

District of North Saanich
British Columbia, Canada

Draft 2021-2025 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 2021 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 3.78% increase in overall property taxes, for core municipal operations and library.

Capital Infrastructure Improvements

The 2021 Financial Plan includes \$9.9 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 2021 Capital Projects include park capital projects, sidewalk improvements, storm water upgrades and the replacement of recommended sections of the water and sewer infrastructure.

Water and Sewer Utility

The 2021 Financial Plan includes a **3.4%** increase in the basic water rate and a **9.2%** change in the annual sewer rate. The Plan also includes a proposed increase to the water infrastructure replacement parcel tax of \$50.

The 2021 Water Utility Budget is based on a basic water rate of \$1.6104 per cubic metre and a \$150 parcel tax that funds current and future water infrastructure replacement.

The 2021 Sewer Utility Budget is based on a sewer charge of \$568.50 for single family dwellings and a \$284.00 for multi-family dwellings.

Community Overview

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

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

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

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

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



Organizational Profile

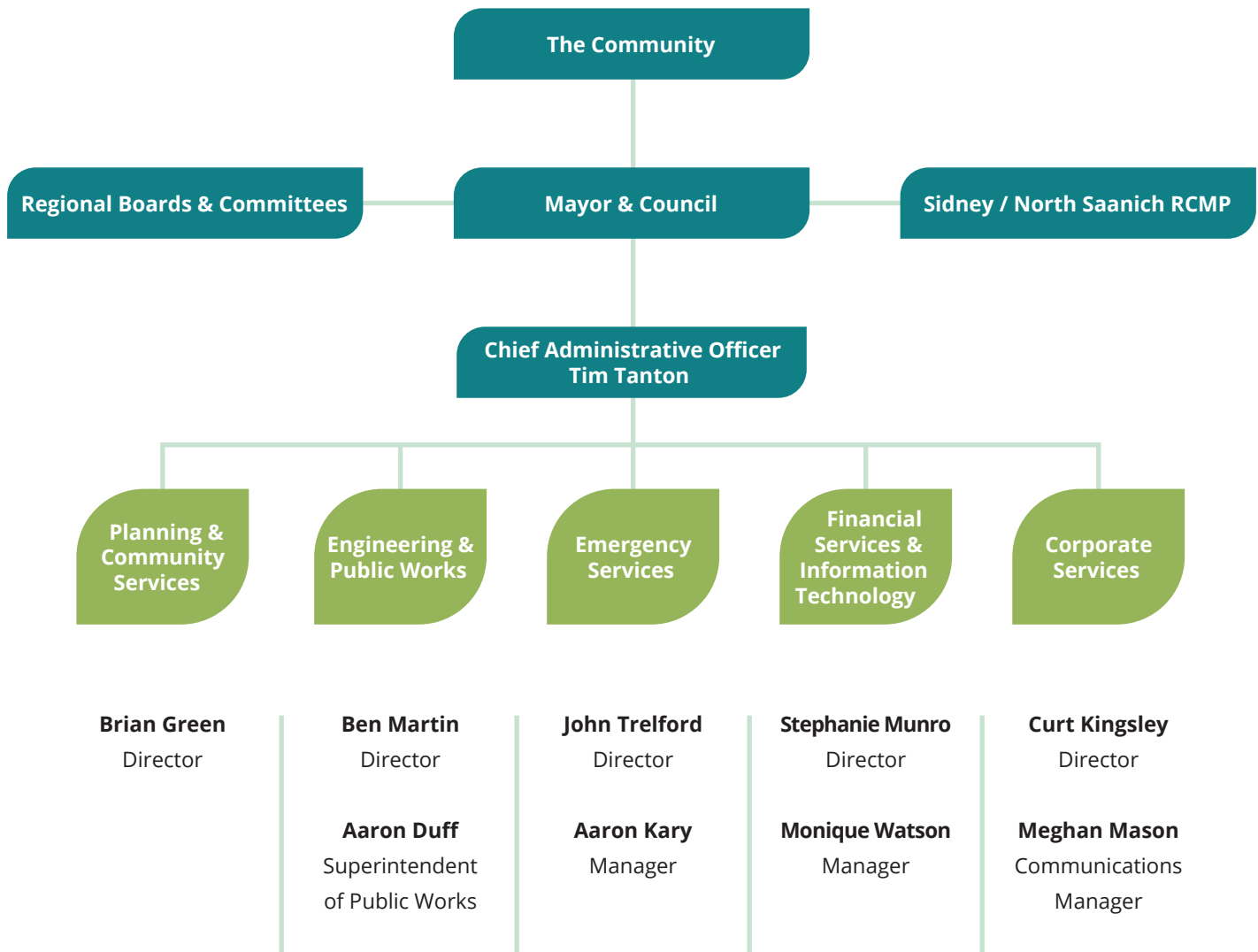
The District of North Saanich provides a comprehensive and important range of municipal services to the community. The value of these services are reflected in the department budgets outlined in the Service Plans section. These services include Legislative and Administrative Services, Financial and Information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

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

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

Department	2020	2021	Change	Comments
Administrative and Corporate	8.0	8.5	0.5	
Financial and Information Technology	9.0	9.0	-	
Policing	11.0	11.0	-	RCMP civilian support staff, excludes police strength.
Fire and Emergency	4.0	5.0	1.0	
Planning & Community	7.6	9.6	2.0	
Infrastructure	21.0	21.0	-	
Water & Sewer Utilities	8.0	8.0	-	
Total	68.6	72.10	3.50	

Organizational Chart



Vision

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

The future will ensure that:

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

Mission

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

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

The purposes of a municipality include:

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

Reconciliation

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

Values and Operating Philosophy

The District of North Saanich Council and staff will:

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



Strategic Priorities

1

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

2

Maintain a Safe and
Healthy Community

3

Encourage Compatible
Commercial and Local
Business Development

4

Maintain a Strong
Sense of Community

5

Ensure Strong Leadership, Fiscal
Responsibility and
Transparent Government

Long Term Financial Policies

Balanced Budget

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

Spending Authority

The District's financial year is the calendar year, and it operates under the authority of the financial plan approved in the prior year until the current year financial plan is approved. For example, the District's 2021 expenditures are incurred under the authority of the 2020-2024 financial plan until the 2021-2025 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

Council adopted a Bylaw to Establish District Reserve Funds (Bylaw No. 1512) in January 2021 that established 21 reserve funds. The balances from the former statutory and working fund reserves are proposed to be transferred to the newly established funds in 2021. The newly established reserve funds include capital reserve funds, operating and opportunity reserve funds 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 details on reserve balances.

