

District of North Saanich
British Columbia, Canada

Draft 2024-2028 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 2024 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 7.8% increase in overall property taxes, for core municipal operations, police, library, and infrastructure replacement.

Capital Infrastructure Improvements

The 2024 draft Financial Plan includes \$9 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 2024 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 2024 Financial Plan includes a **2.64%** increase in the basic water rate and a **2.7%** change in the annual sewer rate.

The 2024 Water Utility Budget is based on a basic water rate of \$1.8562 per cubic metre and a \$200 parcel tax that funds current and future water infrastructure replacement.

The 2024 Sewer Utility Budget is based on a sewer charge of \$661 for single family dwellings and a \$330.50 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

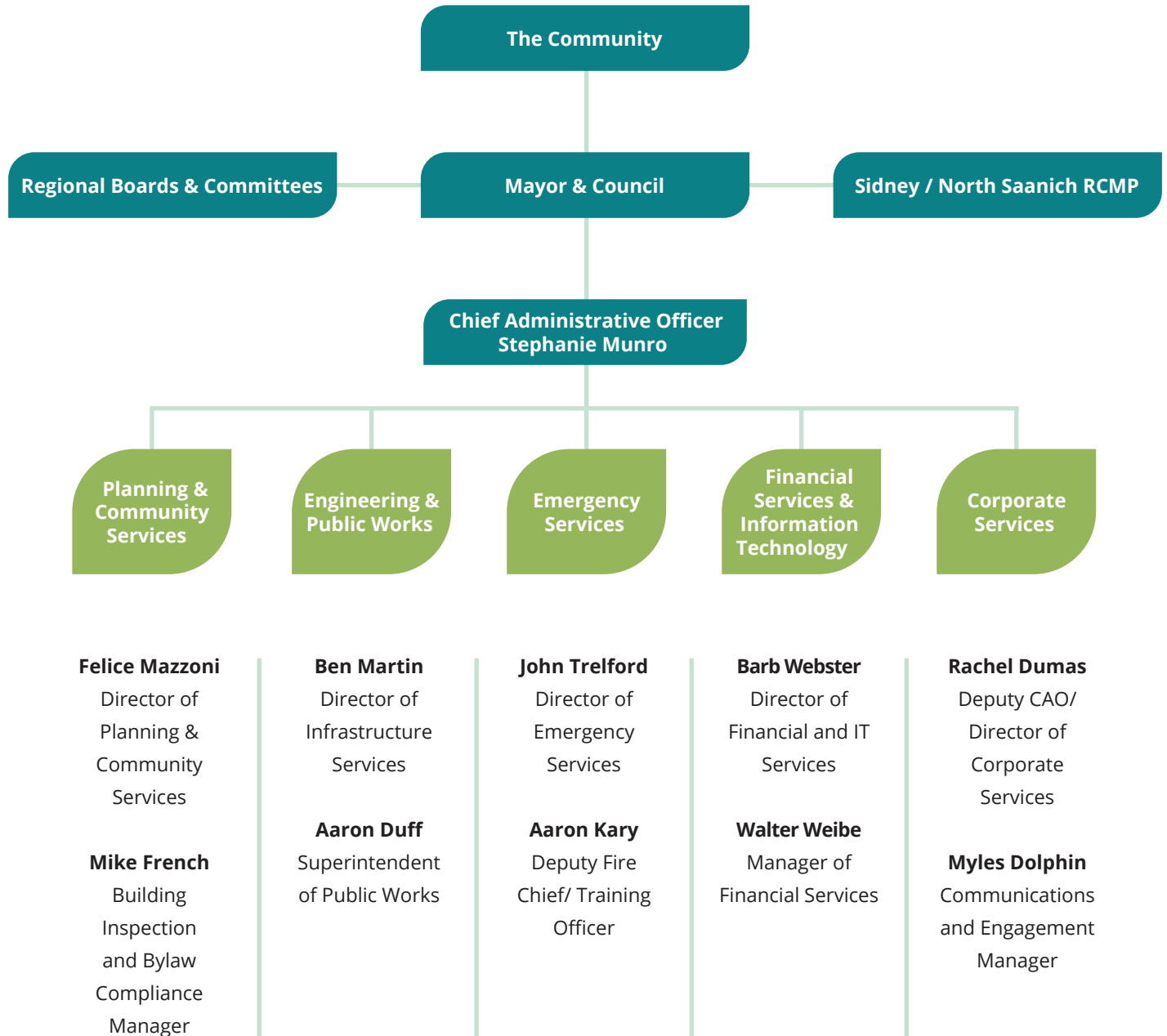
The District of North Saanich provides a comprehensive and important range of municipal services to the community. The value of these services are reflected in the department budgets outlined in the Service Plans section. These services include Legislative and Administrative Services, Financial and Information 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, Celia Stock, and Kristine Marshall.

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	2023	2024	Change	Comments
Administrative and Corporate	9.0	10.0	1.0	Full time Executive Assistant position.
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	11.0	0.4	Reallocation of resource between Bylaw and Building.
Infrastructure	23.0	23.0	-	
Water & Sewer Utilities	9.0	9.0	-	
Total	78.6	80.0	1.4	

Organizational Chart



Vision

Our vision statement is future oriented and long term. It describes Council's overarching aspirations for the District of North Saanich. A healthy, sustainable, and resilient community enjoying an extraordinary quality of life.

Mission

Our mission statement describes our purpose—what we do, how we do it, and why we do it.

Our mission is: To deliver effective and efficient services to our residents, businesses, and visitors in ways that demonstrate good governance, strong partnerships, and healthy communities.

Values

Values are the guiding principles and beliefs in which we operate. They support our vision and shape our culture. Our values govern how we make decisions. Living our values is a joint commitment by Council and by all employees. Our values are:

People: To create a desirable, inclusive, and equitable work environment that will attract, engage, and retain one of our most important assets—our employees.

Service: To focus on excellent service to our community delivered by professional, responsive, and accountable employees.

Integrity: To conduct ourselves in an honest, respectful, ethical, and responsible manner.

Stewardship: To serve as a trusted steward of the public's financial, environmental, social, and physical resources.

Innovation: To welcome new ideas, collaboration, best practices, and continuous improvement.

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.

Core Services

While the Strategic Plan focuses on new goals, it is recognized that the vast majority of the District's resources are devoted to its core services.

We are committed to meeting public expectations in each of the following core service areas:

- Governance leadership supported by volunteer Commissions/Committees and public engagement
- Community planning for agriculture, food sustainability, heritage, accessibility, housing, and arts and culture
- Emergency services and emergency preparedness
- Public works and infrastructure services
- Parks, trails, marine access, and preservation of green space
- Environmental stewardship and protection
- Joint recreation services with regional partners
- Accountable financial and administrative services
- Effective communication with the public



Our Goals and Objectives

1

Protect the marine and land-based natural environment

4

Support growth that is environmentally, socially, and economically sustainable

2

Focus on local Agriculture and support food production and systems

5

Embody good governance principles of community engagement, accountability, leadership, impartiality, and transparency

3

Maintain a safe, inclusive, healthy, and vibrant community

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 2024 expenditures are incurred under the authority of the 2023-2027 financial plan until the 2024-2028 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 2024

Each year, the District prepares a financial plan that is centered on the following principles, as stated in the 2024-2028 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 2024-2028 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 2024 budget is based on a combined Municipal, Police and Library property tax increase of 7.8%, or \$122.

