

District of North Saanich  
British Columbia, Canada

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# **Draft 2025-2029 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 2025 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 8.82% increase in overall property taxes, for core municipal operations, police, library, and infrastructure replacement.

## Capital Infrastructure Improvements

The 2025 Financial Plan includes \$8.1 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 2025 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 2025 Financial Plan includes a **4.51%** increase in the basic water rate and a **2.24%** change in the annual sewer rate.

The 2025 Water Utility Budget is based on a basic water rate of \$1.94 per cubic metre and a \$200 parcel tax that funds current and future water infrastructure replacement.

The 2025 Sewer Utility Budget is based on a sewer charge of \$676 for single family dwellings and a \$338 for multi-family dwellings.

# Community Overview

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

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

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

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

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



# Organizational Profile

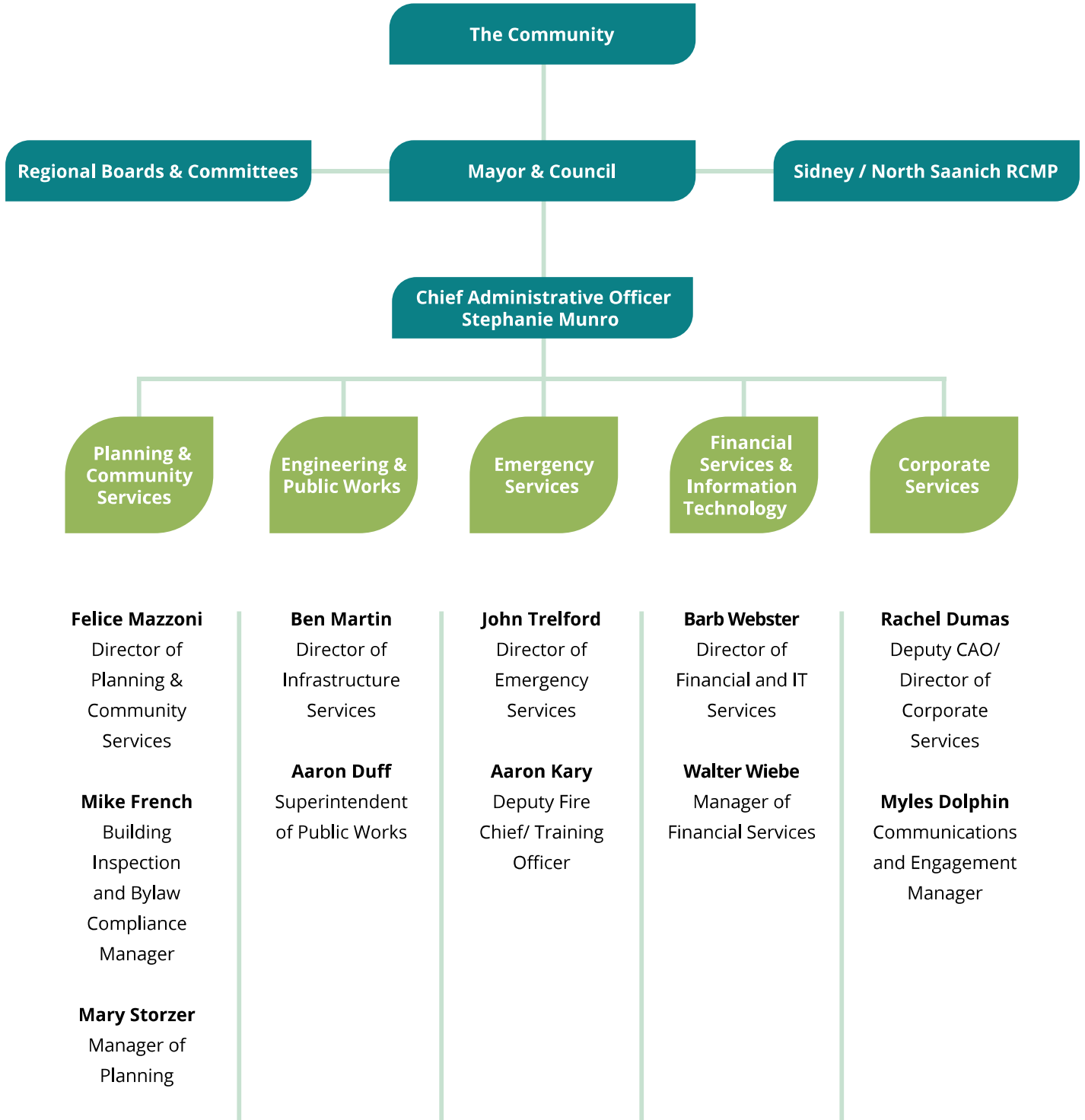
The District of North Saanich provides a comprehensive and important range of municipal services to the community. The value of these services are reflected in the department budgets outlined in the Service Plans section. These services include Legislative and Administrative Services, Financial and Information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

The North Saanich Municipal Council represents the citizens of the community and provides leadership, vision and strategic direction to North Saanich staff. Council is elected for a four-year term and includes: Mayor 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	2024	2025	Change	Comments
Administrative and Corporate	10.0	10.0	0.88	Full time Communications Coordinator - Auxiliary position
Financial and Information Technology	10.0	10.0	-	
Policing	11.0	11.0	-	RCMP civilian support staff, excludes police strength.
Fire and Emergency	7.0	9.0	2.0	2 Firefighters hired - approved by Council in 2024
Planning & Community	11.0	12.0	+ 2.0	Reallocation of resource from Infrastructure
Infrastructure	23.0	22.0	- 1.0	Reallocation of resource to Planning & Community
Water & Sewer Utilities	9.0	9.0	-	
<b>Total</b>	<b>81.0</b>	<b>83.0</b>	<b>3.88</b>	

## 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

2

Focus on local Agriculture and support food production and systems

3

Maintain a safe, inclusive, healthy, and vibrant community

4

Support growth that is environmentally, socially, and economically sustainable

5

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

# 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 2025 expenditures are incurred under the authority of the 2024-2028 financial plan until the 2025-2029 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 2025

