

District of North Saanich
British Columbia, Canada

2020-2024 Financial Plan

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Budget in Brief

Each year, the District develops an annual budget outlining how tax dollars are invested to support our residents and community. We include a five-year balanced financial plan to guide our strategic investments and departmental service plans while keeping property tax and utility fees affordable over the long term.

The 2020 Financial Plan continues the strategy of looking for efficiencies and cost savings in operations and prioritizing investment in infrastructure replacement.

Taxation

Overall, the financial plan includes a 1.44% increase in overall property taxes. This increase is broken down as follows:

Core Municipal Operations & Library	- 0.38%
Capital Infrastructure Replacement	1.23%
Contingency and Agricultural Reserve Funds	0.59%
Total	1.44%

The average residential municipal property tax increase is \$21.

Capital Infrastructure Improvements

The 2020 Financial Plan includes \$10 million of new capital works which maintains and replaces existing assets, creates a strong foundation for future change and facilitates improvements to public amenities such as parks and trails, roads, underground utilities, municipal buildings and bike lanes.

The District's administration continues to develop asset-specific plans which inform the extent and timing of asset replacement and align with the long term financial and strategic planning directions of Council. The District's 2020 Capital Projects include the continuation of the proposed bike lane network, an upgrade to Scoter Trail, replacement of two fire engines, storm water upgrades and the replacement of recommended sections of the water and sewer infrastructure.

Water and Sewer Utility

The 2020 Financial Plan includes a **2.2%** increase in the basic water rate and a **1.6%** change in the annual sewer rate. The Plan also includes a proposed increase to the water infrastructure replacement parcel tax of \$100.

The 2020 Water Utility Budget is based on a basic water rate of \$1.5580 per cubic metre and a \$100 parcel tax that funds current and future water infrastructure replacement.

The 2020 Sewer Utility Budget is based on a sewer charge of \$520.35 for single family dwellings and a \$260.25 for multi-family dwellings.

Community Overview

North Saanich is situated on the Saanich Peninsula on Southern Vancouver Island within the Capital Regional District. It is approximately 25 km north of the province's capital city, Victoria. The population is over 12,000.

North Saanich exists within the Traditional Territories of Coast Salish peoples. Specifically, the Pauquachin First Nation and Tseycum First Nation are an active and vital part of our community, and the District is committed to respectfully and appropriately engaging these nations in matters of common interest.



The District is surrounded on three sides by 40 kilometres of ocean shoreline, is home to the Victoria International Airport, and the Swartz Bay Ferry Terminal.

This area historically emerged from several coastal focal points inward to the interior of the Peninsula. Today, the community-like neighbourhoods which include Ardmore, Deep Cove, Curteis Point, Cloake Hill/Green Park, Dean Park and the South East Quadrant are on the periphery of a rich agricultural interior which is protected by the Provincial Agricultural Land Reserve. Agriculture is very important to the municipality, as evidenced in the number of farms, and road side produce and flower stands.

The District of North Saanich is a wonderful community in which to work, play and live.



Organizational Profile

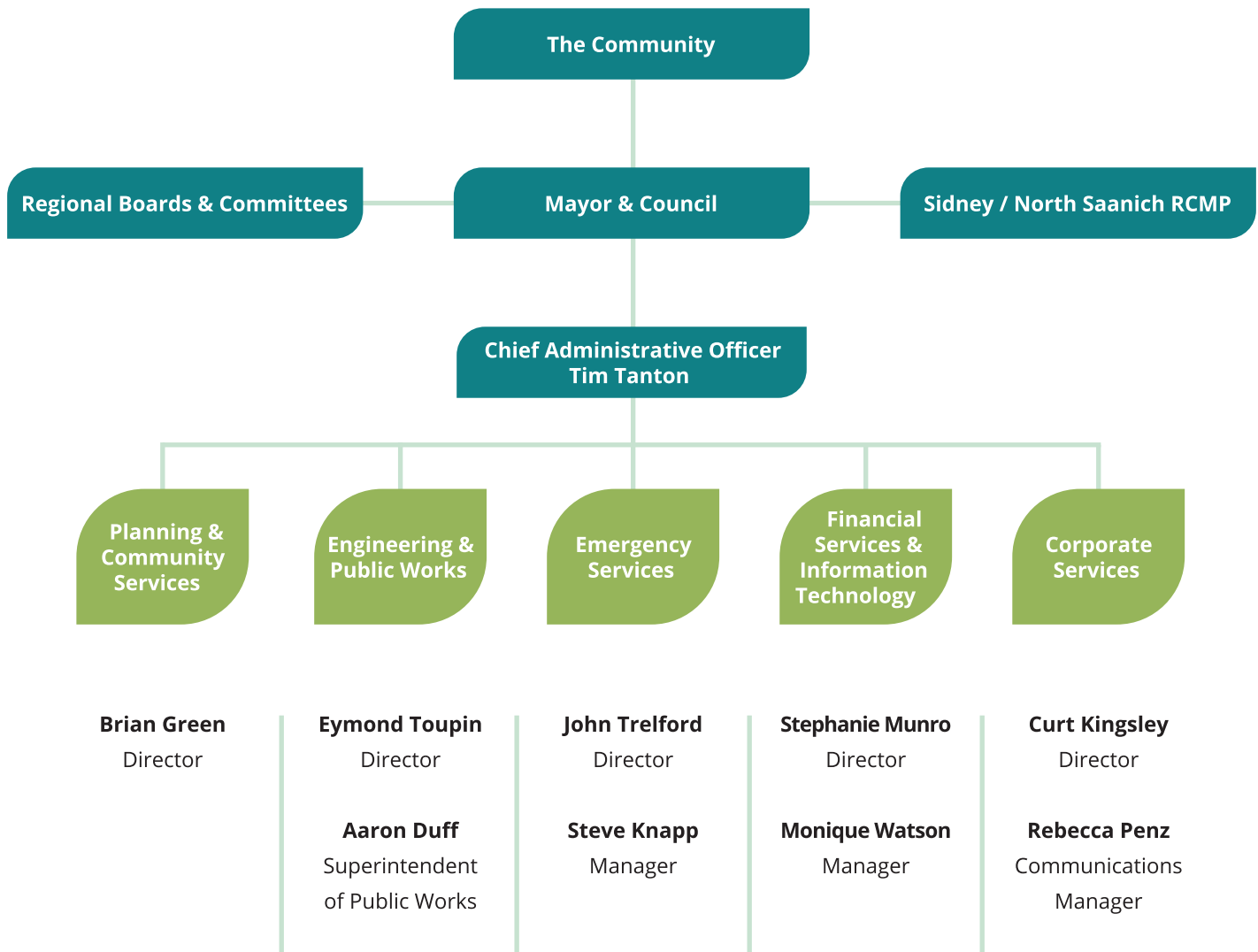
The District of North Saanich provides a comprehensive and important range of municipal services to the community. The value of these services are reflected in the department budgets outlined in the Service Plans section. These services include Legislative and Administrative Services, Financial and Information Technology Services, Policing, Fire and Emergency Services, Planning & Community Services, Infrastructure Services and Water and Sewer Utilities.

The North Saanich Municipal Council represents the citizens of the community and provides leadership, vision and strategic direction to North Saanich staff. Council is elected for a four-year term and includes: Mayor Geoff Orr and Councilors Heather Gartshore, Jack McClintock, Patricia Pearson, Brett Smyth, Celia Stock, Murray Weisenberger.

The Chief Administrative Officer leads a team of dedicated employees responsible for providing the services detailed in this plan as well as providing recommendations and policy advice to Council. The District of North Saanich employs approximately 68 employees, including RCMP civilian support staff, as detailed below.

Department	2019	2020	Change	Comments
Administrative and Corporate	8.0	8.0	-	
Financial and Information Technology	9.0	9.0	-	
Policing	11.0	11.0	-	RCMP civilian support staff, excludes police strength.
Fire and Emergency	4.0	4.0	-	
Planning & Community	7.6	7.6	-	
Infrastructure	21.0	21.0	-	
Water & Sewer Utilities	8.0	8.0	-	
Total	68.6	68.6	-	

Organizational Chart



Vision

Council and staff of the District of North Saanich are guided by a vision and mission that have emerged from significant community review and discussion and are drawn from the Official Community Plan.