An average residential property in North Saanich has an assessed value of \$1,421,000 for 2024, with a 1% assessment decrease over 2023.

2024 Average Tax Increase

Municipal operations	5.73%	\$90
Police	0.67%	\$10
Library	1.40%	\$22
TOTAL	7.80%	\$122

Utilities:

Water utility charge	2.6%	\$21
Sewer utility charge – single family	2.7%	\$18
Sewer utility charge – multi-family	2.7%	\$9

Parcel Taxes:

	2024	Increase
Water Infrastructure Replacement	\$200	\$-
Deep Cove	\$455	\$-

Five Year Consolidated Budget

	2024	2025	2026	2027	2028
Property Taxes, 1% in Lieu & Grants in Lieu of Taxes	\$15,110,350	\$16,025,400	\$16,759,100	\$17,185,100	\$17,658,500
Water and Sewer Parcel Taxes	1,488,800	1,488,800	1,488,800	1,488,800	1,488,800
Bylaw, Building and Development Revenue	885,600	885,600	885,600	885,600	885,600
Federal and Provincial Grants	1,082,000	1,082,000	982,000	982,000	982,000
Investment Income	1,828,000	1,550,000	1,120,000	1,120,000	1,020,000
Water Utility Revenue	4,071,900	4,179,700	4,283,800	4,390,500	4,495,800
Sewer Utility Revenue	1,710,200	1,739,900	1,816,900	1,847,400	1,817,600
Other Revenue and Funding	260,100	769,200	232,350	174,850	198,750
Total Revenues	\$26,436,950	\$27,720,600	\$27,568,550	\$28,074,250	\$28,547,050
Legislative & Administration Services	\$2,644,600	\$2,681,450	\$2,757,400	\$2,770,800	\$2,814,300
Finance and Information Technology	1,426,150	1,470,650	1,505,600	1,540,700	1,573,600
Policing Services	2,636,100	3,018,300	3,116,200	3,210,400	3,304,100
Fire & Emergency Services	2,178,900	2,215,600	2,264,900	2,305,400	2,347,400
Planning & Community Services	1,613,700	1,617,700	1,649,800	1,680,600	1,711,200
Infrastructure Services	3,794,800	3,895,200	3,979,000	4,028,100	4,069,700
Recreation & Cultural	1,361,800	1,410,700	1,447,400	1,485,300	1,524,400
Other Expenses	175,200	175,200	175,200	175,200	175,200
Water	3,944,500	4,048,300	4,153,400	4,261,100	4,367,400
Sewer	1,364,100	1,393,800	1,470,800	1,501,300	1,531,100
Operating Projects	1,942,400	784,000	256,000	119,000	131,000
Debt Interest	356,700	356,700	356,700	356,700	356,700
Total Operating Expenses	\$23,438,950	\$23,067,600	\$23,132,400	\$23,434,600	\$23,906,100
Add:					
Transfers from (to) Reserves and Surplus	\$6,338,300	\$524,600	\$(375,750)	\$(973,450)	\$(1,025,750)
Deduct:					
Capital Expenditures	\$9,040,600	\$4,881,900	\$3,764,700	\$3,370,500	\$3,319,500
Debt Principal	\$295,700	\$295,700	\$295,700	\$295,700	\$295,700
	-	-	-	-	-

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 Draft 2024 – 2028 Financial Plan has considered the following factors:

1. Ongoing Impacts of Inflation: The past two years have seen higher-than-average cost inflation. Inflationary pressures have impacted the costs of many of the goods and services utilized by the District, and has made it especially challenging to keep budget increases to a minimum. The District does not apply a blanket inflationary increase to all budgets, but rather staff review their departmental budgets on a cost by cost basis and adjust where required, using actual costs, inflation rates and market information as applicable. While the rate of inflation impacting the 2024 budget seems to be stabilizing, coming in at 3.7%, it remains higher than the rates seen before 2023.

2. Expansion of Responsibilities for Local Governments: Municipal governments are under increasing pressure to respond to service needs in areas that have not traditionally been local responsibilities. Factors such as affordable housing, homelessness, climate change, increasing accessibility, and medical first response have added to already demanding pressures to address the more traditional municipal needs, like infrastructure replacement and the expansion of recreational opportunities.

3. Salaries, Wages and Benefits Increase: The most significant cost driver for the annual budget continues to be labour related costs. Labour represents approximately 56% of the District's operating budget expenses. The CUPE Local 374 contract ratified for the 2022-2024 term includes a 3% increase in wages for 2024. For future years, an increase of 2.5% has been used to estimate salaries, wages, and benefits.

4. Policing Services: Communities with a population between 5,000 and 15,000 that are served by the RCMP pay 70% of the cost of each officer; the remaining 30% is subsidized by the two senior governments. Even with this subsidy, the cost per officer is over \$161,000. This cost includes not just the officer, but also vehicles and all the equipment required for duty. Despite the high cost, the RCMP model remains less expensive overall than the creation of a municipal force. District shares an RCMP Detachment with the Town of Sidney, one of several cost-shared services with our neighbouring municipalities. The projected increase in the RCMP contract for 2024 is \$105,000. Policing services account for approximately 12% of the District's operational costs.

5. RCMP Dispatch Services: The District is expecting a downloading of the costs of RCMP Dispatch services from the Province. While this was initially slated to begin in 2023, it has been pushed back to April 2025. This budgetary impact will impact next year's budget. The full-year cost is expected to exceed \$303,000, which would represent a tax impact of close to 2.4%.

6. Fire & Emergency Services: The increases to the Fire & Emergency Services budgets outlined in this financial plan represent a high level of commitment to public safety. The Fire Department's five-year plan (2022-2026) outlined a strategy to meet targeted response times which include enhancing fire department staffing levels. In 2021, the department moved to a paid-on-call model for its volunteer fire fighters, and an overnight and weekend staffing pilot project funded from COVID-19 grant funds commenced in 2023. Fire Department call volumes have continued to rise over the past several years; new records have been set in each of the past few years. A significant portion of this volume is driven by medical first response calls, due to shortages within the provincial ambulance service. In order maintain the current fire and emergency service level in an environment of rising call volume, the financial plan proposes a three-pronged approach. The 2024 budget includes supplementary requests to fund a commitment to the overnight and weekend staffing model, an increased paid-on-call budget, and the addition of a full-time Firesmart Coordinator/Fire Fighter Position. The cost of the overnight and weekend staffing for 2024 can be partially funded through the remaining COVID restart grant, and the Firesmart Coordinator/Fire Fighter position is proposed to be funded through a grant for 2024 and 2025, and is proposed to be tax funded in 2026.

7. 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. The 2024 draft financial plan proposes the grant funds be used to address remaining revenue shortfalls, the overnight and weekend staffing at the District's second fire hall, municipal hall improvements, and a backup generator for the Hall. Total grant funds allocated in the 2024 amount to \$515,000 and these allocations will aim to utilize all remaining funds by the end of the budget year.

8. 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.