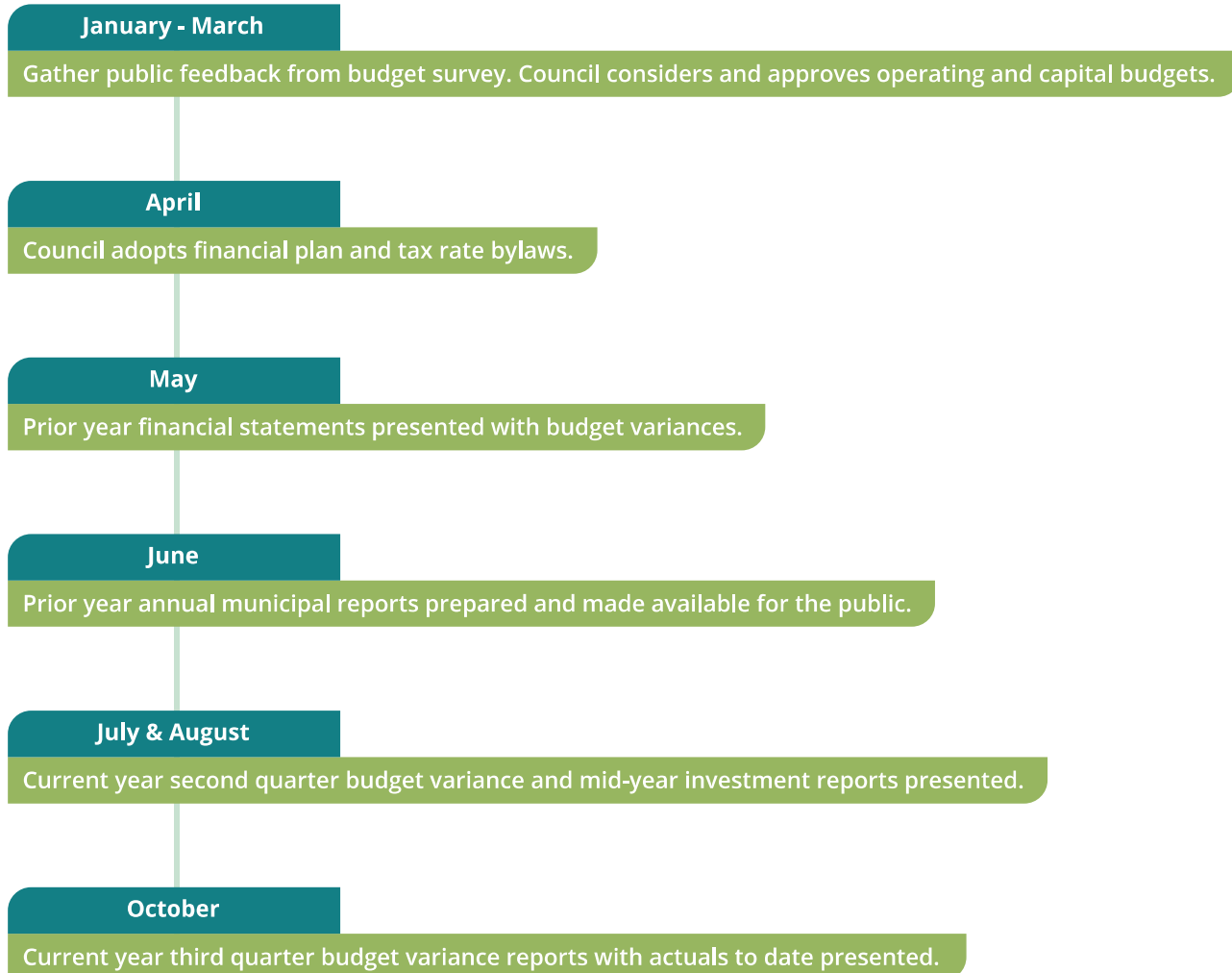
**Each year, the District prepares a financial plan that is centered on the following principles, as stated in the 2025-2029 Financial Plan:**

- 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 2025-2029 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 2025 budget is based on a combined Municipal, Police and Library property tax increase of 8.82%.

An average residential property in North Saanich has an assessed value of \$1,457,000 for 2025, with a 3.26% assessment decrease over 2024.

## 2025 Average Tax Increase

Municipal operations	4.24%	\$78
Infrastructure Funding	0.93%	\$17
Police	3.10%	\$57
Library	0.55%	\$10
<b>TOTAL</b>	<b>8.82%</b>	<b>\$162</b>

## Utilities:

Water utility charge	4.5%	\$36
Sewer utility charge – single family	2.2%	\$15
Sewer utility charge – multi-family	2.2%	\$7

## Parcel Taxes:

	2025	Increase
Water Infrastructure Replacement	\$200	\$-
Deep Cove	\$455	\$-

## Five Year Financial Plan

	2025	2026	2027	2028	2029
Revenues					
Property Taxes, 1% in Lieu & Grants in Lieu of Taxes	\$17,561,580	\$18,966,400	\$19,323,100	\$19,654,400	\$19,820,800
Sale of services:					
General	157,500	26,200	26,200	26,200	26,200
Protective	302,407	37,400	37,400	37,400	37,400
Solid Waste & Environmental	70,000	70,000	70,000	70,000	70,000
Planning & Community	945,300	840,300	840,300	840,300	840,300
Infrastructure Services	102,000	54,800	54,800	54,800	54,800
Parks, Recreation & Cultural	50,900	22,200	22,600	23,000	23,000
Water utility fees and charges	4,294,300	4,271,000	4,350,300	4,431,000	4,513,400
Sewer utility fees and charges	1,782,600	1,833,200	1,891,200	1,953,000	2,017,900
Other Revenue	1,063,900	288,900	288,900	288,900	288,900
Transfers from other governments	1,374,700	1,800,200	1,800,200	1,750,200	1,750,200
<b>Total Revenues</b>	<b>\$27,705,187</b>	<b>\$28,210,600</b>	<b>\$28,705,000</b>	<b>\$29,129,200</b>	<b>\$29,442,900</b>
Expenses					
General Government	\$4,718,350	\$4,621,300	\$4,692,700	\$4,795,600	\$4,821,500
Protective Services	5,687,137	5,539,500	5,649,400	5,731,600	5,790,300
Solid Waste & Environmental	135,900	135,900	135,900	135,900	135,900
Planning & Community	1,899,400	1,644,100	1,676,700	1,709,000	1,711,100
Infrastructure Services	2,781,000	2,862,400	2,908,900	2,951,900	2,956,500
Parks	810,300	814,900	820,400	821,900	823,800
Recreation & Cultural	1,446,000	1,509,000	1,575,000	1,644,600	1,717,600
Water Utility	4,240,700	4,217,400	4,296,700	4,377,400	4,459,800
Sewer Utility	1,459,600	1,510,200	1,568,200	1,630,000	1,694,900
Operating Projects	1,324,700	158,000	95,000	103,000	95,000
Debt Interest	377,100	377,100	377,100	377,100	377,100
Amortization	3,447,400	3,226,600	2,936,100	2,696,100	2,546,100
<b>Total Operating Expenses</b>	<b>\$28,327,587</b>	<b>\$26,616,400</b>	<b>\$26,732,100</b>	<b>\$26,974,100</b>	<b>\$27,129,600</b>
<b>Net Revenue (Expenses)</b>	<b>\$(622,400)</b>	<b>\$1,594,200</b>	<b>\$1,972,900</b>	<b>\$2,155,100</b>	<b>\$2,313,300</b>
Allocations					
<b>Transfers to/from Reserves</b>	<b>\$5,036,200</b>	<b>\$(1,137,700)</b>	<b>\$199,200</b>	<b>\$(1,419,100)</b>	<b>\$29,800</b>
<b>Transfers from/(to) Non-Statutory Reserves</b>	<b>30,000</b>				
<b>Transfers from/(to) Surplus</b>	<b>550,000</b>				
<b>Capital expenditures</b>	<b>(8,139,200)</b>	<b>(3,381,100)</b>	<b>(4,806,200)</b>	<b>(3,130,100)</b>	<b>(4,587,200)</b>
<b>Reserve fund in excess of amortization</b>	<b>3,447,400</b>	<b>3,226,600</b>	<b>2,936,100</b>	<b>2,696,100</b>	<b>2,546,100</b>
<b>Debt principal</b>	<b>(302,000)</b>	<b>(302,000)</b>	<b>(302,000)</b>	<b>(302,000)</b>	<b>(302,000)</b>
<b>Financial Plan Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

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 2025 – 2029 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 2025 budget seems to be stabilizing, the rate for 2025 is coming in at 3.11%, and continues to remain higher than the rates seen before 2024.

**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 is currently being negotiated and at the time of budget preparations, had not yet been ratified. For the 2025 and 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 \$174,000. 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 2025 is \$147,000. Policing services account for approximately 15% of the District's operational costs.