The future will ensure that:

1. Diverse neighbourhoods are respected and supported;
2. Rural, marine and agricultural resources are protected, maintained, and enhanced;
3. The needs and priorities of our community are supported;
4. The arts are supported;
5. The community is inclusive, accessible and culturally vibrant;
6. Suitable, appropriately located economic activity is supported;
7. Efficient levels of service commensurate with appropriate taxation are established;
8. Natural environments are protected, and a commitment is made to the preservation and enhancement of regionally significant green and blue spaces; and
9. North Saanich is a sustainable community that plans for the potential impacts of climate change.

Mission

The mission of the District of North Saanich is to provide leadership and good governance that reflect the community vision and protects, promotes and enhances a safe and diverse community for current and future generations.

The Municipal Purposes outlined in the Community Charter further detail the purposes of the District of North Saanich:

The purposes of a municipality include:

- A. Providing for good government of its community,
- B. Providing for services, laws and other matters for community benefit,
- C. Providing for stewardship of the public assets of its community, and
- D. Fostering the economic, social and environmental well-being of its community.

Reconciliation

Council acknowledges the District of North Saanich exists within the Traditional Territories of Coast Salish peoples and is committed to respectfully and appropriately engaging First Nations communities in matters of common interest.

Values and Operating Philosophy

The District of North Saanich Council and staff will:

1. Be ethical, open, honest and fair;
2. Provide excellent customer service;
3. Collaborate as a strong team and promote constructive relationships at the local and regional level;
4. Make decisions that reflect the overall will and best interests of our community;
5. Be consistent in application of policy, bylaws and regulations;
6. Be flexible, innovative and progressive in our efforts to improve results while being tolerant of appropriate risks;
7. Ensure outstanding stewardship of public assets and the environment;
8. Be supportive of the community's strong volunteer ethic; and
9. Be respectful of neighbourhood issues.



Strategic Priorities

1

Protect & Enhance Rural,
Agricultural, Heritage, Marine
and Environmental Resources

2

Maintain a Safe and
Healthy Community

3

Encourage Compatible
Commercial and Local
Business Development

4

Maintain a Strong
Sense of Community

5

Ensure Strong Leadership, Fiscal
Responsibility and
Transparent Government

Long Term Financial Policies

Balanced Budget

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

Spending Authority

The District's financial year is the calendar year, and it operates under the authority of the financial plan approved in the prior year until the current year financial plan is approved. For example, the District's 2020 expenditures are incurred under the authority of the 2019-2023 financial plan until the 2020-2024 financial plan bylaw is adopted. Purchasing Policy No. 3012 outlines the responsibilities and accountability associated with the acquisition of goods and services, including but not limited to, ensuring fairness, accountability and transparency through the purchasing process and meeting the requirements of the Community Charter, Local Government Act and public sector procurement standards.

Reserve Bylaws

The District currently has 11 reserve funds established by bylaw. Use of the reserve funds established by these bylaws are restricted and can only be used for the purpose for which the fund was established. Not all reserve funds are prescribed by bylaw. Reserve funds can also be established by Council resolution, statute, or contract. Reserve funds are best used to fund large or infrequent expenditures. In this manner, tax increases can be moderated from year to year. Please see the 'Reserve, Surplus and Deferred Revenue' section of this plan for details on reserve balances.

Budget Approach 2020

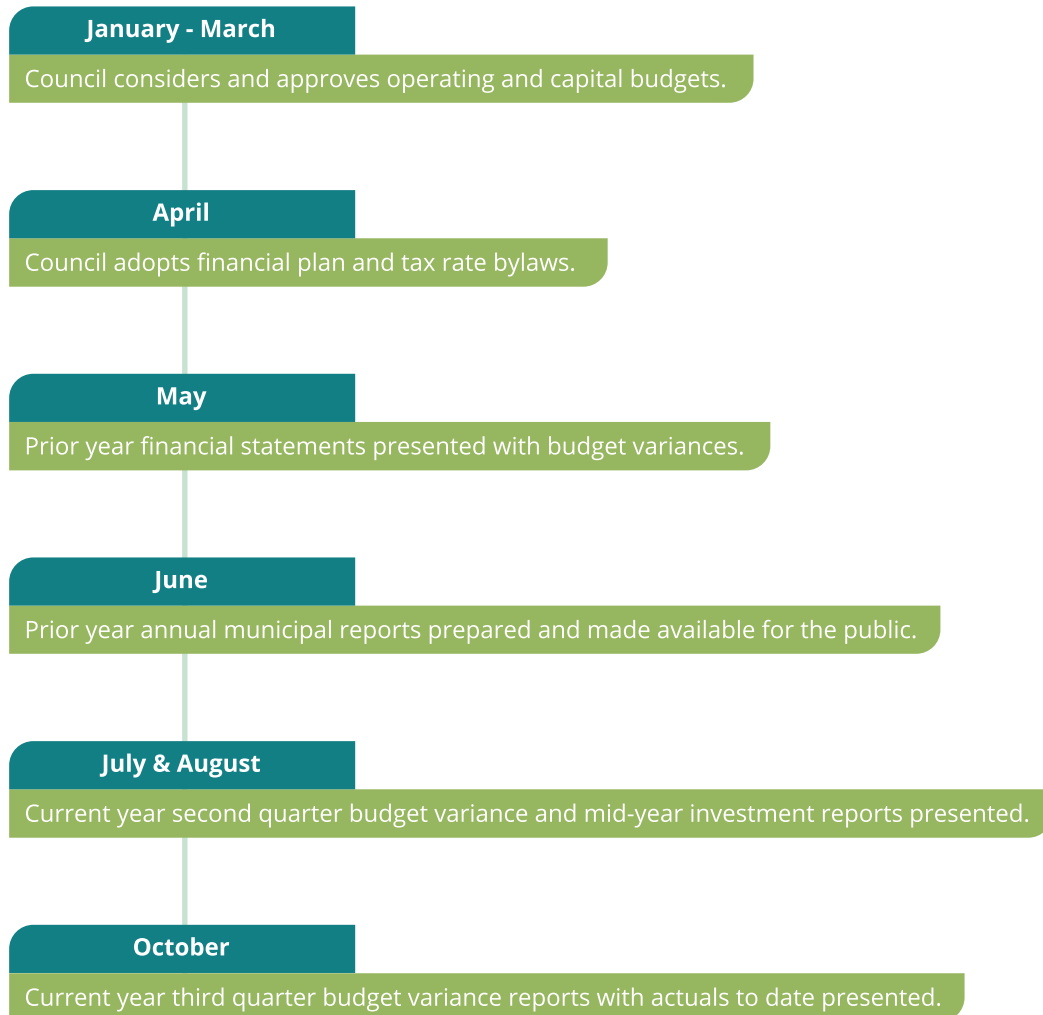
Each year, the District prepares a financial plan that is centered on the following principles, as stated in the 2020 Financial Plan:

- Where possible the District will endeavour to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on its limited property tax base.
- The District will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- Capital expenditures will be reviewed and where possible annual contributions to a Reserve Fund be made to fully pay for the expenditure in the future.
- The District will take advantage of grant programs to maximize the funding potential for infrastructure. Funding sources for the District's share may include a combination of transfers from Reserves, Debt and/or new taxation.
- The District will implement the Tangible Capital Asset Management program which will identify and establish a replacement and funding plan.
- Over the next five years, the District's average annual tax increase will not exceed 5%.

Strategic Plan Integration

Priorities identified in the strategic plan will be quantified and integrated into the budget. The financial plan will also integrate other supplementary master plans into long-term infrastructure and capital planning.

The timeline for the 2020-2024 financial planning process is as follows:



Consolidated Budget

The Community Charter requires that the District of North Saanich approve a Five Year Financial Plan bylaw and Property Tax bylaw before May 15 of each year. Each year the financial plan is updated and includes proposed expenditures and revenues for the operating, capital and utility funds.

The Community Charter mandates that the expenditures including reserve transfers and capital spending be balanced by current year revenues including transfers from reserves. The District's Water and Sewer Utility Funds also operate a balanced budget basis.

