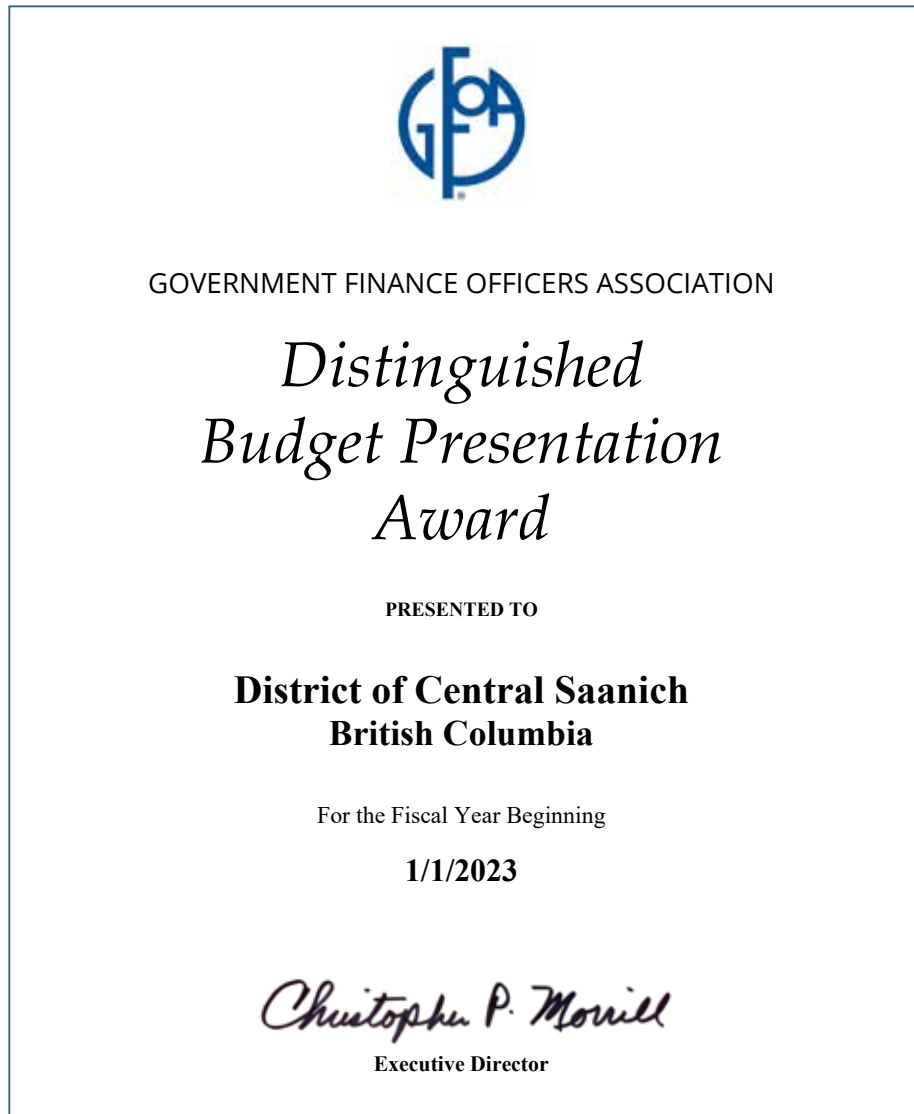




DRAFT FINANCIAL PLAN 2024

About This Document

The District's Financial Plan outlines the money we will raise and spend over the next five years. It is the plan that aligns the District's strategic priorities with the services delivered to residents every day.



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the District of Central Saanich British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2023

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications tool.

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Message from the Chief Administrative Officer



This year's Financial Plan plays an important role in shaping the future of the municipality, as it sets the stage to implement Council's 2024-2027 Strategic Plan. This helps bring to life the ideas and feedback we have heard from the community through the recent Community Satisfaction Survey and a number of other important engagement initiatives.

The 2024 Financial Plan includes updated metrics and measures of achievement to be delivered through our Strategic Implementation Plan (SIP); these will demonstrate to Council and the community how work is progressing—or where additional focus is needed. Each year the SIP will be reviewed and approved as part of the annual financial plan process. It includes a four-year plan of \$10.4 million for improvements to our active transportation network and more than 40 new projects kicking off in 2024 (page 22). The new projects are exciting; however, they are not the only work underway. District staff prioritize core services that residents depend on, which will be sustained.

Finding funding for new projects is a challenge in a small municipality like ours. When developing the budget, staff work hard to ensure the taxpayer is getting good value. We look at various ways to fund projects, including grant funding, debt availability, use of reserves, partnerships with other organizations, and ways to create efficiencies—such as building a bike lane while a watermain replacement is underway.

Local governments across Canada are all in similar positions of undertaking extensive infrastructure replacement work, as much of our original infrastructure is due to be replaced over the next 10-20 years. In 2024, the District will undertake one of our largest capital projects to date as we replace the Brentwood Sewer System, which handles approximately half of the municipality's wastewater. Unlike other levels of government, we must balance the budget at the end of the day and can carry only a modest level of debt. This means extensive evidence-based planning is critical, and I am proud of the work our Council and staff have done to ensure our community is set up for success now and in the years to come. Central Saanich has been proactive and so we are fortunate to keep property tax, utility fees, and user fee increases relatively consistent over the long term, and we continue to project this for the future.

I am looking forward to the important work ahead in 2024 and am honoured to work with Council and staff as we embark on the first year of the Strategic Plan's implementation. I commend our staff for their dedication to Central Saanich and its residents—at the end of the day, everything we do is to ensure healthy, safe and livable communities for our residents.

A handwritten signature in black ink, appearing to read 'Christine Culham'. The signature is fluid and cursive, with a long horizontal line extending to the right.

Christine Culham
Chief Administrative Officer

Budget Summary

At present, the Central Saanich 2024 budget is balanced at \$60.6 million. This includes 40 2024 strategic plan projects totaling \$1.8 million, a \$19.9 million capital program, and continued funding escalation for required future infrastructure replacements and new active transportation infrastructure.

Property Tax Impacts

After new growth (referred to as new construction or non-market change in property assessment) is taken into account, the budget results in an average property tax increase of \$185(1).

Average Home Tax Increase:

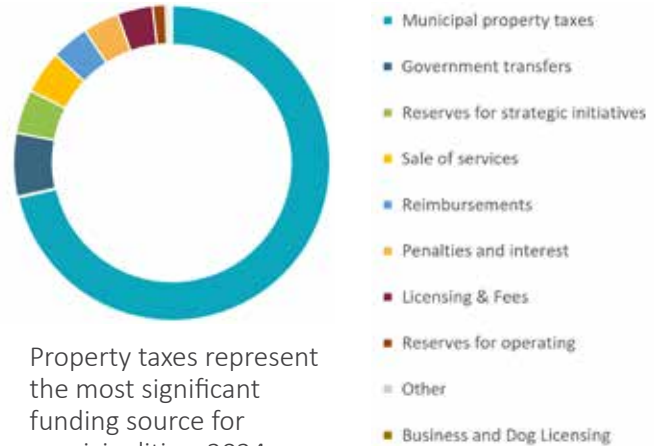
Municipal Operations	4.15%	\$100
Police Operations	1.61%	38
Library	0.25%	6
Operations Sub-Total	6.01%	\$144
Infrastructure - replacement	1.25%	\$ 29
Infrastructure- new	0.50%	12
Infrastructure Sub-Total	1.75%	\$ 41
TOTAL	7.76%	\$185
Water Utility Charge	0.84%	\$ 5
Sewer Utility Charge	7.50%	\$ 25

The 2024 budget maintains the service levels and assets expected by the community and also invests new funding in the following:

- Police and Fire Services.
- Increased staffing to enable the Strategic Implementation Plan in areas of climate mitigation, information technology, development application processing, and active transportation.
- The asset management plan financial strategies (1.25% for future asset replacement and 0.50% for new infrastructure).
- Phasing out the use of reserves funding for general operations.
- Eliminating business license renewal fees.
- Greater Victoria Public Library facilities.

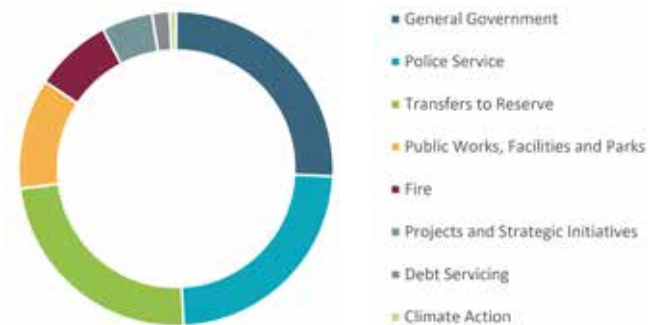
(1) Average home for 2024 has an assessed value of \$1,058,147 (a 0.16% increase over 2023. The average increase noted varies based on the assessed value and assessed value change from 2023 to 2024).

2024 Revenue (General Operating)



Property taxes represent the most significant funding source for municipalities; 2024 taxation is approximately \$22.2 million. The District does not have sources of income from recreation and parking, like many other local governments, but has a variety of smaller revenue sources. See page 81 for details.

2024 Expenses (General Operating)



Operating expenses by function total approximately \$31.4 million. See page 81 for details.

Five-Year Capital Budget



Totalling \$62.7 million over five years (2024-2028), the capital expenditures are driven by the need to maintain, upgrade or replace existing aging infrastructure, meet industry standards, population growth and invest in new capital (active transportation) in alignment with the Strategic Plan and community input. See page 65 for details.

2024 Budget Drivers

Central Saanich is in a relatively stable financial position despite global economic fluctuations. Modest population growth is currently projected, and the District will continue to focus on a steady program of service improvements, effective fiscal management and long-term financial strategies to reach resilient infrastructure replacement funding levels.

Preparation of the 2024–2028 Financial Plan has taken into account the following factors:

1. Wage and Benefits Increase: The most significant cost driver for the budget each year is labour-related costs. Labour represents approximately \$17.9 million or 60% of the District’s operating budget expenses, excluding Projects and Strategic Initiatives. The Agreement with the Employee Association expired December 31, 2022, and is expected to be settled in early 2024. Within the regional market and inflation rates being experienced, current annual labour contracts have increased approximately 0.75% to 1.5% higher than experienced in prior years.

2. Workforce Implementation Plan: In 2023 the District had a Workforce Plan (WFP) completed by KPMG to review and match operational, capital, and strategic initiative workplans to staff resources required to successfully manage the volume of work. The WFP identifies 11.9 new positions to be implemented from 2024 through 2026 (7.4 in 2024). Funding for the positions includes grant funding, capital reserves, and property taxes. Details of the Plan can be found on page 23 and 106.

3. Police Services cost escalation: The Police Services budget increased due to annual wage and seniority increment increases, contracted services such as Greater Victoria Integrated units, and Regional E-Comm 911 dispatch services.

4. Fire Department service level increases: To meet targeted response times, fire department staffing levels have been progressively enhanced. It is forecast a Fire Services Master Plan review will be undertaken in 2024 to reassess the Department's service levels for both the short- and long-term. Fire services have accounted for a larger portion of tax increases compared to their portion of operating expenses over the six-year plan implementation.

5. 2022 Update of the Asset Management and Long-Term Financial Plan: Based on inflation and construction cost escalation, there is a need for the District to increase the amount of asset replacement funding raised and set aside each year to get to targeted levels. Maintenance costs are also increasing substantially, and we are adding new infrastructure for development and active transportation. Financial strategy changes were implemented into the 2022 Financial Plan, including a 0.25% tax increase for new assets in 2022 and 2023 and 0.50% thereafter, and a realignment of water and sewer asset replacement funding.

Although the planned tax and fee increases are approximately 15 year plans, increases for capital can be considered perpetual due to construction cost escalation, expanding infrastructure service levels, and required upgrades for community expansion and densification. These strategies and funding trajectories will be reviewed again in 2026 for 2027 Financial Plan consideration.

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

6. Transition from COVID Safe Restart Grant/Reserve to Tax Funding: In 2020 the District received a Federal/Provincial grant of \$3,455,000 to cover lost revenues and increased expenses due to COVID. Funding was used to replace decreases to the 2020 budget, construct a more accessible Council chamber, and technology improvements required due to COVID. Funding continues to transition back to property tax funding in 2024 and 2025.

7. Annual Strategic Implementation Plan (SIP) funding: Currently the SIP projects are dependent on funding from prior year surplus, in addition to grants and operating reserves. This is linked largely to Council's strategic planning and direction. A portion of consistent tax funding may be considered in the future to mitigate SIP funding being dependent on other sources when further tax increases are feasible.

8. Investment revenue: Investment returns in 2023 were favorable, with higher return rates than the pre-2022 market. Returns are budgeted based on forecasted five-year averages/trends in order to facilitate tax rate stability. Changes in budgeted investment revenue are offset by changes in tax rates and/or operating expenses, in both general operations and water and sewer utilities.

9. Other drivers: Some revenue changes and increases are also forecast for 2024, such as increased building permit fee volume which will help mitigate cost driver increases. Revenue reductions are reflected for elimination of business license renewal fees, and reductions of Traffic Fine and Small Community Protection Grants. Inflation is also expected to impact both the District's operating and capital costs going forward.



District Overview



Councillor Graham | Councillor Newton | Councillor King | Councillor Paltiel
Councillor Thompson | Mayor Windsor | Councillor Riddell

Municipal Council

Central Saanich Municipal Council represents the citizens of the community and provides leadership as the legislative and policy making body for the organization.

The Municipal Council is comprised of a Mayor and six Councillors who are elected on a four year term.

Council meetings are webcast, and contact information for Councillors is available at csaanich.ca.

Organization Profile

The Chief Administrative Officer leads a team of dedicated employees responsible for providing recommendations and policy advice to Council and coordinating the day-to-day operations of the municipality.



Workforce Plan

	2020	2021	2022	2023	2024*
	Plan	Plan	Plan	Plan	Plan
Administration	5.0	5.0	3.0	3.0	3.0
Corporate Services	2.2	2.2	5.2	4.0	5.0
Finance	6.0	6.0	7.0	7.0	8.0
Technology	2.0	2.0	2.0	2.0	4.0
Planning and Building	8.9	8.9	10.2	10.6	12.0
Engineering	5.0	5.0	5.3	5.3	7.0
Municipal Yard	14.7	14.6	14.2	15.3	15.3
Parks	9.8	9.8	9.8	9.8	10.0
Facilities	1.6	1.8	2.1	2.1	2.1
Fire	9.0	9.0	9.0	9.5	9.5
Police	28.0	28.0	29.0	29.2	29.4
Police Secondments**	5.0	4.0	4.0	5.0	5.0
Water Utility	5.9	5.8	5.8	5.8	5.8
Sewer Utility	5.2	5.1	5.1	5.1	5.1
Total	108.3	107.2	111.7	113.7	121.2

*See Workforce plan on page 23 and funding information on page 106. 2024 proposed positions will be implemented after Financial Plan adoption.

** Secondements funded by other agencies.

Community at a Glance

The District of Central Saanich is located on the Saanich Peninsula of Southern Vancouver Island, in the Capital Regional District, and is part of the Greater Victoria area. Central Saanich is largely rural in nature, with small pockets of urbanization that have sprung up over the years. It is sometimes referred to as the “breadbasket” of Vancouver Island, because of its large agricultural industry. Nearly 70% of the district is classified as farm land, with more than 60% held in the Agricultural Land Reserve.

Agriculture is the most extensive land use activity in Central Saanich, with pockets of housing ranging from hobby farms to townhouses dispersed throughout. The necessary services are provided through two core commercial areas in Brentwood Bay and Saanichton, supported nicely by the Keating Cross Road industrial/commercial area.

The overriding philosophy of the community is to retain the current rural character, agricultural land base, and as much as possible, provide for slow, long-term growth where it will have the least impact on the agricultural lands and the environment.

The District is bounded on both the east and west by ocean, and many beach access points have been built for the enjoyment and use of all. Central Saanich has a bounty of parks, many of them nature parks where park users can enjoy the area's variety of vistas and live an active lifestyle.

We acknowledge that the Municipality is located and operates within the traditional territories of the WSÁNEĆ peoples





INCORPORATED

December 12, 1950

LAND & INFRASTRUCTURE

Land Area

Portion in ALR 61%



POPULATION



18,689

Increase 2021 - 2022 1%



Median age - 49.6 years old

65 years+ 27%

0-14 years 14%



STÁUTW (Tsawout) 1,686

WJOLEŁP (Tsartlip) 825

PARKS & TRAILS



40 Municipal parks

28 Beach accesses

HOUSING

Private Dwellings



54% single-detached

35% other ground-oriented

11% apartments



Rent

vs



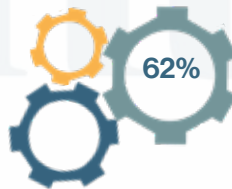
Own

ECONOMY

In the labour force

Median total household income (2020) \$103,000

Employment rate 63.8%



800+ Business licences

TRANSPORTATION

Trips Travel Mode



14% Sustainable transportation

86% Car

Greenhouse gas emissions



62% Resulting from transportation

Sources: BC Stats 2022, Statistics Canada 2021 Census, District of Central Saanich



INTEGRATED PLANNING FRAMEWORK

This section provides a look at the District's multi-year planning process.

Integrated Planning Framework

Integrated Planning and Reporting

Councils and communities need a robust, flexible, and cohesive integrated framework to support them as they work together to respond to rapidly changing circumstances and opportunities. In 2023, the District adopted a new approach to planning and reporting, *Integrated Planning and Reporting*. Integrated Planning and Reporting allows the District to coordinate plans and strategies in support of a clear corporate and community vision.



Integrated planning begins with the community’s aspirations through the adoption of the Official Community Plan. This forms part of the basis for Council’s Strategic Priorities, which are determined by Council at the start of its four-year term. Once the priorities are set, it is the District’s responsibility to deliver and report on objectives. This process ensures the community’s big picture ambitions become operational realities.

Integrated Planning includes a suite of interconnected plans that set out a vision goals and strategic actions to achieve them. It involves a reporting structure to communicate progress to Council and the community as well as a structured timeline for review to ensure the goals and actions are still relevant.



Strategic Plan

In May 2023, Central Saanich Council adopted its 2024–2027 Strategic Plan. This plan 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.

Mayor, Council and staff took into account community feedback when creating the strategic plan, utilizing the Community Satisfaction Survey as well as recent public engagement opportunities. Through these channels, council members and staff were able to hear directly from residents regarding the most pressing topics and concerns.

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

Invest in Infrastructure and Active Transportation



Central Saanich is prepared for the challenge of replacing aging infrastructure and facilities as we continue to put money aside to replace the significant amount of infrastructure installed in the 1960s and 70s. We are thoughtful about climate adaptation and growth as we install new infrastructure to serve the community for decades to come.

We are working closely with organizations and agencies that provide health and social services for our residents and collaborating across the peninsula to provide inclusive and accessible recreational facilities that promote a healthy community.

The District is planning for \$10.4M in new active transportation infrastructure over the next five years thanks to a \$5.5M grant from the Province’s Growing Communities Fund.

The District will also collaborate with the *S̷ÁUTW* (Tsawout) and *WJOLÉLP* (Tsartlip) First Nations for updating servicing agreements and addressing infrastructure planning, maintenance, and future needs.

Goals	Tracking progress
Improve the active transportation network to foster a complete community where people live, work and play.	<ul style="list-style-type: none"> » Map of Connected systems » 9.5 kms of bike lanes, sidewalks, MUPs » 9 crosswalks
Prioritize infrastructure investment renewal and upgrades that consider climate adaptation and mitigation, and future growth.	<ul style="list-style-type: none"> » 12 kms of road surfacing (3 kms/year) » 4.3 kms of sewer; 8 km of watermain pipe replacement » Completion of Keating Flyover » Completion of Municipal Facilities » Updates to all masterplans, engineering standards and development cost charges » Update to long term financial strategy and asset management plan » *NEW* Natural Asset Plan
Facilitate increased public amenities by leveraging resources and seeking partnerships, including childcare, recreation, healthcare, and social services.	<ul style="list-style-type: none"> » Completion of multi-sport box » 50 net new licensed daycare spots » Increase of recreation services (facilities and programming) in Central Saanich

Expand the Supply of Affordable, Attainable, and Rental Housing



Central Saanich is increasing and diversifying our housing stock and working to ensure the types of housing we add meet our community needs. Carefully managed growth will ensure greater physical and social health, preservation of agricultural lands and natural areas, efficient use of infrastructure, reduced greenhouse gas emissions, and improved quality of life.

A number of housing actions are underway, including looking at redeveloping municipal property, partnering with housing providers on more affordable housing developments, rezoning land to enable infill and densification, exploring partnerships with local First Nations, reducing barriers to development and updating our infrastructure to accommodate growth. In November 2023, the Province introduced legislation to create new housing options; the District is focusing significant resources on implementing this legislation.

Goals	Tracking progress
Adapt and respond to emerging legislation that seek to remove barriers and incentivize a broader range of housing options.	<ul style="list-style-type: none"> » 90% of rezoning planning reports before Council within 6 months » By end of 2027 building permits issued for 415 new residential units. » Streamlined approval processes that results in improved efficiency and decision making timelines – from 2023 baseline
Support and encourage development proposals that expand housing diversity, including purpose built rental and legal suites.	<ul style="list-style-type: none"> » Building permits issued to increase legal suites, cottages and carriage houses by 30 units by 2027 » 85% of new units are missing middle/multi-family residential » 20% of housing starts will be rental
Pursue partnerships with housing providers and government agencies to deliver affordable housing and amenities.	<ul style="list-style-type: none"> » 10% of housing starts will be affordable » Success in securing grants to achieve affordable housing and amenities

Foster a Community of Inclusion, Diversity, and Accessibility



Through partnerships, consultation and inclusion, we are applying new lenses to all of our work with the goal of increasing the number of people who feel included, safe and represented in our community. We are working in conjunction with other organizations to equitably provide for basic needs of the entire community, such as affordable housing, policies to support greater provision of childcare, access to non-vehicular modes of transportation, grant programs, and more.