9. Operating and Capital Grants: The budget for operating grants include the Small Community Grant (2024: \$311,000) and the Traffic Fine Revenue Grant (2024: \$76,000). The District receives \$612,000 annually through the Community Works Fund (gas tax funding) and allocates funding to a number of capital and operating projects annually. 2024 is the final confirmed year of funding and renewal of the agreement with the Federal Government is in progress. For the purposes of this draft plan, the annual funding level for 2024 has been used to predict future funding levels. In 2023 the District received \$4,459,000 from the Province through the Growing Communities Fund to address infrastructure and amenity demands. The remaining grant funds remain in the Growing Communities Fund reserve and the proposed budget includes a proposed allocation of these funds to projects and initiatives over the next five years.

10. Asset Management Replacement Plans: For the past 13 years, the District has maintained a financial strategy which of increasing its tax-funded reserve contributions each year by 1% in the tax rate in order to close the gap between future replacement costs and infrastructure reserve funding.

11. Investment income: Investment returns expected for 2024 has significantly improved based on 2023 portfolio results and investment revenue has been adjusted upwards to reflect this recovery. The District's current laddered investment strategy has provided sufficient capacity to meet any liquidity needs while earning the best rates on deposits.

12. Operational service levels and capacity: Positions added to the District in recent years include the Executive Assistant – Corporate Services and Technical Arborist. Future capacity increases are foreseen for both operations and asset management delivery. 2024 resource requests include a Firesmart Coordinator/Fire Fighter and an additional Labourer position in the Parks Department. Requests for increased capacity are reflected in the draft financial plan for Council's consideration. Please see the "Supplemental Requests" section for the budget impact and impact on the proposed tax increase of each request.

Supplemental items are requested changes to existing staffing levels, services, contributions, or one-time operating expenses. These items are listed below along with their impact on the financial plan. Supplemental items have been included in the draft financial plan and any items not approved would reduce the draft tax increase by the figures noted in the table below.

	2024 Budget Impact	2024 Tax Increase	2025 Budget Impact	2025 Tax Increase	2026 Budget Impact	2026 Tax Increase
RCMP Increase cost share budget with Sidney to establish ongoing funding for a series of community policing initiatives.	\$6,450	0.05%	\$6,450	-%	\$6,450	-%
Fire and Emergency Services Increase Volunteer Fire Fighter Paid on Call Budget to respond to increased call volume.	\$67,000	0.53%	\$67,000	-%	\$67,000	-%
Fire and Emergency Services Continue the overnight and weekend fire fighter staffing model which began as a pilot project in 2023. (budget impact proposed to be funded from the COVID-19 Restart grant funds for 2024)	\$100,000	-%	\$103,000	0.82%	105,000	0.02%
Fire and Emergency Services Addition of 1.0 FTE Firesmart Coordinator/Fire Fighter position in 2024. (proposed to be funded from a provincial grant for the first two years)	\$81,000	-%	\$107,000	-%	\$110,000	0.87%
Planning & Community Services Increase overtime budget to accommodate staff time needed to integrate legislative changes into District processes in 2024. (proposed to be funded from the provincial capacity grant)	\$15,000	-%	\$10,000	-%	\$-	\$-
Public Works Addition of 1.0 FTE Labourer position to improve waste collection services and fuel mitigation work in parks and trails in 2024. (proposed to be funded partially from the Local Government Climate Action reserve fund)	\$65,000	0.32%	\$67,000	0.02%	\$69,000	0.02%
Parks Operations Increase operations budget for the Noble Garden for 2024. (proposed to be funded from the Estate funds received from the donor)	\$15,000	-%	\$15,000	-%	\$15,000	-%
Parks Operations Establish an operations budget for Wolf Orchard for 2024.	\$15,000	0.12%	\$15,000	-%	\$15,000	-%

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 Deputy CAO/Director of Corporate Services & Corporate Officer who is assisted by a Manager of Communications & Engagement, a Deputy Corporate Officer, an Executive Assistant, a Human Resources Advisor, a Communications Coordinator, a Records Management Coordinator, a Commission and Administrative Assistant and Administrative Assistant – Corporate Services. 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, processing Freedom of Information Requests 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 Actual	2024 Plan
Freedom of Information Requests	29	40	50
Public Notices Posted	77	70	75
Projects engaged on with community ¹	6	7	12
Total Website Email Subscribers	780	1,753	2,000
Total Social Media followers (Facebook, Twitter, Instagram) ²	6,137	13,407	20,000
Performance Metrics - How Well?			
Freedom of Information Requests completed	29	35 (5 completed early 2024)	50
Freedom of Information Requests Extensions submitted	0	0	0
Freedom of Information Complaints/Inquiries	1	1 (ongoing from 2022)	1

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	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
General government revenue	\$3,100	\$11,200	\$9,200	\$(2,000)	-17.9%
COVID-19 Safe Restart funding	55,000	55,000	-	(55,000)	-100.0%
Operating Reserve Funding	55,000	90,000	70,000	(20,000)	-22.2%
Total Funding	\$113,100	\$156,200	\$79,200	\$(77,000)	-49.3%
Operating Expenses	2022 Actual	2023 Budget	2024 Budget	Change \$	Change %
Legislative	\$193,000	\$190,200	\$198,300	\$8,100	4.3%
Election	56,450	50,000	10,000	(40,000)	-80.0%
Administration	459,150	313,700	328,700	15,000	4.8%
Economic Development	18,500	19,000	19,000	-	0.0%
Corporate Services	713,946	646,500	795,300	148,800	23.0%
Communications & Public Engagement	329,150	371,500	401,500	30,000	8.1%
Human Resources	122,200	129,600	117,200	(12,400)	-9.6%
Community Events	45,100	42,000	42,000	-	0.0%
Grants in Aid	33,500	33,500	33,500	-	0.0%
Other Grants	71,200	76,450	76,450	-	0.0%
Community Event Sponsorships	3,400	10,000	10,000	-	0.0%
First Nations Relations Initiatives	500	15,000	15,000	-	0.0%
Insurance, Advertising & Office Costs	381,000	403,800	424,000	20,200	5.0%
Legal	140,800	160,000	169,000	9,000	5.6%
Committees	4,100	3,150	4,650	1,500	47.6%
Total Operating Expenses	\$2,571,996	\$2,464,400	\$2,644,600	\$180,200	7.3%
Less: Transfer from Reserves for election		\$50,000	\$10,000	\$(30,000)	
Net Property Taxes Required		\$2,258,200	\$2,555,400	\$287,200	13.2%

The 2024 Financial Plan includes a 13.2% overall increase to the Legislative & Administrative budget, the main cost drivers being contract increases in salaries, wages and benefits, a pre-approved Executive Assistant position, and increases for insurance and legal budgets.

