

Central Saanich 2022 Financial Plan



The District of Central Saanich, BC
Approved by Council April 19, 2022



About This Document

The District's Financial Plan outlines the money we will raise and spend over the next five years. It is the plan that aligns the District's strategic priorities with the services delivered to residents every day.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**District of Central Saanich
British Columbia**

For the Fiscal Year Beginning

January 01, 2021

A handwritten signature in dark ink, reading 'Christopher P. Morill'. The signature is fluid and cursive.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the District of Central Saanich British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2021.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications tool.

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Message from the Chief Administrative Officer



On behalf of the District of Central Saanich, it's my privilege to present the Draft 2022 Financial Plan. This plan provides you with details on the financial needs and expenditures of the community.

Like most municipalities, businesses and homes, desired improvements in the District outweigh the financial capabilities of a small-town, rural community. The District is in an interesting era where we need to address aging infrastructure of the past and at the same time invest in the community vision for the future. The District is in year five of increasing the amount we put away each year to respond to escalating infrastructure maintenance and replacement costs; and unlike previous decades, there is less grant funding available to local governments for this work.

Also like many others, our investments did not perform as expected in 2021 as the impact of COVID-19 hit global economies. Therefore, the District has less revenue than planned for. This year we are fortunate to be able to phase in the impact thanks to the provincial-federal COVID Restart Grant.

The budget for the municipality is designed to continue to provide the level of service expected by the community while recognizing today's financial realities for a local government.

This year's budget, including water and sewer budgets, is comparable with prior years. Measured increases account for non-discretionary increases, such as inflation and construction cost escalation, wage and benefit increases, Capital Regional District bulk water cost, and the needs of emergency services.

We are also investing in priorities of the District, based on Council's Strategic Plan and what we heard in the last Citizen Survey and past engagements on the District's budget. Both the Resilient Asset Management Plan and Active Transportation Plan are key priorities and are included in this year's Financial Plan.

Collectively, our community, businesses, Council and staff continued to rally in 2021, and together we are weathering the impacts of the pandemic while looking ahead to the needs of the future, and the incredible community we are so fortunate to live, work and play in.

A handwritten signature in dark ink, appearing to read 'Christine Culham', with a long, sweeping horizontal line extending to the right.

Christine Culham
Chief Administrative Officer

Budget Summary

At present, the Central Saanich 2022 budget is balanced at \$34.4 million. In 2020 the District received \$3,455,000 from the Canada-BC Safe Restart Grant for Local Governments to cover impacts of the pandemic on the District's operations and cash flow.

Property Tax Impacts

After new growth (non-market change in property assessment) and COVID-19 restart funds are taken into account, the budget results in a property tax increase of \$104 or 4.84% to the *average family home.

**Average home for 2022 has an assessed value of \$966,700 (with a 23.9% increase over 2021). The average increase noted varies based on the assessed value and assessed value change from 2021 to 2022.*

Municipal operations	1.49%	\$ 31
Police operations	1.77%	38
Debt	0.00%	0
Library	0.08%	2
Subtotal	3.34%	\$ 71

Infrastructure replacement	1.25%	27
New infrastructure	.25%	6
Total	4.84%	\$104

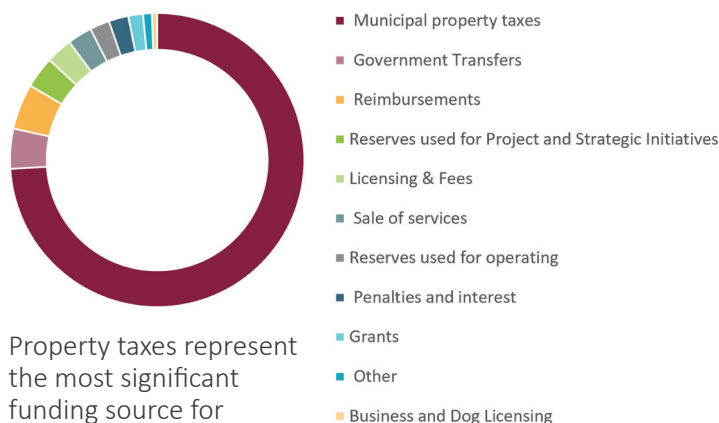
Utilities:

Water Utility Charge	0.00%	\$ 0
Sewer Utility Charge	13.00%	\$ 42

The 2022 budget maintains the service levels and assets expected by the community and also invests in the following:

- investments in Police and Fire Services
- a new Infrastructure Manager position to lead the implementation of annual asset replacement programs required
- the asset management plan (1.25% for future asset replacement and 0.25% for new infrastructure).

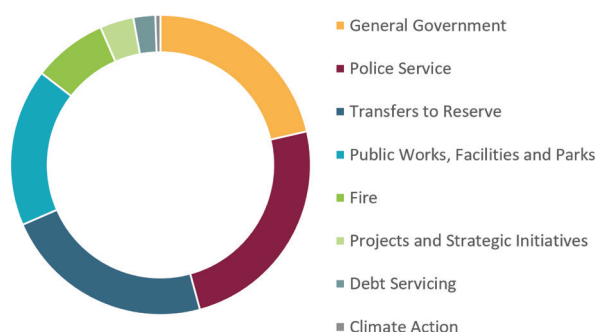
2022 General Operating Revenue by Type



Property taxes represent the most significant funding source for municipalities; 2022

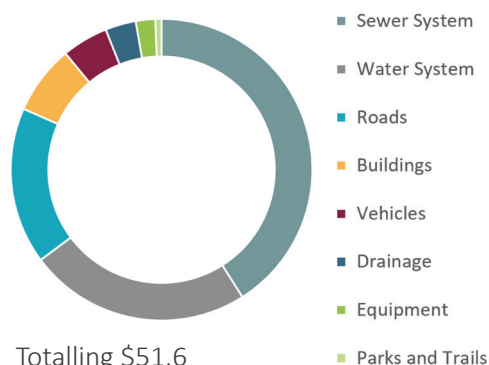
taxation is approximately \$19.7 million. The District does not have sources of income from recreation and parking, like many other local governments, but has a variety of smaller revenue sources.

2022 Budget Expenditure by Function



Operating expenses by function total approximately \$26.6 million.

Five-Year Capital Budget by Category Budgeted Capital Expenditures



Totalling \$51.6 million over five

years, the capital expenditures are driven by the need to maintain, upgrade or replace existing aging infrastructure, meet industry standards, population growth and invest in new capital in alignment with the Strategic Plan and community input.

District Overview



Municipal Council

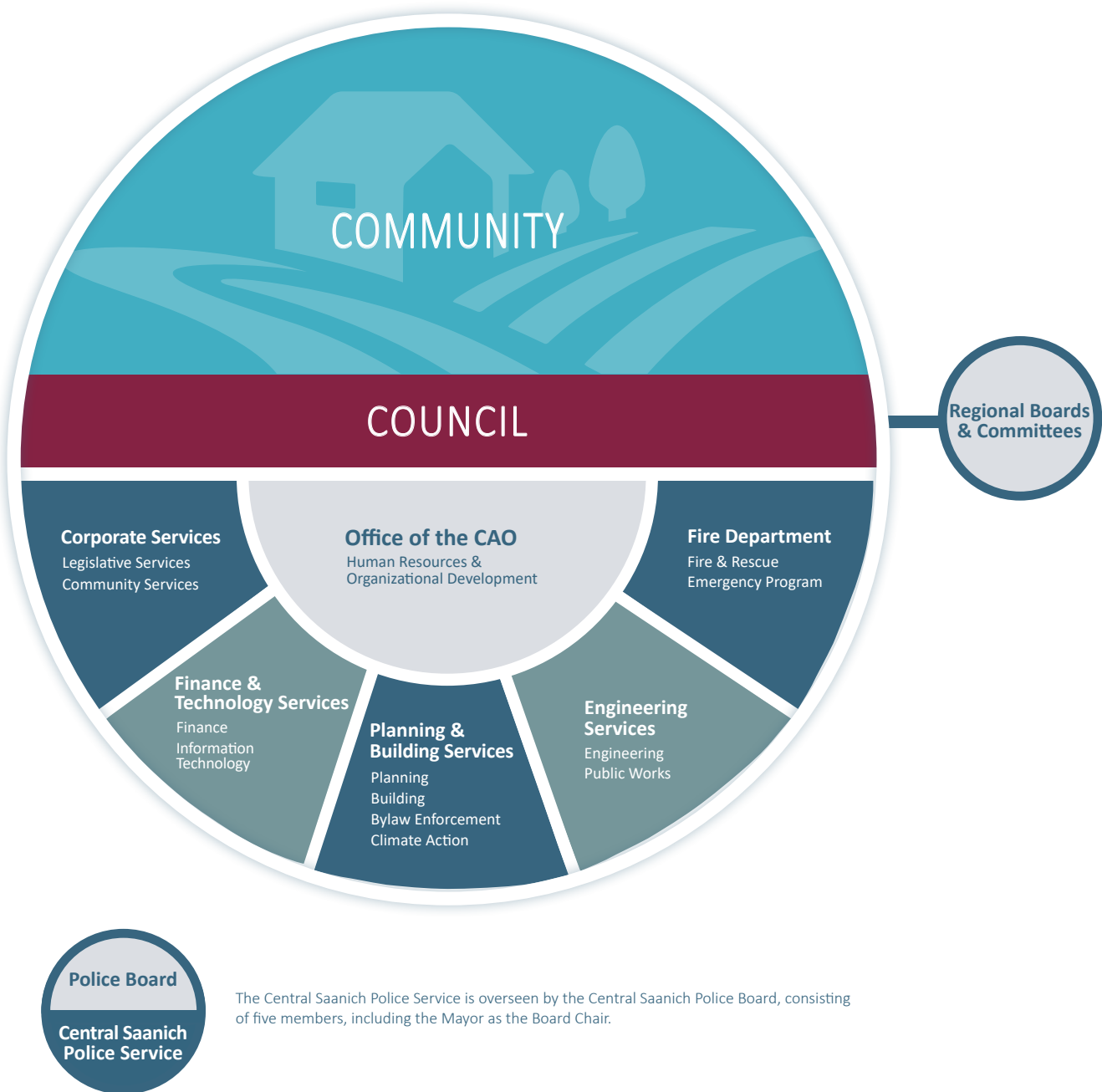
The Central Saanich Municipal Council represents the citizens of the community and provides leadership as the legislative and policy making body for the organization.

The Municipal Council is comprised of a Mayor and six Councillors who are elected on a four year term: **Mayor** Ryan Windsor, **Councillors:** Zeb King, Gordon Newton, Niall Paltiel, Christopher Graham, Bob Thompson, and Carl Jensen.

Council meetings are webcast, and contact information for Councillors is available at csaanich.ca.

Organization Profile

The Chief Administrative Officer leads a team of dedicated employees responsible for providing recommendations and policy advice to Council and coordinating the day to day operations of the municipality.



Community At a Glance

The District of Central Saanich is located on the Saanich Peninsula of Southern Vancouver Island, in the Capital Regional District, and is part of the Greater Victoria area. Central Saanich is largely rural in nature, with small pockets of urbanization that have sprung up over the years. It is sometimes referred to as the “breadbasket” of Vancouver Island, because of its large agricultural industry. Nearly 70% of the district is classified as farm land, with more than 60% held in the Agricultural Land Reserve.

Agriculture is the most extensive land use activity in Central Saanich, with pockets of housing ranging from hobby farms to townhouses dispersed throughout. The necessary services are provided through two core commercial areas in Brentwood Bay and Saanichton, supported nicely by the Keating Cross Road industrial/commercial area.

The overriding philosophy of the community is to retain the current rural character, agricultural land base and as much as possible provide for slow, long-term growth where it will have the least impact on the agricultural lands and the environment.

The District is bounded on both the east and west by ocean, and many beach access points have been built for the enjoyment and use of all. Central Saanich has a bounty of parks, many of them nature parks where park users can enjoy the area's variety of vistas and live an active lifestyle.

*We acknowledge that
the Municipality is located and
operates within the traditional
territories of the WSÁNEĆ peoples*



4,603
Hectares Land



40 Municipal Parks
28 Beach Accesses

Population of



BC Stats 2020



Incorporated
December 12, 1950

50.4
Average
Resident Age

Statistics Canada 2016 Census



6,890



Statistics Canada 2016 Census

\$106,548

Average
household Income

2016 Census



Mode of
Transportation
to Work

86% car

14% active transportation



3/4 of residents who interact with District staff
are **satisfied with the service**



Financial Management

This section provides an overview of the framework used to develop the Financial Plan. It also identifies the District's financial fund structure, finance policies, and the budget process and timeline.