The recently adopted *Age-Friendly Community Plan* and *Accessibility Plan* map how we can improve policies, programs, services and a community as well as an employer. An upcoming Customer Service Strategy and Public Engagement Framework will help identify underrepresented populations and address barriers to service and engagement, as well as provide guidance on techniques to minimize barriers and encourage inclusive service and intentional planning and outreach. The District is working to offer more services online to increase accessibility, as well as maintain in person and other forms of service.

Goals	Tracking progress
Strengthen relationships with the WJOLÉLP (Tsartlip) and SÁÁUTW (Tsawout) First Nations based on the recognition of rights, respect and partnership.	<ul style="list-style-type: none"> » Signed service agreements » SENĆOŦEN place names » MOUs with Tsawout, Tsartlip and WSÁNEĆ Leadership Council » Standing Committees – representation and participation
Support community inclusion, equity, accessibility and diversity through improvements to services and the built environment.	<ul style="list-style-type: none"> » Complete actions from the Accessibility Plan » Adopted Public Engagement Framework
Build an organizational culture of understanding of key equity, diversity, and inclusion concepts.	<ul style="list-style-type: none"> » Employee Engagement – sense of belonging, feeling heard

Cultivate a Resilient Economy and Thriving Agricultural Sector



Supporting housing for farmers and farm workers and updating the District’s Agriculture Area Plan are some of our key initiatives as we work to support local agricultural, which contributes to Central Saanich’s smalltown character, the economy, and food security. The District is actively working with landowners to manage drainage impacting local farms, such as through the Maber Flats Management Plan and in the Martindale Valley.

The District is also building more commercial space, seeing industrial land develop, and encouraging a greater diversity of businesses to thrive. In the future we will seek to understand whether a Business Improvement Area is desired by the business community, continue to look at emerging sectors, promote local businesses, and partner with WSÁNEĆ Nations and other Saanich Peninsula municipalities to identify joint economic development initiatives.

Goals	Tracking progress
Be responsive to changing economic conditions and emerging sectors that help strengthen and diversify the District’s business and industrial community.	» Measuring businesses – compare
Support the agricultural community and encourage farming that improves food security.	<ul style="list-style-type: none"> » Improve drainage » Completed update of the Agricultural Area Plan » Completed rezoning of agricultural properties to allow more dwellings # of units » Amended Land Use Bylaw to include controlled environment structure (vertical farming) as a permitted use » Support more sustainable farming through public education
Promote our unique character and encourage visitors and residents to support local businesses, agri-tourism and tourism opportunities.	<ul style="list-style-type: none"> » Update business and agricultural signage to align with Wayfinding Strategy » Website to promote business and agritourism and DCS consolidate business tools » Collaborate with local tourism operators on industry-led efforts

Champion Climate Adaptation, Mitigation, and Preparedness



Climate action at the District includes adaptation, mitigation and preparedness. We are integrating this work across departments to help reduce community emissions and improve our resiliency. In 2022, our community emissions had increased 10% from our 2007 baseline. While we are seeing reductions through home energy efficiency and waste reduction, and passenger vehicle emissions are also dropping, there is an increase in trucks, vans and SUVs in the District along with an increase in commercial activity. In 2024, we will continue to interpret the results and look for opportunities to support a decrease in emissions, including District infrastructure and programs as well as education for the community.

Preserving and restoring the natural environment is a renewed focus being supported by staff expertise and community partnerships. In addition, we recognize the role of rural areas improve resiliency, carbon sequestration, and support natural habitats and biodiversity, as well as the need for compact, complete and walkable village cores and housing along transportation routes.

Goals	Tracking progress
<p>Ensure a resilient community that is supported and prepared for extreme events through public education, planning and response.</p>	<ul style="list-style-type: none"> » Disaster Risk Reduction – Climate Adaptation Mapping completed » 100% District staff have general Emergency Operations Centre overview » 30% of households have emergency kits
<p>Improve natural asset and ecosystem management through the principles of preservation and restoration.</p>	<ul style="list-style-type: none"> » Natural Asset Mapping and Plan completed and included in updated AMP » Maber Flats Management Plan, improvements and Collaboration Plan with WSÁNEĆ Leadership Council Land Trust completed » Evaluation of Martindale upgrades completed » Tree Canopy Study completed
<p>Reduce GHG emissions by continuing to demonstrate climate leadership and apply a climate lens to decision making and initiatives.</p>	<ul style="list-style-type: none"> » Reduce Corporate GHG Emissions by 15% » Fleet Electrification Plan (Appendix) » Public Education Campaigns – Active Transportation, Emergency Management, Climate Mitigation » Expand PACE program to include solar » Completed bylaw for construction waste disposal » Increase EV chargers in District by 25

Demonstrate Organizational Effectiveness



Central Saanich is committed to being responsive and transparent, using resources efficiently and effectively, and anticipating future needs and challenges. Building strong relationships has become a key priority for the District, from public participation in local decision-making to collaborating with partners, especially with STÁUTW (Tsawout) First Nation, WJOLELP (Tsartlip) First Nation, neighbouring municipalities, and the CRD.

The District will continue to support local organizations and institutions to align services with the needs of community members, while focusing its attention on key services like fire, police, and emergency response.

Goals	Tracking progress
Deliver excellent, accessible and responsive customer service for our diverse community.	<ul style="list-style-type: none"> » Community Satisfaction Survey » Website updates
Improve internal processes through adoption of best practices, legislative authority, and new technology.	<ul style="list-style-type: none"> » Policy review » Quarterly reporting » Enhanced strategic planning process with longer range planning » Introduction of new technology (e.g., Tempest, e-Apply) » Implement GIS
Build strong relationships through collaboration and engagement with community members, service providers, and government agencies to advance community interests.	<ul style="list-style-type: none"> » Community service agreements

2024-2027 STRATEGIC IMPLEMENTATION PLAN - Projects Beginning in 2024

START	PROJECT						
		PRIORITY AREAS IMPACTED					
2024	Develop a corporate Diversity, Equity and Inclusion Framework; integrate into District plans, processes and policies						
2024	Develop a public engagement framework and policy						
2024	Facilitate a satellite office for Beacon Community Services in Central Saanich						
2024	Develop a Fire Department Master Plan						
2024	Implement Fire Department Software Solution						
2024	Enhance partnership with First Nations on emergency training						
2024	Planning and Implementation re Indigenous Engagement Requirements Funding Program*						
2024	Develop Action Plan to meet Provincial Housing Legislation*						
2024	Implement Maber Flats Management Plan including hydrology and wetland restoration						
2024	Develop a Municipal Operations Energy and Emissions Strategy						
2024	Undertake a Climate Change Risk and Vulnerability Assessment and develop implementation plan						
2024	Execute EV and Ebike Regional Public EV Charging Stations						
2024	Update bylaw enforcement procedures to permit mailed notices						
2024	Update Water and Sewer Master Plan						
2024	Review and update of Emergency Response Plan						
2024	Develop a coordinated service delivery model for recreation facilities on the Saanich Peninsula in partnership with the Peninsula Recreation Commission						
2024	Develop and deliver ongoing Road Safety Campaign						
2024	Develop and implement GIS system						
2024	Develop a health and wellness program for our first responders						
2024	Establish a natural assets inventory and management plan						
2024	Develop and implement a deep retrofits program						
2024	Implement non-infrastructure portions of Active Transportation, including policy, communications and education						
2024	Implement Zero Carbon and Energy Step Code						
2024	Update Building Bylaw with new Building Code requirements						
2024*	Develop Memorandum of Understanding with neighbouring First Nations						
2024	Update Integrated Stormwater Management Plan						
2024	Accessibility Plan Implementation: Deliver training on accessibility to all employees, incl communication staff*						
2024	Implement the Integrated and Planning and Reporting Framework						
2024	Modernize Human Resources systems and processes						
2024	Modernize and maintain a comprehensive Occupational Health and Safety Framework ensuring a strong workplace safety culture						
2024	Age-Friendly Plan Implementation: Promote awareness and accessibility of existing services and champions*						
2024	Continue to build a robust organizational learning culture with internal and external opportunities for staff development						
2024	Implement incentives to construct accessory dwellings and redesign building plans for cottages and carriage houses						
2024	Implement improvements to Approval Process						

LEGEND
*new to SIP (carryforward, new grant, detailed plan initiative etc.)
Funded through Reserve
Funded through Grants (at least in part)

Workforce Plan

The District’s Workforce Plan identifies the required staff to support the District’s routine operations, such as upcoming capital projects, as well as delivering the new projects to achieve the goals of the 2024-2027 Strategic Plan. It suggests a number of new positions are required in 2024 to keep pace with the District’s operational current requirements, and new projects from the Strategic Plan. In 2025 and 2026 some modest increases in staffing will be required.

The Workforce Implementation Plan will be updated annually, and a new Workforce Plan will be developed in the 2027 Integrated Planning process.

Details of the 2024 Plan included in the draft budget are outlined below. The table identifies positions and implementation year.

Positions

Department	Capacity Shortfall / Gap	FTEs Requested	2024 Budget	2025 Budget	2026 Budget
Administration	Administrative Support	1		1	
Administration	OHS and Disability Management	1		1	
Corporate Services	Climate Mitigation and Response Public Education and Communications	1	1		
Corporate Services	Police Communications	0.5			0.5
Engineering	Engineering Technician - Capital/Active Transportation	2	2		
Engineering	Roads Labour	1		1	
Finance & IT	Financial Analyst - Capital	1	1		
Finance & IT	GIS Coordinator	1	1		
Finance & IT	Network Client Specialist	1	1		
Fire	Fire Inspection and Prevention	1		1	
Planning	Planning Technician and Building Inspection	1.4	1.4		
TOTAL		11.9	7.4	4	0.5

See detailed funding sources in Appendix B.

The Financial Plan is reviewed annually and FTE requests may change subject to operational needs, funding availability, and Council approval.



FINANCIAL PLAN OVERVIEW

This section provides an overview of the framework used to develop the Financial Plan. It also identifies the District's financial fund structure, finance policies, and the budget process and timeline.

Financial Plan Overview

Grant Funding Awarded in 2023

The District of Central Saanich wishes to acknowledge and thank the following organizations that awarded the District generous grants in 2023.

\$7,365,403

Total grant funding approved by external funding sources in 2023:

- > \$ 5,501,000- Growing Communities Funding Grant, Province of BC
- > \$ 832,608- Canada Community-Building Fund (Gas Tax), Union of BC Municipalities (UBCM)
- > \$ 269,113- Disaster Risk Reduction- Climate Adaptation, UBCM
- > \$ 200,000- FireSmart Coordinator (Community Risk Reduction), UBCM
- > \$ 190,000- Traffic Fine Revenue Grant, Province of BC
- > \$ 172,000- Small Community Grant, Province of BC
- > \$ 145,082- Local Government Climate Action Program, Province of BC
- > \$ 45,000- Next Generation 911 Funding, UBCM
- > \$ 10,600- Fire Department Training & Equipment, UBCM

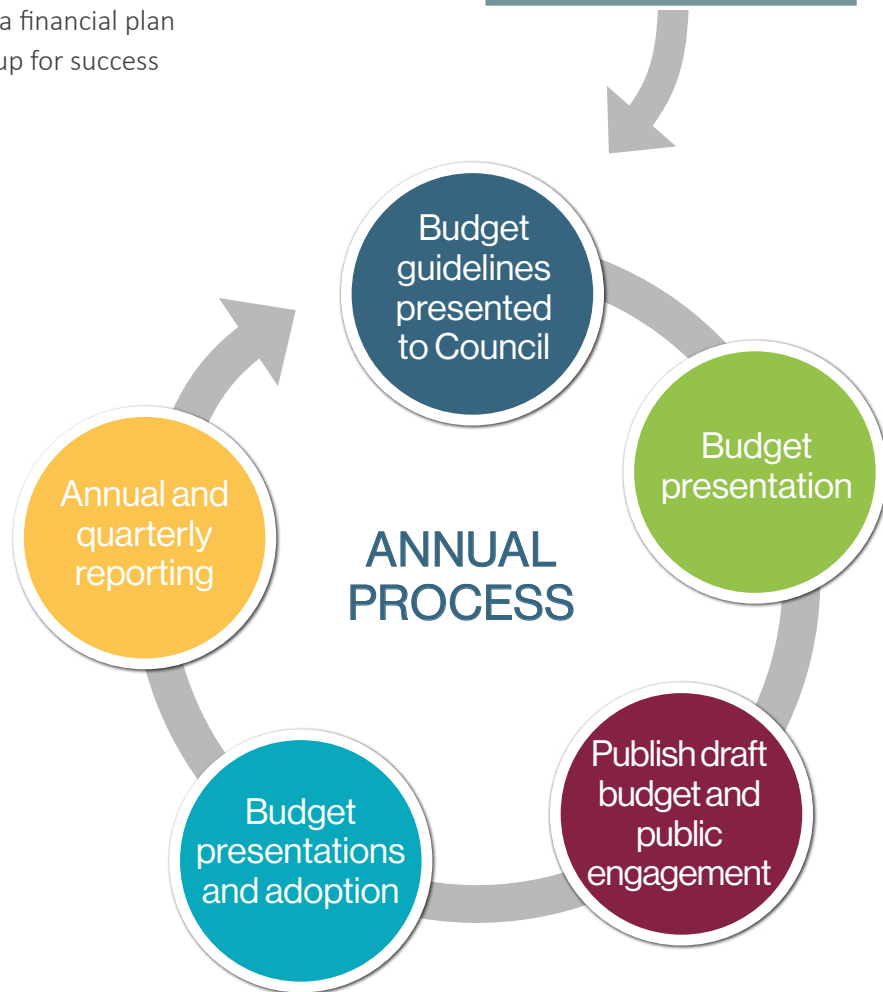
Budget Process

Every year Council and staff work together to develop the budget. The process begins with staff bringing Council an overview of the anticipated budget drivers. This is followed by drafting a budget based on the framework below.

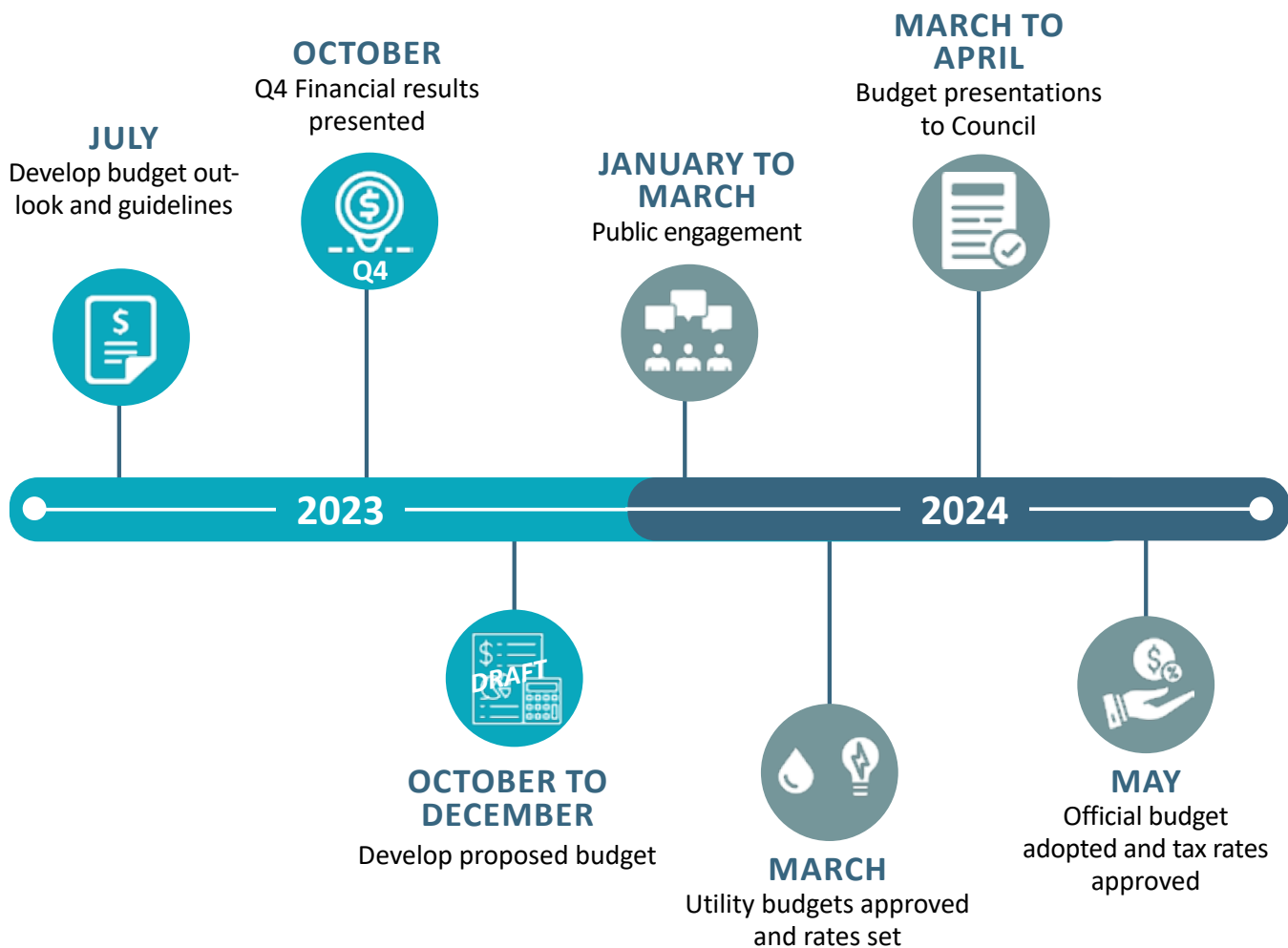
A number of key plans are used as the basis for the development of the Financial Plan, including the OCP, SIP, master plans (water, sewer, stormwater, facilities, transportation), and our Asset Management Plan long-term financial strategies.

The District’s various departments and the Central Saanich Police Service outline the activities that will be undertaken in the budget year to support their workplans, which are driven by the SIP and ongoing operations. Through these departmental work plans, the District can effectively coordinate human and financial resources to achieve the priorities as set by Council and the community.

Input from District Council, staff, residents and others all helps build a financial plan that sets our community up for success now and into the future.



Budget Timelines



Public Engagement

We value the insight, ideas and opinions of our citizens and encourage public engagement and involvement. Ways you can get involved include:

- Attending in person or watching live webcasts of Council and Committee of the Whole meetings at centralsaanich.ca/meetings.
- Submitting correspondence (electronic or hardcopy).
- Addressing Council during public comment periods at meetings, or attending as a delegation to make a presentation.
- Participating in surveys and studies.



In Person

Stop by to read a copy of the Financial Plan or make an appointment to speak with staff.

**1903 Mount Newton Cross Road
Saanichton, BC V8M 2A9**



Websites

**General: CentralSaanich.ca
Stay Connected: LetsTalkCentralSaanich.ca**



Email

Reach out to staff with feedback and questions!
communications@csaanich.ca



Phone

Municipal Hall General Inquiries: 250-652-4444



Social

**Instagram: [@DistrictCentralSaanich](https://www.instagram.com/DistrictCentralSaanich)
Facebook: [@CSaanich](https://www.facebook.com/CSaanich)**

JOIN US FOR BUDGET PRESENTATIONS TO COUNCIL

- **Monday March 4** – Operations presentations
- **Monday March 18** – Capital Program, Strategic Implementation Plan, final review and public input summary

All meetings begin at 6:30 p.m. in Council Chambers at Municipal Hall, 1903 Mt Newton Cross Road.

Budget Principles

1. Fiscally responsible, balanced, and focused on the long-term. The budget is built with a long-term view in mind. This ensures long-term strategies are pursued for financial resiliency and considers external economic conditions.

2. Affordability and cost effectiveness. By ensuring value for money through productivity and efficiencies, the District aims to keep property taxes and fees reasonable for services delivered.

3. Service level approach. The budget is prepared to deliver community services at the standard directed by Council and legislation. The financial impact of service-level changes are specifically identified so Council can make decisions with all available information. The District endeavours to fund and deliver services in the most cost effective manner.

4. Keep debt at a manageable level. The municipality takes a very careful and strategic approach to the use of debt. A significant proportion of District infrastructure was constructed in the 1960s and 1970s and will require replacement in coming years. Some debt servicing is anticipated as part of the long-term financial plan and major infrastructure replacements required over the next ten to twenty years.

5. Measured property tax and user fees. Property taxes, utility charges and user fees are reviewed each year with due care and process. Comparisons with other local governments, labour contracts, new services and inflation are used as a guide.

6. Balanced taxation principle. The municipality maintains tax stability by setting tax rates that reflect the proportionate relationship of property classes, while taking into account deletions from the tax roll, changes in property classes, and significant assessment changes. **New construction values are used to reduce the overall average tax increase as opposed to used as additional revenue.** This gives taxpayers confidence their property taxes will increase proportionately to the increase in tax revenue required, taking into account assessment increases of their property to the assessment class average. This is particularly important in a rural agricultural municipality with a significant proportion of ALR farmland that is both assessed and taxed at proportionally low levels of taxation.

7. Maintain assets in an appropriate state of repair. Maintaining core infrastructure and amenities in an appropriate state of repair is critical to the long-term financial health and resilience of the community, and helps ensure asset management obligations are not deferred and infrastructure funding deficits do not accumulate to unacceptable levels for future generations, adaptable, and expandable spaces to accommodate changing demographics and future growth.