Budget Approach 2021

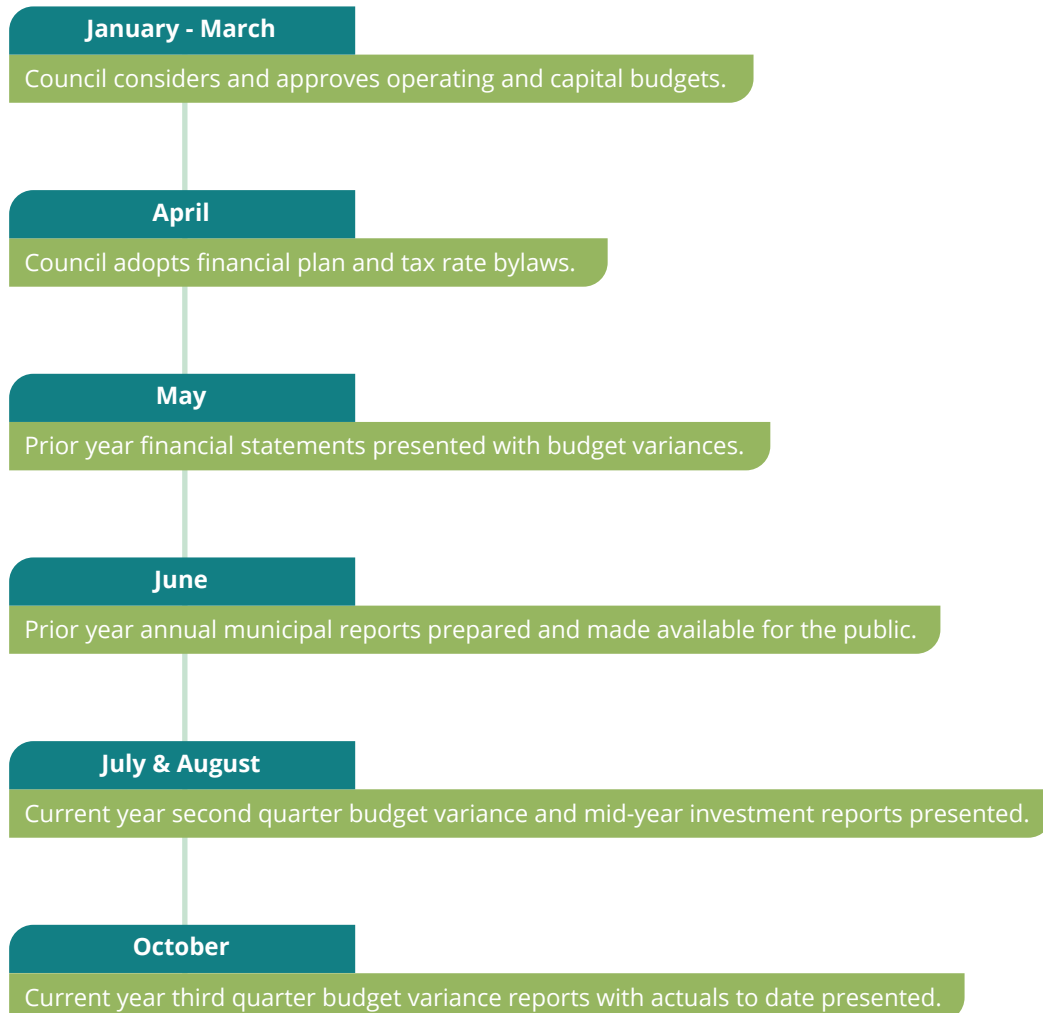
Each year, the District prepares a financial plan that is centered on the following principles, as stated in the 2021-2025 Financial Plan:

- 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 2021-2025 financial planning process is as follows:



Consolidated Budget

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

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

The 2021 North Saanich Financial Plan is summarized as follows:

Operating Revenues	\$21.2M
Operating Expenses and Projects	(18.7M)
Transfers from Reserves and Surplus	11.0M
Debt Repayment	(0.3M)
Capital Projects	(9.3M)
Transfers to Reserves	(3.9M)
Total	-

Overall, the financial plan includes a 3.78% increase. A detailed breakdown of the increase follows.

The following factors have contributed to the tax increase:

	\$ Increase	Comment
Core Operating Budget Increase	370,000	2.9% increase to tax-funded Core Operating Budgets
Decrease in Operating Revenues	217,250	See Revenue Discussion
Tax Increase Compared to 2020	587,250	
Add: Tax-Funded Supplemental Requests	293,100	See Supplemental Requests Section
Add: Non-market change loss	31,400	Reduction in tax base - See Revenue Discussion
Less: Use of COVID-19 Safe Restart Grant	(500,850)	See COVID-19 Safe Restart Grant Discussion
Total Tax Increase	410,900	This results in a 3.78% tax increase

Salaries and Wages

In 2021, the main wage cost driver is the 2% CUPE Local 374 contract increase. 2021 is the last year under the current union contract, and 2% has been used to forecast salary and wage increases in years 2022 – 2025.

Benefits

The employer health tax introduced by the Provincial Government in 2019 is calculated at 2% of the overall salaries for the year. For 2021, this tax is estimated to be \$108,000, an increase of \$8,000 over the \$100,000 budgeted in 2020.

Supplemental Requests

Supplemental requests are changes to existing staffing levels, services, contributions, or one-time expenses that cannot be funded through existing operating budgets. These items are listed below along with their impact on the budget. All requests have been included in the budget for Council deliberation and are reflected in the overall budget increase.

Description	2021 Budget Impact	2021 Tax Increase	2022 Budget Impact	2022 Tax Increase
Corporate Services <i>Addition of 0.5 FTE Communications support position</i>	\$31,500	0.29%	-	-
Emergency Services <i>Addition of 2.0 FTE Firefighter positions - 1.0 FTE for 0.5 year in 2021 - Additional 1.5 FTE for full year in 2022</i>	\$56,000	0.52%	\$168,000	1.55%
Emergency Services <i>Duty Pay for volunteer Firefighters phased in over 2 years</i>	\$85,000	0.78%	\$65,000	0.60%
Emergency Services <i>Health & Wellness Program</i>	\$15,000	0% (funded from COVID-19 grant)	\$15,000	0% (funded from COVID-19 grant)
Planning and Community Services <i>Addition of 1.0 FTE Climate Change/ Policy Planner position</i>	\$105,600	0.97%	-	-
Planning and Community Services <i>Addition of 1.0 FTE Building Inspector position for a 1 year fixed term</i>	\$104,000	0% (funded from Financial Stabilization Reserve)	-	-

*FTE = Full time equivalent

Consolidated Budget – 5 Year Plan

	2021	2022	2023	2024	2025
Property Taxes, 1% in Lieu & Grants in Lieu of Taxes	\$12,600,900	\$13,385,950	\$13,817,100	\$14,118,600	\$14,352,700
Bylaw, Building and Development Revenue	670,700	703,700	703,700	703,700	703,700
Provincial and Federal Grants	952,600	976,700	1,001,000	1,001,000	1,001,000
Investment Income	340,000	370,000	400,000	430,000	460,000
Water Utility Revenue	4,227,600	4,464,900	4,464,900	4,464,900	4,464,900
Sewer Utility Revenue	1,898,900	1,902,700	1,903,200	1,903,200	1,903,200
Other Revenue	584,400	904,400	706,300	704,700	704,700
Total Revenues	\$21,275,100	\$22,708,350	\$22,996,200	\$23,326,100	\$23,590,200
Legislative & Administration Services	\$2,051,750	\$2,187,100	\$2,173,300	\$2,194,400	\$2,212,900
Finance and Information Technology	1,446,800	1,476,400	1,502,200	1,525,100	1,546,100
Policing Services	2,160,400	2,183,550	2,242,400	2,301,200	2,345,400
Fire & Emergency Services	1,457,000	1,707,900	1,749,300	1,773,450	1,796,600
Planning & Community Services	1,388,400	1,359,100	1,384,600	1,408,200	1,430,500
Infrastructure Services	3,287,800	3,250,600	3,327,400	3,353,300	3,379,700
Recreation & Cultural	1,088,900	1,123,800	1,149,100	1,169,500	1,189,900
Other Expenses	100,050	104,600	104,600	104,600	104,600
Water	3,390,400	3,396,700	3,396,700	3,396,700	3,396,700
Sewer	1,192,800	1,196,600	1,197,100	1,197,100	1,197,100
Operating Projects	960,200	410,000	110,000	15,000	20,000
Debt Interest	229,300	229,300	229,300	229,300	229,300
Total Operating Expenses	\$18,753,800	\$18,625,650	\$18,566,000	\$18,667,850	\$18,848,800
Add:					
Transfers from (to) Reserves and Surplus	\$7,091,000	\$819,600	\$(926,000)	\$(225,750)	\$(2,051,200)
Deduct:					
Capital Expenditures	\$9,343,000	\$4,633,000	\$3,234,900	\$4,163,200	\$2,420,900
Debt Principal	\$269,300	\$269,300	\$269,300	\$269,300	\$269,300
	-	-	-	-	-