Financial Management

Financial Planning Framework

The District of Central Saanich is taking important steps toward managing the long term sustainability of the community's assets and services. Financial stability is fundamental to the health of the community.

Implementing a framework is a key mitigation factor in managing enterprise risk, meeting the challenges of infrastructure investment and reaching effective service levels for assets and operations.

Community Vision and Priorities: (Our Vision)

- Official Community Plan
- Council Strategic Plan
- Master Plans (Water, Sewer, Stormwater, Facilities, Pavement)

Strategies for Financial Strength and Stability (How we get there)

- Recognized value for services
- Predictable infrastructure investment
- Responsible debt management
- Measured property taxes
- Improved reserves and surplus

Financial Policies & Performance (How we measure what we do)

- Capacity assessment, service standards, service performance

Financial Planning (How we plan ahead)

- Long Term Financial Plan
- Five Year Financial Plan
- Resilient Asset Management Plan

Linking Budget to Strategy

The Municipality plays an essential role to ensure the right level of programs and services are provided at the right cost for the community. Achieving important goals within an affordable budget requires that each dollar is carefully managed and wisely invested.

The proposed budget advances key priorities from the strategic plan. The Service Plans (beginning Page 25) form a significant part of the 2022 budget process and achieving long-term goals.

The allocation of financial resources is aligned with community priorities and is designed to drive results as measured through the service performance metrics listed in the Service Plans.

Each dollar is
carefully managed
and wisely invested



Strategic Plan

The District's Strategic Plan directs and unifies all other corporate planning documents. It serves as a guide to decision making for staff, Council, and various Committees and Task Forces. Strategic planning ensures decisions are well thought out and sustainable over the long term.

The Strategic Plan also provides the community with a clear understanding of the direction Council is moving in, and enough information to form and voice an opinion.

PRIORITIES	GOALS	ACTION ITEMS
Invest in Road Safety, Transit and Safe, Accessible Active Transportation 	We will invest in building, improving and maintaining safe, accessible active transportation infrastructure; prioritizing connections for urban centres and regional routes; and will focus on road safety and transit to enable residents of all abilities to choose walking, cycling and rolling.	<ul style="list-style-type: none"> • Active Transportation Plan Development • Wallace Dr. Bike Path (<i>part of Brentwood Bay Sewer improvement Project</i>) • Keating Flyover • Speed Reduction Pilot Project • Active Transportation Plan Implementation
Invest in Climate Action and a Healthy Environment 	We will advance progress on climate action and resiliency through planning, mitigation and adaption initiatives, enhancing our natural environment, and protecting our sensitive habitat and ecological areas.	<ul style="list-style-type: none"> • Saanich Peninsula Harbours Initiative • Oil Tank to Heat Pump Program • Climate Action Strategy Implementation • Waste Collection Study
Focus on Strong Local Economy and Supporting Agriculture 	We will create an economically resilient community where people can live and work, and businesses and farms are supported by a progressive regulatory framework.	<ul style="list-style-type: none"> • Keating Business District Street Scape Improvements Design • Keating Business District Parking and Access Management • Community Wildfire Protection Plan Implementation • Supporting Economic Recovery • Childcare Inventory and Action Plan Implementation
Manage Responsible Growth 	We will preserve our rural and agricultural land by applying smart growth principles to create walkable village centres where businesses and residents can thrive and housing is accessible and affordable across the spectrum.	<ul style="list-style-type: none"> • Official Community Plan Review • Brentwood Bay Sewer Replacement Project • Municipal Hall Redevelopment • Asset Management Plan Update • Saanichton Village Design Plan Implementation • Parks Master Plan

Funding Structure

The accounting policies of the District conform to generally accepted accounting principles in Canada; the Consolidated Financial Statements are prepared as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants.

The District uses specific funds to account for its revenues and expenditures. The revenue in each fund may be spent only for the purpose specified in the fund. Each fund belongs to one of three categories: operating, capital or reserve.

- Operating funds are used for day to day operations.
- Capital funds pay for physical assets with a life of more than two years.
- Capital reserve funds accumulate revenue and interest that will be used to pay for capital replacement in future years.

All funds are appropriated for specific purposes as follows:

General Operating Fund – used to account for all general operating revenues and expenses of the municipality other than water and sewer operations.

Water Operating Fund – provides for all revenues and expenses related to the operation of the municipal water system. Revenues are collected through water billing based on volume of water consumed.

Sewer Operating Fund – community sewage disposal system revenues and expenses are accounted for separately in this fund. Revenues are primarily recovered from consumption based utility billings.

General Water and Sewer Capital Fund (Capital Programs) – used to account for all capital expenditures.

Statutory Reserve Fund – used to account for all statutory reserve revenues and transfers.

Use of Funds by Department

Department	Operating Fund			Capital Fund			Reserve Fund	
	G	W	S	GC	WC	SC	R	
General Government	✓			✓			✓	
Police Services	✓			✓			✓	G - General
Fire Services	✓			✓			✓	W - Water
Transportation Services	✓			✓			✓	S - Sewer
Environmental Development Services	✓			✓				GC - General Capital
Parks and Cultural Services	✓			✓			✓	WC - Water Capital
Water Enterprise		✓			✓		✓	SC - Sewer Capital
Sewer Enterprise			✓			✓	✓	R - Reserves
Other Fiscal Services	✓							

Budget Principles

1. Fiscally responsible, balanced, and focused on the long-term. The budget is built with a long-term view in mind. This ensures long-term priorities are pursued in a financially sustainable and resilient manner and considers external economic conditions.

2. Affordability and cost effectiveness. By ensuring value for money through productivity and innovation, the District aims to keep property taxes and fees reasonable.

3. Keep debt at a manageable level. The municipality takes a very careful and strategic approach to the use of debt. A significant proportion of District infrastructure was constructed in the 1960s and 1970s and will require replacement in coming years. Some debt servicing is anticipated as part of the long term financial plan process.

4. Measured property tax and user fees. Property taxes, utility charges and user fees are reviewed each year with affordability in mind. Comparisons with other local governments and municipal price index inflation are used as a guide.

5. Balanced taxation principle. The municipality maintains tax stability by setting tax rates that reflect the proportionate relationship of property classes, while taking into account for new construction values, deletions from the tax roll, changes in property classes, and significant assessment changes.

This gives taxpayers confidence their property tax bill will increase proportionately to the increase in tax revenue required, taking into account assessment increases of their property to the assessment class average. This is particularly important in a rural agricultural municipality with a significant proportion of ALR farmland that is both assessed and taxed at proportionally low levels of taxation.

6. Maintain assets in an appropriate state of repair. Maintaining core infrastructure and amenities in an appropriate state of repair is critical to the long-term financial health and resilience of the community, and helps ensure asset management obligations are not deferred and infrastructure deficits do not accumulate to unacceptable levels.

7. Optimize capital investments. Before adding new facilities, the municipality will consider repurposing and right-sizing existing facilities, and continue to advance the principles of co-location and functional integration of services to enhance operational efficiency and customer service. All new facilities will be designed with flexible, adaptable, and expandable spaces to accommodate changing demographics and future growth.



Budget Timelines



Consolidated Past Results

District of Central Saanich Consolidated Past Results Summary	2017	2018	2019	2020	2021
Revenue					
Municipal property taxes	\$ 15,521,362	\$ 16,202,618	\$ 16,980,862	\$ 17,746,798	\$ 18,361,215
Grants in lieu of taxes	312,507	325,032	326,643	341,821	334,400
Sale of services	1,383,170	1,360,007	1,577,326	1,515,644	2,898,446
Permits Licences and Interest	1,141,361	1,887,947	1,645,365	1,690,262	1,311,131
Government Transfers	1,975,021	2,862,154	2,032,515	4,837,520	2,342,572
Water Utility	5,074,001	5,504,953	5,493,264	6,057,487	6,595,251
Sewer Enterprise Revenue	1,455,329	1,507,467	1,495,029	1,650,241	1,780,337
Contributions and donations	816,814	1,122,617	2,521,525	948,691	883,446
Total Revenue	27,679,565	30,772,795	32,072,529	34,788,464	34,506,798
Expenses					
Operating Expenses:					
General government	2,306,006	2,180,569	2,340,709	2,961,825	2,887,794
Protective services	7,739,959	8,054,596	8,768,144	9,272,574	9,948,956
Transportation services	5,152,837	5,235,624	4,692,729	4,486,749	4,806,115
Environmental development services	574,591	544,754	622,404	634,296	678,076
Parks and cultural services	2,688,727	2,757,629	2,774,840	2,806,666	3,253,707
Water utility - expense	4,462,030	4,853,764	4,834,980	5,236,756	5,549,817
Sewer enterprise expense	1,084,420	1,064,537	1,017,625	1,121,800	1,165,130
Other fiscal services	365,721	388,180	390,637	495,032	648,763
Total Operating Expenses	24,374,291	25,079,653	25,442,068	27,015,698	28,938,358
Annual surplus (deficit)	3,305,274	5,693,142	6,630,461	7,772,766	5,568,440
Accumulated surplus, beginning of year	97,139,371	100,444,645	106,137,787	112,768,248	120,541,014
Accumulated surplus, end of year	\$ 100,444,645	\$ 106,137,787	\$ 112,768,248	\$ 120,541,014	\$ 126,109,454

Operating results fund investing activities such as transfers to reserves for replacement of infrastructure.

2022 Budget Factors

Although the COVID-19 pandemic is still impacting the global economy, trend information indicates the Greater Victoria Area is faring reasonably well with the exception of tourism and hospitality. Modest population growth is projected and the District of Central Saanich will continue to focus on a steady program of service improvements, prudent fiscal management and a long term plan to reach sustainable infrastructure replacement funding levels.

Preparation of the 2022 – 2026 Financial Plan has taken into account the following factors:

1. Wage and Benefits Increase: The most significant cost driver for the annual budget continues to be labour related costs. Labour represents approximately 54% of the District's operating budget expenses. Agreements with the Central Saanich Police Association and IAFF are expired at December 31, 2021.

2. Police Services cost escalation: The Police Services budget has increased due to annual wage increases, seniority increment increases, overtime, contracted services such as Greater Victoria Integrated units, and dispatch services. Police services account for approximately 26% of the District's operational costs but on average 50% of property tax increases over the last five years. This disproportionate driver of increases will continue to constrain other service levels going forward.

3. The Fire Department's six-year plan (2018 – 2023) for service level increases: To meet targeted response times, fire department staffing levels have been progressively enhanced. It's forecast that after 2023 budget increases will represent status quo service levels and non-discretionary costs. Fire services account for approximately 8% of the District's operational costs but on average 20% of property tax increases over the last five years.

4. Sustainable asset management replacement funding: In 2018 the District implemented an annual property tax increase of 1.25% over fifteen years to increase annual funding to reserves for future asset replacement. The tax increase implementation was included in reporting average annual operating increases to a homeowner, thereby restricting operational increases by the same amount. Ideally, the annual capital funding deficit increase should be reported "in addition to" operational increases. Although the planned tax increase is a fifteen-year plan, tax increases for capital are considered perpetual due to construction cost escalation, expanding infrastructure service levels, and required upgrades for community expansion and densification.

The most significant cost driver for the District's annual budget is labour related costs - representing approximately 54% of operating budget expenses

5. 2021 Update of the Asset Management Plan and Long-Term Financial Plan:

Based on inflation and construction cost escalation, there is a need for the District to increase the amount of asset replacement funding raised and set aside each year. Maintenance costs are also increasing substantially, and we are adding new infrastructure, such as active transportation. Financial strategy changes have been implemented into the Draft 2022 Financial Plan, including a 0.25% tax increase for new assets, and a realignment of water and sewer asset replacement funding.

6. Use of COVID Safe Restart Grant/Reserve: The District received a Federal/Provincial grant of \$3,455,000 to cover lost revenues and increased expenses due to COVID and ensure local governments can continue to deliver the services people depend on. Replacing decreases to the 2020 budget, and technology improvements required due to COVID, are allowable uses of the grant. A total of \$236,800 use of this reserve in 2021 will be transitioned back to property tax funding in 2022 through 2024.

