



# FINANCIAL PLAN 2025

The District of Central Saanich  
British Columbia, Canada  
Approved by Council April 7, 2025

## 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**District of Central Saanich  
British Columbia**

For the Fiscal Year Beginning

**January 01, 2024**

A handwritten signature in dark ink, reading 'Christopher P. Morill'.

**Executive Director**

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, 2024.

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.

*Report photo credits: Janis Jean Photography, Janice Howard, Skyscope*

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# Message from the Chief Administrative Officer

Central Saanich's 2025 Financial Plan is a reflection of our commitment to strategic foresight, responsible financial stewardship, and the long-term well-being of our community. This budget ensures we can continue delivering high-quality services and infrastructure while maintaining financial stability.

We are grateful to be providing services on the traditional WSÁNEĆ territories and look forward to continuing to work with these important interest holders in 2025. Strengthening these relationships remains a priority as we plan for the future together.

Like many communities, we are navigating increasing cost pressures. However, through disciplined planning and a strong commitment to our community, we have developed a balanced \$71.9 million budget. This plan includes an increase of approximately \$15 per month for the average household, ensuring we can sustain core services and key investments.

This financial plan is the result of thoughtful, multi-year planning that provides consistency and resilience despite external economic fluctuations. Our integrated planning approach allows us to anticipate future needs, maintain reliable funding streams, and make informed decisions that balance service delivery with financial sustainability.

Our Long-Term Financial Strategies and Asset Management Plan guides our financial decisions, ensuring we can maintain and renew infrastructure while planning for the future. By taking a proactive approach, we can extend the life of our assets, reduce costly emergency repairs, and make strategic investments that align with emerging community priorities.

Over the past three years, we have successfully secured \$20 million in external funding, and in 2024, we expanded green space by doubling a community park through a land acquisition. We have tripled our investment in capital projects over the past few years, ensuring our infrastructure keeps pace with the needs of our growing community. Looking ahead, we are actively developing a strategy to replace aging critical facilities, including the Municipal Hall, Fire Station 2, Police Station, and Municipal Yard, in a way that maximizes land use and ensures responsible financial management.

Our ability to move forward with these important initiatives is rooted in our deep commitment of service to our community. These achievements would not be possible without the leadership of our Council and the dedication of our staff. I am humbled and honoured to work with an extraordinary team to ensure the quality of life we enjoy in Central Saanich will benefit future generations to come.

Thank you for your continued support.



Christine Culham  
Chief Administrative Officer



# Budget Summary

At present, the Central Saanich 2025 budget is balanced at \$71.9 million. This includes approximately 38 strategic plan projects totaling \$2.96 million, a \$27.0 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<sup>(1)</sup>.

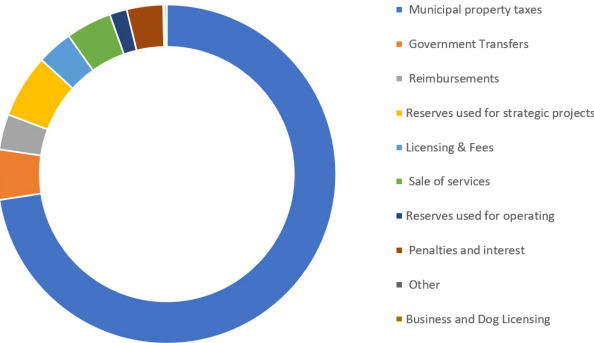
|                                   |              |              |
|-----------------------------------|--------------|--------------|
| <b>Average Home Tax Increase:</b> |              |              |
| Municipal Operations              | 3.32%        | \$84         |
| Police Operations                 | 1.99%        | 51           |
| Library                           | 0.14%        | 4            |
| <b>Operations Sub-Total</b>       | <b>5.45%</b> | <b>\$139</b> |
| Infrastructure-replacement        | 1.25%        | \$ 33        |
| Infrastrucure - new               | 0.50%        | 13           |
| <b>Infrastructure Sub-Total</b>   | <b>1.75%</b> | <b>\$ 46</b> |
| <b>TOTAL</b>                      | <b>7.20%</b> | <b>\$185</b> |
| Water Utility Charge              | 5.55%        | \$ 26        |
| Sewer Utility Charge              | 9.93%        | \$ 36        |

The 2025 budget maintains the service levels and assets expected by the community and also invests new funding in the following:

- Police and Fire Services.
- Year two of increasing staffing to enable the Strategic Implementation Plan in areas of facilities redevelopment, occupational health and safety, roads maintenance, and fire inspections and prevention.
- The asset management plan financial strategies (1.25% for future asset replacement and 0.50% for new infrastructure).
- Greater Victoria Public Library facilities.

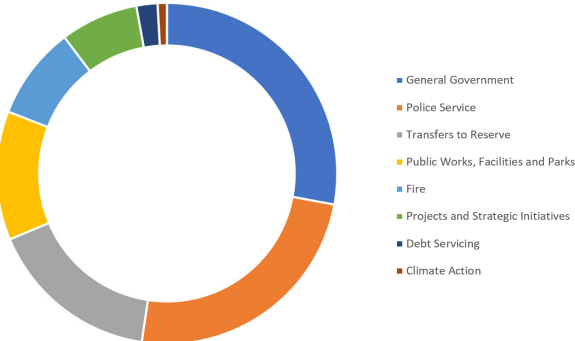
*(1)Average home for 2025 has an assessed value of \$1,034,120, a 2.04% decrease over 2024. (The average increase noted varies based on the assessed value and assessed value change from 2024 to 2025).*

2025 Revenue (General Operating)



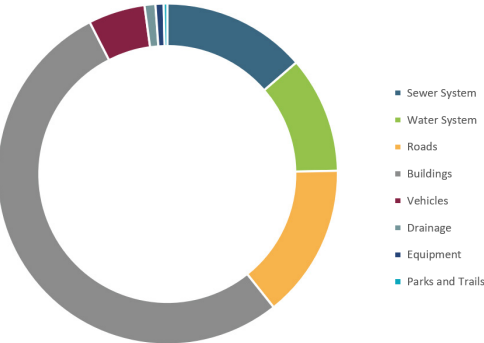
Property taxes represent the most significant funding source for municipalities; 2025 taxation is approximately \$23.95 million. The District does not have sources of income from recreation and parking, like many other local governments, but has a variety of smaller revenue sources. See page 90 for details.

2025 Expenses (General Operating)



Operating expenses by function total approximately \$33.9 million. See page 90 for details.

Five-Year Capital Budget



Totalling \$130.8 million over five years (2025-2029), the capital expenditures are driven by the need to maintain, upgrade or replace existing aging infrastructure and facilities at the end of their useful lives, meet industry standards, population growth and invest in new capital (active transportation) in alignment with the Strategic Plan and community input. See page 72 for details.

# 2025 Budget Drivers

Although economic and other global events continue to negatively impact the economy, interest rates, and inflation, trend information indicates the Greater Victoria Area has fared reasonably well. Modest population growth is projected, and the District of Central Saanich will continue to focus on a steady program of service improvements, prudent fiscal management and long-term financial strategies to reach resilient infrastructure replacement funding levels.

Preparation of the 2025 – 2029 Financial Plan has taken into account the following factors:

**1. Wage and Benefits Increase:** The most significant cost driver for the annual budget continues to be labour related costs. Labour represents over \$18 million or approximately 60% of the District’s operating budget expenses, excluding strategic projects. All employee contracts (Employee Association, Fire Department IAFF, and the Police Association) are either expired as of December 31, 2024 or rate increases have not been confirmed for 2025 which creates some budgetary risk in this Plan.

**2. Workforce Implementation Plan:** In 2023 the District had a Workforce Plan (WFP) study done 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 over the 2024 through 2026 Financial Plans. Two additional positions have been added to the plan for 2025 implementation for a total of 13.9 positions in the three-year plan. Funding for positions includes grants, capital reserves, operating reserve from prior years surplus and property taxes. Details of the Plan can be found on page 115.

**3. Police Services cost escalation:** The Police Services budget drivers include 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 over the last seven years. Developing a Fire Master Plan is currently underway to reassess the Department's service levels for both the short and long term. 2025 sees escalating wage and benefit costs for a new Fire Inspections position, a Capitan rank wage implementation to four of six career members, escalating call volumes effecting Paid-on-Call wages and dispatch costs, in addition to transition of Hazmat regional services to another municipality and loss of associated revenue.

**5. Resilient asset management replacement funding:** In 2018 the District implemented financial strategies for an annual property tax increase of 1.25% and utility fee increases over fifteen years; this is to reach targeted funding levels to reserves for future asset replacement. Although the planned tax increase is a fifteen-year plan, tax increases for capital should be considered perpetual due to construction cost escalation, expanding infrastructure service levels, and required upgrades for community expansion and densification.

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



**6. 2021 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. Maintenance costs are also increasing substantially for aging infrastructure, 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. These strategies and funding trajectories will be reviewed again in 2026 for 2027 Financial Plan consideration. Asset replacement cost escalation is forecast to be significant from the 2022 to 2027 plan updates.

**7. Annual Strategic Implementation Plan (SIP) funding:** Currently the Strategic Implementation Plan projects are funded from operating reserve, in addition to grants and operating reserves.

**8. Investment revenue:** Investment returns in 2024 continue to be 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 minor revenue increases and decreases are also forecast for 2025. Inflation is also expected to continue 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](https://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 Plan    | 2021 Plan    | 2022 Plan    | 2023 Plan    | 2024 Plan (1) | 2025 Plan (2) |
|----------------------------------|--------------|--------------|--------------|--------------|---------------|---------------|
| Administration                   | 5.0          | 5.0          | 3.0          | 3.0          | 3.0           | 4.0           |
| Finance                          | 6.0          | 6.0          | 7.0          | 7.0          | 7.0           | 7.2           |
| Finance, Capital Program         |              |              |              |              | 1.0           | 1.8           |
| Technology                       | 2.0          | 2.0          | 2.0          | 2.0          | 4.0           | 4.0           |
| Police                           | 28.0         | 28.0         | 29.0         | 29.2         | 29.4          | 29.4          |
| Police Secondments               | 5.0          | 4.0          | 4.0          | 5.0          | 5.0           | 4.0           |
| Fire and Emergency Services      | 9.0          | 9.0          | 9.0          | 9.5          | 9.5           | 10.6          |
| Fire (Firesmart position)**      |              |              |              |              | 1.0           | 1.0           |
| Planning and Building            | 8.9          | 8.9          | 10.2         | 10.6         | 13.0          | 13.0          |
| Planning (Housing Initiatives)** |              |              |              |              | 2.0           | 1.7           |
| Engineering                      | 5.0          | 5.0          | 5.3          | 5.3          | 5.0           | 5.0           |
| Engineering, Capital Program     |              |              |              |              | 2.0           | 2.7           |
| Municipal Yard                   | 14.7         | 14.6         | 14.2         | 15.3         | 15.3          | 16.3          |
| Parks                            | 9.8          | 9.8          | 9.8          | 9.8          | 10.0          | 10.0          |
| Corporate Services               | 2.2          | 2.2          | 5.2          | 4.0          | 4.5           | 5.0           |
| Water Utility                    | 5.9          | 5.8          | 5.8          | 5.8          | 5.8           | 5.8           |
| Sewer Utility                    | 5.2          | 5.1          | 5.1          | 5.1          | 5.1           | 5.1           |
| Facilities                       | 1.6          | 1.8          | 2.1          | 2.1          | 2.1           | 2.3           |
| <b>Total</b>                     | <b>108.3</b> | <b>107.2</b> | <b>111.7</b> | <b>113.7</b> | <b>124.7</b>  | <b>128.9</b>  |

(1) Includes 7.9 WFP positions implemented in 2024

(2) Includes 5.4 WFP positions to be implemented in 2025

\*\* Temporary grant funded position(s)

See page 115 for funding sources.

## 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.

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

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# COMMUNITY PROFILE



## ENVIRONMENT

### WIDE OPEN SPACES

205 hectares of parks and open spaces



61% in the  
Agricultural  
Land Reserve

18% in the Urban  
Containment  
Boundary

### LARGEST SOURCES OF GHGs

Transportation  
Commercial buildings  
Residential buildings  
Solid waste



14% of trips taken use  
sustainable travel modes

## OUR RESIDENTS

**17,385**

2021 POPULATION



**3.4%** population growth  
from 2011 to 2021

**46.9** AVERAGE AGE

63.8% EMPLOYMENT RATE

### EDUCATION - HIGHEST LEVEL



22% Highschool

23% Bachelors degree or greater

10.2% identify as having a disability

16% are immigrants

8% are a visible minority

MORE THAN  
**800**  
BUSINESSES



## HOMES

7,621 private homes



80% Owners

20% renters

**2.6**

average household size

**14.1%**

of households have  
children 14 or under

**\$103,000**

Median household income

10.6% of households considered low income



Data from Canada Census





# 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*, which 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 Plan, which is determined by Council at the start of its four-year term. Once 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 has begun implementing \$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 *ᑭᓐᑭᓐᑭᓐ* (Tsawout) and *ᑭᓐᑭᓐᑭᓐ* (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"> <li>» Map of Connected systems</li> <li>» 9.5 kms of bike lanes, sidewalks, MUPs</li> <li>» 9 crosswalks</li> </ul>   |
| Prioritize infrastructure investment renewal and upgrades that consider climate adaptation and mitigation, and future growth.                             | <ul style="list-style-type: none"> <li>» 12 kms of road surfacing (3 kms/year)</li> <li>» 4.3 kms of sewer; 8 km of watermain pipe replacement</li> <li>» Completion of Keating Flyover</li> <li>» Completion of Municipal Facilities</li> <li>» Updates to all masterplans, engineering standards and development cost charges</li> <li>» Update to long term financial strategy and asset management plan</li> <li>» *NEW* Natural Asset Plan</li> </ul> |
| Facilitate increased public amenities by leveraging resources and seeking partnerships, including childcare, recreation, healthcare, and social services. | <ul style="list-style-type: none"> <li>» Completion of multi-sport box</li> <li>» 50 net new licensed daycare spots</li> <li>» Increase of recreation services (facilities and programming) in Central Saanich</li> </ul>  |



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

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

## 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.   | » Improve drainage<br>» Completed update of the Agricultural Area Plan<br>» Completed rezoning of agricultural properties to allow more dwellings # of units<br>» Amended Land Use Bylaw to include controlled environment structure (vertical farming) as a permitted use<br>» 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.                  | » Update business and agricultural signage to align with Wayfinding Strategy<br>» Website to promote business and agritourism and DCS consolidate business tools<br>» 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.

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



## 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"> <li>» Community Satisfaction Survey</li> <li>» Website updates</li> </ul>   |
| Improve internal processes through adoption of best practices, legislative authority, and new technology.  | <ul style="list-style-type: none"> <li>» Policy review</li> <li>» Quarterly reporting</li> <li>» Enhanced strategic planning process with longer range planning</li> <li>» Introduction of new technology (e.g., Tempest, e-Apply)</li> <li>» Implement GIS</li> </ul> |
| 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"> <li>» Community service agreements</li> </ul>   |

## Implementing the Strategic Plan

The Strategic Plan is supported by an implementation plan (pages 111-114), listing new projects staff have identified to achieve the goals of Council. In 2025, approximately 20 projects will kick off. These include replacing significant amounts of water and sewer infrastructure, electrifying our vehicles, constructing bike lanes, updating bylaws and much more. See the summary of projects for 2025 on the next page.



## 2024-2027 STRATEGIC IMPLEMENTATION PLAN - Projects Beginning in 2025

| START | PROJECT   | TARGET | PRIORITY AREAS IMPACTED |  |  |  |  |
|-------|---|--------|-------------------------|--|--|--|--|
| 2025  | Develop a health and wellness program for our first responders  | 2025   |                         |  |  |  |  |
| 2025  | Management Compensation Review *  | 2025   |                         |  |  |  |  |
| 2025  | Conduct employee survey to measure employee satisfaction, including accessibility and DEI               | 2027   |                         |  |  |  |  |
| 2025  | Develop Student Employment Program *  | 2025   |                         |  |  |  |  |
| 2025  | Complete a Tree Canopy Study  | 2025   |                         |  |  |  |  |
| 2025  | Advance an Advocacy Strategy for strategic pursuit of Council's priority areas                          | 2027   |                         |  |  |  |  |
| 2025  | Redevelop property/housing section of website   | 2025   |                         |  |  |  |  |
| 2025  | Engineering Standards Update  | 2026   |                         |  |  |  |  |
| 2025  | Update Development Cost Charge Bylaw  | 2026   |                         |  |  |  |  |
| 2025  | Engineering Management Software Needs Assessment *  | 2026   |                         |  |  |  |  |
| 2025  | Next Gen 911 Public Education *   | 2025   |                         |  |  |  |  |
| 2025  | Coordinate an Emergency Operations Centre fullscale exercise scenario with mutual aid and PEMO partners | 2027   |                         |  |  |  |  |
| 2025  | Review and enhance recruitment processes for Paid on Call firefighters                                  | 2025   |                         |  |  |  |  |
| 2025  | Implement calls for service software module for Bylaw complaints  | 2025   |                         |  |  |  |  |
| 2025  | Comprehensive Zoning Bylaw Update *   | 2026   |                         |  |  |  |  |
| 2025  | Explore land use options for Butler Pit and Keating North West  | 2027   |                         |  |  |  |  |
| 2025  | Saanich Inlet Management *  | 2027   |                         |  |  |  |  |
| 2025  | Update the Long Term Financial Strategy and Asset Management Plan                                       | 2026   |                         |  |  |  |  |

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

For full SIP see page 111. The capital program is also part of the SIP and is detailed starting on page 72.

# 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. In 2026 some modest increases in staffing will be required.

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

Details of the 2025 Plan included in the draft budget are outlined below. The table identifies positions and implementation year.

## Positions

| Department         | Position   | FTEs Requested | 2024 Budget | 2025 Budget | 2026 Budget |
|--------------------|--|----------------|-------------|-------------|-------------|
| Administration     | Administrative Support                                 | 1              | 0.5         | 0.5*        |             |
|                    | OHS and Disability Management                          | 1              |             | 1           |             |
| Corporate Services | Communications Specialist - Climate                    | 1              | 1           |             |             |
|                    | Police Communications                                  | 0.5            |             |             | 0.5         |
| Engineering        | Engineering Technician - Capital/Active Transportation | 2              | 2           |             |             |
|                    | Roads Labour   | 1              |             | 1*          |             |
|                    | Facilities Project Coordinator                         | 1              |             | 1*          |             |
| Finance & IT       | Financial Analyst - Capital                            | 1              | 1           |             |             |
|                    | GIS Coordinator  | 1              | 1           |             |             |
|                    | Network Client Specialist                              | 1              | 1           |             |             |
|                    | Deputy Director  | 1              |             | 1*          |             |
| Fire Planning      | Fire Inspection and Prevention                         | 1              |             | 1           |             |
|                    | Planning Technician and Building Inspection            | 1.4            | 1.4         |             |             |
| <b>TOTAL</b>       |  | <b>13.9</b>    | <b>7.9</b>  | <b>5.5</b>  | <b>0.5</b>  |

\* Received early approval from Council.

Separate from the Workforce Plan, two temporary planning positions were added to the planning department, funded by the province, to address the increase in work as a result of provincial housing legislation.

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 2024

The District of Central Saanich wishes to acknowledge and thank the following organizations that awarded the District generous grants in 2024.

# \$2,876,053

Total grant funding approved by external funding sources in 2024:

- > \$ 855,018 - Canada Community-Building Fund (Gas Tax), Union of BC Municipalities (UBCM)
- > \$ 425,100 - Local Government Climate Action Program, Province of BC
- > \$ 401,040 - Active Transportation Infrastructure Grant (Mount Newton Pathway- Phase 1), Province of BC
- > \$ 400,000 - FireSmart Community Funding and Supports Funding, UBCM
- > \$ 233,695 - Local Government Housing Initiatives, Province of BC
- > \$ 180,200 - Small Community Grant, Province of BC
- > \$ 173,000 - Traffic Fine Revenue Grant, Province of BC
- > \$ 75,000 - Gun and Gang Violence Action Fund, Province of BC
- > \$ 48,000 - Indigenous Engagement-Emergency & Disaster Management Act, Province of BC
- > \$ 30,000 - Emergency Operations Centres Equipment & Training Program, UBCM
- > \$ 30,000 - Automated License Plate Recognition Grant, Province of BC
- > \$ 25,000 - Accessibility Training Project, SPARC BC

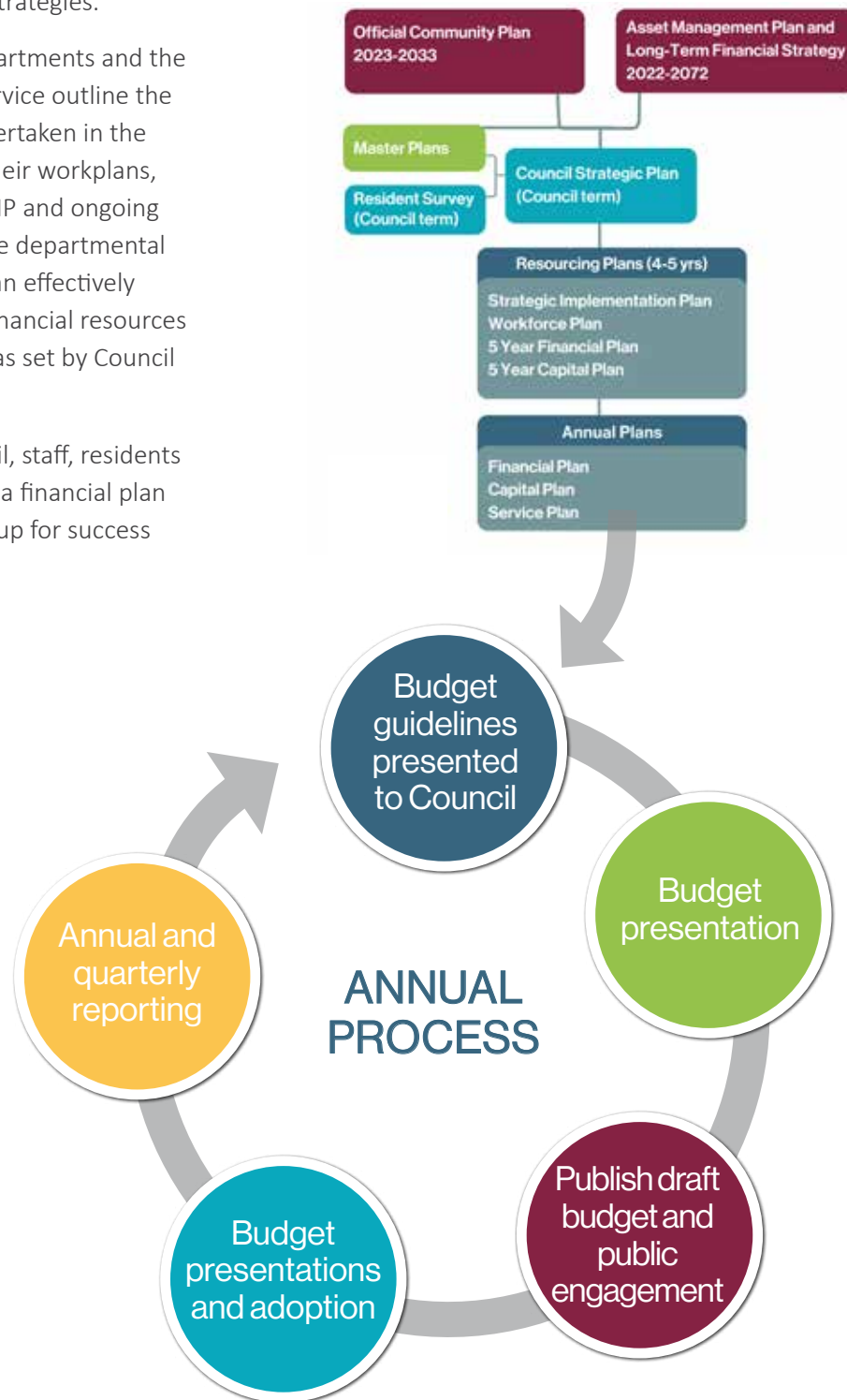
# Budget Process

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.