Accomplishments from 2023

- Completed By-Election 2023 (July) – 1 vacant councillor position
- 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
- Completed records management process for municipal agreements
- Completed review of Electronic Document & Records Management System (EDRMS)
- Reviewed Human Resources software options

- Completed engagement for Budget 2023 including online survey
- Completed engagement for Jubilee Park, West Saanich Road corridor, Briarwood Beach access
- Commenced Engagement for Parks Master Plan
- Created the District of North Saanich newsletter three times
- Implemented new scanning devices for front counter staff to assist with Records Management
- Establishment of Tri-municipal Saanich Peninsula Accessibility Committee
- Implemented a Scanning Policy to assist with District Records Management
- Commenced Municipal Policy Review
- Commenced process review of District Commissions/Committee and Boards
- Implemented Long Term Service & Employee Appreciation Policy
- Completed recruitment of Chief Administrative Officer position
- Commenced Building Permits scanning Project
- District of North Saanich Accessibility Plan approved

Plans for 2024

- Develop Citizen Engagement Strategy
- Develop Indigenous Community Partnerships
- Update District of North Saanich Staff Intranet portal
- 2024 Budget engagement
- Review Occupational Health and Safety Program
- Implement Human Resource software – HR Downloads
- Develop proactive media strategy
- Finalize Municipal Policy review
- Commence Municipal Bylaw review
- Finalize scanning of all employee file records
- Facilitate Respectful Workplace and, Diversity, Equity, and Inclusion training
- Municipal paper records audit
- Standardize all email signatures for staff and council
- Commence meeting live streaming software review to address accessibility
- Initiate electronic staff report approval process software
- Annual report 2024 (for the year 2023)
- Identify gaps with service or cost sharing agreements
- Foster a positive and safe workplace environment
- Facilitate BC Heritage Week event (Feb)

Looking Ahead to 2025 – 2028

- Records Management file room improvements
- Review of communication channels including municipal website
- General Local Election – 2026

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?	2022 Actual	2023 Actual
\$ Property tax collection	\$28,750,000	\$31,169,000
# Property tax folios	5,278	5,288
Utility bills mailed	10,920	10,614
Utility bills E-billed	2,517	2,899
IT Helpdesk Requests	417	223
Performance Metrics – How Well?		
\$ Interest earnings	\$620,000	\$2,120,000
Weighted Average Yield on Investments	3.18%	4.90%
Canadian Award for Financial Reporting	Y	TBD

Financial and Information Technology Services Operating Budget

Funding	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Tax Certificates	10,300	19,000	14,000	\$(5,000)	-26.3%
Mortgage Company Fees	900	3,000	3,000	-	0.0%
COVID-19 Safe Restart funding	20,000	20,000	-	(20,000)	-100.0%
Operating Reserve Funding	-	20,000	20,000	-	100.0%
Total Funding	\$31,200	\$92,000	\$37,000	\$(25,000)	-27.2%
Operating Expenses	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Finance	\$867,300	\$843,600	\$870,300	26,700	3.2%
Audit, Consultants & Reports	40,913	54,650	46,650	(8,000)	-14.6%
Financial Software	78,700	94,900	78,800	(16,100)	-17.0%
Information Technology	115,650	234,750	181,600	(53,150)	-22.6%
Software & Computer Network	239,600	144,800	238,800	94,000	64.9%
Website & Internet	8,800	25,500	10,000	(15,500)	-60.8%
Total Operating Expenses	\$1,350,963	\$1,398,200	\$1,426,150	\$27,950	2.0%
Net Property Taxes Required		\$1,306,200	\$1,389,150	\$52,950	6.4%

The 2024 Financial Plan includes a 6.4% overall increase to the Financial and Information Technology budget, the main cost drivers being contract increases in wages and benefits, and software and network costs.

Accomplishments from 2023

- Awarded the GFOA Award for Excellence in Financial Reporting for 2022
- Delivered a budget engagement survey and engagement results summary for 2023
- Implemented a Socially Responsible Investment Strategy
- Developed an approach to allocating the Growing Communities Fund, which included an engagement strategy for 2024.
- Developed funding agreements for grants provided outside of the Grant in Aid program
- Continued 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
- Reported annually on the performance of the Long-Term Operator of the Sandown Agricultural Lands
- Continued the upgrade of the security system at the municipal hall and both fire halls
- Continued audio visual improvements in the Council Chambers
- Continued organizational-wide cyber security awareness training

Plans for 2024

- Review the District's Purchasing Policy
- Apply for the GFOA Award for Excellence in Financial Reporting for 2023
- Continue the asset management project (multi-year project)
- Review and update the Permissive Tax Exemption Policy
- 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 2025 – 2028

- Apply for the GFOA Distinguished Budget Presentation Award for the 2025 Budget
- Explore opportunities to enhance and improve the budget engagement process
- 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 34 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?	2022	2023
Total Persons Crimes	70	78
Total Property Crimes	216	204
Total Other Criminal Codes	98	92
Total Number of Vehicle Collisions	58	93
Total Calls for Service	2,033	2,083
Total Traffic Charges/Tickets/Notice Orders Issued for Sidney/North Saanich	1,656	1,569
Total Prisoner Counts	42	44

Policing Operating Budget

Funding	2023 Actual	2024 Budget	2023 Budget	Change \$	Change %
Policing Revenue	\$-	\$1,500	\$1,500	-	0.0%
Policing Reserve	-	346,000	150,000	(196,000)	-56.6%
Total Funding	\$-	\$347,500	\$151,500	\$(196,000)	-56.4%
Operating Expenses	2023 Actual	2024 Budget	2023 Budget	Change \$	Change %
RCMP Contract	\$1,725,250	\$1,970,100	\$2,075,100	105,000	5.3%
RCMP Costs Shared with Town of Sidney	467,300	495,700	520,700	25,000	5.0%
Ecomm/911 Dispatch Fees	-	233,000	-	(233,000)	100.0%
Other Policing	-	85,300	40,300	(45,000)	-52.8%
Total Operating Expenses	\$2,192,550	\$2,784,100	\$2,636,100	\$(148,000)	-5.3%
Net Property Taxes Required		\$2,436,600	\$2,484,600	\$48,000	2.0%

The draft 2024 Financial Plan includes an overall 2.0% increase to the Policing budget. Overall, the RCMP contract increased by 5.3% and includes a contract strength of 12 North Saanich members for 2024. The cost of one member added in 2023 is proposed to be funded from the Policing Reserve fund, as it was in 2023, to reflect the anticipated contract strength in 2024. The RCMP detachment costs shared with the Town of Sidney are proposed to increase by 5%, which includes a \$15,000 supplemental request for Community Policing Programs to be cost shared with the Town of Sidney. In 2023, the District anticipated a requirement to take on the costs of the EComm/911 Dispatch services being paid by the province, although this responsibility has now been deferred to 2025. The full cost of the services is reflected in the 2025 budget year.

Fire and Emergency Services

The District of North Saanich Fire Department responded to 957 calls for assistance in 2023, working closely with our 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 45 paid on call firefighters 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
 - Auto
 - Marine
 - Confined Space
 - EMS
- Commercial building Inspections
- Oil appliance inspections
- Hazmat Operations
- Public education
 - 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	2023
Responses (duty, fire, medical)	421	524	743	957
Solid fuel and oil application inspections	31	5	7	16
Burning permits issued	608	721	714	557 - ongoing
Commercial inspections	332	302	290	296

