are mainly funded by Reserves.

15. Transfer to/(from) Reserves
Change in Net Transfer from Reserves (\$87,947)

The 2026 budget continues to utilize Reserve balances to augment funding for facilities upgrades, implementation of security initiatives and information technology infrastructure; as well as Occupational Health and Safety compliance and phase two of the updated website/virtual branch infrastructure project. Transfers to and from reserves are approved by the Board of Trustees through the Budget approval process or specific briefing notes.



Appendix 1 - Reserve Fund Balances

Reserve Fund	Dec 2024 Balance	2024 Surplus Alloc	Jan 1/25 Balance	Planned 2025	2026 Budget	Planned 2027-2030	Forecasted Balance 2030
Replacement	1,768,274	200,000	1,968,274	(400,000)	(412,000)	(1,255,199)	(98,925)
Personnel	1,429,462	-	1,429,462	-	(400,000)	(200,000)	829,462
Library Material	712,185	24,119	736,304	-	-	-	736,304
ITS Replacement	780,255	363,000	1,143,255	(789,000)	(275,000)	-	79,255
Consulting Reserve	838,794	50,000	888,794	(205,000)	(400,000)	(250,000)	33,794
Contingency	2,187,363	112,471	2,299,834	-	(437,080)	(1,166,823)	695,931
BC Enhancement Grants)	1,147,703	40,095	1,187,798	(1,187,798)	-	-	-
Total Reserve Funds	8,864,036	789,685	9,653,721	(2,581,798)	(1,924,080)	(2,872,022)	2,275,821
Capital Improvement Fund			1,903,612				1,903,612
Total Reserve and Unrestricted Funds			11,557,333	(2,581,798)	(1,924,080)	(2,872,022)	4,179,433



**Central
Saanich**

2026-2030

Draft Financial Plan

The District of Central Saanich, British Columbia, Canada

AGENDA

Draft Financial Plan Meetings

March 30

- Overview
- Operating Budget

April 8

- Capital Program
- Reserves
- Debt
- Amendments



INTRODUCTION

Plan Development

- The 2026–2030 Financial Plan is developed within the District’s **Integrated Planning & Reporting (IP&R) framework**, ensuring alignment between Council priorities, service delivery, asset management, and financial resources.

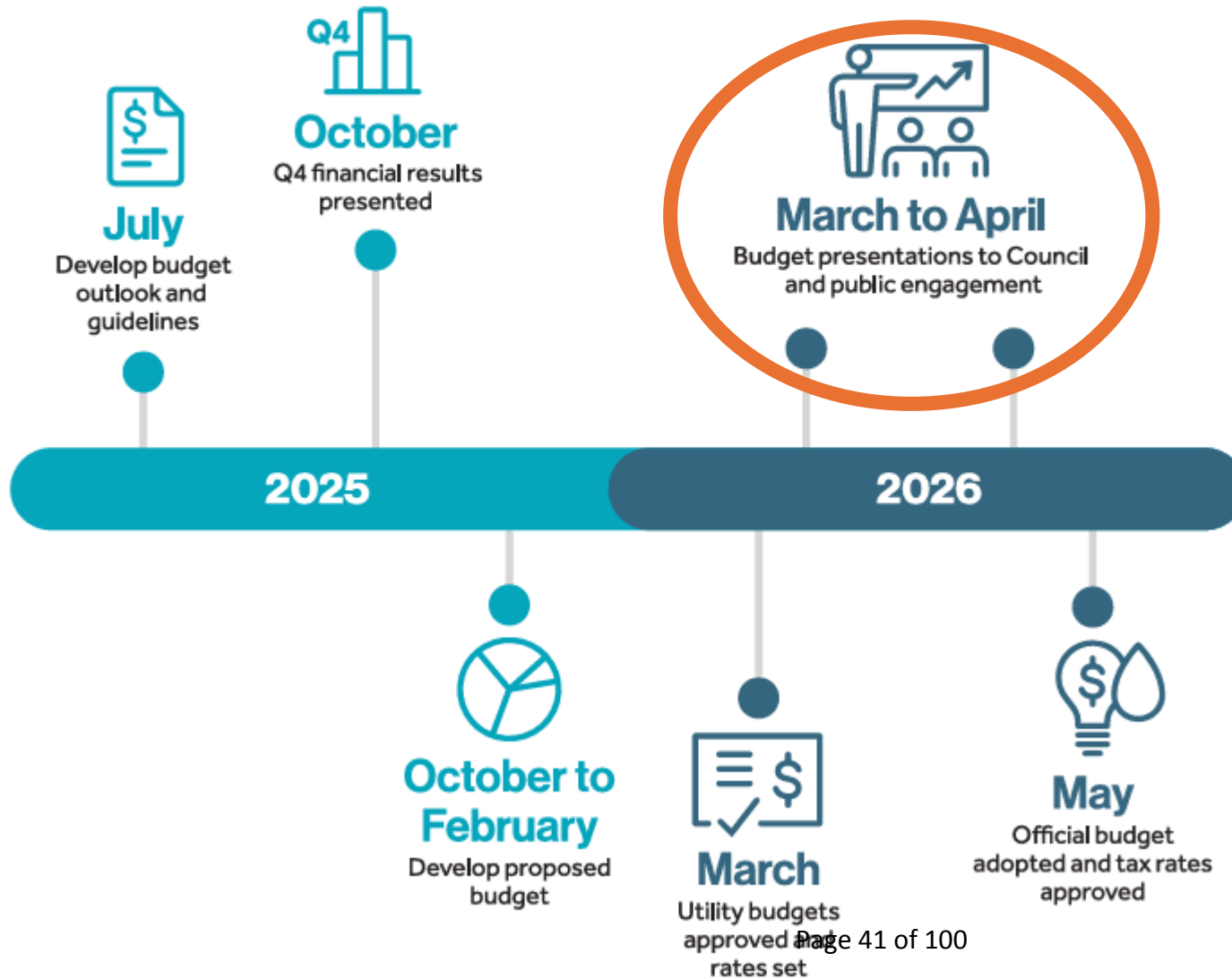
Emphasizing Service Standards and Risk Management

- This plan maintains established service levels, proactively addresses identified risks, and complies with legislative and contractual requirements.

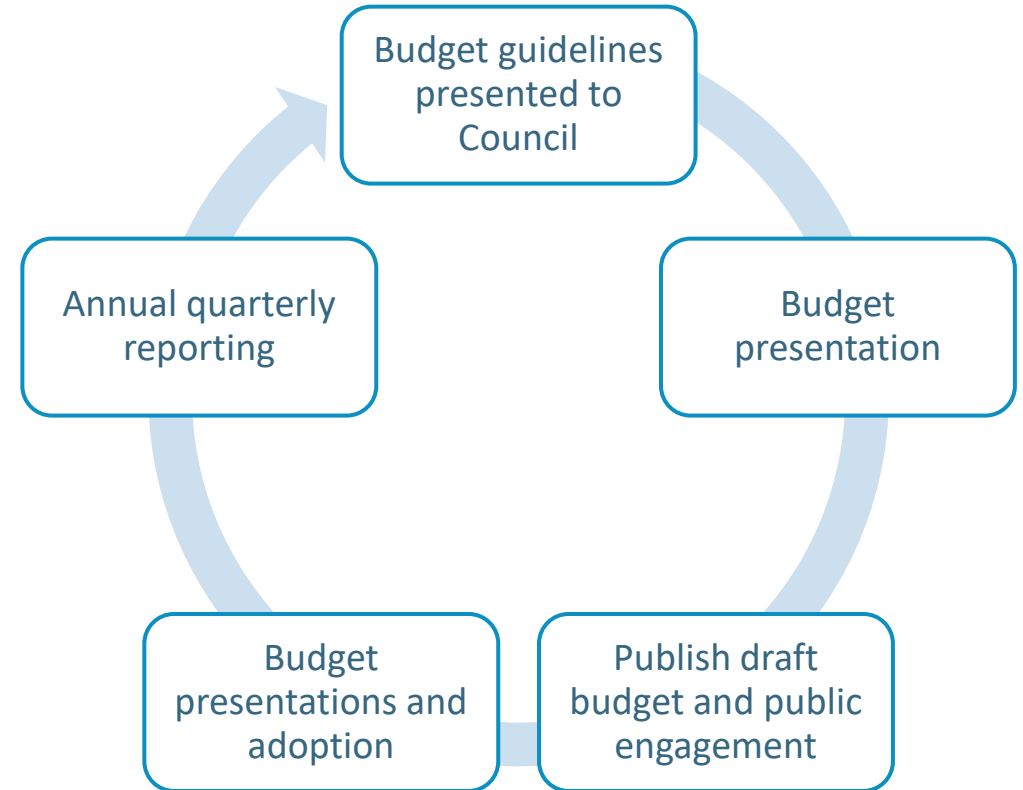
Sustaining Today’s Needs While Planning for the Future

- Financial decisions are balanced to maintain affordability for residents now, while promoting long-term fiscal sustainability and responsible stewardship of assets.