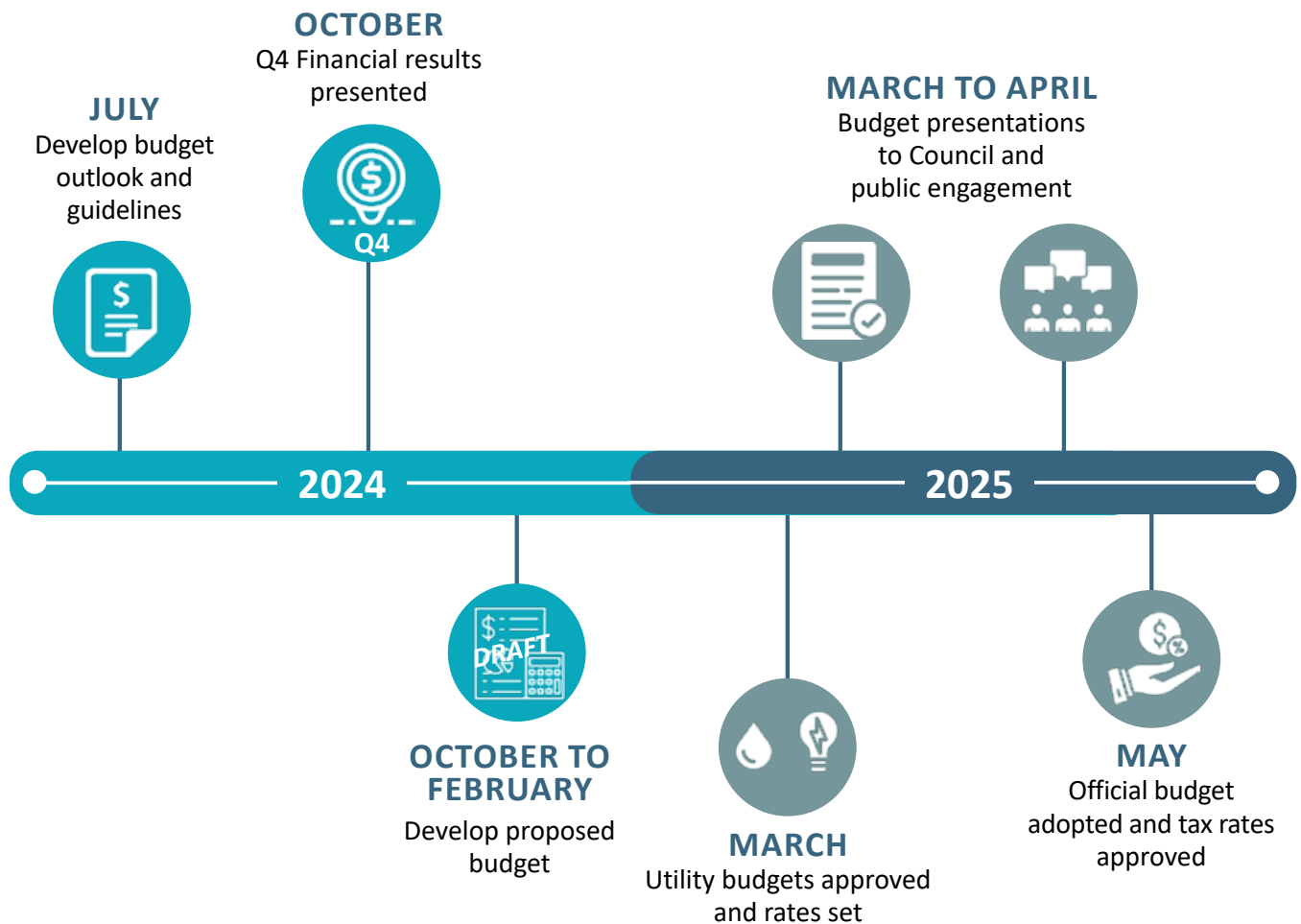
A number of key plans are used as the basis for the development of the Financial Plan, including the OCP, SIP, master plans (water, sewer, stormwater, facilities, transportation), and our Asset Management Plan long-term financial strategies.

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



# 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. 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 a healthy state of repair.** Maintaining core infrastructure and amenities in a healthy state of repair is critical to the long-term financial 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<br>Consolidated Past Results Summary | 2020                  | 2021                  | 2022                  | 2023                  | 2024 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|------|
| <b>Revenue</b>   |                       |                       |                       |                       |      |
| Municipal property taxes   | \$ 17,746,798         | \$ 18,361,215         | \$ 19,358,957         | \$ 20,456,271         |      |
| Grants in lieu of taxes  | 341,821               | 334,400               | 344,584               | 374,256               |      |
| Sale of services   | 1,515,644             | 2,898,446             | 2,003,300             | 2,514,577             |      |
| Permits Licences and Interest                                    | 1,690,262             | 1,311,131             | 2,631,005             | 4,143,851             |      |
| Government Transfers   | 4,837,520             | 2,342,572             | 2,146,032             | 7,095,865             |      |
| Water Utility  | 6,057,487             | 6,595,251             | 6,222,285             | 6,645,855             |      |
| Sewer Enterprise Revenue   | 1,650,241             | 1,780,337             | 1,996,529             | 2,100,139             |      |
| Contributions and donations                                      | 948,691               | 883,446               | 854,324               | 689,688               |      |
| <b>Total Revenue</b>   | <b>34,788,464</b>     | <b>34,506,798</b>     | <b>35,557,016</b>     | <b>44,020,502</b>     |      |
| <b>Expenses</b>  |                       |                       |                       |                       |      |
| <b>Operating Expenses:</b>                                       |                       |                       |                       |                       |      |
| General government   | 2,961,825             | 2,887,794             | 3,055,527             | 3,633,428             |      |
| Protective services  | 9,272,574             | 9,948,956             | 10,559,810            | 11,373,718            |      |
| Transportation services  | 4,486,749             | 4,806,115             | 4,284,698             | 4,427,033             |      |
| Environmental development services                               | 634,296               | 678,076               | 649,495               | 809,892               |      |
| Parks and cultural services                                      | 2,806,666             | 3,253,707             | 3,550,552             | 3,830,926             |      |
| Water utility - expense  | 5,236,756             | 5,549,817             | 5,614,600             | 5,830,770             |      |
| Sewer enterprise expense   | 1,121,800             | 1,165,130             | 1,134,742             | 1,065,846             |      |
| Other fiscal services  | 495,032               | 648,763               | 342,913               | 464,584               |      |
| <b>Total Operating Expenses</b>                                  | <b>27,015,698</b>     | <b>28,938,358</b>     | <b>29,192,337</b>     | <b>31,436,197</b>     |      |
| <b>Annual surplus (deficit)</b>                                  | <b>7,772,766</b>      | <b>5,568,440</b>      | <b>6,364,679</b>      | <b>12,584,305</b>     |      |
| <b>Accumulated surplus, beginning of year</b>                    | <b>112,768,248</b>    | <b>120,541,014</b>    | <b>126,109,454</b>    | <b>132,474,133</b>    |      |
| <b>Accumulated surplus, end of year</b>                          | <b>\$ 120,541,014</b> | <b>\$ 126,109,454</b> | <b>\$ 132,474,133</b> | <b>\$ 145,058,438</b> |      |

TBD

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







# 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 2025 balances \$71.9 million in revenues and funding with \$71.9 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 2025 budget is based on a combined Municipal, Police, and Library property tax increase of \$139. In addition, 1.25%, \$33, for future asset replacement, and 0.50%, \$13, for new and active transportation infrastructure. In total this represents a 7.20% increase or \$185 to the average residential property (approximately \$15 per month).

An average residential property in Central Saanich for 2025 has an assessed value of \$1,034,120, with a 2.04% assessment decrease from 2024.

### 2025 Average Tax Increase

|                                 |              |              |
|---------------------------------|--------------|--------------|
| Municipal Operations            | 3.32%        | \$84         |
| Police Operations               | 1.99%        | 51           |
| Library                         | 0.14%        | 4            |
| <b>Operations Sub-Total</b>     | <b>5.45%</b> | <b>\$139</b> |
| Infrastructure-replacement      | 1.25%        | \$ 33        |
| Infrastrucure - new             | 0.50%        | 13           |
| <b>Infrastructure Sub-Total</b> | <b>1.75%</b> | <b>\$ 46</b> |
| <b>TOTAL</b>                    | <b>7.20%</b> | <b>\$185</b> |
| Water Utility Charge            | 5.55%        | \$ 26        |
| Sewer Utility Charge            | 9.93%        | \$ 36        |

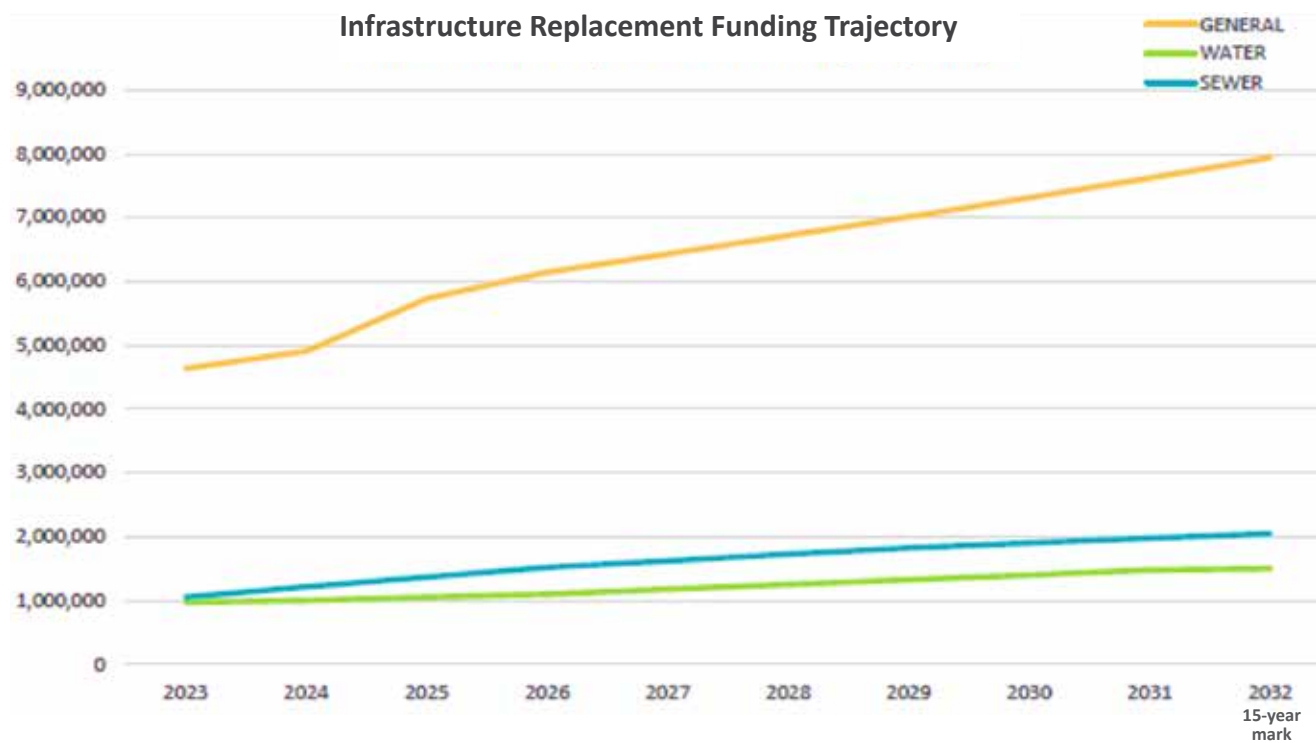


## General Capital Program (Infrastructure Replacement Levy)

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 2022 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.

|                                | 2025        | 2026        | 2027        | 2028        | 2029        |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| Reserves and Debt Contribution | \$6,256,800 | \$6,677,200 | \$7,153,400 | \$7,626,300 | \$8,132,300 |
| Asset Levy - Average home      | \$705       | \$760       | \$818       | \$879       | \$945       |

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. The next review is scheduled in 2026 for 2027 implementation.

## Impact of Capital Investment on Operating Costs

The majority of the District's five-year capital program (\$130.75 million) is focused on the replacement of existing infrastructure and major facilities, 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, installed in the 1960s through 1980s, reach the end of their useful lives and come due to be replaced. As we escalate capital replacement programs, its expected there will be future impacts to operating costs to facilitate and pay for 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 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 2025 Water Utility Budget is based on a water rate of \$2.054 per cubic metre and a fixed charge of \$141 annually. A 5.55% increase over the 2024 rate. For an average residence this would be a combined total of \$641 based on a median consumption of 244 cubic metres; a \$26 increase over 2024.

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 2025 Sewer Utility Budget is based on a sewer rate of \$2.244 per cubic metre. This is an increase of 9.93% and for an average residence or an increase of \$36 over 2024 (\$402 annually).

For 2025, the Brentwood/Hagan Pump Station and Force Main replacement and upgrades is expected to be completed: the scope of work for the project involves reconfiguration of the conveyance system and replacement of undersized pump station.

2025 also includes ongoing sewer pump and lift station improvements including Butler, Mt Newton, Cultra and the Keating station.

## Reserves and Surplus Summary

The District's Reserves and Surplus are detailed starting on page 88. 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. New debt will be needed to fund water and sewer system replacement work, new transportation priorities such as the Keating Flyover, and possible major facility replacements should those projects proceed.

# Consolidated Summary

## District of Central Saanich

### Consolidated Budget Summary

|  | 2024                 | 2025                 | 2026                 | 2027                 | 2028                 | 2029                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUE</b>                             |                      |                      |                      |                      |                      |                      |
| Municipal property taxes                   | \$ 22,056,100        | \$ 23,952,300        | \$ 25,741,200        | \$ 26,892,000        | \$ 28,134,600        | \$ 29,339,300        |
| Penalties and interest                     | 1,174,500            | 1,165,500            | 1,168,500            | 1,171,600            | 1,174,700            | 1,177,900            |
| Grants in lieu of taxes                    | 369,100              | 413,500              | 420,800              | 428,500              | 436,600              | 445,200              |
| Sale of services                           | 244,900              | 250,900              | 258,100              | 265,600              | 273,200              | 281,100              |
| Administration                             | 72,500               | 82,500               | 82,500               | 82,500               | 82,500               | 82,500               |
| Police                                     | 1,583,700            | 1,692,000            | 1,478,300            | 1,512,300            | 1,545,300            | 1,579,400            |
| Fire                                       | 440,800              | 377,300              | 381,900              | 396,000              | 410,600              | 425,900              |
| Planning                                   | 958,100              | 938,100              | 938,500              | 988,800              | 988,900              | 989,000              |
| Engineering                                | 172,000              | 182,000              | 182,000              | 182,000              | 182,000              | 182,000              |
| Municipal Yard                             | 32,800               | 32,800               | 32,800               | 32,800               | 32,800               | 32,900               |
| Parks                                      | 25,000               | 18,000               | 18,000               | 18,000               | 18,000               | 18,000               |
| Facilities                                 | 70,600               | 79,300               | 81,000               | 82,700               | 84,400               | 86,100               |
| Government transfers                       | 1,849,200            | 1,267,000            | 1,305,000            | 889,200              | 889,200              | 889,200              |
| Other                                      | 849,000              | 1,399,000            | 500,000              | -                    | -                    | -                    |
| Grants (Capital)                           | 4,441,400            | 1,368,000            | -                    | -                    | -                    | -                    |
| Water Utility                              | 6,812,700            | 7,131,100            | 7,477,300            | 7,841,200            | 8,214,900            | 8,608,800            |
| Sewer Utility                              | 2,331,800            | 2,524,000            | 2,710,800            | 2,849,600            | 2,989,300            | 3,124,900            |
| <b>Total Revenue</b>                       | <b>\$ 43,484,200</b> | <b>\$ 42,873,300</b> | <b>\$ 42,776,700</b> | <b>\$ 43,632,800</b> | <b>\$ 45,457,000</b> | <b>\$ 47,262,200</b> |
| <b>EXPENSES</b>                            |                      |                      |                      |                      |                      |                      |
| <b>Operating Expenses:</b>                 |                      |                      |                      |                      |                      |                      |
| Administration                             | \$ 1,270,100         | \$ 1,364,000         | \$ 1,201,800         | \$ 1,219,100         | \$ 1,245,000         | \$ 1,272,100         |
| Finance                                    | 1,005,600            | 1,154,500            | 1,236,000            | 1,273,200            | 1,311,300            | 1,344,400            |
| Information Technology                     | 894,700              | 1,020,100            | 1,057,100            | 1,074,500            | 1,092,300            | 1,110,500            |
| Police Service                             | 7,867,600            | 8,207,700            | 8,748,500            | 9,189,600            | 9,492,500            | 9,807,400            |
| Fire                                       | 2,673,000            | 2,961,600            | 3,191,900            | 3,282,600            | 3,374,700            | 3,468,600            |
| Planning and Building Services             | 1,692,900            | 1,951,100            | 2,007,200            | 2,065,200            | 2,123,800            | 2,178,900            |
| Corporate Services                         | 2,401,900            | 2,491,400            | 2,717,800            | 2,734,300            | 2,841,400            | 2,943,100            |
| Engineering                                | 1,668,100            | 1,690,800            | 1,774,600            | 1,830,700            | 1,883,300            | 1,937,100            |
| Municipal Yard                             | 1,738,700            | 1,918,500            | 1,914,700            | 1,960,000            | 2,005,400            | 2,051,800            |
| Parks                                      | 1,445,700            | 1,509,300            | 1,549,800            | 1,589,800            | 1,631,300            | 1,673,200            |
| Facilities                                 | 587,500              | 614,700              | 644,100              | 673,300              | 693,800              | 715,200              |
| Water                                      | 5,812,700            | 6,081,100            | 6,377,300            | 6,699,700            | 7,031,900            | 7,401,100            |
| Sewer                                      | 1,181,100            | 1,159,000            | 1,194,800            | 1,229,600            | 1,264,300            | 1,299,900            |
| Strategic Implementation Plan              | 1,920,800            | 2,961,800            | 880,900              | 605,000              | 185,000              | 85,000               |
| <b>Total Operating Expenses</b>            | <b>\$ 32,160,400</b> | <b>\$ 35,085,600</b> | <b>\$ 34,496,500</b> | <b>\$ 35,426,600</b> | <b>\$ 36,176,000</b> | <b>\$ 37,288,300</b> |
| <b>Add:</b>                                |                      |                      |                      |                      |                      |                      |
| Reserves used for operating                | 450,300              | 557,200              | 261,100              | 159,200              | 162,500              | 165,800              |
| Reserves used for Initiatives and projects | 1,438,800            | 2,250,800            | 680,900              | 605,000              | 185,000              | 85,000               |
| Proceeds of Debt                           | 4,070,000            | 6,570,000            | -                    | 27,000,000           | 12,500,000           | 2,500,000            |
| Reserves used for capital                  | 11,716,300           | 18,832,100           | 29,245,200           | 20,684,800           | 5,841,800            | 6,391,000            |
| Capital reserves used for debt             | -                    | 176,100              | 579,900              | 2,359,600            | 3,179,500            | 3,391,900            |
| Transfer from Utility Operating            | 633,600              | 658,900              | 685,200              | 712,700              | 741,200              | 770,800              |
| <b>Deduct:</b>                             |                      |                      |                      |                      |                      |                      |
| Capital Expenditures                       | (20,997,700)         | (26,954,700)         | (29,521,600)         | (47,446,600)         | (18,170,700)         | (8,715,100)          |
| Capital (WIP)                              | -                    | -                    | -                    | -                    | -                    | -                    |
| Transfer to Reserves                       | (8,024,100)          | (9,097,400)          | (9,096,300)          | (9,501,500)          | (10,154,500)         | (10,835,400)         |
| Debt Servicing                             | (611,000)            | (780,700)            | (1,114,600)          | (2,779,400)          | (3,565,800)          | (3,727,900)          |
| <b>Total Budget for the Year</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             |





**Municipal Hall**



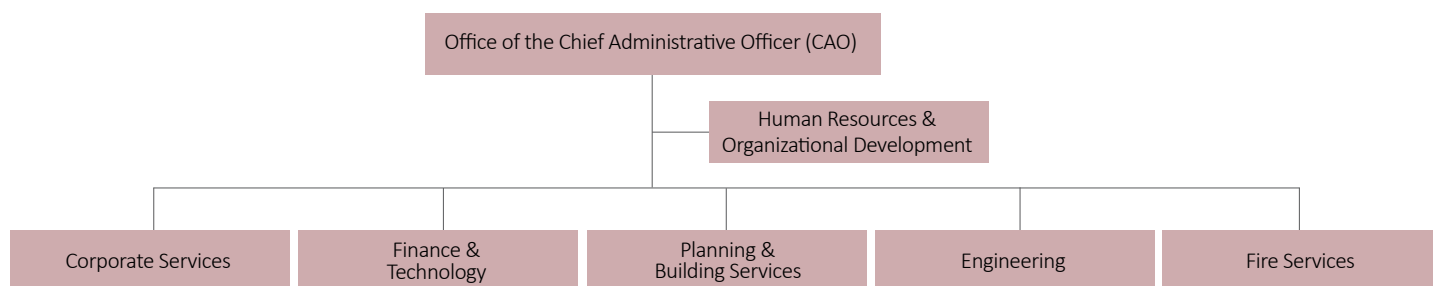
**Police Service**

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

## Accomplishments for 2024

- Completed the reporting mechanisms for the 2024-2027 Strategic Implementation Plan, culminating in the Community Excellence Award from UBCM
- Launched an Occupational Health & Safety Program Review that will enhance the current safety culture and ensure compliance with related legislation and regulation
- Enhanced learning culture to ensure our employees have the needed knowledge and skills to excel in their roles