The 2020 North Saanich Financial Plan is summarized as follows:

Operating Revenues	\$21M
Operating Expenses and Projects	(19.0M)
Transfers from Reserves and Surplus	12.2M
Debt Repayment	(0.3M)
Capital Projects	(9.9M)
Transfers to Reserves	(4.0M)
Total	-

Overall, the financial plan includes a 1.44% increase, or \$21 to the average residential property for 2020. A detailed breakdown of the increase follows.

The following factors have contributed to the tax increase:

	\$ Increase	Comment
Core Operating Budget Increases	\$406,750	3.5% increase to tax-funded Core Operating budgets
Transfers to Reserve Funds	\$150,000	See Reserve section
Allowance for property tax appeals	\$50,000	To set aside funds to address property tax assessment appeals
Less: Increase in operating revenues	(\$43,950)	Revenue improved by \$44K to reduce tax pressure
Total Tax Increase compared to 2019	\$418,000	
Less: Non-market change revenue	(\$260,000)	Growth in the tax base used to reduce total tax increase
Tax Increase	\$158,000	This results in a 1.44% tax increase

Salaries, Wages and Benefits:

Cost Driver	2019 Budget	2020 Budget	\$ Change	% Change
Salaries and Wages	\$4,487,700	\$4,595,600	\$107,900	2.4%
Benefits	\$832,700	\$881,600	\$48,900	5.9%

Salaries and Wages

In 2020, the main wage cost driver is the 2% CUPE Local 374 contract increase. In accordance with the Exempt Staff Compensation Policy which ties increases to the CUPE agreement, salaries are expected to increase by the same factor. 2020 is the last year under the current union contract, and 2% has been used to forecast salary and wage increases in years 2021 – 2024.

Benefits

The employer health tax introduced by the Provincial Government in 2019 is calculated at 2% of the overall salaries for the year. For 2020, this tax is estimated to be \$100,000, an increase of \$8,000 over the \$92,000 budgeted in 2019.

Medical Services Premiums have been eliminated in 2020, however, because the 2019 MSP premiums were funded from surplus, there will be minimal savings from the elimination of this benefit in 2020.

Consolidated Budget – 5 Year Plan

	2020	2021	2022	2023	2024
Revenues					
Property Taxes, Grants-In-Lieu & Special Levies	\$(13,346,550)	\$(14,324,700)	\$(14,824,750)	\$(15,024,750)	\$(15,213,250)
Sale of services:					
General	(115,800)	(121,500)	(121,500)	(121,500)	(121,500)
Protective	(22,100)	(22,900)	(22,900)	(22,900)	(22,900)
Solid Waste & Environmental	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Planning & Community	(640,700)	(559,700)	(559,700)	(559,700)	(559,700)
Transportation	(128,800)	(120,400)	(118,800)	(120,400)	(118,800)
Parks, Recreation & Cultural	(30,200)	(17,000)	(17,000)	(17,000)	(17,000)
Water utility fees and charges	(3,363,100)	(3,462,700)	(3,507,500)	(3,555,500)	(3,555,500)
Sewer utility fees and charges	(1,323,600)	(1,354,700)	(1,366,700)	(1,378,300)	(1,378,300)
Other revenue	(708,700)	(668,800)	(688,800)	(688,800)	(688,800)
Transfers from other governments	(1,241,500)	(976,700)	(976,700)	(1,001,000)	(1,001,000)
Total Revenues	\$(20,971,050)	\$(21,679,100)	\$(22,254,350)	\$(22,539,850)	\$(22,726,750)
Expenses					
General Government	3,862,050	3,839,750	3,931,950	3,935,950	3,948,550
Protective Services	3,293,300	3,305,500	3,372,900	3,440,300	3,512,100
Solid Waste & Environmental	112,900	112,900	112,900	112,900	112,900
Planning & Community	1,228,100	1,219,700	1,242,600	1,261,300	1,279,200
Transportation	2,298,000	2,310,300	2,330,000	2,354,800	2,369,800
Parks	648,700	589,800	595,400	600,200	601,000
Recreation & Cultural	1,106,800	1,138,600	1,164,000	1,189,300	1,209,700
Water Utility	3,318,400	3,418,000	3,462,800	3,510,800	3,510,800
Sewer Utility	1,045,600	1,076,700	1,088,700	1,100,300	1,100,300
Other operating	1,852,300	297,800	260,000	142,300	122,300
Debt interest	229,300	229,300	229,300	229,300	229,300
Amortization	3,520,000	3,301,000	3,128,000	3,002,000	2,790,000
Total Operating Expenses	22,515,450	20,839,350	20,918,550	20,879,450	20,785,950
Net Revenue (Expenses)	(1,544,400)	839,750	1,335,800	1,660,400	1,940,800
Allocations					
Transfers from (to) Reserves	3,045,500	(511,500)	198,200	(458,900)	(86,600)
Transfers from (to) Non-stat Reserves	4,557,800	(1,277,150)	(1,824,200)	(1,988,400)	(2,082,200)
Transfers from (to) Surplus	602,000	100,000	60,000	-	-
Capital expenditures	(9,911,600)	(2,182,800)	(2,628,500)	(1,945,800)	(2,292,700)
Reserve fund in excess of amortization	3,520,000	3,301,000	3,128,000	3,002,000	2,790,000
Debt principal	(269,300)	(269,300)	(269,300)	(269,300)	(269,300)
Financial Plan Balance	-	-	-	-	-

Revenue Discussion

Growth in the Tax Base (Non-Market Change)

Growth in the tax base resulting from newly constructed buildings and recently subdivided lots results in new property tax revenue. As the District grows through construction, it inherits newly built infrastructure such as roads, boulevards, trails, sewer and drainage. The District is expected to maintain these assets and replace them as they age.

Likewise, local governments experience increased pressure on existing operating budgets. As communities grow, there is higher demand on fire, policing and other municipal operating departments. In response, it becomes important for the District to use this growth in the tax base to fund new infrastructure and offset increases in operating costs.

In 2020, new assessments amounting to \$90 million resulted from construction and subdivided lots, \$70 million resulted from residential assessments and \$20 million resulted from commercial and other assessments. In total, the new property tax revenue from this non-market change is projected to be \$260,000.

Growth revenues are budgeted conservatively for years 2021- 2024 in the budget, and development trends and growth projections will be monitored over the course of the year.

Grant in Lieu of Taxes

Properties owned and/or occupied by the Federal or Provincial Governments are normally exempt from paying taxes. Often, such properties will pay a grant in lieu of taxes. Federal properties are generally subject to the federal Payments in Lieu of Taxes Act, and Provincial properties are generally subject to the provincial Municipal Aid Act.

Federal property grants make up approximately 99% of the grant in lieu tax revenue in this financial plan. Federal property assessments are subject to significantly more risk since values are not determined by BC Assessment and not resolved in the same time frame. The District mitigates this risk by engaging with the Federal Government early and by budgeting revenues conservatively.

1% Utility Revenue

According to section 644 of the Local Government Act, utility companies must pay each municipality 1% of the revenues earned within that municipality in the preceding year. Since this revenue is based on prior year financials and amounts remitted to the District, the budget is very accurate. For 2020, 1% of the revenues are forecasted as follows:

Utility Company	2020 1% Revenue
Telus	\$15,000
BC Hydro	\$186,850
Shaw Cable	\$16,850
Fortis BC	\$13,000
Total	\$231,700

Grants (Operating)

The District's operating budget is composed of two main grants: the Small Community Grant and the Traffic Fine Revenue Sharing Grant.

Grant	2019 Budget	2020 Budget	Change
Small Community Grant	\$339,000	\$339,000	+0/0%
Traffic Fine Revenue Sharing	\$91,000	\$85,000	-\$6,000/-6.6%
Total	\$430,000	\$424,000	-\$6,000/-1.4%

Grants (Capital)

The budget for capital grants is almost completely related to use of Federal gas tax funds to fund capital expenditures and studies. The District holds gas tax funds in a reserve fund.

