

District of North Saanich
British Columbia, Canada

2023-2027 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 2023 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 4.90% increase in overall property taxes, for core municipal operations, police, library, and infrastructure replacement.

Capital Infrastructure Improvements

The 2023 Financial Plan includes \$12 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 2023 Capital Projects include park capital projects, bike lanes, storm water upgrades and the replacement of recommended sections of the water and sewer infrastructure.

Water and Sewer Utility

The 2023 Financial Plan includes a **7.6%** increase in the basic water rate and a **6.4%** change in the annual sewer rate.

The 2023 Water Utility Budget is based on a basic water rate of \$1.8085 per cubic metre and a \$200 parcel tax that funds current and future water infrastructure replacement.

The 2023 Sewer Utility Budget is based on a sewer charge of \$643.50 for single family dwellings and a \$321.75 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 Ardmere, 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

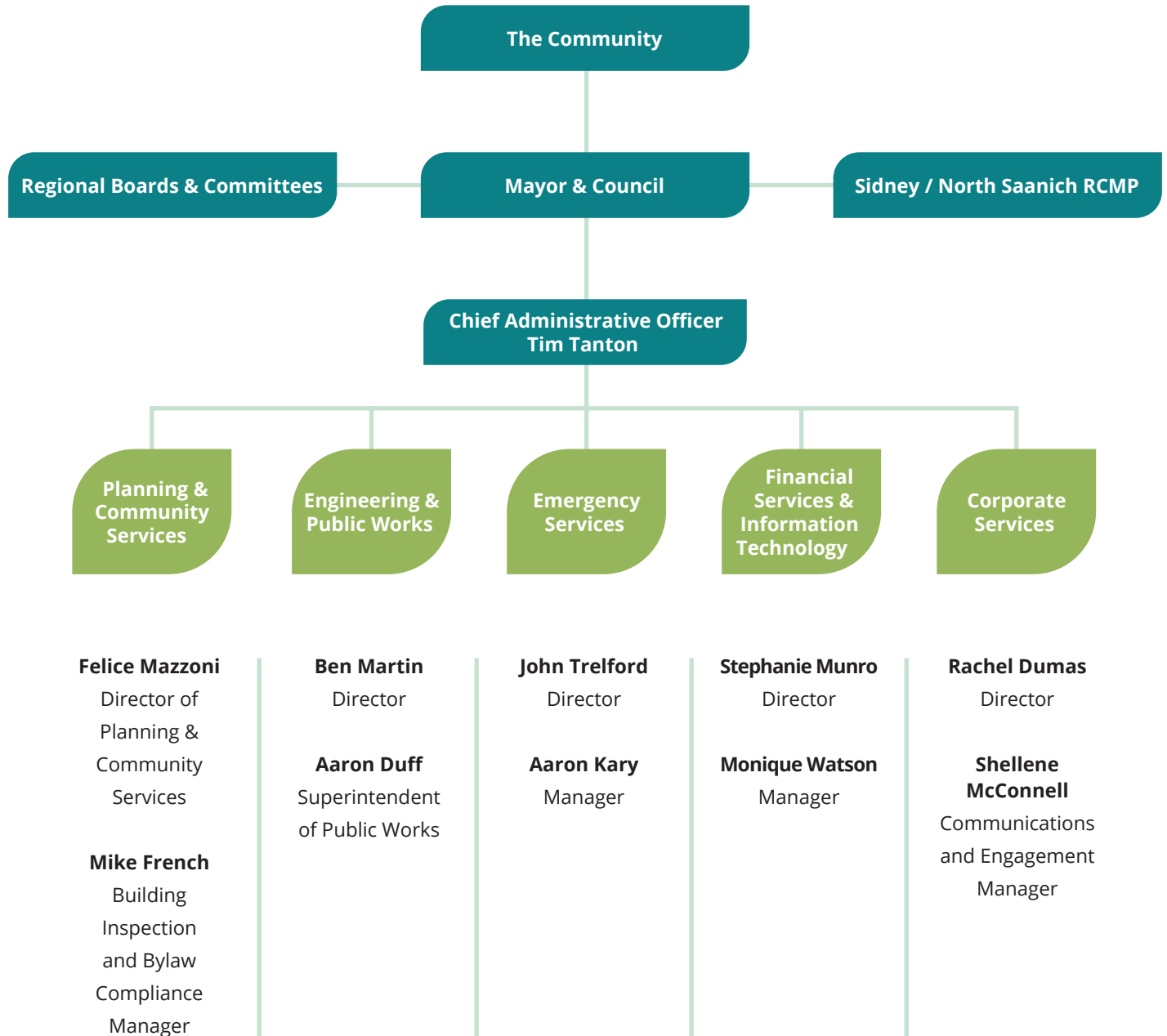
The District of North Saanich provides a comprehensive and important range of municipal services to the community. The value of these services are reflected in the department budgets outlined in the Service Plans section. These services include Legislative and Administrative Services, Financial and Information 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 Peter Jones and Councillors Phil DiBattista, Jack McClintock, Irene McConkey, Sanjiv Shrivastava, and Celia Stock.

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 78 employees, including RCMP civilian support staff, as detailed below.

Department	2022	2023	Change	Comments
Administrative and Corporate	9.0	9.0	–	
Financial and Information Technology	10.0	10.0	–	
Policing	11.0	11.0	–	RCMP civilian support staff, excludes police strength.
Fire and Emergency	6.0	6.0	–	
Planning & Community	10.6	10.6	–	
Infrastructure	22.0	23.0	1	Full time arbourist position
Water & Sewer Utilities	9.0	9.0	–	
Total	77.6	78.6	–	

Organizational Chart



Vision

Council and staff of the District of North Saanich are guided by a vision, mission, and values that have emerged from significant community review and discussion and are contained in the Strategic 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 2023 expenditures are incurred under the authority of the 2022-2026 financial plan until the 2023-2027 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's Reserve Fund Bylaw (Bylaw No. 1512) establishes 21 reserve funds which include capital reserves, operating and opportunity reserves and unappropriated surpluses. 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 'Reserves and Surpluses' section of this plan for additional details on reserve balances.

Budget Approach 2023

Each year, the District prepares a financial plan that is centered on the following principles, as stated in the 2023-2027 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 2023-2027 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. The financial plan is updated annually and includes proposed expenditures and revenues for the operating, capital, and utility funds.

Keeping Tax Rates as Low as Possible

Resilient financial management, strong asset management, healthy financial reserves, long-term investments, and low debt have helped North Saanich create stability and minimize the tax impact on our community during changing global financial challenges.

General Fund (Property Taxation)

After new construction growth (non-market change in property assessment) is considered, the 2023 budget is based on a combined Municipal, Police and Library property tax increase of 4.90%, or \$73.

An average residential property in North Saanich has an assessed value of \$1,439,000 for 2023, with an 11.5% assessment increase over 2022.