**5. RCMP Dispatch Services:** The Province has downloaded the costs of EComm/911 Dispatch services to the District effective January 1, 2025. The Province provided a grant for the first quarter of 2025 to align with a funding start date of April 2025. This budgetary impact for 2025 amounts to \$248,630 which represents a tax impact of 1.84%. The full-year cost in 2026 is expected to exceed \$409,000, which would represent a tax impact of approximately 3.04%.

**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 to maintain the current fire and emergency service level in an environment of rising call volume, the financial plan proposes a three-pronged approach. In 2024 Council approved an additional \$30,000 to fund a commitment to the overnight and weekend staffing model, and an increased paid-on-call budget which was partially funded with the remaining COVID restart grant. Council also approved the Firesmart Coordinator/Fire Fighter position in 2024, which will be funded through a grant. The grant proceeds are anticipated to partially fund this position in 2026, and the balance of this position, will then be tax funded. In addition to the Firesmart Coordinator, Council also approved in 2024 2 firefighter positions to be fully tax funded.

**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. These funds have been fully expended by the end of 2024 and as such, there are no available funds for the 2025 budget.

**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: \$307,000) and the Traffic Fine Revenue Grant (2024: \$72,000). The District receives \$620,000 annually through the Canada Community Works Fund (gas tax funding) and allocates funding to a number of capital and operating projects annually. This funding program was renewed in 2024 for a ten year term. 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 four years.

**10. Asset Management Replacement Plans:** For the past 14 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 2025 are expected to increase moderately as a result of the District's laddered investment strategy. Interest rates are expected to hold or decrease during the 2025 year and are dependent on the economic conditions in the market. 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 as well as 2 Fire Fighters. For 2025, the budget includes an additional .875 FTE for a Communications Coordinator Auxiliary positions in the Communications Department, as well as 1 Full time Planner Position in the Planning & Community Services Department.

# 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?	2023 Actual	2024 Actual	2025 Plan
Freedom of Information Requests	40	29	29
Public Notices Posted on <a href="https://northsaanich.ca/news-events/public-notice/">https://northsaanich.ca/news-events/public-notice/</a>	70	63	60-70
Projects engaged on with community <sup>1</sup>	7	17	10-15
Total Website Email Subscribers (Newsletter, public notices & latest news)	1753	890	1000-1300
Total Social Media followers inc., Fire Dept accounts (Facebook, Twitter, Instagram, Fire dept) <sup>2</sup>	13,407	7984	9000-9200
Performance Metrics - How Well?			
Freedom of Information Requests completed	35	25	29
Freedom of Information Requests Extensions submitted	0	0	0
Freedom of Information Complaints/Inquiries	(ongoing from 2022) 1	2	0

<sup>1</sup> 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.

<sup>2</sup> Social media figures include both District of North Saanich and DNS Fire Department platforms.



## Legislative and Administrative Operating Budget

Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
General government revenue	\$2,155	\$9,200	\$8,000	\$(1,200)	-13.0%
COVID-19 Safe Restart funding	-	-	-	-	0.0%
Provincial Grant	-	-	5,500	5,500	100.0%
Agriculture Reserve Funding	-	-	3,400	3,400	100.0%
Operating Reserve Funding	-	70,000	150,000	80,000	114.3%
<b>Total Funding</b>	<b>\$2,155</b>	<b>\$79,200</b>	<b>\$166,900</b>	<b>\$87,700</b>	<b>110.7%</b>
Operating Expenses	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Legislative	\$179,987	\$198,300	203,100	\$4,800	2.4%
Election	-	10,000	15,000	\$5,000	33.3%
Administration	316,111	328,700	352,500	\$23,800	6.8%
Economic Development	19,328	19,000	19,500	\$500	2.6%
Corporate Services	832,526	668,800	817,800	\$149,000	18.2%
Communications & Public Engagement	258,538	381,500	407,900	\$26,400	6.5%
Records Management	132,298	137,500	143,700	\$6,200	4.3%
Municipal Hall Grounds & Maintenance	171,465	183,100	183,300	\$200	0.1%
Human Resources	118,342	117,200	141,000	\$23,800	16.9%
Community Events	39,603	45,000	45,000	\$-	0.0%
Grants in Aid	35,250	36,500	42,400	\$5,900	13.9%
Other Grants	88,481	97,550	115,000	\$17,450	15.2%
Community Event Sponsorships	6,500	10,000	10,000	\$-	0.0%
First Nations Relations Initiatives	-	15,000	15,000	\$-	0.0%
Insurance, Advertising & Office Costs	393,737	429,200	425,200	\$(4,000)	-0.9%
Legal	133,246	169,000	146,000	\$(23,000)	-15.8%
Committees	34	4,650	4,650	\$-	0.0%
<b>Total Operating Expenses</b>	<b>\$2,725,446</b>	<b>\$2,851,000</b>	<b>\$3,087,050</b>	<b>\$236,050</b>	<b>7.6%</b>
<b>Less: Transfer to Reserves for election</b>		<b>\$10,000</b>	<b>\$15,000</b>	<b>\$5,000</b>	
<b>Net Property Taxes Required</b>	<b>\$2,723,291</b>	<b>\$2,761,800</b>	<b>\$2,905,150</b>	<b>\$143,350</b>	<b>5.2%</b>

The 2025 Financial Plan includes a 5.2% overall increase to the Legislative & Administrative budget, the main cost drivers being contract increases in salaries, wages and benefits, increases for insurance and office budgets, training budget as well as a request for a .875 PTE Communications Coordinator - Auxiliary position.

## Accomplishments from 2024

- Completed implementation of Human Resources software – HR Downloads
- Completed Citizen Engagement Strategy
- Completed Municipal Policy review process
- Commenced Bylaw review process
- Completed review of District Commissions/Committee and Boards
- Held first Long-Term Service & Employee Appreciation event
- Continued with Building Permits scanning project – summer student
- Website accessibility audit completed
- Introduced staff summer health and wellness events
- Completed File Room Improvements Project
- Finalized scanning of all employee files to new software
- Completed staff Respectful Workplace Training
- Completed engagement for Land End Multi-Use Path
- Completed committee review – established three new committees and facilitated orientation
- Completed in-person Indigenous Relations Awareness training – Part 1
- Completed in-person Indigenous Relations for Local Governments – Part 2
- Completed staff First-Aid Training – Level 1 (currently 18 qualified staff)
- Completed staff Intermediate First-Aid Training – Level 2 (currently 9 qualified staff)

## Plans for 2025

- Commence iCompass software implementation for electronic staff report process
- 2025 Budget engagement
- Finalize Parks Master Plan engagement
- Facilitate CRD Septic Bylaw engagement/ open house
- Review Council Procedures Bylaw
- Review Council Remuneration Bylaw
- Host municipality for the Saanich Peninsula Accessibility Advisory Committee
- Host municipality for the Peninsula Agricultural & Area Commission
- Finalize Bylaw review process
- Facilitate staff Respectful Workplace training
- Facilitate staff Diversity, Equity, and Inclusion training
- Commence Council meeting live streaming software review
- Commence website review
- Annual report 2025 (for the year 2024)
- Facilitate BC Heritage Week event (Feb)
- Introduce Occupational Health and Safety program
- 2025 Quality of Life Survey