8. Optimize capital investments. Before adding new facilities, the municipality will consider repurposing and right-sizing existing facilities and continue to advance the principles of co-location and functional integration of services to enhance operational efficiency and customer service.

All new facilities will be designed with flexible, adaptable, and expandable spaces to accommodate changing demographics and future growth.

Consolidated Past Results

District of Central Saanich Consolidated Past Results Summary

	2019	2020	2021	2022	2023
Revenue					
Municipal property taxes	\$ 16,980,862	\$ 17,746,798	\$ 18,361,215	\$ 19,358,957	\$ -
Grants in lieu of taxes	326,643	341,821	334,400	344,584	
Sale of services	1,577,326	1,515,644	2,898,446	2,003,300	
Permits Licences and Interest	1,645,365	1,690,262	1,311,131	2,631,005	
Government Transfers	2,032,515	4,837,520	2,342,572	2,146,032	
Water Utility	5,493,264	6,057,487	6,595,251	6,222,285	
Sewer Enterprise Revenue	1,495,029	1,650,241	1,780,337	1,996,529	
Contributions and donations	2,521,525	948,691	883,446	854,324	
Total Revenue	32,072,529	34,788,464	34,506,798	35,557,016	-
Expenses					
Operating Expenses:					
General government	2,340,709	2,961,825	2,887,794	3,055,527	
Protective services	8,768,144	9,272,574	9,948,956	10,559,810	
Transportation services	4,692,729	4,486,749	4,806,115	4,284,698	
Environmental development services	622,404	634,296	678,076	649,495	
Parks and cultural services	2,774,840	2,806,666	3,253,707	3,550,552	
Water utility - expense	4,834,980	5,236,756	5,549,817	5,614,600	
Sewer enterprise expense	1,017,625	1,121,800	1,165,130	1,134,742	
Other fiscal services	390,637	495,032	648,763	342,913	
Total Operating Expenses	25,442,068	27,015,698	28,938,358	29,192,337	-
Annual surplus (deficit)	6,630,461	7,772,766	5,568,440	6,364,679	-
Accumulated surplus, beginning of year	106,137,787	112,768,248	120,541,014	126,109,454	
Accumulated surplus, end of year	\$ 112,768,248	\$ 120,541,014	\$ 126,109,454	\$ 132,474,133	\$ -

TBD

Operating results fund investing activities such as transfers to reserves for replacement of infrastructure.



A photograph of a pumpkin patch under a clear blue sky. In the foreground, several pumpkins of various sizes and colors (orange, white, and purple) are displayed on green plastic crates. A wooden sign in the background reads "SunFlow" and a price tag shows "\$5.00". A building with a sunflower logo is visible on the right side of the image.

FINANCIAL PLAN SUMMARIES

This section provides the consolidated plan, outlining the operating budgets, water and sewer utilities and capital programs.

Financial Plan Summaries

Consolidated Budget

The Central Saanich Consolidated Financial Plan for 2024 balances \$60.6 million in revenues and funding with \$60.6 million in total expenses and transfers to reserves. The plan continues to have a dedicated focus on asset management and infrastructure replacement. This requires striking a balance between the need to continue increasing capital replacement funding to targeted levels, maintaining service capacity and keeping operating costs in check. Sound fiscal choices must be made that reflect community priorities and a measured level of increases in the current economic climate.

General Fund (Property Taxation)

After new construction growth (non-market change in property assessment) is taken into account, the 2024 budget is based on a combined Municipal, Police, and Library property tax increase of \$144. In addition, 1.25%, \$29, for future asset replacement, and 0.50%, \$12, for new and active transportation infrastructure. In total this represents a 7.76% increase or \$185 to the average residential property (approximately \$15 per month).

An average residential property in Central Saanich for 2024 has an assessed value of \$1,058,147, with a 0.16% assessment increase over 2023.

2024 Average Tax Increase

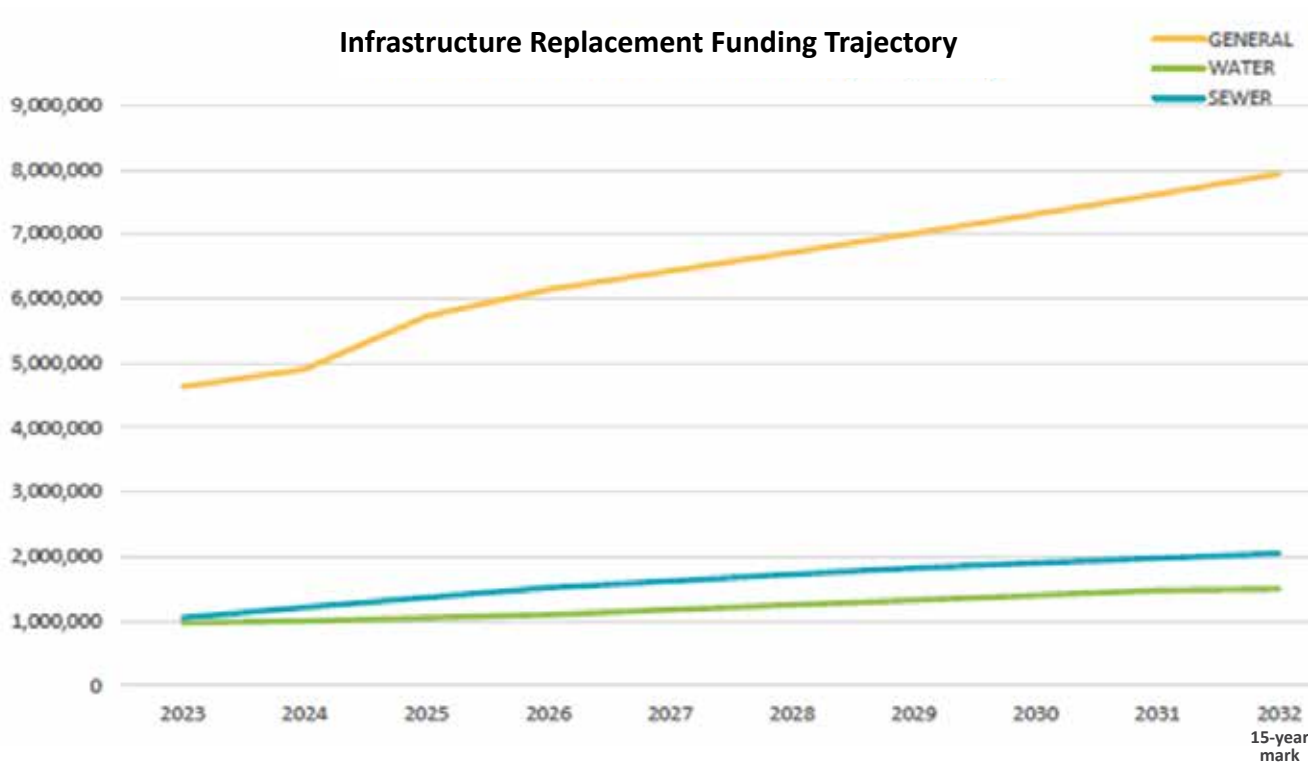
Municipal Operations	4.15%	\$100
Police Operations	1.61%	38
Library	0.25%	6
Operations Sub-Total	6.01%	\$144
Infrastructure - replacement	1.25%	\$ 29
Infrastructure- new	0.50%	12
Infrastructure Sub-Total	1.75%	\$ 41
TOTAL	7.76%	\$185
Water Utility Charge	0.84%	\$ 5
Sewer Utility Charge	7.50%	\$ 25

General Capital Program (Infrastructure Replacement Levy)

The District’s 2022 Asset Management Plan (updated from 2017) outlines a long-term approach for capital replacement investment and targeted funding levels. To provide clarity and transparency an Infrastructure Replacement Levy was introduced in 2017. This is projected to increase funding by a 1.25% property tax increase each year. In addition, a 0.50% increase was introduced in 2023 for new and active transportation infrastructure. These contributions when combined with debt servicing and coordinated use of existing reserves will provide for a resilient funding level once targeted levels are achieved.

	2024	2025	2026	2027	2028
Reserves and Debt Contribution	\$5,855,700	\$6,237,100	\$6,625,700	\$7,027,700	\$7,444,100
Asset Levy - Average home	\$656	\$699	\$742	\$787	\$834

Some debt financing will be required over the timeframe of this financial plan as replacement spending and major projects are greater than the District's reserve savings and annual funding.



Construction cost inflation is a significant factor in this plan. By increasing funding each year, the District moves toward annual targeted funding levels to help mitigate future inflationary pressures.

The plan is reviewed every five years to reevaluate inflation, replacement costs, and annual targeted funding levels.

Impact of Capital Investment on Operating Costs

The majority of the District's five-year capital program (\$62.7 million) is focused on the replacement of existing infrastructure and will assist in maintaining the current operating cost to repair and manage those assets. Modest upgrading of assets is planned and this will help improve service. For a small organization, the District has an ambitious five-year capital program ahead as its long-term underground infrastructure, and facilities, installed in the 1960s through 1980s comes due to be replaced. As we escalate capital replacement programs, its expected there will be future impacts to operating costs to facilitate that work.

Water and Sewer Utility Funds

The 2022 update of the Asset Management Plan identified a healthy level of replacement funding in water, and a significant gap in the sewer utility. Over the next three years rate increases will be focused on the sewer utility to set both utilities on a trajectory to reach targeted funding levels by 2032.

Water Utility Fund

The 2024 Water Utility Budget is based on a water rate of \$1.946 per cubic metre and a fixed charge of \$141 annually. A 1.14% increase over the 2023 rate. For an average residence this would be a combined total of \$615 based on a median consumption of 244 cubic metres; a \$5 increase over 2023.

The 2024 Water Capital Program includes the ongoing annual pipe replacement program as asbestos concrete pipes come to the end of their useful life.

Sewer Utility Fund

The 2024 Sewer Utility Budget is based on a sewer rate of \$2.041 per cubic metre. This is an increase of 7.5% and for an average residence or an increase of \$25 over 2023 (\$365 annually).

For 2024, the Brentwood/Hagan Pump Station and Force Main replacement and upgrades is expected to begin: the scope of work for the project involves reconfiguration of the conveyance system and replacement of undersized pump station.

2024 also includes completing ongoing sewer pump and lift station improvements including Butler station, Mt Newton Station and the Keating station.

Reserves and Surplus Summary

The District's Reserves and Surplus are detailed starting on page 78. Reserves are expected to be reduced during the term of this plan due to the use of Capital Reserves and Gas Tax funding for infrastructure replacement programs.

Debt Summary

Overall, debt levels are expected to change over the five-year term of this plan. The plan to pay out Fire Station 1 debt in 2025 is on track. New debt will be needed to fund water and sewer system replacement work, new transportation priorities such as the Keating Flyover, and possible facility replacements should the District decide to proceed.

Consolidated Summary

District of Central Saanich

Consolidated Budget Summary

	2023	2024	2025	2026	2027	2028
REVENUE						
Municipal property taxes	\$ 20,466,000	\$ 22,195,800	\$ 23,970,400	\$ 25,314,200	\$ 26,630,400	\$ 27,830,700
Penalties and interest	1,171,700	1,158,300	1,161,200	1,164,100	1,167,100	1,170,100
Grants in lieu of taxes	377,800	369,100	379,900	383,200	386,600	390,000
Sale of services	237,000	244,900	251,900	259,100	266,600	274,200
Administration	172,500	72,500	72,500	72,500	72,500	72,500
Police	1,788,000	1,583,700	1,620,400	1,654,300	1,674,700	1,691,700
Fire	429,200	440,800	372,300	385,900	400,000	414,600
Planning	697,500	958,100	958,500	1,008,800	1,008,900	1,009,000
Engineering	141,500	172,000	172,000	172,000	172,000	172,000
Municipal Yard	32,000	32,800	32,800	32,800	32,800	32,900
Parks	22,000	25,000	25,000	26,000	26,000	26,000
Facilities	78,900	70,600	79,300	81,000	82,700	84,400
Government transfers	1,365,100	1,744,200	1,231,600	977,600	977,600	977,600
Other	60,000	849,000	-	-	-	-
Grants (Capital)	2,151,900	4,010,400	1,811,000	-	-	-
Water Utility	6,285,100	6,812,700	7,136,600	7,466,300	7,833,100	8,219,000
Sewer Utility	2,090,500	2,331,800	2,520,600	2,707,800	2,849,600	2,993,000
Total Revenue	\$ 37,566,700	\$ 43,071,700	\$ 41,796,000	\$ 41,705,600	\$ 43,580,600	\$ 45,357,700
EXPENSES						
Operating Expenses:						
Administration	\$ 1,241,800	\$ 1,270,100	\$ 1,125,900	\$ 1,265,600	\$ 1,297,100	\$ 1,329,900
Finance	918,000	1,005,600	1,077,600	1,108,900	1,139,400	1,172,600
Information Technology	773,900	894,700	969,500	987,300	1,005,500	1,024,100
Police Service	7,731,400	7,897,500	8,215,500	8,512,400	8,952,700	9,271,200
Fire	2,503,700	2,692,800	2,904,500	3,088,500	3,184,700	3,282,900
Planning and Building Services	1,604,300	1,693,200	1,926,200	1,988,300	2,047,500	2,107,800
Corporate Services	2,255,400	2,382,000	2,505,900	2,618,500	2,744,000	2,856,500
Engineering	1,580,000	1,668,500	1,722,800	1,772,300	1,823,400	1,876,100
Municipal Yard	1,653,800	1,773,500	1,877,300	1,996,200	2,046,000	2,097,200
Parks	1,340,500	1,465,400	1,531,700	1,578,800	1,625,600	1,673,900
Facilities	620,300	589,600	615,200	642,100	668,900	686,500
Water	5,310,100	5,812,700	6,086,600	6,383,100	6,709,400	7,063,100
Sewer	1,036,500	1,181,100	1,286,100	1,322,300	1,376,900	1,449,800
Projects and Strategic Initiatives	1,401,800	1,820,800	1,083,200	490,000	625,000	85,000
Total Operating Expenses	\$ 29,971,500	\$ 32,147,500	\$ 32,928,000	\$ 33,754,300	\$ 35,246,100	\$ 35,976,600
Add:						
Reserves used for operating	684,900	418,900	189,700	177,500	180,400	183,400
Reserves used for Initiatives and projects	1,254,300	1,438,800	829,200	490,000	625,000	85,000
Proceeds of Debt	-	4,070,000	2,500,000	3,114,300	4,422,600	2,500,000
Reserves used for capital	9,633,400	11,047,800	13,016,100	6,186,200	4,733,000	4,458,000
Reserves used for WIP	-	-	-	-	-	-
Transfer from Utility Operating	609,200	633,600	658,900	685,200	712,700	741,200
Deduct:						
Capital Expenditures	(11,805,300)	(19,898,200)	(17,347,100)	(9,320,500)	(9,175,600)	(6,978,000)
Capital (WIP)	-	-	-	-	-	-
Transfer to Reserves	(7,360,700)	(8,024,100)	(7,887,200)	(8,238,400)	(8,632,300)	(8,902,200)
Debt Servicing	(611,000)	(611,000)	(827,600)	(1,045,600)	(1,200,300)	(1,468,500)
Total Budget for the Year	-	-	-	-	-	-



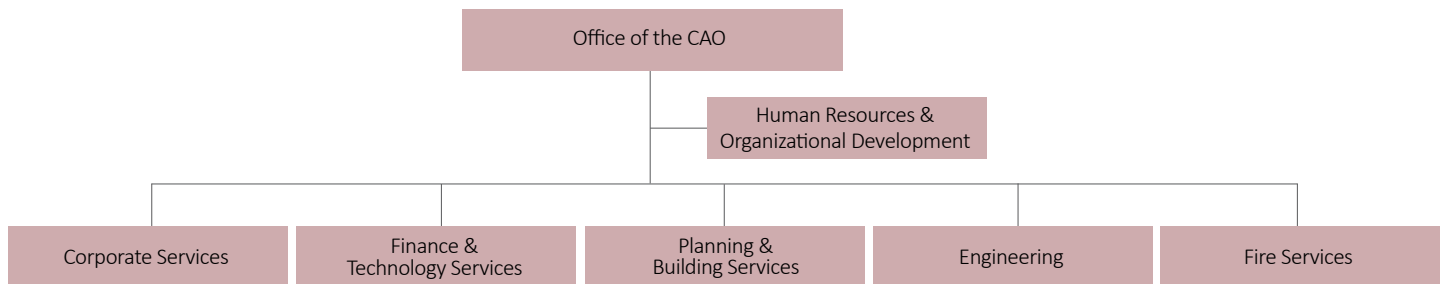
SERVICE PLANS

This section provides a summary of each department's plans and performance metrics to ensure the Financial Plan demonstrates operational needs and to guide financial planning decisions.

ADMINISTRATION

The Chief Administrative Officer oversees the overall conduct of the municipality by providing guidance and direction to staff and Council. The office plays a lead role in addressing immediate needs of the organization and community, as well as working towards long-term priorities.

Human Resources and Organizational Development leads and supports the organization in the assurance that the District has a workforce that meets the needs of the organization.



Office of the CAO

- Oversees the overall performance of the municipality in pursuing the District's strategic goals
- Oversees departmental programs; budgets and policy initiatives
- Makes recommendations to Council; ensures Council's directives and strategic priorities are carried out
- Manages significant corporate initiatives



Human Resources & Organizational Development

- Creates a high performing organization that supports staff to achieve the District's strategic and operational goals
- Provides advice and support for staffing, labour relations, employee development, occupational health and safety, disability management, diversity, equity and inclusion, employee wellness, change management and related programs

ADMINISTRATION continued

Budget Summary

The net budget for Administration is an increase of \$128,300 or 12% over 2023. The increase is attributable to:

- Elimination of annual Business License renewal fees, \$100,000
- Status quo wage and benefit increases, \$29,400
- Minor increases in other expenses including an increase of \$8,000 for recruitment
- A decrease for 2024 liability insurance coverage of (\$17,700)

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Sales of Service - Administration	\$ 17,000	\$ 50,800	\$ 17,000	\$ -	0.0%
Sales of Service - Licencing	155,500	155,900	55,500	(100,000)	-64.3%
Total Funding	172,500	206,700	72,500	(100,000)	-58.0%

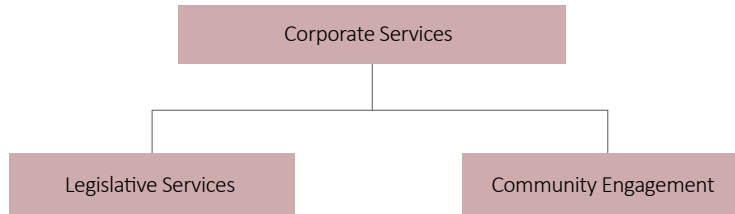
Operating Expenses

General Administration	364,700	369,200	390,100	25,400	7.0%
Human Resources	257,400	246,600	277,000	19,600	7.6%
Risk Management	169,700	162,600	153,000	(16,700)	-9.8%
Contingency	450,000	140,000	450,000	-	0.0%
Total Expenses	1,241,800	918,400	1,270,100	28,300	2.3%
Net Property Taxes Required	\$ 1,069,300	\$ 711,700	\$ 1,197,600	\$ 128,300	12.0%



CORPORATE SERVICES

Corporate Services works closely with Council and the public. The department supports the business operation of Council and Committees as well as providing counsel and support on matters including communications and engagement, reconciliation, legal, insurance and access to information.



Legislative Services

- Coordinates Council and Committee agendas, meetings and minutes, as well as elections
- Oversees corporate record management and Freedom of Information and Protection of Privacy
- Enables an open, transparent, inclusive and participatory municipal government
- Leads First Nations relations
- Oversees insurance and legal claims



Community Engagement

- Leads District communications
- Facilitates public engagement and input during planning processes
- Liaison for community groups and volunteers
- Maintains District website, engagement portal and social media account
- Prepares corporate reports
- Plans special events

CORPORATE SERVICES continued

Budget Summary

The net budget for Corporate Services is an increase of \$126,600 or 5.6% over 2023. The increase is attributable to:

- An increase for the Greater Victoria Public Library requisition of \$58,600 or 5.7%
- Status quo wage and benefit increases, \$45,000
- Minor increases in other expenses including an increase of \$9,400 for community service contracts, and \$5,000 for Council conference and travel

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Operating Expenses					
Council and Committees	\$ 439,000	\$ 446,300	\$ 439,000	\$ -	0.0%
Corporate Services	398,900	446,900	430,500	31,600	7.9%
Community Engagement	300,200	305,300	327,200	27,000	9.0%
Community Service Contracts	94,100	94,100	103,500	9,400	10.0%
Library	1,023,200	1,023,200	1,081,800	58,600	5.7%
Total Operating Expenses	2,255,400	2,315,800	2,382,000	126,600	5.6%
Net Property Taxes Required	\$ 2,255,400	\$ 2,315,800	\$ 2,382,000	\$ 126,600	5.6%

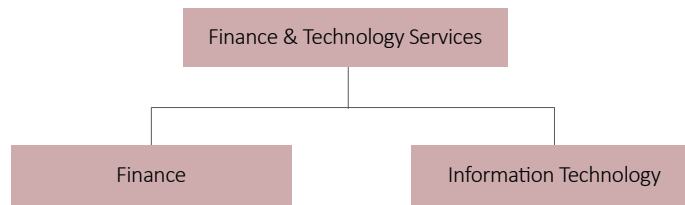
*2023 budget has been amended to be comparable with 2024 reporting.



FINANCE & TECHNOLOGY SERVICES



The Finance & Technology Services Department provides financial support services and is responsible for the overall financial management of the municipality, payroll and benefits support and the purchase of all goods and services. Information Technology manages District technology, provides specialized support for Police and Fire, and upgrades core software products.