2023 Average Tax Increase

Municipal operations	1.08%	\$16
Police	3.20%	\$48
Library	0.62%	\$9
TOTAL	4.90%	\$73

Utilities:

Water utility charge	7.6%	\$47
Sewer utility charge – single family	6.4%	\$39
Sewer utility charge – multi-family	6.4%	\$19

Parcel Taxes:

	2023	Increase
Water Infrastructure Replacement	\$200	\$-
Deep Cove	\$455	\$137

Five Year Financial Plan

	2023	2024	2025	2026	2027
Property Taxes, Grants-In-Lieu & Special Levies	\$(15,264,450)	\$(16,134,850)	\$(16,808,350)	\$(17,283,453)	\$(17,818,890)
Sale of services:					
General	(156,100)	(153,100)	(153,100)	(153,100)	(153,100)
Protective	(33,600)	(33,900)	(33,900)	(33,900)	(33,900)
Solid Waste & Environmental	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Planning & Community	(839,800)	(839,800)	(839,800)	(839,800)	(839,800)
Infrastructure Services	(164,800)	(102,800)	(106,800)	(102,800)	(106,800)
Parks, Recreation & Cultural	(39,600)	(40,200)	(40,700)	(41,200)	(41,700)
Water Utility Fees and Charges	(3,861,600)	(3,878,200)	(3,889,700)	(3,901,500)	(3,913,400)
Sewer Utility Fees and Charges	(1,660,700)	(1,666,600)	(1,671,700)	(1,676,200)	(1,680,400)
Other Revenue	(791,700)	(881,800)	(881,800)	(881,800)	(881,800)
Transfers from other governments	(1,114,500)	(965,200)	(388,000)	(388,000)	(388,000)
Total Revenues	\$(23,996,850)	\$(24,766,450)	\$(24,883,850)	\$(25,371,753)	\$(25,927,790)
General Government	\$4,161,300	\$4,216,750	\$4,280,250	\$4,356,553	\$4,442,640
Protective Services	4,693,500	4,757,150	4,887,650	4,998,950	5,112,050
Solid Waste & Environmental	135,900	135,900	135,900	135,900	135,900
Planning & Community	1,570,400	1,610,600	1,642,400	1,674,300	1,704,400
Infrastructure Services	2,624,500	2,666,700	2,696,500	2,740,800	2,765,600
Parks	722,000	728,800	734,700	766,000	772,100
Recreation & Cultural	1,179,200	1,229,400	1,259,700	1,291,000	1,323,300
Water Utility	3,803,000	3,819,600	3,831,100	3,842,900	3,854,800
Sewer Utility	1,337,700	1,343,600	1,348,700	1,353,200	1,357,400
Operating Projects	2,939,000	504,800	256,800	244,800	131,800
Debt Interest	356,700	356,700	356,700	356,700	356,700
Amortization	3,041,800	3,493,700	3,376,400	3,171,000	2,880,600
Total Operating Expenses	\$26,565,000	\$24,863,700	\$24,806,800	\$24,932,103	\$24,837,290
Net Revenue (Expenses)	\$(2,568,150)	\$(97,250)	\$77,050	\$439,650	\$1,090,500
Allocations					
Transfers to/from Reserves	\$10,559,350	\$1,781,150	\$606,950	\$95,550	\$(305,900)
Transfer to/from Non-Statutory Reserves	15,000	-	-	-	-
Transfers from (to) Surplus	1,254,600	-	-	-	-
Capital expenditures	(12,006,900)	(4,881,900)	(3,764,700)	(3,410,500)	(3,369,500)
Reserve fund in excess of amortization	3,041,800	3,493,700	3,376,400	3,171,000	2,880,600
Debt principal	(295,700)	(295,700)	(295,700)	(295,700)	(295,700)
Financial Plan Balance	-	-	-	-	-

The District of North Saanich continues to focus on maintaining a financially resilient organization while improving service levels, managing critical resources and prioritizing investment in infrastructure replacement.

Preparation of the 2023 – 2027 Financial Plan has considered the following factors:

1. Salaries, Wages and Benefits Increase: The most significant cost driver for the annual budget continues to be labour related costs. The CUPE Local 374 contract ratified for the 2022-2024 term includes a 4% increase in wages for 2023 and a 3% increase in wages for 2024.

2. Policing Services: The Policing Services budget has increased due to RCMP contract increases and a request for an increased level of auxiliary support staffing at the Sidney/NS RCMP detachment (cost-shared by Sidney and North Saanich). Also impacting the 2023 budget and future years are 911/EComm dispatch service costs which were borne by the province in prior years but have now been passed down to the municipalities participating in the service. Policing services account for approximately 16% of the District's operational costs.

3. Fire & Emergency Services: The Fire Department's Master Plan, and associated Action Plan, outline several initiatives which would address operational requirements to meet targeted response times. Over the last two years, the department has moved to a paid-on-call model for its volunteer fire fighters and added two new career firefighters. Next steps detailed in the Action Plan include continued investment in training and implementation of 24/7 staffing. The 2023 operating budget includes an overnight staffing pilot project, partially funded from COVID-19 grant funds, as the first step in considering this model. Fire services account for approximately 11% of the District's operational costs.

4. Use of COVID Safe Restart Grant/Reserve: In 2020 the District was the recipient of a Federal/Provincial grant of \$2,711,000 to support local governments as they deal with increased operating costs and lower revenue due to the COVID-19 pandemic and economic conditions resulting from the pandemic. Funding was used to address shortfalls in revenue, several COVID-19 related expenses including safety barriers, increased janitorial costs and PPE. The District also distributed \$143,950 in funding to non-profit organizations. Unspent grant funds were transferred to the District's Financial Stabilization Reserve Fund in 2021.

The 2023 financial plan allocates grant funds towards remaining revenue shortfalls, audio visual improvements in the council chambers, virtual computer workstations, PPE and safety equipment for the fire department, safety improvements at the municipal hall and an overnight staffing pilot project for the District's second fire hall. Total grant funds allocated in the 2023 budget amount to \$831,500 - \$509,000 to address revenue shortfalls and operational costs and \$322,500 for capital improvements.

5. Grant in Lieu of Taxes: Properties owned and/or occupied by the Federal or Provincial Government 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 the Provincial properties are generally subject to the provincial Municipal Aid Act.

Federal property grants make up approximately 98% 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.

6. Operating and Capital Grants: The budget for operating grants include the Small Community Grant (2023: \$318,000) and the Traffic Fine Revenue Grant (2023: \$85,000). The District receives \$553,000 annually through the Community Works Fund (gas tax funding) and allocates funding to a number of capital and operating projects annually. The final funding year for the program is 2024. In February 2023 the province announced the B.C. building stronger communities initiative through the Growing Communities Fund which will provide one-time direct grants to municipalities to address infrastructure and amenity demands. The amount of the grant is unknown at the time and has not been accounted for in the draft plan.

7. Investment income: Investment returns expected for 2023 and future forecasts have improved compared to the last few years. The District's current laddered investment strategy has provided sufficient capacity to meet any liquidity needs while earning the best rates on deposits.

8. Operational service levels and capacity: Positions added to the District in recent years include the Senior Planner – Planning Policy and Climate Change, Building Inspection and Bylaw Compliance Manager, and Procurement Coordinator. Future capacity increases are foreseen for both operations and asset management delivery. A full time arbourist position was approved in the 2023 budget.