## Priorities for 2025

- Develop a psychological safety program for the District employees to align with Council's strategic goal of fostering a community of inclusion, diversity and accessibility
- Develop Integrated Planning Guide and templates

## Budget Summary

The net budget for Administration is a increase of \$83,900 or 7.0% from 2024. The increase is attributable to:

- Status quo wage and benefit increases, \$22,300
- Workforce Plan implementation of an Occupational Health and Safety position in Q3, \$39,000
- Contingency budget of \$450,000 has been maintained, \$250,000 funded from operating reserves
- Minor increases in other expenses and revenues (totaling \$22,600), including a \$15,000 increase for liability insurance

## Operating Budget

| Operating Revenue                 | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|-----------------------------------|----------------|------------------|----------------|--------------|-------------|
| Sales of Service - Administration | \$ 17,000      | \$ 17,000        | \$ 17,000      | \$ -         | 0.0%        |
| Sales of Service - Licencing      | 55,500         | 63,700           | 65,500         | 10,000       | 18.0%       |
| Total Funding                     | 72,500         | 80,700           | 82,500         | 10,000       | 13.8%       |
| <b>Operating Expenses</b>         |                |                  |                |              |             |
| General Administration            | 390,100        | 335,400          | 313,300        | (76,800)     | -19.7%      |
| Human Resources                   | 277,000        | 292,600          | 432,700        | 155,700      | 56.2%       |
| Risk Management                   | 153,000        | 153,800          | 168,000        | 15,000       | 9.8%        |
| Contingency                       | 450,000        | 250,000          | 450,000        | -            | 0.0%        |
| Total Expenses                    | 1,270,100      | 1,031,800        | 1,364,000      | 93,900       | 7.4%        |
| Net Expenses                      | \$ 1,197,600   | \$ 951,100       | \$ 1,281,500   | \$ 83,900    | 7.0%        |



## Performance Metrics

### Administration

| How Well?   | 2024<br>Actual | 2025<br>Plan |
|---|----------------|--------------|
| Strategic Implementation Plan projects in progress or completed | 94%            | 100%         |

### Human Resources & Organizational Development

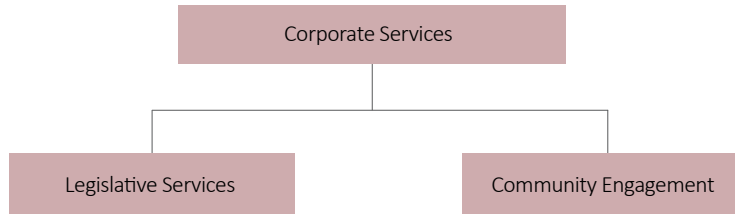
| How Many?  | 2024<br>Actual | 2025<br>Plan |
|--|----------------|--------------|
| Competitions                                       | 29             | 20           |
| Learning sessions offers (# sessions/participants) | 23/314         | 22/240       |

| How Well?   | 2024<br>Actual | 2025<br>Plan |
|---|----------------|--------------|
| Participants Agree or Strongly Agree mandatory training session topics are relevant to their work | 81%            | 85%          |



# 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

## Accomplishments for 2024

- Supported the Civic Redevelopment Project, Parks Master Plan and public engagement priorities
- Implemented an internal SharePoint (cloud-based) records and internal communication system
- Established a climate-and-emergency preparedness community engagement role and expanded outreach

## Priorities for 2025

- Progress towards completion of the First Nations Agreements and MOU
- Support the Civic Redevelopment Project, including potential elector approval process
- Complete a Public Engagement Framework

## Budget Summary

The net budget for Corporate Services is an increase of \$89,500 or 3.7% over 2024. The increase is attributable to:

- Status quo wage and benefit increases, \$22,700
- Workforce Plan implementation of an administrative position from 0.5 to 1.0 FTE, \$57,200
- A net decrease in other expenses totaling (\$29,600), including withdrawal from South Island Prosperity annual funding
- An increase for the Greater Victoria Public Library requisition of \$39,200 or 3.6%

## Operating Budget

| Operating Expenses          | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|-----------------------------|----------------|------------------|----------------|--------------|-------------|
| Council and Committees      | \$ 427,500     | \$ 418,200       | \$ 411,100     | \$ (16,400)  | -3.8%       |
| Corporate Services          | 461,900        | 473,300          | 534,800        | 72,900       | 15.8%       |
| Community Engagement        | 327,200        | 281,100          | 321,000        | (6,200)      | -1.9%       |
| Community Service Contracts | 103,500        | 135,400          | 103,500        | -            | 0.0%        |
| Library                     | 1,081,800      | 1,081,800        | 1,121,000      | 39,200       | 3.6%        |
| Total Operating Expenses    | 2,401,900      | 2,389,800        | 2,491,400      | 89,500       | 3.7%        |
| Net Expenses                | \$ 2,401,900   | \$ 2,389,800     | \$ 2,491,400   | \$ 89,500    | 3.7%        |

# CORPORATE SERVICES continued

## Performance Metrics

### Corporate Services

| How Many?  | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
|--|--------------|----------------|--------------|
| Council, committee, commission and task force meetings | 52           | 58             | 55           |
| Freedom of information requests                        | 14           | 13             | 15           |
| Insurance incidents processed                          | 13           | 7              | 10           |

| How Well?                         | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
|-----------------------------------|--------------|----------------|--------------|
| FOI requests processed in 30 days | 100%         | 85%            | 100%         |

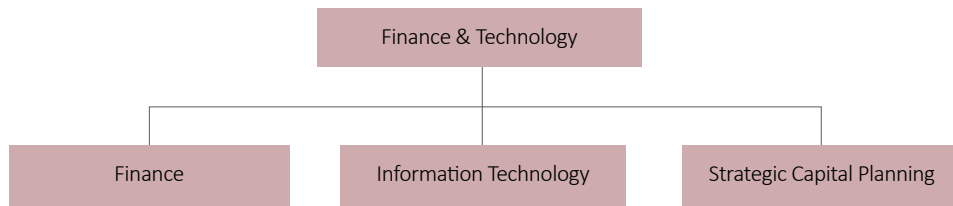
### Public Engagement

| How Many?                            | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
|--------------------------------------|--------------|----------------|--------------|
| # of sessions on CentralSaanich.ca   | 175,000      | 180,303        | 185,000      |
| LetsTalkCentralSaanich.ca page views | 6,000        | 12,000         | 15,000       |
| Engagement projects                  |              | 5              | 7            |
| Engagement responses                 |              | 1,200          | 4,000        |
| How Well?                            | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
| Corporate reports prepared on time   | 100%         | 100%           | 100%         |



# FINANCE & TECHNOLOGY

The Finance & Technology 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. Strategic Capital Planning supports the long-term financial and asset management planning and budgeting to ensure efficient and cost-effective management of assets.



## 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



## 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 network and internet security
- Operates helpdesk service for staff assistance
- Maintains and upgrades core software products



## Strategic Capital Planning

- Long-term financial strategy and asset management planning
- Capital budget and planning
- Reserve and investment management
- Real estate, land acquisition and infrastructure management

### Budget Summary

The net budget for Finance is an increase of \$148,900 or 14.8% over 2024. The increase is attributable to:

- Status quo wage and benefit increases, \$9,800
- Implementation of Deputy Director, new Workforce Plan position, \$137,300 (see page 115, for funding)
- Other minor increases of \$1,800

### Operating Budget

| Operating Expenses       | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|--------------------------|----------------|------------------|----------------|--------------|-------------|
| Finance General          | \$ 1,005,600   | \$ 1,113,400     | \$ 1,154,500   | \$ 148,900   | 14.8%       |
| Total Operating Expenses | 1,005,600      | 1,113,400        | 1,154,500      | 148,900      | 14.8%       |
| Net Expenses             | \$ 1,005,600   | \$ 1,113,400     | \$ 1,154,500   | \$ 148,900   | 14.8%       |

### Performance Metrics

#### How Many?

|                             |                                  | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
|-----------------------------|----------------------------------|--------------|----------------|--------------|
| Cash receipting and banking | Transactions Processed           | 40,000       | 34,696         | 35,000       |
| Licensing                   | Dog and Business Licences Issued | 2,100        | 2,487          | 2,500        |
| Property taxation           | Tax Notices Issued               | 7,365        | 7,328          | 7,300        |
| Utility billing             | Bills Issued                     | 14,832       | 14,527         | 14,500       |
| Accounts payable/receivable | Invoices/PAPs Processed          | 5,700        | 6,367          | 6,000        |
|                             | Credit Card Transactions         | 1,700        |                |              |

#### How Well?

|                                     |         | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
|-------------------------------------|---------|--------------|----------------|--------------|
| Payables/receivables processed      | 30 days | 95%          |                |              |
| Tax Notices mailed by late May      |         | Achieved     | Achieved       |              |
| Five Year Plan prepared on time     |         | Achieved     | Achieved       |              |
| Financial Statement Audit on time   |         | Achieved     | Achieved       |              |
| Budget & Financial Statement Awards |         | Achieved     | Achieved       |              |
| User fees reviewed on time          |         | Achieved     | Achieved       |              |
| Policy reports completed            |         | 2            | 1              |              |

### Budget Summary

The net budget for Technology is an increase of \$125,400 or 14.0% over 2024. The increase is attributable to:

- Status quo wage and benefit increases, \$14,800
- An increase for year two of Workforce Plan positions (IT Technician and GIS Technician), \$148,700
- A decrease in hardware and software licensing, (\$7,800)
- Removal of consulting contingency budget with the implementation of two workforce plan positions, (\$35,000)
- Other minor increases of \$4,700

### Operating Budget

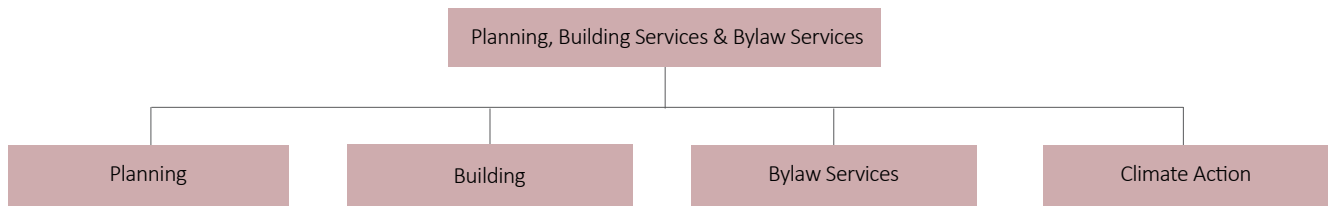
| Operating Expenses             | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|--------------------------------|----------------|------------------|----------------|--------------|-------------|
| IT General                     | \$ 874,700     | \$ 782,800       | \$ 890,700     | \$ 16,000    | 1.8%        |
| Geographic Information Service | 20,000         | 30,600           | 129,400        | 109,400      | 547.0%      |
| Total Operating Expenses       | 894,700        | 813,400          | 1,020,100      | 125,400      | 14.0%       |
| Net Expenses                   | \$ 894,700     | \$ 813,400       | \$ 1,020,100   | \$ 125,400   | 14.0%       |

### Performance Metrics

| How Many?                             | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
|---------------------------------------|--------------|----------------|--------------|
| Helpdesk requests                     | 800          | 968            | 800          |
| Security update hours committed       | 400          | 400            | 400          |
| Project hours committed               | 200          | 200            | 200          |
| How Well?                             | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
| Network Connected - 99.9% Uptime      | Planned      | Not-Achiev     | Planned      |
| Helpdesk: Requests in 5 business days | Planned      | Achieved       | Planned      |
| Helpdesk: Urgent resolutions in 4 hrs | Planned      | Achieved       | Planned      |
| Hours of Police Service support       | 500          | 500            | 500          |

# PLANNING, BUILDING & BYLAW SERVICES

The Planning, Building & Bylaw 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 Zoning 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 Zoning 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 & BYLAW SERVICES continued

## Accomplishments for 2024

- Responded to new Provincial Housing Legislation (Bill 44) with substantial Zoning Bylaw updates
- Implemented online Building Permit application and inspections scheduling
- Continued the Oil to Heat Pump program to convert from fossil fuel to electric

## Priorities for 2025

- Complete the Parks and Trails Master Plan
- Conduct a Comprehensive Zoning Bylaw Review
- Create a Natural Assets Inventory and Management Plan

## Budget Summary

The net budget for Planning, Building & Bylaw Services is an increase of \$278,200 or 37.9% over 2024.

The increase is attributable to:

- Status quo wage and benefit increases, \$42,400
- An increase for year two of Workforce Plan positions (Planner, Climate Action Communications, building inspections (0.4FTE)), \$197,000 (see page 115 for funding sources)
- Decrease in rezoning and public hearing application fees, \$20,000
- Other minor increases totaling \$18,800

## Operating Budget

| Operating Revenue                | 2024<br>Budget    | 2024<br>Forecast  | 2025<br>Budget      | Change<br>\$      | Change<br>%  |
|----------------------------------|-------------------|-------------------|---------------------|-------------------|--------------|
| Development and Subdivision Fees | \$ 148,100        | \$ 166,000        | \$ 128,100          | \$ (20,000)       | -13.5%       |
| Building and Plumbing Permits    | 810,000           | 544,200           | 810,000             | -                 | 0.0%         |
| <b>Total Funding</b>             | <b>958,100</b>    | <b>710,200</b>    | <b>938,100</b>      | <b>(20,000)</b>   | <b>-2.1%</b> |
| <b>Operating Expenses</b>        |                   |                   |                     |                   |              |
| Planning Administration          | 814,400           | 772,600           | 900,100             | 85,700            | 10.5%        |
| Climate Leadership               | 218,900           | 169,300           | 294,000             | 75,100            | 34.3%        |
| Building Inspection              | 446,200           | 400,300           | 536,400             | 90,200            | 20.2%        |
| Bylaw Enforcement                | 200,000           | 197,000           | 202,600             | 2,600             | 1.3%         |
| Boards & Commissions             | 3,500             | 4,100             | 6,000               | 2,500             | 71.4%        |
| Fleet                            | 9,900             | 3,600             | 12,000              | 2,100             | 21.2%        |
| <b>Total Operating Expenses</b>  | <b>1,692,900</b>  | <b>1,546,900</b>  | <b>1,951,100</b>    | <b>258,200</b>    | <b>15.3%</b> |
| <b>Net Expenses</b>              | <b>\$ 734,800</b> | <b>\$ 836,700</b> | <b>\$ 1,013,000</b> | <b>\$ 278,200</b> | <b>37.9%</b> |

# PLANNING, BUILDING & BYLAW SERVICES continued

## Planning Performance Metrics

### Planning

| How Many?                                     | 2024<br>Actual | 2025<br>Plan |
|---|----------------|--------------|
| Planning applications received                | 40             | 46           |
| Subdivision applications received             | 7              | 7            |
| How Well?                                     | 2024<br>Actual | 2025<br>Plan |
| Zoning bylaw amendments - 150 days to meeting | 60%            | 90%          |
| Delegated development permits                 | 36%            | 90%          |
| Subdivisions processed                        | 0%             | 90%          |

### Building & Bylaw Services

| How Many?   | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
|---|--------------|----------------|--------------|
| Building permits issued                                 | 160          | 119            | 130          |
| Building inspections                                    | 1,100        | 1102           | 1100         |
| Bylaw inspections                                       | 325          | 376            | 450          |
| Bylaw complaints (high priority) investigated in 5 days | 90%          | 95%            | 90%          |
| Enforcement - Volunteer compliance files/rate per year  | 85%          | 183/85%        | 85%          |
| Business licence decision in 20 days                    | 95%          | 82%*           | 85%          |
| How Well?   | 2024<br>Plan | 2024<br>Actual | 2025<br>Plan |
| Building permit initial response: Residential - 10 days | 90%          | 91%            | 90%          |
| Building permits initial response: Commercial - 20 days | 90%          | 93%            | 90%          |
| Building inspections 1-day response                     | 90%          | 98%            | 90%          |

\*because 20 applicants took over 21 days to complete their submission

### Climate Action

| How Many?   | 2024<br>Actual | 2025<br>Plan |
|---|----------------|--------------|
| Public trees planted  | 330            |              |
| Electric vehicle chargers (property of DCS)                   | 18             |              |
| Fossil fuel heating systems replaced with electric heat pumps | TBD            |              |
| % of EV vehicles in Central Saanich*                          | TBD            |              |
| % of bus stops that include a shelter                         | 30%            | 32%          |
| % community roads that have on street bikeways                | 36%            | 47%          |
| % of community roads with sidewalk facilities                 | 45%            | 50%          |

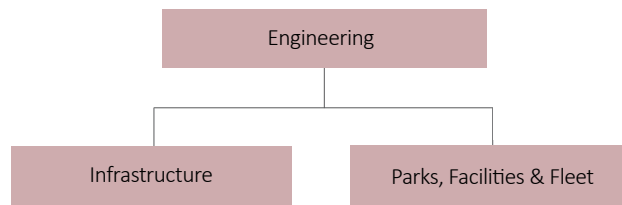
\*ICBC 2024 data to come spring 2025

# 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 & Sewer)

- 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



## Parks, Facilities & Fleet

- 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



**Accomplishments for 2024**

- Completed a major restoration of a culvert crossing at Mt Newton Cross Rd
- Completed the Mount Newton Pathway (Phase 1) project
- Completed the replacement of water, storm drain and sewer works as part of the Keating Flyover project
- Completed several crosswalk upgrades and traffic safety improvements

**Priorities for 2025**

- Continue and expand the annual culvert replacement program, with six crossings planned
- Complete the design for Mount Newton Pathway (Phase 2) project and initiate construction
- Complete the surface elements of Keating Cross Road at the Flyover
- Implement the Speed Reduction Plan

**Budget Summary**

The net budget for Engineering is an increase of \$12,700 or 0.8% over 2024. The increase is attributable to::

- Status quo wage and benefit increases, \$33,900
- Increase for new Workforce Plan position, Project Coordinator Facilities, \$89,700 (see page 115 for funding sources)
- Minor increases in other expenses and revenues (\$8,100)
- Transition of fleet non-productive labour costs, to departmental fleet costs, (\$102,800)

**Operating Budget**

| Operating Revenue            | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|------------------------------|----------------|------------------|----------------|--------------|-------------|
| Engineering Fees             | \$ 172,000     | \$ 163,000       | \$ 182,000     | \$ 10,000    | 5.8%        |
| Total Funding                | 172,000        | 163,000          | 182,000        | 10,000       | 5.8%        |
| <b>Operating Expenses</b>    |                |                  |                |              |             |
| Engineering Administration   | 691,400        | 479,800          | 789,300        | 97,900       | 14.2%       |
| Yard Administration          | 930,200        | 1,214,300        | 847,300        | (82,900)     | -8.9%       |
| Other General Gov't Services | 38,300         | 40,100           | 44,100         | 5,800        | 15.1%       |
| Fleet                        | 8,200          | 6,800            | 10,100         | 1,900        | 23.2%       |
| Total Operating Expenses     | 1,668,100      | 1,741,000        | 1,690,800      | 22,700       | 1.4%        |
| Net Expenses                 | \$ 1,496,100   | \$ 1,578,000     | \$ 1,508,800   | \$ 12,700    | 0.8%        |

See the Asset Management Section, starting on page 66 for information on capital projects.

## Performance Metrics

| How Many?                           | 2024<br>Actual | 2025<br>Plan |
|-------------------------------------|----------------|--------------|
| Subdivision application reviews/hrs | 24/600         |              |
| Value of capital expenditures       |                |              |
| Capital projects/hrs                | 25/1600        |              |
| How Well?                           | 2024<br>Actual | 2025<br>Plan |
| Application timelines               | 75             |              |



**Accomplishments for 2024**

- Initiated modernization of Occupational Health & Safety standards and practices
- Upgraded site safety measures for controlled access
- Initiated redevelopment strategy of Municipal Yard

**Priorities for 2025**

- Complete modernization of Occupational Health & Safety standards and practices
- Continue modernization of inventory control and recording
- Continue redevelopment planning of Municipal Yard

**Budget Summary**

The net budget for the Municipal Yard is an increase of \$179,800 or 10.5% over 2024. The increase is attributable to:

- Status quo wage and benefit increases, \$11,900
- New Workforce Plan roads labourer position, \$95,800
- Increase in fleet costs including transition of non-productive labour costs from Engineering Administration, \$61,600
- Other minor increases, \$10,500

**Operating Budget**

| <b>Operating Revenue</b>        | <b>2024<br/>Budget</b> | <b>2024<br/>Forecast</b> | <b>2025<br/>Budget</b> | <b>Change<br/>\$</b> | <b>Change<br/>%</b> |
|---------------------------------|------------------------|--------------------------|------------------------|----------------------|---------------------|
| Directional Sign Fees           | \$ 4,800               | \$ 5,900                 | \$ 4,800               | \$ -                 | 0.0%                |
| Pest Control recoveries         | 28,000                 | 26,400                   | 28,000                 | -                    | 0.0%                |
| <b>Total Funding</b>            | <b>32,800</b>          | <b>32,300</b>            | <b>32,800</b>          | <b>-</b>             | <b>0.0%</b>         |
| <b>Operating Expenses</b>       |                        |                          |                        |                      |                     |
| Roads and Drainage              | 1,364,400              | 1,374,200                | 1,475,600              | 111,200              | 8.2%                |
| Snow                            | 35,000                 | 35,000                   | 35,000                 | -                    | 0.0%                |
| Street Lighting and Signals     | 74,000                 | 59,600                   | 80,000                 | 6,000                | 8.1%                |
| Pest Control                    | 66,000                 | 67,500                   | 67,000                 | 1,000                | 1.5%                |
| Fleet                           | 199,300                | 165,800                  | 260,900                | 61,600               | 30.9%               |
| <b>Total Operating Expenses</b> | <b>1,738,700</b>       | <b>1,702,100</b>         | <b>1,918,500</b>       | <b>179,800</b>       | <b>10.3%</b>        |
| <b>Net Expenses</b>             | <b>\$ 1,705,900</b>    | <b>\$ 1,669,800</b>      | <b>\$ 1,885,700</b>    | <b>\$ 179,800</b>    | <b>10.5%</b>        |

See the Asset Management Section, starting on page 66 for information on capital projects.