Fire and Emergency Services Operating Budget

Funding	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Fireplace Permits and Installation Revenue	\$825	\$3,100	\$3,100	\$-	0.0%
Fire Protection Services	6,400	6,500	6,500	-	0.0%
Burning Permits	19,650	16,000	20,000	4,000	25.0%
Hydrant Fees and Other	11,151	6,500	7,500	1,000	15.4%
COVID-19 Safe Restart funding	114,113	125,000	100,000	(25,000)	-20.0%
Firesmart Grant Funding	-	-	82,000	82,000	
Total Funding	\$152,139	\$157,100	\$219,100	\$62,000	39.5%
Funding	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Fire Administration	\$849,500	\$804,000	\$971,400	167,400	20.8%
Volunteers	604,600	646,100	721,500	75,400	11.7%
Communications/Dispatch	125,800	130,500	142,000	11,500	8.8%
Safety Equipment	86,700	118,500	106,000	(12,500)	-10.5%
Fire Hall Maintenance	131,700	124,100	140,500	16,400	13.2%
Fire Prevention	4,700	15,200	9,000	(6,200)	-40.8%
Fleet	84,500	56,000	73,500	17,500	31.3%
Emergency Preparedness	16,450	15,000	15,000	-	0.0%
Total Operating Expenses	\$1,903,950	\$1,909,400	\$2,178,900	\$269,500	14.1%
Net Property Taxes Required		\$1,752,300	\$1,959,800	\$207,500	11.8%

The draft 2024 Financial Plan includes a 11.8% overall increase to the Fire and Emergency Services budget. The two most significant items impacting the plan include a supplementary request for the addition of a full-time Firesmart/Fire Fighter in 2024, to be funded for the first two years from a Firesmart grant and increases to the volunteer firefighter budget. The increase to the volunteer budget includes supplementary requests to establish the overnight and weekend staffing program which began as a pilot project in 2023, and an increase to the paid on call budget to address an increase in call volume experienced over the past year. The overnight and weekend staffing program is proposed to be funded from the COVID-19 Safe restart grant for one more year. Increases in wages and benefits, in the fire dispatch contract cost and costs for fuel and fleet maintenance account for the remainder of the budget increase proposed.

Accomplishments from 2023

- Recruited volunteer fire fighter class completed First Responder and Exterior Fire Fighting
- Complete Fire Department Strategic Plan
- Continued provision of fire prevention education
- Began implementing recommendations from the CWPP
- Brought into service Engine 11
- Continue Emergency Management training and exercises for staff

- Implemented Overnight Staffing Pilot in April 2023.
 - Staffed 274 days
 - 425 Firefighter shifts (Includes duty crew shifts and live fire education)
 - 371 Officer Shifts (includes duty officer shifts)
- Updated the Emergency Response and Recovery Plan
- Updated Hazard Risk and Vulnerability Assessment (HRVA)
- Replaced AEDs
- Updated Oil Tank Bylaw
- Updated Fireworks Bylaw
- Updated Ammonia Response Plans

Plans for 2024

- Upstairs renovation out for RFP
- Complete Fire Department Strategic Plan
- Fire hydrant upgrade
- Update service agreements:
 - Airport
 - Institute of Ocean Sciences
 - BC Ferries
 - First Nations
- Explore secondary water supply at McTavish Hall
- Support 1 Replacement
- Prevention 2 Replacement

Looking Ahead to 2025 – 2028

- Continue implementation of the CWPP recommendations
- Expand in-house training capabilities
- Continue to implement staffing and response time recommendations in Fire Department Master Plan
- 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, two bylaw enforcement officers 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 and applicable regulations. 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?	2023 Actual	2022 Actual
Development Permits approved	11	22
Development Permits denied	0	0
Development Variance Permits approved	2	2
Development Variance Permits denied	1	0
ALC applications processed	1	4
Rezoning applications approved	2	2
Rezoning applications denied	2	2
Subdivision applications approved	4	5
Board of Variance applications processed	11	15
Building Permit applications processed	116	170
Tree applications processed	304	396
Building inspections performed	1,213	1,757
Bylaw infraction complaints responded to	114	134
Bylaw infraction tickets issued	13	16
Business license applications processed (new)	67	57

Planning & Community Services Operating Budget

Funding	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Business Licenses	\$56,600.00	\$54,000.00	\$57,500	\$3,500	100.0%
Building and Plumbing Permits	783,000	684,800	684,800	-	0.0%
Bylaw Infractions	3,700	15,000	10,000	(5,000)	100.0%
Development and Other Permits	31,100	30,000	30,000	-	0.0%
BOV, DVP, Rezoning and OCP Application Fees	33,700	36,000	36,000	-	0.0%
Subdivision Application Fees	11,750	18,000	18,000	-	0.0%
Dog Licenses and other fees	22,200	22,300	24,300	2,000	9.0%
COVID-19 Safe Restart Funding	60,000	60,000	-	(60,000)	-100.0%
Operating reserve transfer	-	25,000	25,000	-	0.0%
Total Funding	\$1,002,050	\$945,100	\$885,600	\$(59,500)	-6.3%
Funding	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Animal Control	\$51,500	\$65,000	\$65,000	-	0.0%
Bylaw Enforcement	82,800	120,000	217,500	97,500	81.3%
Planning and Building Inspection	1,216,200	1,372,000	1,317,800	(54,200)	-4.0%
Fleet	6,100	13,400	13,400	-	0.0%
Total Operating Expenses	\$1,356,600	\$1,570,400	\$1,613,700	\$43,300	2.8%
Net Property Taxes Required		\$625,300	\$728,100	\$102,800	16.4%

The draft 2024 Financial Plan includes a 16.4% overall increase to the Planning and Community Services budget. Revenue projections for building permit revenues have remained consistent with 2023 projections, which was slightly lower than in prior years. The most significant items impacting the budget in 2024 include a fully tax funded Manager of Building Inspection and Bylaw Compliance (this position was partially funded from the COVID-19 Safe restart grant funds in 2022 and 2023) and wages and benefits increase. An allocation of wages from the building inspection department to the bylaw compliance department reflect staffing changes but do not have a net impact on the overall departmental budget.

Accomplishments from 2023

- Updated proposed timelines for the District's Official Community Plan review, presented by the District's new Director of Planning and Community Services, was approved June 5th by Council.
- With the help of Corporate Services staff, all vacated planner positions have been filled, including a new revised job description allowing the successful hiring of a Senior Planner with years of OCP experience.
- Upon the retirement of the Manager of Building Inspection and Bylaw Compliance a new Manager was appointed from within existing staff.
- Made significant progress on a number of major Bylaw Compliance files.
- Approval by Council of the amended Community Amenity Contributions Policy.

- Conditional approval of the ALC non-farm use application for the Green Waste facility including an associated OCP and Zoning Bylaw amendment application.
- Upon the retirement of our fulltime Bylaw Officer, a Senior Bylaw Officer was appointed and will assist in the training of a newly appointed Bylaw Enforcement Officer from within the District's staff.

Plans for 2024

- Report to Council revisions required to the OCP timelines to incorporate new Provincial Housing and regulations.
- Complete Steps 1-3 in the revised Workplan for the District's Official Community Plan, involving Re-engagement on community vision and goals, Policy Development and Drafting, Draft Policy and Land Use, this will include the first Draft of OCP by November 2024.
- Step 3-November of the OCP Workplan will involve the community open house events.
- Report to Council to amend Building and Plumbing Bylaw 1150 to incorporate further Energy Step Code levels and introduce a new Net Zero Carbon Step Code Level in support of the District's Strategic Plan Goals and GHG and Energy Reduction in Buildings.
- Update minor amendments to existing Zoning Bylaws for clarification purposes.
- Amendment to the District's Animal Control Bylaw 751.
- Prepare a policy for decommissioning of illegal secondary suites.
- Continue to achieve compliance through legal avenues on several Bylaw files.