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, 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. Corporate Services is led by the Corporate Officer who is assisted by a Deputy Corporate Officer, an Executive Assistant, a Manager of Communications & Engagement, a Communications Coordinator, a Records Management Coordinator and a team of two Administrative Assistants. This team is 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?	2022 Actual	2023 Plan
Freedom of Information Requests	29	60
Public Notices Posted	77	100
Projects engaged on with community ¹	6	7
Total Website Email Subscribers	780	810
Total Social Media followers (Facebook, Twitter, Instagram) ²	6137	6300
Performance Metrics - How Well?		
Freedom of Information Requests completed	29	60

¹ Community engagement for each project includes: in-person community engagement, District of North Saanich website and communication to subscribers, engagement website development and communication to subscribers, newsletters, stakeholder emails, signage, social media, advertising, and media outreach.

² Social media figures include both District of North Saanich and DNS Fire Department platforms

Legislative and Administrative Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
General government revenue	\$2,500	\$12,000	\$11,200	\$(800)	-6.7%
COVID-19 Safe Restart funding	51,000	51,000	55,000	4,000	7.8%
Operating Reserve Funding	16,000	45,000	20,000	(25,000)	-55.6%
Total Funding	\$69,500	\$108,000	\$86,200	\$(21,800)	-20.2%
Operating Expenses	2021 Actual	2022 Budget	2023 Budget	Change \$	Change %
Legislative	\$151,600	\$176,350	\$190,200	\$13,850	7.9%
Election	30,916	45,000	10,000	(35,000)	-77.8%
Administration	297,800	288,100	313,700	25,600	8.9%
Economic Development	18,500	18,500	19,000	500	2.7%
Corporate Services	626,900	590,900	646,500	55,600	9.4%
Communications & Public Engagement	322,500	344,000	371,500	27,500	8.0%
Human Resources	79,500	129,600	129,600	-	0.0%
Community Events	37,525	40,000	42,000	2,000	5.0%
Grants in Aid	33,500	33,500	33,500	-	0.0%
Other Grants	73,700	74,350	76,450	2,100	2.8%
Community Event Sponsorships	3,400	10,000	10,000	-	0.0%
First Nations Relations Initiatives	1,050	15,000	15,000	-	0.0%
Advertising & Office Costs	221,707	223,100	222,400	(700)	-0.3%
Legal	151,300	175,000	160,000	(15,000)	-8.6%
Committees	2,500	3,150	3,150	-	0.0%
Total Operating Expenses	\$2,052,398	\$2,166,550	\$2,243,000	\$76,450	3.5%
Less: Transfer from Reserves for election		\$-	\$10,000	\$10,000	
Net Property Taxes Required		\$2,058,550	\$2,146,800	\$88,250	4.3%

The 2023 Financial Plan includes a 4.3% overall increase to the Legislative & Administrative budget, the main cost drivers being contract increases in salaries, wages and benefits.

Accomplishments from 2022

- General Local Election including council orientation
- Reviewed and updated employee onboarding and offboarding templates
- Reviewed and updated employment recruitment process including training
- Initiated iCompass software implementation for electronic staff report process
- Reviewed records management process for municipal agreements

- Reviewed records management process for municipal bylaws
- Initiated Corporate Services department procedures manual
- Continued engagement on Tree Protection Bylaw Review and Official Community Plan
- Engagement for Budget 2022
- Engagement for Jubilee Park additions
- Produced District of North Saanich newsletters three times annually
- Implemented new software for external messaging at front counter
- Establishment of Tri-municipal Saanich Peninsula Accessibility Committee
- Completed refurbishment of council chambers

Plans for 2023

- Develop social media strategy and work with Fire Department on content development
- Grow social media following
- Audit of website written content and update as required
- Enhance communications with local Indigenous communities
- Develop Indigenous communities' relationship strategy
- 2023 Budget engagement
- Engagement for West Saanich Road corridor improvements, Briarwood Beach and additional projects as required
- Support messaging for Mayor and Council
- Redesign parks booklet as per Parks Master Plan
- Develop proactive media strategy
- Internal messaging strategy for outside staff
- Build photo bank
- Municipal Policy Review
- Municipal Bylaw Review
- Review of Electronic Document & Records Management System (EDRMS)
- Prepare Records Scanning Policy
- Prepare Long Term Service & Employee Appreciation Policy
- Council Procedures Bylaw Review
- Review of employee Job Descriptions
- Review of Occupational Health and Safety procedures
- Continue to build and strengthen relationships with indigenous communities

Looking Ahead to 2024 – 2027

- Revamp internal employee portal
- Develop communications manual
- Records Management improvements

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 and a team of seven financial services and IT staff. 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?	2021 Actual	2022 Actual
\$ Property tax collection	\$26,473,000	\$28,750,000
# Property tax folios	5,268	5,278
Utility bills mailed	11,192	10,920
Utility bills E-billed	2,137	2,517
IT Helpdesk Requests	499	417
Performance Metrics – How Well?		
\$ Interest earnings	\$530,000	\$780,000
Weighted Average Yield on Investments	1.29%	3.18%
Canadian Award for Financial Reporting	Y	Y

Financial and Information Technology Services Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Tax Certificates	\$14,800	\$19,000	\$19,000	\$-	0.0%
Mortgage Company Fees	1,850	3,000	3,000	-	0.0%
COVID-19 Safe Restart funding	18,400	20,000	20,000	-	0.0%
Operating Reserve Funding	-	-	50,000	50,000	100.0%
Total Funding	\$35,050	\$42,000	\$92,000	\$50,000	119.0%
Operating Expenses	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Finance	\$770,300	\$798,150	\$843,600	\$45,450	5.7%
Audit, Consultants & Reports	51,900	64,500	54,650	(9,850)	-15.3%
Financial Software	81,900	80,300	94,900	14,600	18.2%
Information Technology	208,800	246,750	234,750	(12,000)	-4.9%
Software & Computer Network	111,800	98,200	144,800	46,600	47.5%
Website & Internet	17,850	45,700	25,500	(20,200)	-44.2%
Insurance	193,800	165,550	196,300	30,750	18.6%
Total Operating Expenses	\$1,436,350	\$1,499,150	\$1,594,500	\$95,350	6.4%
Net Property Taxes Required		\$1,457,150	\$1,502,500	\$45,350	3.1%

The 2023 Financial Plan includes a 3.1% overall increase to the Financial and Information Technology budget, the main cost drivers being contract increases in wages and benefits, software and network costs and the District's liability, property and cyber insurance premiums.