Finance

- Accounting audit and budgeting of over \$34 million in annual expenses and revenues
- Coordinates payroll
- Processes accounts payable
- Billing and collection of all revenues
- Long term financial planning and asset management



Information Technology

- Manages District computer, phone and technology services
- Maintains a geographically dispersed voice and data network system
- Provides specialized support for Police and Fire Services
- Ensures secure internet access
- Operates helpdesk service for staff assistance
- Maintains and upgrades core software products

Budget Summary

The net budget for Finance is an increase of \$87,600 or 9.5% over 2023. The increase is attributable to:

- Status quo wage and benefit increases, \$56,900
- A forecasted increase for interest accrued on deposits and prepaid taxes due to increase in Provincial mandated interest rates

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Operating Expenses					
Finance General	\$ 918,000	\$ 914,200	\$ 1,005,600	\$ 87,600	9.5%
Total Funding	918,000	914,200	1,005,600	87,600	9.5%
Net Property Taxes Required	\$ 918,000	\$ 914,200	\$ 1,005,600	\$ 87,600	9.5%



Budget Summary

The net budget for Technology is an increase of \$120,800 or 15.6% over 2023. The increase is attributable to:

- Status quo wage and benefit increases, \$15,900
- An increase for two work force plan recommended positions of IT Technician and GIS Technician, \$69,100
- A reduction in GIS consulting budget due to GIS Technician position implementation implemented in Q3 and Q4, (\$25,000)
- Increase in hardware and software annual licensing agreement fees, \$49,900

Operating Budget

Operating Expenses	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
IT General	\$ 728,900	\$ 689,400	\$ 874,700	\$ 145,800	20.0%
Geographic Information Service	45,000	21,400	20,000	(25,000)	-55.6%
Total Funding	773,900	710,800	894,700	120,800	15.6%
Net Property Taxes Required	\$ 773,900	\$ 710,800	\$ 894,700	\$ 120,800	15.6%



PLANNING & BUILDING SERVICES

The Planning and Building Services Department includes Community and Current Planning, Building Inspections, Bylaw Services, and Climate Action. Services provided include administration of the Official Community Plan policies and municipal Land Use Bylaw, processing development and subdivision applications, regulating building construction, ensuring bylaw compliance, issuing business licences, planning for future development, and leading the District's climate action initiatives.



Planning

- Administers the Official Community Plan policies and municipal Land Use Bylaw
- Oversees long-range community planning and corporate strategic projects to manage growth in the community
- Processes development and subdivision applications, and planning for future development



Building

- Regulates building construction and administers the BC Building Code and District Building Bylaw
- Monitors construction relating to Building, Plumbing, Business Licence and Sign Permit applications
- Updates bylaws and procedures related to building construction



Bylaw Services

- Helps maintain a healthy and safe environment in the municipality
- Investigates and enforces municipal bylaws with a focus on voluntary compliance
- Coordinates the business licence program, providing assistance and guidance to the business community



Climate Action

- Identifies ways to reduce corporate and community greenhouse gas emissions to meet corporate and community targets, and increase climate resilience via adaptation measures
- Oversees and implements actions from the Climate Leadership Plan
- Leads climate adaptation initiatives

PLANNING & BUILDING SERVICES continued

Budget Summary

The net budget for Planning and Building Services is a decrease of (\$171,700) or (18.9%) over 2023. The decrease is attributable to:

- Forecasted development volume increase of permit and fee revenues, (\$260,600)
- Status quo wage and benefit increases, \$90,100
- An increase for two work force plan recommended positions of a Planner and Climate Action Communications implemented in Q3, \$82,800
- Increase in expenses related to proposed Climate Action Communications position, \$10,000
- Minor decreases in other expenses including former economic development operations funded from COVID Restart grant

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Development and Subdivision Fees	\$ 112,500	\$ 113,800	\$ 148,100	\$ 35,600	31.6%
Building and Plumbing Permits	585,000	896,800	810,000	225,000	38.5%
Total Funding	697,500	1,010,600	958,100	260,600	37.4%
Operating Expenses*					
Planning Administration	842,700	720,100	814,400	(28,300)	-3.4%
Climate Leadership	141,800	145,700	218,900	77,100	54.4%
Building Inspection	415,000	377,300	446,200	31,200	7.5%
Bylaw Enforcement	191,800	195,200	200,000	8,200	4.3%
Boards & Commissions	3,500	3,500	3,500	-	0.0%
Fleet	9,500	3,500	10,200	700	7.4%
Total Operating Expenses	1,604,300	1,445,300	1,693,200	88,900	5.5%
Net Property Taxes Required	\$ 906,800	\$ 434,700	\$ 735,100	\$ (171,700)	-18.9%

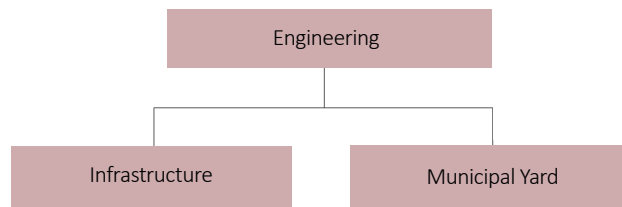
ENGINEERING



Engineering is responsible for all municipal infrastructure.

The District's infrastructure includes:

- 133 kilometres of paved roads
- 470 Street Lights
- 80 traffic islands
- 83 kilometres of storm sewers
- 120 kilometres of drainage ditches
- 100 kilometres of sanitary sewers, sewage pumps and lift stations
- 130 kilometres of water main, pressure-reducing valves and booster pumps
- 46 municipal buildings
- 39 parks, playgrounds and open spaces
- 28 beach accesses covering over 81 hectares



Infrastructure (Roads, Drainage, Water and

- Operates and maintains the water, sewer, roads, and drainage systems
- Designs and implements all infrastructure and transportation systems and processes
- Approves all subdivision developments and inspects all works installed by private developers that become municipal property (e.g., roads, sidewalks, traffic control measures, drainage, sanitary sewers, water mains)
- Issues soil deposit and removal permits, tree cutting permits in areas susceptible to soil erosion, driveway access permits and permits to work within municipal road allowance



Municipal Yard (Parks, Facilities

- Operates and maintains 40 Community, Neighborhood and Passive Parks, trails, playgrounds, naturalized green spaces and 28 public beach accesses
- Maintains Municipal buildings, Parks & Recreation facilities, Heritage buildings, and External Users facilities
- Manages District fleet including Police and Fire vehicles

Budget Summary

The net budget for Engineering is an increase of \$58,000 or 4.0% over 2023. The increase is attributable to:

- Revenue increases in Subdivision Administration Fees and annual Fortis Operating Fee, (\$30,500)
- Status quo wage and benefit increases, \$81,400
- Minor changes in other expenditures including an \$8,000 increase in utility costs

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Engineering Fees	\$ 141,500	\$ 166,500	\$ 172,000	\$ 30,500	21.6%
Total Funding	141,500	166,500	172,000	30,500	21.6%

Operating Expenses

Engineering Administration	649,200	591,400	691,400	42,200	6.5%
Yard Administration	877,800	918,100	930,200	52,400	6.0%
Other General Gov't Services	44,900	39,200	38,300	(6,600)	-14.7%
Fleet	8,100	5,500	8,600	500	6.2%
Total Operating Expenses	1,580,000	1,554,200	1,668,500	88,500	5.6%
Net Property Taxes Required	\$ 1,438,500	\$ 1,387,700	\$ 1,496,500	\$ 58,000	4.0%

See the Asset Management Section, starting on page 60 for information on capital projects.

Budget Summary

The net budget for the Municipal Yard is an increase of \$118,900 or 7.3% over 2023. The increase is attributable to:

- Status quo wage and benefit increases, \$52,500
- An increase in contracted pest (mosquito) control, \$28,000, and fleet related expenses, \$39,100
- Minor changes in other expenses

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Directional Sign Fees	\$ 4,700	\$ 4,700	\$ 4,800	\$ 100	2.1%
Pest Control recoveries	27,300	32,100	28,000	700	2.6%
Total Funding	32,000	36,800	32,800	100	0.0%

Operating Expenses

Roads and Drainage	1,312,800	1,212,500	1,364,400	51,600	
Snow	35,000	35,000	35,000	-	0.0%
Street Lighting and Signals	73,000	54,400	74,000	1,000	1.4%
Pest Control	38,000	60,500	66,000	28,000	73.7%
Fleet	195,000	192,200	234,100	39,100	20.1%
Total Operating Expenses	1,653,800	1,554,600	1,773,500	119,700	7.2%
Net Property Taxes Required	\$ 1,621,800	\$ 1,517,800	\$ 1,740,700	\$ 118,900	7.3%

See the Asset Management Section, starting on page 60, for information on capital projects.

Budget Summary

The net budget for Parks is an increase of \$121,900 or 9.2% over 2023. The increase is attributable to:

- Status quo, plus a 0.2 FTE, wage and benefit increase, \$105,300
- Increase of former seasonal positions into a full-time position, with increase funded from removal of part-time Facilities position
- Increase in fleet costs, \$15,500
- Minor changes in other expenses including an increase in contracted services of \$20,700, and decrease in materials and supplies budgets, \$14,300, both based on prior spending experience

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Facility Rentals	\$ 22,000	\$ 28,300	\$ 25,000	\$ 3,000	13.6%
Total Funding	22,000	28,300	25,000	3,000	13.6%
Operating Expenses					
Parks, Trails, and Grounds Maintenance	1,227,500	1,179,800	1,336,900	109,400	8.9%
Fleet	113,000	88,900	128,500	15,500	13.7%
Total Operating Expenses	1,340,500	1,268,700	1,465,400	124,900	9.3%
Net Property Taxes Required	\$ 1,318,500	\$ 1,240,400	\$ 1,440,400	\$ 121,900	9.2%

*2023 budget has been amended to be comparable with 2024 reporting.

See the Asset Management Section, starting on page 60. for information on capital projects.

Budget Summary

The net budget for Facilities is a decrease of (\$22,400) or (4.1%) over 2023. The net decrease is attributable to:

- Reduction in revenue from transition of Centennial Caretaker residence to a commercial lease for daycare business
- Status quo wage and benefit increase, \$9,000
- Removal of a part-time position to fund a 0.2 FTE increase in Parks, (\$15,700)
- Minor changes in other expenditures in addition to decreases in repair and maintenance and contracted services, (\$25,700), due to prior spending experience
- Custodial costs are forecasted, but will be confirmed in 2024 when the District goes to market for these services

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
GVPL & PRC Rentals	\$ 32,900	\$ 32,900	\$ 33,600	\$ 700	2.1%
Caretaker Facility Rentals	46,000	26,700	37,000	(9,000)	-19.6%
Total Funding	78,900	59,600	70,600	(8,300)	0.0%
Operating Expenses					
Facilities and Building Maintenance	613,500	746,400	582,700	(30,800)	-5.0%
Fleet	6,800	4,600	6,900	100	1.5%
Total Operating Expenses	620,300	751,000	589,600	(30,700)	-4.9%
Net Property Taxes Required	\$ 541,400	\$ 691,400	\$ 519,000	\$ (22,400)	-4.1%

*2023 budget has been amended to be comparable with 2024 reporting.

See the Asset Management Section, starting on page 60, for information on capital projects.

WATER UTILITY

The District's water supply system is part of the Saanich Peninsula Water System which receives its water supply from the Capital Regional District Integrated Water System. The District's water system network consists of approximately 125 km of water mains.

The system also includes 4,200 metered services and 480 hydrants. It is maintained by the Municipal Yard and is self-financed from water charges and fees on a user-pay basis. Water service is provided to both the Tsartlip and Tsawout First Nations via service agreements.

The Utility provides safe drinking water for domestic, commercial, agricultural and emergency use and meets applicable firefighting standards, health standards and the *Drinking Water Protection Act*.

Budget Summary

The 2024 budget balances \$6.8 million of revenues with \$6.8 million of costs. This year's water revenue is based on a rate increase of 1.14% or \$1.946 per cubic metre a total fixed charge of \$141 annually, and similar consumption as experienced in 2023. For the median residential property (244 cubic metres annually) this represents an annual cost of \$615 or an increase of \$5 over 2023.

Operating expenses include status quo wage and benefit increases and a CRD bulk water rate increase of 4.7%. First Nations water supply is expected to transition to the Capital Regional District (CRD) in 2024. The transition to the CRD will enable First Nations to purchase water directly at the lower regional bulk water rate, rather than the District's retail rate. This water consumption (approximately 18% of the District's total) will be removed from both sales and bulk water costs, with the difference between the two being paid to the District as a conveyance fee, by the CRD—except for the capital component of transfers to reserves, which will transition to District water rate payers. The water budget and rates will be amended once an implementation date is confirmed.

Transfers to reserves are increased by \$25,000 to \$1 million. This change reflects the 2022 update of the District's Asset Management Plan, and a transition in the trajectory of reserve funding for future water infrastructure replacement. Annual rate increases have been shifted to the sewer utility which is in greater need of increasing asset replacement funding due to targeted annual funding, and infrastructure replacement required over the next ten to twenty years. The water fund is forecast to reach targeted annual asset replacement funding of \$1.5 million by 2032.

WATER UTILITY continued

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Water Sales and Connections	\$ 6,135,100	\$ 6,447,000	\$ 6,662,700	\$ 527,600	8.6%
Investment Income	150,000	150,700	150,000	-	0.0%
Total Funding	6,285,100	6,597,700	6,812,700	527,600	8.4%

Operating Expenses

Administration	484,200	493,400	505,200	21,000	4.3%
Maintenance	707,900	607,200	749,400	41,500	5.9%
Bulk Water Purchases	4,003,700	4,306,100	4,425,900	422,200	10.5%
3rd Party Connections	33,900	30,000	41,400	7,500	22.1%
Fleet	80,400	74,800	90,800	10,400	12.9%
Total Operating Expenses	5,310,100	5,511,500	5,812,700	502,600	9.5%
Transfer to Reserves	975,000	1,086,200	1,000,000	25,000	2.6%
Total Expenses	\$ 6,285,100	\$ 6,597,700	\$ 6,812,700	\$ 527,600	8.4%

Improvements to the water system are detailed in the Asset Management Section, starting on page 60.



SEWER UTILITY



Sewer Utility operates a sanitary only sewer collection system in four core areas (Brentwood Bay, Saanichton, Keating Ridge and Turgoose Point) that consists of approximately 89 kilometres of gravity sewers, 5 kilometres of force mains, 3.9 kilometres of siphons and 15 lift stations. There are approximately 3,800 household and business connection and 2,800 manholes. The system is maintained by the Municipal Yard Department and is self-financed from sewer charges on a user pay basis.

The system is interconnected with WJOLELP (Tsartlip) First Nation and two Capital Regional District lift stations. The S7ÁUTW (Tsawout) First Nation operates its own system and is not connected to the District's network.

Effluent is transferred through the system to a Peninsula Unified Treatment plant operated by the Capital Regional District located in North Saanich. The cost of operating the treatment system is shared by the Peninsula municipalities and recovered by a property tax levy charged to all Central Saanich taxpayers.

Budget Summary

The five-year Financial Plan for Sewer Utility is based on annual user-rate increases to fund operations and escalate annual asset replacement funding. For 2023 this represents a \$25 increase or 7.5% to the median residential property, or a cost of \$365 annually. Operating expenses reflect a status quo approach with wage and benefit increases. Transfers to reserves have been increased by \$96,700 from \$1,054,000 in 2023 to \$1,150,700 in 2024.

These changes reflect the 2021 update of the District's Asset Management Plan, and an increase of the trajectory of reserve funding for future sewer infrastructure replacement. Annual rate increases have been shifted from water to the sewer utility, which is in greater need of increasing asset replacement funding due to targeted annual funding and infrastructure replacement required over the next 10 to 20 years. The sewer fund is forecast to reach targeted annual asset replacement funding of \$2.1 million by 2032.

SEWER UTILITY continued

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Sale of Service	\$ 1,930,500	\$ 1,957,200	\$ 2,171,800	\$ 241,300	12.5%
Investment Income	160,000	160,000	160,000	-	0.0%
Total Funding	2,090,500	2,117,200	2,331,800	241,300	11.5%
Operating Expenses					
Sewer Administration	291,100	309,800	377,000	85,900	29.5%
Maintenance	654,500	473,200	700,100	45,600	7.0%
Lift Stations	65,000	75,200	76,000	11,000	16.9%
Fleet	25,900	19,100	28,000	2,100	8.1%
Total Operating Expenses	1,036,500	877,300	1,181,100	144,600	14.0%
Transfer to reserves	1,054,000	1,239,900	1,150,700	96,700	9.2%
Total Expenses	\$ 2,090,500	\$ 2,117,200	\$ 2,331,800	\$ 241,300	11.5%

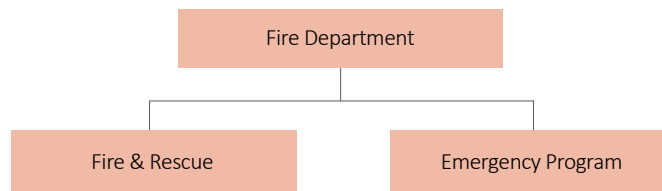
Improvements to the sewer system are detailed in the Asset Management Section, starting on page 60.



FIRE DEPARTMENT

The Central Saanich Fire Department provides the community with Fire and Life Safety Education, Fire Prevention Programs, Hazardous Material Response, First Responder Medical Aid, and Emergency Fire and Rescue Response along with Confined Space Rescue Service and High Angle Rope Rescue. These services are also provided under a servicing agreement to both ST'ÁUTW and WJOLELP First Nations Lands.

The Department consists of the Fire Chief, Deputy Chief, an Administrative Assistant, six Career Firefighters and 45 Paid On-Call Firefighters. The Fire Department is also responsible for managing the Central Saanich Emergency Program consisting of an Emergency Program Manager and Fire Smart Coordinator.



Fire & Rescue

- Emergency fire and rescue response
- First-responder medical aid
- Hazardous material response
- Public education and fire prevention programs



Emergency Program

- Ensures continuity in government
- Provides a plan for preserving life and property
- Coordinates response from elected officials, municipal departments, volunteer services and outside agencies

FIRE DEPARTMENT continued

Budget Summary

The net budget for Fire Services is an increase of \$177,500 or 8.6% over 2023. The increase is attributable to:

- Status quo wage and benefit increases, \$101,500, and an increase for Paid-on-Call overnight shift, \$32,200, from a fixed stipend to hourly wage, for a total of \$133,700
- Decrease in contracted fire dispatch services, (\$20,600)
- One-time increase for replacement of foam fire retardant inventory, \$20,000 (funded from surplus)
- Increase for software amalgamation and increased licensing fees (First Due), \$16,000
- Increase in First Nations Fire Service Contract revenue, (\$12,600)
- Increase in fleet costs, \$8,600
- Decrease in Hazmat Service agreement revenues as CRD reviews service delivery, \$9,000
- Minor changes in other expenses, including first year of wellness program implementation, \$5,000

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Donations - Fire	\$ 19,000	\$ 241,600	27,000	\$ 8,000	42.1%
Hazmat Agreement	70,600	71,100	61,600	(9,000)	-12.7%
First Nations Fire Service Agreement	339,600	339,600	352,200	12,600	3.7%
Total Funding	429,200	652,300	440,800	11,600	2.7%
Operating Expenses					
Fire Administration	677,700	572,000	703,400	25,700	3.8%
Fire Fighting Force (Paid on Call)	561,300	653,800	659,600	98,300	17.5%
Fire Fighters (Career)	1,031,500	1,159,400	1,068,300	36,800	3.6%
Fleet	91,700	112,100	105,300	13,600	14.8%
Emergency Measures	141,500	144,100	156,200	14,700	10.4%
Total Operating Expenses	2,503,700	2,641,400	2,692,800	189,100	7.6%
Net Property Taxes Required	\$ 2,074,500	\$ 1,989,100	\$ 2,252,000	\$ 177,500	8.6%

POLICE SERVICE



The Central Saanich Police Service, through its governing Municipal Board, consists of 28 sworn police officers (includes seconded officers to integrated teams) supported by five civilian staff, three volunteer reserve Constables and several volunteers. They provide a professional level of service through locally based uniform policing and integrated specialized units.

The Central Saanich Police Service reports to the Police Board, which consists of the Mayor as Chair, one person appointed by the Central Saanich Council, and three appointed by the Lieutenant Governor in Council. The role of the Police Board is to provide governance, budgetary control, and policy direction to the Central Saanich Police Service.



Police Service

- Uniformed patrol
- General investigative services
- Community engagement and schools
- Traffic safety
- Administration

Police Board

The Police Board is chaired by Mayor Ryan Windsor and includes: Mr. Corey Wood, Ms. Jennifer Klein, Mr. Jim Rondeau and Ms. Rene Johansson.