BUDGET TIMELINES



INTEGRATED PLANNING



COUNCIL PRIORITIES



Invest in Infrastructure and Active Transportation



Expand the Supply of Affordable, Attainable, and Rental Housing



Foster a Community of Inclusion, Diversity, and Accessibility



Cultivate a Resilient Economy and Thriving Agricultural Sector



Champion Climate Adaptation, Mitigation, and Preparedness



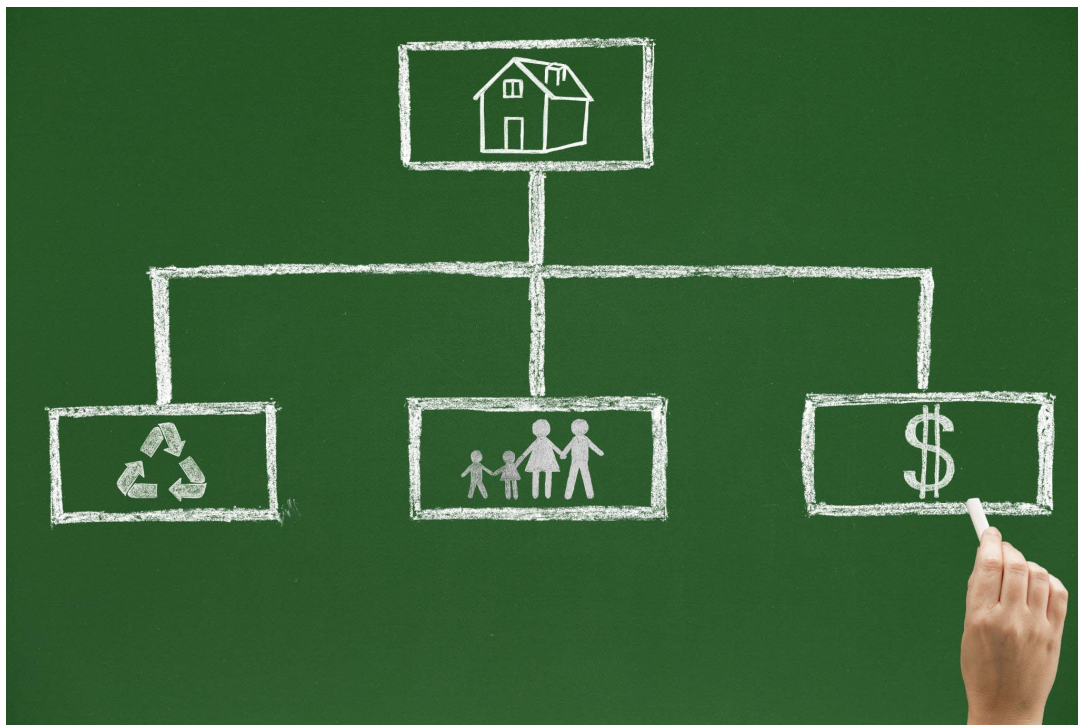
Demonstrate Organizational Effectiveness

COMMUNITY CHARTER

- The *Community Charter* requires that municipalities adopt a five-year Financial Plan each year
- Each Financial Plan covers a rolling five-year period and provides authority to spend money and collect revenues to support our operations.
 - Until new Financial Plan is adopted, old one remains in effect.
- The Financial Plan establishes the basis upon which Property Tax and Utility rates are calculated

BUDGET PRINCIPALS

Community-Centered



People-Centered Governance

The financial plan prioritizes residents and households over mere process and line items.

Integrated Planning & Reporting Framework

IP&R connects long-term vision, strategic priorities, and operations into a clear narrative for residents.

Accountability and Transparency

The plan supports clear communication about financial trade-offs in relatable terms for the community.

Balancing Short and Long-Term Goals

The financial plan balances immediate needs with long-term stewardship for sustained community well-being.





BUDGET FUNDING SOURCES

Revenues

- Revenue collected through municipal property taxes, Fees & charges, service agreements and Activity-based revenues
- Taxation - Primary and stable funding source for core municipal services

Surplus

- Accumulated funds from prior years
- Applied to support one-time costs, transitions, or strategic priorities

Grant Funding

- Funding received from senior levels of government or external agencies
- Typically applied to specific programs, projects, or capital works
- Time-limited and subject to eligibility and reporting requirements

Capital Funding

- Funding sources dedicated to infrastructure and asset investments
- Includes reserves, grants, and approved borrowing
- Applied to asset replacement, renewal, and major capital projects





BUDGET DRIVERS OVERVIEW

Draft based on approved Budget Guidelines:





2026 BUDGET DRIVERS

Preparation for the 2026-2030 Financial Plan has considered the following factors:

1. Wages and Benefit increase
2. Workforce Implementation Plan
3. Fire Department demand driven escalation
4. Resilient Asset Management Replacement Funding
5. Annual Strategic Implementation Plan (SIP) funding
6. Investment Revenue
7. Police Services Cost Escalation

Central Saanich is in a relatively stable financial position despite global economic fluctuations. Modest population growth is currently projected.

2026 BUDGET SUMMARY

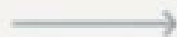


Central
Saanich

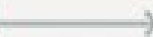
Draft Taxation Outcome



**Budget guidelines:
6% to 7.5% increase**



**Draft budget: up
to 9% increase**



**After efficiencies:
current increase 7.37%**

BC Assessment final roll release: April 1



2026 BUDGET SUMMARY

Property Tax Impacts

- Average property tax increase of \$205.

Balanced at \$75.5 M

- \$36.2 Operating Expenses
 - 49 Strategic Plan projects (\$1.405 M)
- \$28.4 M Capital Program
- Funding for future infrastructure replacement
- Investment in new active transportation infrastructure

Average Home Tax Increase:

Municipal Operations	3.68%	\$ 103
Police Operations	1.63%	\$ 45
Library	0.31%	\$ 9
Operations Sub-Total	5.62%	\$ 157
Infrastructure - Replacement	1.25%	\$ 34
Infrastructure - New	0.50%	\$ 14
Infrastructure Sub-Total	1.75%	\$ 48
Total	7.37%	\$ 205
Water Utility Charge	7.79%	\$ 39
Sewer Utility Charge	7.25%	\$ 29



2026 BUDGET SUMMARY

2026 Revenue (General Operating)

2026 Revenue from Tax is approximately \$26M

- Municipal property taxes
- Government Transfers
- Reimbursements
- Reserves used for strategic projects
- Licensing & Fees
- Sale of services
- Reserves used for operating
- Penalties and interest
- Other (0.1%)
- Business and Dog Licensing (0.2%)





Central
Saanich

Service Plans

The tax impact: What's changing, why it's changing



SERVICE PLAN

Drivers & Constraints vs Property Tax Impact

Workforce / Wages

- Full-year effects of positions approved through the 2025–2026 Workforce Plan
- Application of collective agreement provisions, step progressions, and compensation frameworks
- Employer benefit and statutory contribution requirements
- Service-specific staffing models (Police)

Contracts / Requisitions

- Existing multi-year service agreements and shared service arrangements
- Contracted services required for operational and regulatory functions
- Vendor pricing within current procurement environments