Revenue Discussion

Growth in the Tax Base (Non-Market Change)

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

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

In 2021, the non-market change in North Saanich was composed of new construction and subdivided lots (increase of \$149,900 in taxes), and adjustments to airport property assessments for economic obsolescence (decrease of \$181,300 in taxes). The COVID-19 Safe Restart grant funds can be used to offset the revenue shortfall resulting from the economic obsolescence adjustments, and the growth in tax base from new construction is used to reduce the tax increase for all property classes.

Growth revenues are budgeted conservatively for years 2022- 2025 in the budget, and development trends and growth projections will be monitored over the course of the year.

Grant in Lieu of Taxes

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

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

1% Utility Revenue

According to section 644 of the Local Government Act, utility companies must pay each municipality 1% of the revenues earned within that municipality in the preceding year. Since this revenue is based on prior year financials and amounts remitted to the District, the budget is very accurate. For 2021, 1% of the revenues are forecasted as follows:

Utility Company	2021 1% Revenue
Telus	\$14,900
BC Hydro	\$163,000
Shaw Cable	\$16,650
Fortis BC	\$13,000
Total	\$207,550

Grants (Operating)

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

Grant	2020 Budget	2021 Budget	Change
Small Community Grant	\$339,000	\$339,000	+0/0%
Traffic Fine Revenue Sharing	\$85,000	\$85,000	+0/0%
Total	\$424,000	\$424,000	+0/0%

Grants (Capital)

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

COVID-19 Safe Restart Grant

In late 2020, the District was the recipient of a \$2,711,000 COVID-19 Safe Restart Grant from the provincial government to support local governments as they deal with increased operating costs and lower revenue due to COVID-19. In 2020 the District used this funding to address a number of COVID-19 related expenditures such as safety barriers, additional janitorial costs, PPE and upgrades to the audio visual system in the Council Chambers in order to conduct meetings remotely. The funding was used to address shortfalls in revenue resulting from the pandemic which included investment revenue and green waste revenue. The District also granted \$50,000 out of the funds to the Sidney Food Bank in 2020. Unspent grant funds are transferred to the District's Financial Stabilization Reserve Fund in 2021.

The 2021 – 2025 budget proposes that grant funds be used to address a number of revenue shortfalls resulting from the pandemic, including:

- Reduction in business licence revenue in 2021
- Reduction in investment revenue
- Reduction in commercial property taxes over the next five years due to the assessment adjustments on the airport properties (see Growth in Tax Base discussion).

The budget also includes the funding of ongoing COVID-19 related expenses including:

- Janitorial costs
- Signage
- Health & Wellness programs
- Teleconferencing software upgrades and licensing
- Workstations, safety improvements and barriers
- Virtual workstation and computer upgrades
- Municipal Hall improvements - HVAC and washroom fixture upgrades
- Council chambers audio visual system improvements

Total grant funds allocated to address revenue shortfalls and COVID-19 related expenses in 2021 amount to \$717,350 (\$500,850 to fund operating items, \$216,500 to fund capital items). At the end of 2021, approximately \$1.6 million in grant funds will remain available for 2022-2025 expenses and revenue shortfalls.

The District has developed a COVID-19 Safe Restart Distribution Grant process by which organizations serving vulnerable populations in the region can apply for a grant in 2021. Council will set a total budget to be funded from grant funds during budget deliberations and the approved amount will be reflected in the final budget.

Investment Income

The District has significantly improved its investment position over the last 9 years. The current investment strategy has provided the District with sufficient capacity to meet any liquidity needs while earning the best rates on deposits.

Due to market volatility and declining interest rates resulting from the COVID-19 pandemic, the weighted average yield of the portfolio was 0.81% lower at the end of 2020 compared to 2019. The portfolio is expected to experience a continued decline in the weighted average yield during the first half of 2021 as term deposits with more favourable interest rates mature, and are reinvested in deposits offering lower rates. The extent of the decline will depend largely on interest rate movement and the pace of economic recovery during the year. The investment income budgeted for 2021 has been reduced by 20% from the 2020 projections and the COVID-19 Restart grant funds will be used to address the revenue shortfall. A portion of investment income is used to fund general operations, however it is also an significant source of reserve funding. Maintaining adequate levels of investment income is important to ensure reserve funds grow at a rate appropriate to fund asset replacement in the future.

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. This group is also responsible for coordinating the management and maintenance of all vital records of the municipality, executing legal documents on behalf of the District and performing Human Resource functions. The group also serves the important function of facilitating internal and external corporate communications and public engagement activities.

Activity Level Performance Measures & Key Statistics

Performance Metrics - How Many?	2020	2021 Plan
Freedom of Information Requests	16	14
Public Notices Posted	45	30
Community Engagement Sessions	10	10
New Social Media followers (Facebook & Twitter)	621	721
Performance Metrics- How Well?		
Freedom of Information Requests completed	100%	100%

Legislative and Administrative Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
General government revenue	\$4,100	\$12,000	\$12,000	\$-	0.0%
COVID-19 Safe Restart funding	\$-	\$-	\$16,000	\$16,000	100.0%
Total Funding	\$4,100	\$12,000	\$28,000	\$16,000	133.3%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Legislative	\$141,250	\$169,200	\$173,200	\$4,000	2.4%
Administration	244,700	250,600	260,100	9,500	3.8%
Economic Development	17,350	17,300	18,100	800	4.6%
Corporate Services	576,600	592,100	574,600	(17,500)	-3.0%
Communications & Public Engagement	251,950	320,400	416,200	95,800	29.9%
Human Resources	25,000	99,600	103,600	4,000	4.0%
Community Events	21,100	40,000	40,000	-	0.0%
Grants in Aid	28,450	31,950	31,950	-	0.0%
Other Grants	71,400	67,050	62,950	(4,100)	-6.1%
Community Event Sponsorships	16,000	10,000	10,000	-	0.0%
Advertising & Office Costs	186,700	191,500	212,900	21,400	11.2%
Legal	122,750	140,000	140,000	-	0.0%
Committees	2,600	13,150	8,150	(5,000)	-38.0%
Total Operating Expenses	\$1,705,850	\$1,942,850	\$2,051,750	\$108,900	5.6%
Less: Transfer from Reserves for election			\$10,000		
Net Property Taxes Required		\$1,930,850	\$2,013,750	\$92,900	4.3%

The 2021 Financial Plan includes a 4.3% overall increase to the Legislative & Corporate Services budget. The most recent general election was conducted in October 2018, and a By-election was held in the District in March 2019. The next general election is scheduled for 2022. Election expenses reflect only the \$10,000 that is contributed to the election reserve each year until 2022.