7. Annual projects and strategic initiatives funding: Currently projects and strategic initiatives are dependent on funding from prior year surplus. This is now a consistent area of the budget and linked largely to strategic planning. A portion of consistent tax funding may be considered in the future to mitigate strategic initiatives being dependent on surplus or other non-tax sources of funding.

8. Operational service levels and capacity: Positions added to the District in recent years include the Climate Action Specialist, Human Resources Manager, and Deputy Fire Chief. Some of these budget increases have been offset by revenue increases from service contracts and increases in investment income previously experienced. Future capacity increases are also foreseen for both operations and asset management.

9. Reduction in investment revenue: Investment returns in 2021 are significantly less than budgeted. The revenue loss is currently estimated at \$200,000. Downward trends in budgeted income are offset by increased tax rates and/or reduction in expenses, in both general operations and water and sewer utilities. The COVID Safe Restart grant has been used to phase investment losses back to taxes over multiple years.

10. Other issues and overall approach: Some revenue changes and increases are also expected for 2022, such as service agreement and planning revenues, and will be used to help mitigate cost driver increases.

Projects and strategic initiatives are now a consistent area of the budget and are linked largely to strategic planning





Financial Plan Summaries

This section provides the consolidated plan, outlining the operating budgets, water and sewer utilities and capital programs.

Financial Plan Summaries

Consolidated Budget

The Central Saanich Consolidated Financial Plan for 2022 balances \$34.4 million in revenues and with \$34.4 million in operating expenses. The plan continues to have a dedicated focus on asset management and infrastructure replacement. This requires striking a balance between the need to continue increasing capital replacement funding, maintaining service levels and keeping operating costs in check. Sound fiscal choices must be made that reflect community priorities and a measured level of increases in the current economic climate.

General Fund (Property Taxation)

After new growth (non-market change in property assessment) is taken into account, the 2022 budget is based on a combined Municipal, Police, and Library property tax increase of 3.34% or \$71. In addition, 1.25%, \$27, for future asset replacement, and 0.25%, \$6, for new and active transportation infrastructure. In total this represents a 4.84% increase or \$104 to the average residential property.

An average residential property for 2022 has an assessed value of \$966,700 and a BC Assessment increase of 23.96% over 2021. A property's increase compared to the average depends on its assessed value and assessment change from the prior year compared to the average.

2022 Average Tax Increase

Municipal operations	1.49%	\$ 31
Police operations	1.77%	38
Debt	0.00%	0
Library	0.08%	2
Subtotal	3.34%	\$ 71

Infrastructure replacement	1.25%	27
New infrastructure	.25%	6
Total	4.84%	\$104

Utilities:

Water Utility Charge	0.00%	\$ 0
Sewer Utility Charge	13.00%	\$ 42

General Capital Program (Infrastructure Replacement Levy)

The District's Resilient Asset Management Plan outlines a long-term approach for capital replacement investment. To provide clarity and transparency an Infrastructure Replacement Levy was introduced in 2017. This is projected to increase funding over time by a 1.25% property tax increase each year. This contribution when combined with debt servicing and modest use of existing reserves will provide for a resilient approach once those levels are achieved. Over the five-year plan horizon this level is projected to increase as follows:

	2022	2023	2024	2025	2026
Reserves and Debt Contribution	\$5,028,200	\$5,298,000	\$5,555,700	\$5,820,800	\$6,091,600
Asset Levy - Average home	\$559	\$586	\$613	\$641	\$670

Construction cost inflation is a significant factor in this plan. By increasing funding each year, the District moves toward annual targeted funding levels and mitigates future inflationary pressures. The plan is reviewed every five years to reevaluate inflations and annual targeted funding levels.

Some debt financing will be required over the timeframe of this financial plan as replacement spending and major projects are greater than the Districts reserve savings and annual funding.



Impact of Capital Investment on Operating Costs

The majority of the District's five-year capital program (\$46.1 million of \$51.6 million) is focused on the replacement of existing infrastructure and will assist in maintaining the current operating cost to repair and manage those assets. Modest upgrading of assets is planned and this will help mitigate flood risk and improve service. The District has an ambitious five-year capital program ahead of it as long-term underground infrastructure installed in the 1960s through 1980s comes due to be replaced. As we escalate capital replacement programs, there may be future impacts to operating costs to facilitate that work.

Water Utility Fund

The 2022 Water Utility Budget is based on a water rate of \$1.86 per cubic metre and a fixed charge of \$141 annually. The same fees as 2021. For an average residence this would be a combined total of \$591 based on a median consumption of 242 cubic metres; no increase over 2021.

The 2021 update of the Asset Management Plan has identified a healthy level of replacement funding in water, and a significant gap in the Sewer Utility. Over the next five years rate increases will be focused on the sewer utility to set both utilities on a trajectory to reach targeted funding levels by 2032.

The 2022 Water Capital Program includes the start of an ambitious annual pipe replacement program including design of the Seabrook and Tanlee Main replacement project that is required to address fire flow capacity in the area.

Sewer Utility Fund (Sewer Utility Charge)

The 2022 Sewer Utility Budget is based on a sewer rate of \$1.82 per cubic meter. This is an increase of 13% and for an average residence or an increase of \$42 over 2021 (\$367 annually).

The 2021 update of the Asset Management Plan has identified a healthy level of replacement funding in water, and a significant gap in the Sewer Utility. Over the next five years rate increases will be focused on the sewer utility to set both utilities on a trajectory to reach targeted funding levels by 2032.

For 2022, the Brentwood/Hagan Pump Station and Force Main requires replacement and upgrades: the scope of work for the project involves reconfiguration of the conveyance system and replacement of undersized pump station. 2022 also includes completing sewer pump and lift station improvements including Butler station, Mt Newton Station and the Keating station.

Reserves and Surplus Summary

The District's Reserves and Surplus are detailed on Page 90 of this report. Reserves are expected to reduce during the term of this plan due to the use of Capital Reserves and Gas Tax funding for infrastructure replacement programs.

Debt Summary

Overall, debt levels are expected to change over the five-year term of this plan. The plan to pay out Fire Station 1 debt in 2025 is on track. New debt will be needed to fund water and sewer system replacement work, possible facility replacements, and transportation priorities should the District decide to implement those capital projects.

Consolidated Summary

District of Central Saanich

Consolidated Budget Summary	2021	2022	2023	2024	2025	2026
Revenue						
Municipal property taxes	18,369,800	19,355,300	20,482,800	21,285,100	22,075,700	22,686,400
Parcel taxes	9,900	9,900	-	-	-	-
Penalties and interest	733,300	616,000	582,800	585,400	588,100	590,900
Grants in lieu of taxes	344,600	338,000	340,700	342,900	345,100	348,300
Sale of services	490,000	231,800	242,900	254,600	266,800	279,600
Administration	160,200	168,500	168,500	170,500	170,500	170,500
Police Revenues	1,337,600	1,335,100	1,360,200	1,382,600	1,405,700	1,429,100
Fire Revenues	90,700	415,800	433,700	452,500	472,200	492,900
Planning Revenues	483,400	641,700	653,100	664,400	669,700	669,700
Community Services Revenues	99,900	103,200	105,400	107,200	109,000	110,800
Engineering Revenues	106,500	126,500	126,500	126,500	126,500	126,500
Public Works Revenues	32,000	32,000	32,000	32,100	32,100	32,200
Government Transfers	1,088,000	1,172,900	832,600	900,000	870,000	890,000
Other	-	15,000	-	-	-	-
Grants (Capital)	1,605,000	2,019,000	5,016,900	2,011,000	-	-
Water Utility	5,925,000	5,968,600	6,109,100	6,276,400	6,474,000	6,675,900
Sewer Utility	1,615,200	1,855,700	2,051,700	2,235,700	2,403,700	2,571,400
Total Revenue	\$ 32,491,100	\$ 34,405,000	\$ 38,538,900	\$ 36,826,900	\$ 36,009,100	\$ 37,074,200
Expenses						
Operating Expenses:						
Administration	1,218,300	959,800	988,500	1,012,000	1,045,300	1,060,300
Finance	769,700	858,000	886,400	906,800	927,100	947,500
Information Technology	724,200	763,400	749,900	757,000	764,500	770,800
Police Service	6,583,600	6,940,500	7,148,300	7,304,400	7,465,400	7,626,900
Fire	2,116,300	2,278,000	2,324,300	2,375,400	2,421,800	2,468,700
Planning and Building Services	1,318,300	1,371,700	1,442,000	1,472,200	1,502,900	1,534,200
Corporate Services	2,067,600	2,258,000	2,156,000	2,160,300	2,204,700	2,156,100
Engineering	684,200	664,000	680,700	703,300	719,300	735,300
Public Works	2,205,900	2,278,900	2,373,100	2,436,700	2,498,100	2,542,300
Parks	1,223,200	1,255,400	1,286,200	1,311,900	1,340,800	1,368,300
Facilities	599,400	643,500	660,500	676,900	703,500	719,700
Water	4,850,000	4,993,600	5,134,100	5,276,400	5,424,000	5,575,900
Sewer	962,200	976,700	997,700	1,019,700	1,038,700	1,055,400
Projects and Strategic Initiatives	930,800	995,000	362,300	443,000	135,000	40,000
Total Operating Expenses	\$ 26,253,700	\$ 27,236,500	\$ 27,190,000	\$ 27,856,000	\$ 28,191,100	\$ 28,601,400
Add:						
Reserves used for operating	787,800	528,000	180,000	50,000	-	-
Reserves used for Initiatives and projects	852,800	886,900	332,300	413,000	105,000	10,000
Proceeds of Debt	500,000	-	2,350,000	6,564,000	2,000,000	3,000,000
Reserves used for capital	3,931,500	8,166,200	6,867,100	3,762,000	5,625,700	4,235,700
Reserves used for WIP	-	-	-	-	-	-
Transfer from Utility Operating	585,400	597,300	609,200	621,400	633,500	645,800
Deduct:						
Capital Expenditures	(6,137,300)	(10,205,200)	(14,254,000)	(12,357,000)	(7,645,700)	(7,255,700)
Capital (WIP)	-	-	-	-	-	-
Transfer to Reserves	(6,086,800)	(6,470,900)	(6,762,700)	(7,353,500)	(7,865,700)	(8,437,800)
Debt Servicing	(670,800)	(670,800)	(670,800)	(670,800)	(670,800)	(670,800)
Total Budget for the Year	-	-	-	-	-	-

* 2021 Budget has been amended to compare with 2022 reporting. See notes in individual service plans.



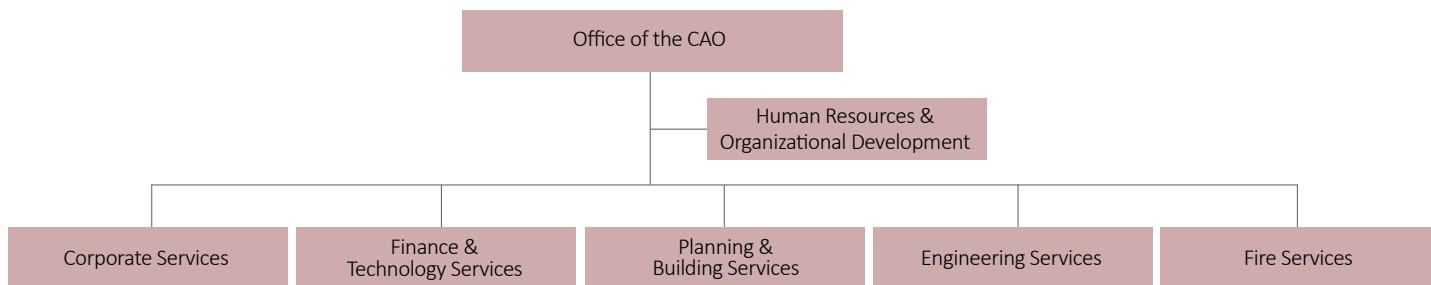
Service Plans

This section provides a summary of each department's plans and performance metrics to ensure the Financial Plan demonstrates operational needs and to guide financial planning decisions.

Office of the CAO



The Chief Administrative Officer oversees the overall conduct of the municipality by providing guidance and direction to staff and Council. The office plays a lead role in addressing immediate needs of the organization and community, as well as working towards long-term priorities.