Budget Summary

The net budget for Police Services is an increase of \$409,900 or 6.8% over 2023. The increase is attributable to:

- Status quo wage and benefit increases, \$165,500
- Decrease in Small Communities and Traffic Fine Provincial grant revenues, \$82,800
- Increase in ECOMM Dispatch Services, \$43,500
- Increase in Victoria Integrated Unit budgets and contracted services, \$47,500
- Fleet cost increases, \$10,600
- Minor changes in other expenses

Operating Budget

Funding	2023 Budget	2023 Forecast	2024 Budget	Change \$	Change %
Sale of Service	\$ 18,200	\$ 11,000	\$ 18,200	\$ -	0.0%
Small-Community Protection Grant	230,000	172,000	165,000	(65,000)	-28.3%
Traffic Fine Revenue Sharing Grant	240,000	190,000	200,000	(40,000)	0.0%
Secondment Remuneration	1,110,400	1,135,400	988,900	(121,500)	-10.9%
Other Revenue	189,400	295,000	211,600	22,200	
Total Funding	1,788,000	1,803,400	1,583,700	(204,300)	-11.4%

Operating Expenses

Police Board	10,700	7,000	10,800	100	0.9%
General Administration	1,510,000	1,476,300	1,607,500	97,500	6.5%
Integrated and Contract Services	745,500	745,300	800,500	55,000	7.4%
Patrol	3,289,000	3,030,200	3,320,800	31,800	1.0%
Detectives	367,600	191,200	396,700	29,100	7.9%
Traffic and Community Engagement	537,700	408,400	600,300	62,600	11.6%
Detention and Custody	22,900	18,500	23,700	800	3.5%
Fleet	137,600	131,900	148,200	10,600	7.7%
Secondment Expenses	1,110,400	1,135,400	989,000	(121,400)	-10.9%
Total Operating Expenses	7,731,400	7,144,200	7,897,500	166,100	2.1%
Transfer to reserves-Vehicles & Equip	114,000	114,000	119,000	5,000	4.4%
Net Property Taxes Required	\$ 6,057,400	\$ 5,454,800	\$ 6,432,800	\$ 375,400	6.2%

Capital Requests

Vehicles Purchases	\$ 345,000
Technology Equipment	30,000
Equipment Contingency	25,000
Total	\$ 400,000



ASSET MANAGEMENT

This section provides an overview of the District's long-term approach to managing assets.

Asset Management

Asset Management and Long-Term Financial Plan

In 2017 the District implemented an Asset Management Plan and long-term Financial Plan to escalate annual funding for future asset replacement to higher, more resilient levels. The goal of that plan was to fund \$6.2 million a year from taxes and utility fees with ten to fifteen year plans.

In 2021 the Asset Management Plan was updated.

Based on inflation and construction cost escalation, there is a need for the District to increase the amount of asset replacement funding raised and set aside each year. The Plan's update recommends average annual asset replacement funding be increased from \$6.20 million to \$10.76 million, specifically for future replacement of existing assets. The need for a financial strategy to fund new infrastructure was also identified.

Maintenance costs are also increasing substantially, and the District is planning to add new infrastructure, such as active transportation.

Central Saanich is not in a unique position – all local governments are faced with significantly increasing infrastructure costs as infrastructure built in the 1960s through 1980s comes to the end of their useful lives. In addition, there are limited revenue sources to fund this work.

Taking care of existing infrastructure is one of the most important financial responsibilities of 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 kilometres of gravity sewers
- lift stations
- pump and pressure stations
- and sewer connections for homes and businesses

ASSET MANAGEMENT:

- Maintain assets in an appropriate 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

Condition Assessment

The District’s public infrastructure is in reasonable condition and is rated as C overall. This is a combined assessment of Condition and Performance, Capacity versus Need and Funding versus Need. As is the case with most Canadian municipalities, increased funding will be required to replace existing infrastructure. By increasing funding levels over time and focusing on priority infrastructure areas the current C condition assessment rating is projected to improve to B by 2027.

Infrastructure Report Card

Asset Group	Rating	Comments	Projected Rating in 2027 at Proposed Funding
Roads	B	Good condition. Catch up of deferred road top required.	B+
Drainage	C-	Reasonable condition. Significant renewal of drains and culverts in next decade.	B
Facilities	C	Reasonable condition. Public Works and Municipal Hall complex are next priorities.	B
Parks and Trails	C	Reasonable condition. Increased funding will improve rating.	B-
Vehicles and Equipment	B-	Reasonable condition. Increased funding will improve rating.	B
Water	C-	Reasonable condition. AC Main replacement is priority for next decade.	C
Sewer	D+	Poor condition. Significant investment needed in next decade to replace lift stations and mains.	C
Overall	C		B

The condition assessments were not fully reevaluated as part of the 2021 update due to lack of detailed information such as asset master plans including condition and risk assessment. Master plans and further assessments will take place over the next three years and be included in the infrastructure report card of the 2026 plan update.

The condition ratings are not unusual and indicate that most assets are in reasonable condition. The sewer system is rated slightly lower than most primarily due to the low level of funding currently available and the significant amount of infrastructure that is reaching end of useful life over the next decade. This is to be expected and can be significantly improved with the changes in annual funding and regular annual replacement programs. Major buildings are in reasonable condition, though the public works facility and Municipal Hall Complex are approaching their end of life.

Capital Renewal

The 2022 Asset Management Plan update reported the District has over \$565 million dollars in public infrastructure with an average annual replacement cost of \$10.76 million dollars. Over the next fifty years renewal investment is expected to be approximately \$565 million dollars.

Component	Estimated Asset Life	Value at Current Replacement Cost	Average Annual Replacement Cost
Roads	15 to 75 years	\$ 93 million	\$ 1.9 million
Drainage	30 to 80 years	\$114 million	\$ 1.7 million
Facilities	50+ years	\$ 83 million	\$ 1.64 million
Parks and Trails	25 to 75 years	\$ 17 million	\$ 0.3 million
Vehicles and Equipment	Varies	\$ 20 million	\$ 1.62 million
Water	50 to 80 years	\$105 million	\$ 1.5 million
Sewer	50 to 80 years	\$135 million	\$ 2.1 million
Total		\$565 million	\$10.76 million



Financial Position

Current replacement investment (2024) from revenues is \$7.2 million per year and average annual replacement at sustainable levels from revenues is targeted at \$10.76 million (2022 Asset Management Plan update). This means that the District is currently funding 67% of average annual replacement needs.

In 2017 the District restructured the capital program to establish an asset baseline levy and a system of asset reserves to manage this investment. This baseline for asset replacement was updated in 2022. The update identified a gap of \$4.56 million per year in required future asset investment funding (\$10.76M-\$6.2M). However, it is important to understand that \$10.76 million is an average projection figure; it is a baseline over fifty years. In some years, the requirement may be greater; in some years, it is less. It is incumbent upon the District to manage its asset investments year over year so that annual asset investments are reasonable and consistent.

The District’s 2022 Asset Management Plan proposes a gradual approach to increase the overall current level of capital investment to reach a \$10.76 million resilient infrastructure replacement level, balance debt financing and provide assistance with upgrading, expansion and growth in the future based on the following:

- Use of a separate asset levy to clearly identify infrastructure funding for taxpayers.
- General Capital Program: 15-year plan to increase infrastructure investment equal to 1.25% property tax increase to average homeowner each year (average of \$30 per year to average home) to increase infrastructure investment equal to \$7.2 million by 2032.
- Water System: 15-year plan to increase infrastructure investment equal to \$1.5 million by 2032.
- Sewer System: Fifteen-year plan to increase infrastructure investment to \$2.1 million by 2032. Debt financing will be required to bridge the next ten years as funding is gradually increased and we begin replacement of aging underground sewer pipes and lift stations.

It is incumbent upon the District to manage its asset investments year over year so that annual asset investments are reasonable

Initial Five Year Tax Projection - Average Home

	2024	2025	2026	2027	2028
Property Tax - Asset Levy	\$656	\$699	\$742	\$787	\$834

Key priority areas in the near term are maintaining the annual road top management program, and implementing annual replacement plans for asbestos concrete water and sewer pipes, steel drains, sewer gravity lines and sewer lift stations.

The majority of the District's capital program (\$48.5 million of \$62.7 million) is focused on the replacement of existing infrastructure and will assist in maintaining the current operating cost to repair and manage those assets. Modest upgrading of assets is planned and will help improve service. Some change is anticipated in operating costs over the five-year term of this Plan as the District starts annual replacement programs for a large volume of its underground infrastructure over the next ten to twenty years.

Significant risk mitigation will be achieved with investments in the Brentwood sewer system areas. No operating cost savings are expected.



Capital Program

Summary

The District's five year capital program proposes a total of \$48.5 million in asset renewal and \$14.2 million in upgrading and expansion. The majority of the projects are funded from reserve funds supplemented by grants and debt for specific road, water and sewer projects. This continues the process of aligning capital programs with the Asset Management Plan and Active Transportation Plan.

District of Central Saanich Capital Budget

	2024	2025	2026	2027	2028
Infrastructure Renewal					
Roads	\$ 820,000	\$ 885,000	\$ 955,000	\$ 880,000	\$ 880,000
Drainage	255,000	260,000	265,000	270,000	275,000
Buildings	573,500	276,000	136,000	12,000	138,000
Parks and Trails	230,000	80,000	80,000	30,000	30,000
Vehicles	1,938,000	2,033,000	995,000	599,000	358,000
Equipment	509,400	167,000	292,000	112,000	117,000
Water System	2,600,000	2,270,000	2,250,000	2,650,000	2,650,000
Sewer System	9,835,000	5,201,000	1,960,000	2,150,000	2,480,000
	16,760,900	11,172,000	6,933,000	6,703,000	6,928,000
Upgrading and Expansion					
Roads	135,000	2,550,000	725,000	50,000	50,000
Equipment	20,000	-	-	-	-
	155,000	2,550,000	725,000	50,000	50,000
Active Transportation					
Roads	2,982,300	3,625,100	1,662,500	2,422,600	-
Total Investment	\$ 19,898,200	\$ 17,347,100	\$ 9,320,500	\$ 9,175,600	\$ 6,978,000
Funding Source					
Reserve Funds	\$ 11,797,800	\$ 13,016,100	\$ 6,186,200	\$ 4,733,000	\$ 4,458,000
Grants and Contributions	4,010,400	1,811,000	-	-	-
Long Term Debt	4,070,000	2,500,000	3,114,300	4,422,600	2,500,000
Property Tax	20,000	20,000	20,000	20,000	20,000
	\$ 19,898,200	\$ 17,347,100	\$ 9,320,500	\$ 9,175,600	\$ 6,978,000

The following pages outline individual capital programs for each of the asset categories.

Roads and Active Transportation

For 2024, paving and patching works are pursuant to the maintenance and rehabilitation report. Some modifications to the proposed work program may be made, subject to grants. The Transportation Master Plan is also scheduled to be updated in 2024.

Active Transportation

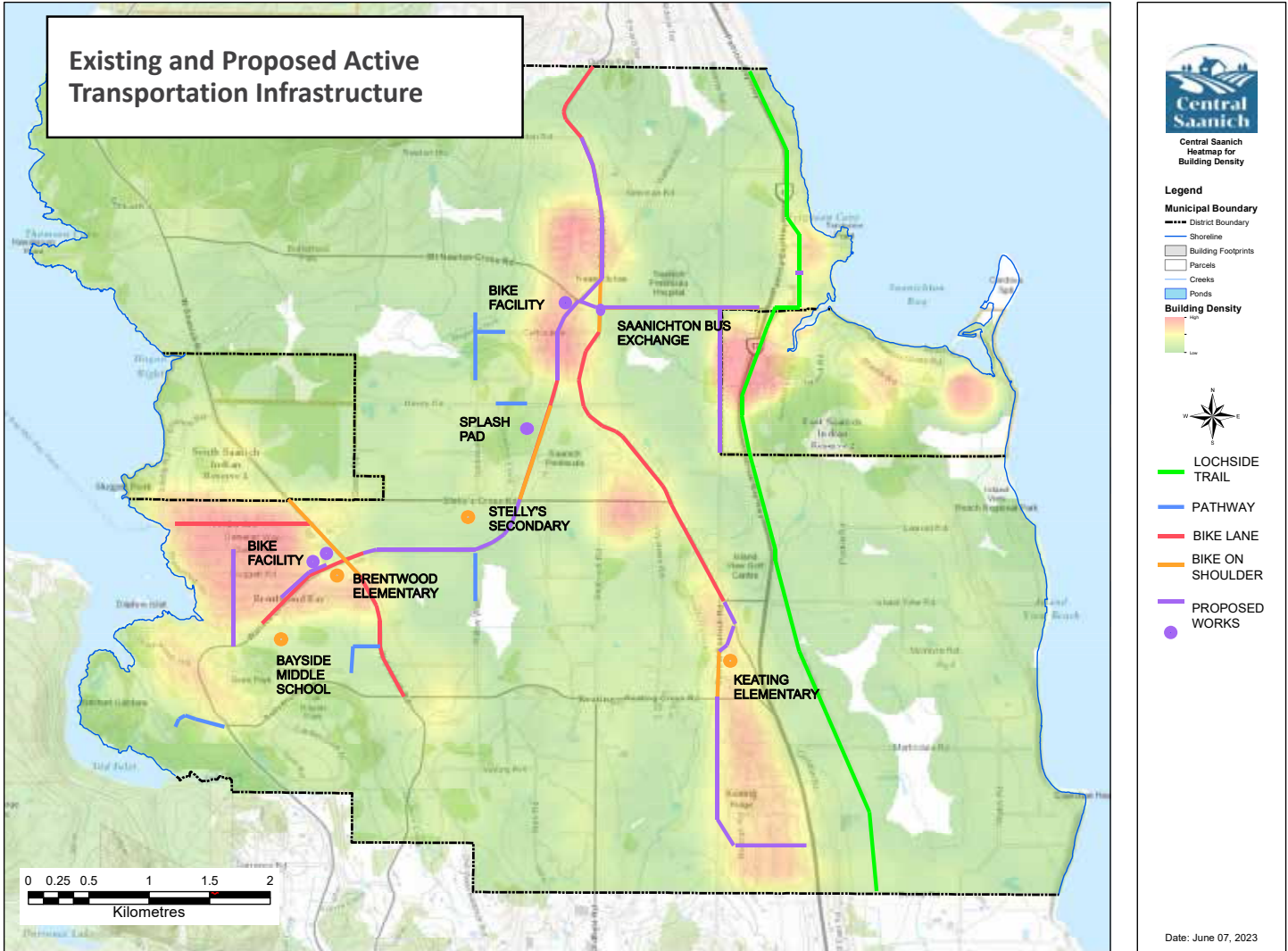
Active transportation is a top priority for our community, and we are making good progress on improving walking, biking and other mobility options. In July of 2023 Council approved an accelerated plan that includes \$10.4 million of active transportation infrastructure from 2024 through 2027, funded by a \$5.4 million Growing Communities Funds Provincial grant and \$5.0 million in long-term debt.

Progress to date and \$10.4 million Four-Year Plan

Over the last two years a number of projects got underway or were completed, including a wayfinding signage strategy. Projects to highlight include:

- **Saanich Cross Road** – A sidewalk will be installed from East Saanich to Central Saanich Road in Q1 of 2024.
- **Wallace Drive bike lane** (from West Saanich to Stelly's Cross Road) – This is the most requested project by the community and will provide a needed bike route from Brentwood to Saanichton. Conceptual design began in 2023, with construction expected to start in 2024. This work will coincide with a sewer replacement project along the road.
- **Wallace Drive bike lane** (Prosser Road to East Saanich Road) – This section of bike lane will complete the link between Brentwood Bay and Saanichton. The project design and construction are coordinated with a required water main replacement. Conceptual design began in 2023, with detailed design completing and possible construction starting in 2024. Design includes assessment of crosswalks and design of the Mt Newton Cross Road and Wallace Drive intersection
- **Mt Newton pathway** (from Pat Bay highway to Saanichton) – This is another high priority of the Active Transportation Plan. Conceptual designs are underway and public consultation will take place in early spring with construction expected in 2024.
- **Central Saanich pathway** (from Mt Newton going south) – The public will be invited to view and comment on the project in early spring; construction is expected in 2024.
- **Saanichton Village bike lane and sidewalk improvements** – The conceptual design phase will begin this year with construction in 2024. Design includes coordination with the Mt Newton Pathway design and the East Saanich Road and Mt Newton Cross Road intersection.
- **Active transportation wayfinding** – The District has designed improved signage to help cyclists and pedestrians navigate the District easily and safely. Implementation will occur with new infrastructure as well as where possible subject to funding from grants and room in future District budgets.

2024-27 Active Transportation Plan Infrastructure Map

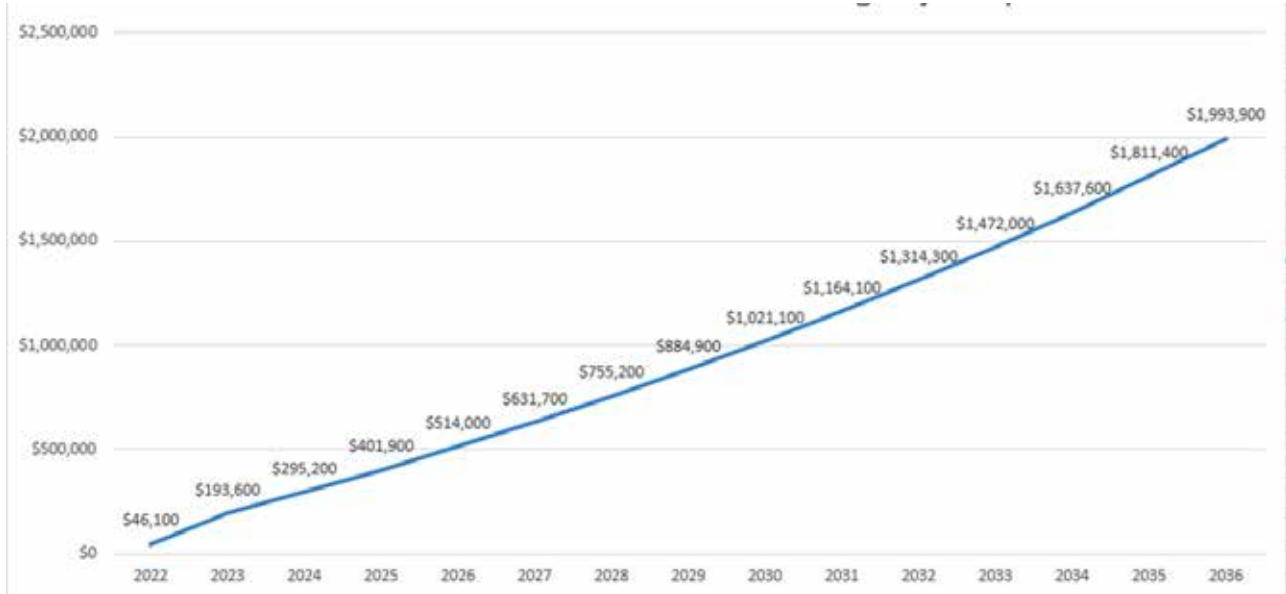


Funding the Active Transportation Plan (ATP)

In 2022 and going forward, a portion of tax dollars are put towards active transportation projects each year. The strategy includes property taxation increases of 0.25% in 2022 and 2023 (a 0.75% increase was actioned by Council in 2023 as part of the ATP acceleration), and 0.50% in 2024 and forward until a resilient level of annual funding is achieved.

Additional funding will support the Plan including external grants, Development Cost Charges (DCC) Community Amenity Contributions (CAC), and long-term debt funding.

15-Year Active Transportation Property Tax Funding Trajectory



District of Central Saanich

Roads Capital Budget

	2024	2025	2026	2027	2028
Infrastructure Renewal					
Road Reconstruction	\$ 600,000	\$ 625,000	\$ 650,000	\$ 650,000	\$ 650,000
Sidewalk and Bus Shelter Mtc	30,000	40,000	40,000	40,000	40,000
General Transportation Upgrades	150,000	150,000	150,000	150,000	150,000
Anglers Lane Erosion Control	-	30,000	-	-	-
Traffic Signal and Controls	40,000	40,000	40,000	40,000	40,000
Keating Ind. Park Road Reconstruction	-	-	75,000	-	-
	820,000	885,000	955,000	880,000	880,000
Upgrading and Expansion					
Wayfinding Signage	50,000	50,000	50,000	50,000	50,000
Highway 17 Flyover	-	2,500,000	-	-	-
Tanner Road Improvements	85,000	-	675,000	-	-
	135,000	2,550,000	725,000	50,000	50,000
Active Transportation					
Saanichton Village Sidewalk/Crosswalk Improve	90,000	110,000	-	-	-
Pedestrian Activated Crosswalk	100,000	-	-	-	-
Active Transportation 4Yr Plan	1,030,000	3,172,000	1,295,000	2,041,000	-
Wallace Dr. Bike Lane (Stelly's/Silverd)	1,070,000	-	-	-	-
Central Saanich/Mt. Newton, Pathway Design	-	-	-	-	-
Veyaness Sidewalk	-	-	-	-	-
School Zone Active Transportation	450,000	-	-	-	-
Capital Work Force Plan					
Capital Work Force Plan	242,300	343,100	367,500	381,600	-
	2,982,300	3,625,100	1,662,500	2,422,600	-
Total Investment	\$ 3,937,300	\$ 7,060,100	\$ 3,342,500	\$ 3,352,600	\$ 930,000
Funding Source					
Reserve Funds	\$ 2,847,300	\$ 4,540,100	\$ 1,208,200	\$ 910,000	\$ 910,000
Debt	1,070,000	2,500,000	2,114,300	2,422,600	-
Property Tax	20,000	20,000	20,000	20,000	20,000
	\$ 3,937,300	\$ 7,060,100	\$ 3,342,500	\$ 3,352,600	\$ 930,000

Drainage

The District’s stormwater drainage system includes natural and constructed systems: 73 kilometres of constructed storm sewers, 120 kilometres of drainage ditches and 32 kilometres of creeks in three watershed areas.

An Integrated Stormwater Management Plan was approved in 2009, and an update is scheduled for 2024. The focus of this work is on management of the 73 kilometres of constructed drainage systems. The system is valued at \$114 million dollars with an average annual reserve fund investment of \$1.7 million required to renew the system on a lifecycle basis (2021). Significant work is planned over the next two decades to begin replacement of aging drain pipes that are approaching the end of useful life.