Accomplishments from 2022

- Awarded the GFOA Award for Excellence in Financial Reporting for 2021
- Delivered a budget engagement survey and engagement results summary for 2022 and presented an updated budget engagement survey for 2023
- Provided analysis and options on tax rate setting in accordance with the Long-Term Taxation Strategy
- Commenced the asset management project (multi-year project) in order to work towards improving data quality and consolidating departmental information (condition reports, asset details, GIS locations, Asset Retirement Obligations (ARO) applicability)
- Implemented HRISMyWay to update payroll information security to best practices and stream line approval processes
- Developed a permissive property tax exemption policy and application process
- Reported annually on the performance of the Long-Term Operator of the Sandown Agricultural Lands
- Completed desktop computer upgrade
- Continued the upgrade of the security system at the municipal hall and both fire halls
- Continued audio visual improvements in the Council Chambers
- Completed a network assessment that provided recommended improvements to our information technology environment
- Commenced organizational-wide cyber security awareness training

Plans for 2023

- Update Infrastructure Replacement Gap Analysis
- Review the District's Purchasing Policy
- Apply for the GFOA Award for Excellence in Financial Reporting for 2022
- Continue the asset management project (multi-year project)
- Develop a funding policy for grants provided outside of the Grant in Aid program
- Explore Socially Responsible Investment portfolio options and present to Council
- Develop an ARO policy and implement the obligations to comply with the new PSAB standard
- Develop workflow processes and support materials for procurement processes
- Implement the recommendations outlined in the network assessment

Looking Ahead to 2024 – 2027

- Apply for the GFOA Distinguished Budget Presentation Award for the 2024 Budget
- Continue the implementation of new business software for the District
- Continue the asset management project (multi-year project)

Policing

Policing services are provided to the municipalities of Sidney and North Saanich by the RCMP through a Provincial/Municipal contract agreement. The detachment provides policing services to four neighbouring First Nation communities on the Saanich Peninsula, the Willis Point electoral district, 52 Islands and coastal waters extending to the United States boundary. The detachment also provides services to the Victoria International Airport and the Swartz Bay ferry terminal.

The detachment is comprised of 32 police officers and 11 civilian support staff. General duty officers are divided into four Watches providing 24 hour response to emergencies and calls for service. Specialized units include major crime, municipal traffic, community policing, and Indigenous Policing sections. The detachment is supported and complimented by dedicated volunteers who deliver a variety of programs which include Restorative Justice, Speed Watch and Block Watch.

Policing priorities are established through consultation with key partners within the community and are in alignment with regional and provincial public safety initiatives. Annual policing priorities for traffic enforcement, property crime reduction, crime prevention and community engagement have been implemented. Specific initiatives for each category have been developed to assist in focusing the delivery of services.

North Saanich enjoys a low crime rate in comparison to many other communities in British Columbia. Community members have strongly supported crime prevention measures in partnership with policing programs and services.

The detachment is supported by Island District headquarters and an Integrated Policing model which provides specialized teams, police dog services, emergency response and tactical teams, and a mental health team where unique events are unfolding and require a specialized team response to maintain public safety.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2021	2022
Total Persons Crimes	66	70
Total Property Crimes	212	216
Total Other Criminal Codes	78	98
Total Number of Vehicle Collisions	74	58
Total Calls for Service	1985	2033
Total Traffic Charges/Tickets/Notice Orders Issued for Sidney/North Saanich	1228	1656
Total Prisoner Counts	28	42

Policing Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Policing Revenue	\$-	\$1,500	\$1,500	\$-	0.0%
Policing Reserve	-	300,250	346,000	45,750	15.2%
Total Funding	\$-	\$301,750	\$347,500	\$45,750	15.2%
Operating Expenses	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
RCMP Contract	\$1,638,700	\$1,882,650	\$1,970,100	\$87,450	4.6%
RCMP Costs Shared with Town of Sidney	447,300	443,800	495,700	51,900	11.7%
Ecomm/911 Dispatch Fees	-	-	233,000	233,000	100.0%
Other Policing	19,700	85,300	85,300	-	0.0%
Total Operating Expenses	\$2,105,700	\$2,411,750	\$2,784,100	\$372,350	15.4%
Net Property Taxes Required		\$2,110,000	\$2,436,600	\$326,600	15.5%

The 2023 Financial Plan includes a 15.5% overall increase to the Policing budget. Overall, the RCMP contract increased by 4.6%. A request for increased level of auxiliary support staffing at the Sidney/NS RCMP detachment is reflected in the 2023 budget which is cost shared by North Saanich and Sidney. In 2023 the cost of Ecomm/911 Dispatch fees, which were formerly paid for by the Province, were allocated down to each municipality participating in this service. Prior year police contract surpluses held in the District's Policing Reserve are proposed to fund the additional 1 member that was added to the District's contract strength in 2022 and a portion of the first year of the Ecomm/911 costs.

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 the 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 Department is a composite department that is home to 40 volunteers that dedicate their time and experience to serving the residents of North Saanich and the surrounding areas. The Department is headed by a Fire Chief, who is assisted by a Deputy Fire Chief, two full-time Fire Fighters, a full-time Fire Prevention Officer 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
- Automotive incidents
- Rescue
 - o Auto
 - o Marine
 - o Confined Space
 - o EMS
- Commercial building Inspections
- Oil appliance inspections
- Hazmat Operations
- Public education
 - o Prevention
- Fire cause investigations within the District of North Saanich
- Wildland Deployment
- Mutual Aid to Sidney and Central Saanich
- Disaster Planning

The North Saanich Fire Department jointly operates Saanich Peninsula Alert and 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?	2020	2021	2022
Volunteer hours	4,857	8,685	~8,700
Responses (duty, fire, medical)	421	524	743
Solid fuel and oil application inspections	31	5	7
Burning permits issued	608	721	521 - ongoing
Commercial inspections	332	302	290

Fire and Emergency Services Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Fireplace Permits and Installation Revenue	\$1,150	\$3,100	\$3,100	\$-	0.0%
Fire Protection Services	6,400	6,500	6,500	-	0.0%
Burning Permits	20,400	16,000	16,000	-	0.0%
Hydrant Fees and Other	9,600	6,500	6,500	-	0.0%
COVID-19 Safe Restart funding	42,000	99,000	125,000	26,000	26.3%
Total Funding	\$79,550	\$131,100	\$157,100	\$26,000	19.8%
Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Fire Administration	\$795,400	\$750,700	\$804,000	\$53,300	7.1%
Volunteers	486,900	610,000	646,100	36,100	5.9%
Communications/Dispatch	118,300	140,800	130,500	(10,300)	-7.3%
Safety Equipment	87,700	100,000	118,500	18,500	18.5%
Fire Hall Maintenance	117,000	124,300	124,100	(200)	-0.2%
Fire Prevention	4,800	14,200	15,200	1,000	7.0%
Fleet	51,800	45,000	56,000	11,000	24.4%
Emergency Preparedness	8,400	19,600	15,000	(4,600)	-23.5%
Total Operating Expenses	\$1,670,300	\$1,804,600	\$1,909,400	\$104,800	5.8%
Net Property Taxes Required		\$1,673,500	\$1,752,300	\$78,800	4.7%

The draft Financial Plan includes a 4.7% overall increase to the Fire and Emergency Services budget. The two most significant items impacting the plan include contract increases in fire administration wages and benefits, and increases in the volunteer budget which reflect higher call volumes anticipated in 2023. The volunteer budget includes an overnight staffing project which was approved in 2022 and is partially funded from the COVID-19 Restart Grant.