## Looking Ahead to 2026

- 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?	2023 Actual	2024 Actual
\$ Property tax collection	\$31,169,000	\$33,714,000
# Property tax folios	5,288	5,705
Utility bills mailed	10,614	10,462
Utility bills E-billed	2,899	3,082
Performance Metrics – How Well?		
\$ Interest earnings	\$2,120,000	\$2,530,000
Weighted Average Yield on Investments	4.90%	4.93%
Canadian Award for Financial Reporting	Y	TBD

## Financial and Information Technology Services Operating Budget

Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Tax Certificates	10,800	14,000	12,000	\$(2,000)	-14.3%
Mortgage Company Fees	2,130	3,000	2,000	(1,000)	-33.3%
School Tax Commission	13,324	-	13,000	13,000	100.0%
COVID-19 Safe Restart funding	-	20,000	-	(20,000)	-100.0%
Operating Reserve Funding	-	20,000	20,000	-	0.0%
<b>Total Funding</b>	<b>\$26,254</b>	<b>\$57,000</b>	<b>\$47,000</b>	<b>\$(10,000)</b>	<b>-17.5%</b>
Operating Expenses	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Finance	\$872,654	\$870,300	\$883,900	13,600	1.6%
Audit, Consultants & Reports	47,044	46,650	54,000	7,350	15.8%
Financial Software	69,894	78,800	67,600	(11,200)	-14.2%
Information Technology	128,349	181,600	189,200	7,600	4.2%
Software & Computer Network	292,771	227,800	289,500	61,700	27.1%
Website & Internet	8,367	10,000	10,000	-	0.0%
<b>Total Operating Expenses</b>	<b>\$1,419,079</b>	<b>\$1,415,150</b>	<b>\$1,494,200</b>	<b>\$79,050</b>	<b>5.6%</b>
<b>Net Property Taxes Required</b>	<b>\$1,392,825</b>	<b>\$1,358,150</b>	<b>\$1,447,200</b>	<b>\$89,050</b>	<b>6.6%</b>

The 2025 Financial Plan includes a 6.6% 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 2024

- Awarded the GFOA Award for Excellence in Financial Reporting for 2023
- Delivered a budget engagement survey and engagement results summary for 2024
- Updated Investment Policy to include Council's Socially Responsible Investment Strategy
- Developed an approach to allocating the Growing Communities Fund, which included an engagement strategy for 2024.
- 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)
- Internal review of HRISMyWay to update payroll information security to best practices and stream line approval processes and develop plan to rollout to departments in 2025.
- Reviewed and reported on the performance of the Long-Term Operator of the Sandown Agricultural Lands
- Prepared and delivered Reserve Workshop for Senior Staff and Council.
- 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
- Completed Server Replacement project

## Plans for 2025

- Develop funding agreements for grants provided outside of the Grant in Aid program
- Review the District's Purchasing Policy
- Develop workflow processes and support materials for procurement processes
- Rollout HRISMyWay to the departments and implement any new approval processes and security best practices
- Review finance processes and implement efficiencies where appropriate
- Provide support to climate action related initiatives planned by the Planning and Community Services Department
- Apply for the GFOA Award for Excellence in Financial Reporting for 2024
- Continue the asset management project (multi-year project)
- Replacement of computer workstations

## Looking Ahead to 2026 – 2028

- Apply for the GFOA Distinguished Budget Presentation Award for the 2026 Budget
- Explore opportunities to enhance and improve the budget engagement process and timing
- 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?	2023	2024
Total Persons Crimes	78	85
Total Property Crimes	204	215
Total Other Criminal Codes	92	75
Total Number of Vehicle Collisions	93	109
Total Calls for Service	2,083	1,935
Total Traffic Charges/Tickets/Notice Orders Issued for Sidney/North Saanich	1,709	1,158
Total Prisoner Counts	201	202

## Policing Operating Budget

Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Policing Revenue		\$1,500	\$-	(1,500)	-100.0%
Provincial Grant re EComm 911		-	161,207	161,207	100.0%
Policing Reserve		150,000	170,000	20,000	13.3%
<b>Total Funding</b>	<b>\$-</b>	<b>\$151,500</b>	<b>\$331,207</b>	<b>\$179,707</b>	<b>118.6%</b>
Operating Expenses	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
RCMP Contract	\$1,877,317	\$2,075,100	\$2,221,900	146,800	7.1%
RCMP Costs Shared with Town of Sidney	495,727	520,700	562,400	41,700	8.0%
Ecomm/911 Dispatch Fees	-	-	409,837	409,837	100.0%
Other Policing	35,069	40,300	40,300	-	0.0%
<b>Total Operating Expenses</b>	<b>\$2,408,113</b>	<b>\$2,636,100</b>	<b>\$3,234,437</b>	<b>\$598,337</b>	<b>22.7%</b>
<b>Net Property Taxes Required</b>		<b>\$2,484,600</b>	<b>\$2,903,230</b>	<b>\$418,630</b>	<b>16.8%</b>

The 2025 Financial Plan includes an overall 16.8% increase to the Policing budget. Overall, the RCMP contract increased by 7.1% and includes a contract strength of 12 North Saanich members for 2025. The cost of one member added in 2023 funded from the Policing Reserve fund, as well as in 2024, to reflect the anticipated contract strength in 2025. The RCMP detachment costs shared with the Town of Sidney are proposed to increase by 8%, 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, which was deferred to 2025. The full cost of the services is reflected in the 2025 budget year with a one-time grant of \$161,207 received in 2025 for the first quarter of 2025.

## Fire and Emergency Services

For members of the District of North Saanich Fire Department 2024 will be remembered as their busiest year on record. A total of 1029 calls for assistance were attended to. The majority of these calls were within municipal boundaries, some with assistance from partner agencies such as Sidney Fire Department, Central Saanich Fire Department, Sidney/North Saanich RCMP, BC Ambulance Service and the Victoria Airport Authority Fire Department. A total of 66 mutual aid calls were provided to neighbouring departments. Of those 46 to Sidney and 20 to Central Saanich.

The District of North Saanich Fire Department is a composite department consisting of 31 paid on call firefighters, 4 auxiliary firefighters and 9 full time employees. This includes the Fire Chief, Deputy Chief, Fire Prevention Officer, Fire Smart Coordinator, 4 firefighters and an Administrative Assistant. A total of 8 recruit members were accepted and will begin training in 2025 to join the ranks of the paid-on call members. The department operates out of two fire stations, one on Wain Road and the other on McTavish Road. Both stations are staffed by career members during weekday, daytime hours. Station 2 is staffed by two paid on-call members during nights and weekends. The remaining members are summoned by pager when required. The following emergency services are provided:

- Fire suppression
  - Structure
  - Vehicle
  - Wildland
  - Marine
- Rescue
  - Automobile accidents
  - Confined space
  - Medical First Responder
  - Hazardous Materials Operations

Additional duties include:

- Commercial building inspection
- Plan reviews
- Oil appliance inspections
- Issue of burning permits
- Fire cause investigation
- Public Education Activities
- Fire Smart Education
- Emergency Preparedness – Training and Planning

## Activity Level Performance Measures & Key Statistics

Performance Metrics- How Many?	2020	2021	2022	2023	2024
Emergency Response	421	524	743	957	1,029
Oil Inspection	31	5	7	16	22
Burning Permits Issued	608	721	714	557	520
Commercial Inspections	332	302	290	296	290