Accomplishments from 2020

- COVID-19: Created multiple instructions to move staff processes to electronic format
- Established the archiving of the District's website, the Connect North Saanich website, and the District's Facebook and Twitter accounts
- Commenced review of the policy manual
- Completed review of the Council Procedure Bylaw
- Reviewed Council appointments
- Implemented livestreaming of Council meetings
- Transitioned Council meeting agenda management and video services to one provider

- Launched engagement portal: connectnorthsaanich.ca
- Launched public engagement: Active Transportation Plan, Tree Protection Bylaw Review, Official Community Plan
- Advanced municipal branding project
- Pivoted to respond to pandemic needs

Plans for 2021

- Comprehensive review of District paper and electronic records
- Launch budget engagement
- Develop an Engagement Framework
- Complete municipal Branding Framework
- Enhance communications with First Nations
- Develop internal communications strategy
- Develop Fire Department and outdoor burning communications strategy
- Launch Fire Instagram account
- Develop communications manual
- Develop First Nations relationship strategy

Looking Ahead to 2022 – 2025

- Consider holding a New Year's Levee
- Develop a "Welcome Program" for new residents
- Complete a review of existing electronic records and upgrade electronic document and records management system

Financial and Information Technology Services

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

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

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

Activity Level Performance Measures & Key Statistics

Performance Metrics – How Many?	2019 Actual	2020 Actual
\$ Property tax collection	\$24,870,000	\$24,781,000
# Property tax folios	5,096	5,261
Utility bills mailed	11,699	11,425
Utility bills E-billed	1,345	1,743
Home Owner Grants claimed manually	2,461	1,641
Home Owner Grants claimed online	1,323	2,122
Tax Deferment Applications processed	578	-
IT Helpdesk Requests	176	133
Performance Metrics – How Well?		
\$ Interest earnings	\$833,000	\$735,000
Weighted Average Yield on Investments	2.68%	1.87%
Canadian Award for Financial Reporting	Y	TBD

Financial and Information Technology Services Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Commercial vehicle licenses	\$2,800	\$2,800	\$2,800	\$-	0.0%
School Tax Commission	9,300	9,200	-	(9,200)	-100.0%
Tax Certificates	19,100	12,200	19,000	6,800	55.7%
Mortgage Company Fees	3,250	3,000	3,000	-	0.0%
COVID-19 Safe Restart funding	-	-	14,000	14,000	100.0%
Total Funding	\$34,450	\$27,200	\$38,800	\$11,600	42.6%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Finance	\$720,900	\$767,700	\$772,200	4,500	0.6%
Audit, Consultants & Reports	58,500	56,500	56,500	-	0.0%
Financial Software	73,600	76,300	80,300	4,000	5.2%
Information Technology	204,700	223,700	232,700	9,000	4.0%
Software & Computer Network	48,900	93,200	98,200	5,000	5.4%
Website & Internet	41,000	53,200	55,700	2,500	4.7%
Insurance	129,900	136,400	151,200	14,800	10.9%
Total Operating Expenses	\$1,277,500	\$1,407,000	\$1,446,800	\$39,800	2.8%
Net Property Taxes Required		\$1,379,800	\$1,408,000	\$28,200	2.0%

Accomplishments from 2020

- Developed long-term Taxation Policy
- Commenced a Building Condition Assessment and Reinvestment Plan for all municipal buildings
- Developed a new Bylaw to Establish Reserve Funds
- Implemented new online payment options for residents
- Awarded the GFOA Award for Excellence in Financial Reporting for 2019
- Developed a budget engagement plan for 2021
- Implemented WebEX video conferencing and online meeting software
- Procured two servers
- Completed a Privacy Impact Assessment for offsite backups

Plans for 2021

- Completion of the Building Condition Assessment and Reinvestment Plan for all municipal buildings
- Develop Reserve Fund Policy
- Update Infrastructure Replacement Gap Analysis
- Review the District's Purchasing Policy
- Review of business software needs for the District
- Develop workflow processes and support materials for procurement process
- Complete desktop computer upgrade
- Upgrade the security system

Looking Ahead to 2022 – 2025

- Implement new business software for the District
- Develop a discussion paper on natural asset management and
- Complete a server upgrade

Policing

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

The detachment is comprised of 32 police officers and 10 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, citizens on patrol, block watch and the Auxillary Constable program.

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?	2020
Total persons crimes	81
Total property crimes	166
Total other criminal codes	106
Total number of vehicle collisions	92
Total calls for service	2,236
Total traffic charges/tickets/notice orders issued for Sidney/North Saanich	1,200
Total prisoner counts	46

Policing Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Policing Revenue	\$1,000	\$1,500	\$1,500	-	0.0%
Total Funding	\$1,000	\$1,500	\$1,500	\$-	0.0%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
RCMP Contract	\$1,402,100	\$1,562,000	\$1,644,400	82,400	5.3%
RCMP Costs Shared with Town of Sidney	292,550	391,700	430,700	39,000	10.0%
Other Policing	63,600	85,300	85,300	-	0.0%
Total Operating Expenses	\$1,758,250	\$2,039,000	\$2,160,400	\$121,400	6.0%
Net Property Taxes Required		\$2,037,500	\$2,158,900	\$121,400	6.0%

Fire and Emergency Services

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

The District of North Saanich fire service is a composite fire department that is home to 36 volunteers that dedicate their time and experience to serving the residents of North Saanich and surrounding areas. The department is headed by a Fire Chief, who is assisted by a Deputy Fire Chief, 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, auto extrication, rescue, commercial building and oil appliance inspections, and fire cause investigations within the District of North Saanich.

Other actions include: hazardous materials awareness response, disaster planning, fire prevention, and public education. The North Saanich Fire Department jointly operates 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?	2019	2020
Volunteer hours	9,863	4,857
Responses (duty, fire, medical)	563	421
Solid fuel and oil application inspections	38	31
Burning permits issued	555	Season Oct 2019/ May 2020 – 465 Season Oct 2020 – year end – 608
Commercial inspections	199	332

Fire and Emergency Services Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Fireplace Permits and Installation Revenue	\$5,400	\$3,100	\$3,100	\$-	0.0%
Fire Protection Services	6,400	6,500	6,500	-	0.0%
Burning Permits	19,000	11,000	16,000	5,000	45.5%
COVID-19 Safe Restart funding	-	-	24,000	24,000	100.0%
Total Funding	\$30,800	\$20,600	\$49,600	\$29,000	140.8%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Fire Administration	\$485,000	\$510,200	\$576,900	66,700	13.1%
Volunteers	298,300	307,500	410,000	102,500	33.3%
Communications/Dispatch	113,250	115,100	139,600	24,500	21.3%
Safety Equipment	90,200	93,000	95,000	2,000	2.2%
Fire Hall Maintenance	111,850	119,700	126,700	7,000	5.8%
Fire Prevention	5,200	14,200	14,200	-	0.0%
Fleet	50,350	65,000	65,000	-	0.0%
Emergency Preparedness	23,800	29,600	29,600	-	0.0%
Total Operating Expenses	\$1,177,950	\$1,254,300	\$1,457,000	\$202,700	16.2%
Net Property Taxes Required		\$1,233,700	\$1,407,400	\$173,700	14.1%

Accomplishments from 2020

- Appointed Deputy Chief / Training Officer
- Procured a marina trailer and equipment
- Procured forcible entry training prop
- Adapted training delivery during COVID-19
- Commenced renovation of McTavish Fire Hall
- Updated Fire Prevention / Outdoor Burning bylaws