# ENGINEERING - Municipal Yard continued

## Performance Metrics

| How Many?                             | 2024<br>Actual | 2025<br>Plan |
|---------------------------------------|----------------|--------------|
| Road sweeping hours                   | 734            |              |
| Road patching hours                   | 900            |              |
| Sightlines and vegetation control hrs | 800            |              |
| Winter road maintenance events        | 1              |              |
| Tree inquiries (public)               |                |              |
| Ditch and culvert maintenance hrs     | 700            |              |
| Facility maintenance requests         | 698            |              |
| Hours park amenities booked           | 17,735         |              |
| How Well?                             | 2024<br>Actual | 2025<br>Plan |
| Vehicle/Equipment inspection schedule |                |              |
| Playground inspections                | 100%           | 100%         |
| Sidewalk inspections                  |                |              |



### Budget Summary

The net budget for Parks is an increase of \$70,600 or 5% over 2024. The increase is attributable to:

- Status quo wage and benefit increase, \$23,500
- Increase in fleet costs including transition of non-productive labour costs from Engineering Administration, \$36,100
- Minor increases in other expenses and revenues, \$11,000

#### Operating Budget

| Operating Revenue                      | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|--|----------------|------------------|----------------|--------------|-------------|
| Facility Rentals                       | \$ 25,000      | \$ 31,900        | \$ 18,000      | \$ (7,000)   | -28.0%      |
| Total Funding                          | 25,000         | 31,900           | 18,000         | (7,000)      | -28.0%      |
| <b>Operating Expenses</b>              |                |                  |                |              |             |
| Parks, Trails, and Grounds Maintenance | 1,336,900      | 1,316,800        | 1,364,400      | 136,900      | 2.1%        |
| Fleet                                  | 108,800        | 72,800           | 144,900        | 36,100       | 33.2%       |
| Total Operating Expenses               | 1,445,700      | 1,389,600        | 1,509,300      | 173,000      | 4.4%        |
| Net Expenses                           | \$ 1,420,700   | \$ 1,357,700     | \$ 1,491,300   | \$ 70,600    | 5.0%        |

See the Asset Management Section, starting on page 66 for information on capital projects.

### Accomplishments for 2024

- Renovated the Centennial Caretaker facility to expand childcare availability

### Budget Summary

The net budget for Facilities is an increase of \$18,500 or 3.6% over 2024. The increase is attributable to:

- Increase in revenues of (\$8,700), including facility rentals (new daycare facility) of (\$8,000)
- Status quo wage and benefit increase, \$4,200
- An increase in contracted and custodial costs of \$26,800. Aged facilities are requiring more maintenance and repair through contracted services
- Minor decrease in other expenses of (\$3,800)

#### Operating Budget

| Operating Revenue                   | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|-------------------------------------|----------------|------------------|----------------|--------------|-------------|
| GVPL & PRC Rentals                  | \$ 33,600      | \$ 46,500        | \$ 34,300      | \$ 700       | 2.1%        |
| Caretaker Facility Rentals          | 37,000         | 14,200           | 45,000         | 8,000        | 21.6%       |
| Total Funding                       | 70,600         | 60,700           | 79,300         | 8,700        | 0.0%        |
| <b>Operating Expenses</b>           |                |                  |                |              |             |
| Facilities and Building Maintenance | 582,700        | 776,500          | 607,700        | 25,000       | 4.3%        |
| Fleet                               | 4,800          | 6,200            | 7,000          | 2,200        | 45.8%       |
| Total Operating Expenses            | 587,500        | 782,700          | 614,700        | 27,200       | 4.6%        |
| Net Expenses                        | \$ 516,900     | \$ 722,000       | \$ 535,400     | \$ 18,500    | 3.6%        |

See the Asset Management Section, starting on page 66 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*.

## Accomplishments for 2024

- Completed the design of several watermain replacement projects
- Completed annual maintenance schedules on watermains, hydrants, valves and associated stations
- Effectively managed emergency repairs of several watermain breaks

## Priorities for 2025

- Complete construction of watermain replacements on Wallace Drive, East Saanich Cross Road and Central Saanich Road
- Complete the update of the Water Master Plan
- Continue to strengthen resilience of the water system through planned maintenance and upgrades

## Budget Summary

The 2025 budget balances \$7.1 million of revenues with \$7.1 million of costs. This year's water revenue is based on a rate increase of 5.55% or \$2.054 per cubic meter, a total fixed charge of \$141 annually, and similar consumption as experienced in 2023. For the median residential property (244 cubic meters annually) this represents an annual cost of \$641 or an increase of \$26 over 2024.

Operating expenses include status quo wage and benefit increases, and a CRD bulk water rate increase of 4.98%.

First Nations water supply is expected to transition to the Capital Regional District (CRD) in 2025, but adjustments have not been included in the Draft Financial Plan. 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 \$50,000 to \$1,050,000. This change reflects the 2021 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 by 2032.

## Operating Budget

| Operating Revenue                                      | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|--|----------------|------------------|----------------|--------------|-------------|
| Water Sales and Connections                            | \$ 6,662,700   | \$ 6,613,600     | \$ 6,996,100   | \$ 333,400   | 5.0%        |
| Investment Income                                      | 150,000        | 150,000          | 135,000        | (15,000)     | -10.0%      |
| Total Funding  | 6,812,700      | 6,763,600        | 7,131,100      | 318,400      | 4.7%        |
| <b>Operating Expenses</b>                              |                |                  |                |              |             |
| Administration   | 505,200        | 611,100          | 606,300        | 101,100      | 20.0%       |
| Maintenance  | 749,400        | 673,800          | 676,800        | (72,600)     | -9.7%       |
| Bulk Water Purchases                                   | 4,425,900      | 4,362,900        | 4,656,000      | 230,100      | 5.2%        |
| 3rd Party Connections                                  | 41,400         | 40,100           | 44,200         | 2,800        | 6.8%        |
| Fleet  | 90,800         | 57,600           | 97,800         | 7,000        | 7.7%        |
| Total Operating Expenses                               | 5,812,700      | 5,745,500        | 6,081,100      | 268,400      | 4.6%        |
| Capital reserves used for debt<br>Transfer to Reserves | 1,000,000      | 1,018,100        | 1,050,000      | 50,000       | 5.0%        |
| Total Expenses   | \$ 6,812,700   | \$ 6,763,600     | \$ 7,131,100   | \$ 318,400   | 4.7%        |

Improvements to the water system are detailed in the Asset Management Section, starting on page 66.

## Performance Metrics

| How Many?                           | 2024<br>Plan | 2024<br>Actual | 2025 Plan |
|-------------------------------------|--------------|----------------|-----------|
| Water mains kilometers flushed      | 140          | 140            | 140       |
| Water service installations         | 10           | 19             | 10        |
| Hydrant installations               | 5            | 6              | 5         |
| Hydrants serviced - Class 'A and B' | 250          | 250            | 250       |
| <b>How Well?</b>                    |              |                |           |
| Water quality non-compliance events | 0            | 0              | 0         |
| Meter reading on time               | 100%         | 100%           | 100%      |
| Hydrant valve exercising            | 100%         | 100%           | 100%      |
| Hydrant tear downs (33%/year)       | Achieved     | Achieved       |           |
| Service connection breaks           | 20           | 51             |           |

# 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 connections 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 WJOLEEP (Tsartlip) First Nation and two Capital Regional District lift stations. The STÁUTW (Tsaywout) 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.

## Accomplishments for 2024

- Substantially completed the linear installations of the Brentwood Bay Sewer Project, including widening and pedestrian facilities along Wallace Drive
- Completed annual maintenance schedules on mains, manholes and associated stations
- Completed electrical safety upgrades on 3 pump stations

## Priorities for 2025

- Complete the linear works and progressing through the mechanical and electrical components of the Brentwood Bay Sewer Project
- Complete the update of the Sewer Master Plan
- Continue electrical safety upgrades and pump replacements on several pump stations

## Budget Summary

The five-year Financial Plan for Sewer Utility is based on annual sewer user rate increase for operations and to escalate annual asset replacement funding. For 2025 this represents a \$36 increase or 10.7% to the median residential property, or a cost of \$402 annually. Operating expenses reflect a status quo approach with wage and benefit increases. Transfers to reserves have been increased by \$150,400 from \$1,150,700 in 2024 to \$1,301,100 in 2025.

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 ten to twenty years. The sewer fund is forecast to reach targeted annual asset replacement funding by 2032.



# SEWER UTILITY continued

## Operating Budget

| Operating Revenue | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|-------------------|----------------|------------------|----------------|--------------|-------------|
| Sale of Service   | \$ 2,171,800   | \$ 2,122,900     | \$ 2,394,000   | \$ 222,200   | 10.2%       |
| Investment Income | 160,000        | 160,000          | 130,000        | (30,000)     | -18.8%      |
| Total Revenue     | 2,331,800      | 2,282,900        | 2,524,000      | 192,200      | 8.2%        |

## Operating Expenses

|                                |              |              |              |            |        |
|--------------------------------|--------------|--------------|--------------|------------|--------|
| Sewer Administration           | 377,000      | 356,400      | 320,300      | (56,700)   | -15.0% |
| Maintenance                    | 700,100      | 581,100      | 731,100      | 31,000     | 4.4%   |
| Lift Stations                  | 76,000       | 62,800       | 73,900       | (2,100)    | -2.8%  |
| Fleet                          | 28,000       | 11,600       | 33,700       | 5,700      | 20.4%  |
| Total Operating Expenses       | 1,181,100    | 1,011,900    | 1,159,000    | (22,100)   | -1.9%  |
| Capital reserves used for debt |              |              | (63,600)     | (63,600)   |        |
| Debt Servicing                 | -            | -            | 63,600       | 63,600     |        |
| Transfer to reserves           | 1,150,700    | 1,271,000    | 1,365,000    | 214,300    | 18.6%  |
| Total Expenses                 | \$ 2,331,800 | \$ 2,282,900 | \$ 2,524,000 | \$ 192,200 | 8.2%   |

Improvements to the sewer system are detailed in the Asset Management Section, starting on page 66.

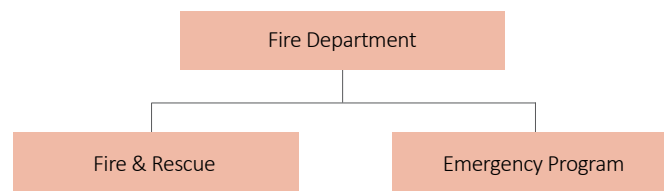
## Performance Metrics

| How Many?                       | 2024<br>Actual | 2025<br>Plan |
|---------------------------------|----------------|--------------|
| Meters Cleaned                  | 6,000          | 6,000        |
| Meters video condition assessed | 0              | 7,000        |
| Breaks Repaired                 | 10             | 5            |
| Sewer stations flushing         | 266            | 250          |
| Pump inspections/maintenance    | 1,000          | 1,000        |
| Manhole inspections/maintenance | 125            | 100          |
| Sewer service installations     | 5              | 5            |
| How Well?                       | 2024<br>Actual | 2025<br>Plan |
| Odour complaints                | 3              | 0            |
| Sewer blockage                  | 10             | 6            |

# 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 STÁUTW and WJOLÉLP 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

## Accomplishments for 2024

- Procured new fire engine below market value
- Completed review of recruiting process to ensure the most recent industry and labour standards
- Implemented improved Record Management System
- Obtained Emergency Program grants for work on climate adaptation and risk reduction as well as Indigenous engagement for emergency and disaster planning
- Executed a wildfire exercise for the Emergency Operations Centre and completed a Community Wildfire Resiliency Plan

## Priorities for 2025

- Update bylaws to reflect changes and requirements of the new Fire Safety Act
- Complete Fire Department Master Plan
- Standardize, improve and implement pre-incident planning for high-risk occupancies
- Update District's Emergency Plan
- Perform large-scale, multi-agency FireSmart/ Emergency Operation Centre live exercise

## Budget Summary

The net budget for Fire Services is an increase of \$352,100 or 15.8% over 2024. The increase is attributable to:

- Status quo wage and benefit increases, \$52,600
- Increase part-time Fire Administration from 0.5 to 0.6 FTE, \$8,400
- Increasing Paid-on-Call costs due to call volume, \$44,200. A similar increase expected for 2026
- IAFF Agreement implementation of Capitan Rank and pay as of December 31, 2024, \$77,100
- Workforce Plan implementation of a new Fire Inspections position in Q3, \$64,800
- Increase in fleet costs including transition of non-productive labour costs from Engineering Administration, \$27,100
- Dispatch increase due to call volumes, \$24,300
- Revenue decrease for Hazmat Regional Integrated Services as it transitions to another Department, \$72,600
- Increase in First Nations Fire Service Contract revenue, (\$13,100)
- Minor decreases in other expenses, (\$5,900)

# FIRE DEPARTMENT continued

## Operating Budget

| Operating Revenue                    | 2024<br>Budget | 2024<br>Forecast | 2025<br>Budget | Change<br>\$ | Change<br>% |
|--------------------------------------|----------------|------------------|----------------|--------------|-------------|
| Donations - Fire                     | \$ 27,000      | \$ 12,300        | 7,000          | \$ (20,000)  | -74.1%      |
| Hazmat Agreement                     | 61,600         | 64,000           | 5,000          | (56,600)     | -91.9%      |
| First Nations Fire Service Agreement | 352,200        | 352,200          | 365,300        | 13,100       | 3.7%        |
| Total Funding                        | 440,800        | 428,500          | 377,300        | (63,500)     | -14.4%      |
| <b>Operating Expenses</b>            |                |                  |                |              |             |
| Fire Administration                  | 703,400        | 650,800          | 747,000        | 43,600       | 6.2%        |
| Fire Fighting Force (Paid on Call)   | 659,600        | 804,800          | 691,100        | 31,500       | 4.8%        |
| Fire Fighters (Career)               | 1,068,300      | 1,108,600        | 1,249,000      | 180,700      | 16.9%       |
| Fleet                                | 85,500         | 97,300           | 112,600        | 27,100       | 31.7%       |
| Emergency Measures                   | 156,200        | 154,800          | 161,900        | 5,700        | 3.6%        |
| Total Operating Expenses             | 2,673,000      | 2,816,300        | 2,961,600      | 288,600      | 10.8%       |
| Net Expenses                         | \$ 2,232,200   | \$ 2,387,800     | \$ 2,584,300   | \$ 352,100   | 15.8%       |

## Performance Metrics

### Fire & Rescue

| How Many?  | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual |
|--|----------------|----------------|----------------|
| Alarms - Non Fire  | 146            | 160            | 189            |
| Burning Complaints   | 72             | 81             | 44             |
| Fires  | 46             | 45             | 63             |
| Hazardous Conditions   | 68             | 55             | 57             |
| Public Calls for Service   | 128            | 110            | 168            |
| Medical  | 587            | 802            | 944            |
| Rescue   | 82             | 78             | 81             |
| Total calls  | 1129           | 1331           | 1546           |
| How Well?  | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual |
| Firefighting Roster Force  | 45             | 45             | 41             |
| Emergency incident response time<br>mins or less (80% of the time) | 10             | 90%            | 92%            |
| Total BC Assessed Value Saved                                      | 1.2M           | 2.3M           | 7.7M           |



Performance Metrics

Emergency Program

| How Many?  | 2022<br>Actual | 2023<br>Actual  | 2024<br>Actual |
|--|----------------|-----------------|----------------|
| Fire related events                              | 5              | 9               | 14             |
| Other Hazards (i.e., heat, evacuation, flooding) | 1 heat         | 3 heat, 1 flood | 4 flood, 1 gas |
| Emergency Operations Centre staff hours          |                | 41              | 287            |
| Emergency Preparedness Presentations / Attendees | 1 / 22         | 3 / 54          | 11 / 312       |



# 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 Board is composed of several members who provide independent civilian oversight and governance for the Central Saanich Police Department. The Board consists of one member recommended by the municipal council and up to seven members of the community, all appointed by the Lieutenant Governor in Council.



## Police Service

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

## Police Board

The Police Board includes Rene Johansson (Chair), Sarah Riddell, Jim Rondeau, John Wilson, Mike McKay and Mark Roman.



## Budget Summary

The net budget for Police Services is an increase of \$486,800 or 7.6% over 2024. The increase is attributable to:

- Status quo wage and benefit increases, \$246,100
- Addition of two casual labour positions, \$44,000
- Decrease in revenues of \$31,000, including Traffic Fine Provincial grant revenues of \$27,000
- Increase in ECOMM Dispatch Services, \$60,500
- Increase in Victoria Integrated Unit budgets, \$78,800, plus the withdrawal from three units (\$48,900)
- Fleet cost increases, \$26,900
- Recruitment and new hire training expenses, \$30,000
- Minor increases in other expenses, \$13,400
- An increase in transfer to capital replacement reserves of \$5,000

## Operating Budget

| Operating Revenue                  | 2024<br>Budget   | 2024<br>Forecast | 2025<br>Budget   | Change<br>\$   | Change<br>% |
|------------------------------------|------------------|------------------|------------------|----------------|-------------|
| Sale of Service                    | \$ 18,200        | \$ 8,600         | \$ 16,200        | \$ (2,000)     | -11.0%      |
| Small-Community Protection Grant   | 165,000          | 163,000          | 163,000          | (2,000)        | -1.2%       |
| Traffic Fine Revenue Sharing Grant | 200,000          | 173,000          | 173,000          | (27,000)       | 0.0%        |
| G&GVAF Provincial Grant            | -                | -                | 250,000          | 250,000        | 0.0%        |
| Secondment Remuneration            | 988,900          | 758,400          | 878,200          | (110,700)      | -11.2%      |
| Other Revenue                      | 211,600          | 420,900          | 211,600          | -              |             |
| <b>Total Funding</b>               | <b>1,583,700</b> | <b>1,523,900</b> | <b>1,692,000</b> | <b>108,300</b> | <b>6.8%</b> |

## Operating Expenses

|   |                     |                     |                     |                   |              |
|---|---------------------|---------------------|---------------------|-------------------|--------------|
| Police Board                              | 10,800              | 10,100              | 11,000              | 200               | 1.9%         |
| General Administration                    | 1,607,500           | 1,739,700           | 1,773,900           | 166,400           | 10.4%        |
| Integrated and Contract Services          | 800,500             | 748,000             | 890,900             | 90,400            | 11.3%        |
| Patrol                                    | 3,320,800           | 3,509,400           | 3,402,900           | 82,100            | 2.5%         |
| Detectives                                | 396,700             | 403,900             | 391,100             | (5,600)           | -1.4%        |
| <b>Traffic and Community Engagement</b>   | <b>600,300</b>      | <b>620,900</b>      | <b>696,000</b>      | <b>95,700</b>     | <b>15.9%</b> |
| Detention and Custody                     | 23,700              | 26,600              | 18,500              | (5,200)           | -21.9%       |
| Fleet                                     | 118,300             | 148,600             | 145,200             | 26,900            | 22.7%        |
| Secondment Expenses                       | 989,000             | 758,400             | 878,200             | (110,800)         | -11.2%       |
| Strategic Projects                        | -                   | -                   | 240,000             | 240,000           | 100.0%       |
| <b>Total Operating Expenses</b>           | <b>7,867,600</b>    | <b>7,965,600</b>    | <b>8,447,700</b>    | <b>580,100</b>    | <b>7.4%</b>  |
| Transfer from reserves-District Operating | \$ -                | \$ -                | (40,000)            | (40,000)          | 100.0%       |
| Transfer to reserves-Vehicles & Equip     | 119,000             | 119,000             | 174,000             | 55,000            | 46.2%        |
| <b>Net Expenses</b>                       | <b>\$ 6,402,900</b> | <b>\$ 6,560,700</b> | <b>\$ 6,889,700</b> | <b>\$ 526,800</b> | <b>7.6%</b>  |

## Capital Requests

|                       |                   |
|-----------------------|-------------------|
| Vehicles Purchases    | \$ 275,000        |
| Technology Equipment  | 30,000            |
| Equipment Contingency | 113,000           |
| <b>Total</b>          | <b>\$ 418,000</b> |

| Performance Metrics    |                |                |                |
|------------------------|----------------|----------------|----------------|
| How Many?              | 2022<br>Actual | 2023<br>Actual | 2024<br>Actual |
| Crimes against Persons | 119            | 133            | 90             |
| Property crime         | 291            | 258            | 284            |
| Traffic*               | 2,312          | 2,041          | 3,208          |
| Other**                | 2,499          | 2,658          | 2,361          |
| Total files            | 3,947          | 4,057          | 3,815          |

\*Such as impaired drivers, collisions, and tickets.  
\*\*Such as domestic disputes – no assault, harassment, weapons offences, drug trafficking, disturbance, mental health, liquor related, missing persons, false alarms, assist general public, fire, ambulance, other agencies.







# 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 the most important financial responsibility of asset management for the District.**

Our assets include, but are not limited to:

- More than 46 municipal buildings
- 140 km of roads
- 40+ parks
- 125 km of water mains
- 89 kilometres of gravity sewers
- lift stations
- pump and pressure stations
- and sewer connections for homes and businesses

### ASSET MANAGEMENT:

- Maintain assets in a healthy state of repair
- Maintain financial strategies and reserves to replace assets at the end of their useful lives
- Optimize capital investments to meet public and economic needs while achieving value for the investment

# 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 (2025) from revenues is \$7.5 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 70% 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: 15-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

## Five Year Tax Projection - Average Home

|                           | 2025  | 2026  | 2027  | 2028  | 2029  |
|---------------------------|-------|-------|-------|-------|-------|
| Property Tax - Asset Levy | \$705 | \$760 | \$818 | \$879 | \$945 |

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 (\$48.8 million of \$63.1 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 \$117.6 million in asset renewal and \$13.2 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

|                                | 2025          | 2026          | 2027          | 2028          | 2029         |
|--------------------------------|---------------|---------------|---------------|---------------|--------------|
| <b>Infrastructure Renewal</b>  |               |               |               |               |              |
| Roads                          | \$ 1,560,000  | \$ 1,105,000  | \$ 1,030,000  | \$ 1,080,000  | \$ 1,130,000 |
| Drainage                       | 260,000       | 265,000       | 270,000       | 275,000       | 280,000      |
| Buildings                      | 2,634,500     | 20,136,000    | 36,012,000    | 10,638,000    | 138,000      |
| Parks and Trails               | 279,000       | 80,000        | 30,000        | 30,000        | 30,000       |
| Vehicles                       | 2,166,000     | 813,000       | 1,815,000     | 516,000       | 1,713,000    |
| Equipment                      | 435,000       | 307,000       | 132,000       | 117,000       | 67,000       |
| Water System                   | 4,118,000     | 2,380,000     | 2,650,000     | 2,650,000     | 2,650,000    |
| Sewer System                   | 9,960,000     | 1,110,000     | 2,150,000     | 2,400,000     | 2,230,000    |
|                                | 21,412,500    | 26,196,000    | 44,089,000    | 17,706,000    | 8,238,000    |
| <b>Upgrading and Expansion</b> |               |               |               |               |              |
| Roads                          | 2,345,000     | 725,000       | 50,000        | 50,000        | 50,000       |
|                                | 2,345,000     | 725,000       | 50,000        | 50,000        | 50,000       |
| <b>Active Transportation</b>   |               |               |               |               |              |
| Roads                          | 3,197,200     | 2,600,600     | 3,307,600     | 414,700       | 427,100      |
| <b>Total Investment</b>        | \$ 26,954,700 | \$ 29,521,600 | \$ 47,446,600 | \$ 18,170,700 | \$ 8,715,100 |
| <b>Funding Source</b>          |               |               |               |               |              |
| Reserve Funds                  | \$ 18,659,700 | \$ 29,001,600 | \$ 20,426,600 | \$ 5,650,700  | \$ 6,195,100 |
| Development Charges            | 1,300,000     | 500,000       | -             | -             | -            |
| Grants and Contributions       | 1,368,000     | -             | -             | -             | -            |
| Long Term Debt                 | 5,607,000     | -             | 27,000,000    | 12,500,000    | 2,500,000    |
| Property Tax                   | 20,000        | 20,000        | 20,000        | 20,000        | 20,000       |
|                                | \$ 26,954,700 | \$ 29,521,600 | \$ 47,446,600 | \$ 18,170,700 | \$ 8,715,100 |

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

# Roads and Active Transportation

For 2025, paving and patching works are pursuant to high priority areas where pavement is failing. Some modifications to the proposed work program may be made, subject to grants. The Transportation Master Plan is also scheduled to be updated in 2025.