## Fire and Emergency Services Operating Budget

Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Fireplace Permits and Installation Revenue	\$1,355	\$3,100	\$3,100	\$-	0.0%
Fire Protection Services	6,400	6,500	6,500	-	0.0%
Burning Permits	18,895	20,000	20,000	-	0.0%
Hydrant Fees and Other	13,521	7,500	7,500	-	0.0%
Firesmart Grant Funding	-	82,000	104,100	22,100	27.0%
<b>Total Funding</b>	<b>\$40,171</b>	<b>\$119,100</b>	<b>\$141,200</b>	<b>\$22,100</b>	<b>18.6%</b>
Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Fire Administration	\$904,167	\$971,400	\$1,137,100	165,700	17.1%
FireSmart Program	29,987	82,000	104,100	22,100	27.0%
Volunteers	712,293	691,500	705,000	13,500	2.0%
Communications/Dispatch	138,839	142,000	161,000	19,000	13.4%
Safety Equipment	76,700	106,000	106,000	-	0.0%
Fire Hall Maintenance	122,265	130,500	130,500	-	0.0%
Fire Prevention	4,095	9,000	9,000	-	0.0%
Fleet	83,564	73,500	80,000	6,500	8.8%
Emergency Preparedness	10,118	15,000	20,000	5,000	33.3%
<b>Total Operating Expenses</b>	<b>\$2,082,028</b>	<b>\$2,220,900</b>	<b>\$2,452,700</b>	<b>\$231,800</b>	<b>10.4%</b>
<b>Net Property Taxes Required</b>	<b>\$2,041,857</b>	<b>\$2,101,800</b>	<b>\$2,311,500</b>	<b>\$209,700</b>	<b>10.0%</b>

The 2025 Financial Plan includes a 10.0% overall increase to the Fire and Emergency Services budget. The two most significant items impacting the plan include the addition of one full-time Firesmart/Fire Fighter in 2024, to be funded from a Firesmart grant and the 2 full-time firefighter positions approved in 2024. 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 2024

- 2 new career firefighters brought on strength
- 1 new Fire Smart Coordinator/firefighter brought on strength
- 8 new recruits successfully completed entrance exam requirements
- Interim Fire Chief hired
- Purchased new utility pickup truck to be outfitted in 2025 for service
- Continued successful overnight staffing model at Station 2
- Installed mobile data terminals in 2 fire apparatus
- Updated and standardized fire departments standard operating guidelines
- Completed over 50% of the goals outlined in the Fire Department Strategic Plan
- Continued implementing goals outlined in the Community Wildfire Protection Plan
- Firefighters completed 2974.5 hours of training including regular Tuesday night sessions, live fire training and first responder courses.

## Goals for 2025

- Establish first contract with IAFF Local 5509
- Replacement/trade of Tender 2 with 2 new smaller, more maneuverable apparatus
- Dispose of 2 older utility apparatus
- Place new utility vehicle into service
- Training of 8 new recruits and integrating them into the fire department staffing
- Upgrade fire hydrants to Storz fittings and enhance visibility of the hydrants while indicating flow rates.
- Update or new service agreements
  - First Nations
  - BC Ferries
  - Victoria Airport Authority
  - Institute of Ocean Sciences
- Enhance Emergency Operations Centre capabilities
- Additional Emergency Operations training for municipal staff
- Review/assessment of both fire stations' suitability's and potential life span
- Continued installation of mobile data terminals in apparatus

## Looking Ahead to 2026 – 2028

- Begin planning for replacement of Engine 11 (requires 3-year lead time)
- Review of staffing model – full time and paid on call
- Planning for potential upgrades / replacement of fire station (s)
- Provide enhanced training facilities for firefighters
- Replacement of turnout gear with PFAS free gear
- Enhance emergency preparedness to deal with Climate Change
- Review and update fire departments capabilities in relation to wildland fire incidents.
- Continue to promote and encourage Fire Smart principles
- Review District of North Saanich Emergency Program and better align / update it to the new Provincial requirements (EDMA) Emergency and Disaster Management Act

## 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 aims to provide education and a 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 and the community 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?	2024 Actual	2023 Actual	2022 Actual
Development Permits approved	6	11	22
Development Permits denied	1	0	0
Development Variance Permits approved	2	2	2
Development Variance Permits denied	1	1	0
ALC applications processed	1	1	4
Rezoning applications approved	0	2	2
Rezoning applications denied	0	2	2
Subdivision applications approved	5	4	5
Board of Variance applications processed	5	11	15
Building Permit applications processed	131	116	170
Tree applications processed	301	304	396
Building inspections performed	978	1,213	1,757
Bylaw infraction complaints responded to	145	114	134
Bylaw infraction tickets issued	61	13	16
Business license applications processed (new)	67	67	57

## Planning & Community Services Operating Budget

Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Business Licenses	\$53,265	\$57,500	\$58,000	\$500	0.9%
Building and Plumbing Permits	858,849	670,000	715,000	45,000	6.7%
Bylaw Infractions	25,540	10,000	25,000	15,000	150.0%
Tree Permits	-	-	50,000	50,000	100.0%
Development and Other Permits	1,399	32,300	22,300	(10,000)	-31.0%
BOV, DVP, Rezoning and OCP Application Fees	14,250	36,000	41,000	5,000	13.9%
Subdivision Application Fees	5,000	13,000	13,000	-	0.0%
Dog Licenses and other fees	21,505	21,500	21,000	(500)	-2.3%
Capacity Funding Grant		-	123,500	123,500	100.0%
Operating reserve transfer	-	25,000	25,000	-	0.0%
<b>Total Funding</b>	<b>\$979,808</b>	<b>\$865,300</b>	<b>\$1,093,800</b>	<b>\$228,500</b>	<b>26.4%</b>
Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Animal Control	\$73,345	\$65,000	65,000	-	0.0%
Bylaw Enforcement	170,784	217,500	187,500	(30,000)	-13.8%
Planning and Building Inspection	1,289,633	1,317,800	1,635,900	318,100	24.1%
Fleet	11,870	13,400	11,000	(2,400)	-17.9%
Total Operating Expenses	\$1,545,632	\$1,613,700	\$1,899,400	\$285,700	17.7%
<b>Net Property Taxes Required</b>	<b>\$565,824</b>	<b>\$748,400</b>	<b>\$805,600</b>	<b>\$57,200</b>	<b>7.6%</b>

The 2025 Financial Plan includes a 7.6% 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 Planning. Effective 2025, the Arborist position has been allocated to Planning & Community services operating budget from the Infrastructure Department and wages and benefits increase. This plan also includes a request for 1 FTE Planner Position, and is fully funded by the Capacity Funding Grant in 2025 and as a result does not increase taxes.

## Highlights from 2024

### OCP Project

- Completed renewed public consultation for the OCP including:
  - MOC PAC
  - Farmers Dinner
  - 8 community engagement events including Ag and food security, Sustainability & Resiliency/Climate, Environment & Ecology, Rural Character, Sense of Place, Housing & Affordability, Marine & Waterways
  - Community Pop-up events (Fickle Fig, Sidney Night Market, Panorama Rec Centre, Jubilee Park).
  - Youth engagement (Parkland)
- Reports to Council regarding 5YR and 20YR Provincial Housing targets
- Report to Council regarding community feedback from consultation
- Continued OCP consultation with Planning, Agriculture and Healthy Living Committees
- Report to Council regarding Goals, Objectives and Policies for the OCP including preliminary First Nation Consultation

## Looking Ahead to 2025–2026

### Policy Initiatives

- Complete the Official Community Plan Step 4 of Workplan, Public Hearing and Adoption of the OCP early 2025. Staff will be preparing a draft for Council in March 2025.
- Complete Zoning Bylaw re-write in conjunction with the OCP policies.
- Issue an RFP to appoint a consultant to finalize a new Subdivision Bylaw post OCP adoption.
- Review Home/Business Occupation permitted uses/regulations.
- Complete a Climate Action and Energy Plan, Climate Action Strategy drafting slated for 2025.