Accomplishments from 2022

- Recruited volunteer fire fighter class with necessary health and safety protocols
- Completed Fire Department Strategic Plan
- Continued provision of fire prevention education
- Began implementing recommendations from the Community Wildfire Protection Plan (CWPP)
- Installed back up generator at Wain Road Hall
- Sold the Rescue Truck, replacement coming in March 2023
- Explore funding opportunities to begin implementing recommendations from the CWPP
- Commence Truck C2 into service
- Continue Emergency Management training and exercises for staff

Plans for 2023

- RFP issued for Wain Rd Firehall upstairs renovation
- Complete Fire Department Strategic Plan
- Implement pilot project of volunteer overnight staffing of McTavish Hall - Ongoing
- Update Emergency Response and Recovery Plan – Ongoing
- Update Hazard Risk and Vulnerability Assessment (HRVA) – Ongoing
- Started a second recruit class training (started November 2022)
- Fire hydrant upgrade
- Replace AEDs
- Oil Tank Bylaw
- Update service agreements:
 - o Airport
 - o Institute of Ocean Sciences
 - o BC Ferries
 - o First Nations
- Explore secondary water supply at McTavish Hall
- Ammonia Response Plans
- Support 1 Replacement

Looking Ahead to 2024 – 2027

- Continue implementation of the CWPP recommendations
- Expand in-house training capabilities
- Develop Fire Prevention Strategic Plan
- Wain Road Hall renovation to include separate clean space for firefighter turn-out gear

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 Community Services also supports Council in the development and implementation of a number of policy areas including land use, strategic planning 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 two senior planners, two planners, three 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?	2022 Actual	2021 Actual
Development Permits approved	22	24
Development Permits denied	0	1
Development Variance Permits approved	2	10
Development Variance Permits denied	0	1
ALC applications processed	4	2
Rezoning applications approved	2	0
Rezoning applications denied	2	2
Subdivision applications approved	5	8
Board of Variance applications processed	15	17
Building Permit applications processed	170	222
Tree applications processed	396	590
Building inspections performed	1757	2262
Bylaw infraction complaints responded to	134	108
Bylaw infraction tickets issued	48	11
Business license applications processed (new)	57	57

Planning & Community Services Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Business Licenses	\$-	\$-	\$54,000	\$54,000	100.0%
Building and Plumbing Permits	784,800	684,800	684,800	-	0.0%
Tree Permits	16,730	2,000	50,000	48,000	100.0%
Bylaw Infractions	34,650	500	15,000	14,500	100.0%
Development and Other Permits	31,100	30,000	30,000	-	0.0%
BOV, DVP, Rezoning and OCP Application Fees	39,900	21,000	36,000	15,000	71.4%
Subdivision Application Fees	26,400	18,000	18,000	-	0.0%
Dog Licenses and other fees	24,200	21,700	22,300	600	2.8%
COVID-19 Safe Restart Funding	168,000	168,000	60,000	(108,000)	-64.3%
Operating reserve transfer		25,000	70,000	45,000	180.0%
Total Funding	\$1,125,780	\$971,000	\$1,040,100	\$69,100	7.1%
Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Animal Control	\$60,000	\$65,000	\$65,000	-	0.0%
Bylaw Enforcement	131,500	99,000	120,000	21,000	21.2%
Planning and Building Inspection	1,121,000	1,287,300	1,372,000	84,700	6.6%
Fleet	7,600	13,400	13,400	-	0.0%
Total Operating Expenses	\$1,320,100	\$1,464,700	\$1,570,400	\$105,700	7.2%
Net Property Taxes Required		\$493,700	\$530,300	\$36,600	7.4%

The 2023 Financial Plan includes a 7.4% overall increase to the Planning and Community Services budget. Revenue projections for building permit revenues have been remained slightly lower than actual revenue for 2022, to reflect current trends and the anticipated level of construction activity for 2023. The most significant items impacting the budget include Manager of Building Compliance and Inspections position which was funded from COVID-19 restart funds for a full year in 2022, and only a half year in 2023 resulting in a half-year being tax-funded in 2023.

Accomplishments from 2022

- Completed Phase 2 and Phase 3a of the comprehensive review and update of the District's Official Community Plan
- Adoption of a new Tree Protection Bylaw and implementation materials and resources
- Made significant progress on a number of major Bylaw Compliance files
- Review and updated the Community Amenity Contributions Policy
- Presentation to Council on CRD Sea Level Rise Study and implications for North Saanich
- Report to Council on changes to ALR regulations regarding second dwellings
- Career Achievement Award from Licence Inspectors and Bylaw Officers Association (LIBOA) for Tom Barry
- Processing of an ALC non-farm use application for the Green Waste facility including an associated OCP and Zoning Bylaw amendment application
- Appointed a new Manager of Building and Bylaw Compliance

Plans for 2023

- Complete Phase 3 (Drafting the Plan) of the comprehensive review and update of the District's Official Community Plan
- Appoint an arborist to manage Tree Permit applications in accordance with the new District's Tree Protection Bylaw
- Issue an RFP to appoint a consultant to finalize a new Subdivision Bylaw
- Recruit and retain staff for the Department to ensure appropriate levels of customer service in the processing of Development applications

Looking Ahead to 2024 – 2027

- Complete Official Community Plan Review
- Review Home/Business Occupation permitted uses/regulations
- Prepare a policy for decommissioning of illegal secondary suites
- Examine impacts of short-term vacation rentals on housing and
- Review and update zoning bylaw (including marina structures), post OCP update
- Complete a Climate Action and Energy Plan

Infrastructure Services

The Infrastructure Services Department is responsible and delivers key services to the community with regards to the planning, construction, maintenance, and operation of the District's infrastructure. The Department is responsible for parks, roadways, facilities, sewer, water, and storm drainage systems and also manages and issues permits for all works on Districts roadways and property. This department also reviews designs for new subdivisions and developments, provides municipal service information, addressing, soil permits, tree assessment, and external utility permits. The Department manages the planning, design and construction of all new infrastructure capital projects supporting a sustainable asset renewal methodology. The Department also provides GIS services to the organization and public.

Infrastructure Services is led by the Director of Infrastructure Services and the Public Works Superintendent who are supported by an engineering and public works staff of 29 employees. The Public Works group maintains the District's parks, trails, roadways, facilities, water services, sewer services and fleet. The Public Works group manages all public requests for municipal service related to parks, roadways, facilities, sewer, water, and storm drainage systems.

The Department also provides support to many volunteer initiatives and organizations that have relationships with the District including the Friends of Dominion Brook Park, Friends of the Bike Jump Park, Friends of North Saanich Parks, Greater Victoria Green Team, Peninsula Baseball and Peninsula Soccer.

Activity Level Performance Measures & Key Statistics

Activity	2021	2022
Permits – Soil & Blasting	12	15
Permits – Building & Development	222	170
Subdivisions Approved	8	7
Permit & Construction Security Deposits Processed	43	55
Engineering & Public Works Service Requests	1,192	1,092
Traffic Counts & Analysis	15	11
Roadways Resurfaced – Chip Seal	4.6 km	5.31 km
Ditching Maintenance	14.5 km	21.3 km
Water Main Breaks	6	5
Sanitary Sewer Main Breaks	1	1
Green Waste Facility Customers	5,315	5,768
Park Use Permits	10	23
Special Events	2	12
Film Permits	3	2