Looking Ahead to 2025 – 2028

- Complete the Official Community Plan Step 4 of Workplan, Public Hearing and Adoption of the OCP early 2025.
- OCP Workplan Step 5(final step) post OCP initiate Zoning Bylaw re-write and drafting of Climate Action Strategy.
- Review and update zoning bylaw (including marina structures), post OCP, early 2025.
- Issue an RFP to appoint a consultant to finalize a new Subdivision Bylaw post OCP adoption.
- Report to Council to amend District Zoning changes to ALR regulations outlined in the ALC act regarding second dwellings.
- Review Home/Business Occupation permitted uses/regulations.
- Examine impacts of short-term vacation rentals on housing and the affects of the new Provincial short-term rental regulations.
- Complete a Climate Action and Energy Plan, Climate Action Strategy drafting slated for 2025.

Infrastructure Services

The Infrastructure Services Department is responsible for 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 District roadways and property. This department 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 management 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 31 employees. The Public Works group maintains the District's parks, trails, roadways, facilities, water services, sewer services and fleet. The Public Works and Engineering 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 external 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, Peninsula Soccer, Victoria Airport Authority, CRD, RCMP, MoTI and BC Transit.

Activity Level Performance Measures & Key Statistics

Activity	2021	2022	2023
Permits – Soil & Blasting	12	15	9
Permits – Building & Development	222	170	116
Subdivisions Approved	8	7	3
Permit & Construction Security Deposits Processed	43	55	34
Engineering & Public Works Service Requests	1,192	1,092	1,211
Traffic Counts & Analysis	15	11	11
Roadways Resurfaced – Chip Seal	4.6 km	5.31 km	4.36 km
Ditching Maintenance	14.5 km	21.3 km	22.3 km
Water Main Breaks	6	5	7
Sanitary Sewer Main Breaks	1	1	1
Green Waste Facility Customers	5,315	5,768	5,682
Park Use Permits	10	23	45
Special Events	2	12	24
Film Permits	3	2	4

Infrastructure Services Operating Budget

Funding	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Administrative Inspection Fees	\$45,200	\$54,000	\$54,000	-	0.0%
Tree Permits	31,100	50,000	50,000	-	100.0%
Public Works Revenue	200	2,000	-	(2,000)	-100.0%
Green Waste Facility Revenue	69,600	70,000	70,000	-	0.0%
COVID-19 Safe Restart Grant	-	12,000	-	(12,000)	-100.0%
Operating Reserve Funding	-	50,000	50,000	-	0.0%
Total Funding	\$146,100	\$238,000	\$224,000	\$(14,000)	-5.9%
Operating Expenses	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Engineering Administration	\$871,300	\$885,900	\$1,010,300	124,400	14.0%
GIS	150,200	174,400	178,400	4,000	2.3%
Public Works Administration & Fleet	489,200	552,200	537,000	(15,200)	-2.8%
Public Works Building & Grounds Maintenance	55,000	76,200	76,200	-	0.0%
Municipal Hall Grounds & Maintenance	180,900	172,400	183,100	10,700	6.2%
Green Waste Operations	67,300	135,900	135,900	-	0.0%
Roads	514,300	704,600	727,600	23,000	3.3%
Drainage	178,200	164,400	174,400	10,000	6.1%
Parks Administration	191,500	182,700	182,700	-	0.0%
Parks, Trails & Beach Access	588,400	481,900	589,200	107,300	22.3%
Total Operating Expenses	\$3,286,300	\$3,530,600	\$3,794,800	\$264,200	7.5%
Net Property Taxes Required		\$3,292,600	\$3,570,800	\$264,200	8.4%

The draft 2024 Financial Plan includes an 8.4% overall increase to the Infrastructure Services budget. The most significant items impacting the budget in 2024 include a 1.0FTE Arborist position established in 2023 but funded from reserves, and a supplemental request for the addition of a 1.0FTE Labourer position in Public Works to improve the waste collection service and address fuel mitigation risk in our parks. Also included in this proposed budget are supplemental requests to establish operating budgets for two properties donated to the District.

2023 Results

- Completion of water main renewal Phase 5 Downey Road Deep Cove
- Water Master Plan Implementation – initiated design and construction of next phase of renewal in collaboration with CRD Saanich Peninsula Upgrade and Expansion
- Completion of Briarwood Beach Access Site Review
- Completion of active transportation facility and drainage improvement on McDonald Park
- Initiated next active transportation facility on Lands End Road
- Completion of traffic safety upgrades on West Saanich and Wain Road
- Completion of creek bank repair of Chalet Road culvert and submission of final grant claim
- Completion of accessible play structure at Jubilee Park
- Issued construction tender for Reay Creek Pedestrian Bridge

- Parks Master Plan Project – Engaged project team and completed the State of the Parks Report and Phase 1 Community Engagement
- Archaeological Multi-Site Assessment Permit extended
- Completed a District wide sewer pump station electrical condition assessment
- Roadway chip sealing annual program – Deep Cove
- Non-farm use application acceptance for Green Waste Facility

Plans for 2024

- Public engagement of active transportation options on Lands End Road
- Completion of Reay Creek Pedestrian Bridge
- Completion of Briarwood Beach Access Site Review approved upgrades
- Completion of Parks Master Plan Project – final draft and phase 2 public engagement
- Drainage Master Plan Implementation – design development of priority drainage improvement in Tseycum Watershed
- Traffic Calming Study on Tatlow Road, Birch Road, and Downey Road
- Traffic safety improvements – priority crosswalks, pedestrian facilities, traffic calming
- Prepare discussion paper on Natural Asset Management
- Continue Water Master Plan initiatives – East Saanich Road upgrade
- Initiate Sewer Master Plan initiatives
- Continue projects outlined in Active Transportation Plan
- Municipal Hall Site Master Plan
- Green Waste Facility Upgrades
- Bylaw Development
- Pavement management program development
- Roadway pavement renewal – West Saanich Road at Willingdon Ave

Looking Ahead to 2025 – 2028

- Update Water Master Plan and continue Water Master Plan initiatives
- Update Sewer Master Plan and initiate Sewer Master Plan initiatives
- Undertake Odour Control Review for sewer system
- Continue projects outlined in Active Transportation Plan
- Municipal Hall Site Master Plan
- Green Waste Facility Upgrades
- Bylaw Development

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	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Library Rental Revenue	\$20,300	\$21,600	\$20,900	\$(700)	-3.2%
Total Funding	\$20,300	\$21,600	\$20,900	\$(700)	-3.2%
Operating Expenses	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Senior Citizen Building/Shoal Centre	\$23,600	\$16,000	\$22,800	6,800	42.5%
Mary Winspear Centre	185,000	185,000	185,000	-	0.0%
Vancouver Island Regional Library	978,200	978,200	1,154,000	175,800	18.0%
Total Operating Expenses	\$1,186,800	\$1,179,200	\$1,361,800	\$182,600	15.5%
Net Property Taxes Required		\$1,157,600	\$1,340,900	\$183,300	15.8%