Investment Income

The District has significantly improved its investment position over the last 8 years. The current investment strategy has provided the District with sufficient capacity to meet any liquidity needs while earning the best rates on deposits. The weighted average yield on District holdings increased from 2.58% in 2018 to 2.68% by the end of 2019.

Investment returns are forecasted to grow by \$148,750 from 271,250 to \$420,000 in 2020. The District is expecting to earn a total of \$835,000 in investment earnings in 2020. Not all of these earnings are considered general revenue. The District maintains specific funds for water and sewer operations, as well as many infrastructure replacement reserve funds, all of which accumulate interest. A portion of the total investment earnings is allocated each year to these funds based on the average fund balance through the year.

Service Plans

Legislative and Administrative Services

Legislative and Administrative Services includes Mayor and Council, the Chief Administrative Officer (CAO) and the Corporate Services department. The Mayor and Council function as the District's executive offices and define strategic directions and priorities that support the District's vision and mission statements. The CAO implements Council's directions through the overall administration of the District organization and leads the senior management team in overseeing all District operations and services, and setting direction for work plans that support short and long term goals.

Corporate Services is responsible for providing advice with respect to Council procedures, policies, and functions, coordinating all local government elections, and administering requests for access to information through the Freedom of Information and Protection of Privacy Act. This group is also responsible for coordinating the management and maintenance of all vital records of the municipality, executing legal documents on behalf of the District and performing Human Resource functions. The group also serves the important function of facilitating internal and external corporate communications and public engagement activities.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2019	2020 Plan
Freedom of Information Requests	12	13
Council/Committee of the Whole meetings	40	35
Public Notices Posted	15	20
Community Engagement Sessions	2	3
New Website Email Subscribers	73	50
New Social Media followers (Facebook & Twitter)	608	80
Performance Metrics- How Well?		
Freedom of Information Requests completed	100%	100%

Legislative and Administrative Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
General government revenue	\$4,100	\$12,000	\$12,000	\$-	0.0%
Total Funding	\$4,100	\$12,000	\$12,000	\$-	0.0%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Legislative	\$194,400	\$190,600	\$169,200	\$(21,400)	-11.2%
Administration	209,500	230,200	250,600	20,400	8.9%
Economic Development	37,350	37,300	17,300	(20,000)	-53.6%
Corporate Services	694,800	719,200	808,500	89,300	12.4%
Communications & Public Engagement	49,850	147,400	104,000	(43,400)	-29.4%
Human Resources	59,800	99,600	99,600	-	0.0%
Community Events	32,800	40,000	40,000	-	0.0%
Grants in Aid	46,650	46,650	31,950	(14,700)	-31.5%
Other Grants	70,000	74,500	67,050	(7,450)	-10.0%
Community Event Sponsorships	1,600	10,000	10,000	-	0.0%
Advertising & Office Costs	173,540	194,400	191,500	(2,900)	-1.5%
Legal	105,400	156,000	140,000	(16,000)	-10.3%
Committees	8,100	13,150	13,150	-	0.0%
Total Operating Expenses	\$1,683,790	\$1,959,000	\$1,942,850	\$(16,150)	-0.8%
Less: Transfer from Reserves for election			\$10,000		
Net Property Taxes Required		\$1,947,000	\$1,920,850	\$(16,150)	-1.3%

The 2020 Financial Plan includes a 1.3% overall decrease to the Legislative & Corporate Services budget. The most recent general election was conducted in October 2018, and a By-election was held in the District in March 2019. The next general election is scheduled for 2022. Election expenses reflect only the \$10,000 that is contributed to the election reserve each year until 2022.

Accomplishments from 2019

- Continued implementation of improved records and document management processes
- Launched new website and established a website committee
- Improved communications and public engagement practices
- Continued implementation of human resources plan recommendations, including completing Employee Orientation Manual
- Examined term limits for Council appointments for certain external appointments
- Issued a Request for Expressions of Interest for the Sandown Agricultural Lands

Plans for 2020

- Develop an Engagement Framework
- Complete municipal Branding Implementation
- Enhance communications with First Nations
- Implement livestreaming of Council meetings
- Review of the Policy Manual
- Review the Council Procedure Bylaw
- Review Council appointments
- Continued implementation of improved record and document management processes

Looking Ahead to 2021 – 2024

- Develop Communications Manual
- Consider holding a New Year's Levee
- Develop a "Welcome Program" for new residents

Financial and Information Technology Services

Financial and Information Technology Services focuses on organizational support, policy development and analysis for decision making. It is dedicated to maintaining effective, efficient financial and technological operations and developing long term strategies for both service delivery and financial health.

Financial services is responsible for the stewardship and supervision of all financial affairs of the municipality. Information Technology provides appropriate IT infrastructure and supports Council, staff and customers/residents in the delivery of District services.

Financial and Information Technology Services is led by the Director of Financial Services and supported by the Manager of Financial Services, a five person Financial Services team and two person Information Technology team. Financial Services provides accounting, financial reporting, payroll, revenue management and tax collection, accounts payable, utility billing, and investment and debt management services. It also provides procurement, inventory and risk and claims management services and supports the departments during the annual budget and capital plan preparation. Information Technology provides integration, implementation and maintenance support for organizational applications and IT infrastructure.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2018 Actual	2019 Actual	2020 Plan
# Property tax folios	5,067	5,096	5,200
Utility bills mailed	11,720	11,699	11,700
Utility Bills E-billed	921	1345	1500
Home Owner Grants claimed manually	2,461	2,461	2,400
Home Owner Grants claimed online	1,149	1,323	1,500
Tax Deferment Applications processed	567	578	580
IT Helpdesk Requests	192	176	150
Performance Metrics- How Well?			
\$ Interest earnings	\$674,000	\$833,000	\$835,000
Weighted Average Yield on Investments	2.58%	2.68%	2.60%
Canadian Award for Financial Reporting	Y	Y	Y

Financial and Information Technology Services Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Commercial vehicle licenses	2,650	2,800	2,800	-	0.0%
School Tax Commission	10,050	9,200	9,200	-	0.0%
Tax Certificates	12,850	14,200	12,200	(2,000)	-14.1%
Mortgage Company Fees	2,650	3,000	3,000	-	0.0%
Total Funding	\$28,200	\$29,200	\$27,200	\$(2,000)	-6.8%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Finance	\$654,200	\$749,200	\$767,700	18,500	2.5%
Audit, Consultants & Reports	58,000	47,500	56,500	9,000	18.9%
Financial Software	76,500	67,300	76,300	9,000	13.4%
Information Technology	198,200	216,800	223,700	6,900	3.2%
Software & Computer Network	69,700	84,200	93,200	9,000	10.7%
Website & Internet	39,600	63,200	53,200	(10,000)	-15.8%
Insurance	119,950	134,900	136,400	1,500	1.1%
Total Operating Expenses	\$1,216,150	\$1,363,100	\$1,407,000	\$43,900	3.2%
Net Property Taxes Required		\$1,333,900	\$1,379,800	\$45,900	3.4%

Accomplishments from 2019

- Developed guidelines and a policy for Council attendance at events
- Completed and launched newly designed website for the District
- Performed a comprehensive review of District Reserve Funds
- Commenced considerations of new business software
- Received the Canadian Award for Financial Reporting
- Completed updates of two servers
- Finalized the installation of fibre to the Municipal Hall and Fire Hall
- Awarded new janitorial contract

Plans for 2020

- Develop long-term Tax Policy
- Complete a Building Condition Assessment and Reinvestment Plan for all municipal buildings
- Conduct a Needs Analysis for business software
- Develop a new Bylaw to Establish Reserve Funds
- Fully incorporate the GFOA Budget Award criteria into 2021 Budget
- Complete server update
- Review the Municipal Hall security system

Looking Ahead to 2021 – 2024

- Complete the review and implementation of new business software
- Develop a discussion paper on natural asset management
- Complete a desktop rollover for the District

Policing

The Sidney/North Saanich RCMP provides policing services to the District of North Saanich and to the Town of Sidney through a federal/provincial/municipal contract. This detachment also provides diverse policing services to the four First Nations communities on the periphery of the Saanich Peninsula, the Willis Point region, 52 islands and the surrounding waters extending to the United States boundary. The detachment is also responsible for police service to the Victoria International Airport and the Swartz Bay Ferry Terminal.