Infrastructure Services Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Administrative Inspection Fees	\$32,150	\$54,000	\$54,000	\$-	0.0%
Public Works Revenue	200	5,000	2,000	(3,000)	-60.0%
Green Waste Facility Revenue	68,250	65,000	70,000	5,000	7.7%
COVID-19 Safe Restart Grant	60,000	72,000	12,000	(60,000)	-83.3%
Operating Reserve Funding	-	25,000	61,800	36,800	0.0%
Total Funding	\$100,600	\$221,000	\$199,800	\$(21,200)	-9.6%
Operating Expenses	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Engineering Administration	\$795,600	\$811,900	\$885,900	\$74,000	9.1%
GIS	131,750	165,500	174,400	8,900	5.4%
Public Works Administration & Fleet	527,050	515,300	537,200	21,900	4.2%
Public Works Building & Grounds Maintenance	63,500	69,200	76,200	7,000	10.1%
Municipal Hall Grounds & Maintenance	164,400	212,600	172,400	(40,200)	-18.9%
Green Waste Operations	115,400	135,900	135,900	-	0.0%
Roads	591,500	718,900	740,100	21,200	2.9%
Drainage	178,200	108,700	147,700	39,000	35.9%
Parks Administration	191,500	127,700	182,700	55,000	43.1%
Parks, Trails & Beach Access	465,300	517,000	539,300	22,300	4.3%
Total Operating Expenses	\$3,224,200	\$3,382,700	\$3,591,800	\$209,100	6.2%
Net Property Taxes Required		\$3,161,700	\$3,392,000	\$209,100	7.3%

The 2023 Financial Plan includes a 7.3% overall increase to the Infrastructure Services budget. The most significant cost driver being the contract increase in wages and benefits, an increase in the snow and ice removal budget, and fleet costs including fuel and maintenance costs.

2022 Results

- Construction of water main renewal Phase 5 Downey Road Deep Cove (substantial completion scheduled March 2023)
- Briarwood Beach Access Site Review (public engagement scheduled Spring 2023)
- Construction of pedestrian crossing improvements to Scoter Trail at Tapping Road
- Construction of KELSET Elementary School traffic safety improvements
- Traffic safety improvements program – data collection, evaluation, and traffic calming
- Design of active transportation facilities and drainage improvement on McDonald Park Road (Construction scheduled Summer 2023)
- Phase 3 sidewalk rehabilitation and drainage upgrade on McDonald Park Road near Parkland Secondary School
- McTavish Fire Hall paving renewal
- West Saanich and Wain Road traffic safety study (public engagement scheduled Spring 2023)

- Construction of the repair of Chalet Road culvert, roadway, and water main
- Drainage Master Plan completion
- Development of Jubilee Park facilities (construction Summer 2023)
- Reay Creek Pedestrian Bridge – design development and negotiation with Sidney
- Archaeological Multi-Site Assessment Permit obtained for 2022-2025
- Parks Master Plan (RFQ development)
- Municipal Hall Solar Panel Net-Metering Connection
- Municipal Hall HVAC upgrades

Plans for 2023

- Completion of water main renewal Phase 5 Downey Road Deep Cove
- Water Master Plan Implementation – Design of next phase of water main renewal
- Construction of active transportation facilities and drainage improvement on McDonald Park Road
- West Saanich and Wain Road traffic safety study implementation
- Completion of Reay Creek Pedestrian Bridge
- Completion of Briarwood Beach Access Site Review
- Construction of Jubilee Park facility
- Issuance of Request for Proposal for Parks Master Plan (public engagement Fall 2023)
- Drainage Master Plan Implementation – design development of priority drainage improvement
- Active transportation Plan Implementation – Traffic Calming Study on Tatlow Road, Birch Road, and Downey Road
- Traffic safety improvements program – data collection, evaluation, and traffic calming

Looking Ahead to 2024 – 2027

- Complete Parks Master Plan
- Green Waste Facility Upgrades
- Prepare discussion paper on Natural Asset Management
- Review and formalize truck routes on District Roads
- Continue Water Master Plan – Mainline Renewal Program
- Initiate Sewer Master Plan initiatives
- Continue projects outlined in Active Transportation Plan
- Implementing recommendations in the Drainage Master Plan
- Municipal Hall Site Master Plan

Recreational and Cultural

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

Recreation and Cultural Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Library Rental Revenue	\$32,800	\$31,600	\$21,600	\$(10,000)	-31.6%
Total Funding	\$32,800	\$31,600	\$21,600	\$(10,000)	-31.6%
Operating Expenses	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Senior Citizen Building/Shoal Centre	\$20,600	\$16,000	\$16,000	-	0.0%
Mary Winspear Centre	185,000	185,000	185,000	-	0.0%
Vancouver Island Regional Library	905,700	905,700	978,200	72,500	8.0%
Total Operating Expenses	\$1,111,300	\$1,106,700	\$1,179,200	\$72,500	6.6%
Net Property Taxes Required		\$1,075,100	\$1,157,600	\$82,500	7.7%

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. The District maintains over 150 kms of water system infrastructure, 12 active pump stations and 35 PRV stations.

Water Utility Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Sale of Service	\$3,527,400	\$3,525,200	\$3,737,100	\$211,900	6.0%
Other Revenues	80,900	78,800	68,800	(10,000)	-12.7%
Parcel Tax	974,400	963,000	972,600	9,600	1.0%
Work Orders	24,100	124,500	124,500	-	0.0%
Total Funding	\$4,606,800	\$4,691,500	\$4,903,000	\$211,500	4.5%
Operating Expenses	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Bulk Water Purchase	\$2,671,900	\$2,613,000	\$2,745,000	\$132,000	5.1%
Water Administration	319,700	253,000	283,000	30,000	11.9%
Common Services	35,400	54,000	52,000	(2,000)	-3.7%
Transmission & Distribution	361,000	404,500	429,500	25,000	6.2%
Customer Service Requests	10,500	21,500	21,500	-	0.0%
Meters	143,450	156,000	156,000	-	0.0%
Vehicles & Equipment	59,650	51,500	51,500	-	0.0%
Hydrants	54,500	51,500	64,500	13,000	25.2%
Transfer to Reserves	1,086,500	1,086,500	1,100,000	13,500	1.2%
Transfer to Equity	(135,800)	-	-	-	0.0%
Total Operating Expenses	\$4,606,800	\$4,691,500	\$4,903,000	\$211,500	4.5%

The budget balances \$4.9 million in revenues with \$4.9 million in costs. Water revenue in 2023 are based on a basic water rate of 1.8081 per cubic metre with represents an increase of 7.6% over 2022, and a farm rate of 0.2060 per cubic metre.

The budget includes a parcel tax of \$200 per property for water infrastructure replacement. This revenue is transferred to the Water Capital Reserve.

Sewer Utility

The Sewer Utility operates a sanitary sewer collection system in four sewer areas, maintains 80 kms of sanitary sewer infrastructure, and 12 sewer pump stations. 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.