## 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

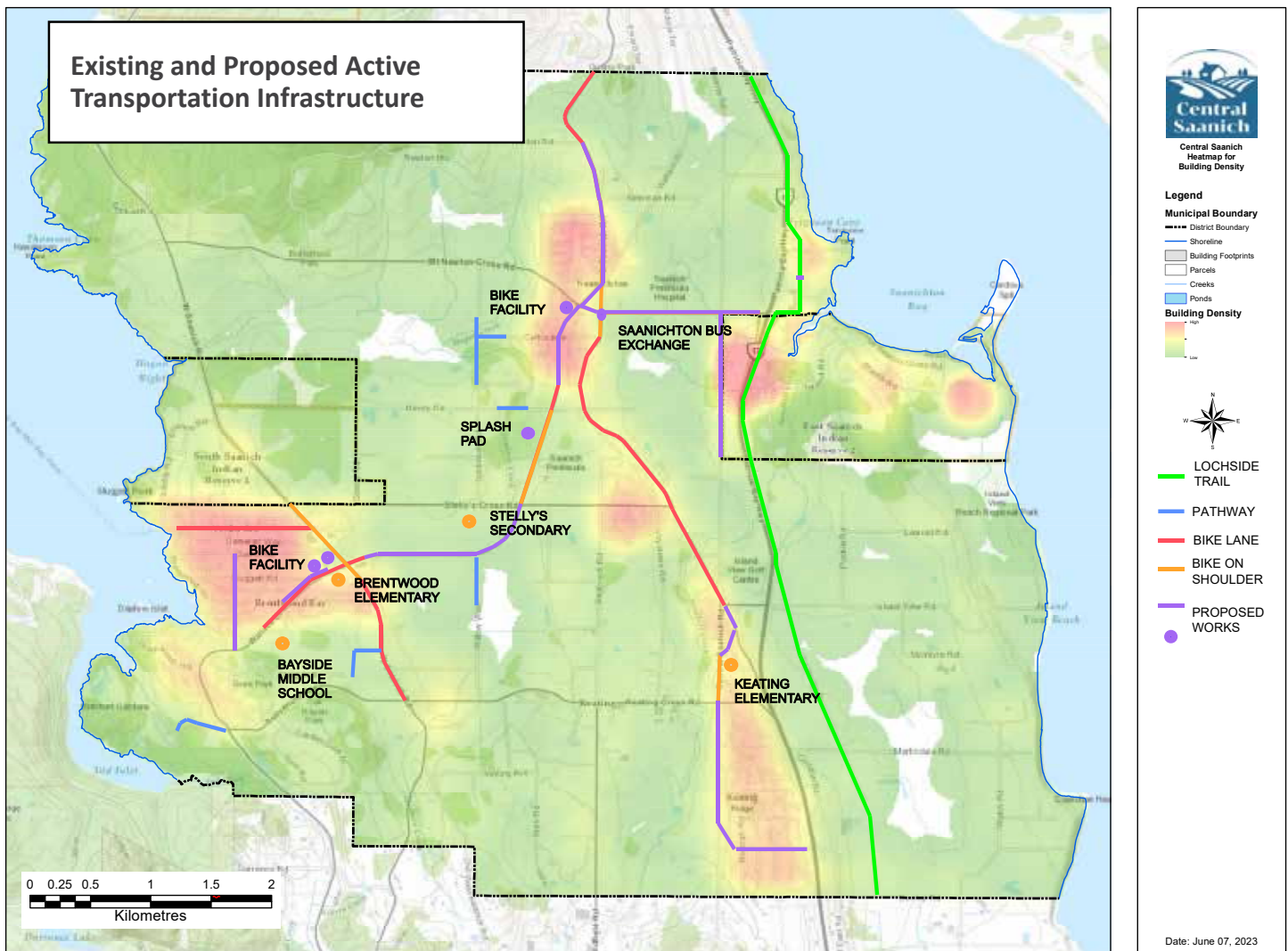
Over the last two years a number of projects got underway or were completed. Projects to highlight include:

- **Saanich Cross Road** – A sidewalk has been substantially installed from East Saanich to Central Saanich Road in 2024.
- **Wallace Drive bike infrastructure** (from West Saanich to Stelly's Cross Road) – Creation of a bike route from Brentwood to Saanichton. This work coincides with a sewer replacement project along the road.
- **Wallace Drive bike lane** (Prosser Road to East Saanich Road) – This section of painted bike lane will complete the link between Brentwood Bay and Saanichton and is an extension of the previous section of painted bike lane that stopped at the entrance to Blossom Park. The project design and construction are coordinated with a required water main replacement. Construction starts in 2025.
- **Mt Newton pathway** (from Pat Bay highway to Lochside Drive) – Construction started in fall 2024 with completion of road markings and seeding commencing within the first quarter of 2025, thanks to grant funding from the BC Active Transportation Grant program.
- **Mt Newton pathway** (from Pat Bay highway to Saanichton) – Conceptual designs are underway.
- **Central Saanich pathway** (from Mt Newton going south) – This project's construction is to follow the CRD's water transmission main replacement project that is to occur along Central Saanich Road. Construction is expected in 2025.



- **Saanichton Village bike lane and sidewalk improvements** – Design includes coordination with the Mt Newton Pathway design and the East Saanich Road and Mt Newton Cross Road intersection. Improvements along East Saanich Road north of Wallace Drive are timed to occur after the CRD's water transmission main construction, which is to start sometime in 2025. Construction is expected in 2025 and 2026.
- **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

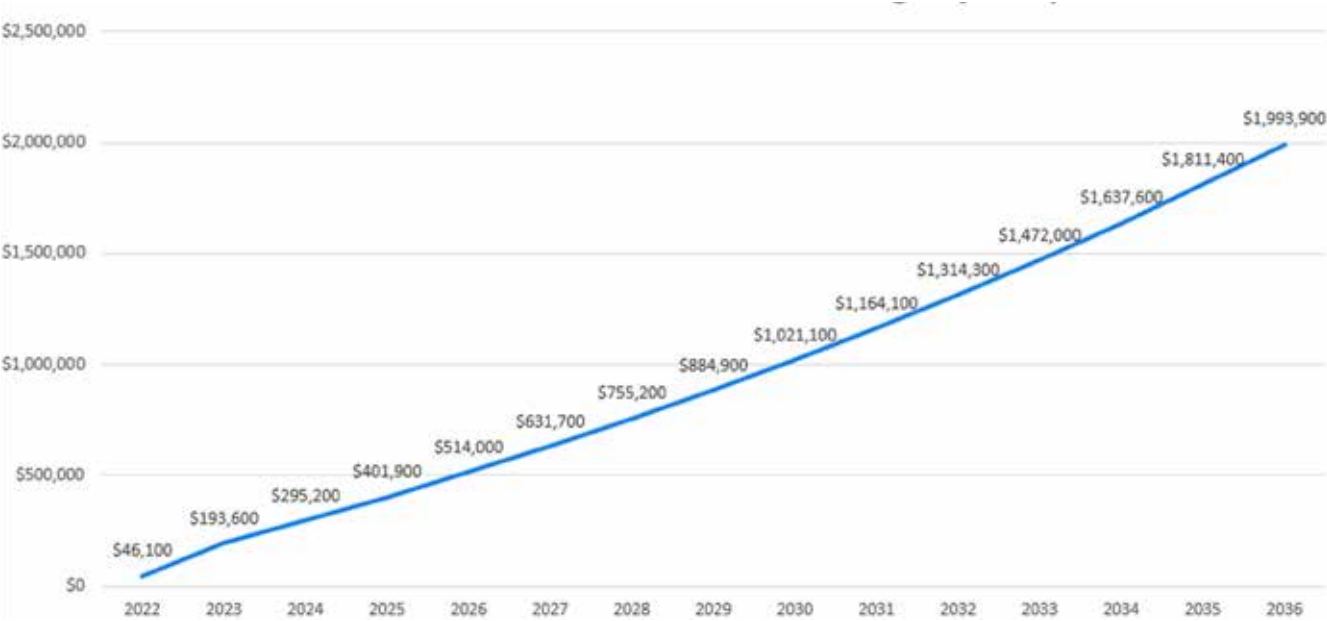


### Funding the Active Transportation Plan (ATP)

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

|   | 2025                | 2026                | 2027                | 2028                | 2029                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Infrastructure Renewal</b>                 |                     |                     |                     |                     |                     |
| Road Reconstruction                           | \$ 1,300,000        | \$ 800,000          | \$ 800,000          | \$ 850,000          | \$ 900,000          |
| Sidewalk and Bus Shelter Mtc                  | 40,000              | 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              | -                   | -                   | -                   |
|   | 1,560,000           | 1,105,000           | 1,030,000           | 1,080,000           | 1,130,000           |
| <b>Upgrading and Expansion</b>                |                     |                     |                     |                     |                     |
| Wayfinding Signage                            | 60,000              | 50,000              | 50,000              | 50,000              | 50,000              |
| Highway 17 Flyover                            | 2,200,000           | -                   | -                   | -                   | -                   |
| Tanner Road Improvements                      | 85,000              | 675,000             | -                   | -                   | -                   |
|   | 2,345,000           | 725,000             | 50,000              | 50,000              | 50,000              |
| <b>Active Transportation</b>                  |                     |                     |                     |                     |                     |
| Saanichton Village Sidewalk/Crosswalk Improve | 150,000             | -                   | -                   | -                   | -                   |
| Pedestrian Activated Crosswalk                | 100,000             | -                   | -                   | -                   | -                   |
| Active Transportation 4Yr Plan                | 2,468,000           | 2,210,000           | 2,905,000           | -                   | -                   |
| Wallace Drive Bike Lane                       | 107,000             | -                   | -                   | -                   | -                   |
| <b>Capital Work Force Plan</b>                |                     |                     |                     |                     |                     |
| Capital Work Force Plan                       | 372,200             | 390,600             | 402,600             | 414,700             | 427,100             |
|   | 3,197,200           | 2,600,600           | 3,307,600           | 414,700             | 427,100             |
| <b>Total Investment</b>                       | <b>\$ 7,102,200</b> | <b>\$ 4,430,600</b> | <b>\$ 4,387,600</b> | <b>\$ 1,544,700</b> | <b>\$ 1,607,100</b> |
| <b>Funding Source</b>                         |                     |                     |                     |                     |                     |
| Reserve Funds                                 | \$ 3,475,200        | \$ 3,910,600        | \$ 2,367,600        | \$ 1,524,700        | \$ 1,587,100        |
| Grants  | -                   | -                   | -                   | -                   | -                   |
| Debt  | 2,307,000           | -                   | 2,000,000           | -                   | -                   |
| Property Tax                                  | 20,000              | 20,000              | 20,000              | 20,000              | 20,000              |
| Development Charges                           | 1,300,000           | 500,000             | -                   | -                   | -                   |
|   | \$ 7,102,200        | \$ 4,430,600        | \$ 4,387,600        | \$ 1,544,700        | \$ 1,607,100        |



## 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, including the ditch and detention system. 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 and construction of stormwater detention facilities to buffer short duration, high intensity rainfall events.

### District of Central Saanich

#### Drains Capital Budget

|                                 | 2025              | 2026              | 2027              | 2028              | 2029              |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Infrastructure Renewal</b>   |                   |                   |                   |                   |                   |
| Pipe Replacement Program, Steel | \$ 110,000        | \$ 115,000        | \$ 120,000        | \$ 125,000        | \$ 130,000        |
| General Drainage Contingency    | 150,000           | 150,000           | 150,000           | 150,000           | 150,000           |
| <b>Total Investment</b>         | <b>\$ 260,000</b> | <b>\$ 265,000</b> | <b>\$ 270,000</b> | <b>\$ 275,000</b> | <b>\$ 280,000</b> |

#### Funding Source

|               |            |            |            |            |            |
|---------------|------------|------------|------------|------------|------------|
| Reserve Funds | \$ 260,000 | \$ 265,000 | \$ 270,000 | \$ 275,000 | \$ 280,000 |
|               | \$ 260,000 | \$ 265,000 | \$ 270,000 | \$ 275,000 | \$ 280,000 |





## 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.

Funding for 2025 includes a number of priority Facilities Long Term Asset Management Plan projects including roof repairs, HVAC and Fire Station No.1 backup generator replacement. The Centennial Park lacrosse box and field house has been transitioned to the Capital Regional District through Peninsula Recreation as they take over replacement of lacrosse box with a Multi-Sport Box, which started construction in 2024.

The District's Municipal Hall, Police Station, Fire Station 2, and Municipal Yard are at the end of their useful lives are due for major restoration or replacement. The redevelopment of these facilities is provided on the next page.

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

### District of Central Saanich

#### Facilities Capital Budget

|  | 2025                | 2026                 | 2027                 | 2028                 | 2029              |
|--|---------------------|----------------------|----------------------|----------------------|-------------------|
| <b>Infrastructure Renewal</b>                    |                     |                      |                      |                      |                   |
| Facility Long-term Asset Mgmt Plan               | \$ 602,500          | \$ 136,000           | \$ 12,000            | \$ 138,000           | \$ 138,000        |
| Office Workstations, Work Force Plan             | 32,000              | -                    | -                    | -                    | -                 |
| Municipal Hall, Police, Fire Stn#2 Redevelopment | 1,500,000           | 7,000,000            | 36,000,000           | 10,500,000           | -                 |
| Municipal Yard Redevelopment                     | 500,000             | 13,000,000           | -                    | -                    | -                 |
| <b>Total Investment</b>                          | <b>\$ 2,634,500</b> | <b>\$ 20,136,000</b> | <b>\$ 36,012,000</b> | <b>\$ 10,638,000</b> | <b>\$ 138,000</b> |
| <b>Funding Source</b>                            |                     |                      |                      |                      |                   |
| Reserve Funds                                    | \$ 2,634,500        | \$ 20,136,000        | \$ 13,012,000        | \$ 138,000           | \$ 138,000        |
| Debt   |                     |                      | \$ 23,000,000        | \$ 10,500,000        |                   |
|  | <b>\$ 2,634,500</b> | <b>\$ 20,136,000</b> | <b>\$ 36,012,000</b> | <b>\$ 10,638,000</b> | <b>\$ 138,000</b> |

## Municipal Facility Replacement

Almost 20 years ago, the District identified several municipal facilities nearing the end of their useful lives. This project has spanned many Council terms, considered community input, and has been incorporated into our Asset Management and Long-Term Financial Plan, and includes:

- Fire Station 1 (completed in 2013)
- Municipal Hall
- Police Station
- Fire Station 2
- Municipal Yard facility

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

## Financial Plan for Municipal Facility Replacement

Concepts and detailed estimates for the project are underway and are not complete. However, local governments in BC must include high-level information in their financial plans to get provincial approval for borrowing; this ensures transparency and accountability. High-level estimated costs for replacing key municipal facilities are included in the 2025 Financial Plan to facilitate starting the debt borrowing process this year. If the full debt amount is not needed, the District can borrow a lesser amount.

### Project Funding

The project will be funded by:

1. Reserves (savings) including land sales
2. Debt

There are no anticipated additional increases to property taxes.

### Financial History

Because this project was identified as coming due almost 20 years ago, we are in a strong financial position based on the following actions over the past decade:

- In 2017 the District implemented an Asset Management Plan (updated 2022) and adopted financial strategies to increase funding to targeted levels for future replacement of our aging infrastructure, which includes the facilities identified.
- The Asset Management Plan is updated every five years.
- An "Infrastructure and Debt Levy" was added to taxes (1.25% annual property tax increase) that will contribute towards building reserves for future capital expenses and debt servicing. This is for all assets identified in the Asset Management Plan, except for water and sewer infrastructure.
- In 2020, the District increased the annual contribution to the General Debt Retirement reserve to contribute specifically to future capital expenses and debt servicing for facilities.
- With these actions, the District can utilize reserve balances (savings) to reduce the amount of debt required and provide the necessary funding for debt servicing payments.
- No additional increases to property taxes will be required.

**QUESTION:** Why is there an amount in the budget for the Municipal Facility Replacement when we don't know the final concept or amount?

**ANSWER:** The project budget may need community approval for debt borrowing. If required, the District would like to get elector approval by the end of 2025 to keep the project moving; therefore, provincial bylaw approvals must start in May. The Province requires an amount in the Financial Plan, which can be a high-level estimate.

## Next Steps

### SPRING 2025

- Draft concepts and options (including Class D cost estimates) will be shared with Council and the public for feedback

The architects will provide completed drawings for three options:

1. Civic facility at Hovey Rd.
2. Civic facility at Hovey Rd, including recreation facilities
3. Civic facility at 1903 Mount Newton

- Comprehensive External Report

An updated report collating, updating and building on previous studies will detail the condition of the existing hall, police station and fire station 2, including the level of renovation required to meet seismic, post-disaster, accessibility, fire suppression, building code, and energy standards

### MAY-AUG 2025

- Borrowing Bylaw drafted and to Province for approval

### FALL 2025

- A refined estimate, based on the preferred concept (Class C estimate)

### LATE 2025

- Borrowing approval, if required

## Summary

### Municipal Hall, Police Station and Fire Station 2 (based on high-level estimates)

Cost: \$55M (estimate)

Funding: \$21.5M reserves (including land sale as to not disclose property value and jeopardize future sales price)

\$33.5M debt (anticipated to be lower once estimates are complete)

No impact on property taxes

### Municipal Yard (based on high-level estimates)

Cost: \$13.5M

Funding: \$13.5M reserves (including property sale as to not disclose property value and jeopardize future sales price)

No impact on property taxes

Below is a high-level financial estimate, including contingencies.

| <b>Building Capital Budget</b>                   | <b>2025</b>         | <b>2026</b>          | <b>2027</b>          | <b>2028</b>          | <b>2029</b> |
|--|---------------------|----------------------|----------------------|----------------------|-------------|
| <b>Infrastructure Renewal</b>                    |                     |                      |                      |                      |             |
| Municipal Hall, Police, Fire Stn#2 Redevelopment | 1,500,000           | 7,000,000            | 36,000,000           | 10,500,000           | -           |
| Municipal Yard Redevelopment                     | 500,000             | 13,000,000           | -                    | -                    | -           |
| <b>Total Investment</b>                          | <b>\$ 2,000,000</b> | <b>\$ 20,000,000</b> | <b>\$ 36,000,000</b> | <b>\$ 10,500,000</b> | <b>\$ -</b> |
| <b>Funding Source</b>                            |                     |                      |                      |                      |             |
| Reserve Funds                                    | \$ 2,000,000        | \$ 20,000,000        | \$ 13,000,000        | \$ -                 | \$ -        |
| Debt   | \$ -                | \$ -                 | \$ 23,000,000        | \$ 10,500,000        | \$ -        |
|  | <b>\$ 2,000,000</b> | <b>\$ 20,000,000</b> | <b>\$ 36,000,000</b> | <b>\$ 10,500,000</b> | <b>\$ -</b> |

## Parks and Trails

The District's park and trail structures are comprised of 40 community, neighborhood and passive parks, four tennis courts, four sport courts, two sport fields, six ball diamonds, a lacrosse box, ten children's play areas, three picnic shelters, two 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 started in 2024 and will be complete early 2025.

A Parks and Trails Master Plan will be completed in 2025. An implementation plan will be presented to community and Council for integration into the 2026 and future financial plans.

### District of Central Saanich

#### Parks Capital Budget

|                                    | 2025              | 2026             | 2027             | 2028             | 2029             |
|------------------------------------|-------------------|------------------|------------------|------------------|------------------|
| <b>Infrastructure Renewal</b>      |                   |                  |                  |                  |                  |
| Annual Park Infrastructure Program | \$ 30,000         | \$ 30,000        | \$ 30,000        | \$ 30,000        | \$ 30,000        |
| Playground Replacements            | 50,000            | 50,000           | -                | -                | -                |
| Centennial Park Splash Pad         | 199,000           | -                | -                | -                | -                |
| <b>Total Investment</b>            | <b>\$ 279,000</b> | <b>\$ 80,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> | <b>\$ 30,000</b> |
| <b>Funding Source</b>              |                   |                  |                  |                  |                  |
| Reserve Funds                      | \$ 279,000        | \$ 80,000        | \$ 30,000        | \$ 30,000        | \$ 30,000        |
|                                    | \$ 279,000        | \$ 80,000        | \$ 30,000        | \$ 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 2025 includes two Police front line vehicles, a Fire Department Brush Truck, replacement of the Street Sweeper, a Sewer Department Flush Truck, a number of front-line Yard work light and medium-duty vehicles.

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

## District of Central Saanich

| <b>Fleet Capital Budget</b>   | <b>2025</b>         | <b>2026</b>       | <b>2027</b>         | <b>2028</b>       | <b>2029</b>         |
|-------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|
| <b>Infrastructure Renewal</b> |                     |                   |                     |                   |                     |
| Police Vehicles               | \$ 275,000          | \$ 120,000        | \$ 120,000          | \$ 250,000        | \$ 130,000          |
| Fire Vehicles                 | 907,000             | 120,000           | 1,450,000           | 137,000           | 1,450,000           |
| Parks Vehicles                | 724,000             | 85,000            | 15,000              | 9,000             | -                   |
| Roads Vehicles                | 260,000             | 488,000           | 230,000             | 120,000           | 133,000             |
| <b>Total Investment</b>       | <b>\$ 2,166,000</b> | <b>\$ 813,000</b> | <b>\$ 1,815,000</b> | <b>\$ 516,000</b> | <b>\$ 1,713,000</b> |
| <b>Funding Source</b>         |                     |                   |                     |                   |                     |
| Reserve Funds                 | \$ 2,166,000        | \$ 813,000        | \$ 1,815,000        | \$ 516,000        | \$ 1,713,000        |
|                               | \$ 2,166,000        | \$ 813,000        | \$ 1,815,000        | \$ 516,000        | \$ 1,713,000        |

## 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 2025, equipment replacement will help ensure the District's servers and workstation computer equipment, and phone system remain functional and meets the District's requirements.