The Sidney/North Saanich detachment is comprised of 31 police officers and 11 civilian support staff. There are 4 General Duty Watches, a 2 member Traffic Unit, a 4 member General Investigation Section and 2 First Nations Policing members included. The detachment is also complimented by a number of dedicated volunteers who donate their time to help make North Saanich a desirable community in which to live. Victim Services, Restorative Justice, Speed Watch, Citizens on Patrol and Auxiliary Constables are programs that citizens can volunteer and enhance the police service to the community. A Community Consultative Group was recently established and includes interested community people from North Saanich and Sidney.

The detachment is supported by Island District Headquarters which is located in Victoria. They provide extra support for training, oversight and accountability in police service delivery in every community on Vancouver Island.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2018	2019
Calls for Service by police officer	161	153
Prisoner Counts	29	43
Street Checks	24	13
Curfew Checks	86	334
Infractions Issued (Sidney & North Saanich)	2381	1433

Policing Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Policing Revenue	\$-	\$1,500	\$1,500	-	0.0%
Total Funding	\$-	\$1,500	\$1,500	\$-	0.0%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
RCMP Contract	\$1,362,450	\$1,464,600	\$1,562,000	97,400	6.7%
RCMP Costs Shared with Town of Sidney	272,550	372,800	391,700	18,900	5.1%
Other Policing	70,800	85,300	85,300	-	0.0%
Total Operating Expenses	\$1,705,800	\$1,922,700	\$2,039,000	\$116,300	6.0%
Net Property Taxes Required		\$1,921,200	\$2,037,500	\$116,300	6.1%

Fire and Emergency Services

The District of North Saanich Fire Department responds to an average of 600 calls for assistance each year working closely with its partner agencies on the Saanich peninsula including the Town of Sidney and District of Central Saanich fire departments, the Sidney/North Saanich RCMP, the BC Ambulance service and the Victoria Airport Authority Fire Department. The department's main priority is to protect the lives and property of North Saanich residents and visitors.

The District of North Saanich fire service is a volunteer fire department that is home to over 37 volunteers that dedicate their time and experience to serving the residents of North Saanich and surrounding areas. The Fire Chief is supported by a Deputy Fire Chief, a full-time fire inspector and an administrative assistant. The department operates out of two fire halls – the Wain Road Fire Hall and the McTavish Fire Hall. Fire and Emergency Services is responsible for providing fire suppression, medical first responder services, auto extrication, rescue, commercial building and solid fuel/oil burning appliance inspections and fire cause investigations within the District of North Saanich.

Other actions include: hazardous materials awareness response, disaster planning, fire prevention and public education. The North Saanich Fire Department jointly operates the Peninsula Emergency Measures Organization with the Town of Sidney and the District of Central Saanich.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2018 Actual	2019 Actual
Volunteer hours	9,487	9,863
Responses (duty, fire, medical)	690	563
Solid fuel and oil application inspections	33	38
Burning permits issued	500	555
Commercial inspections	257	199

Fire and Emergency Services Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Fireplace Permits and Installation Revenue	2,750	3,100	3,100	-	0.0%
Fire Protection Services	-	6,500	6,500	-	0.0%
Burning Permits	14,150	11,000	11,000	-	0.0%
Total Funding	\$16,900	\$20,600	\$20,600	\$-	0.0%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Fire Administration	\$517,800	\$493,100	\$510,200	17,100	3.5%
Volunteers	300,100	286,200	307,500	21,300	7.4%
Communications/Dispatch	114,800	109,900	115,100	5,200	4.7%
Safety Equipment	85,050	81,700	93,000	11,300	13.8%
Fire Hall Maintenance	100,450	108,100	119,700	11,600	10.7%
Fire Prevention	5,800	13,200	14,200	1,000	7.6%
Fleet	57,600	60,000	65,000	5,000	8.3%
Emergency Preparedness	26,900	29,600	29,600	-	0.0%
Total Operating Expenses	\$1,208,500	\$1,181,800	\$1,254,300	\$72,500	6.1%
Net Property Taxes Required		\$1,161,200	\$1,233,700	\$72,500	6.2%

Planning & Community Services

The Planning and Community Services department provides advice and services related to the regulation and administration of development activity and community growth. This includes policy review and development, development application processing, building permits, business licensing, and bylaw enforcement. The department provides a high level of customer service to its clients including homeowners, builders, developers, real estate agents, residents and the community at large related to building and development planning matters. Planning and Community Services also supports Council in the development and implementation of a number of policy areas including land use, development policy and health and safety.

Planning and Community Services is led by the Director of Planning and Community Services who is assisted by a team of three planners, two building inspectors, a bylaw enforcement officer and two administrative assistants. Bylaw Enforcement investigates complaints about possible violations of municipal bylaws and enforces these bylaws. Animal Control is contracted to the Capital Regional District. Qualified building inspectors administer the Building Bylaw and ensure that all buildings in North Saanich are constructed to the standards of the BC Building Code. The department is also responsible for the provision of services to other departments including planning advice related to subdivision and development applications.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2018 Actual	2019 Actual	2020 Plan
Development permits approved	10	22	15
Development variance permits approved	2	14	15
Rezoning applications approved	2	1	4
Subdivision applications approved	8	10	10
Board of Variance applications processed	24	11	10
Building permit applications processed	193	167	175
Tree permits issued	251	318	250
Building inspections performed	1975	1525	1700
Bylaw infraction complaints responded to	173	155	150
Bylaw infraction tickets issued	24	26	25
Business license applications processed (new)	64	69	65

Planning & Community Services Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Dog Licenses	\$19,250	\$19,000	\$19,000	\$-	0.0%
Business Licenses	50,500	44,000	48,000	4,000	9.1%
Building and Plumbing Permits	509,850	550,000	525,000	(25,000)	-4.5%
Development permits	33,150	25,000	25,000	-	0.0%
Board of Variance Applications	4,500	5,000	3,000	(2,000)	-40.0%
Other fees and charges	44,050	15,700	20,700	5,000	31.8%
Total Funding	\$661,300	\$658,700	\$640,700	\$(18,000)	-2.7%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Animal Control	\$57,600	\$57,900	\$61,100	3,200	5.5%
Planning, Building & Bylaw Enforcement	988,750	1,126,600	1,155,500	28,900	2.6%
Fleet	4,300	11,500	11,500	-	0.0%
Total Operating Expenses	\$1,050,650	\$1,196,000	\$1,228,100	\$32,100	2.7%
Net Property Taxes Required		\$537,300	\$587,400	\$50,100	9.3%

Accomplishments from 2019

- Adoption of the Whole Community Agricultural Strategy Implementation Plan
- Adoption of new Intercommunity Business License Bylaw
- Zoning bylaw amendments for Light Industrial zoning, Accessible Parking, and Agricultural Land Commission updates
- Direction from Council to proceed with an ALR exclusion application and associated OCP amendment for the Panorama Recreation Centre site
- Regional Growth Strategy amendment informal referral for proposed changes to population and employment projections, and preparation of a new draft Regional Context Statement
- Zoning bylaw amendment application to permit site specific vet clinic use in the CS - 1 Light Industrial zone

Plans for 2020

- Comprehensive review and update of the District's Official Community Plan (OCP)
- Completion of the sea level rise planning initiative
- Advance policies to guide marine and shoreline development (include planning for sea level rise)
- Report to Council regarding possible roles for the District in the Shoal Harbour Migratory Bird Sanctuary Integrated Management Plan (boats, birds & sea level rise)
- Report to Council regarding the Climate Action Strategy initiatives and Climate Action Committee work
- Completion of the subdivision notifications policy review & monitoring of impacts
- Comprehensive review and update of the Subdivision Bylaw
- Review of MOU with Airport Authority and alignment with Airport Land Use plan
- Establish long term operators for Sandown
- Comprehensive review of the District's Tree Protection Bylaw
- Completion of the Sign Bylaw review and update
- Finalize VIREL Library at Panorama (currently in ALC process)

Looking Ahead to 2021 – 2024

- Continue to review the remaining Marine Task Force recommendations post OCP update
- Bring forward the Energy Efficiency Development Permit area report for Council consideration post OCP update
- Review of Home/Business Occupation permitted uses/regulations
- Review District bylaws and policies that affect waterfront property owners residential and commercial – coordinate with development of sea level rise policies
- Prepare policy for decommissioning of illegal secondary suites
- Examine impacts of short-term vacation rentals on housing
- Review and update zoning bylaw (including marina structures), post OCP update

Infrastructure Services

The Infrastructure Services department is responsible for the planning, construction, maintenance and records management of the District's infrastructure. The department issues permits to the public and Public Utilities for any works proposed on District roads or property. This department also provides engineering support for new subdivision activities within the District and manages the design and construction of all new infrastructure projects.