**1% tax
increase
equivalent
= \$239,523**



SERVICE PLAN

Drivers & Constraints vs Property Tax Impact

Other Operating Expenses

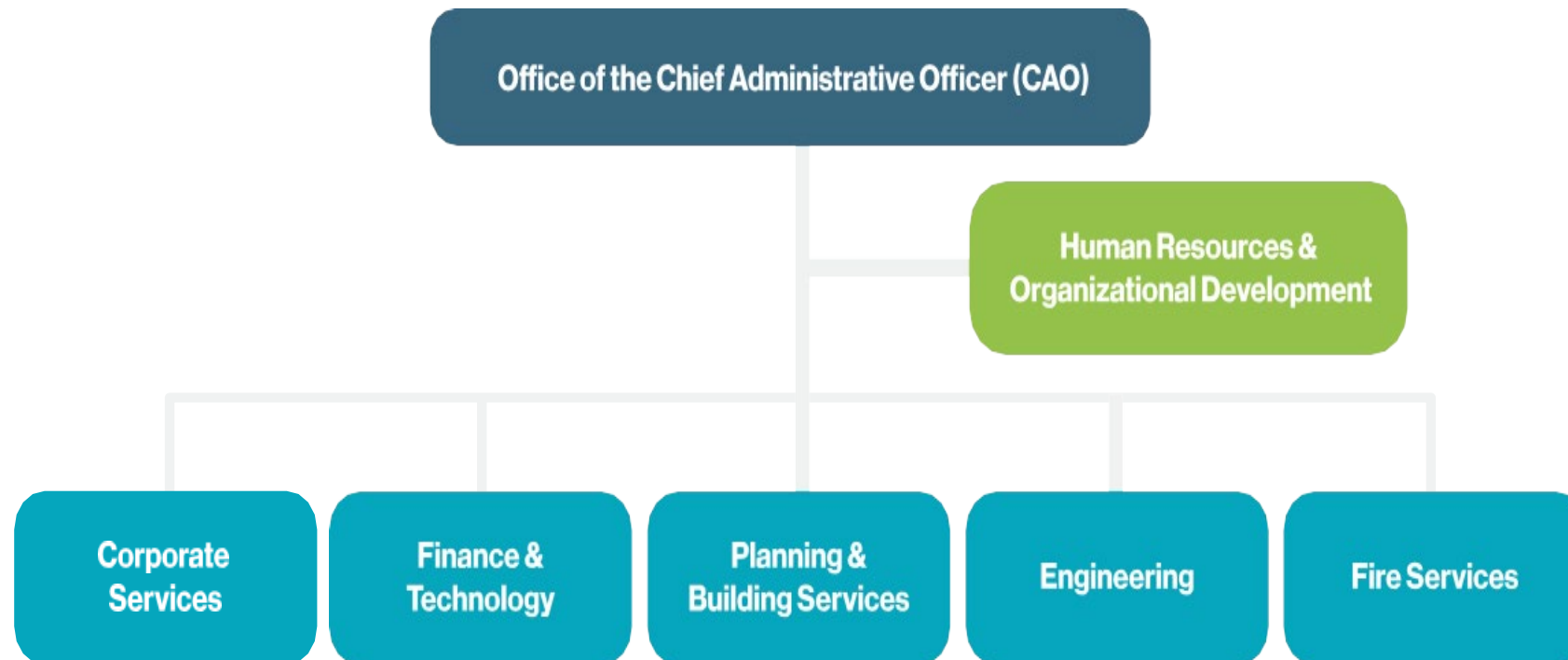
- Core operating inputs (utilities, fuel, insurance, software, materials)
- Operating requirements associated with assets and service volumes
- Cost allocation practices supporting transparency and alignment

Revenues

- Activity-based revenues that vary with development volume and permitting demand
- User fees based on approved schedules and service utilization
- Cost-sharing arrangements supporting defined programs



MUNICIPAL SERVICES BY DEPARTMENT

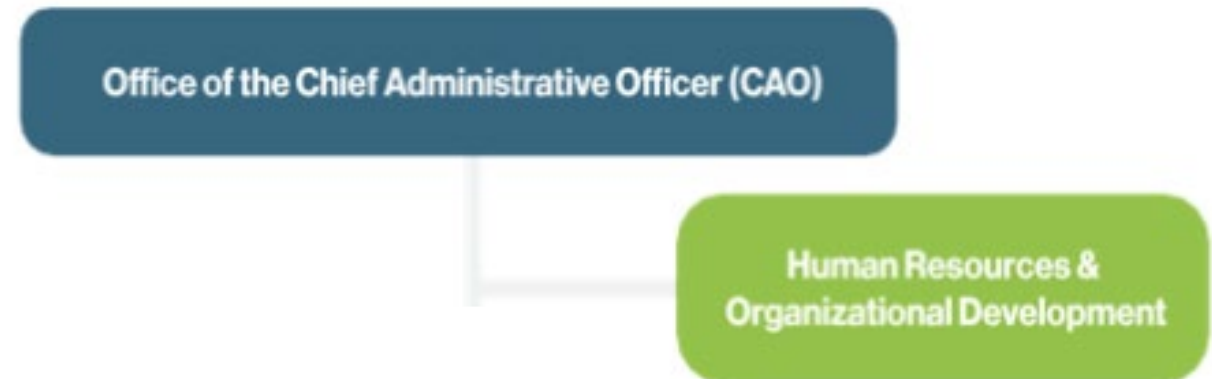




Budget Summary

The Administration net budget for 2026 is increasing by \$420,500 from 2025.

Property Taxation: \$197,700, or a 0.83% increase in property taxes collected from the community.



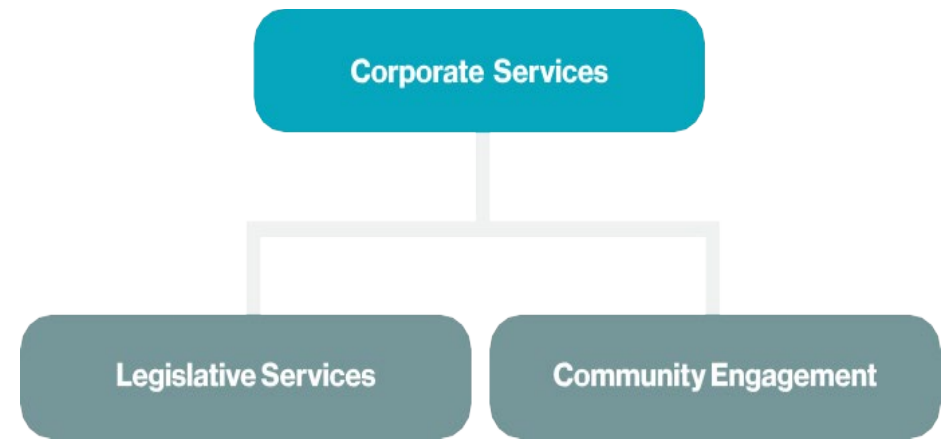


Budget Summary

The Corporate Services net budget for 2026 is increasing by \$200,100 from 2025.

- **Property Taxation:** \$68,400, or 0.29% increase in property taxes collected from the community.