### District of Central Saanich

#### Equipment Capital Budget

|                                   | 2025      | 2026       | 2027      | 2028      | 2029      |
|-----------------------------------|-----------|------------|-----------|-----------|-----------|
| <b>Infrastructure Renewal</b>     |           |            |           |           |           |
| Server Replacement Program        | \$ 67,000 | \$ 222,000 | \$ 42,000 | \$ 42,000 | \$ 42,000 |
| Desktop Replacement Program       | 50,000    | -          | -         | -         | -         |
| Phone Replacement                 | 60,000    | -          | -         | -         | -         |
| Tempest Eapply, Calls for Service | 15,000    | -          | -         | -         | -         |
| Maintenance Management Software   | -         | 15,000     | -         | -         | -         |
| Police Equipment                  | 143,000   | 45,000     | 65,000    | 75,000    | 25,000    |
| Fire Equipment                    | 100,000   | 25,000     | 25,000    | -         | -         |
|                                   | 435,000   | 307,000    | 132,000   | 117,000   | 67,000    |

#### Funding Source

|               |            |            |            |            |           |
|---------------|------------|------------|------------|------------|-----------|
| Reserve Funds | \$ 385,000 | \$ 307,000 | \$ 132,000 | \$ 117,000 | \$ 67,000 |
| Grants        | 50,000     |            | -          | -          | -         |
|               | \$ 435,000 | \$ 307,000 | \$ 132,000 | \$ 117,000 | \$ 67,000 |



# 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 2025, 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

|                               | 2025                | 2026                | 2027                | 2028                | 2029                |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Infrastructure Renewal</b> |                     |                     |                     |                     |                     |
| Vehicles and Equipment        | \$ 168,000          | \$ 230,000          | \$ -                | \$ -                | \$ -                |
| Pipe Replacement              | 3,800,000           | 2,000,000           | 2,500,000           | 2,500,000           | 2,500,000           |
| Contingency                   | 150,000             | 150,000             | 150,000             | 150,000             | 150,000             |
| <b>Total Investment</b>       | <b>\$ 4,118,000</b> | <b>\$ 2,380,000</b> | <b>\$ 2,650,000</b> | <b>\$ 2,650,000</b> | <b>\$ 2,650,000</b> |
| <b>Funding Source</b>         |                     |                     |                     |                     |                     |
| Debt                          | \$ -                | \$ -                | \$ 1,000,000        | \$ 1,000,000        | \$ 1,500,000        |
| Reserve Funds                 | 4,118,000           | 2,380,000           | 1,650,000           | 1,650,000           | 1,150,000           |
|                               | <b>\$ 4,118,000</b> | <b>\$ 2,380,000</b> | <b>\$ 2,650,000</b> | <b>\$ 2,650,000</b> | <b>\$ 2,650,000</b> |

## 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 2025, the District is expected to complete 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 \$13.0 million. 2025 also includes continued sewer pump and lift station improvements at the Kirkpatrick, Devonshire, Cultra, and Butchart stations.

### District of Central Saanich

| <b>Sewer Capital Budget</b>         | <b>2025</b>         | <b>2026</b>         | <b>2027</b>         | <b>2028</b>         | <b>2029</b>         |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Infrastructure Renewal</b>       |                     |                     |                     |                     |                     |
| Vehicles and Equipment              | \$ 880,000          | \$ -                | \$ -                | \$ 250,000          | \$ 80,000           |
| <b>Pipes</b>                        |                     |                     |                     |                     |                     |
| Pipe Replacement                    | 500,000             | 650,000             | 2,000,000           | 2,000,000           | 2,000,000           |
| Brentwood Sewer Replacement/Upgrade | 7,300,000           | -                   | -                   | -                   | -                   |
| Contingency                         | 250,000             | 150,000             | 150,000             | 150,000             | 150,000             |
| Delamere Stn Main                   | 150,000             | -                   | -                   | -                   | -                   |
| Highway 17 Flyover Main Replacement | 300,000             | -                   | -                   | -                   | -                   |
| Tsartlip I&I System Improvements    | 250,000             | -                   | -                   | -                   | -                   |
| <b>Facilities</b>                   |                     |                     |                     |                     |                     |
| Kirkpatrick lift station            | 125,000             | 30,000              | -                   | -                   | -                   |
| Devonshire lift station             | 125,000             | 30,000              | -                   | -                   | -                   |
| Butchart Garden Lift Station        | 40,000              | 125,000             | -                   | -                   | -                   |
| Cultra Lift Station                 | 40,000              | 125,000             | -                   | -                   | -                   |
| <b>Total Investment</b>             | <b>\$ 9,960,000</b> | <b>\$ 1,110,000</b> | <b>\$ 2,150,000</b> | <b>\$ 2,400,000</b> | <b>\$ 2,230,000</b> |
| <b>Funding Source</b>               |                     |                     |                     |                     |                     |
| Reserve Funds                       | \$ 5,342,000        | \$ 1,110,000        | \$ 1,150,000        | \$ 1,400,000        | \$ 1,230,000        |
| Grants                              | 1,318,000           | -                   | -                   | -                   | -                   |
| Debt                                | 3,300,000           | -                   | 1,000,000           | 1,000,000           | 1,000,000           |
|                                     | <b>\$ 9,960,000</b> | <b>\$ 1,110,000</b> | <b>\$ 2,150,000</b> | <b>\$ 2,400,000</b> | <b>\$ 2,230,000</b> |





# 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 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.



## 2024 Financial Plan Reserves Forecast & Scorecard

| GENERAL FUND  | Policy Target     |                   | Balance    | Status  | Balance    | Status  |
|---|-------------------|-------------------|------------|---------|------------|---------|
|   | Minimum           | Optimum           | 2023       | 2023    | 2028       | 2028    |
|   | 2 months Expenses | 6 months expenses |            |         |            |         |
| Consolidated Operating Surplus (Working Capital)              | 3,000,000         | 9,000,000         | 6,468,931  | Good    | 8,168,931  | Good    |
| Reserve Accounts  |                   |                   |            |         |            |         |
|   | 1% of revenues    | 2.5% Revenues     |            |         |            |         |
| Financial Stabilization Reserve                               | 185,000           | 475,000           | 830,766    | Optimal | 830,766    | Optimal |
| Affordable Housing Contributions                              | n/a               | As Collected      | 176,500    | Good    | 176,500    | Good    |
| Future Expenditures Reserve                                   | 100,000           | As Required       | 1,905,027  | Good    | 161,027    | Good    |
| Police Major Crime Reserve                                    | 200,000           | 400,000           | 413,836    | Optimal | 413,836    | Optimal |
| Police Death on Duty Reserve                                  | 100,000           | 100,000           | 100,000    | Optimal | 100,000    | Optimal |
| Amenity Contributions Reserve                                 | n/a               | As Collected      | 802,000    | Good    | 802,000    | Good    |
| Tree Contribution Reserve                                     | n/a               | As Collected      | 12,800     | Good    | 12,800     | Good    |
| Climate Leadership Reserve                                    | 100,000           | 500,000           | 884,386    | Optimal | 250,486    | Good    |
| Community Works Gas Tax Reserve                               | n/a               | As Collected      | 6,027,179  | Good    | 7,015,179  | Good    |
| PACE Oil to Heat Pump Program                                 | n/a               | Per Plan          | 320,000    | N/A     | 240,000    | N/A     |
| General Debt Retirement Reserve                               | n/a               | Per Plan          | 5,210,800  | N/A     | 2,348,100  | N/A     |
| New Infrastructure Levy Reserve                               | n/a               | 1,000,000         | 239,700    | Low     | 1,175,200  | Optimal |
| General Conditional Contributions Reserve                     | n/a               | As Collected      | 36,712     | Good    | 36,712     | Good    |
| BH Turf Field Loan Reserve                                    |                   |                   | 250,000    | N/A     | 125,000    | N/A     |
| COVID 19 Safe Restart Grant                                   | n/a               | As Collected      | 689,411    | N/A     | 450,000    | N/A     |
| Reserve Funds (Statutory Reserves)                            |                   |                   |            |         |            |         |
| General Vehicles and Equipment Replacement Reserve Fund       | 100,000           | 100% funded AMP   | 1,266,973  | Good    | 96,473     | Low     |
| Police Vehicles and Equipment Replacement Reserve Fund        | 150,000           | 100% funded AMP   | 300,676    | Good    | 25,676     | Low     |
| Fire Vehicles and Equipment Replacement Reserve Fund          | 100,000           | 100% funded AMP   | 1,341,662  | Good    | 64,162     | Low     |
| Technology Replacement Reserve Fund                           | 150,000           | 100% funded AMP   | 220,613    | Good    | 518,613    | Good    |
| Roads Replacement Reserve Fund                                | 500,000           | 100% funded AMP   | 307,100    | Low     | 577,100    | Good    |
| Drainage Replacement Reserve Fund                             | 500,000           | 100% funded AMP   | 982,588    | Good    | 182,588    | Low     |
| Buildings Replacement Reserve                                 | 500,000           | 100% funded AMP   | 771,200    | Good    | 1,565,700  | Good    |
| General Capital Reserve Fund                                  | 250,000           | TBD               | 9,643,233  | Good    | 18,702,833 | Good    |
| Growing Communities Reserve Fund                              | n/a               | As Collected      | 5,607,800  | N/A     | -          | N/A     |
| Local Service Area Reserve Fund                               | n/a               | Per Plan          | 307,990    | Good    | 307,990    | Good    |
| Land Sale Reserve Fund  | n/a               | As Collected      | 1,497,930  | Good    | 1,497,930  | Good    |
|   |                   |                   | 40,146,882 |         | 37,676,671 |         |
| WATER FUND  |                   |                   |            |         |            |         |
| Water Utility Replacement Reserve Fund                        | 500,000           | 100% AMP          | 4,324,027  | Good    | 732,527    | Low     |
| Water Utility Vehicles and Equipment Replacement Reserve Fund | 100,000           | 100% funded AMP   | 200,000    | Good    | 130,000    | Good    |
| Water Conditional Contributions Reserve                       | n/a               | As Collected      | -          |         | -          |         |
|   |                   |                   | 4,524,027  |         | 862,527    |         |
| SEWER FUND  |                   |                   |            |         |            |         |
| Sewer Utility Replacement Reserve Fund                        | 500,000           | 100% funded AMP   | 6,141,593  | Good    | 3,399,493  | Good    |
| Sewer Utility Vehicles and Equipment Replacement Reserve Fund | 100,000           | 100% funded AMP   | 1,453,285  | Good    | 248,285    | Good    |
| Sewer Conditional Contributions Reserve                       | n/a               | As Collected      | 80,000     | Good    | 80,000     | Good    |
|   |                   |                   | 7,674,878  |         | 3,727,778  |         |
| TOTAL RESERVES  |                   |                   | 52,345,787 |         | 42,266,976 |         |

TO BE UPDATED

## Debt Management

The District uses levels of debt servicing to supplement reserve fund investment financing of large capital projects and in periods of major replacement.

Current debt financing has been used for the following projects:

|                                |             |               |
|--------------------------------|-------------|---------------|
| East Saanich Road Improvements | \$2,333,333 | (repaid 2026) |
| Fire Station 1                 | \$8,895,700 |               |

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

2024 Debt Bylaws Approved:

|                                   |             |
|-----------------------------------|-------------|
| Brentwood Bay Sewer Replacement   | \$3,000,000 |
| Wallace Drive Bike Lane           | \$1,070,000 |
| Keating Road Flyover Improvements | \$2,500,000 |
| Hovey Road Lot A Purchase         | \$3,690,000 |

Current Debt Servicing Projection (excluding facilities replacement):

|              | 2025      | 2026        | 2027        | 2028        | 2029        |
|--------------|-----------|-------------|-------------|-------------|-------------|
| Debt Service | \$780,700 | \$1,114,600 | \$1,339,400 | \$1,475,800 | \$1,637,900 |

Future Debt Required to Fund Infrastructure Over Next Five Years:

|       |                       |
|-------|-----------------------|
| Roads | \$ 4.3 million        |
| Water | \$ 3.5 million        |
| Sewer | <u>\$ 6.3 million</u> |
|       | \$14.1 million        |

The District is currently investigating upgrading or replacing major facilities such as the municipal hall site, and Municipal Works Yard. Should either of these move forward, debt financing will 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 \$23.9 million in 2025 to \$29.3 million in 2029 or an average 6.0% 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                | 2025<br>Budget       | 2026<br>Budget       | 2027<br>Budget       | 2028<br>Budget       | 2029<br>Budget       |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Municipal property taxes                 | \$ 23,932,300        | \$ 25,721,200        | \$ 26,872,000        | \$ 28,114,600        | \$ 29,319,300        |
| Penalties and interest                   | 1,165,500            | 1,168,500            | 1,171,600            | 1,174,700            | 1,177,900            |
| Grants in lieu of taxes                  | 413,500              | 420,800              | 428,500              | 436,600              | 445,200              |
| Grants                                   | 1,267,000            | 1,805,000            | 889,200              | 889,200              | 889,200              |
| Sale of services                         | 333,400              | 340,600              | 348,100              | 355,700              | 363,600              |
| Police Revenues                          | 1,692,000            | 1,478,300            | 1,512,300            | 1,545,300            | 1,579,400            |
| Fire Department Revenue                  | 377,300              | 381,900              | 396,000              | 410,600              | 425,900              |
| Planning Revenue                         | 938,100              | 938,500              | 988,800              | 988,900              | 989,000              |
| Engineering Revenue                      | 182,000              | 182,000              | 182,000              | 182,000              | 182,000              |
| Municipal Yard Revenues                  | 130,100              | 131,800              | 133,500              | 135,200              | 137,000              |
| Other                                    | 39,000               | -                    | -                    | -                    | -                    |
| Capital reserves used for debt           | 112,500              | 283,100              | 1,893,000            | 2,543,000            | 2,543,000            |
| Reserves used for Projects and Operating | 2,678,000            | 942,000              | 764,200              | 347,500              | 250,800              |
| Transfer from Utility Operating          | 658,900              | 685,200              | 712,700              | 741,200              | 770,800              |
| <b>Total General Operating Revenue</b>   | <b>\$ 33,919,600</b> | <b>\$ 34,478,900</b> | <b>\$ 36,291,900</b> | <b>\$ 37,864,500</b> | <b>\$ 39,073,100</b> |

### General Operating Expenses

#### Core Operating Expenses - General

|  |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration Services                | \$ 1,364,000         | \$ 1,201,800         | \$ 1,219,100         | \$ 1,245,000         | \$ 1,272,100         |
| Finance                                | 1,154,500            | 1,236,000            | 1,273,200            | 1,311,300            | 1,344,400            |
| Information Technology                 | 1,020,100            | 1,057,100            | 1,074,500            | 1,092,300            | 1,110,500            |
| Police Service                         | 8,207,700            | 8,748,500            | 9,189,600            | 9,492,500            | 9,807,400            |
| Fire                                   | 2,961,600            | 3,191,900            | 3,282,600            | 3,374,700            | 3,468,600            |
| Facilities                             | 614,700              | 644,100              | 673,300              | 693,800              | 715,200              |
| Planning and Building Services         | 1,951,100            | 2,007,200            | 2,065,200            | 2,123,800            | 2,178,900            |
| Community Services                     | 2,491,400            | 2,717,800            | 2,734,300            | 2,841,400            | 2,943,100            |
| Engineering                            | 1,690,800            | 1,774,600            | 1,830,700            | 1,883,300            | 1,937,100            |
| Municipal Yard                         | 1,918,500            | 1,914,700            | 1,960,000            | 2,005,400            | 2,051,800            |
| Parks & Facilities                     | 1,509,300            | 1,549,800            | 1,589,800            | 1,631,300            | 1,673,200            |
| Special Projects                       | 2,771,800            | 880,900              | 605,000              | 185,000              | 85,000               |
| Debt Servicing                         | 717,100              | 817,800              | 2,312,800            | 2,929,300            | 2,879,000            |
| Transfer to Reserves - General         | 5,547,000            | 6,736,700            | 6,481,800            | 7,055,400            | 7,606,800            |
| <b>Total General Operating Expense</b> | <b>\$ 33,919,600</b> | <b>\$ 34,478,900</b> | <b>\$ 36,291,900</b> | <b>\$ 37,864,500</b> | <b>\$ 39,073,100</b> |

## 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

|                               | 2025                | 2026              | 2027              | 2028              | 2029             |
|-------------------------------|---------------------|-------------------|-------------------|-------------------|------------------|
| <b>Infrastructure Renewal</b> |                     |                   |                   |                   |                  |
| Administration                | \$ 152,000          | \$ 40,000         | \$ 175,000        | \$ -              | \$ -             |
| Finance                       | 25,000              | 75,000            | -                 | -                 | -                |
| Corporate Services            | 140,000             | 55,000            | 65,000            | 35,000            | 35,000           |
| Planning and Building         | 457,100             | 295,900           | 215,000           | 100,000           | -                |
| Climate Leadership            | 279,000             | 50,000            | 140,000           | 50,000            | 50,000           |
| Engineering                   | 415,000             | 165,000           | -                 | -                 | -                |
| Buildings                     | 520,000             | -                 | -                 | -                 | -                |
| Fire                          | 543,700             | 200,000           | 10,000            | -                 | -                |
| Police                        | 240,000             | -                 | -                 | -                 | -                |
| Water                         | 95,000              | -                 | -                 | -                 | -                |
| Sewer                         | 95,000              | -                 | -                 | -                 | -                |
|                               | <b>\$ 2,961,800</b> | <b>\$ 880,900</b> | <b>\$ 605,000</b> | <b>\$ 185,000</b> | <b>\$ 85,000</b> |

#### Funding Source

|               |                     |                   |                   |                   |                  |
|---------------|---------------------|-------------------|-------------------|-------------------|------------------|
| Reserve Funds | \$ 2,250,800        | \$ 680,900        | \$ 605,000        | \$ 185,000        | \$ 85,000        |
| DCC Funding   | 99,000              |                   |                   |                   |                  |
| Grants        | 612,000             | 200,000           | -                 | -                 | -                |
|               | <b>\$ 2,961,800</b> | <b>\$ 880,900</b> | <b>\$ 605,000</b> | <b>\$ 185,000</b> | <b>\$ 85,000</b> |



**District of Central Saanich  
Operating Budget - Projects and Initiatives**

**Finance**

Asset Management Plan Update

| 2025      | 2026      | 2027 | 2028 | 2029 |
|-----------|-----------|------|------|------|
| \$ 25,000 | \$ 75,000 | \$ - | \$ - | \$ - |

**Administration**

OH&S Program Improvement

|        |   |   |   |   |
|--------|---|---|---|---|
| 35,000 | - | - | - | - |
|--------|---|---|---|---|

Work Force Planning

|   |   |        |   |   |
|---|---|--------|---|---|
| - | - | 75,000 | - | - |
|---|---|--------|---|---|

Diversity, Equity and Inclusion Framework

|        |   |   |   |   |
|--------|---|---|---|---|
| 37,000 | - | - | - | - |
|--------|---|---|---|---|

Human Resources Systems Update

|   |        |   |   |   |
|---|--------|---|---|---|
| - | 40,000 | - | - | - |
|---|--------|---|---|---|

Employee Survey

|        |   |   |   |   |
|--------|---|---|---|---|
| 15,000 | - | - | - | - |
|--------|---|---|---|---|

WSBC COR Certification

|   |   |         |   |   |
|---|---|---------|---|---|
| - | - | 100,000 | - | - |
|---|---|---------|---|---|

Mgmt Compensation Review

|        |   |   |   |   |
|--------|---|---|---|---|
| 15,000 | - | - | - | - |
|--------|---|---|---|---|

WSÁNEĆ Place Naming and Interpretation Board

|        |   |   |   |   |
|--------|---|---|---|---|
| 50,000 | - | - | - | - |
|--------|---|---|---|---|

**Corporate Services**

Community Amenities and Art

|        |        |        |        |        |
|--------|--------|--------|--------|--------|
| 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
|--------|--------|--------|--------|--------|

Food Hub Feasibility

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Façade Improvements Program

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Sign Strategy Development

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Age Friendly Community Implementation

|       |       |       |       |       |
|-------|-------|-------|-------|-------|
| 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
|-------|-------|-------|-------|-------|

Accessibility Plan Implementation

|        |        |        |        |        |
|--------|--------|--------|--------|--------|
| 45,000 | 20,000 | 20,000 | 20,000 | 20,000 |
|--------|--------|--------|--------|--------|

Customer Service Strategy

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Public Engagement Framework

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Economic Development & Tourism Website

|   |   |        |   |   |
|---|---|--------|---|---|
| - | - | 10,000 | - | - |
|---|---|--------|---|---|

First Nations MOU Development

|        |   |   |   |   |
|--------|---|---|---|---|
| 80,000 | - | - | - | - |
|--------|---|---|---|---|

Accessibility Plan Update

|   |        |   |   |   |
|---|--------|---|---|---|
| - | 20,000 | - | - | - |
|---|--------|---|---|---|

Electronic Records Management Review

|   |   |        |   |   |
|---|---|--------|---|---|
| - | - | 20,000 | - | - |
|---|---|--------|---|---|

**Engineering**

Engineering Standards Update

|        |        |   |   |   |
|--------|--------|---|---|---|
| 80,000 | 20,000 | - | - | - |
|--------|--------|---|---|---|

Storm Management Plan

|        |   |   |   |   |
|--------|---|---|---|---|
| 80,000 | - | - | - | - |
|--------|---|---|---|---|

Dock Assessments

|        |   |   |   |   |
|--------|---|---|---|---|
| 20,000 | - | - | - | - |
|--------|---|---|---|---|

Bridge Inspections

|        |   |   |   |   |
|--------|---|---|---|---|
| 50,000 | - | - | - | - |
|--------|---|---|---|---|

Transportation Master Plan Update

|         |   |   |   |   |
|---------|---|---|---|---|
| 120,000 | - | - | - | - |
|---------|---|---|---|---|

ACC and DCC Bylaw Update

|        |         |   |   |   |
|--------|---------|---|---|---|
| 65,000 | 145,000 | - | - | - |
|--------|---------|---|---|---|

**Facilities**

Facilities Redevelopment Feasibility

|         |   |   |   |   |
|---------|---|---|---|---|
| 520,000 | - | - | - | - |
|---------|---|---|---|---|

**Planning and Building**

Development Permit Area Guidelines

|        |   |   |   |   |
|--------|---|---|---|---|
| 30,000 | - | - | - | - |
|--------|---|---|---|---|

Accessory Dwelling Unit Review

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Rural Zones Review

|         |   |   |   |   |
|---------|---|---|---|---|
| 130,000 | - | - | - | - |
|---------|---|---|---|---|

District Lands Analysis

|   |        |        |   |   |
|---|--------|--------|---|---|
| - | 20,000 | 20,000 | - | - |
|---|--------|--------|---|---|

Explore Keating Land Use Options

|        |   |   |   |   |
|--------|---|---|---|---|
| 30,000 | - | - | - | - |
|--------|---|---|---|---|

Business Improvement Area Study

|   |   |        |   |   |
|---|---|--------|---|---|
| - | - | 30,000 | - | - |
|---|---|--------|---|---|

Land Development Analysis

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Parking Standards Review

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Economic Development & Childcare

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Building Bylaw Update

|        |   |   |   |   |
|--------|---|---|---|---|
| 20,000 | - | - | - | - |
|--------|---|---|---|---|

Land Use Bylaw Update

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Farmstand Guidelines

|   |        |   |   |   |
|---|--------|---|---|---|
| - | 20,000 | - | - | - |
|---|--------|---|---|---|

Agricultural Area Plan Update

|   |        |        |   |   |
|---|--------|--------|---|---|
| - | 50,000 | 50,000 | - | - |
|---|--------|--------|---|---|

Provincial Housing Initiatives Implementation\*

|         |        |   |   |   |
|---------|--------|---|---|---|
| 197,100 | 67,900 | - | - | - |
|---------|--------|---|---|---|

Amenity Contribution Bylaw

|   |   |   |   |   |
|---|---|---|---|---|
| - | - | - | - | - |
|---|---|---|---|---|

Parks Planning

|        |   |   |   |   |
|--------|---|---|---|---|
| 50,000 | - | - | - | - |
|--------|---|---|---|---|

Accessory Dwelling Incentive Program

|   |         |         |         |   |
|---|---------|---------|---------|---|
| - | 115,000 | 100,000 | 100,000 | - |
|---|---------|---------|---------|---|

Business License on-line Portal

|   |        |   |   |   |
|---|--------|---|---|---|
| - | 23,000 | - | - | - |
|---|--------|---|---|---|

Saanich Pen Hospital Rezoning

|   |   |        |   |   |
|---|---|--------|---|---|
| - | - | 10,000 | - | - |
|---|---|--------|---|---|

Bylaw Enforcement Education

|   |   |       |   |   |
|---|---|-------|---|---|
| - | - | 5,000 | - | - |
|---|---|-------|---|---|

Continued on next page.