Office of the CAO

- Oversees the overall performance of the municipality in pursuing the District's strategic goals
- Oversees departmental programs; budgets and policy initiatives
- Makes recommendations to Council; ensures Council's directives and strategic priorities are carried out
- Manages significant corporate initiatives



Human Resources & Organizational Development

- Works in partnership with other areas to create a high performing organization that supports staff to achieve the District's strategic and operational goals.
- Provides advice and support for recruitment and staffing, employee and labour relations, compensation and classification, employee learning and development, occupational health and safety, disability management, change management and related programs

Accomplishments for 2021

- Led Emergency Operations Centre response to COVID-19
- Established Saanich Peninsula Harbours Initiative Service through Capital Regional District
- Continued relationship building with the Tsartlip and Tsawout First Nations
- Advanced ȚIXEN land transfer
- Coordinated 1903 Mt Newton Site Feasibility

Plans for 2022

- Renew Service Agreements with Tsawout and Tsartlip First Nations
- Coordinate 1903 Mt Newton Site Feasibility
- Continue relationship building with the Tsartlip and Tsawout First Nations

Looking Ahead to 2023 - 2026

- Advance and implement Council 2023-2026 Strategic Planning process
- Continue relationship building with the Tsartlip and Tsawout First Nations

**PRIORITIES
ACHIEVED BY
TARGET DATE**

Corporate **95%**
Operational **95%**



Budget Summary

The budgeted expenses for Administration is a decrease of \$258,490 or -21.2% over 2021.

The operating expenses decrease is attributable to:

- Wage and benefit increases in General Administration
- Human Resources (HR) increase represents a wages and benefit increase of \$30,200 for the fulltime position. The 2021 budget phased in the position for only nine months. Corporate training budgets of \$72,300 have also been centralized under HR
- Risk management and legal increase for liability insurance
- The contingency budget increase of approximately \$375,00 in 2020 and 2021 for the unknown impacts of COVID has not been included for 2022

Operating Budget

Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Sales of Service - Administration	\$ 13,000	\$ 27,800	\$ 17,000	\$ (4,000)	n/a
Sales of Service - Licencing	147,200	164,700	151,500	4,300	2.9%
Reserve Funding for Contingency	371,000	-	-	(371,000)	-100.0%
Total Funding	\$ 531,200	\$ 192,500	\$ 168,500	\$ (370,700)	-68.3%

Operating Expenses

General administration	324,400	443,060	333,600	9,200	2.8%
Human Resources	142,700	141,900	245,200	102,500	71.8%
Risk Management and Legal	176,200	221,700	181,000	4,800	2.7%
Contingency	575,000	392,500	200,000	(375,000)	-65.2%
Total Expenses	\$ 1,218,300	\$ 1,199,160	\$ 959,800	\$ (258,500)	-21.2%
Net Property Taxes Required	\$ 687,100		\$ 791,300	\$ 104,200	15.2%

**2021 budget for General Administration (\$264,410) and Risk Management and Legal (\$65,000) have been amended for the reorganization of Corporate Services.*

Projects and Strategic Initiatives

No additional project funding is requested for 2022.

Accomplishments for 2021

- Advanced the Organizational Development program
- Enhanced recruitment activities and tools
- Negotiated Employees' Committee agreement
- Supported Emergency Operations Centre and supporting practices and processes

Plans for 2022

- Implement additional organizational development initiatives such as an employee learning program
- Implement Disability Management program

Looking Ahead to 2023 - 2026

- Review of Occupational Health and Safety Program
- Continue review of corporate policies related to the Human Resources function

Performance Metrics

How Many?

	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Employees (regular & temporary)	104.6	107.2		107.2	110.3
Competitions			NEW	19	22
Mandatory training sessions/attendees			NEW	2/23	4/35

How Well?

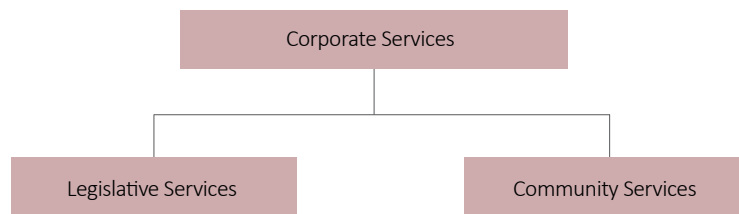
	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Participants Agree or Strongly Agree mandatory training session topics are relevant to their work			NEW	86%	85%



Corporate Services



Corporate Services works closely with Council and the public. The department supports the business operation of Council and Committees as well as providing counsel and support on matters including communications and engagement, park use, reconciliation, economic recovery, legal, insurance and access to information.



Legislative Services

- Coordinates Council and Committee agendas, meetings and minutes, as well as elections
- Oversees corporate record management and Freedom of Information and Protection of Privacy
- Enables an open, transparent, inclusive and participatory municipal government
- Legal claims
- First Nations relations



Community Services

- Leads District communications
- Liaison for community groups and volunteers
- Facilitates public engagement and input during planning processes
- Administers District park use and facility lease agreements
- Prepares corporate reports
- Plans special events
- Oversees economic recovery initiatives

Accomplishments for 2021

- Hired and trained a new Corporate/Legislative Coordinator and a new Director of Corporate Services/Corporate Officer
- Adapted Council and committee meetings to provide hybrid options for a number of circumstances
- Opened a renovated and more accessible Council Chambers

Plans for 2022

- Conduct the 2022 Local General Election and orientation of the 2022-2026 Council
- Audit the FOIPPA Program
- Collaborate on an *Indigenous Consultation Policy*
- Conduct Freedom of Information and Protection of Privacy (FOIPPA) training programs
- Develop a policy review framework
- Migrate the District to an electronic cloud-based records and filing system

Looking Ahead to 2023 - 2026

- Continue to evolve and maintain the relationship with local First Nations
- Work towards new Service Agreements with the local First Nations
- Update the electronic and document record system



Budget Summary

The budgeted expenses for Corporate Services is an increase of \$145,190 or 11.6% over 2021. The operating expenses increase is attributable to:

- The budgeted net costs for the 2022 election and wage and benefit increases under Council and Committees
- Corporate Services Administration with the centralization of legal budgets from other areas (\$33,800) and wage and benefit increases
- Community Services increases representing the Economic Recovery Position for a full year (2021 partial year) and transfer of an annual service contract from Engineering (which is funded by the COVID Restart grant)

Operating Budget

Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Facility Rentals	\$ 47,700	\$ 38,800	\$ 57,200	\$ 9,500	19.9%
Caretaker's Residence	52,200	46,000	46,000	(6,200)	-11.9%
Total Funding	\$ 99,900	\$ 84,800	\$ 103,200	\$ 3,300	3.3%

Operating Expenses

Council and Committees	377,800	313,700	326,100	\$ (51,700)	-13.7%
Election	-	-	96,900	96,900	100.0%
Corporate Services Administration	329,400	248,040	371,800	42,400	12.9%
Community Services Administration	326,200	279,200	367,100	40,900	12.5%
Communications	28,300	28,300	29,100	800	2.8%
Events and Community Services	63,900	63,900	104,500	40,600	63.5%
Library	942,000	942,000	962,500	20,500	2.2%
Total Operating Expenses	\$ 2,067,600	\$ 1,875,140	\$ 2,258,000	\$ 145,200	9.2%
Net Property Taxes Required	\$ 1,967,700	\$ 1,790,340	\$ 2,154,800		9.5%

*2021 budget for Corporate Services has been amended to include Council and Committees and Corporate Services Administration moved from General Administration.

Projects and Strategic Initiatives

Community Partnerships Contingency	16,000	
Supporting Economic Recovery	55,000	Strategic Priority (COVID grant funded)
Childcare Action Plan	9,800	Strategic Priority
Food Hub Feasibility	50,000	
Façade Improvement Program	50,000	
Sign Strategy Development	40,000	
Total Reserve Funding	\$ 220,800	

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Council, committee, commission and task force meetings	51	35	35	71	70
Freedom of information requests/hrs	7	8	10	26	35
Insurance incidents processed	13	10	15	20	15
How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
FOI requests processed in 30 days	100%	99%	100%	100%	100%



Accomplishments for 2021

- Supported *Official Community Plan* and *Active Transportation Plan* community engagement
- Supported *2020/2021 Strategic Plan* projects
- Updated *Social Media Policy*
- Supported economic recovery work

Plans for 2022

- Update *Parks Booking Policy*
- Conduct Official Community Plan public engagement and communications
- Review Community Service Agreement contract approach
- Lead communications on strategic priorities and 2022 election
- Update *Media Relations Policy* and *Visual ID Policy*
- Continue to support economic recovery efforts
- Lead signage strategy (if approved)

Looking Ahead to 2023 - 2026

- Support Parks Master Plan
- Lead communications on strategic priorities

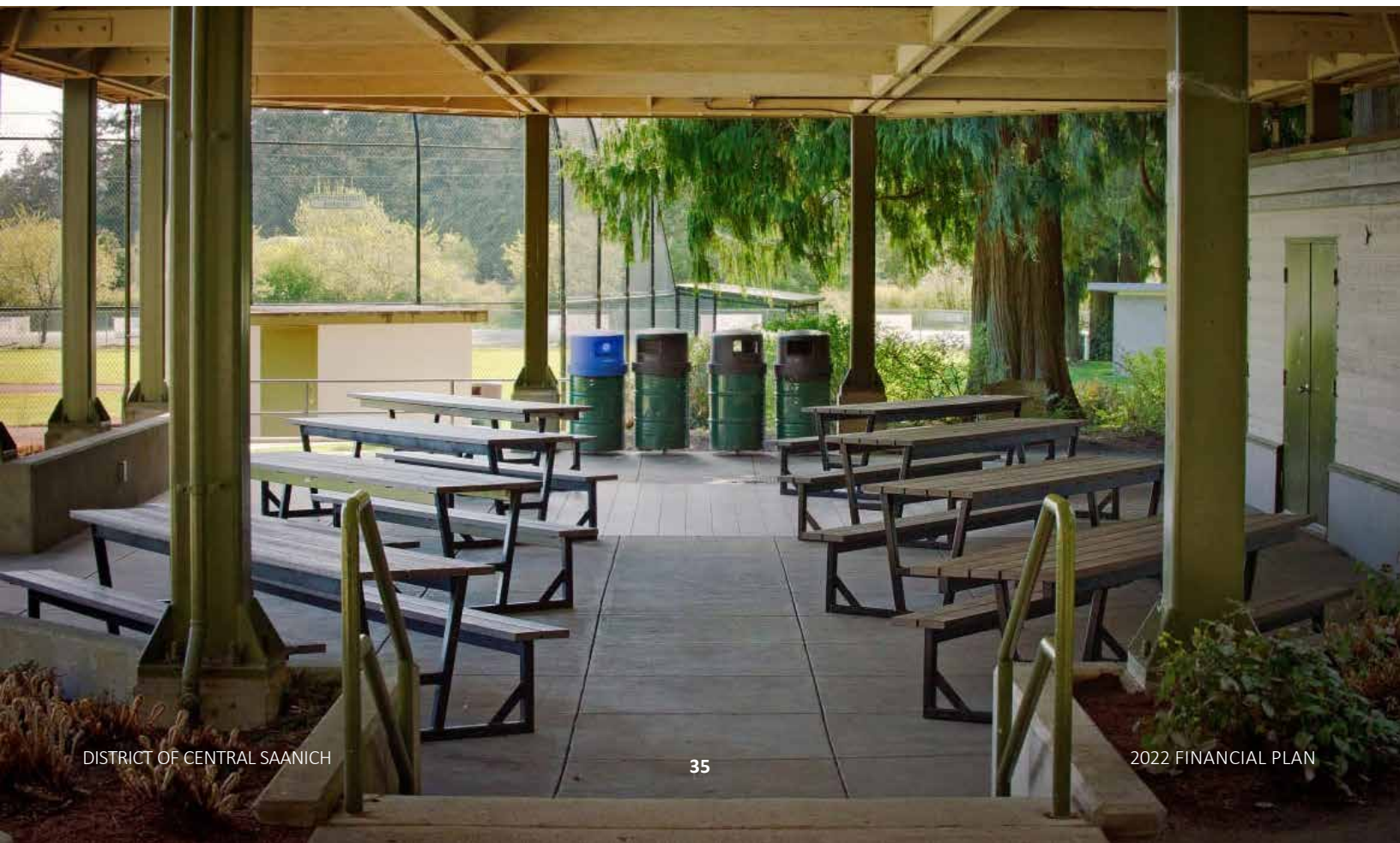


Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Seasonal Use Permits	50	54	50	53	53
Hours park amenities booked	New	8,190	10,000	14,000	16,000
# of sessions on CentralSaanich.ca	106,472	122,538	120,000	141,521	150,000
LetsTalkCentralSaanich.ca page views	3,679	6,224	7,000	6,363	4,000
In-person engagement participants	434	280	300	40	TBD*
Virtual engagement participants	N/A	N/A	New	130	200

*Unknown due to pandemic and engagement timelines at this time

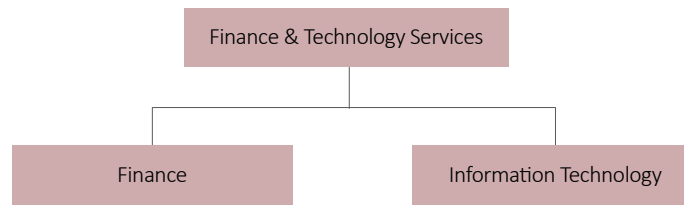
How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Park booking response within 1 day	100%	100%	100%	100%	100%
Corporate reports prepared on time	100%	100%	100%	100%	100%
% engagement reach over prior year (in person and Let's Talk site)	New	58%	12%	0%	35%



Finance & Technology Services



The Finance & Technology Services Department provides financial support services and is responsible for the overall financial management of the municipality, payroll and benefits support and the purchase of all goods and services. The department also includes Information Technology.