## Infrastructure Services

The Infrastructure Services Department includes public works and is responsible for 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, public tree management, 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. Following the Council motion of October 7, 2024 the Department is now also responsible for Asset Management and First Nations Relations.

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 30 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	2023	2024
Permits – Soil & Blasting	9	9
Permits – Building & Development	150	145
Permits –Trees	-	301
Subdivisions Approved	3	5
Permit & Construction Security Deposits Processed	34	120
Engineering & Public Works Service Requests	1,116	1,064
Traffic Counts & Analysis	10	6
<b>Roadways Resurfaced</b>		
Chip Seal	4.36 km	7,294 m2
Asphalt Repairs	-	1,361 m2
Crack Seal	-	14 km
<b>Ditching Maintenance</b>		
Machine Ditching	-	700 m
Hand Ditching	-	17 km
Water Main Breaks	6	2
Sanitary Sewer Main Breaks	1	0
Green Waste Facility Customers	4,992	6,033
Park Use Permits	39	19
Special Events	24	16
Film Permits	4	6

## Infrastructure Services Operating Budget

Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Administrative Inspection Fees	\$37,079	\$60,800	\$54,000	(6,800)	-11.2%
Tree Permits *2025 to Planning Dept	37,910	50,000	-	(50,000)	100.0%
Public Works Revenue	-	2,000	-	(2,000)	-100.0%
Green Waste Facility Revenue	70,554	70,000	70,000	-	0.0%
Donations - Estate	34,533	-	15,000	15,000	100.0%
Operating Reserve Funding	-	-	-	-	0.0%
<b>Total Funding</b>	<b>\$180,076</b>	<b>\$182,800</b>	<b>\$139,000</b>	<b>\$(43,800)</b>	<b>-24.0%</b>
Operating Expenses	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Engineering Administration	\$977,148	\$1,010,300	\$983,500	(26,800)	-2.7%
GIS	179,736	178,400	188,900	10,500	5.9%
Public Works Administration & Fleet	550,928	376,500	417,600	41,100	10.9%
Public Works Building & Grounds Maintenance	46,194	76,200	67,200	(9,000)	-11.8%
Green Waste Operations	236,822	135,900	135,900	-	0.0%
Roads	666,341	788,400	749,400	(39,000)	-4.9%
Drainage	182,195	174,400	169,400	(5,000)	-2.9%
Parks Administration	205,594	174,100	210,000	35,900	20.6%
Parks, Trails & Beach Access	477,875	527,900	530,300	2,400	0.5%
<b>Total Operating Expenses</b>	<b>\$3,522,833</b>	<b>\$3,442,100</b>	<b>\$3,452,200</b>	<b>\$10,100</b>	<b>0.3%</b>
<b>Net Property Taxes Required</b>	<b>\$3,342,757</b>	<b>\$3,259,300</b>	<b>\$3,313,200</b>	<b>\$10,100</b>	<b>1.7%</b>

The 2025 Financial Plan includes an 1.7% overall increase to the Infrastructure Services budget. The most significant items impacting the budget in 2025 include the reallocation of the Arborist position to Planning and Community Services. Also included in this budget are operating budgets for two properties donated to the District.

## 2024 Results

- Reay Creek Pedestrian Bridge complete
- Parks Master Plan draft complete
- Glynwood Park Road upgrade design complete
- Traffic Calming Study on Tatlow Road, Birch Road, and Downey Road complete
- Active transportation options on Lands End Road complete
- Septic Maintenance Bylaw complete
- Water Master Plan Implementation – East Saanich Road watermain upgrade design complete
- Pavement management condition assessment complete
- Municipal Hall Re-configuration design complete
- Park Plan for Wolf Orchard Park complete
- Water Master Plan Update RFP complete
- Sewer Master Plan Update RFP complete

## Looking Ahead to 2025-2026

- Parks Master Plan Council adoption
- Glynwood Park Road upgrade – Public Information and Construction
- Traffic calming recommendations on Tatlow, Birch and Downey – Construction
- Active transportation on Lands End Road – Public Engagement
- Septic Maintenance Bylaw – Public Engagement
- Water Master Plan Implementation: East Saanich Road watermain - Construction
- Pavement management condition assessment – Integration into Asset Management Plan
- Roadway pavement renewal: West Saanich at Willingdon Ave - Construction
- Municipal Hall Re-configuration: New meeting room and offices - Construction
- Park Plan for Wolf Orchard Park – Public Engagement and Construction
- Water Master Plan Update
- Sewer Master Plan Update
- Municipal Site Master Plan – Request for Proposal (RFP) & Award
- Park Plan for Noble Garden
- Park Plan for Wain Road
- First Nations Relationship Strategy
- Asset Management Strategy
- Nymph Point Park Environmental Partnership Project
- Natural Asset Inventory RFP
- Cost/benefits of the Green Waste Facility
- Drainage Master Plan Implementation
- Archaeological Protection Policy
- Private Property Damage from Public Infrastructure Policy
- Management of Trees on District Lands Policy
- Soil Removal and Deposit Bylaw update
- Traffic Safety Improvements on Lochside Drive – (x2) Pedestrian Crosswalks, one at Cy Hampson and an accessible one at Bakerview Road
- Traffic Safety Improvements on Haro Park Terrace: Speed Hump and Sidewalk Extension – Community Engagement
- Blaauw Pier Condition Assessment



## 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	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Library Rental Revenue	\$20,500	\$20,900	\$20,900	\$-	0.0%
<b>Total Funding</b>	<b>\$20,500</b>	<b>\$20,900</b>	<b>\$20,900</b>	<b>\$-</b>	<b>0.0%</b>
Operating Expenses	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Senior Citizen Building/Shoal Centre	\$30,980	\$22,800	\$33,000	10,200	44.7%
Mary Winspear Centre	185,000	185,000	185,000	-	0.0%
Vancouver Island Regional Library	1,153,995	1,154,000	1,228,000	74,000	6.4%
<b>Total Operating Expenses</b>	<b>\$1,369,975</b>	<b>\$1,361,800</b>	<b>\$1,446,000</b>	<b>\$84,200</b>	<b>6.2%</b>
<b>Net Property Taxes Required</b>		<b>\$1,340,900</b>	<b>\$1,425,100</b>	<b>\$84,200</b>	<b>6.3%</b>

## 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, 13 pressure zones controlled by 34 Pressure Reading Valve (PRV) Stations.