Infrastructure Services is led by the Director of Infrastructure Services and the Works Superintendent who are supported by an engineering and public works staff of 25. Engineering is integral in the planning and designing of the District's infrastructure for roads, water mains, sanitary sewers and drainage. Engineering also processes requests for service and permits for work on municipal property, in addition to reviewing the engineering servicing of development and subdivision applications. Public Works manages the system of parks, trails, beach access and bike lanes within the District. Public Works provides all of the operational and maintenance activities for assets related to roads, drainage, water utility, sewer utility, parks and buildings and fleet. They also process customer service requests both internally for different departments and externally for the public and other agencies and provide GIS services.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2018 Actual	2019 Actual
Special Event permits issued	11	10
Security deposits released	15	15
Construction deposits released	24	17
Subdivisions approved	8	10
Kms of roads maintained	136	136
Kms of bikes lanes maintained	25	25
Parks maintained	11	11
Kms of trails maintained	34	34
Customers served through the Green Waste Program	3,372	3,992

Infrastructure Services Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Permit Revenue	\$7,985	\$2,800	\$2,800	-	0.0%
Subdivision Application Fees	29,150	18,000	18,000	-	0.0%
Administrative Inspection Fees	92,200	55,000	55,000	-	0.0%
Public Works Revenue	750	5,000	5,000	-	0.0%
Green Waste Facility Revenue	53,850	50,000	50,000	-	0.0%
Work Order Revenue and Other	212,400	290,200	290,200	-	0.0%
Total Funding	\$396,335	\$421,000	\$421,000	\$-	0.0%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Engineering Administration	\$686,500	\$770,500	\$778,700	8,200	1.1%
GIS	125,900	130,300	133,000	2,700	2.1%
Public Works Administration & Fleet	310,450	393,900	391,100	(2,800)	-0.7%
Public Works Building & Grounds Maintenance	45,700	48,600	55,900	7,300	15.0%
Municipal Hall Grounds & Maintenance	161,500	164,800	165,100	300	0.2%
Small Tools & Equipment	36,150	41,800	30,100	(11,700)	-28.0%
Customer Service Requests	34,600	36,400	25,400	(11,000)	-30.2%
Green Waste Operations	110,800	72,900	112,900	40,000	54.9%
Parks Administration	89,300	50,300	63,600	13,300	26.4%
Roads	329,350	781,400	728,800	(52,600)	-6.7%
Drainage	145,800	155,000	155,000	-	0.0%
Parks, Trails & Beach Access	319,000	426,000	585,100	159,100	37.3%
Total Operating Expenses	\$2,395,050	\$3,071,900	\$3,224,700	\$152,800	5.0%
Net Property Taxes Required		2,650,900	2,803,700	152,800	5.8%

Accomplishments from 2019

- Design of 1,000 m of water main upgrade on Lands End Road and Chalet Road
- Initiate construction of 1.6 km of bike lanes on West Saanich Road (McTavish to Frizell)
- Awarded Bike BC grant for construction of bike lanes
- Construction of accessible parking at Hospital Hill
- Construction of pedestrian safety upgrades on East Saanich Road
- Finalized design of north section of Scoter Trail
- Issued and awarded the Drainage Master Plan RFP
- Completed GIS upgrade
- Updated survey equipment

Plans for 2020

- Construct 1,000 m of water main upgrade on Lands End Road and Chalet Road
- Design water main upgrade in Curteis Point Area for construction in 2021
- Sewer main extension on Mills Road
- Initiate review and update of Parks Master Plan
- Initiate review and update of Cycling Network Master Plan
- Continue short term maintenance plan and establish long term operators for Sandown
- Construction of north section of Scoter Trail
- Complete the Drainage Master Plan
- Sidewalk rehabilitation and upgrades in the areas of McDonald Park Road, Forest Park Drive

Looking Ahead to 2021 – 2024

- Consider future developments at Jubilee Park
- Prepare discussion paper on natural asset management
- Review and formalize truck routes on District roads
- Continue water main renewal program
- Continue expansion of bike network
- Resurface McDonald Park Road
- Resurface Canora Road

Recreational and Cultural

Recreational and Cultural services include cost sharing of the Shoal Centre with the Town of Sidney and supporting the Mary Winspear Centre and the CRD Arts Council. It also includes membership in the Vancouver Island Regional Library.

Recreation and Cultural Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Library Rental Revenue	-	13,200	13,200	-	0.0%
Total Funding	\$-	\$13,200	\$13,200	\$-	0.0%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Senior Citizen Building/Shoal Centre	\$17,250	\$18,100	\$18,300	200	1.1%
Mary Winspear Centre	185,000	185,000	185,000	-	0.0%
Vancouver Island Regional Library	882,864	882,900	898,500	15,600	1.8%
CRD Arts Council	5,000	5,000	5,000	-	0.0%
Total Operating Expenses	\$1,090,114	\$1,091,000	\$1,106,800	\$15,800	1.4%
Net Property Taxes Required		1,077,800	1,093,600	\$15,800	1.5%

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. Water utility services in the District are self-financed from water charges on a user-pay basis.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2018 Actual	2019 Actual
Kms of water system infrastructure	152	152
Active pump stations maintained	12	12
PRV stations maintained	34	34

Water Utility Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Sale of Service	\$3,020,470	\$3,154,600	\$3,223,600	\$69,000	2.2%
Other Revenues	69,950	93,800	93,800	-	0.0%
Parcel Tax	469,550	465,500	473,700	8,200	1.8%
Work Order Revenue	124,500	124,500	124,500	-	0.0%
Total Funding	\$3,684,470	\$3,838,400	\$3,915,600	\$77,200	3.9%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Bulk Water Purchase	\$2,267,400	\$2,257,500	\$2,351,300	\$93,800	4.2%
Water Administration	\$216,200	248,900	248,900	-	0.0%
Common Services	34,300	41,000	45,000	4,000	9.8%
Transmission & Distribution	285,800	371,500	379,000	7,500	2.0%
Customer Service Requests	10,900	36,800	21,000	(15,800)	-42.9%
Meters	117,250	171,900	152,000	(19,900)	-11.6%
Vehicles & Equipment	24,500	57,200	51,200	(6,000)	-10.5%
Hydrants	66,600	70,000	70,000	-	0.0%
Transfer to Reserves	583,600	583,600	597,200	13,600	2.3%
Transfer to Equity	77,920	-	-	-	0.0%
Total Operating Expenses	\$3,684,470	\$3,838,400	\$3,915,600	\$77,200	2.0%

The budget balances \$3.9 million in revenues with \$3.9 million of costs. Water revenues in 2020 are based on a basic water rate of \$1.5880 per cubic metre which represents an increase of 2.2% over last year, and a farm rate of 0.2060 per cubic metre.

The budget includes a parcel tax of \$100 per property, no change from 2019. This revenue is transferred to the Water Infrastructure Replacement Reserve.