 WAGES & BENEFITS (\$11,100)	 CONTRACTS / REQUISITIONS \$79,500
 OTHER OPERATING N/A	 REVENUES (OFFSETS) N/A

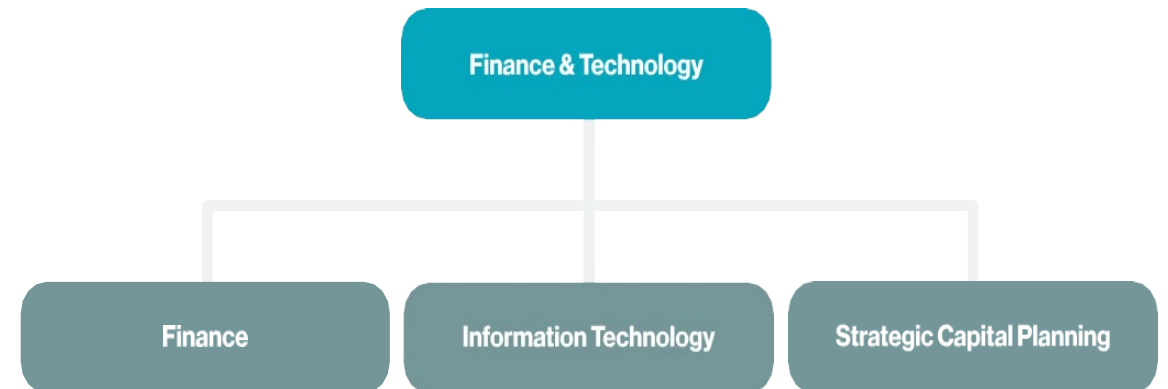
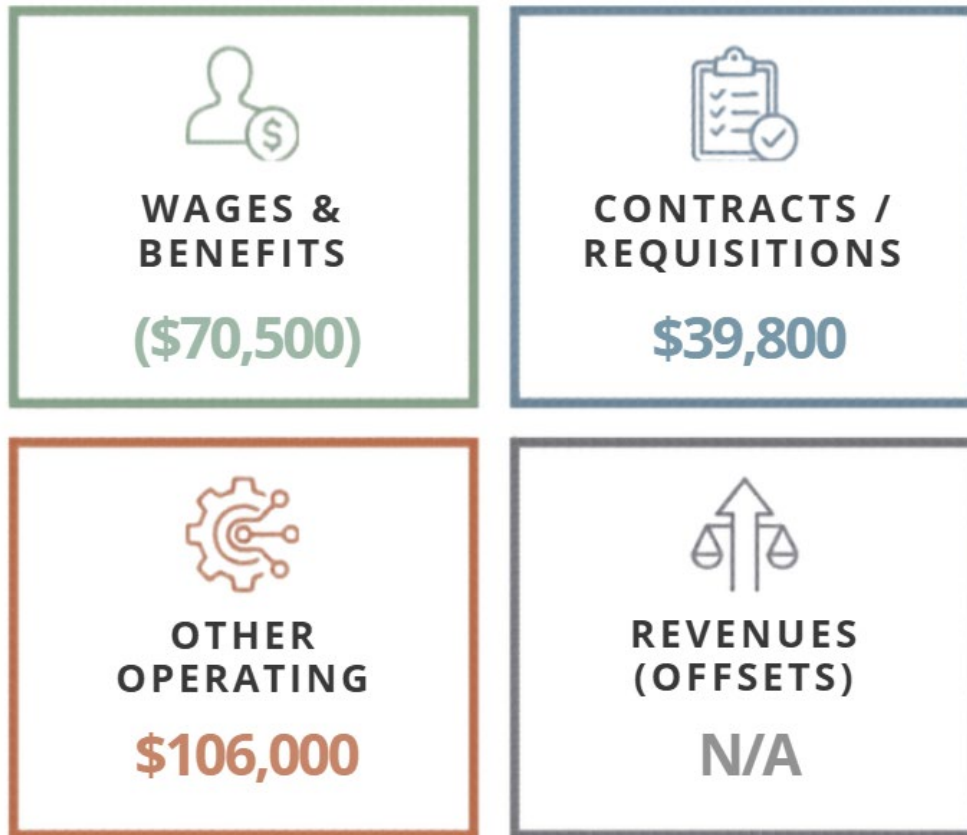




Budget Summary

The Finance & Technology budget for 2026 is increasing by of \$90,300 over 2025.

- **Property Taxation:** \$75,300 or 0.31% increase in property taxes collected from the community.

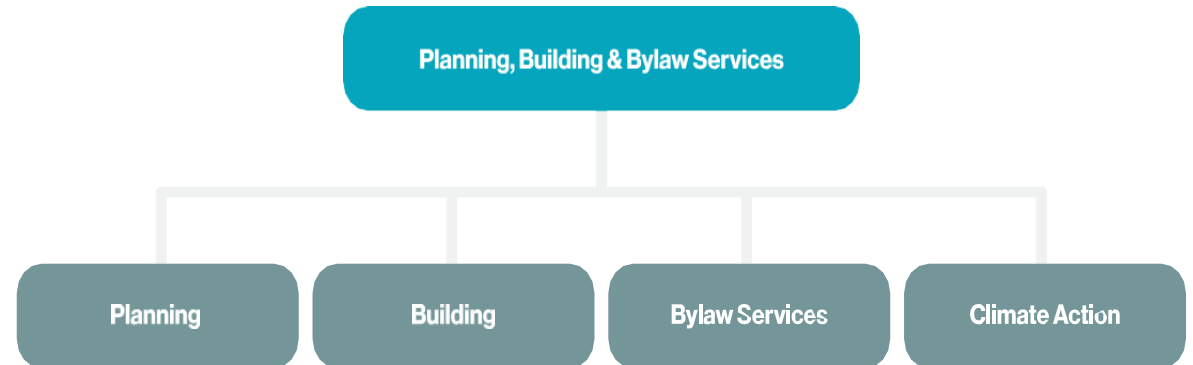
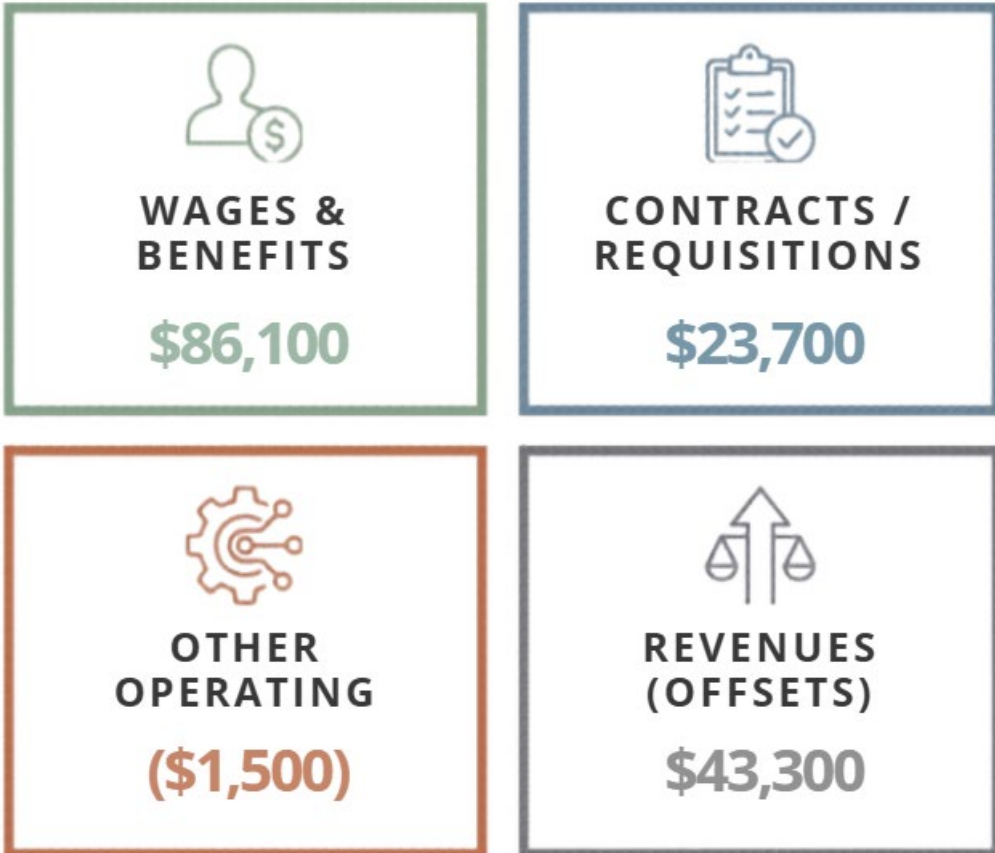




Budget Summary

The Planning and Building Services net budget for 2026 is increasing by \$294,100 over 2025.

- **Property Taxation:** \$151,600 or 0.63% increase in property taxes collected from the community.

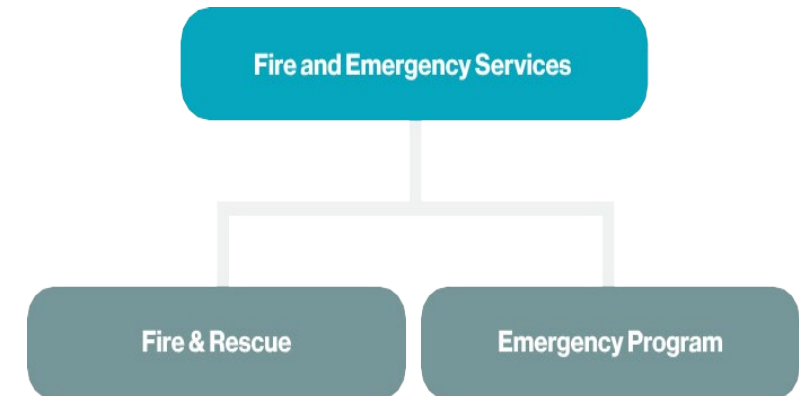




Budget Summary

The Fire and Emergency Services net budget for 2026 is an increase of \$329,200 over 2025.

- **Property Taxation:** \$162,300 or a 0.68% increase in property taxes collected from the community.