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	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Sale of Service	\$3,954,100	\$3,732,100	\$3,990,100	\$258,000	6.9%
Other Revenues	88,250	73,800	81,800	8,000	10.8%
Parcel Tax	975,800	972,600	975,800	3,200	0.3%
Total Funding	\$5,018,150	\$4,903,000	\$5,047,700	\$269,200	5.5%
Operating Expenses	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Bulk Water Purchase	\$2,950,500	\$2,745,000	\$2,995,000	\$250,000	9.1%
Water Administration	286,700	283,000	292,000	9,000	3.2%
Common Services	37,000	52,000	52,000	-	0.0%
Transmission & Distribution	190,200	305,000	285,500	(19,500)	-6.4%
Customer Service Requests	15,000	21,500	21,500	-	0.0%
Meters	143,450	156,000	162,300	6,300	4.0%
Vehicles & Equipment	40,700	51,500	56,500	5,000	9.7%
Hydrants	72,800	64,500	74,700	10,200	15.8%
Transfer to Reserves	1,100,000	1,100,000	1,103,200	3,200	0.3%
Transfer to Equity	254,650	124,500	5,000	-	0.0%
Total Operating Expenses	\$5,091,000	\$4,903,000	\$5,047,700	\$264,200	5.4%

The budget balances \$5.0 million in revenues with \$5.0 million in costs. Water revenue in 2024 are based on a basic water rate of 1.8562 per cubic metre with represents an increase of 2.64% over 2023, 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	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Sale of Service	\$1,627,050	\$1,642,700	\$1,687,100	\$44,400	2.7%
Other Revenues	23,100	23,100	23,100	-	0.0%
Parcel tax	513,000	513,000	513,000	-	0.0%
Total Funding	\$2,163,150	\$2,196,800	\$2,223,200	\$44,400	2.0%
Operating Expenses	2023 Actual	2023 Budget	2024 Budget	Change \$	Change %
Sewer Administration	\$145,000	\$161,500	\$171,500	10,000	6.2%
CRD Sewer Plant Operating Share	687,500	679,200	724,600	45,400	6.7%
Mains & Services	18,900	63,000	63,000	-	0.0%
Pump Stations	279,200	363,000	338,000	(25,000)	-6.9%
Common Services	5,000	13,500	13,500	-	0.0%
Vehicles/Equipment	51,500	39,500	53,500	14,000	35.4%
Transfer to Reserves	346,100	346,100	346,100	-	0.0%
Debt charges	513,000	513,000	513,000	-	0.0%
Transfer to Equity	116,950	-	-	-	0.0%
Total Operating Expenses	\$2,163,150	\$2,196,800	\$2,223,200	\$44,400	2.0%

The budget balances \$2.2 million in revenues with \$2.2 million in costs. Sewer revenues in 2024 are based on a user fee of \$661.00 for single family dwellings and \$330.50 for multi-family dwellings, which represents an increase of 2.7% over 2023.

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)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Master Plan or Assessment
File Room Improvement	\$80,000					
Council Chambers Audio/Visual Improvements	13,300	40,000				
General Office Furniture & Equipment	40,000	30,000	30,000	30,000	30,000	
Financial Reporting System Upgrade	30,000	30,000	30,000	30,000	30,000	
System Assessment and Business Software Upgrade	80,000					
Network Assessment Implementation	75,000					2022 Network Assessment
Desktop Computer Replacement	40,000	170,000				IT Equipment Replacement Plan
Servers Replacement	100,000					IT Equipment Replacement Plan
Computer - Miscellaneous	30,000	30,000	30,000	30,000	30,000	
Security System Upgrade	85,000		30,000		30,000	
Photocopier/Printer/Scanner	22,000	10,000	10,000	10,000	10,000	IT Equipment Replacement Plan
Total General Government	\$595,300	\$310,000	\$130,000	\$100,000	\$130,000	

Five Year Detailed Capital Plan - Continued...

Police and Emergency Services	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	
Police Capital	\$149,600	\$12,000	\$18,000	\$45,900	\$26,000	Sidney/NS RCMP Capital Budget
Vehicles & Equipment Replacement - Fire	391,000		240,000			Vehicle & Equipment Replacement Plan
General Tools and Equipment - Fire	160,500	33,200	34,100	33,200	34,100	Vehicle & Equipment Replacement Plan
Hydrant Upgrades	160,000					
Peninsula Emergency Management Operations (PEMO) Capital	30,000					PEMO Capital Budget
Fire Hall Upgrade - Wain Road Hall	338,700					
Fire Hall Upgrade - McTavish Rd	21,700					
SCBA and Airpacks		30,000		30,000		Vehicle & Equipment Replacement Plan
Total General Government	\$1,251,500	\$75,200	\$292,100	\$109,100	\$60,100	
Facilities and Public Works	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	
Municipal Hall Improvements	\$252,000					Building Condition Assessment
Green Waste Facility Project	64,700	500,000				Facility Regulation Assessment
Vehicles and Equipment Replacement - Engineering	15,000					
Vehicles & Equipment Replacement - Public Works	940,000	50,000	75,000		15,000	Vehicle & Equipment Replacement Plan
Municipal Hall Generator		180,000				
Public Works Yard Reorganization		100,000				Building Condition Assessment
Total Facilities and Public Works	\$1,219,700	\$830,000	\$75,000	\$-	\$15,000	

Five Year Detailed Capital Plan - Continued...

Roads & Drainage	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	
Sidewalks Improvement	\$88,000					Traffic Safety Plan
Reay Creek Park Pedestrian Bridge	252,600					Active Transportation Plan
Active Transportation Plan Improvements	101,400	500,000	500,000	500,000	500,000	Active Transportation Plan
Traffic Safety Improvements	218,500	180,000	30,000	30,000	30,000	Traffic Safety Plans/Studies
Overlay Paving - Roads	550,000	400,000	400,000	400,000	400,000	Roads Master Plan
Cul-de-sac Improvements	50,000					
Glynwood Park Road Widening	150,000					Briarwood Beach Access Review
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	50,000	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	680,000	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 Water Shed Drainage Improvements	81,000					Tseycum Creek Stormwater Plan
Sandown Stormwater Upgrade	225,000					Drainage Master Plan
Culvert Replacement	65,000	35,000	35,000	35,000	35,000	Drainage Master Plan
Total Facilities and Public Works	\$2,671,500	\$2,025,000	\$1,875,000	\$1,875,000	\$1,875,000	
Parks	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	
Park Capital Projects	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Pickleball Court Improvements	45,600					
Trail Marker Improvement	40,000					Jubilee Park Site Concept

Five Year Detailed Capital Plan - Continued...