Finance

- Accounting audit and budgeting of over \$34 million in annual expenses and revenues
- Coordinates payroll
- Processes accounts payable
- Billing and collection of all revenues
- Long term financial planning and asset management



Information Technology

- Manages District computer, phone and technology services
- Maintains a geographically dispersed voice and data network system
- Provides specialized support for Police and Fire Services
- Ensures secure internet access
- Operates helpdesk service for staff assistance
- Maintains and upgrades core software products
- Supports District website

Accomplishments for 2021

- Submit 2021 Financial Plan and audited financial statement on time; received the GFOA North America *2020 Distinguished Budget* and *2019 Financial Reporting* awards
- Updated asset management plan
- Updated *Permissive Tax Exemption Bylaw*
- Completed annual update of *Fees and Charges Bylaw*

Plans for 2022

- Complete and implement Asset Management Plan update outcomes
- Start implementation of Asset Retirement Obligation accounting standard
- Update *Sustainable Purchasing Policy* and develop a *Purchasing Card Policy*
- Analyze the transition of CRD sewer treatment costs from property tax billing to utility billing
- Expand internal financial services, including training
- Conduct annual update of *Fees and Charges Bylaw*

Looking Ahead to 2023 - 2026

- Develop and implement *Property Tax and Rate Setting Policy*
- Transition CRD sewer treatment costs from property tax billing to utility billing
- Asset Retirement Obligation accounting standard



Budget Summary

The 2022 budget for Finance is a net increase of \$88,300 or 11.5% over 2021. This reflects wages and benefits increases, transfer of training budget to Human Resources, and transfer of the Purchasing Coordinator position to Finance from Public Works.

Operating Budget					
Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Operating Expenses					
Finance General	\$ 769,700	\$ 662,800	\$ 858,000	\$ 88,300	11.5%
Total Funding	\$ 769,700	\$ 662,800	\$ 858,000	\$ 88,300	11.5%
Net Property Taxes Required	\$ 769,700		\$ 858,000		11.5%

Projects and Strategic Initiatives

Asset Retirement Obligation	12,000
Asset Management Plan Update	20,000
Total Reserve Funding	\$ 32,000

Performance Metrics

How Many?		2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Cash receipting and banking	Transactions Processed	40,838	40,477	40,000	36,598	40,000
Licensing	Dog and Business Licences Issued	2,387	2,083	2,100	1,993	2,100
Payroll	T4s Issued	198	190	195	194	195
Property taxation	Collections (Million)	\$33.1	\$33.20	\$35.4	\$35.9	\$37.2
	Tax Notices Issued	6,948	7,068	7,150	7,135	7,150
Utility billing	Bills Issued	14,358	14,060	14,200	14,311	14,400
Accounts payable/receivable	Invoices/PAPs Processed	546	5,723	5,800	5,766	5,000
	Credit Card Transactions	2,048	1,565	2,000	1,688	1,700
How Well?		2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Payables/receivables processed	30 days	Achieved	Achieved	95%	Achieved	95%
Tax Notices mailed by late May		Achieved	Achieved	Achieved	Achieved	Achieved
Five Year Plan prepared on time		Achieved	Achieved	Achieved	Achieved	Achieved
Sustainable Infrastructure Plan on time		Achieved	Achieved	Achieved	Achieved	Achieved
Budget & Financial Statement Awards		Achieved	Submitted	Achieved	Achieved	Achieved
User fees reviewed on time		Achieved	Q1 2021	Achieved	Achieved	Achieved
Policy reports completed		3	0	1	1	2

Accomplishments for 2021

- Completed a cloud migration of corporate email systems
- Completed Council Chamber AV modernization project
- Lifecycle upgrades of data centre equipment

Plans for 2022

- Corporate phone system replacement
- Cloud migration of corporate data
- Continue core software product upgrades
- Continue network security improvements
- Server cluster replacement
- GIS Service planning

Looking Ahead to 2023 - 2026

- Continue core software product upgrades
- Lifecycle upgrades of data centre equipment
- Continue network security improvements
- A corporate desktop replacement project



Budget Summary

Information Technology has a \$39,200 or 5.8% budget increase. The increase represents the net change of wage and benefit increases, consolidation of training budget to Human Resources, and a \$50,000 capacity contingency added due to technology services pressures and projects anticipated.

Operating Budget					
Operating Expenses	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
IT General	\$ 679,200	\$ 667,100	\$ 718,400	\$ 39,200	5.8%
Geographic Information Service*	\$ 45,000	\$ 11,300	\$ 45,000	\$ -	0.0%
Total Funding	\$ 724,200	\$ 678,400	\$ 763,400	\$ 39,200	5.4%
Net Property Taxes Required	\$ 724,200		\$ 763,400		5.4%

* Geographic Information Service has been moved to Information Technology from Engineering.

Projects and Strategic Initiatives

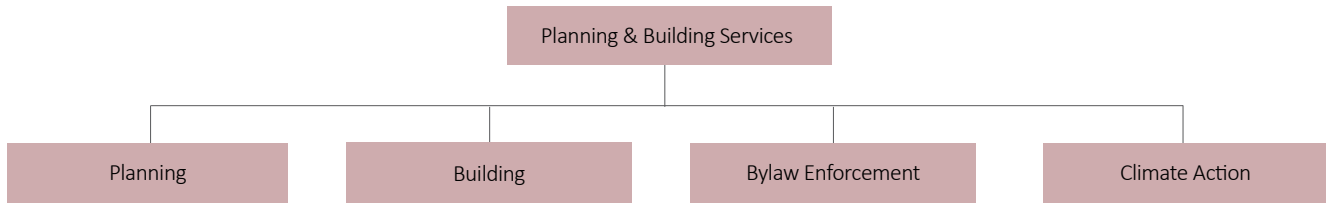
No additional project funding is requested for 2022.

Performance Metrics					
How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Helpdesk requests	700	749	800	832	800
Security update hours committed	384	400	400	400	400
Project hours committed	70	200	200	460	200
How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Network Connected - 99.9% Uptime	Achieved	Achieved	Planned	Achieved	Planned
Helpdesk: Requests in 5 business days	Achieved	Achieved	Planned	Achieved	Planned
Helpdesk: Urgent resolutions in 4 hrs	Achieved	Achieved	Planned	Achieved	Planned
Hours of Police Service support	500	520	675	500	500

Planning & Building Services



This department includes Planning, Building, Bylaw Enforcement and Climate Action. Services provided include administration of the Official Community Plan policies and municipal Land Use Bylaw, processing development and subdivision applications, regulating building construction, issuing business licences, planning for future development, and leading the District's climate action initiatives.



Planning

- Administers the Official Community Plan policies and municipal Land Use Bylaw
- Processes development and subdivision applications, and planning for future development



Building

- Regulates building construction and administers the BC Building Code
- Monitors construction relating to Building, Plumbing, Business Licence and Sign Permit applications



Bylaw Enforcement

- Helps maintain a healthy and safe environment in the municipality
- Investigates and enforces municipal bylaws with a focus on voluntary compliance



Climate Action

- Identifies ways to reduce corporate and community greenhouse gas emissions to meet our targets, and increase climate resilience via adaptation measures
- Oversees and implements actions from the Climate Leadership Plan

Planning & Building Services continued

Budget Summary

The net budget for Planning and Building Services is a decrease of \$104,900 or -12.6% over 2021. This net change is attributable to:

- Forecasted increase in development related permit and fee revenue
- Transfer out of training and legal budgets to Human Resources and Corporate Services
- Wage and benefit increases

Operating Budget						
Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %	
Development and Subdivision Fees	\$ 94,800	\$ 154,800	\$ 107,700	\$ 12,900	13.6%	
Climate Leadership	15,600	35,400	-	(15,600)	-100.0%	
Building and Plumbing Permits	373,000	708,000	534,000	161,000	43.2%	
Total Funding	\$ 483,400	\$ 898,200	\$ 641,700	\$ 158,300	32.7%	
Operating Expenses						
Planning Administration	\$ 544,300	\$ 535,900	\$ 547,300	\$ 3,000	0.6%	
Climate Leadership	132,900	85,000	156,600	23,700	17.8%	
Building Inspection	441,300	344,600	479,700	38,400	8.7%	
Bylaw Enforcement*	187,200	197,200	182,000	(5,200)	-2.8%	
Boards & Commissions	4,200	-	-	(4,200)	-100.0%	
Fleet	8,400	4,400	6,100	(2,300)	-27.4%	
Total Operating Expenses	\$ 1,318,300	\$ 1,167,100	\$ 1,371,700	\$ 53,400	4.1%	
Net Property Taxes Required	\$ 834,900	\$ 268,900	\$ 730,000		-12.6%	

* Bylaw Enforcement has been moved to Planning & Building Services from Administration.

Projects and Strategic Initiatives

Official Community Plan Update	76,700	
Saanichton Village Design Implementation	70,000	Strategic Priority
Oil to Heat Pump Program	67,000	Strategic Priority
Keating Parking Study	33,500	Strategic Priority
EV & E-Bike Strategy Implimentation	50,000	Strategic Priority
Climate Action Initiatives	30,000	
Parks Master Plan	40,000	Strategic Priority
Total Reserve Funding	\$ 367,200	

Accomplishments for 2021

- Completed Land Use Bylaw updates as part of the Residential Infill and Densification project
- Conducted significant work on the Official Community Plan update—held successful community engagement activities, including targeted stakeholder meetings, a virtual community information session, and community pop-ups
- Completed the new District Tree Management Bylaw
- Successfully managed a high volume of Planning and Building applications
- Commenced the Saanich Peninsula Harbours and Waterways initiative

Plans for 2022

- Complete the Official Community Plan review
- Commence the Parks Master Plan project
- Implement actions from the Saanichton Village Design Plan
- Complete the Keating Parking Study
- Participate in the Solid Waste Study

Looking Ahead to 2023 - 2026

- Review housing policy and best practices to achieve housing needs
- Complete Parks Master Plan in 2023
- Update Land Use Bylaw
- Implement initiatives stemming from the OCP review



Performance Metrics

How Many?

	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Planning applications received	43	53	50	48	50
Subdivisions received	11	8	10	13	10

How Well?