Plans for 2021

- Delivery of new Tender and Engine
- Delivery of forcible entry training prop
- Outfit marina trailer and equipment
- Complete renovation of McTavish Hall with functional training space
- Commence renovation of upper floor and washrooms at Wain Road Fire Hall
- Replacement of Truck C2
- Upgrade and launch of Saanich Peninsula Alert platform
- Recruit class when safe to do so
- Develop a Fire Department Strategic Plan
- Continue providing fire prevention education
- Continue the Community Wildfire Protection Plan

Planning & Community Services

The Planning and Community Services department provides advice and services related to the regulation and administration of development activity and community growth. This includes policy review and development, development application processing, building permits, business licensing, and bylaw enforcement. The department provides a high level of customer service to its clients including homeowners, builders, developers, real estate agents, residents and the community at large related to building and development planning matters. Planning and Community Services also supports Council in the development and implementation of a number of policy areas including land use, 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 three planners, two building inspectors, a bylaw enforcement officer and two administrative assistants. Bylaw Enforcement investigates complaints about possible violations of municipal bylaws and enforces these bylaws. Animal Control is contracted to the Capital Regional District. Qualified building inspectors administer the Building Bylaw and ensure that all buildings in North Saanich are constructed to the standards of the BC Building Code. The department is also responsible for the provision of services to other departments including planning advice related to subdivision and development applications.

Activity Level Performance Measures & Key Statistics

Performance Metrics- How Many?	2019 Actual	2020 Actual
Development permits approved	17	19
Development variance permits approved	14	5
Rezoning applications approved	-	-
Subdivision applications approved	10	6
Board of Variance applications processed	11	10
Building permit applications processed	167	188
Tree permits issued	318	367
Building inspections performed	1525	1867
Bylaw infraction complaints responded to	155	173
Bylaw infraction tickets issued	26	4
Business license applications processed (new)	69	68

Planning & Community Services Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Dog Licenses	\$19,000	\$19,000	\$19,000	\$-	0.0%
Business Licenses	55,750	48,000	-	(48,000)	-100.0%
Building and Plumbing Permits	710,000	525,000	555,000	30,000	5.7%
Development Permits	25,000	25,000	25,000	-	0.0%
Board of Variance Applications	4,000	3,000	3,000	-	0.0%
Other Fees and Charges	16,850	20,700	20,700	-	0.0%
COVID-19 Safe Restart Funding	-	-	48,000	48,000	100.0%
Financial Stabilization Reserve	-	-	104,000	104,000	100.0%
Total Funding	\$830,600	\$640,700	\$774,700	\$134,000	20.9%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Animal Control	\$58,050	\$61,100	\$62,600	1,500	2.5%
Planning, Building & Bylaw Enforcement	988,200	1,155,500	1,312,400	156,900	13.6%
Fleet	7,550	11,500	13,400	1,900	16.5%
Total Operating Expenses	\$1,053,800	\$1,228,100	\$1,388,400	\$160,300	13.1%
Net Property Taxes Required		\$587,400	\$613,700	\$26,300	4.5%

Accomplishments from 2020

- Zoning bylaw house keeping amendments
- ALR exclusion application submitted to and approved by the Agricultural Land Commission
- Regional Context Statement (Bylaw No. 1485) adopted to align the District's Official Community Plan with the CRD's Regional Growth Strategy
- OCP Review Commenced including:
 - Scope and Proposed Approach report for Council and worked with legal counsel to develop a request for proposal (RFP)
 - Report to Council request for proposal (RFP) and OCP RFP subsequently issued
 - Report to Council on the- Evaluation of Proposals
 - Report to Council on the Work Plan, Engagement Strategy and Terms of Reference for a Advisory Working Group
 - Report to Council on the Phase 1 engagement summary, Phase 2 engagement plan and work plan and key topic discussion papers
- Report to Council on the Climate Change Select Committee Recommendations
- Tree Bylaw Review commenced including:
 - Report to Council on Project Charter and Engagement Plan
 - Phase 1 engagement completed
- Reports to Council on possible roles for the District in the Shoal Harbour Migratory Bird Sanctuary Integrated Management Plan (Tsehum Harbour) and initiated joining the CRD Harbour Service Program initiative for the Saanich Peninsula
- Report to Council on the introduction and implementation of the CleanBC Municipal Rebate Top Up Program
- Housing Needs Report received by Council
- Tree Bylaw Review RFP issued
- Adoption of new Sign Bylaw No.1489
- Amendments adopted to the Municipal Ticket Information Bylaw No.1490, and Fees and Charges Amendment Bylaw No.1499

Plans for 2021

- Complete Phase 2 and 3 of the comprehensive review and update of the District's Official Community Plan
- Presentation to Council on the of the CRD Regional Flood Inundation Project to Review of MOU with Airport Authority and alignment with Airport Land Use plan
- Completion of a review of the District's Tree Protection Bylaw
- Finalize ALR Exclusion application with the ALC through the discharge of ALC conditions attached to the ALC decision
- Zoning Bylaw amendments relating to EV charging stations and other amendments that may be identified that cannot wait until a full review in 2023
- Review and update the Community Amenity Contributions policy
- Review and update development application fees and revise the Development Applications Procedure Bylaw
- Implementation of the Child Care Action Plan Recommendations
- Review and update Development Signs including amending the Development Applications Procedure Bylaw
- Review and update the Bylaw Enforcement Policy
- Assist with the CRD Saanich Peninsula Harbour Initiative
- Review of library service and potential locations

Looking Ahead to 2021 – 2024

- Complete OCP Review
- Review Home/Business Occupation permitted uses/regulations
- Preparation of policy for decommissioning of illegal secondary suites
- Examine impacts of short-term vacation rentals on housing and
- Review and update zoning bylaw (including marina structures), post OCP update
- Comprehensive review and update of the Subdivision Bylaw

Infrastructure Services

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

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

Activity Level Performance Measures & Key Statistics

Performance Metrics – How many?	2019 Actual	2020 Actual
Special Event permits issued	10	1
Security deposits released	15	29
Construction deposits released	17	15
Subdivisions approved	10	6
Kms of road maintained	136	137
Kms of bike lanes maintained	25	30
Parks maintained	11	27
Kms of trails maintained	34	34
Customers served through the green waste program	3,992	5,107

Infrastructure Services Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Permit Revenue	\$6,950	\$2,800	\$2,800	-	0.0%
Subdivision Application Fees	13,150	18,000	18,000	-	0.0%
Administrative Inspection Fees	62,900	55,000	55,000	-	0.0%
Public Works Revenue	50	5,000	5,000	-	0.0%
Green Waste Facility Revenue	37,650	50,000	50,000	-	0.0%
Work Orders and Other Revenue	232,810	290,200	303,200	13,000	4.5%
COVID-19 Safe Restart Grant	-	-	61,000	61,000	100.0%
Total Funding	\$120,700	\$421,000	\$495,000	\$74,000	17.6%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Engineering Administration	\$775,250	\$778,700	\$793,700	15,000	1.9%
GIS	119,300	133,000	135,700	2,700	2.0%
Public Works Administration & Fleet	351,600	391,100	394,100	3,000	0.8%
Public Works Building & Grounds Maintenance	78,450	55,900	72,900	17,000	30.4%
Municipal Hall Grounds & Maintenance		165,100	212,600	47,500	28.8%
Small Tools & Equipment	33,950	30,100	31,600	1,500	5.0%
Customer Service Requests	31,100	25,400	25,400	-	0.0%
Green Waste Operations	109,400	112,900	112,900	-	0.0%
Parks Administration	110,500	63,600	87,600	24,000	37.7%
Roads	642,500	728,800	728,800	-	0.0%
Drainage	371,250	155,000	155,000	-	0.0%
Parks, Trails & Beach Access	470,001	585,100	537,500	(47,600)	-8.1%
Total Operating Expenses	\$3,093,301	\$3,224,700	\$3,287,800	\$63,100	2.0%
Net Property Taxes Required		\$2,803,700	\$2,792,800	\$63,100	-0.4%