## Water Utility Operating Budget

Funding	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Sale of Service	\$3,720,280	\$3,990,100	4,166,800	\$176,700	4.4%
Other Revenues	42,430	76,800	76,800	\$-	0.0%
Parcel Tax	975,800	975,800	978,000	\$2,200	0.2%
<b>Total Funding</b>	<b>\$4,738,510</b>	<b>\$5,042,700</b>	<b>\$5,221,600</b>	<b>\$178,900</b>	<b>3.5%</b>
Operating Expenses	2024 Actual	2024 Budget	2025 Budget	Change \$	Change %
Bulk Water Purchase	\$2,903,599	\$2,995,000	\$3,144,000	\$149,000	5.0%
Water Administration	282,477	292,000	318,300	26,300	9.0%
Common Services	38,734	52,000	52,100	100	0.2%
Transmission & Distribution	259,224	285,500	285,600	100	0.0%
Customer Service Requests	14,709	21,500	21,500	-	0.0%
Meters	168,522	162,300	162,300	-	0.0%
Vehicles & Equipment	41,264	56,500	57,700	1,200	2.1%
Hydrants	90,080	74,700	74,700	-	0.0%
Transfer to Reserves	1,103,200	1,103,200	1,105,400	2,200	0.2%
Transfer to Equity	-	-	-	-	0.0%
<b>Total Operating Expenses</b>	<b>\$4,901,809</b>	<b>\$5,042,700</b>	<b>\$5,221,600</b>	<b>\$178,900</b>	<b>3.5%</b>

The budget balances \$5.2 million in revenues with \$5.2 million in costs. Water revenue in 2025 are based on a basic water rate of 1.94 per cubic metre with represents an increase of 4.51% over 2024, and no change in the 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%
<b>Total Funding</b>	<b>\$2,163,150</b>	<b>\$2,196,800</b>	<b>\$2,223,200</b>	<b>\$44,400</b>	<b>2.0%</b>
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%
<b>Total Operating Expenses</b>	<b>\$2,163,150</b>	<b>\$2,196,800</b>	<b>\$2,223,200</b>	<b>\$44,400</b>	<b>2.0%</b>

The budget balances \$2.3 million in revenues with \$2.3 million in costs. Sewer revenues in 2025 are based on a user fee of \$676 for single family dwellings and \$338 for multi-family dwellings, which represents an increase of 2.24% over 2024.

# 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)	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	Master Plan or Assessment
Council Chambers Audio/Visual Improvements	\$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	
Desktop Computer Replacement	210,000					IT Equipment Replacement Plan
Servers Replacement	15,000				-	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	30,000	
Photocopier/Printer/Scanner	22,000	10,000	10,000	10,000	10,000	IT Equipment Replacement Plan
Vehicles & Equipment Replacement - Planning & Community		15,000		-	-	Vehicle & Equipment Replacement Plan
<b>Total General Government</b>	<b>\$462,000</b>	<b>\$145,000</b>	<b>\$100,000</b>	<b>\$130,000</b>	<b>\$100,000</b>	

## Five Year Detailed Capital Plan - Continued...

Police and Emergency Services	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	
Police Capital	\$134,000	\$12,000	\$18,000	\$26,000	\$26,000	Sidney/NS RCMP Capital Budget
Vehicles & Equipment Replacement - Fire	1,320,500		915,000		1,425,000	Vehicle & Equipment Replacement Plan
General Tools and Equipment - Fire	132,000	104,100	98,200	84,100	83,200	Vehicle & Equipment Replacement Plan
Hydrant Upgrades	160,000					
Fire Hall Exhaust Hoses/Scrubbers at both Halls	70,000					Health & Safety
Fire Hall Fuel Tanks	20,000					Emergency Management Act
Fire Hall Department Sign - Wain Road Hall	20,000					
Fire Hall Needs Assessment	15,000					To inform proposed upgrades
Fire Hall Upgrade - Wain Road Hall	320,900					Upgrade based on Needs Assessment
Fire Hall Upgrade - McTavish Rd	26,500					Upgrade based on Needs Assessment
SCBA and Airpacks	10,000		10,000		10,000	Vehicle & Equipment Replacement Plan
<b>Total General Government</b>	<b>\$2,228,900</b>	<b>\$116,100</b>	<b>\$1,041,200</b>	<b>\$110,100</b>	<b>\$1,544,200</b>	
Facilities and Public Works	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	
Municipal Hall Improvements	\$150,000					Building Condition Assessment
Municipal Hall EOC Generator	250,000					Emergency Management Act
Green Waste Facility Project	64,700	750,000	750,000			Facility Regulation Assessment
Vehicles & Equipment Replacement - Public Works	492,000	155,000		15,000	65,000	Vehicle & Equipment Replacement Plan
Public Works Yard Reorganization		100,000				Building Condition Assessment
<b>Total Facilities and Public Works</b>	<b>\$956,700</b>	<b>\$1,005,000</b>	<b>\$750,000</b>	<b>\$15,000</b>	<b>\$65,000</b>	

## Five Year Detailed Capital Plan - Continued...

Roads & Drainage	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	
Sidewalks Improvement	88,000					Traffic Safety Plan
Active Transportation Plan Improvements	-	500,000	500,000	500,000	500,000	Active Transportation Plan
Traffic Safety Improvements	199,800	15,000	15,000	15,000	15,000	Traffic Safety Plans/ Studies
Overlay Paving - Roads	521,900	400,000	400,000	400,000	400,000	Roads Master Plan
Cul-de-sac Improvements	20,000	5,000	5,000	5,000	5,000	
Glynwood Park Road Widening	150,000					
Bus Stop Shelter Base	10,000		10,000			
Chipsealing - Roads	-	150,000	150,000	150,000	150,000	Roads Master Plan
Machine Patching - Roads	50,000	100,000	100,000	100,000	100,000	Roads Master Plan
Drainage Capital Projects	520,000	600,000	600,000	600,000	600,000	Drainage Master Plan
Drainage Capital Improvement Projects	60,000		40,000		40,000	Drainage Master Plan
Tseycum Water Shed Drainage Improvements	81,000					Tseycum Creek Stormwater Plan
Culvert Replacement	43,300	35,000	35,000	35,000	35,000	Drainage Master Plan
<b>Total Facilities and Public Works</b>	<b>\$1,744,000</b>	<b>\$1,805,000</b>	<b>\$ 1,815,000</b>	<b>\$1,805,000</b>	<b>\$1,815,000</b>	

## Five Year Detailed Capital Plan - Continued...

Parks	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	
Park Capital Projects	\$185,000	\$-	\$-	\$-	\$-	Wolf Orchard, Noble Gardens, Nymph Point, Wain Park
Trail Marker Improvement	10,000	30,000				
Vehicles & Equipment Replacement - Parks	117,600	80,000		20,000	13,000	Vehicle & Equipment Replacement Plan
<b>Total Parks</b>	<b>\$312,600</b>	<b>\$110,000</b>	<b>\$-</b>	<b>\$20,000</b>	<b>\$13,000</b>	
Water Utility	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	
Watermain Replacement	1,975,000	150,000	1,000,000	1,000,000	1,000,000	Phase 6 East Saanich Road CRD/RWS/SPW
Vehicles & Equipment Replacement - Water	401,700	-				Vehicle & Equipment Replacement Plan
<b>Total Water Utility</b>	<b>\$2,376,700</b>	<b>\$150,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	
Sewer Utility	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	
Vehicles & Equipment Replacement - Sewer	11,700				-	Vehicle & Equipment Replacement Plan
Sewer CCTV Inspection	-	-	50,000	-	-	
Sewer System Upgrades	46,600	50,000	50,000	50,000	50,000	Sewer Master Plan
<b>Total Sewer Utility</b>	<b>\$58,300</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	
<b>TOTAL Capital Plan Funding Source:</b>	<b>\$8,139,200</b>	<b>\$3,381,100</b>	<b>\$4,806,200</b>	<b>\$ 3,130,100</b>	<b>\$4,587,200</b>	
Reserves	\$(8,139,200)	\$(3,381,100)	\$(4,806,200)	\$( 3,130,100)	\$(4,587,200)	
Grants or revenue	-	-				
<b>Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