	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Zoning bylaw amendments - 150 days to meeting	73%	100%	90%	100%	90%
Delegated development permits 30 days to issuance	33%	100%	90%	20%	90%
Subdivisions processed 90 days to PLA	45%	100%	90%	67%	90%



Accomplishments for 2021

- Updated the District's Bylaw Enforcement inspection procedures

Plans for 2022

- Advance the BC Energy Step Code
- E Permitting Project

Looking Ahead to 2023 - 2026

- Advance the BC Energy Step Code
- Enhance building bylaw policies and procedures

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual
Building permits issued	185	160	160	208
Building inspections	1,624	1,077	1,300	1362
Bylaw inspections	456	395	400	337
Bylaw complaints (high priority) investigated in 5 days	100%	100%	100%	90%
Enforcement - Volunteer compliance files/rate per year	199/78%	167/67%	80%	101 / 86%
Business licence decision in 20 days	54%	75%	80%	86%
How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual
Building permit initial response: Residential - 10 days	83%	90%	90%	65%
Building permits initial response: Commercial - 20 days	78%	87%	90%	74%
Building inspections 1-day response	95%	92%	90%	92%



Accomplishments for 2021

- Secured a Federation of Canadian Municipalities grant for a Oil and Heat Pump Financing program – and developed program design
- Implemented action items for the *Electric Vehicle and E-Bike Strategy*
- Incorporate a climate action lens into the OCP review
- Secured a substantial active transportation grant for improvements in school zones

Plans for 2022

- Publicly launch the Oil and Heat Pump Financing program
- Implement actions items from the Transition 2050 report related to building retrofits and making existing housing stock more climate resilient
- Apply a climate lens to the Parks Master Plan
- Develop a Maber Flats management plan

Looking Ahead to 2023 - 2026

- Continue to implement action items from the District's Climate Leadership Plan
- Create a baseline and low-carbon GHG intensity targets for new buildings
- Continue the Oil and Heat Pump Financing program's final year (Year 2)
- Develop a strategy to implement Step Code 5 in 2025
- Continue implementing the *Electric Vehicle and E-Bike Strategy*



Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Public trees planted	23	75	100	103	100
Electric vehicle chargers (property of DCS)	7	8	12	8	12
Fossil fuel heating systems replaced with electric heat pumps	New	New	6	23	TBD
% of EV vehicles in Central Saanich	1.4%	1.9% (320)	2.3%	TBD	TBD*
% of bus stops that include a shelter	20%	21%	22%	22%	23%
% community roads that have on street bikeways	25%	25%	25%	25%	25%
% of community roads with sidewalk facilities	20%	20%	20%	20%	21%

*ICBC 2021 data to come spring 2022



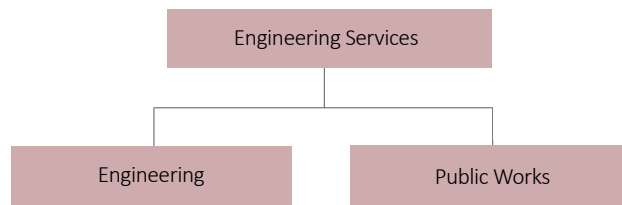
Engineering Services



Engineering Services is responsible for all municipal infrastructure.

The District's infrastructure includes:

- 133 kilometres of paved roads
- 470 Street Lights
- 80 traffic islands
- 83 kilometres of storm sewers
- 120 kilometres of drainage ditches
- 100 kilometres of sanitary sewers, sewage pumps and lift stations
- 130 kilometres of water main, pressure-reducing valves and booster pumps
- 46 municipal buildings
- 39 parks, playgrounds and open spaces
- 28 beach accesses covering over 81 hectares



Engineering

- Designs and implements all infrastructure and transportation systems and processes
- Approves all subdivision developments and inspects all works installed by private developers that become municipal property (e.g., roads, sidewalks, traffic control measures, drainage, sanitary sewers, water mains)
- Issues soil deposit and removal permits, tree cutting permits in areas susceptible to soil erosion, driveway access permits and permits to work within municipal road allowance



Public Works

- Maintains and repairs all infrastructure and transportation systems
- Operates and maintains 40 Community, Neighborhood and Passive Parks, trails, playgrounds, naturalized green spaces and 28 public beach accesses
- Maintains Municipal buildings, Parks & Recreation facilities, Heritage buildings, and External Users facilities

Accomplishments for 2021

- Active Transportation Plan adopted by Council
- Oversaw Tanner Park Playground installation
- Updated Five-year Capital Plan
- Completed 2021 Road rehabilitation program

Plans for 2022

- Complete Solid Waste Removal Study
- Complete Keating Parking Management Study
- Undertake Engineering Standards update
- Work with partners on Keating Flyover construction
- Submit Brentwood Bay Sewer Project and Wallace Drive Bike Lane grant application
- Oversee Benvenuto Pathway construction

Looking Ahead to 2023 - 2026

- Update Integrated Stormwater Management Plan
- Implementation of Active Transportation Plan
- Oversee constriction of Brentwood Bay Sewer Project and Wallace Dr. Bike Lane
- Work with partners on Keating Flyover construction



Budget Summary

The net operating budget for 2022 is a decrease of \$40,200 or -7% over 2021. The decrease is attributable to:

- Forecasted increases for subdivision administration and soil deposit fees
- Funding for engineering summer student
- Transfer out of service contract to Community Services and training and legal budgets to Human Resources and Corporate Services
- Wage and benefit increases
- Increase in Crossing Guard program

Operating Budget

Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Engineering Fees	\$ 106,500	\$ 152,400	\$ 126,500	\$ 20,000	18.8%
Total Funding	\$ 106,500	\$ 152,400	\$ 126,500	\$ 20,000	0.0%
Operating Expenses					
Engineering Administration	\$ 638,500	\$ 610,000	\$ 617,600	\$ (20,900)	-3.3%
Other General Gov't Services	38,400	40,700	40,700	2,300	6.0%
Fleet	7,300	8,300	5,700	(1,600)	-21.9%
Total Operating Expenses	\$ 684,200	\$ 659,000	\$ 664,000	\$ (20,200)	-3.0%
Net Property Taxes Required	\$ 577,700	\$ 506,600	\$ 537,500		-7.0%

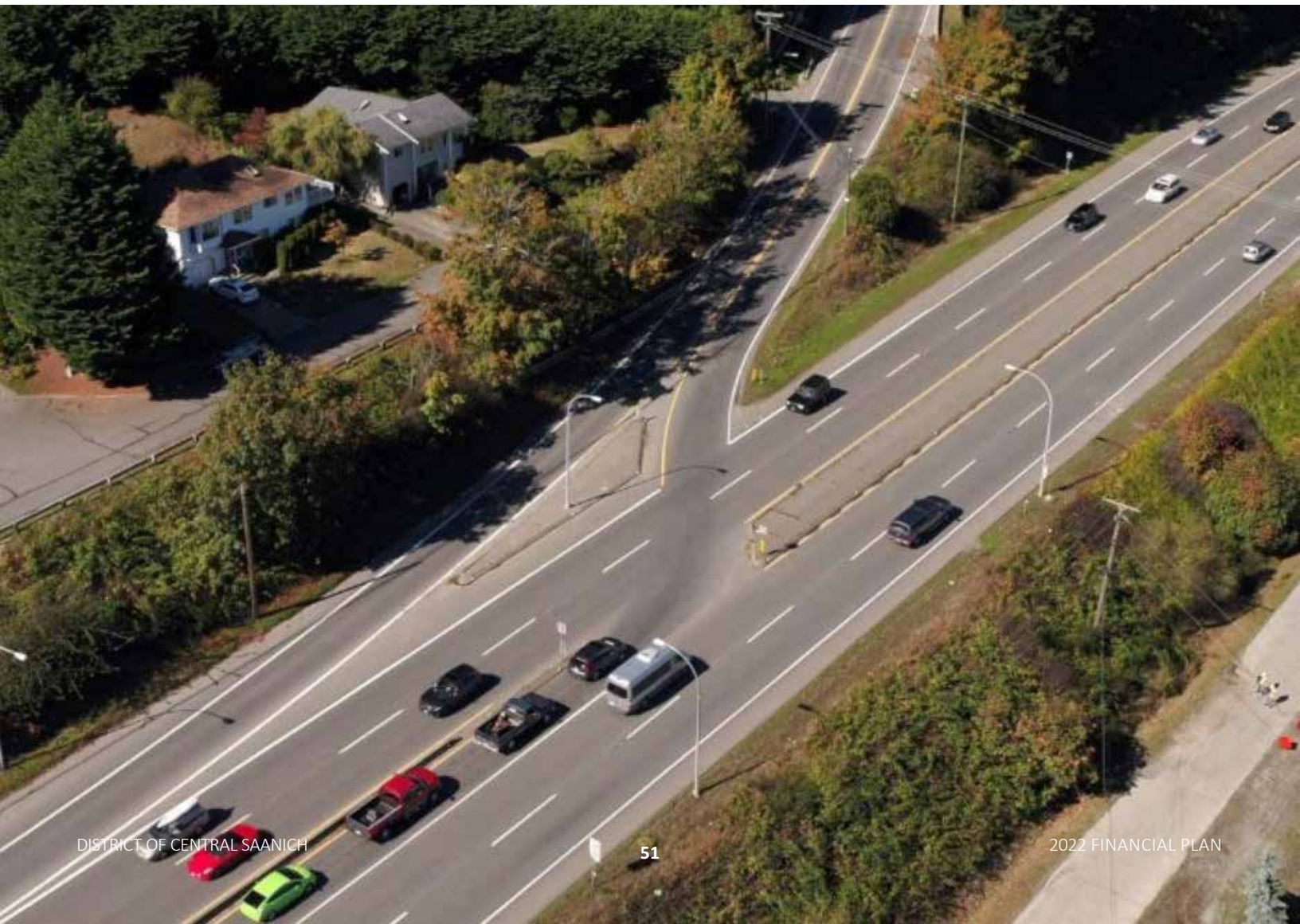
Projects and Strategic Initiatives

Drainage Gate Feasibility	30,000	
Garbage Collection Review	45,000	Strategic Priority
Keating Business District Streetscape	10,000	Strategic Priority
Total Reserve Funding	\$ 85,000	

See the Asset Management Section, starting on page 73, for information on capital projects.

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Subdivision application reviews/hrs	15/100	5/295	10/200	24/500	TBD
Value of annual capital expenditures (Eng & PW)	\$3.4 M	\$1.8 M	\$3.13 M	TBD	\$8.64 M
Capital projects	3	20	14	12	28
How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Application timelines	90%	90%	100%	80%	100%



In 2021 deliverables were refocused from the proposed work program to support the District's Emergency Operations Centre by implementing operational COVID-19 essential services protocols for all public works service levels.

Accomplishments for 2021

- Supported the District's Emergency Operations Centre to respond to COVID and weather events
- Implemented Preventive Maintenance Management Program upgrades

Plans for 2022

- Review staff resources to address facilities maintenance needs
- Street Sign Standardization Replacement Program

Looking Ahead to 2023 - 2026

- Conversion of vehicles to electric options:
 - » Two vans
 - » Parks utility vehicle
 - » Backhoe
 - » Light duty pickup truck
- Implement Preventive Maintenance Management Program Upgrades



Budget Summary

The Public Works net operating budget is an increase of \$73,000 or 3.4% over 2021. The net increase is attributable to:

- Purchasing Coordinator position realigned under Finance
- Addition of Infrastructure Manager position
- Elimination of one temporary worker budget
- Addition of a Public Works Administrative Support position
- Minor fleet decreases (insurance)
- Wage and benefit increases
- Reduction of some material and supplies budgets to align with past average use

Some items noted above are the result of a Public Works and Parks staffing and budget review that was performed in 2021 to ensure budgets were being efficiently utilized and staffing capacity was aligned with the needs of the department. The review resulted in some staff budget changes for 2022 Public Works and Parks Departments. The combined changes were implemented without a budget increase.

Operating Budget						
Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %	
Directional Sign Fees	\$ 4,700	\$ 4,700	\$ 4,700	\$ -	0.0%	
Pest Control recoveries	27,300	27,400	27,300	-	0.0%	
Total Funding	\$ 32,000	\$ 32,100	\$ 32,000	\$ -	0.0%	
Operating Expenses						
Yard	\$ 632,200	\$ 618,900	\$ 775,300	\$ 143,100	22.6%	
Roads and Boulevards	998,400	967,600	943,500	(54,900)	-5.5%	
Drainage	265,000	238,800	252,300	(12,700)	-4.8%	
Snow	35,000	35,000	35,000	-	0.0%	
Street Lighting and Signals	70,000	63,900	72,000	2,000	2.9%	
Pest Control	36,500	39,100	37,000	500	1.4%	
Fleet	168,800	168,300	163,800	(5,000)	-3.0%	
Total Operating Expenses	\$ 2,205,900	\$ 2,131,600	\$ 2,278,900	\$ 73,000	3.3%	
Net Property Taxes Required	\$ 2,173,900	\$ 2,099,500	\$ 2,246,900		3.4%	

Projects and Strategic Initiatives

OHS Policy and Procedures	30,000
Total Reserve Funding	\$ 30,000

See the Asset Management Section, starting on page 73, for information on capital projects.