Vehicles & Equipment Replacement - Parks	435,000	80,000			20,000	Vehicle & Equipment Replacement Plan
Total Parks	\$570,600	\$130,000	\$50,000	\$50,000	\$70,000	
Water Utility	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	
PRV Isolation Valve Program - Water	\$50,000					
Watermain Replacement	1,825,000	1,000,000	1,000,000	1,000,000	1,000,000	Water Master Plan
Vehicles & Equipment Replacement - Water	520,000					Vehicle & Equipment Replacement Plan
Water Meter Repairs	50,000					
Water Capital Projects	30,000	30,000	30,000	30,000	30,000	
Total Water Utility	\$2,475,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	
Sewer Utility	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 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			130,000	Vehicle & Equipment Replacement Plan
Sewer CCTV Inspection	50,000	50,000	50,000	50,000	50,000	
Sewer System Upgrades	50,000	50,000	50,000	50,000	50,000	Sewer Master Plan
Total Sewer Utility	\$205,000	\$229,000	\$145,000	\$145,000	\$275,000	
TOTAL Capital Plan Funding Source:	\$9,040,600	\$4,629,200	\$3,597,100	\$3,309,100	\$3,455,100	
Reserves	\$(9,010,600)	\$(4,629,200)	\$(3,593,100)	\$(3,309,100)	\$(3,455,100)	
Grants or revenue	(30,000)	-	(4,000)	-		
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	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Plan or Agreement
Sandown Agricultural Lands Long Term Operation	\$125,000	\$125,000	\$125,000			
Galaran-Beacon Roundabout Project	520,000					Sidney/NS/ VAA Cost Share Agreement
Blue Heron Park Turf Field Project	200,000					Turf Field Funding Agreement
Total Community and Organizational	\$845,000	\$125,000	\$125,000	\$-	\$-	
General Government (Corporate Services, Finance, IT, Planning & Community)	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Plan or Agreement
Citizen Engagement Survey	\$25,000					Strategic Plan
Website Refresh	10,000					
First Nations Relationship Initiatives	30,000					Strategic Plan
Accessibility Plan Initiatives	25,000					Accessibility Plan
Asset Management and Retirement Obligations Review	61,000	20,000	20,000	20,000	20,000	Public Sector Accounting Requirement
Contaminated Site Environmental Assessment	7,000					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	

Five Year Detailed Operating Projects Plan - Continued...

Official Community Plan Review	80,000	15,000				Strategic Plan
Whole Community Agricultural Strategy Update		40,000				Strategic Plan
Review of Library Services		20,000				Strategic Plan
Subdivision and Works & Services Bylaw Review		120,000				Strategic Plan
Zoning Bylaw Review	60,000	107,000				Strategic Plan
Total General Government	\$388,000	\$362,000	\$60,000	\$60,000	\$60,000	
Police & Emergency Services	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Plan or Agreement
Sumac Park Fuel Mitigation Project	65,000					Community Wildfire Protection Plan
Indigenous Engagement Initiatives -	48,000					Emergency and Disaster Management Act
Standard Guidelines Update	10,000					
Next Gen 911 GIS Data Project	30,000					
Ammonia Response Plan	5,700					
Fire Services Agreement Updates	45,000					
Community Emergency Preparedness Initiatives	30,000					Emergency and Disaster Management Act
Confined Space Program	5,000	5,000	5,000	5,000	5,000	
Total Police & Emergency Services	\$238,700	\$5,000	\$5,000	\$5,000	\$5,000	
Infrastructure Services	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Plan or Agreement
Orthophotos	\$12,000		\$12,000		\$12,000	
GIS Implementation	4,000	4,000	4,000	4,000	4,000	
Tree Bylaw Review	10,000					
Boulevard Bylaw Update	10,000					
Engineering Fees & Charges Bylaw Update	10,000					
Stormwater Bylaw Update	20,000					
BC One Call Review	50,000					

Five Year Detailed Operating Projects Plan - Continued...

Environmental Asset Management Plan	40,000					Strategic Plan
Septic Bylaw Implementation	15,000					
Drainage Design Development	59,400					Drainage Master Plan
Facilities Master Plan	75,000					Building Condition Assessment
Public Works Safety Program Update	20,000					
Pavement Condition Assessment	30,000					
Parks Asset Management Plan	58,400					Strategic Plan
Rotary Park Improvement	6,900					Sidney/NS Cost Share Budget
General Tools & Equipment - Public Works/Parks	15,000	15,000	15,000	15,000	15,000	
General Tools & Equipment - Parks	10,000	10,000	10,000	10,000	10,000	
Service Request System Review		30,000				
Total Infrastructure Services	\$445,700	\$59,000	\$41,000	\$29,000	\$41,000	
Water & Sewer Utility	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	Plan or Agreement
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	
Water Master Plan Update		100,000				Water Master Plan
Sewer Odour Control Review		33,000				
Sewer Plan Master Plan Update		75,000				Sewer Master Plan
Total Water & Sewer Utility	\$25,000	\$233,000	\$25,000	\$25,000	\$25,000	
TOTAL Projects Funding Source	\$1,942,400	\$784,000	\$256,000	\$119,000	\$131,000	
Reserves	\$(1,568,400)	\$(662,000)	\$(236,000)	\$(99,000)	\$(111,000)	
Grants or revenue	(374,000)	(122,000)	(20,000)	(20,000)	(20,000)	
Total	\$-	\$-	\$-	\$-	\$-	

Reserves

Reserves and Surpluses

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.

	Estimated 2024 Opening Balance	2024 Transfers To	2024 Transfers From	Estimated 2024 Ending Balance
Capital Reserve Funds				
Furniture and Equipment Reserve	\$814,900	\$225,000	\$(398,000)	\$641,900
Fire Vehicle and Equipment Reserve	673,300	\$334,400	(551,500)	456,200
Public Works Vehicle and Equipment Reserve	1,323,500	\$238,000	(1,255,000)	306,500
Water Vehicle and Equipment Reserve	718,000	\$117,500	(535,000)	300,500
Sewer Vehicle and Equipment Reserve	518,000	\$116,900	(170,000)	464,900
Parks Capital Reserve	1,082,400	\$283,600	(200,900)	1,165,100
Storm Water Capital Reserve	1,946,400	\$712,300	(532,000)	2,126,700
Roads Capital Reserve	2,801,400	\$659,400	(1,007,500)	2,453,300
Water Capital Reserve	2,282,200	\$1,092,900	(255,000)	3,120,100
Sewer Capital Reserve	3,338,400	\$366,500	(45,000)	3,659,900
Facilities Reserve	2,156,700	\$522,000	(445,400)	2,233,300
	\$17,655,200	\$4,668,500	\$(5,395,300)	\$16,928,400
Operating and Opportunity Reserve Funds				
Carbon Neutral Reserve	\$117,300	\$17,300	\$-	\$134,600
New Works & Equipment Reserve	2,173,700	\$292,800	(699,700)	1,766,800
Agricultural Reserve	30,600	\$136,200	(125,000)	41,800
Policing Reserve	1,468,200	\$201,300	(299,600)	1,369,900
Snow Removal Reserve	123,900	\$49,200	(50,000)	123,100
Growing Communities Fund Reserve	4,461,200	\$146,500	(549,600)	4,058,100
Community Works Gas Tax Reserve	1,704,000	\$642,600	(2,269,600)	77,000
Financial Stabilization Reserve	3,959,300	\$125,600	(1,780,000)	2,304,900
Local Improvement Reserve	1,112,000	\$65,200	-	1,177,200
Parkland Acquisition Fund	2,449,800	\$100,300	-	2,550,100
	\$17,600,000	\$1,777,000	\$(5,721,500)	\$13,603,500

Transfers From (To) Reserves - Continued...

Working Funds				
First Nations Relations Fund	\$15,000	\$-	\$(15,000)	\$-
Unappropriated Surpluses				
General Operating	\$4,621,900	\$-	\$(800,000)	\$3,821,900
Water Operating	1,600,000	-		1,600,000
Sewer Operating	800,000	-	-	800,000
	\$7,021,900	\$-	\$(800,000)	\$6,221,900
Total Reserves and Unallocated Surplus	\$42,292,100	\$6,445,500	\$(11,931,800)	\$36,753,800