**District of Central Saanich**  
**Operating Budget - Projects and Initiatives**

**Climate Leadership**

|   | 2025    | 2026   | 2027   | 2028   | 2029   |
|---|---------|--------|--------|--------|--------|
| Oil to Heat Pump Program                        | -       | -      | -      | -      | -      |
| Tree Canopy Study                               | -       | -      | -      | -      | -      |
| Energy and Emissions Strategy                   | -       | -      | -      | -      | -      |
| Natural Assets Inventory                        | 109,000 | -      | -      | -      | -      |
| Climate Leadership Plan Update                  | -       | -      | 40,000 | -      | -      |
| Environmental Monitoring Program                | -       | -      | 50,000 | -      | -      |
| Maber Flats Management Plan                     | 55,000  | -      | -      | -      | -      |
| Energy Efficiency Retrofits Program             | 115,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Zero Carbon and Energy Step Code Implementation | -       | -      | -      | -      | -      |

**Fire Department**

|  |         |         |        |   |   |
|--|---------|---------|--------|---|---|
| Firesmart Program*                         | 200,000 | 200,000 | -      | - | - |
| Fire Department Master Plan                | 3,000   | -       | -      | - | - |
| Community Wildfire Resiliency Plan         | -       | -       | -      | - | - |
| First Responders Health & Wellness Program | 15,000  | -       | -      | - | - |
| Nex Gen 911 Public Education               | 45,000  | -       | -      | - | - |
| Emergency Response Plan Update             | 6,700   | -       | -      | - | - |
| Fire EOC Exercises                         | 32,000  | -       | 10,000 | - | - |
| Fire Climate Adaptation Grant              | 219,000 | -       | -      | - | - |
| First Nations Engagement                   | 23,000  | -       | -      | - | - |

**Police Department**

|   |         |   |   |   |   |
|---|---------|---|---|---|---|
| Guns and Gangs Violence Action Fund Grant | 200,000 | - | - | - | - |
| Inlet Protection Management Pilot         | 40,000  | - | - | - | - |

**Water**

|                          |        |   |   |   |   |
|--------------------------|--------|---|---|---|---|
| Water Master Plan Update | 95,000 | - | - | - | - |
|--------------------------|--------|---|---|---|---|

**Sewer**

|                          |        |   |   |   |   |
|--------------------------|--------|---|---|---|---|
| Sewer Master Plan update | 95,000 | - | - | - | - |
|--------------------------|--------|---|---|---|---|

|       |              |            |            |            |           |
|-------|--------------|------------|------------|------------|-----------|
| Total | \$ 2,961,800 | \$ 880,900 | \$ 605,000 | \$ 185,000 | \$ 85,000 |
|-------|--------------|------------|------------|------------|-----------|

\* These projects include temporary staffing

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 2028 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                         | 2024<br>Budget      | 2024<br>Forecast    | 2025<br>Budget      | Change<br>\$      | Change<br>% | 2026<br>Budget      | 2027<br>Budget      | 2028<br>Budget      | 2029<br>Budget      |
|---------------------------------|---------------------|---------------------|---------------------|-------------------|-------------|---------------------|---------------------|---------------------|---------------------|
| Water Sales & Connections       | \$ 6,662,700        | \$ 6,613,600        | \$ 6,996,100        | \$ 333,400        | 5.0%        | \$ 7,357,300        | \$ 7,741,200        | \$ 8,114,900        | \$ 8,508,800        |
| Investment Income               | 150,000             | 150,000             | 135,000             | (15,000)          | -10.0%      | 120,000             | 100,000             | 100,000             | 100,000             |
| <b>Total Funding</b>            | <b>\$ 6,812,700</b> | <b>\$ 6,763,600</b> | <b>\$ 7,131,100</b> | <b>\$ 318,400</b> | <b>4.7%</b> | <b>\$ 7,477,300</b> | <b>\$ 7,841,200</b> | <b>\$ 8,214,900</b> | <b>\$ 8,608,800</b> |
| <b>Operating Expenses</b>       |                     |                     |                     |                   |             |                     |                     |                     |                     |
| Administration                  | \$ 505,200          | \$ 611,100          | \$ 606,300          | 101,100           | 20.0%       | \$ 629,400          | \$ 653,800          | \$ 678,000          | \$ 703,100          |
| Maintenance                     | 749,400             | 673,800             | 676,800             | (72,600)          | -9.7%       | 713,200             | 730,000             | 747,400             | 764,900             |
| Bulk Water Purchases            | 4,425,900           | 4,362,900           | 4,656,000           | 230,100           | 5.2%        | 4,888,800           | 5,133,200           | 5,386,900           | 5,659,400           |
| 3rd Party Connections           | 41,400              | 40,100              | 44,200              | 2,800             | 6.8%        | 45,500              | 46,100              | 46,800              | 47,900              |
| Fleet                           | 90,800              | 57,600              | 97,800              | 7,000             | 7.7%        | 100,400             | 103,100             | 105,800             | 108,500             |
| Capital reserves used for debt  | -                   | -                   | -                   | -                 | 0.0%        | -                   | (84,900)            | (169,900)           | (297,400)           |
| Debt Payments                   | -                   | -                   | -                   | -                 | 0.0%        | -                   | 84,900              | 169,900             | 297,400             |
| Transfer to Reserves            | 1,000,000           | 1,018,100           | 1,050,000           | 50,000            | 5.0%        | 1,100,000           | 1,175,000           | 1,250,000           | 1,325,000           |
| <b>Total Operating Expenses</b> | <b>\$ 6,812,700</b> | <b>\$ 6,763,600</b> | <b>\$ 7,131,100</b> | <b>\$ 318,400</b> | <b>4.7%</b> | <b>\$ 7,477,300</b> | <b>\$ 7,841,200</b> | <b>\$ 8,214,900</b> | <b>\$ 8,608,800</b> |

## Sewer Utility Fund Five Year Estimates

The net budget funded from sewer utility charges is projected to increase from \$2.4 million to \$3.0 million in 2029, 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                         | 2024<br>Budget      | 2024<br>Forecast    | 2025<br>Budget      | Change<br>\$      | Change<br>% | 2026<br>Budget      | 2027<br>Budget      | 2028<br>Budget      | 2029<br>Budget      |
|---------------------------------|---------------------|---------------------|---------------------|-------------------|-------------|---------------------|---------------------|---------------------|---------------------|
| Sale of Service                 | \$ 2,171,800        | \$ 2,122,900        | \$ 2,394,000        | \$ 222,200        | 10.2%       | \$ 2,610,800        | \$ 2,759,600        | \$ 2,899,300        | \$ 3,034,900        |
| Investment Income               | 160,000             | 160,000             | 130,000             | (30,000)          | -18.8%      | 100,000             | 90,000              | 90,000              | 90,000              |
| <b>Total Revenue</b>            | <b>\$ 2,331,800</b> | <b>\$ 2,282,900</b> | <b>\$ 2,524,000</b> | <b>\$ 192,200</b> | <b>8.2%</b> | <b>\$ 2,710,800</b> | <b>\$ 2,849,600</b> | <b>\$ 2,989,300</b> | <b>\$ 3,124,900</b> |
| <b>Operating Expenses</b>       |                     |                     |                     |                   |             |                     |                     |                     |                     |
| Sewer Administration            | \$ 377,000          | \$ 356,400          | \$ 320,300          | \$ (56,700)       | -15.0%      | \$ 396,800          | \$ 411,500          | \$ 426,500          | \$ 442,200          |
| General Maintenance             | 804,100             | 655,500             | 838,700             | 34,600            | 4.3%        | 798,000             | 818,100             | 837,800             | 857,700             |
| Capital reserves used for debt  | -                   | -                   | (63,600)            | -                 | 0.0%        | (296,800)           | (381,700)           | (466,600)           | (551,500)           |
| Debt Payments                   | -                   | -                   | 63,600              | 63,600            | 0.0%        | 296,800             | 381,700             | 466,600             | 551,500             |
| Transfer to reserves - Sewer    | 1,150,700           | 1,271,000           | 1,365,000           | 214,300           | 18.6%       | 1,516,000           | 1,620,000           | 1,725,000           | 1,825,000           |
| <b>Total Operating Expenses</b> | <b>\$ 2,331,800</b> | <b>\$ 2,282,900</b> | <b>\$ 2,524,000</b> | <b>\$ 255,800</b> | <b>8.2%</b> | <b>\$ 2,710,800</b> | <b>\$ 2,849,600</b> | <b>\$ 2,989,300</b> | <b>\$ 3,124,900</b> |

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 2025, and update of the District's long-term asset management and related financial strategies again in 2026 for 2027 implementation.

# Statistics

## Taxable Property Assessments 2020-2024

|                         | 2020                 | 2021                 | 2022                 | 2023                 | 2024                 |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Residential             | 4,801,132,406        | 5,035,528,083        | 6,243,391,031        | 7,084,280,072        | 7,118,278,959        |
| Utilities               | 1,199,200            | 1,234,500            | 1,725,800            | 2,080,200            | 1,979,000            |
| Light Industry          | 112,953,500          | 114,899,600          | 129,028,500          | 139,924,900          | 152,233,000          |
| Business/Other          | 570,887,583          | 573,727,781          | 630,724,700          | 690,882,079          | 731,975,300          |
| Recreational/Non Profit | 30,434,100           | 31,054,300           | 37,956,200           | 38,618,000           | 37,654,000           |
| Farm                    | 7,060,009            | 7,122,363            | 6,844,146            | 6,824,718            | 6,779,450            |
|                         | <u>5,523,666,798</u> | <u>5,763,566,627</u> | <u>7,049,670,377</u> | <u>7,962,609,969</u> | <u>8,048,899,709</u> |

## New Construction 2020-2024

|                                     | 2020       | 2021       | 2022       | 2023       | 2024       |
|-------------------------------------|------------|------------|------------|------------|------------|
| Construction Permits                | 280        | 363        | 303        | 286        | TBD        |
| Construction Value (\$Millions)     | 29,437,000 | 55,203,981 | 75,237,065 | 74,422,044 | TBD        |
| New Construction Taxable Assessment | 95,280,618 | 23,361,626 | 38,307,897 | 50,502,677 | 51,488,494 |
| Taxes Generated from New Growth     | 301,189    | 75,622     | 93,716     | 84,627     | 110,092    |

## Property Tax Rates 2020-2024\*

|  | 2020     | 2021     | 2022     | 2023     | 2024     |
|--|----------|----------|----------|----------|----------|
| <b>Municipal (including Police, Infrastructure, Debt, Library)</b> |          |          |          |          |          |
| Residential  | 2.88578  | 2.84232  | 2.41786  | 2.26238  | 2.43186  |
| Utilities  | 13.88969 | 14.33525 | 13.68775 | 13.10055 | 13.21464 |
| Light Industry   | 4.40854  | 4.46339  | 4.15905  | 4.03530  | 4.01572  |
| Business/Other   | 5.55587  | 5.73410  | 5.47510  | 5.24022  | 5.28585  |
| Recreational/Non-Profit  | 6.49404  | 6.55341  | 5.59668  | 4.95110  | 5.34372  |
| Farm   | 4.56504  | 4.67986  | 4.92978  | 5.19642  | 5.57462  |
| <b>Total (including School, Regional &amp; Other)</b>              |          |          |          |          |          |
| Residential  | 5.44326  | 5.36380  | 4.52785  | 4.26571  | 4.58767  |
| Utilities  | 33.27654 | 33.76719 | 32.45483 | 31.41973 | 31.42048 |
| Light Industry   | 8.57201  | 11.42545 | 10.41512 | 10.03779 | 10.44766 |
| Business/Other   | 9.92609  | 12.91928 | 12.00256 | 11.48282 | 11.97184 |
| Recreational/Non-Profit  | 9.66640  | 11.34424 | 9.68755  | 8.75304  | 9.43137  |
| Farm   | 9.90216  | 9.99607  | 10.27529 | 10.72856 | 11.19506 |

\*Rates per \$1,000 of Assessed Value.

## Property Tax Revenue 2020-2024\*

|                                   | 2020              | 2021              | 2022              | 2023              | 2024              |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Municipal                         | 17,761,731        | 18,364,565        | 19,358,957        | 20,456,271        | 22,026,749        |
| BC Assessment                     | 283,944           | 289,339           | 300,866           | 322,731           | 335,964           |
| Regional District                 | 6,234,538         | 6,511,299         | 6,614,601         | 6,781,640         | 7,126,373         |
| Municipal Finance Authority       | 1,323             | 1,372             | 1,651             | 1,856             | 1,889             |
| Transit                           | 1,565,684         | 1,573,060         | 1,673,005         | 2,023,839         | 2,948,788         |
| School                            | 7,378,916         | 9,464,666         | 9,900,893         | 10,799,249        | 11,328,716        |
| <b>Total Current Taxes Levied</b> | <b>33,226,136</b> | <b>36,204,301</b> | <b>37,849,973</b> | <b>40,385,586</b> | <b>43,768,479</b> |
| <b>Current Taxes Collected</b>    | <b>32,962,936</b> | <b>35,966,420</b> | <b>37,514,157</b> | <b>40,076,563</b> | <b>43,390,968</b> |
| <b>Percentage</b>                 | <b>99.2%</b>      | <b>99.3%</b>      | <b>99.1%</b>      | <b>99.2%</b>      | <b>99.1%</b>      |

Principal Corporate Taxpayers 2024

| Property Number | Property Owner |
|-----------------|----------------|
|-----------------|----------------|

|     |  |
|-----|--|
| TBD |  |
|-----|--|





## Debt and Debt Servicing - Outstanding Balances (in Thousands) 2020-2024\*

|                                 | 2020  | 2021  | 2022  | 2023  | 2024 |
|---------------------------------|-------|-------|-------|-------|------|
| East Saanich Road Renewal       | 993   | 821   | 640   | 452   |      |
| Fire Hall                       | 7,340 | 7,078 | 6,807 | 6,526 |      |
| Total                           | 8,333 | 7,899 | 7,447 | 6,978 |      |
| Long Term Debt Per Capita       | 454   | 426   | 402   | 377   |      |
| Total Debt Per Capita           | 454   | 426   | 402   | 377   |      |
| Annual Long Term Debt Servicing | 656   | 624   | 611   | 611   |      |
| Debt Servicing Limit            | 7,440 | 7,807 | 8,218 | 9,118 |      |
| % Used                          | 13%   | 8%    | 7%    | 7%    |      |
| Debt Service Capacity Available | 6,520 | 7,183 | 7,607 | 8,507 |      |

TBD

\*Annual Long-Term Debt Servicing, Debt Servicing Limit, and Debt Service Capacity Available, (in Thousands).





Community Grants, Service Contracts, Leases and Permissive Tax Exemptions 2024

| Organization | Grant | Service Contract | Lease | Tax Exemption | Total |
|--------------|-------|------------------|-------|---------------|-------|
| TBD          |       |                  |       |               |       |





## Summary of Financial Results

| (in thousands)                          | 2020              | 2021              | 2022              | 2023              | 2024        |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| <b>FINANCIAL POSITION</b>               |                   |                   |                   |                   |             |
| Financial Assets                        | \$ 53,959         | \$ 58,735         | \$ 63,995         | \$ 75,335         |             |
| Liabilities                             | 24,144            | 22,762            | 22,888            | 24,340            |             |
| Net Financial Assets/(Debt)             | 29,815            | 35,973            | 41,107            | 50,995            | -           |
| Non-financial Assets                    | 90,726            | 90,137            | 91,367            | 94,063            |             |
| <b>Accumulated Surplus, End of year</b> | <b>\$ 120,541</b> | <b>\$ 126,110</b> | <b>\$ 132,474</b> | <b>\$ 145,058</b> | <b>\$ -</b> |
| <b>STATEMENT OF OPERATIONS</b>          |                   |                   |                   |                   |             |
| Revenue                                 | \$ 34,789         | \$ 34,507         | \$ 35,557         | \$ 44,020         |             |
| Expenses                                | 27,016            | 28,938            | 29,193            | 31,436            |             |
| Annual Surplus/(Deficit)                | 7,773             | 5,569             | 6,364             | 12,584            | -           |
| Accumulated Surplus, beginning of year  | 112,768           | 120,541           | 126,110           | 132,474           |             |
| <b>Accumulated Surplus, end of year</b> | <b>\$ 120,541</b> | <b>\$ 126,110</b> | <b>\$ 132,474</b> | <b>\$ 145,058</b> | <b>\$ -</b> |
| <b>ACCUMULATED SURPLUS</b>              |                   |                   |                   |                   |             |
| Tangible Capital Assets                 | \$ 81,674         | \$ 81,538         | \$ 83,127         | \$ 85,550         |             |
| Reserves                                | 30,994            | 36,640            | 41,248            | 52,345            |             |
| Operating Surplus/(Deficit)             | 7,873             | 7,932             | 8,099             | 7,163             |             |
| <b>Accumulated Surplus, end of year</b> | <b>\$ 120,541</b> | <b>\$ 126,110</b> | <b>\$ 132,474</b> | <b>\$ 145,058</b> | <b>\$ -</b> |

TBD



### Consolidated Revenue by Source

| (in thousands)          | 2020             | 2021             | 2022             | 2023             | 2024        |
|-------------------------|------------------|------------------|------------------|------------------|-------------|
| Property Taxation       | \$ 18,157        | \$ 18,875        | \$ 19,869        | \$ 20,981        |             |
| Sales of Services       | 9,779            | 12,122           | 11,240           | 12,475           |             |
| Government Transfers    | 4,838            | 2,343            | 2,146            | 7,096            |             |
| Investment Income       | 1,066            | 284              | 1,448            | 2,778            |             |
| Developer Contributions | 803              | 606              | 652              | 660              |             |
| Other                   | 146              | 277              | 202              | 30               |             |
|                         | <u>\$ 34,789</u> | <u>\$ 34,507</u> | <u>\$ 35,557</u> | <u>\$ 44,020</u> | <u>\$ -</u> |
|                         |                  |                  |                  |                  | TBD         |

### Consolidated Expenses by Function

| (in thousands)                  | 2020             | 2021             | 2022             | 2023             | 2024        |
|---------------------------------|------------------|------------------|------------------|------------------|-------------|
| General Government              | \$ 2,962         | \$ 2,888         | \$ 3,055         | \$ 3,633         |             |
| Protective Services             | 9,272            | 9,949            | 10,560           | 11,373           |             |
| Transportation Services         | 4,487            | 4,806            | 4,285            | 4,427            |             |
| Environmental and Development S | 634              | 678              | 649              | 810              |             |
| Parks and Cultural Services     | 2,807            | 3,253            | 3,551            | 3,831            |             |
| Water Utility                   | 5,237            | 5,550            | 5,615            | 5,831            |             |
| Sewer Enterprise                | 1,122            | 1,165            | 1,135            | 1,066            |             |
| Other Fiscal Servcies           | 495              | 649              | 343              | 465              |             |
|                                 | <u>\$ 27,016</u> | <u>\$ 28,938</u> | <u>\$ 29,193</u> | <u>\$ 31,436</u> | <u>\$ -</u> |
|                                 |                  |                  |                  |                  | TBD         |

### Consolidated Expenses by Object

| (in thousands)                  | 2020             | 2021             | 2022             | 2023             | 2024        |
|---------------------------------|------------------|------------------|------------------|------------------|-------------|
| Salaries, Wages & Benefits      | \$ 12,886        | \$ 13,923        | \$ 14,729        | \$ 15,948        |             |
| Supplies, Materials & Other     | 5,497            | 5,625            | 5,588            | 5,991            |             |
| Contracted Services             | 5,190            | 5,806            | 5,592            | 6,218            |             |
| Other                           | 331              | 290              | 316              | 511              |             |
| Amortization of Tangible Assets | 3,112            | 3,294            | 2,968            | 2,768            |             |
|                                 | <u>\$ 27,016</u> | <u>\$ 28,938</u> | <u>\$ 29,193</u> | <u>\$ 31,436</u> | <u>\$ -</u> |
|                                 |                  |                  |                  |                  | TBD         |



## Acquisition of Tangible Capital Assets

| (in thousands)          | 2020                | 2021                | 2022                | 2023                | 2024        |
|-------------------------|---------------------|---------------------|---------------------|---------------------|-------------|
| Land                    | \$ -                | \$ -                | \$ -                | \$ -                |             |
| Land Improvements       | 40,975              | 104,598             | 469,188             | 277,682             |             |
| Buildings               | -                   | 484,764             | 329,335             | 807,186             |             |
| Equipment and Vehicles  | 645,316             | 655,520             | 345,842             | 1,023,694           |             |
| Roads Infrastructure    | 1,226,001           | 675,239             | 987,296             | 1,275,432           |             |
| Drainage Infrastructure | 116,331             | 513,708             | 130,383             | 280,134             |             |
| Sewer Infrastructure    | 21,600              | 98,892              | 243,651             | 19,975              |             |
| Water Infrastructure    | 477,528             | 40,000              | 1,669,389           | 1,265,595           |             |
| Other Assets            | 54,344              | 152,316             | 83,586              | 492,283             |             |
|                         | <b>\$ 2,582,095</b> | <b>\$ 2,725,037</b> | <b>\$ 4,258,670</b> | <b>\$ 5,441,981</b> | <b>\$ -</b> |

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 (CO<sub>2</sub>e) 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 88.