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Road sweeping hours	652	700	800	450	700
Road patching hours	912	1,119	1,000	890	600
Sightlines and vegetation control hrs	1,780	1,142	2,000	814	500
Winter road maintenance events	8	4	6	2	4
Tree inquiries (public)	118	87	150	74	150
Ditch and culvert maintenance hrs	1,060	687	1,000	611	800
Facility maintenance requests	470	423	450	530	450

How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Vehicle/Equipment inspection schedule	100%	100%	100%	90%	100%
Playground inspections	100%	100%	100%	100%	100%
Sidewalk inspections	90%	100%	90%	90%	90%



Accomplishments for 2021

- Supported the District's Emergency Operations Centre to respond to COVID and weather events
- Supported installation of Tanner Park Playground
- Completed Saanichton Bike N' Ride improvements
- Upgraded trails (Centennial Park and other locations)
- Upgraded fences at Rom Knott and Alexander Field baseball fields

Plans for 2022

- Continue modest park infrastructure replacements
- Replace Centennial Park Diamond 6 backstop
- Participate in Parks Master Plan

Looking Ahead to 2023 - 2026

- Continue modest park infrastructure replacements
- Participate in Parks Master Plan
- Playground replacement



Budget Summary

The Parks operating budget is an increase of \$32,200 or 2.6% over 2021. The net increase is attributable to:

- Elimination of one temporary worker budget
- Maintenance worker position elevated to an Arborist position
- A 0.5 FTE seasonal Parks Maintenance worker
- Wage and benefit increases
- Some reductions in material and supply budgets to align with past average use

Some items noted above are the result of a Public Works and Parks staffing and budget review that was performed in 2021 to ensure budgets were being efficiently utilized and staffing capacity was aligned with the needs of the department. The review resulted in some staff budget changes for 2022 Public Works and Parks Departments. The combined changes were implemented without a budget increase.

Operating Budget					
Operating Expenses	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Park Administration	\$ 246,600	\$ 250,600	\$ 264,500	\$ 17,900	7.3%
Park Boulevards	115,400	91,100	111,100	(4,300)	-3.7%
Passive Parks & Trails	136,500	136,800	120,600	(15,900)	-11.6%
Neighbourhood Parks	125,700	167,700	148,400	22,700	18.1%
Centennial / Alexander Park	301,100	304,100	323,700	22,600	7.5%
Rom Knott / Pioneer	107,400	82,900	105,400	(2,000)	-1.9%
Heritage Parks	25,500	4,100	22,900	(2,600)	-10.2%
Facility Grounds	88,700	73,200	85,100	(3,600)	-4.1%
Fleet	76,300	119,200	73,700	(2,600)	-3.4%
Total Operating Expenses	\$ 1,223,200	\$ 1,229,700	\$ 1,255,400	\$ 32,200	2.6%
Net Property Taxes Required	\$ 1,223,200	\$ 1,229,700	\$ 1,255,400		2.6%

Projects and Strategic Initiatives

No additional project funding is requested for 2022.

See the Asset Management Section, starting on page 73. for information on capital projects.

Accomplishments for 2021

- Supported the District's Emergency Operations Centre to respond to COVID and weather events
- Completed roofing maintenance at Municipal Hall, Cultural Centre and Centennial Fieldhouse
- Completed LED light conversion at the Cultural Centre
- Improved Municipal Hall Council Chambers and office work stations
- Upgrades HVAC systems at Cultural Centre and Municipal Hall

Plans for 2022

- Manage Centennial Park outbuilding improvements
- LED light conversion at Fieldhouse
- Drain work at Cultural Centre and Firehall #1
- Facility window improvements

Looking Ahead to 2023 - 2026

- Public Works exhaust fans/ motors
- Ron Knott electrical improvements
- Fieldhouse improvements
- Lawnbowling exterior work



Budget Summary

The Facilities operating budget is an increase of \$44,100 or 7.4% over 2021. The Facilities budget represents a status quo staffing compliment with wage and benefit increases.

Operating Budget

Operating Expenses	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Facilities and Building Maintenance	\$ 599,400	\$ 658,200	\$ 643,500	\$ 44,100	7.4%
Net Property Taxes Required	\$ 599,400	\$ 658,200	\$ 643,500	\$ 44,100	7.4%

Projects and Strategic Initiatives

Facilities Planning	135,000
Total Reserve Funding	\$ 135,000

See the Asset Management Section, starting on page 73, for information on capital projects.



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. The District's water system network consists of 125 km of water mains.

The system also includes 4200 meter services and 480 Hydrants. It is maintained by the Public Works Department and is self-financed from water charges on a user pay basis. Water service is provided to both the Tsartlip and Tsawout First Nations via service agreement.

The Utility provides safe drinking water for domestic, commercial, agricultural and emergency use and meets applicable firefighting standards, health standards and the *Drinking Water Protection Act*.

In 2021 Water Utility activity levels were reduced in comparison with previous years due to staff reassigned to support the District's Emergency Operations Centre by implementing operational COVID 19 essential services protocols for all water utility service levels.

Accomplishments for 2021

- Supported the District's Emergency Operations Centre to respond to COVID and weather events
- Reviewed design of Seabrook watermain improvements
- Reviewed water meter reading procedures and update as required

Plans for 2022

- Continue with COVID-19 protocols
- Continue with third party development service connection installations
- Implementation of pipe replacement program
- Meter replacement program

Looking Ahead to 2023 - 2026

- Assist with construction in conjunction with the Keating Flyover project
- Assist with upsizing main on Keating Cross Road

Improvements to the water system are detailed in the Asset Management Section, starting on page 73.

Budget Summary

The 2022 budget balances \$5.9 million of revenues with \$5.9 million of costs. This year's water revenue is based on a rate increase of 0% or \$1.86 per cubic meter, a total fixed charge of \$141 annually, and similar consumption as experienced in 2021. For the median residential property (242 cubic meters annually) this represents an annual cost of \$591 and no increase over 2021. Operating expenses reflect a status quo approach with wage and benefit increases, and a CRD bulk water rate increase of 3.32%. Transfers to reserves have been decreased from \$1,075,000 in 2021 to \$975,000 in 2022.

These changes reflect the 2021 update of the District's Asset Management Plan, and a transition in the trajectory of reserve funding for future water infrastructure replacement. Annual rate increases have been shifted to the sewer utility which is in greater need of increasing asset replacement funding due to targeted annual funding, and infrastructure replacement required over the next ten to twenty years. The water fund is forecast to reach targeted annual asset replacement funding by 2032.



Operating Budget

Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Water Sales and Connections	\$ 5,865,000	\$ 5,897,600	\$ 5,938,600	\$ 73,600	1.3%
Investment Income	60,000	22,000	30,000	(30,000)	-50.0%
Total Funding	\$ 5,925,000	\$ 5,919,600	\$ 5,968,600	\$ 43,600	0.7%

Operating Expenses

Administration	\$ 647,200	\$ 566,200	645,000	\$ (2,200)	-0.3%
Maintenance	491,900	510,300	498,600	6,700	1.4%
Bulk Water Purchases	3,614,000	3,614,000	3,755,700	141,700	3.9%
3rd Party Connections	32,700	33,300	33,100	400	1.2%
Fleet	64,200	79,300	61,200	(3,000)	-4.7%
Transfer to Reserves	1,075,000	1,116,500	975,000	(100,000)	-9.3%
Total Operating Expenses	\$ 5,925,000	\$ 5,919,600	\$ 5,968,600	\$ 43,600	0.7%

Projects and Strategic Initiatives

No additional project funding is requested for 2022.

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Water mains kilometers flushed	248	140	140	Achieved	140
Water service installations	32	24	10	10	10
Hydrant installations	4	5	6	5	6
Hydrants serviced - Class 'A and B'	250	250	250	250	250

How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Water quality non-compliance events	0	0	0	0	0
Meter reading on time	100%	100%	100%	100%	100%
Hydrant valve exercising	100%	60%	100%	100%	100%
Hydrant tear downs (33%/year)	Achieved	Achieved	Achieved	Achieved	Achieved
Service connection breaks	10	42	50	42	52

Sewer Utility



Sewer Utility operates a sanitary only sewer collection system in four core areas (Brentwood Bay, Saanichton, Keating Ridge and Turgoose Point) that consists of 89 kilometres of gravity sewers, 5 kilometers of force mains, 3.9 kilometres of siphons and 15 lift stations. There are approximately 3,800 household and business connection and 2,800 manholes. The system is maintained by the Public Works Department and is self-financed from sewer charges on a user pay basis.

The system is interconnected with Tsartlip First Nation and two Capital Regional District lift stations. The Tsawout First Nation operates its own system and is not connected to the District's network.

Effluent 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 Central Saanich taxpayers.

In 2021 Sewer Utility activity levels were reduced in comparison with previous years due to staff reassigned to support the district's Emergency Operations Centre by implementing operational COVID-19 essential services protocols for all sewer utility service levels.

Accomplishments for 2021

- Supported the District's Emergency Operations Centre to respond to COVID and weather events
- Assisted with design of four pump stations
- Assisted with Brentwood Bay Sewer reconstruction project

Plans for 2022

- Pump station improvements (Butler, Keating, Mt. Newton X Road)
- Brentwood/Hagen sewer replacement project (pending grant)
- Pipe maintenance and repair

Looking Ahead to 2023 - 2026

- Highway 17 sewer line replacement
- Implement pipe replacement program
- Pump station improvements (Devonshire, Butchart)

Improvements to the sewer system are detailed in the Asset Management Section, starting on page 73.

Budget Summary

The five year Financial Plan for Sewer Utility is based on annual sewer user rate increase for operations and to escalate annual asset replacement funding. For 2022 this represents a \$42 increase (13%) to the median residential property or a cost of \$366 annually. Operating expenses reflect a status quo approach with wage and benefit increases. Transfers to reserves have been increased by \$226,000, from \$653,000 in 2021 to \$879,000 in 2022.

These changes reflect the 2021 update of the District's Asset Management Plan, and a transition in the trajectory of reserve funding for future sewer infrastructure replacement. Annual rate increases have been shifted from water to the sewer utility which is in greater need of increasing asset replacement funding due to targeted annual funding, and infrastructure replacement required over the next ten to twenty years. The sewer fund is forecast to reach targeted annual asset replacement funding by 2032.

Operating Budget						
Revenue	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %	
Sale of Service	\$ 1,545,200	\$ 1,564,100	\$ 1,820,700	\$ 275,500	17.8%	
Investment Income	70,000	26,000	35,000	(35,000)	-50.0%	
Total Revenue	\$ 1,615,200	\$ 1,590,100	\$ 1,855,700	\$ 240,500	14.9%	
Operating Expenses						
Sewer Administration	\$ 363,700	\$ 350,200	\$ 378,500	\$ 14,800	4.1%	
Maintenance	515,600	436,900	515,800	200	0.0%	
Lift Stations	64,100	62,500	64,300	200	0.3%	
Fleet	18,800	16,400	18,100	(700)	-3.7%	
Transfer to reserves	653,000	724,100	879,000	226,000	34.6%	
Total Operating Expenses	\$ 1,615,200	\$ 1,590,100	\$ 1,855,700	\$ 240,500	14.9%	

Projects and Strategic Initiatives

No additional project funding is requested for 2022.

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2022 Plan
Meters Cleaned	4,200	4,600	4,500	6,000	6,000
Meters video condition assessed	9,000		7,000	5,000	7,000
Breaks Repaired	2		2	8	3
Sewer stations flushing	300	195	220	225	220
Pump inspections/maintenance	175	78	100	1,000	800
Manhole inspections/maintenance	100	20	100	80	100
Sewer service installations	5	15	6	10	6

How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Actual	2021 Plan
Odour complaints	0	3	3	0	3
Sewer blockage	5	8	6	6	6

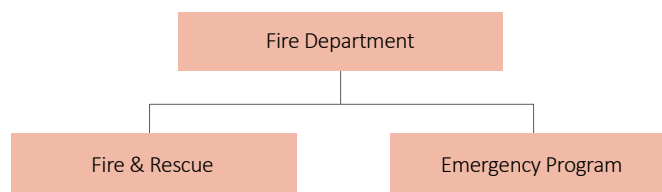


Fire Department



The Central Saanich Fire Department provides the community with Fire and Life Safety Education, Fire Prevention Programs, Hazardous Material Response, First Responder Medical Aid, and Emergency Fire and Rescue Response along with Confined Space Rescue Service and High Angle Rope Rescue. These services are also provided under a servicing agreement to both Tsawout and Tsartlip First Nations Lands.