Accomplishments from 2020

- Completion of Scoter Trail Rehabilitation Project
- Construction of 1,000 m of water main upgrade on Lands End Road and Chalet Road
- Design of water main upgrade in Curteis Point area for construction in 2021
- Completion of sewer main extension on Mills Road
- Established long term operators for Sandown
- 80% completion of the Drainage Master Plan
- Completion of sidewalk rehabilitation and upgrade in the areas of McDonald Park Road (phase 1) and Forest Park Drive
- Completion of multiple drainage improvement projects

- Awarded an Infrastructure Planning Grant for Drainage Master Plan
- Design and installation of water service and fire hydrant for Rotary Park
- Completion of a tree planting event and recipient of a tree planting grant
- Applied for a Green Infrastructure Grant Application for Curteis Point Water Main Renewal Project
- Commencement of the Active Transportation Network Plan
- Commencement of Traffic Safety Improvement Studies

Plans for 2021

- Upgrading of Orthophotos and completion of GIS implementation
- Issuance of Request for Tender for construction of water main renewal Phase 4 (Curteis Point)
- Issuance of Request for Proposal of the Parks Asset Management Plan
- West Saanich Traffic Safety Study and traffic safety improvements
- Beacon Avenue West Traffic Safety Study
- Completion of the Drainage Master Plan
- Completion of the Active Transportation Plan
- Multi-Path and Bike Lane design and construction (resulting from Active Transportation Plan);
- Canora Road Alignment Design
- Issuance of Request for Quotation for construction of Lochside Drive bike lane overlay paving
- Design and construction of accesses to Scoter Trail
- Issuance of Request for Quotation for construction of sidewalk improvements at McDonald Park Road
- Sandown Storm Water Upgrade

Looking Ahead to 2022 – 2025

- Cycling Network Master Plan
- Consider future developments at Jubilee Park
- Prepare discussion paper on Natural Asset Management
- Review and formalize truck routes on District Roads
- Continue Water Main Renewal Program
- Continue projects outlined in Active Transportation Plan
- Implement recommendations in the Drainage Master Plan
- Resurface McDonald Park Road and Canora Road (in cooperation with the Town of Sidney)
- CY Viewpoint improvements
- Completion of the Parks Asset Management Plan

Recreational and Cultural

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

Recreation and Cultural Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Library Rental Revenue	\$11,800	\$13,200	\$34,000	\$20,800	157.6%
Total Funding	\$11,800	\$13,200	\$34,000	\$20,800	157.6%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Senior Citizen Building/Shoal Centre	\$14,100	\$18,300	\$18,400	100	0.5%
Mary Winspear Centre	185,000	185,000	185,000	-	0.0%
Vancouver Island Regional Library	898,500	898,500	880,500	(18,000)	-2.0%
CRD Arts Council	5,000	5,000	5,000	-	0.0%
Total Operating Expenses	\$1,102,600	\$1,106,800	\$1,088,900	\$(17,900)	-1.6%
Net Property Taxes Required		\$1,093,600	\$1,054,900	\$(38,700)	-3.5%

Water Utility

The District's water supply system is part of the Saanich Peninsula Water System which receives its water supply from the Capital Regional District Integrated Water System. Water utility services in the District are self-financed from water charges on a user-pay basis.

Activity Level Performance Measures & Key Statistics

Performance Metrics – How Many?	2019 Actual	2020 Actual
Kms of water system Infrastructure	152	154
Active pump stations maintained	12	12
PRV stations maintained	34	35

Water Utility Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Sale of Service	\$3,176,400	\$3,223,600	\$3,295,600	\$72,000	2.2%
Other Revenues	90,500	93,800	93,800	-	0.0%
Parcel Tax	477,200	473,700	713,700	240,000	50.7%
Work Orders	124,500	124,500	124,500	-	0.0%
Total Funding	\$3,868,600	\$3,915,600	\$4,227,600	\$312,000	8.0%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Bulk Water Purchase	\$2,357,050	\$2,351,300	\$2,423,300	\$72,000	3.1%
Water Administration	239,700	248,900	248,900	-	0.0%
Common Services	35,250	45,000	45,000	-	0.0%
Transmission & Distribution	160,650	398,500	398,500	-	0.0%
Customer Service Requests	9,500	21,000	21,000	-	0.0%
Meters	86,150	152,000	152,000	-	0.0%
Vehicles & Equipment	42,600	51,200	51,200	-	0.0%
Hydrants	55,400	50,500	50,500	-	0.0%
Transfer to Reserves	597,200	597,200	837,200	240,000	40.2%
Transfer to Equity	285,100	-	-	-	0.0%
Total Operating Expenses	\$3,868,000	\$3,915,600	\$4,227,600	\$312,000	8.0%

The budget balances \$4.2 million in revenues with \$4.2 million of costs. Water revenues in 2021 are based on a basic water rate of \$1.6105 per cubic metre which represents an increase of 3.4% over last year, and a farm rate of 0.2060 per cubic metre.

The budget includes a parcel tax of \$150 per property, an increase of \$50 from 2020. This revenue is transferred to the Water Capital Reserve.

Sewer Utility

The Sewer Utility operates a sanitary sewer collection system in four sewer areas. Sewer utility services in the District are self-financed from sewer charges on a user-pay basis. Waste is transferred through the system to a Peninsula Unified Treatment plant operated by the Capital Regional District located in North Saanich. The cost of operating the treatment system is shared by the Peninsula municipalities and recovered by a property tax levy charged to all North Saanich taxpayers.

Activity Level Performance Measures & Key Statistics

Performance Metrics – How Many?	2019 Actual	2020 Actual
Kms of sanitary sewer Infrastructure	90	79
Sewer pump stations maintained	13	12

Sewer Utility Operating Budget

Funding	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Sale of Service	\$1,332,800	\$1,305,600	\$1,452,800	\$147,200	11.3%
Other Revenues	43,100	43,100	43,100	-	0.0%
Parcel tax	359,200	359,200	385,000	25,800	7.2%
Work Orders	18,000	18,000	18,000		0.0%
Total Funding	\$1,753,100	\$1,725,900	\$1,898,900	\$173,000	10.0%
Operating Expenses	2020 Actual	2020 Budget	2021 Budget	Change \$	Change %
Sewer Administration	\$130,500	\$131,600	\$147,600	16,000	12.2%
CRD Sewer Plant Operating Share	552,800	535,300	631,300	96,000	17.9%
Mains & Services	39,900	79,600	79,600	-	0.0%
Pump Stations	276,450	249,900	280,100	30,200	12.1%
Common Services	13,150	13,300	13,300	-	0.0%
Vehicles/Equipment	40,250	35,900	40,900	5,000	13.9%
Transfer to Reserves	321,100	321,100	346,900	25,800	8.0%
Debt charges	359,200	359,200	359,200	-	0.0%
Transfer to Equity	19,750	-	-	-	0.0%
Total Operating Expenses	\$1,753,100	\$1,725,900	\$1,898,900	\$173,000	10.0%

The budget balances \$1.89 million in revenues with \$1.89 million of costs. Sewer revenues in 2021 are based on a user fee of \$568.50 for single family dwellings and \$284.00 for multi-family dwellings, which represents an increase of 9.2% in 2020.