## 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 benefiting 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. 2034, 2025" Corporation of the District of Central Saanich 2025-2029 Five Year Financial Plan































































|  | 2025              | 2026              | 2027              | 2028              | 2029              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>                         |                   |                   |                   |                   |                   |
| Municipal property taxes               | \$ 23,952,300     | \$ 25,741,200     | \$ 26,892,000     | \$ 28,134,600     | \$ 29,339,300     |
| Grants in lieu of taxes                | 413,500           | 420,800           | 428,500           | 436,600           | 445,200           |
| Sale of services                       | 2,632,300         | 2,432,100         | 2,489,400         | 2,546,300         | 2,605,400         |
| Permits, licenses and interest         | 2,186,100         | 2,189,500         | 2,242,900         | 2,246,100         | 2,249,400         |
| Government transfers                   | 2,635,000         | 1,305,000         | 889,200           | 889,200           | 889,200           |
| Water utility - revenue                | 7,131,100         | 7,477,300         | 7,841,200         | 8,214,900         | 8,608,800         |
| Sewer enterprise revenue               | 2,524,000         | 2,710,800         | 2,849,600         | 2,989,300         | 3,124,900         |
| Contributions and donations            | 1,399,000         | 500,000           | -                 | -                 | -                 |
| <b>Total revenue</b>                   | <b>42,873,300</b> | <b>42,776,700</b> | <b>43,632,800</b> | <b>45,457,000</b> | <b>47,262,200</b> |
| <b>Expenses</b>                        |                   |                   |                   |                   |                   |
| General government                     | \$ 5,985,800      | \$ 6,171,600      | \$ 6,261,700      | \$ 6,442,600      | \$ 6,614,500      |
| Protective                             | 11,169,300        | 11,940,400        | 12,472,200        | 12,867,200        | 13,276,000        |
| Transportation                         | 3,609,300         | 3,689,300         | 3,790,700         | 3,888,700         | 3,988,900         |
| Environmental development              | 1,951,100         | 2,007,200         | 2,065,200         | 2,123,800         | 2,178,900         |
| Parks                                  | 1,509,300         | 1,549,800         | 1,589,800         | 1,631,300         | 1,673,200         |
| Projects and initiatives               | 2,961,800         | 880,900           | 605,000           | 185,000           | 85,000            |
| Water utility                          | 6,081,100         | 6,377,300         | 6,699,700         | 7,031,900         | 7,401,100         |
| Sewer enterprise                       | 1,159,000         | 1,194,800         | 1,229,600         | 1,264,300         | 1,299,900         |
| Amortization                           | 3,300,000         | 3,300,000         | 3,300,000         | 3,300,000         | 3,300,000         |
| <b>Total expenses</b>                  | <b>37,726,700</b> | <b>37,111,300</b> | <b>38,013,900</b> | <b>38,734,800</b> | <b>39,817,500</b> |
| <b>Accounting surplus (deficit)</b>    | <b>5,146,600</b>  | <b>5,665,400</b>  | <b>5,618,900</b>  | <b>6,722,200</b>  | <b>7,444,700</b>  |
| <b>Reserves, Capital and Debt</b>      |                   |                   |                   |                   |                   |
| Capital expenditures                   | \$ (26,954,700)   | \$ (29,521,600)   | \$ (47,446,600)   | \$ (18,170,700)   | \$ (8,715,100)    |
| Debt                                   | (780,700)         | (1,114,600)       | (2,779,400)       | (3,565,800)       | (3,727,900)       |
| Equity for amortization                | 3,300,000         | 3,300,000         | 3,300,000         | 3,300,000         | 3,300,000         |
| Reserves used for capital              | 18,832,100        | 29,245,200        | 20,684,800        | 5,841,800         | 6,391,000         |
| Reserves used for capital-Debt         | 176,100           | 579,900           | 2,359,600         | 3,179,500         | 3,391,900         |
| Reserves used for operating            | 557,200           | 261,100           | 159,200           | 162,500           | 165,800           |
| Reserves and surplus used for projects | 2,250,800         | 680,900           | 605,000           | 185,000           | 85,000            |
| Debt proceeds                          | 6,570,000         | -                 | 27,000,000        | 12,500,000        | 2,500,000         |
| Transfer to reserves                   | (9,097,400)       | (9,096,300)       | (9,501,500)       | (10,154,500)      | (10,835,400)      |
| <b>Total Budget for the Year</b>       | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |

A photograph of two young boys swinging on a green metal swing set in a park. The boy in the foreground is wearing an orange t-shirt and blue jeans, while the boy behind him is wearing a grey hoodie and dark pants. A third child in a pink jacket is partially visible on the right. The ground is covered in wood chips, and there are trees in the background. A dark red diagonal graphic element is in the top left corner.

# APPENDICES






These appendices outline the Strategic Implementation Plan by non-capital projects start year, and also detail the Workforce Plan funding sources. Additionally, changes made to the 2024 Financial Plan are presented.

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

| 2024-2027 STRATEGIC IMPLEMENTATION PLAN |      |   |        |   |   |   |   |   |   |
|---|------|---|--------|---|---|---|---|---|---|
| START                                   |      | PROJECT   | TARGET | PRIORITY AREAS IMPACTED   |   |   |   |   |   |
| 2022                                    | 2022 | Oil to Heat Pump Program  | 2025   |  |  |  |  |  |  |
| 2022                                    | 2022 | Complete Service Agreement Renewal with First Nations   | 2025   |   |   |  |   |  |  |
| 2022                                    | 2022 | Work in partnership with the SÁÚTW and WJOLELP First Nations to advance SENĆOŦEN place naming in locations of cultural significance                     | 2025   |  |   |  |   |   |   |
| 2022                                    | 2022 | FireSmart Program   | 2026   |   |   |  |   |  |  |
| 2023                                    | 2023 | Develop strategy for renewal of redevelopment of Municipal Facilities   | 2027   |  |  |   |   |  |  |
| 2023                                    | 2023 | Façade Improvement Program  | 2024   |   |   |   |  |   |   |
| 2023                                    | 2023 | Develop and implement a Central Saanich focused Customer Service Strategy   | 2025   |   |   |  |   |   |  |
| 2023                                    | 2023 | Implement Wayfinding Strategy   | 2024   |  |   |  |   |   |   |
| 2023                                    | 2023 | Bridge Inspections  | 2025   |  |   |  |   |   |  |
| 2023                                    | 2023 | Water Usage Review  | 2025   |   |   |   |   |  |  |
| 2023                                    | 2023 | Advance bylaw, policy and land use changes to support economic development and childcare  | 2024   |   |   |  |  |   |  |
| 2023                                    | 2023 | Conduct accessory dwelling unit review on ALR and Rural Lands   | 2024   |   |  |   |  |   |   |
| 2023                                    | 2023 | Implement e-Apply and Our City to streamline development applications   | 2025   |   |   |  |  |   |  |
| 2023                                    | 2023 | Update the Parks and Trails Master Plan   | 2025   |  |   |  |   |   |   |
| 2023                                    | 2023 | Update the OCP Development Permit Guidelines  | 2025   |   |  |   |   |  |   |
| 2024                                    | 2024 | Develop a Corporate Diversity, Equity and Inclusion Framework and integrate into District's plans, processes and policies                               | 2025   |   |   |  |   |   |  |
| 2024                                    | 2024 | Implement the Integrated and Planning and Reporting Framework   | 2027   |   |   |   |   |   |  |
| 2024                                    | 2024 | Modernize Human Resources systems and processes   | 2027   |  |   |  |   |   |  |
| 2024                                    | 2024 | Modernize and maintain a comprehensive Occupational Health and Safety (OH&S) Framework ensuring a strong workplace safety culture                       | 2027   |   |   |  |   |   |  |
| 2024                                    | 2024 | Continue to build a robust organizational learning culture with internal and external opportunities for staff development                               | 2027   |   |   |  |   |   |  |
| 2024                                    | 2024 | Develop a coordinated service delivery model for recreation facilities on the Saanich Peninsula in partnership with the Peninsula Recreation Commission | 2025   |   |   |  |   |   |  |
| 2024                                    | 2024 | Establish a natural assets inventory and management plan  | 2025   |  |   |   |  |  |   |
| 2024                                    | 2024 | Develop an expanded home retrofit program *   | 2027   |  |   |   |   |  |   |
| 2024                                    | 2024 | Develop a Municipal Operations Energy and Emissions Strategy  | 2025   |  |   |   |   |   |   |
| 2024                                    | 2024 | Implement Zero Carbon and Energy Step Code  | 2025   |   |  |   |   |   |   |
| 2024                                    | 2024 | Implement Maber Flats Management Plan including hydrology and wetland restoration   | 2025   |  |   |   |   |  |  |








## 2024-2027 STRATEGIC IMPLEMENTATION PLAN

| START | PROJECT  | TARGET | PRIORITY AREAS IMPACTED   |   |   |   |   |
|-------|--|--------|---|---|---|---|---|
|       |  |        |  |  |  |  |  |
| 2024  | Execute EV and Ebike Regional Public EV Charging Stations  | 2025   | ●   |   |   | ●   |   |
| 2024  | Develop a public engagement framework and policy   | 2025   |   |   | ●   |   | ●   |
| 2024  | Facilitate the development of a satellite office for Beacon Community Services in Central Saanich  | 2024   |   |   | ●   |   | ●   |
| 2024  | Accessibility Plan Implementation: Source and deliver training on accessibility to all employees, and to relevant communication staff  | 2027   | ●   |   | ●   |   | ●   |
|       | 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 | 2027   | ●   |   | ●   |   | ●   |
|       | Accessibility Plan Implementation: Develop and distribute additional resources and tools for community members, including for Emergency Services and Events  | 2027   | ●   |   | ●   |   | ●   |
|       | Accessibility Plan Implementation: Technology and resources to increase meeting accessibility  | 2027   | ●   |   | ●   |   | ●   |
|       | Develop and deliver ongoing Road Safety Campaign   | 2025   | ●   |   | ●   | ●   |   |
| 2024  | Age-Friendly Community Plan Implementation: Promote awareness and accessibility of existing services and champions   | 2027   | ●   |   | ●   |   |   |
| 2024  | Age-Friendly Community Plan Implementation: Establish check-in system for vulnerable adults  | 2027   | ●   |   | ●   |   |   |
|       | 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   | ●   |   | ●   |   |   |
|       | Update Water and Sewer Master Plan   | 2025   | ●   |   |   | ●   | ●   |
| 2024  | Dock Assessments   | 2025   |   |   |   |   | ●   |
| 2024  | Develop MOU with neighbouring First Nations  | 2026   |   |   | ●   |   | ●   |
| 2024  | Update Transportation Master Plan  | 2025   | ●   |   | ●   | ●   | ●   |
| 2024  | Update Integrated Stormwater Management Plan   | 2025   | ●   |   |   | ●   | ●   |
| 2024  | Implement Fire Department Software Solution  | 2025   | ●   |   |   | ●   | ●   |
| 2024  | Undertake a Climate Change Risk and Vulnerability Assessment and develop Implementation plan   | 2025   | ●   |   |   | ●   | ●   |
| 2024  | Review and update of Emergency Response Plan   | 2025   | ●   |   |   | ●   | ●   |
| 2024  | SSMUH Land Development Analysis  | 2024   |   | ●   |   | ●   | ●   |



## 2024-2027 STRATEGIC IMPLEMENTATION PLAN

| START | PROJECT  | TARGET | PRIORITY AREAS IMPACTED   |   |   |   |   |
|-------|--|--------|---|---|---|---|---|
|       |  |        |  |  |  |  |  |
| 2024  | Implement non-infrastructure portions of Active Transportation, including policy, communications and education | 2025   | ●   |   | ●   |   |   |
| 2024  | Develop and implement GIS system   | 2025   | ●   | ●   | ●   |   | ●   |
| 2024  | Indigenous Engagement Requirements Funding Program Planning & Implementation for EDMA                          | 2025   |   |   | ●   | ●   | ●   |
| 2024  | Develop a Fire Department Master Plan  | 2025   | ●   |   |   | ●   | ●   |
| 2025  | Develop a health and wellness program for our first responders   | 2025   |   |   | ●   |   | ●   |
| 2024  | Community Wildfire Resiliency Plan   | 2024   |   |   |   | ●   | ●   |
| 2024  | Parking Standards Review   | 2025   |   | ●   |   |   | ●   |
| 2024  | Provincial Housing Initiatives Implementation  | 2026   |   | ●   |   |   | ●   |
| 2024  | Update bylaw enforcement procedures to permit mailed notices, including streets and traffic                    | 2025   |   |   |   |   | ●   |
| 2024  | Update Building Bylaw with new Building Code requirements  | 2025   | ●   | ●   |   | ●   |   |
| 2024  | Implement Improvements to Approval Process   | 2025   |   | ●   |   |   | ●   |
| 2025  | Management Compensation Review *   | 2025   |   |   |   |   | ●   |
| 2025  | Conduct employee survey to measure employee satisfaction, including accessibility and DEI                      | 2027   |   |   | ●   |   | ●   |
| 2025  | Develop Student Employment Program *   | 2025   |   |   |   |   | ●   |
| 2025  | Complete a Tree Canopy Study   | 2025   |   |   |   | ●   |   |
| 2025  | Advance an Advocacy Strategy for strategic pursuit of Council's priority areas                                 | 2027   |   |   |   |   | ●   |
| 2025  | Redevelop property/housing section of website  | 2025   |   | ●   |   | ●   |   |
| 2026  | Develop economic development and tourism website   | 2027   |   |   |   | ●   |   |
| 2025  | Engineering Standards Update   | 2026   | ●   |   | ●   |   | ●   |
| 2025  | Update Development Cost Charge Bylaw   | 2026   | ●   |   |   |   | ●   |
| 2025  | Engineering Management Software Needs Assessment *   | 2026   |   |   |   |   | ●   |
| 2025  | Next Gen 911 Public Education *  | 2025   |   |   |   |   | ●   |
| 2025  | Coordinate an Emergency Operations Centre fullscale exercise scenario with mutual aid and PEMO partners        | 2027   |   |   | ●   |   | ●   |
| 2025  | Review and enhance recruitment processes for Paid on Call firefighters   | 2025   |   |   | ●   |   | ●   |
| 2025  | Implement calls for service software module for Bylaw complaints   | 2025   |   |   |   |   | ●   |
| 2025  | Comprehensive Zoning Bylaw Update *  | 2026   |   | ●   | ●   |   |   |
| 2025  | Explore land use options for Butler Pit and Keating North West   | 2027   |   | ●   |   |   |   |

## 2024-2027 STRATEGIC IMPLEMENTATION PLAN

| START | PROJECT  | TARGET | PRIORITY AREAS IMPACTED |   |   |   |   |
|-------|--|--------|-------------------------|---|---|---|---|
| 2025  | Saanich Inlet Management *   | 2027   | ●                       | ● | ● | ● | ● |
| 2026  | Update Accessibility Plan  | 2026   |                         | ● |   |   | ● |
| 2025  | Update the Long Term Financial Strategy and Asset Management Plan  | 2026   |                         |   |   |   | ● |
| 2026  | Implement Phase 2 of Sharepoint for Business and Process Automation Systems  | 2027   |                         |   |   |   | ● |
| 2026  | Implement Disaster Risk Reduction Mapping and field data collection using improved GIS   | 2026   |                         |   |   | ● | ● |
| 2026  | Implement Incentive Programs for Owners to Construct Accessory Dwellings and Predesign Building Plans for Cottages and Carriage Houses | 2027   |                         | ● |   |   |   |
| 2026  | Develop a framework to apply climate lens to decision making and initiatives   | 2026   |                         |   |   | ● | ● |
| 2026  | Update Tree Management Bylaw   | 2026   |                         |   |   | ● |   |
| 2026  | Complete strategic land analysis for District lands  | 2027   |                         | ● |   |   | ● |
| 2026  | Create Farmstand Guidelines  | 2026   |                         |   | ● |   |   |
| 2026  | Implement on-line business licences portal   | 2026   |                         | ● |   |   | ● |
| 2026  | Update Agricultural Area Plan  | 2027   |                         |   | ● |   |   |
| 2027  | Achieve Certificate of Recognition certification through WorkSafe BC   | 2027   |                         | ● |   |   | ● |
| 2027  | Strategic Workforce Plan full review   | 2027   |                         |   |   |   | ● |
| 2027  | Update Climate Leadership Plan   | 2027   |                         |   |   | ● |   |
| 2027  | Establish a more formal environmental monitoring/indicator program   | 2027   |                         |   | ● |   |   |
| 2027  | Investigate implementation of an Electronic Document Records Management System for digital records retention                           | 2027   | ●                       | ● |   |   | ● |
| 2027  | Develop a solid waste GHG reduction program  | 2027   |                         |   | ● |   |   |
| 2027  | Re-Zone Saanich Peninsula Hospital site to allow for additional housing  | 2027   |                         | ● |   |   |   |
| 2027  | Complete feasibility study for a potential Business Improvement Area   | 2027   | ●                       | ● | ● |   |   |
| 2027  | Deliver community education on Bylaw and bylaw enforcement processes   | 2027   |                         |   |   |   |   |
| 2024  | Community Amenities and Art  | 2027   | ●                       | ● | ● |   |   |

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

The capital program is also part of the SIP and is detailed starting on page 72.

## APPENDIX B: Workforce Plan Funding Sources and Detail

| Funding Source                   | Department                       | Capacity Shortfall / Gap                               | 2024      | 2025       | 2026       | Business Need  |
|----------------------------------|----------------------------------|--|-----------|------------|------------|--|
| Taxes                            | Administration                   | Administrative Support                                 |           | 0.5        | 0.5        | 2024 increase approved (1 FTE) 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 EQUIVALENT (FTE) |  |           | 2          | 3.5        | 0.5  |
| TOTAL CUMULATIVE ANNUAL FUNDING* |                                  |  | \$ 69,100 | \$ 395,800 | \$ 697,100 |  |
| Surplus                          | Administration                   | Administrative Support                                 |           | 0.5        |            | Same position as above (April 1, 2024 to May 31, 2025 as a 0.5 FTE funded from surplus) 1.0 FTE June 1, 2025 funded then from taxes.   |
|                                  | Finance & IT                     | Deputy Director  |           |            | 0.5        | Position funded partly by surplus for operating duties and capital reserves for capital duties.  |
|                                  | Engineering                      | Facilities Project Coordinator                         |           |            | 0.5        | Position funded partly by surplus for operating duties and capital reserves for capital duties.  |
|                                  | TOTAL FULL TIME EQUIVALENT (FTE) |  |           | 0.5        | 1          |  |
|                                  | TOTAL CUMULATIVE ANNUAL FUNDING* |  |           | \$ 31,400  | \$ 74,200  | \$ 76,800  |
| Grant                            | Corporate Services               | Communications Specialist - Climate                    |           | 1          |            | To address BAU backlog and incremental increase for Climate Mitigation and Response for public education activities. Position to be renewed as Provincial grant funding continued. |
|                                  | TOTAL FULL TIME EQUIVALENT (FTE) |  |           | 1          |            |  |
|                                  | 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 FULL TIME EQUIVALENT (FTE) |  |           | 1.4        |            |  |
|                                  | 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.                                |
|                                  | Finance & IT                     | Deputy Director  |           |            | 0.5        | Same position as above. Funded by surplus for operating duties and capital reserves for capital duties.  |
|                                  | Engineering                      | Facilities Project Coordinator                         |           |            | 0.5        | Same position as above. Funded by surplus for operating duties and capital reserves for capital duties.  |
|                                  | 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 FULL TIME EQUIVALENT (FTE) |  |           | 3          | 1          |  |
|                                  | TOTAL CUMULATIVE ANNUAL FUNDING* |  |           | \$ 242,300 | \$ 544,400 | \$ 633,600   |
| TOTAL FTE = 13.9                 |                                  |  | By year:  | 7.9        | 5.5        | 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 ops

Separate from the Workforce Plan, two temporary Planning positions were added to the Planning Department, funded by a Provincial Grant, to address the increase in work as a result of Provincial housing legislation.

## APPENDIX C: Changes to the Draft 2025 Financial Plan (Dated February 28, 2025)

| Changes   | 2025 Draft Budget                     | 2025 Final Budget                     | Funding Source     |
|---|---------------------------------------|---------------------------------------|--------------------|
| <b>OPERATIONS</b>   |                                       |                                       |                    |
| That the April 1, 2025 Revised Roll Non-Market BC Assessment values be used to reduce the average home tax increase. Approximately 0.6% or \$14 decrease to an average home | No Budget Change, funding source only | No Budget Change, funding source only | Property Taxes     |
| <b>STRATEGIC IMPLEMENTATION PLAN PROJECTS</b>   |                                       |                                       |                    |
| Inlet Protection Management Pilot (Police Department)   | \$0                                   | \$40,000                              | Operating Reserves |
| Wayfinding Signage, WSANEC Place Naming and Interpretation Board  | \$0                                   | \$50,000                              | Operating Reserves |
| Guns and Gangs Violence Action Fund Grant (Police Department): Staffing, Project Development, Training and Recruitment  | \$0                                   | \$200,000                             | Grant              |
| <b>CAPITAL PLAN</b>   |                                       |                                       |                    |
| Removal of light or medium duty vehicle purchase from the 2025 budget   | \$85,000                              | \$0                                   | Capital Reserves   |
| Guns and Gangs Violence Action Fund Grant - Equipment (Police Department)   | \$0                                   | \$50,000                              | Grant              |

*NOTE: Changes noted above were made and motioned during Council budget deliberations at the April 7, 2025 meeting.*