District of Central Saanich

Drainage Capital Budget

Infrastructure Renewal

	2024	2025	2026	2027	2028
Pipe Replacement Program, Steel	\$ 105,000	\$ 110,000	\$ 115,000	\$ 120,000	\$ 125,000
General Drainage Contingency	150,000	150,000	150,000	150,000	150,000

Total Investment

\$ 255,000	\$ 260,000	\$ 265,000	\$ 270,000	\$ 275,000
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Funding Source

Reserve Funds	\$ 255,000	\$ 260,000	\$ 265,000	\$ 270,000	\$ 275,000
	\$ 255,000	\$ 260,000	\$ 265,000	\$ 270,000	\$ 275,000



Facilities

The District’s facilities are valued at a current high level replacement cost of \$83 million dollars with an average annual reserve fund investment of approximately \$1.64 million required to renew most on a lifecycle basis (2021). No funds are set aside to replace heritage structures.

The District’s Facilities Long Term Asset Management Plan (FLAMP) program has identified repair and maintenance costs for facilities over a twenty-year reporting period. Renewal Investment over the next five years will focus on HVAC, heating, roofing, painting and floor improvements.

Funding for 2024 includes a number of priority FLAMP projects including roof repairs, HVAC and Fire Station No.1 backup generator replacement. The Centennial Park lacrosse box and field house will be transitioned to the Capital Regional District through Peninsula Recreation as they take over replacement of lacrosse box with a Multi-Sport Box to start construction in 2024.

The District’s Municipal Hall (administration, police, satellite fire station) and Public Work sites are at the end of their useful lives and are due for major restoration or replacement. Options are being studied and will be presented to Council in 2024 to determine a path forward.

The District's facilities are comprised of 46 buildings that support several critical functions of local government, public works/ services, community development and emergency operations

Facilities Capital Budget	2024	2025	2026	2027	2028
Infrastructure Renewal					
Facility Long-term Asset Mgmt Plan	\$ 440,000	\$ 256,000	\$ 136,000	\$ 12,000	\$ 138,000
Yard Automatic Entry Gate	45,000	-	-	-	-
Office Workstations, Work Force Plan	45,000	20,000	-	-	-
Police Dept Renovations	43,500	-	-	-	-
Total Investment	\$ 573,500	\$ 276,000	\$ 136,000	\$ 12,000	\$ 138,000
Funding Source					
Reserve Funds	\$ 573,500	\$ 276,000	\$ 136,000	\$ 12,000	\$ 138,000
	\$ 573,500	\$ 276,000	\$ 136,000	\$ 12,000	\$ 138,000

Parks and Trails

The District's park and trail structures are comprised of 40 community, neighborhood and passive parks, 4 tennis courts, 4 sport courts, 2 sport fields, 6 ball diamonds, a lacrosse box, 10 children's play areas, 3 picnic shelters, 2 docks and several kilometres of trails.

The structures are valued at a current replacement cost of \$17 million dollars with an average annual reserve fund investment of approximately \$300,000 required to renew on a lifecycle basis (2021).

Renewal Investment over the next five years will focus on park infrastructure replacements and playground replacements. The construction of a new splash pad at Centennial Park is also scheduled for 2024.

District of Central Saanich

Parks Capital Budget

	2024	2025	2026	2027	2028
Infrastructure Renewal					
Annual Park Infrastructure Program	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Playground Replacements	50,000	50,000	50,000	-	-
Centennial Park Splash Pad	150,000	-	-	-	-
Total Investment	\$ 230,000	\$ 80,000	\$ 80,000	\$ 30,000	\$ 30,000
Funding Source					
Reserve Funds	\$ 230,000	\$ 80,000	\$ 80,000	\$ 30,000	\$ 30,000
	\$ 230,000	\$ 80,000	\$ 80,000	\$ 30,000	\$ 30,000



Fleet

The District maintains a fleet of vehicles for Administration, Public Works, Parks, Utility and Public Safety use. Average annual reserve fund investment of approximately \$1.0 million is required to renew on a lifecycle basis (2021).

Fleet renewal of vehicles at the end of their life cycle reduces vehicle breakdown, emissions and is a more cost effective method in maintaining the fleet. Each vehicle is assessed annually based on a combination of age, repair history and mileage. Fleet rightsizing is reviewed each time and if feasible, electric or hybrid vehicles are considered. The District’s priority is to electrify vehicles at replacement whenever operationally feasible.

Planned fleet replacements/rightsizing for 2024 includes three Police front line hybrid vehicles, a number of front line Yard work light and medium duty vehicles, and procurement of a new Fire Pumper Apparatus vehicle. The supply chain issues over the last number of years has created a backlog of replacements. In total 16 vehicle for general operations are scheduled and expected to be replaced in 2024.

The District maintains a fleet of vehicles for Administration, Public Works, Parks, Utility and Public Safety use

District of Central Saanich

Fleet Capital Budget

	2024	2025	2026	2027	2028
Infrastructure Renewal					
Police Vehicles	\$ 345,000	\$ 120,000	\$ 120,000	\$ 200,000	\$ 100,000
Fire Vehicles	750,000	1,450,000	120,000	-	125,000
Parks Vehicles	330,000	340,000	90,000	159,000	-
Roads Vehicles	513,000	123,000	665,000	240,000	133,000
Total Investment	\$ 1,938,000	\$ 2,033,000	\$ 995,000	\$ 599,000	\$ 358,000
Funding Source					
Reserve Funds	\$ 1,938,000	\$ 2,033,000	\$ 995,000	\$ 599,000	\$ 358,000
	\$ 1,938,000	\$ 2,033,000	\$ 995,000	\$ 599,000	\$ 358,000

Equipment

The District also maintains a variety of equipment for Information Technology, Public Safety and Municipal Yard, with an average annual reserve fund investment of about \$620,000 (2021).

For 2024, equipment replacement will help ensure the District’s servers and workstation computer equipment, and phone system remain functional and meets the District’s requirements. Also, Fire Department equipment includes a apparatus bumper turret to improve wildfire preparedness and electrification of some rescue equipment.

District of Central Saanich Equipment Capital Budget

	2024	2025	2026	2027	2028
Infrastructure Renewal					
Server Replacement Program	\$ 64,000	\$ 67,000	\$ 222,000	\$ 42,000	\$ 42,000
Desktop Replacement Program	175,400	-	-	-	-
Phone Replacement	75,000	-	-	-	-
Tempest Eaply, Calls for Service	15,000	-	-	-	-
Maintenance Management Software	15,000	-	-	-	-
Police Equipment	55,000	65,000	45,000	45,000	75,000
Fire Equipment	110,000	35,000	25,000	25,000	-
	<u>509,400</u>	<u>167,000</u>	<u>292,000</u>	<u>112,000</u>	<u>117,000</u>
Upgrading and Expansion					
EV Charging Stations	20,000	-	-	-	-
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Investment	<u>\$ 529,400</u>	<u>\$ 167,000</u>	<u>\$ 292,000</u>	<u>\$ 112,000</u>	<u>\$ 117,000</u>
Funding Source					
Reserve Funds	\$ 519,000	\$ 167,000	\$ 292,000	\$ 112,000	\$ 117,000
Grants	10,400	-	-	-	-
	<u>\$ 529,400</u>	<u>\$ 167,000</u>	<u>\$ 292,000</u>	<u>\$ 112,000</u>	<u>\$ 117,000</u>

Water

The District’s water supply system is part of the Saanich Peninsula Water System which receives its water supply from the Capital Regional District Integrated Water System through Bear Hill Reservoir and the Alderly Pressure Reducing Valve (PRV). There are two CRD transmission mains crossing the District with 11 supply points to the municipal distribution network. The Utility provides safe drinking water for domestic, commercial, agricultural and emergency use and meets applicable firefighting standards, health standards and the Drinking Water Protection Act. Water service is also provided to both the Tsartlip and Tsawout First Nations via service agreement.

The District’s water system network consists of 125 km of water mains ranging in diameter from 50 mm to 300 mm

The District’s water system network consists of approximately 125 km of water mains ranging in diameter from 50 mm to 300 mm. Within the distribution network, there are ten pressure zones, two active pump stations, one reservoir, and nine PRV stations. Because the municipal water system is closely intertwined with the Saanich Peninsula Water System, some of these facilities are owned and operated by the CRD. The system also includes 4,200 metered services.

The water system is valued at a current replacement cost of approximately \$105 million dollars (2021). An average annual investment of approximately \$1.5 million is required to renew the existing system on a lifecycle basis. For 2024, the annual pipe replacement program will continue with priority replacements based on age, overall condition, and coordination with other road and underground works.

District of Central Saanich

Water Capital Budget

	2024	2025	2026	2027	2028
Infrastructure Renewal					
Vehicles and Equipment	\$ 450,000	\$ 120,000	\$ 100,000	\$ -	\$ -
Pipe Replacement	2,000,000	2,000,000	2,000,000	2,500,000	2,500,000
Contingency	150,000	150,000	150,000	150,000	150,000
Total Investment	\$ 2,600,000	\$ 2,270,000	\$ 2,250,000	\$ 2,650,000	\$ 2,650,000
Funding Source					
Debt	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000
Reserve Funds	2,600,000	2,270,000	1,250,000	1,650,000	1,150,000
	\$ 2,600,000	\$ 2,270,000	\$ 2,250,000	\$ 2,650,000	\$ 2,650,000

Sewer

The District's sewer utility operates a sanitary only sewer collection system in four core areas (Brentwood Bay, Saanichton, Keating Ridge and Turgoose Point) that consists of 89 kilometres of gravity sewers, 5 kilometres of force mains, 3.9 kilometres of siphons and 15 lift stations. The system is interconnected with Tsartlip First Nation and two Capital Regional District lift stations. The Tsawout First Nation operates its own system and is not connected to the District's network.

There are approximately 3,800 household and business connections and 2800 manholes. Effluent is transferred through the system to a Peninsula Unified Treatment plant operated by the Capital Regional District located in North Saanich. The cost of operating the treatment system is shared by the Peninsula municipalities and recovered by a property tax levy charged to all Central Saanich Taxpayers. The Sewer system is valued at a current replacement cost of approximately \$55 million dollars, with an average annual investment required approximately \$2.1 million (2021).

In 2024, the District is expected to begin the Brentwood Bay/Hagan Pump Stations and Force Main Project. Once completed, the project will deliver greatly improved handling of sanitary flows from Brentwood Bay and mitigate the risk of system failures. This will be the District's largest ever capital project, in excess of \$10.0 million. 2024 also includes continued sewer pump and lift station improvements at the Kirkpatrick and Devonshire stations.

District of Central Saanich

Sewer Capital Budget	2024	2025	2026	2027	2028
Infrastructure Renewal					
Vehicles and Equipment	\$ 525,000	\$ -	\$ 850,000	\$ -	\$ 330,000
Pipes					
Pipe Replacement	500,000	500,000	650,000	2,000,000	2,000,000
Brentwood Sewer Replacement/Upgrade	8,200,000	3,671,000	-	-	-
Contingency	250,000	250,000	150,000	150,000	150,000
Delamere Stn Main	30,000	150,000	-	-	-
Highway 17 Main Replacement	-	300,000	-	-	-
Tsartlip I&I System Improvements	250,000	-	-	-	-
Facilities					
Kirkpatrick lift station	40,000	125,000	30,000	-	-
Devonshire lift station	40,000	125,000	30,000	-	-
Butchart Garden Lift Station	-	40,000	125,000	-	-
Cultra Lift Station	-	40,000	125,000	-	-
Total Investment	\$ 9,835,000	\$ 5,201,000	\$ 1,960,000	\$ 2,150,000	\$ 2,480,000
Funding Source					
Reserve Funds	\$ 2,085,000	\$ 3,390,000	\$ 1,960,000	\$ 1,150,000	\$ 1,480,000
Grants	4,000,000	1,811,000	-	-	-
Debt	3,000,000	-	-	1,000,000	1,000,000
Development Cost Charges	750,000	-	-	-	-
	\$ 9,835,000	\$ 5,201,000	\$ 1,960,000	\$ 2,150,000	\$ 2,480,000

A photograph of children playing on a swing set in a park. The swing set is green and has two swings. Two boys are on the swings; one is wearing a yellow shirt and the other is wearing a green hoodie. A girl in a pink jacket is partially visible on the right. The ground is covered in wood chips. A green diagonal bar is in the top left corner.

BACKGROUND

This section provides an overview of reserves, debt and statistical information.

Background

Reserve Funds and Accumulated Surplus

The Municipality maintains statutory and other general reserve funds for a variety of purposes. Revenues are contributed to each reserve as they are received. These revenues could include contributions from the general operating fund water utility fund and sewer utility fund for sustainable infrastructure replacement, investment income earned on the reserve balance, revenues from the sale of land, development cost charges received or other fees and contributions.

The District's reserves and surplus policy provides guidance on minimum and suggested reserve and surplus fund levels.

Accumulated surplus in the general, water and sewer utility funds is projected to remain consistent over the five-year financial plan horizon

Over the five-year financial plan reserves and surplus are projected to reduce by \$XX (TBD) as we plan to increase infrastructure investments over time.

Accumulated Surplus is retained to provide working capital for operations. From time to time allocations of surplus are made to fund individual projects or contributed to reserves for a defined purpose.



2023 Financial Plan Reserves Forecast & Scorecard

	Policy Target		Balance 2023	Status 2023	Balance 2027	Status 2027
	Minimum	Optimum				
GENERAL FUND						
	2 months Expenses	6 months expenses				
Operating Surplus (Working Capital)	3,000,000	9,000,000	6,888,100	Good	8,188,100	Good
Reserve Accounts						
	1% of revenues	2.5% Revenues				
Financial Stabilization Reserve	185,000	475,000	530,766	Optimal	530,766	Optimal
Affordable Housing Contributions	n/a	As Collected	182,500	Good	182,500	Good
Future Expenditures Reserve	100,000	As Required	546,330	Good	596,330	Good
Police Major Crime Reserve	200,000	400,000	399,960	Optimal	399,960	Optimal
Police Death on Duty Reserve	100,000	100,000	100,000	Optimal	100,000	Optimal
Amenity Contributions Reserve	n/a	As Collected	780,000	Good	780,000	Good
Tree Contribution Reserve	n/a	As Collected	9,800	Good	9,800	Good
Climate Leadership Reserve	100,000	500,000	675,648	Optimal	495,648	Optimal
Community Works Gas Tax Reserve	n/a	As Collected	5,392,675	Good	6,217,675	Good
PACE Oil to Heat Pump Program	n/a	Per Plan	153,378	N/A	168,000	N/A
General Debt Retirement Reserve	n/a	Per Plan	5,210,800	N/A	-	N/A
New Infrastructure Levy Reserve	n/a	1,000,000	119,600	Low	580,800	Low
General Conditional Contributions Reserve	n/a	As Collected	36,712	Good	36,712	Good
COVID 19 Safe Restart Grant	n/a	As Collected	749,894	Good	0	Good
Reserve Funds (Statutory Reserves)						
General Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	920,705	Good	1,584,905	Good
Police Vehicles and Equipment Replacement Reserve Fund	150,000	100% funded AMP	353,033	Good	479,033	Good
Fire Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	662,211	Good	150,611	Good
Technology Replacement Reserve Fund	150,000	100% funded AMP	55,530	Good	247,530	Good
Roads Replacement Reserve Fund	500,000	100% funded AMP	295,600	Low	295,600	Low
Drainage Replacement Reserve Fund	500,000	100% funded AMP	946,788	Good	1,146,788	Good
Buildings Replacement Reserve	500,000	100% funded AMP	745,300	Good	1,380,900	Good
General Capital Reserve Fund	250,000	TBD	7,589,772	Good	17,384,072	Good
Local Service Area Reserve Fund	n/a	Per Plan	296,490	Good	296,490	Good
Land Sale Reserve Fund	n/a	As Collected	1,441,930	Good	1,441,930	Good
			28,195,423		34,506,051	
WATER FUND						
	2 Months Operating	6 Months Operating				
Operating Surplus (Working Capital)	750,000	2,250,000	-	Good	-	Good
Water Utility Replacement Reserve Fund	500,000	100% AMP	2,677,758	Good	482,758	Low
Water Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	200,000	Good	200,000	Good
Water Conditional Contributions Reserve	n/a	As Collected	-		-	
			2,877,758		682,758	
SEWER FUND						
	2 Months Operating	6 Months Operating				
Operating Surplus (Working Capital)	150,000	450,000	-	Optimal	-	Good
Sewer Utility Replacement Reserve Fund	500,000	100% funded AMP	3,684,831	Good	1,237,831	Good
Sewer Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	1,453,285	Good	1,453,285	Good
Sewer Conditional Contributions Reserve	n/a	As Collected	80,000	Good	80,000	Good
			5,218,116		2,771,116	
TOTAL RESERVES			36,291,297		37,959,925	

NOTE: To be updated

Debt Management

The District uses moderate levels of debt servicing to supplement reserve fund investment financing of large capital projects from time to time.

Current debt financing has been used for the following projects:

East Saanich Road Improvements	\$ 2,333,333	(repaid 2025)
Senanus Road Water Line Extension	\$ 1,085,540	(repaid 2019)
Fire Station 1	\$ 8,895,700	(repaid est. 2025)

Debt Financing will likely be required for drainage and sewer infrastructure will also be required if grants from senior levels of government are not received.

Current Debt Servicing Projection:

	2023	2024	2025	2026	2027
Debt Service	\$611,000	\$827,600	\$1,045,600	\$1,200,300	\$1,468,500

Future Debt Required to Fund Infrastructure Over Next Five Years:

Roads	\$ 8.1 million
Water	\$ 3.5 million
Sewer	<u>\$ 5.0 million</u>
	\$13.6 million

The District is currently investigating upgrading or replacing major facilities, municipal hall site, and Public Works Yard. Should either of these move forward, debt financing may be required.



Operating Fund Five Year Estimates

The Municipality is required by the Community Charter Act to adopt a five-year financial plan bylaw on or before May 15. This plan includes five-year operating estimates. Given the dynamic nature of the municipal environment, five-year estimates are prepared on a broad-brush basis with adjustments made for significant cost factors where they are known with some certainty.

The net budget funded from property taxation is projected to increase from \$20.4 million in 2023 to \$24.2 million in 2027 or an average 5.0% increase to the average homeowner. This includes a 1.25% increase for infrastructure replacement and 0.5% for new infrastructure on average.

District of Central Saanich General Operating Budget Summary

General Operating Revenue	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Municipal property taxes	\$ 22,175,800	\$ 23,950,400	\$ 25,294,200	\$ 26,610,400	\$ 27,810,700
Penalties and interest	1,158,300	1,161,200	1,164,100	1,167,100	1,170,100
Grants in lieu of taxes	369,100	379,900	383,200	386,600	390,000
Grants	1,744,200	1,231,600	977,600	977,600	977,600
Sale of services	317,400	324,400	331,600	339,100	346,700
Police Revenues	1,583,700	1,620,400	1,654,300	1,674,700	1,691,700
Fire Department Revenue	440,800	372,300	385,900	400,000	414,600
Planning Revenue	958,100	958,500	1,008,800	1,008,900	1,009,000
Engineering Revenue	172,000	172,000	172,000	172,000	172,000
Municipal Yard Revenues	128,400	137,100	139,800	141,500	143,300
Reserves used for Projects and Operating	1,756,700	1,018,900	667,500	805,400	268,400
Transfer from Utility Operating	633,600	658,900	685,200	712,700	741,200
Total General Operating Revenue	\$ 31,438,100	\$ 31,985,600	\$ 32,864,200	\$ 34,396,000	\$ 35,135,300
General Operating Expenses					
Core Operating Expenses - General					
Administration Services	\$ 1,270,100	\$ 1,125,900	\$ 1,265,600	\$ 1,297,100	\$ 1,329,900
Finance	1,005,600	1,077,600	1,108,900	1,139,400	1,172,600
Information Technology	894,700	969,500	987,300	1,005,500	1,024,100
Police Service	7,897,500	8,215,500	8,512,400	8,952,700	9,271,200
Fire	2,692,800	2,904,500	3,088,500	3,184,700	3,282,900
Facilities	589,600	615,200	642,100	668,900	686,500
Planning and Building Services	1,693,200	1,926,200	1,988,300	2,047,500	2,107,800
Community Services	2,382,000	2,505,900	2,618,500	2,744,000	2,856,500
Engineering	1,668,500	1,722,800	1,772,300	1,823,400	1,876,100
Municipal Yard	1,773,500	1,877,300	1,996,200	2,046,000	2,097,200
Parks & Facilities	1,465,400	1,531,700	1,578,800	1,625,600	1,673,900
Special Projects	1,620,800	1,083,200	490,000	625,000	85,000
Debt Servicing	611,000	673,300	891,300	994,600	1,159,800
Transfer to Reserves - General	5,873,400	5,757,000	5,924,000	6,241,600	6,511,800
Total General Operating Expense	\$ 31,438,100	\$ 31,985,600	\$ 32,864,200	\$ 34,396,000	\$ 35,135,300

Projects and Initiatives Five Year Estimates

Annual projects and strategic initiatives are developed through service reviews and studies as well as strategic planning. Currently these initiatives are funded through operating reserves as annual surplus allows.

District of Central Saanich

Projects and Initiatives Budget Summary

	2024	2025	2026	2027	2028
Infrastructure Renewal					
Administration	\$ 85,000	\$ 65,000	\$ -	\$ 175,000	\$ -
Finance	-	-	100,000	-	-
Corporate Services	90,000	50,000	55,000	55,000	35,000
Planning and Building	437,800	369,200	220,000	245,000	-
Climate Leadership	150,000	140,000	50,000	140,000	50,000
Engineering	350,000	195,000	65,000	-	-
Buildings	150,000	-	-	-	-
Fire	358,000	264,000	-	10,000	-
Water	100,000	-	-	-	-
Sewer	100,000	-	-	-	-
	\$ 1,820,800	\$ 1,083,200	\$ 490,000	\$ 625,000	\$ 85,000
Funding Source					
Reserve Funds	\$ 1,438,800	\$ 829,200	\$ 490,000	\$ 625,000	\$ 85,000
DCC Funding	99,000				
Grants	283,000	254,000			
	\$ 1,820,800	\$ 1,083,200	\$ 490,000	\$ 625,000	\$ 85,000



For 2023, details are listed below in each of the departments.