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

Capital Plan

Infrastructure Replacement

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

North Saanich began the development of its asset inventory in 2009 with its response to section 3150 of the Public Sector Accounting Board by collecting, valuing and organizing its asset data. This provided a foundation for analysis of the District's infrastructure replacement funding needs. In 2010, North Saanich Council began contributing to its capital replacement reserves with a strategy of increasing its contribution every year by approximately 1% in the tax rate in order to start closing the gap between future replacement costs and funding. In order to improve the asset data and gain more confidence in its reserve contribution strategy, the District engaged consulting firms in 2014 through 2018 in order to refine its assessments of its capital assets (roads, water, and sewer infrastructure). Master plans will be undertaken in 2021 and 2022 to improve asset information and replacement values for the District's drainage systems and buildings.

Council has maintained its commitment to incrementally building its replacement reserves and as a result, the annual contribution to reserves from property taxes has decreased as reserve contributions reach their optimal level.

Five Year Detailed Capital Plan

	2021	2022	2023	2024	2025
	Budget	Budget	Budget	Budget	Budget
File Room Improvement	59,000	-	-	-	-
Electronic Document and Records Management System	-	-	300,000	-	-
Rotary Park Improvement	50,000	15,000	15,000	-	-
First Nations Art	7,500	-	-	-	-
General Office Equipment	40,000	25,000	25,000	25,000	25,000
*Workstation Improvements & Safety Barriers	46,500				
Business Reporting System Upgrade	-	80,000	50,000	10,000	10,000
Financial System Upgrade	40,000	20,000	20,000	-	-
Desktop Computer Replacement	160,000	-	-	-	170,000
Server Replacement	160,000	-	-	170,000	-
Computer - Miscellaneous	30,000	30,000	30,000	30,000	30,000
*Virtual Workstation Computer Accessories	10,000				
*Council Chambers Audio/Visual Improvements	40,000				
GIS Implementation	4,000	4,000	4,000	4,000	4,000

Five Year Detailed Capital Plan - Continued...

	2021	2022	2023	2024	2025
	Budget	Budget	Budget	Budget	Budget
Security System Upgrade	60,000	-	-	-	-
Off-Site Backup	15,000	0	0	0	0
Photocopier/Printer/Scanner/Fax	7,500	17,000	27,000	5,000	17,000
General Tools & Equipment - Parks	5,000	5,000	5,000	5,000	5,000
Park Capital Projects	50,000	50,000	50,000	50,000	50,000
Vehicles & Equipment Replacement - Parks	190,000	-	50,000	26,000	-
Jubilee Park Improvements	-	200,000	-	-	-
Scoter Trail Upgrade	10,000	-	-	-	-
Police Capital	113,000	68,200	23,400	23,400	23,400
General Tools & Equipment - Sewer	10,000	10,000	10,000	10,000	10,000
SCADA Upgrades - Sewer	5,000	5,000	5,000	5,000	5,000
Sewer Capital Projects	45,000	45,000	45,000	45,000	45,000
Vehicles & Equipment Replacement - Sewer	510,000	-	50,000	-	84,000
Sewer CCTV Inspection	-	50,000	50,000	50,000	50,000
PRV Assessment Project	100,000	-	-	-	-
PRV Isolation Valve Program - Water	30,000	-	-	-	-
Watermain Replacement	1,600,000	1,000,000	1,000,000	1,000,000	1,000,000
Vehicles & Equipment Replacement - Water	510,000	200,000	100,000	15,000	22,000
General Tools & Equipment - Water	15,000	15,000	15,000	15,000	15,000
Water Capital Projects	30,000	30,000	30,000	30,000	30,000
SCADA Upgrades - Water	10,000	10,000	10,000	10,000	10,000
Marina Fire Fighting Equipment	85,000	-	-	-	-
Firehall Generator Replacement	100,000	-	-	-	-
Vehicles & Equipment Replacement - Fire	582,000	350,000	-	-	-
General Tools and Equipment - Fire	32,900	9,800	10,500	9,800	10,500
Fire Hall Upgrade - Wain Road Hall	410,400	-	-	-	-
Fire Hall Upgrade - McTavish Rd	270,000	60,000	-	-	-
Green Waste Facility Project	575,000	-	-	-	-
Turf Field Project	647,000	-	-	-	-
Reay Creek Bridge Project	-	200,000	-	-	-
Bike Shelter	30,000	-	-	-	-
Sidewalks Improvement	120,000	-	-	-	-
Public Works Yard Reorganization	50,000	-	-	-	-
Municipal Hall Orchard Fence	35,000	-	-	-	-
*Municipal Hall Improvements - HVAC and Washrooms	120,000	-			
Bike Lanes	700,000	1,000,000	-	1,500,000	-
Traffic Safety Improvements	30,000	30,000	30,000	30,000	30,000

Five Year Detailed Capital Plan - Continued...

	2021	2022	2023	2024	2025
	Budget	Budget	Budget	Budget	Budget
Drainage Capital Projects	200,000	50,000	50,000	50,000	50,000
Overlay Paving - Roads	400,000	400,000	400,000	400,000	400,000
Storm Sewer Outfalls	40,000	40,000	40,000	40,000	40,000
Vehicles & Equipment Replacement - Public Works	400,000	344,000	520,000	335,000	15,000
General Tools & Equipment - Public Works/Parks	15,000	15,000	15,000	15,000	15,000
Bus Stop Shelter Base	10,000	10,000	10,000	10,000	10,000
Streetlights Replacement Program	10,000	10,000	10,000	10,000	10,000
Chipsealing - Roads	150,000	100,000	100,000	100,000	100,000
Sandown Storm Water Upgrade	225,700	-	-	-	-
Machine Patching - Roads	100,000	100,000	100,000	100,000	100,000
Canora Road Alignment Design	7,500	-	-	-	-
Culvert Replacement	35,000	35,000	35,000	35,000	35,000
Total Project	\$9,343,000	\$4,633,000	\$3,234,900	\$4,163,200	\$2,420,900
Funding Source					
Reserves	\$(9,126,500)	\$(4,433,000)	\$(3,234,900)	\$(4,163,200)	\$(2,420,900)
COVID-19 Safe Restart Funding	(216,500)				
Deferred Revenue	-	(200,000)	-	-	-
Total	\$-	\$-	\$-	\$-	\$-

*Funded from COVID-19 Safe Restart Grant

Operating Projects Plan

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

Five Year Detailed Operating Projects Plan

	2021	2022	2023	2024	2025
	Budget	Budget	Budget	Budget	Budget
Corporate Services					
Engagement Framework	\$10,000	\$-	\$-	\$-	\$-
Branding Implementation	9,700	-	-	-	-
Scoter Trail Signs Initiative	60,000	-	-	-	-
Records Management	12,000	-	-	-	-
Planning & Community Services		-	-	-	-
Tsehum Harbour Moorage Cleanup	10,000	-	-	-	-
Community Amenity Contribution Policy Review	25,000	-	-	-	-
CleanBC Rebate Program	10,000	-	-	-	-
Sea Level Rise Consulting	10,000	-	-	-	-
OCP Review	273,000	-	-	-	-
Tree Bylaw Review	42,000	-	-	-	-
Subdivision and Works & Services Bylaw Review	-	120,000	-	-	-
Climate Action Strategy	-	50,000	-	-	-
Zoning Bylaw Review	-	0	60,000	-	-

Five Year Detailed Operating Projects Plan - Continued...