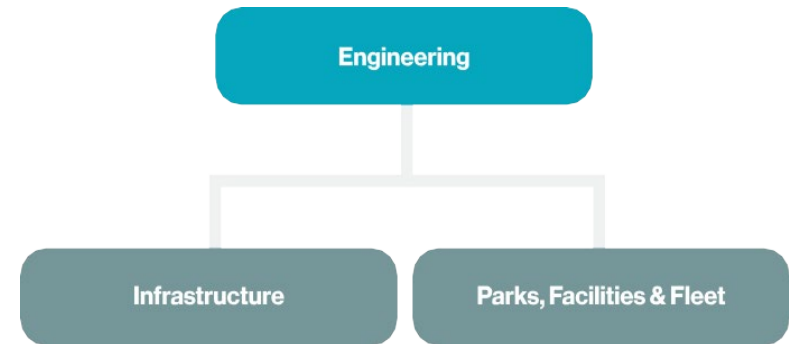




Budget Summary

The Engineering Department net budget for 2026 is increasing of \$255,300 over 2025.

- **Property Taxation:** \$202,600 or 0.85% increase in property taxes collected from the community.



Utility Fees



Water



**Water Rate: 6.08% increase
\$680/year for median home**

(\$39 more than 2025)

Increase of 8.10% to CRD bulk water rate

Sewer



**Sewer Rate: 7.20% increase
\$432/year for median home**

(\$30 more than 2025)





Average Home Tax Increase:

Municipal Operations	3.68%	\$ 103
Police Operations	1.63%	\$ 45
Library	0.31%	\$ 9
Operations Sub-Total	5.62%	\$ 157
Infrastructure - Replacement	1.25%	\$ 34
Infrastructure - New	0.50%	\$ 14
Infrastructure Sub-Total	1.75%	\$ 48
Total	7.37%	\$ 205
Water Utility Charge	7.79%	\$ 39
Sewer Utility Charge	7.25%	\$ 29

Other tax-impact items arise from non-departmental revenue changes, funding source shifts (taxation, reserves, surplus), and minor debt servicing adjustments that equate to 0.09%.



Budget Summary

The net budget for Police is an increase of \$388,500, or 5.6% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$388,500 or 1.63% increase in property taxes collected from the community.





**Central
Saanich**

Strategic Implementation Plan – 2026

Strategic Alignment to Council Priorities

Priorities

-  Invest in Infrastructure and Active Transportation
-  Expand the Supply of Affordable, Attainable, and Rental Housing
-  Foster a Community of Inclusion, Diversity, and Accessibility
-  Cultivate a Resilient Economy and Thriving Agricultural Sector
-  Champion Climate Adaptation, Mitigation, and Preparedness
-  Demonstrate Organizational Effectiveness

Council Direction

→ Strategic Priorities and Goals

→ Strategic Implementation Plan

→ Integrated Resources

(Budget & Workforce)

→ Measurable Results

Multi-Year Planning



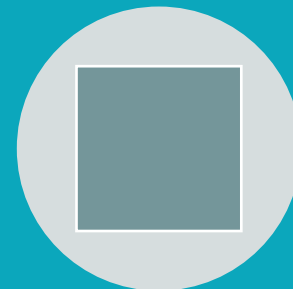
**Strategic Plan = 4-
year funded program**



**96% of 2025
initiatives started or
completed**

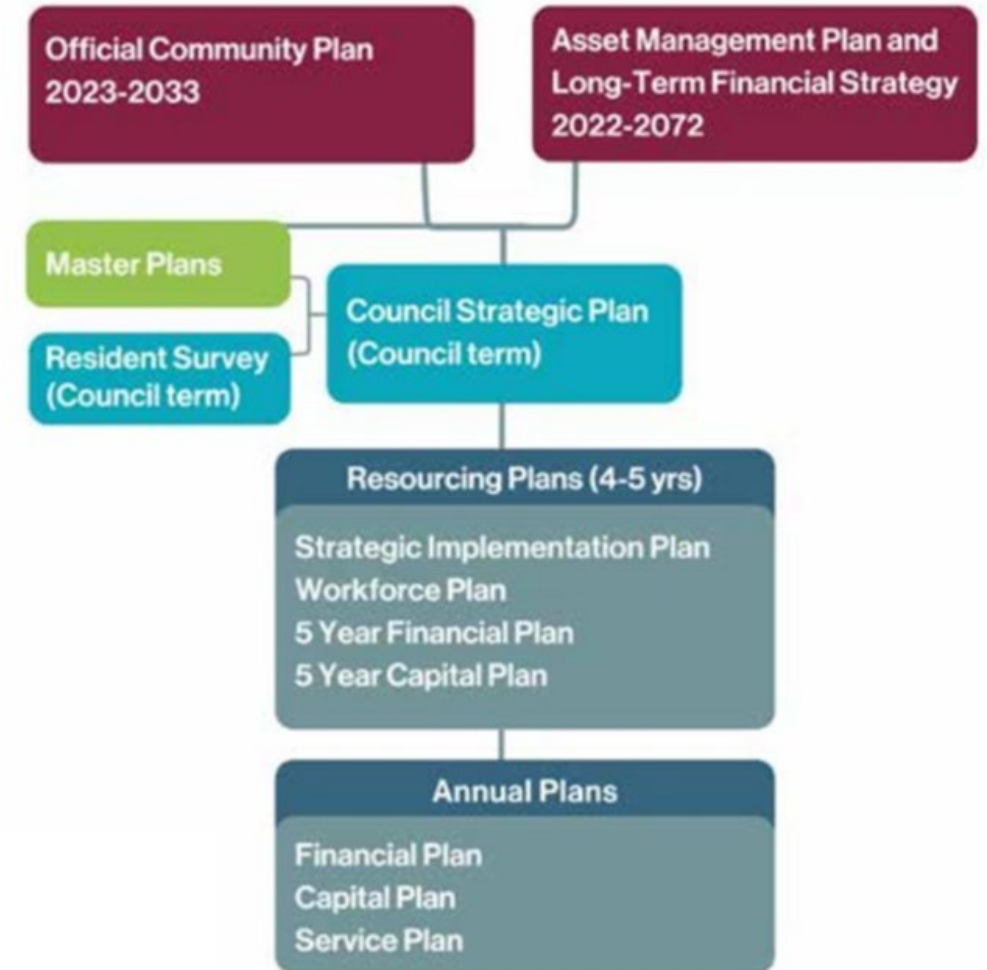


**Coordinated, multi-
year delivery with
annual carryforward**



**SIP established as the
corporate framework
for continuous
improvement, delivery,
and accountability**

Integrated Implementation: 2026 Strategic Focus



Integrated Resourcing to Deliver Council Priorities: Workforce Planning



Service Sustainability (Under-resourced areas)

IT, capital delivery, corporate systems



Legislative and Regulatory Requirements

Fire inspections, Occupational Health & Safety



Strategic Plan Delivery

Active transportation, capital projects, SIP implementation



2026 Workforce Plan

No new positions – delivering as planned in

Preparing for the Next Strategic Planning Cycle (2028–2031)



Service Reviews (within SIP)

- Evidence-based service assessment
- Identify gaps and opportunities

Continuous Improvement

- Business process improvements
- Better alignment to priorities and resources

Stronger IP&R

- Improved data and performance
- Clear link: plans → resources → results

Ready for 2028–2031

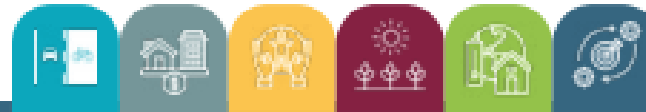


Early Approvals

Category	Budget (\$)	Funding Source	Tax Impact
Early Approved Projects (Oct 2025)	812,575	Reserves / Grants / DCCs	\$0
Carry forward*	592,925	Reserves / Grants / DCCs	\$0
Total SIP (2026)	1,405,500	Reserves / Grants / DCCs	\$0

*Multi-year projects carried forward from 2025 Financial Plan

2024-2027 Strategic Implementation Plan – Projects Beginning in 2026



Start	Project	Target	Project Areas Impacted						
2026	Phase 2 of Sharepoint for Business and Process Automation Systems	2027	●						●
2026	Explore Keating Land Use Options (North Keating)	2026		●					
2026	75th Anniversary	2026			●	●			●
2026	Accessibility Plan Update and Implementation 2027-2030: Focus on Parks and Trails Accessibility Standards	2030			●		●		●
2026	Develop Economic Development and Tourism Website	2027				●			●
2026	Asset Management Plan, ACC Bylaw, and DCC Bylaw Update	2027	●						●



**Central
Saanich**

Questions



**Central
Saanich**

2026-2030 Draft Financial Plan

April 8, 2026

The District of Central Saanich, British Columbia, Canada

AGENDA

Draft Financial Plan Meetings

March 30

- Overview
- Operating Budget

April 8

- Asset Management
- Reserves
- Debt
- Capital Program
- Amendments



Asset Management

Taking care of existing infrastructure is the most important financial responsibility of asset management for the District.