Sewer Utility

The Sewer Utility operates a sanitary sewer collection system in four sewer areas. Sewer utility services in the District are self-financed from sewer charges on a user-pay basis. Waste 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 North Saanich taxpayers.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2018 Actual	2019 Actual
Kms of sanitary sewer infrastructure	90	90
Sewer pump stations maintained	13	13

Sewer Utility Operating Budget

Funding	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Sale of Service	\$1,286,300	\$1,264,900	\$1,305,600	\$40,700	3.2%
Other Revenues	67,250	43,100	43,100	-	0.0%
Parcel Tax	359,200	359,200	359,200	-	0.0%
Work Order Revenue	18,000	18,000	18,000	-	0.0%
Total Funding	\$1,730,750	\$1,685,200	\$1,725,900	\$40,700	2.4%
Operating Expenses	2019 Actual	2019 Budget	2020 Budget	Change \$	Change %
Sewer Administration	\$151,600	\$129,400	\$131,600	2,200	1.7%
CRD Sewer Plant Operating Share	511,200	494,600	535,300	40,700	8.2%
Mains & Services	41,850	79,600	79,600	-	0.0%
Pump Stations	214,400	249,900	249,900	-	0.0%
Common Services	4,050	15,500	13,300	(2,200)	-14.2%
Vehicles/Equipment	33,800	41,900	35,900	(6,000)	-14.3%
Transfer to Reserves	315,100	315,100	321,100	6,000	1.9%
Debt charges	359,200	359,200	359,200	-	0.0%
Transfer to Equity	99,550	-	-	-	0.0%
Total Operating Expenses	\$1,730,750	\$1,685,200	\$1,725,900	\$40,700	2.4%

The budget balances \$1.7 million in revenues with \$1.7 million of costs. Sewer revenues in 2020 are based on a user fee of \$520.35 for single family dwellings and \$260.25 for multi-family dwellings, which represents an increase of 1.6% in 2020.

In 2018, the Deep Cove/Pat/Bay/McDonald Park debt was refinanced at a lower interest rate, reducing the debt payments and parcel tax levied in 2019 and future years.

Capital Plan

Infrastructure Replacement

The District of North Saanich was incorporated in 1965 and inherited many essential, service providing infrastructure and has since built additional infrastructure. This infrastructure provides many valuable services that the residents of North Saanich and visitors have come to enjoy. The District also offers an abundance of natural assets that need to be maintained for the enjoyment of all.

North Saanich began the development of its asset inventory in 2009 with its response to section 3150 of the Public Sector Accounting Board by collecting, valuing and organizing its asset data. This provided a foundation for analysis of the District's infrastructure replacement funding needs. In 2010, North Saanich Council began contributing to its capital replacement reserves with a strategy of increasing its contribution every year by approximately 1% in the tax rate in order to start closing the gap between future replacement costs and funding. In order to improve the asset data and gain more confidence in its reserve contribution strategy, the District engaged consulting firms in 2014 through 2018 in order to refine its assessments of its capital assets (roads, water, and sewer infrastructure). Master plans will be undertaken in 2020 to improve asset information and replacement values for the District's drainage systems and buildings.

Council has maintained its commitment to incrementally building its replacement reserves and as a result, the annual contribution to reserves from property taxes has decreased as reserve contributions reach their optimal level. In 2020, the increase in infrastructure replacement funded through property taxes amounts to 1.23% of the overall 1.44% proposed tax increase, compared to the 1.66% in 2019.

Five Year Detailed Capital Plan

	2020	2021	2022	2023	2024
	Budget	Budget	Budget	Budget	Budget
Approved in the 2019 - 2023 Plan					
Vehicles replacement - PCS	90,000	-	-	-	-
General office equipment*	52,000	25,000	25,000	20,000	20,000
Business reporting system upgrade	30,000	50,000	50,000	10,000	10,000
Financial System Upgrade*	-	20,000	20,000	20,000	-
Desktop computer upgrade*	-	160,000	-	-	-
Servers replacement*	160,000	-	-	-	170,000
Computer - Miscellaneous	30,000	30,000	30,000	30,000	30,000
Off-site backup	15,000	-	-	-	-
Photocopier/Printer/Scanner/Fax	17,000	5,000	17,000	27,000	5,000
Park Capital Projects	35,000	50,000	50,000	50,000	50,000
Vehicles & equipt.replacement - Parks*	85,000	-	-	50,000	266,000
Scoter Trail Upgrade	1,498,000	-	-	-	-

Five Year Detailed Capital Plan - Continued...

	2020	2021	2022	2023	2024
	Budget	Budget	Budget	Budget	Budget
SCADA upgrades - Sewer	5,000	5,000	5,000	5,000	5,000
Sewer capital projects	45,000	45,000	45,000	45,000	45,000
Vehicles & equipt. Replacement - Sewer*	500,000	-	-	6,000	40,000
Watermain replacement	1,086,100	500,000	500,000	500,000	500,000
Vehicles & equipt. replacement - Water*	310,000	35,000	175,000	100,000	15,000
Water capital projects	30,000	30,000	30,000	30,000	30,000
SCADA upgrades - Water	10,000	10,000	10,000	10,000	10,000
Vehicles & equipt. replacement - Fire*	1,740,000	70,000	320,000	-	-
General tools and equipment	43,800	107,800	12,500	7,800	11,700
Vehicles replacement - Engineering	55,000	-	-	-	-
Bike lanes	1,134,000	-	-	-	-
Traffic safety improvements	68,000	25,000	25,000	25,000	25,000
Drainage capital projects	100,000	50,000	50,000	50,000	50,000
Overlay paving - roads	400,000	400,000	400,000	400,000	400,000
Storm sewer outfalls	40,000	40,000	40,000	40,000	40,000
Vehicles & equipt. Replacement - Public Works	603,000	-	564,000	260,000	310,000
Bus Stop Shelter Base	10,000	10,000	10,000	10,000	10,000
Streetlights replacement program	10,000	10,000	10,000	10,000	10,000
Chipsealing - roads	100,000	100,000	100,000	100,000	100,000
Sandown Storm Water Upgrade	225,700	-	-	-	-
Machine Patching - Roads	100,000	100,000	100,000	100,000	100,000
Culvert Replacement	35,000	35,000	35,000	35,000	35,000
New Capital Requests					
File Room Improvement	59,000	-	-	-	-
Security System Upgrade	45,000	15,000	-	-	-
Cy Hampson Parking Lot Expansion	100,000	-	-	-	-

Five Year Detailed Capital Plan - Continued...

	2020	2021	2022	2023	2024
	Budget	Budget	Budget	Budget	Budget
Greenpark PRV Project	50,000	250,000	-	-	-
PRV Isolation Valve Program	30,000	-	-	-	-
Fire Hall Upgrade - Wain Rd	272,500	-	-	-	-
Fire Hall Upgrade - McTavish Rd	7,500	-	-	-	-
Confined space program	5,000	5,000	5,000	5,000	5,000
Green Waste Facility Project	550,000	-	-	-	-
Bike Shelter	30,000	-	-	-	-
Sidewalks Improvement	100,000	-	-	-	-
Total Project	9,911,600	2,182,800	2,628,500	1,945,800	2,292,700
Funding Source					
Reserves	(9,652,600)	(2,182,800)	(2,628,500)	(1,945,800)	(2,292,700)
Grants	(259,000)	-	-	-	-
Total	-	-	-	-	-

*Capital Plan item approved in the 2019 – 2023 Plan with updated project cost using current best estimates.

New Capital Requests

File Room Improvement (2020)

The District continues to improve its records management processes. Additional shelving and storage improvements in the Municipal Hall records room will improve the accessibility of current and future records.

Security System Upgrade (2020-2021)

A review of the current Municipal Hall security system will be performed and is expected to result in an upgrade to multiple components of the system.

Cy Hampson Parking Lot (2020)

In 2019, Council directed staff to investigate additional parking at Cy Hampson Park and bring forward as a budget item.

Greenpark PRV Project (2020-2021)

Engineering assessment and design for replacement of watermain components in this PRV station.

PRV Isolation Valve Program (2020)

Installation of valves on watermain adjacent to several PRV stations to comply with updated worker safety requirements.

Fire Hall Upgrade – Wain Road (2020)

This capital project includes the upgrading of both upstairs and downstairs washrooms, including shower facilities, at the Wain Road Fire Hall with an estimated cost of \$172,500. It also includes an upgrade to the association dining hall with an estimated cost of \$100,000. Unlike the new portion of the Fire Hall that was constructed in 2014, these areas were part of the old fire hall and have been identified as spaces requiring upgrades.

New Capital Requests - Continued...

Fire Hall Upgrade – McTavish (2020)

This capital project will address the aging kitchen facilities at the McTavish Road Fire Hall by providing a minor upgrade.