	2021	2022	2023	2024	2025
	Budget	Budget	Budget	Budget	Budget
Infrastructure Services					
Building Condition Assessment and Reinvestment Report	23,500	-	-	-	-
Active Transportation Network Plan	16,000	-	-	-	-
Contaminated Site Environmental Assessment	25,000	-	-	-	-
Sandown Long Term Operation	125,000	125,000	-	-	-
Drainage Master Plan	204,000				
Tree Planting Program	10,000	10,000	10,000	10,000	10,000
Parks Master Plan	-	100,000	0	0	0
Orthophotos	5,000	-	5,000	-	5,000
West Saanich Traffic Safety Study	10,000	-	-	-	-
Beacon Avenue West Traffic Safety Study	10,000	-	-	-	-
Solar Panel Consultation	20,000	-	-	-	-
Environmental Asset Management Plan	-	-	30,000	-	-
Emergency Services					
Fire Prevention Education	30,000	-	-	-	-
Fire Department Strategic Plan	15,000	-	-	-	-
Confined Space Program	5,000	5,000	5,000	5,000	5,000
Total Projects	\$960,200	\$410,000	\$110,000	\$15,000	\$20,000
Funding Source					
Reserves	\$(958,200)	\$(408,000)	\$(78,000)	\$(13,000)	\$(18,000)
Grants	(2,000)	(2,000)	(32,000)	(2,000)	(2,000)
Total	\$-	\$-	\$-	\$-	\$-

Reserves & Surpluses

Reserves & Surpluses Summary

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 reserves and surpluses balances (estimated) as of December 31, 2021.

	2021 Opening Balance	2021 Transfers To	2021 Transfers From	2021 Ending Balance
New Reserve Structure:				
Capital Reserve Funds				
Furniture and Equipment Reserve	\$-	\$735,000	\$(507,400)	\$227,600
Fire Vehicle and Equipment Reserve	-	\$905,400	(719,900)	185,500
Public Works Vehicle and Equipment Reserve	-	\$1,333,850	(610,000)	723,850
Water Vehicle and Equipment Reserve	-	\$865,550	(535,000)	330,550
Sewer Vehicle and Equipment Reserve	-	\$759,650	(525,000)	234,650
Parks Capital Reserve	-	\$951,150	(108,000)	843,150
Storm Water Capital Reserve	-	\$1,449,000	(704,700)	744,300
Roads Capital Reserve	-	\$2,481,500	(863,500)	1,618,000
Water Capital Reserve	-	\$3,106,750	(1,760,000)	1,346,750
Sewer Capital Reserve	-	\$2,818,950	(45,000)	2,773,950
Facilities Reserve	-	\$1,427,200	(783,900)	643,300
	\$-	\$16,834,000	\$(7,162,400)	\$9,671,600
Operating and Opportunity Reserve Funds				
Carbon Neutral Reserve	\$-	\$95,500	\$(10,000)	\$85,500
New Works & Equipment Reserve	-	1,691,700	(215,000)	1,476,700
Agricultural Reserve	-	144,350	(125,000)	19,350
Policing Reserve	-	672,150	(113,000)	559,150
Snow Removal Reserve	-	145,350	(25,000)	120,350
Community Works Gas Tax Reserve	-	2,743,450	(1,932,000)	811,450
Financial Stabilization Reserve	-	4,075,950	(1,417,050)	2,658,900
Local Improvement Reserve	1,119,950	25,800	-	1,145,750
Parkland Acquisition Fund	1,911,650	14,300	-	1,925,950
	\$3,031,600	\$9,608,550	\$(3,837,050)	\$8,803,100
Unappropriated Surpluses				
General Operating	\$11,265,650	\$-	\$(6,183,150)	\$5,082,500
Water Operating	2,000,000	-	-	2,000,000
Sewer Operating	1,000,000	-	-	1,000,000
	\$14,265,650	\$-	\$(6,183,150)	\$8,082,500

Reserves & Surpluses Summary - Continued...

	2021 Opening Balance	2021 Transfers To	2021 Transfers From	2021 Ending Balance
Former Reserve Structure:				
Statutory Reserve Funds				
Office equipt replacement reserve	\$263,950	\$-	\$(263,950)	\$-
Fire equipt depreciation reserve	14,450	-	(14,450)	-
Public works depreciation reserve	646,850	-	(646,850)	-
Carbon neutral reserve	82,500	-	(82,500)	-
Water utility equipt reserve	737,150	-	(737,150)	-
Sewer utility equipt reserve	517,650	-	(517,650)	-
Fire equipment capital reserve	60,650	-	(60,650)	-
New works & equipment reserve	1,466,700	-	(1,466,700)	-
Parks capital reserve	55,050	-	(55,050)	-
	\$3,844,950	\$-	\$(3,844,950)	\$-
Working Funds				
Contracted services reserve - CS	\$39,950	-	\$(39,950)	\$-
Agricultural reserve fund	19,350	-	(19,350)	-
General equipment - Municipal	14,000	-	(14,000)	-
General equipment - Fire	300	-	(300)	-
Working capital reserve	91,400	-	(91,400)	-
Insurance claims reserve	20,000	-	(20,000)	-
Contingencies reserve	571,000	-	(571,000)	-
General Government	257,500	-	(257,500)	-
Studies reserve - PC	34,550	-	(34,550)	-
Election reserve	12,300	-	(12,300)	-
IT equipment/software reserve	81,150	-	(81,150)	-
Protective equipment reserve	25,000	-	(25,000)	-
Policing reserve	207,650	-	(207,650)	-
General Infrastructure replacement reserve	665,550	-	(665,550)	-
Roads reserve	1,912,500	-	(1,912,500)	-
Public Works building reserve	86,650	-	(86,650)	-
Public works equipment reserve	17,000	-	(17,000)	-
Storm drainage reserve	347,000	-	(347,000)	-
Snow removal	120,350	-	(120,350)	-
Parks	651,100	-	(651,100)	-
Gas Tax Reserve	2,190,750	-	(2,190,750)	-
Water rate stabilization reserve	27,500	-	(27,500)	-
Water infrastructure replacement reserve	2,097,950	-	(2,097,950)	-

Reserves & Surpluses Summary - Continued...

	2021 Opening Balance	2021 Transfers To	2021 Transfers From	2021 Ending Balance
Watermain reserve	208,000	-	(208,000)	-
Water equipment reserve	62,400	-	(62,400)	-
Ardmore watermain project reserve	5,250	-	(5,250)	-
Sewer studies reserve	24,550	-	(24,550)	-
Sewer infrastructure replacement reserve	1,424,700	-	(1,424,700)	-
Sewer building reserve	30,000	-	(30,000)	-
Sewer equipment reserve	84,000	-	(84,000)	-
Sewer software reserve	83,000	-	(83,000)	-
Sewer contributions reserve	1,093,600	-	(1,093,600)	-
	\$12,506,000	\$-	\$(12,506,000)	\$-
Total Reserves and Unappropriated Surplus	\$33,648,200	\$26,442,550	\$(33,533,550)	\$26,557,200