# 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	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	Plan or Agreement
Water Stations	\$27,000					Sidney/NS Cost Share; Grant Funded
Traffic Light Preemption	17,500					Sidney/NS Cost Share
Welcome Totem Pole at RCMP Detachment	5,000					Sidney/NS Cost Share
<b>Total Community and Organizational</b>	<b>\$49,500</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	
General Government (Corporate Services, Finance, IT, Planning & Community)	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	Plan or Agreement
Website Update	\$50,000					
File Improvement Project	25,000					
Quality of Life Survey	25,000					Strategic Plan
Accessibility Plan Initiatives	12,100					Accessibility Plan
Asset Management and Retirement Obligations Review	61,000	20,000	20,000	20,000	20,000	Public Sector Accounting Requirement
Network Assessment Implementation	10,500					Remaining upgrades to Server Update
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	117,500					Strategic Plan; Grant Funded
Safety Program Update	25,000					
Official Community Plan Review	91,500					Strategic Plan; Grant Funded



## Five Year Detailed Operating Projects Plan - Continued...

Zoning Bylaw Review	60,000					Strategic Plan; Grant Funded
DCC and ACC Bylaw		45,000				
Agriculture Strategy Update		10,000				
Business Continuity Plan	15,000					Strategic Plan
Review of Library Services	20,000					Strategic Plan
VAA Memorandum of Understanding	20,000					Strategic Plan
<b>Total General Government</b>	<b>\$559,600</b>	<b>\$95,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	
<b>Police &amp; Emergency Services</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>	<b>2029 Budget</b>	<b>Plan or Agreement</b>
Indigenous Engagement Initiatives - Emergency Operations	48,000					Emergency and Disaster Management Act; Grant Funded
Next Gen 911 GIS Data Project	30,000					Emergency and Disaster Management Act
Saanich Peninsula Alert Notification Plan	30,000					Emergency and Disaster Management Act
Fire Services Agreement Updates	41,100					Strategic Plan
Community Emergency Preparedness Initiatives	30,000					Emergency and Disaster Management Act
General Tools & Equipment - Fire	18,900					
Confined Space Program	-	5,000	5,000	5,000	5,000	
<b>Total Police &amp; Emergency Services</b>	<b>\$198,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	
<b>Infrastructure Services</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>	<b>2029 Budget</b>	<b>Plan or Agreement</b>
Orthophotos	\$4,400	\$8,000		\$8,000		
Bylaw Review	20,000					
Septic Bylaw Implementation	15,000					CRD Septic Bylaw
Asset Management Plan	30,000					
Drainage Design Development	36,900					Drainage Master Plan
Facilities Master Plan	75,000					
Lands End Bike Lane Detailed Design Phases 1 & 4	150,000					Active Transportation Plan
Pavement Condition Assessment	9,800					
Parks Condition Assessment	20,000					
Parks Asset Management Plans	40,000					Strategic Plan

## 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	10,000	10,000	10,000	10,000	10,000	
First Nations Strategy Development	15,000					
<b>Total Infrastructure Services</b>	<b>\$441,100</b>	<b>\$33,000</b>	<b>\$25,000</b>	<b>\$33,000</b>	<b>\$25,000</b>	
<b>Water &amp; Sewer Utility</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>2027 Budget</b>	<b>2028 Budget</b>	<b>2029 Budget</b>	<b>Plan or Agreement</b>
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 Plan Master Plan Update	75,000					Sewer Master Plan
<b>Total Water &amp; Sewer Utility</b>	<b>\$200,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	
<b>TOTAL Projects Funding Source</b>	<b>\$1,324,700</b>	<b>\$158,000</b>	<b>\$95,000</b>	<b>\$103,000</b>	<b>\$95,000</b>	
Reserves	\$(1,048,200)	\$(138,000)	\$(75,000)	\$(83,000)	\$(75,000)	
Non-Statutory Reserves	\$(20,000)					
Grants or revenue	(256,500)	(20,000)	(20,000)	(20,000)	(20,000)	
<b>Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

# 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.

	2025	2026	2027	2028	2029
<b>Transfers from Reserve Funds</b>					
Furniture and Equipment	\$337,000	\$100,000	\$100,000	\$100,000	\$100,000
Fire Vehicle and Equipment	559,000	104,100	348,200	84,100	193,200
Public Works Vehicle and Equipment	634,600	275,000	25,000	60,000	103,000
Water Vehicle and Equipment	416,700	15,000	15,000	15,000	15,000
Sewer Vehicle and Equipment	68,300	60,000	110,000	60,000	60,000
Parks Capital	240,000	30,000	-	-	-
Storm Water Capital	103,300	35,000	635,000	635,000	635,000
Roads Capital	1,049,500	670,000	680,000	670,000	680,000
Water Capital	1,975,000	150,000	1,000,000	1,000,000	1,000,000
Sewer Capital	253,200	253,200	253,200	253,200	253,200
Facilities	629,800	30,000	-	30,000	-
Carbon Neutral	45,000	45,000	45,000	45,000	45,000
New Works and Equipment	242,200	850,000	750,000	-	-
Agricultural	3,400	-	-	-	-
Policing	304,000	12,000	18,000	26,000	26,000
Snow Removal	50,000	50,000	50,000	50,000	50,000
Growing Communities Fund	1,637,900	600,000	-	-	1,325,000
Community Works Gas Tax	695,000	500,000	1,175,000	500,000	500,000
Financial Stabilization	1,021,900	363,000	300,000	308,000	300,000
Local Improvement	-	-	-	-	-
Parkland Acquisition	-	-	-	-	-
<b>Total Transfers from Reserves</b>	<b>\$10,265,800</b>	<b>\$4,142,300</b>	<b>\$5,504,400</b>	<b>\$3,836,300</b>	<b>\$5,285,400</b>

## Transfers From (To) Reserves - Continued...

	2025	2026	2027	2028	2029
<b>Transfers to Reserve Funds</b>					
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)	(190,000)	(190,000)	(190,000)	(190,000)
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)
Storm Water Capital	(650,000)	(700,000)	(700,000)	(700,000)	(700,000)
Roads Capital	(569,000)	(569,000)	(569,000)	(569,000)	(569,000)
Water Capital	(1,005,400)	(1,005,600)	(1,005,800)	(1,006,000)	(1,006,200)
Sewer Capital	(246,100)	(246,100)	(246,100)	(246,100)	(246,100)
Facilities	(450,000)	(450,000)	(450,000)	(400,000)	(400,000)
Carbon Neutral	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
New Works and Equipment	(250,000)	(275,000)	(300,000)	(300,000)	(300,000)
Agricultural	(169,000)	(170,000)	(170,000)	(170,000)	(170,000)
Policing	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Snow Removal	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Community Works Gas Tax	(620,000)	(620,000)	(620,000)	(620,000)	(620,000)
Financial Stabilization	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
Local Improvement	(25,800)	-	-	-	-
Parkland Acquisition	(14,300)	(14,300)	(14,300)	(14,300)	(14,300)
<b>Total Transfers to Reserve Funds</b>	<b>\$(5,229,600)</b>	<b>\$(5,280,000)</b>	<b>\$(5,305,200)</b>	<b>\$(5,255,400)</b>	<b>\$(5,255,600)</b>
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>Total Transfers from (to) Reserve Funds</b>	<b>\$5,036,200</b>	<b>\$(1,137,700)</b>	<b>\$199,200</b>	<b>\$(1,419,100)</b>	<b>\$29,800</b>