Green Waste Facility Project (2020)

District staff have conducted an assessment of the current Green Waste Facility which identified several areas within the current composting operation that would need to be modified to achieve compliance with current regulations and bylaws. Estimated project costs to achieve regulatory compliance include \$50,000 to procure consulting services for design and \$500,000 to construct facility upgrades.

Bike Shelter (2020)

This capital project will address the need for a covered and secure shelter for bikes at the Municipal Hall. The shelter will be available to Council and staff and will aim to encourage healthy and environmentally friendly means of transportation to and from work.

Sidewalks Improvement (2020)

This project relates to sidewalk improvements along sections of McDonald Park Road and Forest Park Drive.

Operating Projects Plan

Council may choose to approve special projects that are outside the normal course of work performed by staff, many of which support the initiatives outlined in the Strategic Plan. In general, departments reserve some capacity in their work plans annually to devote to operating projects. Alternatively, staff may engage consultants or temporary staff when additional capacity is needed.

Five Year Detailed Operating Projects Plan

	2020	2021	2022	2023	2024
	Total	Budget	Budget	Budget	Budget
Corporate Services					
Engagement Framework	10,000	-	-	-	-
Branding Implementation	10,000	-	-	-	-
Records Management	20,000	-	-	-	-
First Nations Art	7,500	-	-	-	-
Police Capital	197,900	21,300	48,500	23,300	23,300
Turf Field Project	500,000	-	-	-	-
Planning & Community Services					
Tsehum Harbour Moorage Cleanup	10,000	-	-	-	-
Sea level rise consulting	40,000	-	-	-	-
Subdivision Bylaw Review	50,000	-	-	-	-
Sign Bylaw Review	10,000	-	-	-	-
CleanBC Program	10,000	-	-	-	-
OCP Review	200,000	100,000	-	-	-
Tree Bylaw Review	50,000	-	-	-	-
Climate Action Strategy	-	50,000	-	-	-
Zoning Bylaw Review	-	-	60,000	-	-

Five Year Detailed Operating Projects Plan - Continued...

	2020	2021	2022	2023	2024
	Total	Budget	Budget	Budget	Budget
Infrastructure Services					
Asset Management Plan - Bldg. Condition	70,000	-	-	-	-
Cycling Network Master Plan	50,000	-	-	-	-
Contaminated Site Env. Assessment	25,000	-	-	-	-
Drainage Master Plan	250,000	-	-	-	-
Sandown	73,000	40,000	40,000	40,000	40,000
Rotary Park Improvements	22,500	22,500	22,500	15,000	-
General tools & equipment	15,000	15,000	15,000	15,000	15,000
General tools & equipment - Parks	5,000	5,000	5,000	5,000	5,000
General tools & equipment - Sewer	10,000	10,000	10,000	10,000	10,000
General tools & equipment - Water	15,000	15,000	15,000	15,000	15,000
Tree Planting Program	10,000	10,000	10,000	10,000	10,000
Parks Asset Management Plan	100,000	-	-	-	-
GIS implementation	4,000	4,000	4,000	4,000	4,000
Orthophotos	-	5,000	-	5,000	-
Environmental Asset Mgmt. Plan	-	-	30,000	-	-
Canora Road Alignment Design	7,500	-	-	-	-
West Saanich Traffic Safety Study	10,000	-	-	-	-
Beacon Avenue West Traffic Safety Study	10,000	-	-	-	-
Emergency Services					
Burning Bylaw	30,000	-	-	-	-
EOC Project	25,000	-	-	-	-
Evacuation Plan	4,900	-	-	-	-
Total Project	1,852,300	297,800	260,000	142,300	122,300
Funding Source					
Reserves	(1,500,400)	(194,200)	(198,000)	(138,700)	(120,300)
Grants	(31,900)	(3,600)	(2,000)	(3,600)	(2,000)
Surplus	(320,000)	(100,000)	(60,000)	-	-
Total	-	-	-	-	-

Reserves, Surplus & Deferred Revenue

Reserve, Surplus, and Deferred Revenue Summary

The District of North Saanich maintains various reserves (including surplus and deferred revenue). Generally capital projects are funded by these reserves to reduce volatility in taxation levels. Below you will find a summary of reserve, surplus and deferred revenue balances (estimated) as of December 31, 2020.

	2020 Opening Balance	2020 Transfers To	2020 Transfers From	2020 Ending Balance
Statutory Reserve Funds				
Office equipt replacement reserve	\$176,200	\$105,000	\$(181,000)	\$100,200
Fire equipt depreciation reserve	520,900	225,000	(748,600)	(2,700)
Public works depreciation reserve	776,000	170,000	(688,000)	258,000
Carbon neutral reserve	68,750	13,000	(10,000)	71,750
Water utility equipt reserve	675,950	50,000	(310,000)	415,950
Sewer utility equipt reserve	455,100	50,000	(500,000)	5,100
Fire equipment capital reserve	40,000	65,000	(51,300)	53,700
New works & equipment reserve	1,697,400	225,000	(1,478,900)	443,500
Local improvement reserve	1,033,300	-	-	1,033,300
Parks acquisition reserve	1,695,050	14,300	-	1,709,350
Parks capital reserve	48,700	5,000	-	53,700
Total Statutory Reserve Funds	\$7,187,350	\$922,300	\$(3,967,800)	\$4,141,850
Working Funds				
General Fund				
Contracted services reserve - CS	\$88,050	\$10,000	\$(86,000)	\$12,050
Agricultural reserve fund	83,100	125,000	(73,000)	135,100
General equipment - Municipal	34,200	17,500	(50,000)	1,700
General equipment - Fire	300	5,000	(5,000)	300
Working capital reserve	66,400	25,000	(25,000)	66,400
Insurance claims reserve	20,000	-	-	20,000
Contingencies reserve	193,000	378,000	(60,000)	511,000
General Government	257,500	-	(257,500)	-
Studies reserve - PC	51,000	-	(50,000)	1,000
Election reserve	5,300	7,000	(10,000)	2,300

Reserve, Surplus, and Deferred Revenue Summary - Continued...

	2020 Opening Balance	2020 Transfers To	2020 Transfers From	2020 Ending Balance
IT equipment/software reserve	44,150	37,000	(80,000)	1,150
Protective equipment reserve	15,000	10,000		25,000
Policing reserve	396,100	5,000	(197,900)	203,200
General Infrastructure replacement reserve	602,100	150,000	(590,700)	161,400
Roads reserve	1,863,800	569,000	(865,500)	1,567,300
Public Works building reserve	61,700	25,000	-	86,700
Public works equipment reserve	18,450	-	(5,000)	13,450
Storm drainage reserve	291,200	102,000	(175,000)	218,200
Snow removal	114,450	25,000	(25,000)	114,450
Parks	461,700	240,000	(335,500)	366,200
Federal Gas Tax				
Gas Tax Reserve	3,297,350	528,600	(3,463,000)	362,950
Water Fund				
Water rate stabilization reserve	27,500	-		27,500
Water infrastrucutre replacement reserve	2,860,150	473,700	(1,166,100)	2,167,750
Watermain reserve	152,800	57,500	(30,000)	180,300
Water equipment reserve	48,550	16,000	(25,000)	39,550
Ardmore watermain project reserve	5,250	-	-	5,250
Sewer Fund				
Sewer studies reserve	24,550	-	-	24,550
Sewer infrastructure replacement reserve	1,145,250	246,100	(45,000)	1,346,350
Sewer building reserve	30,000	-	-	30,000
Sewer equipment reserve	78,750	15,000	(15,000)	78,750
Sewer software reserve	73,000	10,000	-	83,000
Sewer contributions reserve	1,093,600	-	-	1,093,600
Total - Working Funds	\$13,504,250	\$3,077,400	\$(7,635,200)	\$8,946,450
Unallocated Surplus	\$12,165,200	\$-	\$(602,000)	\$11,563,200
Deferred Revenue	\$2,392,000	\$-	\$-	\$2,392,000
Total Reserves, Surplus and Deferred Revenue	\$35,248,800	\$3,999,700	\$(12,205,000)	\$27,043,500