For the balance of the five-year horizon the following projects are identified to indicate most likely areas of work anticipated in those years, subject to review each year during the budget preparation process.

As projects and strategic initiatives are linked to and driven by strategic planning they typically, have a one to three year outlook. Looking ahead, strategic planning in early 2023 will further define direction for projects and strategic initiatives in 2024 and beyond.

District of Central Saanich	2024	2025	2026	2027	2028
Operating Budget - Projects and Initiatives					
Finance					
Asset Management Plan Update	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Administration					
OH&S Program Improvement	45,000	-	-	-	-
Work Force Planning	-	-	-	75,000	-
Diversity, Equity and Inclusion Framework	30,000	20,000	-	-	-
Human Resources Systems Update	10,000	30,000	-	-	-
Employee Survey	-	15,000	-	-	-
WSBC COR Certification	-	-	-	100,000	-
Corporate Services					
Community Amenities and Art	10,000	10,000	10,000	10,000	10,000
Food Hub Feasibility	25,000	-	-	-	-
Façade Improvements Program	5,000	-	-	-	-
Sign Strategy Development	10,000	-	-	-	-
Age Friendly Community Implementation	5,000	5,000	5,000	5,000	5,000
Accessibility Plan Implementation	20,000	20,000	20,000	20,000	20,000
Customer Service Strategy	5,000	-	-	-	-
Public Engagement Framework	5,000	-	-	-	-
Economic Development & Tourism Website	-	10,000	-	-	-
First Nations MOU Development	5,000	5,000	-	-	-
Accessibility Plan Update	-	-	20,000	-	-
Electronic Records Management Review	-	-	-	20,000	-
Engineering					
Engineering Standards Update	50,000	50,000	-	-	-
Storm Management Plan	90,000	-	-	-	-
Dock Assessments	30,000	-	-	-	-
Bridge Inspections	50,000	-	-	-	-
Transportation Master Plan Update	130,000	-	-	-	-
ACC and DCC Bylaw Update	-	145,000	65,000	-	-
Facilities					
Facilities Redevelopment Feasibility	150,000	-	-	-	-

Continued on next page.

District of Central Saanich Operating Budget - Projects and Initiatives	2024	2025	2026	2027	2028
Planning and Building					
Development Permit Area Guidelines	35,000	-	-	-	-
Accessory Dwelling Unit Review	5,000	-	-	-	-
Rural Zones Review	-	20,000	20,000	-	-
District Lands Analysis	-	20,000	20,000	-	-
Explore Keating Land Use Options	-	-	-	50,000	-
Business Improvement Area Study	-	-	-	30,000	-
Land Development Analysis	20,000	-	-	-	-
Parking Standards Review	10,000	-	-	-	-
Economic Development & Childcare	35,000	-	-	-	-
Building Bylaw Update	10,000	10,000	-	-	-
Land Use Bylaw Update	-	-	10,000	-	-
Farmstand Guidelines	-	-	20,000	-	-
Agricultural Area Plan Update	-	-	50,000	50,000	-
Provincial Housing Initiatives Implementation	187,800	131,200	-	-	-
Amenity Contribution Bylaw	-	50,000	-	-	-
Parks Planning	130,000	-	-	-	-
Accessory Dwelling Incentive Program	5,000	115,000	100,000	100,000	-
Business License on-line Portal	-	23,000	-	-	-
Saanich Pen Hospital Rezoning	-	-	-	10,000	-
Bylaw Enforcement Education	-	-	-	5,000	-
Climate Leadership					
Oil to Heat Pump Program	15,000	-	-	-	-
Tree Canopy Study	-	40,000	-	-	-
Energy and Emmissions Strategy	40,000	-	-	-	-
Natural Assets Inventory	20,000	50,000	-	-	-
Climate Leadership Plan Update	-	-	-	40,000	-
Environmental Monitoring Program	-	-	-	50,000	-
Maber Flats Management Plan	70,000	-	-	-	-
Energy Efficiency Retrofits Program	-	50,000	50,000	50,000	50,000
Zero Carbon and Energy Step Code Implementation	5,000	-	-	-	-
Fire Department					
Firesmart Program	100,000	75,000	-	-	-
Fire Department Master Plan	50,000	-	-	-	-
First Responders Health & Wellness Program	15,000	-	-	-	-
Nex Gen 911 Public Education	-	45,000	-	-	-
Emergency Response Plan Update	10,000	-	-	-	-
Fire EOC Excercises	-	10,000	-	10,000	-
Fire Climate Adaptation Grant	135,000	134,000	-	-	-
First Nations Engagement	48,000	-	-	-	-
Water					
Water Master Plan Update	100,000	-	-	-	-
Sewer					
Sewer Master Plan update	100,000	-	-	-	-
Total	\$ 1,820,800	\$ 1,083,200	\$ 490,000	\$ 625,000	\$ 85,000

NOTE: Strategic Implementation Plan projects not budgeted for above will be completed within general operations and budget.

Water Utility Fund Five Year Estimates

The net budget funded from water utility charges is projected to increase from \$6.8 million to \$8.2 million in 2027 or an average 5.0% increase to the average homeowner. This includes increases in operations, CRD bulk water purchases, and increases for infrastructure replacement funding.

District of Central Saanich Water - Operating Budget

Funding	2023 Budget	2023 Actuals	2024 Budget	Change \$	Change %	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Water Sales & Connections	\$ 6,135,100	\$ 6,447,000	\$ 6,662,700	\$ 527,600	8.6%	\$ 7,001,600	\$ 7,346,300	\$ 7,733,100	\$ 8,119,000
CRD Conveyance Fee	-	-	-	-	0.0%	-	-	-	-
Investment Income	150,000	150,700	150,000	-	0.0%	135,000	120,000	100,000	100,000
Total Funding	\$ 6,285,100	\$ 6,597,700	\$ 6,812,700	\$ 527,600	8.4%	\$ 7,136,600	\$ 7,466,300	\$ 7,833,100	\$ 8,219,000
Operating Expenses									
Administration	\$ 484,200	\$ 493,400	\$ 505,200	21,000	4.3%	\$ 601,300	\$ 642,700	\$ 703,000	\$ 771,600
Maintenance	707,900	607,200	749,400	41,500	5.9%	702,500	722,800	743,600	765,500
Bulk Water Purchases	4,003,700	4,306,100	4,425,900	422,200	10.5%	4,647,200	4,879,600	5,120,600	5,379,800
3rd Party Connections	33,900	30,000	41,400	7,500	22.1%	41,800	42,300	43,500	44,400
Fleet	80,400	74,800	90,800	10,400	12.9%	93,800	95,700	98,700	101,800
Debt Payments	-	-	-	-	0.0%	-	-	51,400	102,900
Transfer to Reserves	975,000	1,086,200	1,000,000	25,000	2.6%	1,050,000	1,083,200	1,072,300	1,053,000
Total Operating Expenses	\$ 6,285,100	\$ 6,597,700	\$ 6,812,700	\$ 527,600	8.4%	\$ 7,136,600	\$ 7,466,300	\$ 7,833,100	\$ 8,219,000

Sewer Utility Fund Five Year Estimates

The net budget funded from sewer utility charges is projected to increase from \$2.3 million to \$3.0 million in 2027, or a 6.0% increase to the average homeowner. This includes increases in operations and for infrastructure replacement funding each year.

District of Central Saanich Sewer - Operating Budget

Revenue	2023 Budget	2023 Actuals	2024 Budget	Change \$	Change %	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Sale of Service	\$ 1,930,500	\$ 1,957,200	\$ 2,171,800	\$ 241,300	12.5%	\$ 2,390,600	\$ 2,607,800	\$ 2,759,600	\$ 2,903,000
Investment Income	160,000	160,000	160,000	-	0.0%	130,000	100,000	90,000	90,000
Total Revenue	\$ 2,090,500	\$ 2,117,200	\$ 2,331,800	\$ 241,300	11.5%	\$ 2,520,600	\$ 2,707,800	\$ 2,849,600	\$ 2,993,000
Operating Expenses									
Sewer Administration	\$ 291,100	\$ 309,800	\$ 377,000	\$ 85,900	29.5%	\$ 516,100	\$ 530,300	\$ 561,900	\$ 611,700
General Maintenance	745,400	567,500	804,100	58,700	7.9%	770,000	792,000	815,000	838,100
Debt Payments	-	-	-	-	0.0%	154,300	154,300	154,300	205,800
Transfer to reserves - Sewer	1,054,000	1,239,900	1,150,700	96,700	9.2%	1,080,200	1,231,200	1,318,400	1,337,400
Total Operating Expenses	\$ 2,090,500	\$ 2,117,200	\$ 2,331,800	\$ 241,300	11.5%	\$ 2,520,600	\$ 2,707,800	\$ 2,849,600	\$ 2,993,000

Both the Water and Sewer Utilities will be affected by future planning initiatives including corporate strategic planning in 2023, Water and Sewer masterplan updates scheduled for 2023, and update of the District's long-term asset management and related financial strategies again in 2026.

Statistics

Taxable Property Assessments 2019-2023

	2019	2020	2021	2022	2023
Residential	4,740,139,957	4,801,132,406	5,035,528,083	6,243,391,031	7,080,526,462
Utilities	1,048,900	1,199,200	1,234,500	1,725,800	2,080,200
Light Industry	99,457,700	112,953,500	114,899,600	129,028,500	139,924,900
Business/Other	514,020,156	570,887,583	573,727,781	630,724,700	690,882,079
Recreational/Non Profit	27,711,200	30,434,100	31,054,300	37,956,200	38,618,000
Farm	6,520,250	7,060,009	7,122,363	6,844,146	6,824,718
	5,388,898,163	5,523,666,798	5,763,566,627	7,049,670,377	7,958,856,359

New Construction 2019-2023

	2019	2020	2021	2022	2023
Construction Permits	363	280	363	303	286
Construction Value (\$Millions)	28,751,000	29,437,000	55,203,981	75,237,065	74,422,044
New Construction Taxable Assessment	31,617,206	95,280,618	23,361,626	38,307,897	60,145,688
Taxes Generated from New Growth	98,986	301,189	75,622	93,716	136,072



Property Tax Rates 2019-2023

	2019	2020	2021	2022	2023
Municipal (including Police, Infrastructure, Debt, Library)					
Residential	3.63613	2.88578	2.84232	2.41786	2.26238
Utilities	19.14030	13.88969	14.33525	13.68775	13.10055
Light Industry	6.37567	4.40854	4.46339	4.15905	4.03530
Business/Other	7.65615	5.55587	5.73410	5.47510	5.24022
Recreationa/Non-Profit	9.18733	6.49404	6.55341	5.59668	4.95110
Farm	5.85066	4.56504	4.67986	4.92978	5.19642
Total (including School, Regional & Other)					
Residential	5.25446	5.44326	5.36380	4.52785	4.26571
Utilities	34.50381	33.27654	33.76719	32.45483	31.41973
Light Industry	11.84327	8.57201	11.42545	10.41512	10.03779
Business/Other	12.92307	9.92609	12.91928	12.00256	11.48282
Recreational/Non-Profit	11.91176	9.66640	11.34424	9.68755	8.75304
Farm	9.82509	9.90216	9.99607	10.27529	10.72856

Property Tax Revenue 2019-2023

	2019	2020	2021	2022	2023
Municipal	16,970,982	17,761,731	18,364,565	19,355,423	20,457,835
BC Assessment	253,884	283,944	289,339	300,934	322,748
Regional District	5,967,499	6,234,538	6,511,299	6,615,755	6,781,991
Municipal Finance Authority	1,268	1,323	1,372	1,652	1,856
Transit	1,400,227	1,565,684	1,573,060	1,673,598	2,023,931
School	8,508,859	7,378,916	9,464,666	9,897,329	10,796,220
Total Current Taxes Levied	33,102,719	33,226,136	36,204,301	37,844,691	40,384,581
Current Taxes Collected	32,850,543	32,962,936	35,966,420	37,508,875	39,978,718
Percentage	99.2%	99.2%	99.3%	99.1%	99.0%

Principal Corporate Taxpayers 2023

Property Owner	Total Levy
BUTCHART GARDENS LTD	547,440
WHITEROCK 2241 KEATING CROSS ROAD VICTORIA INC	493,152
BRITISH COLUMBIA HYDRO AND POWER AUTHORITY	370,220
417201 BC LTD	315,100
E J C DEVELOPMENTS LTD	289,321
PIONEER SQUARE HOLDINGS LTD	290,802
BUTLER BROTHERS SUPPLIES LTD	295,482
HUNTLY PROPERTIES LTD	256,321
SHERWOOD INDUSTRIES LTD	195,948
1349502 BC LTD	197,724
BUTLER PROPERTIES LTD	155,718
EAGLE BAY HOLDINGS LTD	154,983
SEABOARD INDUSTRIES LTD	150,126
LOCHSIDE APARTMENTS LTD	158,698
HARBOUR CITY FINANCIAL CORP	139,819
PROGRESSIVE WASTE SOLUTIONS CANADA INC	140,641
TIMES UNIVERSAL VICTORIA HOLDINGS LIMITED	137,809
HOCHOY INVESTMENTS LTD	134,108
FORTIS ENERGY (VANCOUVER ISLAND)	149,505
GRAHAM HOLDINGS LTD	124,336
POWER MEASUREMENT LTD	120,789
OK INDUSTRIES LTD	129,277
1143012 BC LTD	110,752
0707013 BC LTD	110,292
GF II 1230-1236 VERDIER APARTMENTS LTD	107,117

Notes - Values include all Central Saanich properties under same ownership.

- Amounts include levys of Central Saanich and all other taxing authorities.

Debt and Debt Servicing - Outstanding Balances (in Thousands) 2019-2023

	2019	2020	2021	2022	2023
East Saanich Road Renewal	1,158	993	821	640	452
Fire Hall	7,593	7,340	7,078	6,807	6,526
Total	8,751	8,333	7,899	7,447	6,978
Long Term Debt Per Capita	484	454	426	402	377
Total Debt Per Capita	484	454	426	402	377
Annual Long Term Debt Servicing	671	656	624	611	611
Debt Servicing Limit	7,300	7,440	7,807	8,264	<i>TBD</i>
% Used	12%	13%	8%	7%	
Debt Service Capacity Available	6,407	6,520	7,183	7,653	



Community Grants, Service Contracts, Leases and Permissive Tax Exemptions 2023

Organization	Grant	Service Contract	Lease	Tax Exemption	Total
676 Kittyhawk Air Cadet Squadron	1,000				\$ 1,000
Anglican Synod Diocese of BC				49,780	\$ 49,780
Beacon Community Services		7,000		17,281	24,281
BGC South Vancouver Island		15,000	1	13,596	28,597
Bishop of Victoria				14,546	14,546
Brentwood Bay Community Association		4,250			4,250
Brentwood Community Club				12,254	12,254
British Columbia Aviation Museum	1,000				1,000
Capital Bike	500				500
Centennial Park Fellowship Baptist Church				35,485	35,485
Central Saanich Lawn Bowling Club			1	9,491	9,492
Central Saanich Lions Club			1	7,453	7,454
Central Saanich Little League			1	484	485
Central Saanich Senior Citizen's Association				40,199	40,199
Farmlands Trust Society				1,009	1,009
FED Urban Agricultural Society	500				500
Friendship Community Church				27,206	27,206
Greater Victoria Housing Society				17,498	17,498
Jehovah's Witness Congregation				10,486	10,486
Mount Newton Center Society	1,000				1,000
North & South Agricultural Society				35,256	35,256
Peninsula Celebrations Society	1,000				1,000
Peninsula Country Market Society		2,000			2,000
Peninsula Dry Grad Society	500				500
Peninsula Streams		31,000			31,000
Peninsula Track And Field Club	1,000				1,000
Saanich Historical Artifact Society		5,750	1	27,800	33,551
Saanich Inlet Lifeboat Society	995				995
Saanich Marine Rescue Society	1,000				1,000
Saanich Masonic Temple Assoc. Ltd.				9,086	9,086
Saanich Pioneer Society		17,500			17,500
Saanichton Bible Fellowship				16,116	16,116
Saanichton Village Association		4,000			4,000
Shady Creek United Church				9,922	9,922
Shoreline Medical Society				12,002	12,002
South Vancouver Island Zone Housing				118,945	118,945
Take a Hike Foundation	500				500
Victoria Brain Injury Society	1,000				1,000
Victoria Association for Community Living				14,260	14,260
Victoria Hindu Parishad				8,946	8,946
Total	9,995	86,500	5	509,101	\$ 605,601

Summary of Financial Results

(in thousands)	2019	2020	2021	2022
FINANCIAL POSITION				
Financial Assets	\$ 41,308	\$ 53,959	\$ 58,735	\$ 63,995
Liabilities	20,045	24,144	22,762	22,888
Net Financial Assets/(Debt)	21,263	29,815	35,973	41,107
Non-financial Assets	91,505	90,726	90,137	91,367
Accumulated Surplus, End of year	\$ 112,768	\$ 120,541	\$ 126,110	\$ 132,474
STATEMENT OF OPERATIONS				
Revenue	\$ 32,073	\$ 34,789	\$ 34,507	\$ 35,557
Expenses	25,442	27,016	28,938	29,193
Annual Surplus/(Deficit)	6,631	7,773	5,569	6,364
Accumulated Surplus, beginning of year	106,137	112,768	120,541	126,110
Accumulated Surplus, end of year	\$ 112,768	\$ 120,541	\$ 126,110	\$ 132,474
ACCUMULATED SURPLUS				
Tangible Capital Assets	\$ 81,947	\$ 81,674	\$ 81,538	\$ 83,127
Reserves	21,780	30,994	36,640	41,248
Operating Surplus/(Deficit)	9,041	7,873	7,932	8,099
Accumulated Surplus, end of year	\$ 112,768	\$ 120,541	\$ 126,110	\$ 132,474



Consolidated Revenue by Source

(in thousands)	2019	2020	2021	2022	2023
Property Taxation	\$ 17,441	\$ 18,157	\$ 18,875	\$ 19,869	
Sales of Services	9,145	9,779	12,122	11,240	
Government Transfers	2,033	4,838	2,343	2,146	
Investment Income	932	1,066	284	1,448	
Developer Contributions	2,171	803	606	652	
Other	351	146	277	202	
	<u>\$ 32,073</u>	<u>\$ 34,789</u>	<u>\$ 34,507</u>	<u>\$ 35,557</u>	<u>\$ -</u>

TBD

Consolidated Expenses by Function

(in thousands)	2019	2020	2021	2022	2023
General Government	\$ 2,341	\$ 2,962	\$ 2,888	\$ 3,055	
Protective Services	8,768	9,272	9,949	10,560	
Transportation Services	4,693	4,487	4,806	4,285	
Environmental and Development S	622	634	678	649	
Parks and Cultural Services	2,775	2,807	3,253	3,551	
Water Utility	4,835	5,237	5,550	5,615	
Sewer Enterprise	1,017	1,122	1,165	1,135	
Other Fiscal Services	391	495	649	343	
	<u>\$ 25,442</u>	<u>\$ 27,016</u>	<u>\$ 28,938</u>	<u>\$ 29,193</u>	<u>\$ -</u>

TBD

Consolidated Expenses by Object

(in thousands)	2019	2020	2021	2022	2023
Salaries, Wages & Benefits	\$ 12,408	\$ 12,886	\$ 13,923	\$ 14,729	
Supplies, Materials & Other	4,760	5,497	5,625	5,588	
Contracted Services	4,616	5,190	5,806	5,592	
Other	499	331	290	316	
Amortization of Tangible Assets	3,159	3,112	3,294	2,968	
	<u>\$ 25,442</u>	<u>\$ 27,016</u>	<u>\$ 28,938</u>	<u>\$ 29,193</u>	<u>\$ -</u>

TBD

Acquisition of Tangible Capital Assets

(in thousands)	2019	2020	2021	2022	2023
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land Improvements	345,323	40,975	104,598	469,188	
Buildings	461,997	-	484,764	329,335	
Equipment and Vehicles	1,299,464	645,316	655,520	345,842	
Roads Infrastructure	1,756,512	1,226,001	675,239	987,296	
Drainage Infrastructure	124,500	116,331	513,708	130,383	
Sewer Infrastructure	302,012	21,600	98,892	243,651	
Water Infrastructure	988,187	477,528	40,000	1,669,389	
Other Assets	45,105	54,344	152,316	83,586	
	\$ 5,323,100	\$ 2,582,095	\$ 2,725,037	\$ 4,258,670	\$ -

TBD



Glossary

A **Accrual:** An accounting method which measures the financial performance and position of an organization by recognizing economic events when they happen, regardless of when the related cash actually changes hands.

Appropriated: When a fund is appropriated, it is subject to certain restrictions on what its assets can be used for.

Asset: Anything you own that has monetary value plus any money you are owed.

B **Balanced budget:** A financial plan where current revenue, including transfers from operating reserves, equals current operating expenditures.

C **Capital asset:** General capital assets are those in excess of \$10,000 with a useful life of two or more years (e.g., land, buildings).

Capital budget: A financial plan outlining projected expenditures on capital assets during a given fiscal period.

Capital project: Creation or improvement of infrastructure assets.

Carbon footprint Amount of carbon dioxide (CO₂e) that is emitted by the municipality.

Community charter: The provincial legislation governing local governments. This legislation replaced the Local Government Act in 2003.

Council: The six councillors elected at large that represent the municipality and the Mayor as a whole.

D **Development cost charge:** (DCC) A fee paid by a developer to help fund cost related to developing a property. Often these fees are used for parks and streets, and for infrastructure used to provide water, sanitary sewer and storm drainage services.