Sewer Utility Operating Budget

Funding	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Sale of Service	\$1,538,400	\$1,554,700	\$1,642,700	\$88,000	5.7%
Other Revenues	23,100	43,100	23,100	(20,000)	-46.4%
Parcel tax	395,450	385,000	513,000	128,000	33.2%
Work Orders	18,000	18,000	18,000	-	0.0%
Total Funding	\$1,974,950	\$2,000,800	\$2,196,800	\$196,000	9.8%
Operating Expenses	2022 Actual	2022 Budget	2023 Budget	Change \$	Change %
Sewer Administration	\$148,900	\$170,000	\$161,500	\$(8,500)	-5.0%
CRD Sewer Plant Operating Share	667,100	661,700	679,200	17,500	2.6%
Mains & Services	28,400	81,000	81,000	-	0.0%
Pump Stations	355,550	329,000	363,000	34,000	10.3%
Common Services	5,000	13,500	13,500	-	0.0%
Vehicles/Equipment	36,000	39,500	39,500	-	0.0%
Transfer to Reserves	346,900	346,900	346,100	(800)	-0.2%
Debt charges	395,450	359,200	513,000	153,800	42.8%
Transfer to Equity	(8,350)	-	-	-	0.0%
Total Operating Expenses	\$1,974,950	\$2,000,800	\$2,196,800	\$196,000	9.8%

The budget balances \$2.19 million in revenues with \$2.19 million in costs. Sewer revenues in 2023 are based on a user fee of \$643.50 for single family dwellings and \$321.75 for multi-family dwellings, which represents an increase of 6.4% over 2022.

In 2023, the Deep Cove/Pat Bay/McDonald Park sewer debt was refinanced in accordance with the MFA debt issue at a higher interest rate, increasing the debt payments and parcel tax levied in 2023 and in 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 engages consulting firms in order to refine its assessments of its capital assets (roads, water, and sewer infrastructure). Master plans were recently undertaken in order to improve asset information and replacement values for the District's drainage systems and buildings.

Five Year Detailed Capital Plan

General Government (Corporate Services, Finance, IT, Planning & Community)	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Master Plan
File Room Improvement	\$59,000					
Electronic Document and Records Management System		300,000				
Council Chambers Audio/Visual Improvements	35,000			40,000		
General Office Furniture & Equipment	30,000	30,000	30,000	30,000	30,000	
Financial Reporting System Upgrade	30,000	30,000	30,000	30,000	30,000	
Virtual Workstation Computers	25,000					
Desktop Computer Replacement			210,000			IT Equipment Replacement Plan
Server Replacement	40,000	170,000				IT Equipment Replacement Plan
Computer - Miscellaneous	30,000	30,000	30,000	30,000	30,000	
Security System Upgrade	30,000			30,000		

Five Year Detailed Capital Plan - Continued...

Photocopier/Printer/Scanner	59,000	5,000	5,000	5,000	5,000	IT Equipment Replacement Plan
System Assessment and Business Software Upgrade	75,000					
Total General Government	\$413,000	\$565,000	\$305,000	\$165,000	\$95,000	
Police, Fire and Emergency Services	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	
Police Capital	\$72,100	\$52,600	\$31,200	\$31,200	\$19,500	Sidney/NS RCMP Capital Budget
Vehicles & Equipment Replacement - Fire	650,000	240,000				Vehicle & Equipment Replacement Plan
General Tools and Equipment - Fire	97,500	28,300	33,500	29,300	35,000	Vehicle & Equipment Replacement Plan
Hydrant Upgrades	160,000					
Peninsula Emergency Management Operations (PEMO) Capital	30,000					PEMO Capital Budget
Burn Structure	60,000					
Fire Hall Upgrade - Wain Road Hall	345,900					
Fire Hall Upgrade - McTavish Rd	65,500					
SCBA and Airpacks	30,000		30,000		30,000	Vehicle & Equipment Replacement Plan
Total Police, Fire and Emergency Services	\$1,511,000	\$320,900	\$94,700	\$60,500	\$84,500	
Facilities and Public Works	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	
Municipal Hall Generator	\$180,000					
Municipal Hall Improvements	150,000					Building Condition Assessment
Green Waste Facility Project	564,700					Facility Regulation Assessment

Five Year Detailed Capital Plan - Continued...

Public Works Yard Reorganization			100,000			
Vehicles & Equipment Replacement - Public Works	730,000	145,000	49,000	75,000		Vehicle & Equipment Replacement Plan
Total Facilities and Public Works	\$1,624,700	\$145,000	\$149,000	\$75,000	\$-	
Roads & Drainage	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	
Sidewalks Improvement	\$88,000					Traffic Safety Plan
Chalet Road Creek Culvert	75,000					
Reay Creek Pedestrian Bridge	320,000					Active Transportation Plan
McDonald Park Road Multi-Use Path and Drainage Improvements	2,850,000	500,000	500,000	500,000	500,000	Active Transportation Plan
Traffic Safety Improvements	225,000	180,000	30,000	30,000	30,000	Traffic Safety Plan
Overlay Paving - Roads	400,000	400,000	400,000	400,000	400,000	Roads Master Plan
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	150,000	150,000	150,000	150,000	150,000	Roads Master Plan
Machine Patching - Roads	100,000	100,000	100,000	100,000	100,000	Roads Master Plan
Drainage Capital Projects	600,000	600,000	600,000	600,000	600,000	Drainage Master Plan
Storm Sewer Outfalls	40,000	40,000	40,000	40,000	40,000	Drainage Master Plan
Tseycum Drainage Improvements	85,000					Tseycum Creek Stormwater Plan
Sandown Stormwater Upgrade	225,000					Drainage Master Plan
Culvert Replacement	35,000	35,000	35,000	35,000	35,000	Drainage Master Plan
Total Roads and Drainage	\$5,213,000	\$2,025,000	\$1,875,000	\$1,875,000	\$1,875,000	

Five Year Detailed Capital Plan - Continued...

Parks	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	
Park Capital Projects	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Pickleball Court Improvements	45,600					
Jubilee Park Improvements	250,000					Jubilee Park Site Concept
Vehicles & Equipment Replacement - Parks		86,000			80,000	Vehicle & Equipment Replacement Plan
Total Parks	\$345,600	\$136,000	\$50,000	\$50,000	\$130,000	
Water Utility	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	
PRV Isolation Valve Program	\$50,000					
Watermain Replacement	2,444,600	1,000,000	1,000,000	1,000,000	1,000,000	Water Master Plan
Vehicles & Equipment Replacement - Water	220,000	445,000	22,000			Vehicle & Equipment Replacement Plan
Water Capital Projects	30,000	30,000	30,000	30,000	30,000	
SCADA Upgrades	10,000	10,000	10,000	10,000	10,000	
Total Water Utility	\$2,754,600	\$1,485,000	\$1,062,000	\$1,040,000	\$1,040,000	
Sewer Utility	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	
Sewer Capital Projects	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	Sewer Master Plan
Vehicles & Equipment Replacement - Sewer		60,000	84,000			
Sewer CCTV Inspection	50,000	50,000	50,000	50,000	50,000	
SCADA Upgrades	50,000	50,000	50,000	50,000	50,000	
Total Sewer Utility	\$145,000	\$205,000	\$229,000	\$145,000	\$145,000	
TOTAL Capital Plan	\$12,006,900	\$4,881,900	\$3,764,700	\$3,410,500	\$3,369,500	
Funding Source:						
Reserves	\$(11,476,900)	\$(4,881,900)	\$(3,763,100)	\$(3,410,500)	\$(3,369,500)	
Grants or revenue	(530,000)	-	(1,600)	-	(1,600)	
Total	\$-	\$-	\$-	\$-	\$-	

Operating Projects Plan

Operating projects are 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

Community and Organizational	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Plan or Agreement
Sandown Agricultural Lands Long Term Operation	\$125,000	\$125,000	\$125,000	\$125,000		Sandown Long Term Lease
Galaran-Beacon Roundabout Project	1,100,000					Sidney/NS/ VAA Cost Share Agreement
Peninsula Soccer Turf Field Project	647,000					
Total Community and Organizational	\$1,872,000	\$125,000	\$125,000	\$125,000	\$-	
General Government (Corporate Services, Finance, IT, Planning & Community)	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Plan or Agreement
Asset Management and Retirement Obligations Review	61,000	20,000	20,000	20,000	20,000	Public Sector Accounting Requirement
Contaminated Site Environmental Assessment	27,500					Public Sector Accounting Requirement
Clean BC Rebate Top Up Program	20,000	20,000	20,000	20,000	20,000	
Climate Action Energy Plan		50,000				Strategic Plan
Derelict and Abandoned Boats Cleanup Program	20,000	20,000	20,000	20,000	20,000	
Subdivision and Works & Services Bylaw Review	120,000					Strategic Plan
Official Community Plan Review	49,100					Strategic Plan

Five Year Detailed Operating Projects Plan - Continued...