Our assets include, but are not limited to:

- More than 46 municipal buildings
- 140 km of roads
- 40+ parks
- 125 km of water mains
- 89 kms of gravity sewers
- Lift and pump stations

The District has over \$565 million dollars in public infrastructure



Maintain assets in a healthy state of repair



Maintain financial strategies and reserves to replace assets at the end of their useful lives



Optimize capital investments to meet public and economic needs while achieving value for the investment

In 2017 the District implemented an Asset Management and Long-Term Financial Plan

- \$6.2M annual investment required in 2018

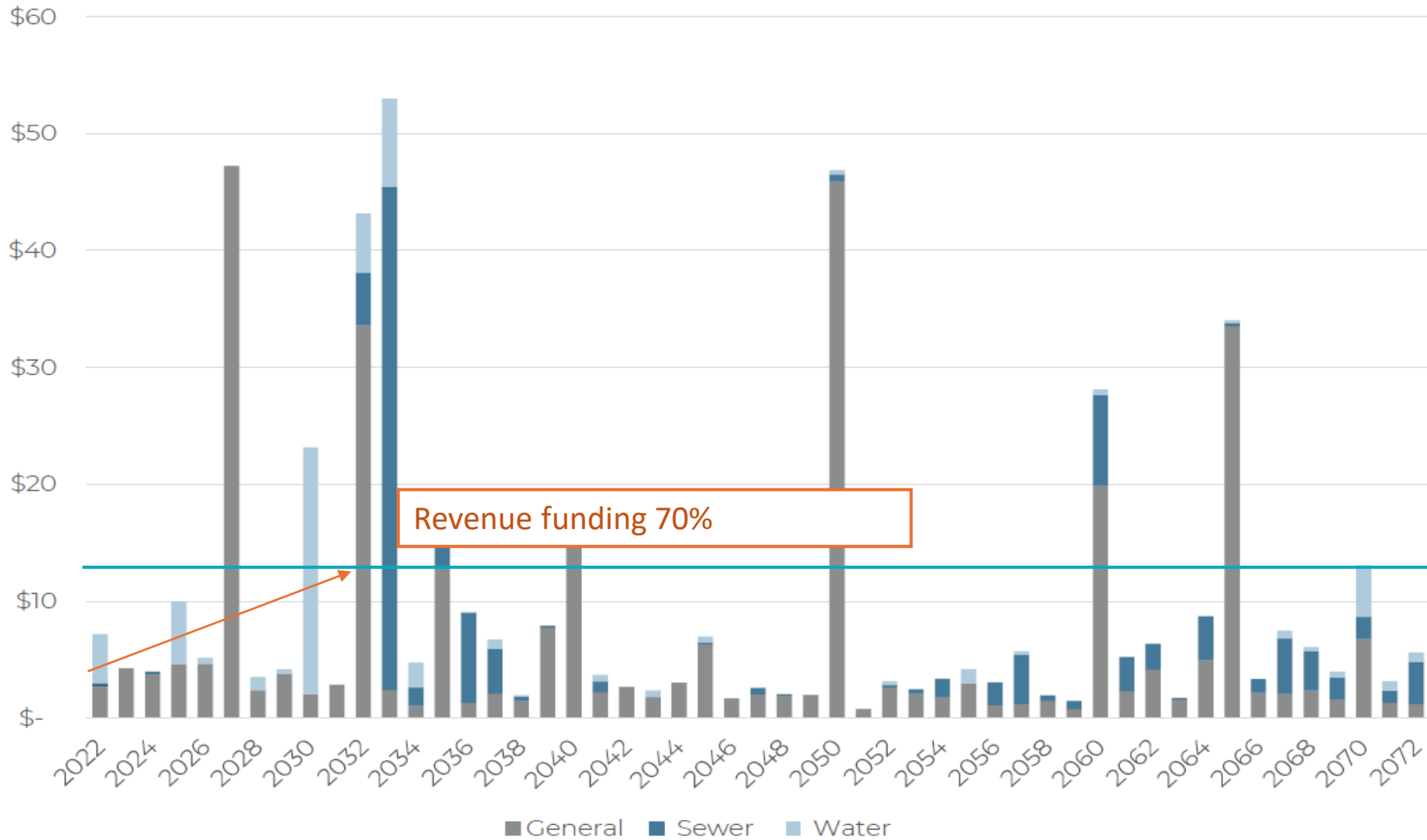
In 2022 the Asset Management Plan was updated

- \$10.7M annual investment required in 2022
- Goal of plan is to fund this annual investment by 2032
- Achieved with an annual 1.25% tax and utility rate increase
- Current annual investment is \$7.77M
- District is entering a period of replacement for a large volume of its underground infrastructure and facilities over the next ten to twenty years
- Asset Management Plan – update 2027 – routine replacement

Like many local governments, the District is now in an era of replacing much of its infrastructure, which was mostly built in the 1960s to 1980s

Asset Management

Millions



Revenue funding 70%

Replacement targeted at \$10.76 million

Reserves

	Policy Target		Balance 2025	Status 2025	Balance 2030	Status 2030
	Minimum	Optimum				
General Fund						
Consolidated Operating Surplus (Working Capital)	2 months Expenses 3,000,000	6 months expenses 9,000,000	\$ 5,011,200	Good	\$ 6,211,200	Good
Reserve Accounts						
Financial Stabilization Reserve	1% of revenues 185,000	2.5% Revenues 475,000	830,700	Optimal	830,700	Optimal
Affordable Housing Contributions	n/a	As Collected	198,000	Good	198,000	Good
Future Expenditures Reserve	100,000	As Required	1,041,200	Good	180,300	Good
Police Major Crime Reserve	200,000	400,000	275,700	Good	275,700	Good
Police Death on Duty Reserve	100,000	100,000	100,000	Good	100,000	Good
Amenity Contributions Reserve	n/a	As Collected	848,000	Good	848,000	Good
Tree Contribution Reserve	n/a	As Collected	26,000	Good	26,000	Good
Climate Leadership Reserve	100,000	500,000	1,133,100	Optimal	668,100	Optimal
Community Works Gas Tax Reserve	n/a	As Collected	5,725,600	Good	2,150,600	Good
PACE Oil to Heat Pump Program	n/a	Per Plan	320,000	N/A	395,000	N/A
General Debt Retirement Reserve	n/a	Per Plan	6,776,200	N/A	-	N/A
New Infrastructure Levy Reserve	n/a	1,000,000	119,700	Low	-	Low
General Conditional Contributions Reserve	n/a	As Collected	36,700	Good	36,700	Good
BH Turf Field Loan Reserve			-	N/A	-	N/A
COVID 19 Safe Restart Grant	n/a	As Collected	485,300	N/A	-	N/A
Reserve Funds (Statutory Reserves)						
Police Vehicles and Equipment Replacement Reserve Fund	150,000	100% funded AMP	235,300	Good	185,300	Good
General Capital Reserve Fund	TBD	TBD	12,752,300	Good	15,413,400	Good
Growing Communities Reserve Fund	n/a	As Collected	5,554,300	N/A	-	N/A
Local Service Area Reserve Fund	n/a	Per Plan	322,300	Good	322,300	Good
Land Sale Reserve Fund	n/a	As Collected	416,700	Good	416,700	Good
			97,197,100		22,046,800	

Reserves

Water Fund

Water Utility Replacement Reserve Fund	500,000	100% AMP	3,736,300	Good	-	Low
Water Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	151,300	Good	-	Low
Water Conditional Contributions Reserve	n/a	As Collected	-	N/A	-	N/A
			3,887,600		-	

Sewer Fund

Sewer Utility Replacement Reserve Fund	500,000	100% funded AMP	7,980,400	Good	326,100	Low
Sewer Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	76,500	Low	-	Low
Sewer Conditional Contributions Reserve	n/a	As Collected	80,000	Good	80,000	Good
			8,136,900		406,100	