Development permit: A permit that allows development of a property subject to certain conditions such as the timing or sequence of construction, density of development, alteration of specific requirements of the zoning of the property etc.

F **Fee:** A fee is a charge to recover the cost of providing a service. Financial plan This term is used interchangeably with “budget”.

Full-time equivalent (FTE) staff: A statistic used to compare staffing levels between departments or organizations, and is calculated by dividing the total number of hours one full-time staff member is scheduled to work in a year.

Fund: A pool of money normally set apart for a specific purpose.

Fund balance: The excess of assets over liabilities in a fund.

G **GHG:** Green House Gases are gasses generated from fossil fuel burning, released into the atmosphere and linked to climate change.

Grant Funds: given to an organization from another organization (senior government to local government) which may have conditions attached to it and require specific spending to occur or goal to be accomplished in order to retain the funds.

I **Infrastructure:** Physical structures that form the foundation for development. Infrastructure includes: wastewater and waterworks, electric power, communications, transit and transportation facilities and oil and gas pipelines and associated facilities.

L **Liability:** A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honoured by that entity.

O **Operating budget:** A financial plan outlining projected revenue and expenditures for the on-going, day-to-day activities of an organization during a given fiscal period.

R **Revenue:** The money collected in exchange for providing a product or service.

RFP: A Request For Proposal is issued at an early stage in a procurement process, where an invitation is presented for suppliers to submit a proposal on a commodity or service.

S **Sanitary sewer:** The sewage system that carries substances requiring sanitation treatment.

Sustainability: In terms of community development, sustainability is that which meets the needs of the present without compromising the ability of future generations to meet their own needs

T **Tax:** A compulsory financial contribution imposed by a government to raise revenue.

U **Utility:** A business organization performing a public service and subject to special governmental regulation.

Utility tax: A financial contribution imposed by Provincial legislation to substitute taxation based on assessment for applicable utility companies. Tax calculation based on gross revenues.

Funding Structure

The accounting policies of the District conform to generally accepted accounting principles in Canada; the Consolidated Financial Statements are prepared as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants.

The District uses specific funds to account for its revenues and expenditures. The revenue in each fund may be spent only for the purpose specified in the fund. Each fund belongs to one of three categories: operating, capital or reserves:

- Operating funds are used for day-to-day operations.
- Capital funds pay for physical assets with a life of more than two years.
- Capital reserve funds accumulate revenue and interest that will be used to pay for capital replacement in future years.

All funds are appropriated for specific purposes as follows:

General Operating Fund – used to account for all general operating revenues and expenses of the municipality other than water and sewer operations.

Water Operating Fund – provides for all revenues and expenses related to the operation of the municipal water system. Revenues are collected through water billing based on volume of water consumed.

Sewer Operating Fund – community sewage disposal system revenues and expenses are accounted for separately in this fund. Revenues are primarily recovered from consumption based utility billings.

General, Water and Sewer Capital Fund (Capital Programs) – used to account for all capital expenditures.

Statutory Reserve Fund – used to account for all statutory reserve revenues and transfers.

Use of Funds by Department

Department	Operating Fund			Capital Fund			Reserve Fund	
	G	W	S	GC	WC	SC	R	
General Government	✓			✓			✓	
Police Services	✓			✓			✓	G - General
Fire Services	✓			✓			✓	W - Water
Transportation Services	✓			✓			✓	S - Sewer
Environmental Development Services	✓			✓				GC - General Capital
Parks and Cultural Services	✓			✓			✓	WC - Water Capital
Water Enterprise		✓			✓		✓	SC - Sewer Capital
Sewer Enterprise			✓			✓	✓	R - Reserves
Other Fiscal Services	✓							

Financial Policies and Plans

Sustainable Purchasing Policy Summary

The authority to make purchasing decisions and to bind the Corporation contractually rests with Council unless delegated by bylaw. The District's Delegated of Authority Bylaw No. 2060, 2020 delegates authority to specific staff within limits.

The District's Purchasing Policy sets out purchasing limits and processes for staff. Additionally, the policy outlines procedures for asset disposal.

Reserves and Surplus Policy

The Community Charter empowers Council to establish, by Bylaw, reserve funds. These reserve funds may not be spent except for the specified reserve fund purposes, as outlined by the Bylaw. Use of funds is authorized via the annual Financial Plan Bylaw. In late 2019, Council adopted the Reserves and Surplus Policy that identifies the guiding principles, objectives, and identifies reserve funds (by Bylaw) and reserve accounts (by policy or practice).

Operating surplus, operating reserves, and statutory reserves are identified in the Policy with minimum and optimal levels, funding source, and rationale.

For more information on fund balances please see the 2024 Financial Plan Reserves Forecast and Scorecard on page 79.

Investment Policy

In 2017 Council adopted the District's Investment Policy, wherein section 183 of the Community Charter lists the security types the District may invest in. These include:

1. Securities of the Municipal Finance Authority (MFA)
2. Pooled investment funds under Section 16 of the Municipal Finance Authority Act
3. Securities of Canada or of a province
4. Securities guaranteed for principal and interest by Canada or by a province
5. Securities of a municipality, regional district, or greater board
6. Investments guaranteed by a Chartered bank
7. Deposits in a savings institution or non-equity membership shares of a credit union.

The Policy identifies primary objects and care as follows:

Objects and Principals

1. Preservation of Capital
2. Liquidity
3. Return on investment
4. Socially Responsible Investing

Standard of Care

1. Prudence
2. Ethics and Conflict of Interest
3. Delegation of Authority
4. Competitive Bids

Asset Management Plan and Long-Term Financial Strategy

In 2022, Council adopted a five-year update of the District’s Asset Management Plan and Long-Term Financial Strategy. The plan summarizes the District’s owned assets, how much they are to replace, when they need to be replaced, and how much needs to be invested in the assets. The Plan is a tool for both Council and Staff to inform long-term financial planning, decisions on funding levels, help communicate on service levels and funding, and identify areas of improvement on asset data and management processes.

The Long-Term Financial Strategy looks at current annual replacement funding compared to targeted funding levels identified in the Plan and creates a strategy to increase funding trajectory to targeted levels over time. Currently the strategies in place will reach targeted levels for general, water, and sewer funding in 2032, or a fifteen-year plan from implementation in 2017.

The Plan and Strategy create increased resiliency in the management of the District’s assets and their future replacement.

Tangible Capital Assets Accounting and Reporting

In 2019 Council adopted a Tangible Capital Assets Accounting and Reporting policy to support organizational decision making, provide enhanced reporting and increased transparency to the organization, the public and other stakeholders.

The purpose of this policy is to provide direction for the recognition, recording and reporting of Tangible Capital Assets on a consistent basis in accordance with Public Sector Accounting Standards. This policy will assist the District to strategically manage, invest and plan for sustainable municipal infrastructure by:

- measuring and reporting the full cost of the District’s operations;
- ensuring all tangible capital asset acquisitions are approved;
- ensuring clear guidance, training and support is provided to departments;
- supporting stewardship of the District’s tangible capital assets; and by
- supporting the efficient and effective use of the District’s tangible capital assets.

The Policy provides guidance on valuation, asset useful lives, and capitalization threshold by asset classification.

Expense Reimbursement Policy

In 2017 Council adopted a new Travel and Expense Reimbursement Policy. This Policy governs reimbursement for staff travel and accommodation for work-related purposes. The Policy objective is to ensure travel is appropriately authorized, care has been exercised to minimize costs, and employees are fairly reimbursed for out-of-pocket expenses.

Property Tax Exemption Policy

A Permissive Tax Exemption Policy was adopted by Council in 2022. The policy identifies Section 165 of the Community Charter as the legislation for granting exemptions, organizations that can be provided grants (nature of organization and use of the land), the annual approval process, eligibility criteria, and duration and conditions of an exemption.

In addition, the policy identifies the maximum total of current year exemptions that can be approved for the subsequent year, as not to exceed 1.5% of the current year's total budgeted property tax requisition. In the case where the total calculated permissive exemption values for the subsequent year exceed 1.5% of the current year's tax requisition, all permissive exemptions would be proportionately reduced.

Grant in Aid Policy

A Grant in Aid Program Policy has been in place since 1991 and was last updated in 2019. The Policy's criteria can be summarized as follows:

- Section 263(1) (c) of the Local Government Act allows local governments to provide assistance for the purpose of benefitting the community;
- The program is for modest community grant funding of up to \$1,000 to eligible non-profit societies and other community organizations benefitting the municipality;
- The program is specifically intended for seed funding to help establish new programs or complete special projects, and not to fund expenses such as general operations, administration, competitions, travel or building maintenance projects.
- All grants are subject to the availability of funding within the current annual operating budget.



Budget Bylaw

Schedule "A"

"Five Year Financial Plan Bylaw No. xxxx 2024" Corporation of the District of Central Saanich 2024-2028 Five Year Financial Plan

	2024	2025	2026	2027	2028
Revenue					
Municipal property taxes	\$ 22,195,800	\$ 23,970,400	\$ 25,314,200	\$ 26,630,400	\$ 27,830,700
Grants in lieu of taxes	369,100	379,900	383,200	386,600	390,000
Sale of services	2,569,800	2,553,700	2,611,100	2,654,800	2,695,800
Permits, licenses and interest	2,188,900	2,192,200	2,245,400	2,248,500	2,251,600
Government transfers	5,754,600	3,042,600	977,600	977,600	977,600
Water utility - revenue	6,812,700	7,136,600	7,466,300	7,833,100	8,219,000
Sewer enterprise revenue	2,331,800	2,520,600	2,707,800	2,849,600	2,993,000
Contributions and donations	849,000	-	-	-	-
Total revenue	43,071,700	41,796,000	41,705,600	43,580,600	45,357,700
Expenses					
General government	\$ 5,508,400	\$ 5,635,200	\$ 5,937,200	\$ 6,142,200	\$ 6,328,400
Protective	10,590,300	11,120,000	11,600,900	12,137,400	12,554,100
Transportation	3,442,000	3,600,100	3,768,500	3,869,400	3,973,300
Environmental development	1,693,200	1,926,200	1,988,300	2,047,500	2,107,800
Parks	1,465,400	1,531,700	1,578,800	1,625,600	1,673,900
Projects and initiatives	1,820,800	1,083,200	490,000	625,000	85,000
Water utility	5,812,700	6,086,600	6,383,100	6,709,400	7,063,100
Sewer enterprise	1,181,100	1,286,100	1,322,300	1,376,900	1,449,800
Amortization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total expenses	34,813,900	35,569,100	36,369,100	37,833,400	38,535,400
Accounting surplus (deficit)	8,257,800	6,226,900	5,336,500	5,747,200	6,822,300
Reserves, Capital and Debt					
Capital expenditures	\$ (19,898,200)	\$ (17,347,100)	\$ (9,320,500)	\$ (9,175,600)	\$ (6,978,000)
Debt	(611,000)	(827,600)	(1,045,600)	(1,200,300)	(1,468,500)
Equity for amortization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Reserves used for capital	11,047,800	13,016,100	6,186,200	4,733,000	4,458,000
Reserves used for operating	418,900	189,700	177,500	180,400	183,400
Reserves and surplus used for projects	1,438,800	829,200	490,000	625,000	85,000
Debt proceeds	4,070,000	2,500,000	3,114,300	4,422,600	2,500,000
Transfer to reserves	(8,024,100)	(7,887,200)	(8,238,400)	(8,632,300)	(8,902,200)
Total Budget for the Year	-	-	-	-	-



APPENDICES

These appendices outline the Strategic Implementation Plan by non-capital projects start year. The Workforce Plan funding sources and detail are also presented.

APPENDIX A: Strategic Implementation Plan (SIP) - Projects (Non-Capital)



2024-2027 STRATEGIC IMPLEMENTATION PLAN

START	PROJECT	TARGET	PRIORITY AREAS IMPACTED							
2022	Complete Service Agreement Renewal with First Nations	2024								
2022	Work in partnership with the WJOLELP and WJOLELP First Nations to advance SENĆOŦEN place naming in locations of cultural significance	2025	●							
2023	Engineering Standards Update	2024								
2023	Dock Assessments*	2024								
2023	Bridge Inspections*	2024								
2023	Update Transportation Master Plan*	2024								
2023	Water Usage Review*	2024								
2023	Develop strategy for renewal of redevelopment of Municipal Facilities	2024	●							●
2023	Implement e-Apply and Our City to streamline development applications	2024								●
2023	Explore options for a local Food Hub	2024								
2023	Update the Parks and Trails Master Plan	2025	●							
2023	Develop and implement a Central Saanich focused Customer Service Strategy	2027								
2023	Update the OCP Development Permit Guidelines	2024								
2023	Advance bylaw, policy and land use changes to support economic development and childcare	2024								●
2023	Conduct accessory dwelling unit review	2024								
2023	Implement Wayfinding Strategy	2027	●							
2024	Develop a Corporate Diversity, Equity and Inclusion Framework and integrate into District's plans, processes and policies	2024								●
2024	Develop a public engagement framework and policy	2024								●
2024	Facilitate the development of a satellite office for Beacon Community Services in Central Saanich	2024								●
2024	Develop a Fire Department Master Plan	2024	●							
2024	Implement Fire Department Software Solution	2024	●							●
2024	Enhance partnership with First Nations on emergency training	2024								●
2024	Indigenous Engagement Requirements Funding Program Planning & Implementation*	2025								
2024	Action Plan to meet Provincial Housing Legislation*	2025								●
2024	Implement Maber Flats Management Plan including hydrology and wetland restoration	2024	●							



2024-2027 STRATEGIC IMPLEMENTATION PLAN



START	PROJECT	TARGET	PRIORITY AREAS IMPACTED			
2024	Develop a Municipal Operations Energy and Emissions Strategy	2024	●			●
2024	Undertake a Climate Change Risk and Vulnerability Assessment and develop implementation plan	2024	●			●
2024	Execute EV and Ebike Regional Public EV Charging Stations	2024	●			●
2024	Update bylaw enforcement procedures to permit mailed notices	2024				●
2024	Update Water and Sewer Master Plan	2024	●			●
2024	Review and update of Emergency Response Plan	2024	●			●
2024	Develop a coordinated service delivery model for recreation facilities on the Saanich Peninsula in partnership with the Peninsula Recreation Commission	2025		●		●
2024	Develop and deliver ongoing Road Safety Campaign	2025	●		●	●
2024	Develop and implement GIS system	2025	●	●		●
2024	Develop a health and wellness program for our first responders	2025		●		●
2024	Establish a natural assets inventory and management plan	2025	●		●	●
2024	Develop and implement a deep retrofits program	2025	●			●
2024	Implement non-infrastructure portions of Active Transportation, including policy, communications and education	2025	●	●		●
2024	Implement Zero Carbon and Energy Step Code	2025		●		●
2024	Update Building Bylaw with new Building Code requirements	2025	●	●		●
2024*	Develop MOU with neighbouring First Nations	2026		●		●
2024	Update Integrated Stormwater Management Plan	2025	●			●
	Accessibility Plan Implementation: Source and deliver training on accessibility to all employees, and to relevant communication staff*	2026	●	●		●
2024	Accessibility Plan Implementation: Review HR practices for accessibility, including: Accommodation plan & policy development, recruitment and hiring, mental health, safety emergency evaluation plans, and consultation with staff through DE&I Committee*	2026	●	●		●
	Accessibility Plan Implementation: Develop and distribute additional resources and tools for community members, including for Emergency Services and Events *	2026	●	●		●
	Accessibility Plan Implementation: Technology and resources to increase meeting accessibility *	2026	●	●		●
2024	Implement the Integrated and Planning and Reporting Framework	2027				●
2024	Modernize Human Resources systems and processes	2027	●	●		●



2024-2027 STRATEGIC IMPLEMENTATION PLAN

START	PROJECT	TARGET	PRIORITY AREAS IMPACTED					
2024	Modernize and maintain a comprehensive Occupational Health and Safety (OH&S) Framework ensuring a strong workplace safety culture	2027		●				●
	Age-Friendly Community Plan Implementation: Promote awareness and accessibility of existing services and champions*	2027	●	●				●
	Age-Friendly Community Plan Implementation: Establish check-in system for vulnerable adults*	2027	●	●				●
2024	Age-Friendly Community Plan Implementation: Encourage the development of resilient housing, both new and retrofits*	2027	●	●				●
	Age-Friendly Community Plan Implementation: Continue efforts and review plans for current and future active transportation projects with age-friendly lense (Plan Item #7, 8)*	2027	●	●				●
2024	Continue to build a robust organizational learning culture with internal and external opportunities for staff development	2027		●				●
2024	Implement Incentive Programs for Owners to Construct Accessory Dwellings and Redesign Building Plans for Cottages and Carriage Houses	2025		●				
2024	Implement Improvements to Approval Process	2024		●				●
2025*	Advance an Advocacy Strategy for strategic pursuit of Council's priority areas	2027						●
2025	Redevelop property/housing section of website	2025		●				●
2025	Develop economic development and tourism website	2025						
2025	Coordinate an Emergency Operations Centre fullscale exercise scenario with mutual aid and PEMO partners	2025		●			●	●
2025	Review and enhance recruitment processes for Paid on Call firefighters	2025		●				●
2025	Complete a Tree Canopy Study	2025					●	
2025	Develop a framework to apply climate lens to decision making and initiatives	2025					●	●
2025	Update Tree Management Bylaw	2025					●	
2025	Implement calls for service software module for Bylaw complaints	2025						●
2025	Update Development Cost Charge Bylaw	2025	●				●	●
2025	Review Rural zones	2026		●			●	
2025	Complete strategic land analysis for District lands	2026		●				●
2025	Update Land Use Bylaw	2026		●				
2025	Conduct employee survey to measure employee satisfaction, including accessibility and DEI	2027		●				●



2024-2027 STRATEGIC IMPLEMENTATION PLAN

START	PROJECT	TARGET		PRIORITY AREAS IMPACTED					
2026	Update Accessibility Plan	2026							
2026	Update the Long Term Financial Strategy and Asset Management Plan	2026	●						
2026	Implement Disaster Risk Reduction Mapping and field data collection using improved GIS	2026						●	
2026	Create Farmstand Guidelines	2026					●		
2026	Implement on-line business licences portal	2026				●			
2026	Implement Phase 2 of Sharepoint for Business and Process Automation Systems	2027	●						
2026	Update Agricultural Area Plan	2027						●	
2027	Achieve Certificate of Recognition certification through WorkSafe BC	2027					●		
2027	Investigate implementation of an Electronic Document Records Management System for digital records retention	2027	●				●		
2027	Update Climate Leadership Plan	2027						●	
2027	Establish a more formal environmental monitoring/indicator program	2027					●		
2027	Develop a solid waste GHG reduction program	2027						●	
2027	Re-Zone Saanich Peninsula Hospital site to allow for additional housing	2027				●			
2027	Explore land use options for Butler Pit and Keating North West	2027				●			
2026	Complete feasibility study for a potential Business Improvement Area	2027	●						
2027	Deliver community education on Bylaw and bylaw enforcement processes	2027						●	
2027	Strategic Workforce Plan Full Review	2027							●

LEGEND
*new to SIP (carryforward, new grant, detailed plan initiative etc.)
Funded through Reserve
Funded through Grants (at least in part)

APPENDIX B: Workforce Plan Funding Sources and Detail

Funding Source	Department	Capacity Shortfall / Gap	2024	2025	2026	Business Need	
Taxes	Administration	Administrative Support		1		0.4 increase to address business as usual (BAU)** backlog	
	Administration	OHS and Disability Management		1		Ensure compliance is met and best practices are adopted in the area of corporate occupational health and safety and disability management	
	Corporate Services	Police Communications			0.5	Increase to address BAU backlog	
	Engineering	Roads Labour		1		To support BAU backlog	
	Finance & IT	GIS Coordinator	1			To address BAU backlog and incremental increase due to inadequate GIS system to support effective District services	
	Finance & IT	Network Client Specialist	1			To address significant BAU backlog and incremental increase in service delivery.	
	Fire	Fire Inspection and Prevention			1	To address BAU inspection backlog and incremental service increase for climate mitigation and emergency response.	
TOTAL FULL TIME EQUIVELENT (FTE)			2	4	0.5		
TOTAL CUMULATIVE ANNUAL FUNDING*			\$ 69,100	\$ 395,800	\$ 697,100		
Grant	Corporate Services	Climate Mitigation and Response Public Education and Communications	1			To address BAU backlog and incremental increase for Climate Mitigation and Response for public education activities. <i>Term position. Position will be renewed in 2026 if Provincial grant funding is continued.</i>	
	TOTAL CUMULATIVE ANNUAL FUNDING*			\$ 37,900	\$ 93,700	\$ 96,500	
Increased Permit Revenue	Planning	Planning Technician and Building Inspection	1.4			To support BAU backlog and significant increase in development services	
	TOTAL CUMULATIVE ANNUAL FUNDING*			\$ 44,900	\$ 158,300	\$ 167,900	
Capital Reserves	Finance & IT	Financial Analyst - Capital	1			To address incremental BAU increase and project management for Active Transportation projects and Capital projects due to increased service levels.	
	Engineering	Engineering Technician - Capital/Active Transportation	2			To address incremental BAU increase and project management for Active Transportation projects and Capital projects due to increased service levels	
	TOTAL CUMULATIVE ANNUAL FUNDING*			\$ 242,300	\$ 343,100	\$ 367,500	
TOTAL FTE = 11.9			By year:	7.4	4	0.5	

* Annual funding is total cumulative cost (not new)

** Business as Usual (BAU) is an umbrella term that covers all standard, day-to-day business operations, such as:

- Staff members carrying out their daily tasks, as defined by their job description
- Outcomes or deliverables resulting from projects that are integrated into the daily operations of the business
- asks deemed crucial to running the daily operations of the business
- Tasks carried out to fulfill terms of contracts or agreements





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