Zoning Bylaw Review		60,000				Strategic Plan
Accessibility Plan	40,000					Provincial Program
Total General Government	\$337,600	\$170,000	\$60,000	\$60,000	\$60,000	
Police & Emergency Services	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Plan or Agreement
Police Operating Projects	5,800	5,800	5,800	5,800	5,800	Sidney/NS RCMP Cost Share Budget
Community Resiliency Investment Program - Fire	143,500					Provincial Program
Emergency Plan/Hazard Risk & Vulnerability Plan Update	18,000					
Standard Guidelines Update	10,000					
Aid Agreement Updates	30,000					
Ammonia Response Plan	8,000					
Fire Services Agreement Updates	15,000					
Confined Space Program	5,000	5,000	5,000	5,000	5,000	
Total Police & Emergency Services	\$235,300	\$10,800	\$10,800	\$10,800	\$10,800	
Infrastructure Services	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Plan or Agreement
Orthophotos	12,000		12,000		12,000	
GIS Implementation	4,000	4,000	4,000	4,000	4,000	
Water Master Plan Update	75,000					
Service Request System Review	30,000					
Environmental Asset Management Plan	30,000					Strategic Plan
Drainage Master Plan	65,800					
Facilities Master Plan		75,000				Building Condition Assessment
Public Works Safety Program Update	50,000					
Parks Asset Management Plan	143,100					Strategic Plan
Rotary Park Improvement	5,800					Sidney/NS Cost Share Budget

Five Year Detailed Operating Projects Plan - Continued...

General Tools & Equipment - Public Works/Parks	15,000	15,000	15,000	15,000	15,000	
General Tools & Equipment - Parks	5,000	5,000	5,000	5,000	5,000	
Total Infrastructure Services	\$435,700	\$99,000	\$36,000	\$24,000	\$36,000	
Water & Sewer Utility	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	Plan or Agreement
Sewer Odour Control Review	33,400					
Sewer Plan Master Plan Update		75,000				
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	
Total Water & Sewer Utility	\$58,400	\$100,000	\$25,000	\$25,000	\$25,000	
TOTAL Projects	\$2,939,000	\$504,800	\$256,800	\$244,800	\$131,800	
Funding Source						
Reserves (including COVID-19 Restart funds)	\$(2,795,500)	\$(504,800)	\$(255,200)	\$(244,800)	\$(130,200)	
Grants or revenue	(143,500)	-	(1,600)	-	(1,600)	
Total	\$-	\$-	\$-	\$-	\$-	

Reserves

Transfers From (To) Reserves

The District of North Saanich maintains various reserves. Generally capital projects are funded by these reserves to reduce volatility in taxation levels. Below you will find a summary of transfers from (to) reserves over the next five years.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Transfers from Reserve Funds					
Furniture and Equipment	\$309,000	\$285,000	\$325,000	\$115,000	\$115,000
Fire Vehicle and Equipment	807,500	268,300	63,500	29,300	65,000
Public Works Vehicle and Equipment	750,000	251,000	69,000	95,000	100,000
Water Vehicle and Equipment	245,000	\$470,000	47,000	25,000	25,000
Sewer Vehicle and Equipment	110,000	170,000	194,000	110,000	110,000
Parks Capital	494,500	50,000	50,000	50,000	50,000
Storm Water Capital	835,000	675,000	675,000	675,000	675,000
Roads Capital	895,000	850,000	700,000	700,000	700,000
Water Capital	1,642,000	1,030,000	1,030,000	1,030,000	1,030,000
Sewer Capital	246,350	373,650	298,650	298,650	220,200
Facilities	592,400	-	-	30,000	-
Carbon Neutral	20,000	20,000	20,000	20,000	20,000
New Works and Equipment	949,700	300,000	600,000	500,000	500,000
Agricultural	125,000	125,000	125,000	125,000	-
Policing	423,900	326,400	187,000	187,000	175,300
Snow Removal	50,000	50,000	50,000	50,000	50,000
Community Works Gas Tax	4,311,400	575,000	-	-	-
Financial Stabilization	3,351,400	473,000	257,000	289,000	267,000
Local Improvement	-	-	-	-	-
Parkland Acquisition	-	-	-	-	-
Total Transfers from Reserves	\$16,158,150	\$6,292,350	\$4,691,150	\$4,328,950	\$4,102,500
Transfers to Reserve Funds					
Furniture and Equipment	\$(200,000)	\$(200,000)	\$(200,000)	\$(200,000)	\$(200,000)
Fire Vehicle and Equipment	(315,000)	(315,000)	(315,000)	(315,000)	(315,000)
Public Works Vehicle and Equipment	(190,000)	(210,000)	(210,000)	(210,000)	(210,000)
Water Vehicle and Equipment	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Sewer Vehicle and Equipment	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Parks Capital	(245,000)	(245,000)	(245,000)	(245,000)	(245,000)

Transfers From (To) Reserves - Continued...

Storm Water Capital	(602,000)	(225,000)	(300,000)	(400,000)	(500,000)
Roads Capital	(569,000)	(569,000)	(569,000)	(569,000)	(569,000)
Water Capital	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Sewer Capital	(246,100)	(246,100)	(246,100)	(246,100)	(246,100)
Facilities	(700,000)	(250,000)	(300,000)	(350,000)	(400,000)
Carbon Neutral	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
New Works and Equipment	(225,000)	(225,000)	(250,000)	(275,000)	(300,000)
Agricultural	(129,000)	(129,000)	(129,000)	(129,000)	(129,000)
Policing	(309,600)	(5,000)	(5,000)	(5,000)	(5,000)
Snow Removal	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Community Works Gas Tax	(553,000)	(577,000)	-	-	-
Financial Stabilization	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
Local Improvement	(25,800)	(25,800)	(25,800)	-	-
Parkland Acquisition	(14,300)	(14,300)	(14,300)	(14,300)	(14,300)
Total Transfers to Reserve Funds	\$(5,598,800)	\$(4,511,200)	\$(4,084,200)	\$(4,233,400)	\$(4,408,400)
Total Transfers from (to) Reserve Funds	\$10,559,350	\$1,781,150	\$606,950	\$95,550	\$(305,900)