Total Reserves

			\$ 49,221,600		\$ 22,452,900	
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Current Debt Servicing Projection:

	2026	2027	2028	2029	2030
Debt Service	\$ 1,152,500	\$ 1,704,000	\$ 3,288,500	\$ 3,977,600	\$ 4,215,500

Future Debt Required to Fund Infrastructure Over Next Five Years:

Roads	\$2 million
Facilities	\$33.5 million
Water	\$5.5 million
Sewer	\$4 million
Total	\$45 million

Debt strategies and funding options will be reviewed as part of the next 2026/2027 Asset Management Plan Update

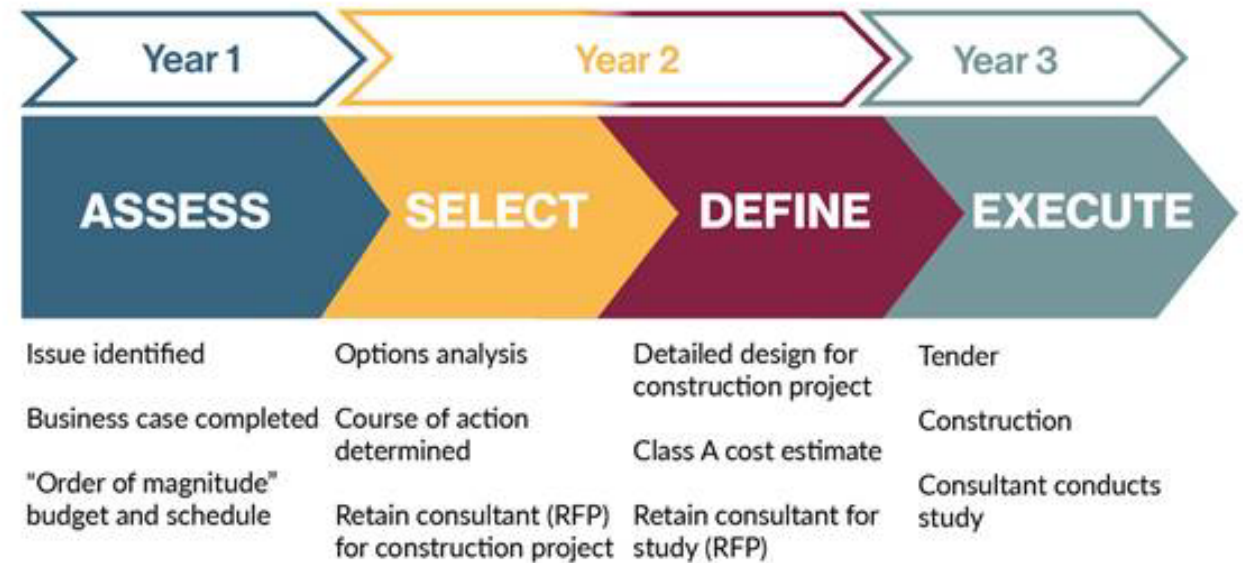
How the District creates capital plans

- **Master Plans & Needs:** Identify infrastructure needs and execute master plans.
- **Prioritize & Sequence:** Rank projects by urgency and plan their sequence.
- **Opportunity:** Take advantage of timing of other projects and grant funding, wherever possible.
- **Staff Capacity:** Consider staff availability to oversee success of projects.
- **Funding Strategy:** Identify funding sources (Reserves, Debt, DCC's, grants etc.)

Combining active transportation and infrastructure projects creates benefits for everyone.

How capital projects are conceived

- **Residents highlight needs & wants:** Identify infrastructure service levels.
- **Condition Assessments:** Condition assessments of infrastructure determine replacement timelines.
- **Issues Observed:** Observed service level issues or anticipated issues projected.
- **Level of Service:** Evaluate existing and determine appropriate level



Level of Service

Define the standards and expectations for the performance, quality, and efficiency of assets and the services they deliver, encompassing targets like quality, reliability, safety, and capacity

- Infrastructure is designed for a level of service (i.e. pump stations have a certain capacity)
- Renewal or improvement planning is based on a set level of service
- Level of service includes:
 - Design specifications (i.e. design speeds, anticipated volumes)
 - User expectations (i.e. wait times at intersections)
 - Standards for the end use
 - Resources required

Routine and Strategic Capital Defined

Type	Description Capital	Approval Process	Risk Level	Management	Budget Flexibility	Examples
Routine Capital	Investments that sustain current service levels by relying on asset management plans	Scheduled in advance, approved as multi-year programs	Lower	Managed with standard procurement procedures and delegated authority	Approved as ongoing, multi-year program for efficiency	Water Main Replacement Playground replacement
Strategic Capital	Projects that create new or improved services; transformational; involve greater risks	Discretionary, progress through staged decisions, approved in phases	Greater	Require oversight from council	Evaluated in phases, decisions made at specific stages to address risks	Central Saanich Watermain Replacement + Active Transportation

Routine Capital Work

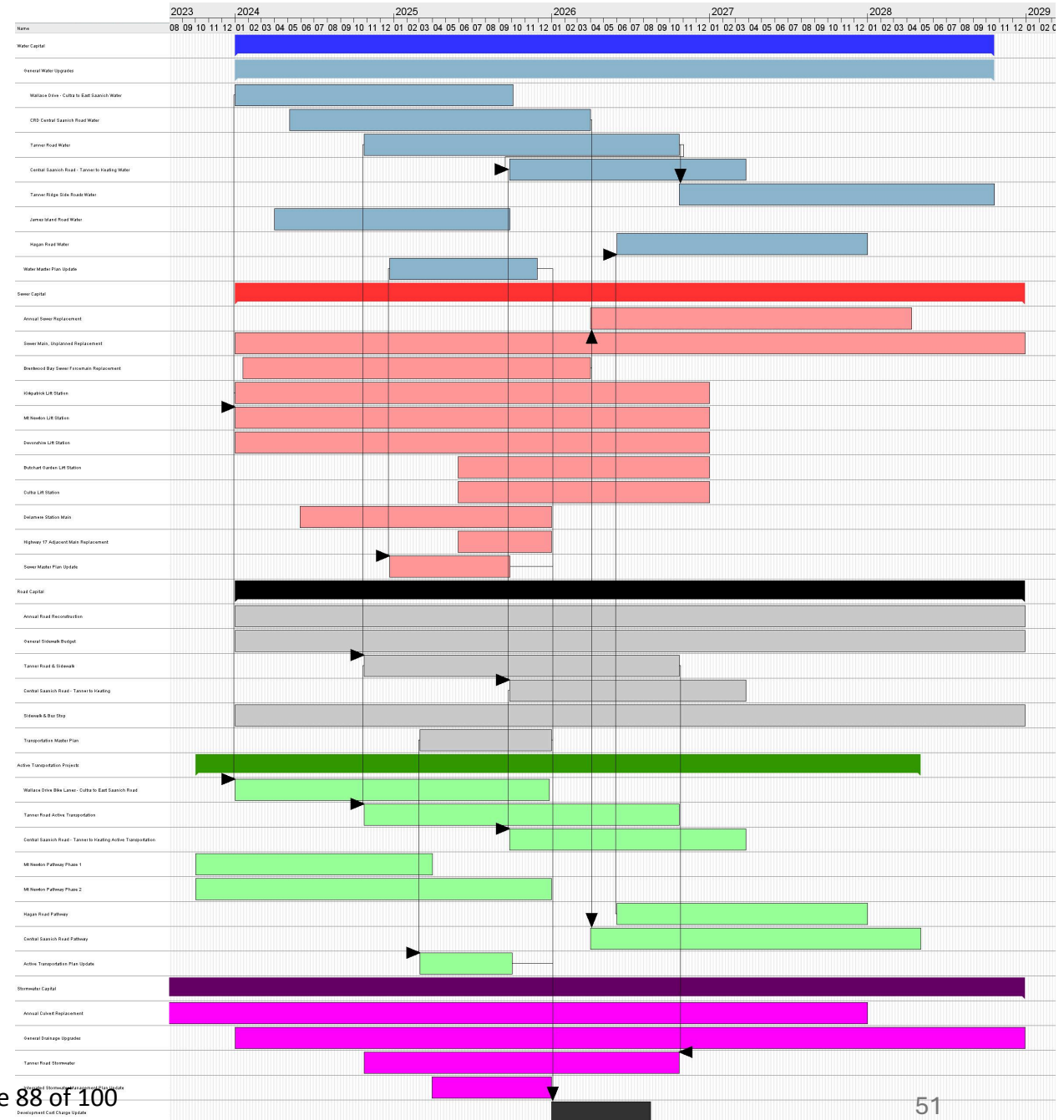
- These are **projects that occur regularly**, often on an annual basis. Examples include road maintenance, park upkeep, and routine infrastructure improvements such as watermain and sewer replacement.
- **Budget Allocation:** Funds are allocated every year for these projects as part of the ongoing operational costs of delivering consistent service levels.

Strategic Capital Work

- These are **projects that occur once** or infrequently. These can include new infrastructure or change in scope of service or asset. Examples include constructing a new sidewalk, intersection, new pumpstation or building.
- These Assets can be combined with a routine replacement but have facets of new assets (Tanner Road)
- **Budget Allocation:** These projects often require special funding or one-time initial budget allocations.

5-Year Capital Plan Overview

- Integration with projects from other jurisdictions
- Stacking of infrastructure projects to reduce impacts to neighbourhoods
- Scheduling inter-dependent projects to reduce delays
- Prioritizing projects based on risk



Capital Program

The District's five-year capital program proposes a total of \$142M in asset renewal and upgrades.

	2026	2027	2028	2029	2030
Infrastructure Renewal					
Roads	\$ 1,480,000	\$ 1,210,000	\$1,130,000	\$ 1,130,000	\$ 1,130,000
Drainage	535,000	270,000	275,000	280,000	285,000
Buildings	6,865,600	43,576,500	29,960,000	-	-
Parks and Trails	296,000	84,000	30,000	30,000	30,000
Vehicles	1,888,000	2,190,000	596,000	2,143,000	480,000
Equipment	587,000	147,000	92,000	362,000	207,000
Water System	3,955,000	3,350,000	2,650,000	2,650,000	2,650,000
Sewer System	8,780,000	2,150,000	2,400,000	2,230,000	2,560,000
	<u>24,386,600</u>	<u>52,977,500</u>	<u>37,133,000</u>	<u>8,825,000</u>	<u>7,342,000</u>
Upgrading and Expansion					
Roads	1,065,000	50,000	50,000	50,000	50,000
	<u>1,065,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Active Transportation					
Roads	3,011,200	5,659,400	422,900	437,100	451,600
Total Investment	<u>28,462,800</u>	<u>58,686,900</u>	<u>37,605,900</u>	<u>9,312,100</u>	<u>7,843,600</u>
Funding Source					
Reserve Funds	27,519,000	31,632,800	24,551,000	\$6,792,100	5,323,600
Development Charges	797,500	-	-	-	-
Grants and Contributions	93,100	-	-	-	-
Long Term Debt	-	27,000,000	13,000,000	2,500,000	2,500,000
Property Tax	53,200	54,100	54,900	20,000	20,000
	<u>\$ 28,462,800</u>	<u>\$ 58,686,900</u>	<u>\$ 37,605,900</u>	<u>\$ 9,312,100</u>	<u>\$ 7,843,600</u>

Highlights of the 2026 New Capital Program

Project Name	Capital Description	Budget	Funding Comments
Multi-Use Path – Mt Newton Cross Rd Ph2	Strategic	375,000	Grant/Reserves
Wharf and Dock Reconstruction	Routine	325,000	Reserves
Keating Ind. Park Road Reconstruction Concept	Strategic	75,000	Reserves
Fleet Vehicle Replacements	Routine	1,888,000	Reserves
Tanner Road Water Main	Routine	1,500,000	Reserves
East/Central Saanich Rd Water Main (w CRD)	Strategic	1,500,000	Reserves
Brentwood Bay Sewer Project	Strategic	6,000,000	Grant/Reserves/Debt

TOTAL \$11,663,000

Early Approval – 2026 Capital

Project Name	Capital Description	Budget	Funding Comments
Tanner Road Improvements - Phase 1 Construction	Strategic	1,000,000	Reserves
Maber Flats Drainage Conceptual Design and Minor Improvements	Strategic	210,000	Reserve, DCC
Martindale Valley Drainage Assessment	Strategic	60,000	Reserve, DCC
Dock Refurbishment - Saanichton	Routine	325,000	Reserve
New Crane Attachment for Vehicle	Routine	80,000	Reserve
FLAMP, Roof Replacements	Routine	76,000	Reserve
Pickleball Court Line Painting	Strategic	120,000	Reserve
TOTAL		\$1,871,000	

Fleet Vehicle Replacements

12 Vehicles

- 1 Police front line vehicles
- 3 Light & Medium Duty vehicles (Parks, Fire and Engineering)
- 1 Heavy Duty truck (Fire, carry forward)
- 1 Skid Steer Loader (Parks, carry forward)
- 1 Street Sweeper (Roads, carry forward)
- 1 Flush Truck (Sewer, carry forward)
- **2026 Budget Allocation: \$1,888,000**

Water Main Replacements

Tanner Road Watermain Replacement (Routine)

- Replace aging water main beneath Tanner Road.
- Active Transportation road safety improvements will be completed as well, such as some sidewalk and walking paths, and crosswalk installation in 2027 after watermain works
- **2026 Budget Allocation:** \$1,500,000

East/Central Saanich Road Water Main (w CRD) (Strategic)

- Replace asbestos cement pipe while the CRD extends the Bear Hill main and replaces transmission Main No.4.
- Active Transportation improvements include a sidewalk along Central Saanich Road and some sidewalk infill along the east side of East Saanich Road, north of Wallace Drive to Jeffree Road.
- **2026 Budget Allocation:** \$1,500,000

Wharf and Dock Reconstruction

- The project will replace steel piles that retain the floating dock at the James Island wharf in 2026.
- Work is based on a 2025 assessment of both District dock facilities.
- The project can only occur during the summer fisheries window
- **2026 Budget Allocation: \$325,000**



Keating Ind. Park Road Reconstruction Concept Design

Option Analysis and Concept Design for Road Cross Section

- Road reconstruction is required due to pavement failure.
- 2022 Parking assessment suggestions can be implemented.
- Incorporate Transit improvements.
- Determine construction budget for a future financial plan.
- **2026 Budget Allocation: \$75,000**

Brentwood Bay Sewer Project

Brentwood Bay Sewer Project

- **Phase 1** – ~4,000 meters of sanitary sewer mains have been installed in the roadway along Slugget Rd, Wallace Dr and Stellys Cross Rd.
 - Phase 1 was completed in May 2025
- **Phase 2** – Upgrading two pump stations—one on Brentwood Drive and another on Silverdale Place. Decommissioning the existing pump station on Hagan Road.
 - Phase 2 should be completed by the end of 2026
 - Contract was awarded in April 2025
- **2026 Budget Allocation:** \$6,000,000

Active Transportation

Multi-Use Path - Mt Newton Cross Rd

- Phase 2 – Detailed design is underway for a separated multi-use trail.
 - **2026 Budget Allocation:** \$375,000

\$190k in 2026 budget for other active transportation projects such as pathways, sidewalks and bike lanes

Integration with other Capital Projects - Better planning = cost efficiency

- Central Saanich Road Water Main (pathway)
- East Saanich Road Water Main (bike lanes and sidewalk)
- Tanner Road - *conceptual designs underway* (proposed sidewalk, crosswalks, pathway and bike lanes)

Civic Facilities Redevelopment

These buildings need replacement to address seismic deficiencies, post-disaster standards, accessibility, energy and safety issues, legislated standards, and support the District’s growing needs.

Municipal Hall, Police Station and Fire Station 2 (based on Class C estimates)

Cost: \$64M (Class C estimate)

Funding: \$13.5M capital reserves

\$17M projected land sale revenue (including land acquisition, sales and contingency)

\$33.5M debt

Municipal Yard (based on high-level estimates)

Cost: \$14M (high estimate)

Funding: \$14M reserves (including property sale as to not disclose property value and jeopardize future sales price)

These projects can be funded by reserves and debt. There is no anticipated additional increases to property taxes

Updates to the 2026 Draft Financial Plan since the release:

Operating Budget:

- Updated to reflect April 1st revised role related to new construction, allowing the original average home increase to remain unchanged.

Strategic Implementation Plan Budget:

- No modifications

Capital Budget:

- Adjustments to the capital plan reflect early approval in Parks and Trails improvements.



**Central
Saanich**

Questions