The Department consists of the Fire Chief, an Administrative Assistant, six Career Firefighters and 45 volunteer Paid-Per-Call Firefighters. The Fire Department is also responsible for managing the Central Saanich Emergency Program.



Fire & Rescue

- Emergency fire and rescue response
- First-responder medical aid
- Hazardous material response
- Public education and fire prevention programs



Emergency Program

- Ensures continuity in government
- Provides a plan for preserving life and property
- Coordinates response from elected officials, municipal departments, volunteer services and outside agencies

Fire Department continued

Accomplishments for 2021

- Received replacement of fire truck
- Recruited Fire Chief
- Supported Provincial State of Emergency with wildfire support response to interior

Plans for 2022

- Procurement of expiring Self Contained Breathing Apparatus
- Upgrade of wildfire personal protective equipment
- Application for UBCM grant to support Community Wildfire Protection Plan
- Hire Deputy Fire Chief

Looking Ahead to 2023 - 2026

- Review long term apparatus replacement program; scoring of fleet condition to support asset management



Fire Department continued

Budget Summary

The Fire Department 2022 net budget is an \$128,600 or a 7.6% increase over 2021, which is attributable to:

- CREST radio annual lease payments moved into operations from capital
- Wage and benefit increases
- An increase in overtime budgets to the levels being experienced
- Firefighter training and health program increases
- An expected increase in First Nations Fire Service Agreements

Operating Budget

Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Donations - Fire	\$ 23,500	\$ 513,500	23,500	\$ -	0.0%
Hazmat Agreement	67,200	67,200	68,900	1,700	2.5%
First Nations Fire Service Agreement	292,000	313,000	323,400	31,400	10.8%
Total Funding	\$ 382,700	\$ 893,700	\$ 415,800	\$ 33,100	8.6%

Operating Expenses

Fire Administration	\$ 643,700	\$ 575,700	\$ 677,400	\$ 33,700	5.2%
Fire Fighting Force	527,800	749,900	551,500	23,700	4.5%
Fire Investigations & Prevention	836,700	767,600	942,100	105,400	12.6%
Fleet	75,100	81,800	73,300	(1,800)	-2.4%
Emergency Measures	33,000	32,400	33,700	700	2.1%
Total Operating Expenses	\$ 2,116,300	\$ 2,207,400	\$ 2,278,000	\$ 161,700	7.6%
Net Property Taxes Required	\$ 1,733,600	\$ 1,313,700	\$ 1,862,200	\$ 128,600	7.4%

Projects and Strategic Initiatives

FireSmart Program	125,000
Grant Funding	\$ 125,000

Fire Department continued

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Mid-Year	2021 Actual
Alarms - Non Fire					113
Burning Complaints					44
Fires					52
Hazardous Conditions					51
Public Calls for Service					112
Duty Crew - non-emergency	164	181	175	51	*
Fire (Structure Entry Required)	140	140	135	58	*
Fire (No structure entry required)	49	75	60	18	*
Medical	589	300	550	234	536
Rescue	84	67	80	74	83
<i>Total calls</i>	<i>1,026</i>	<i>763</i>	<i>1,000</i>	<i>435</i>	<i>991</i>

*Stat tracking adjusted to be more specific going forward (impaired stats now reported under different terminology)

How Well?	2019 Actual	2020 Actual	2021 Plan	2021 Mid-Year	2021 Actual	2022 Plan
Firefighting Roster Force	45	45	45	45	41	45
Emergency incident response time 10 mins or less (80% of the time)	89.05%	94%	90%	95%	93%	90%
Fire Department Assembly time 10 staff on scene in 10 minutes (80% of the time)	New	20%	50%			



Accomplishments for 2021

- Updated District's Business Continuity Plan
- Migrated Saanich Peninsula Alert system to new software provider; added staff callout function for emergency situations
- Received Emergency Operations Centre equipment/training grant for a large plotter, 10 laptops, and speakerphone

Plans for 2022

- Enhance public education on emergency preparedness
- Coordinate joint training exercises with peninsula governments including Tsawout and Tsartlip First Nations
- Conduct group lodging exercise in conjunction with Emergency Support Services
- Conduct reception centre exercise with Emergency Support Services and Tsartlip First Nation

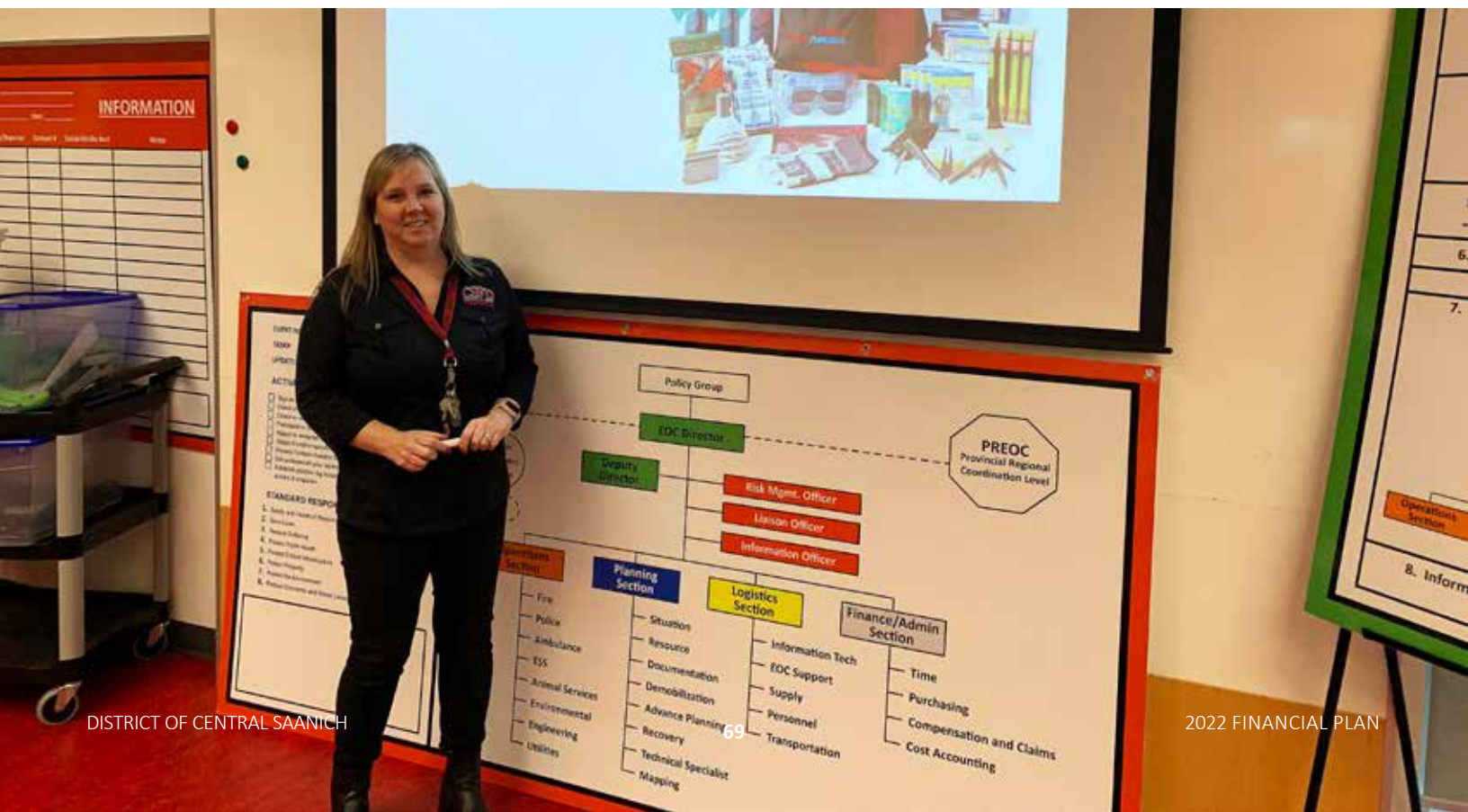
Looking Ahead to 2023 - 2026

- Increase the profile and services of the District's Emergency Program
- Enhance EOC Operations through inter-municipal training with PEMO partners
- Introduce Microsoft Teams for EOC remote access

Performance Metrics

How Many?

	2019 Actual	2020 Actual	2021 Actual
Fire related events	2	3	11
Other Hazards (i.e., heat, evacuation, flooding)			4
Emergency Operations Centre staff hours	0	2,406	421



Police Service



The Central Saanich Police Service, through its governing Municipal Board, consists of 28 sworn police officers (includes seconded officers to integrated teams) supported by five civilian staff, three volunteer reserve Constables and several volunteers. They provide a professional level of service through locally based uniform policing and integrated specialized units.

The Central Saanich Police Service reports to the Police Board, which consists of the Mayor as Chair, one person appointed by the Central Saanich Council, and three appointed by the Lieutenant Governor in Council. The role of the Police Board is to provide governance, budgetary control, and policy direction to the Central Saanich Police Service. The Police Board is chaired by Mayor Ryan Windsor and includes: Ms. Wendy MacDonald, Mr. Corey Wood, Mr. Jim Rondeau and Ms. Heather Hastings.



Police Service

- Uniformed patrol
- Investigative services
- Community engagement
- Youth resources
- Administration

Accomplishments for 2021

- Recruitment and onboarding of two patrol officers
- Continued increase in community outreach, including the development of a community-focused video series and being a community partner at the Saanich Fair
- Collaboration with Brentwood Bay community for regulation compliance of local waterways
- Increased traffic presence for community safety with a focus on vulnerable road users
- Deputy Chief led the initiative for a CRD-integrated Internet Child Exploitation Unit

Plans for 2022

- Completion of an updated strategic plan
- Continued development of internal human resource practices
- Reestablish the Reserve Officer program, including recruitment and training
- Modernize services through the use of technologies, including moving to an online Criminal Record Check option, and bike registry app
- Compliance with provincial standards for e-disclosure including redeployment of existing resources

Looking Ahead to 2023 - 2026

- Ongoing review of additional new policing standards to determine the impact on overall operations impacting policies, training and finances
- Implementation of new rules for digital evidence management



Police Service continued

For 2022 Police Services has a \$364,400 or 6.81% budget increase. The increase represents the addition of 1.2 staff positions, wage and benefit increases, and other minor fleet and contract services increases.

Operating Budget

Funding	2021 Budget	2021 Forecast	2022 Budget	Change \$	Change %
Sale of service	\$ 24,200	\$ 15,800	\$ 18,200	\$ (6,000)	-24.8%
Small Community Protection Grant	225,000	183,000	190,000	(35,000)	-15.6%
Traffic Fine Revenue Sharing Grant	200,000	246,800	240,000	40,000	0.0%
Secondment Remuneration	684,000	684,000	710,500	26,500	3.9%
Other Revenue	204,400	204,100	176,400	(28,000)	
Total Funding	\$ 1,337,600	\$ 1,333,700	\$ 1,335,100	\$ (2,500)	-0.2%

Operating Expenses

Police Board	\$ 10,900	\$ 5,900	\$ 10,500	\$ (400)	-3.7%
General Administration	1,245,900	1,469,200	1,401,000	155,100	12.4%
Integrated and Contract Services	646,300	530,000	675,800	29,500	4.6%
Patrol	3,048,700	3,208,800	3,186,000	137,300	4.5%
Detectives	316,100	289,800	328,300	12,200	3.9%
Youth and Community Services	497,600	490,300	487,600	(10,000)	-2.0%
Detention and Custody	24,100	19,400	22,300	(1,800)	-7.5%
Fleet	110,000	128,800	118,500	8,500	7.7%
Secondment Expenses	684,000	684,000	710,500	26,500	3.9%
Total Operating Expenses	\$ 6,583,600	\$ 6,826,200	\$ 6,940,500	\$ 356,900	5.4%
Transfer to reserves-Vehicles & Equip	104,000	104,000	109,000	5,000	4.8%
Net Property Taxes Required	\$ 5,350,000	\$ 5,596,500	\$ 5,714,400	\$ 364,400	6.8%

Capital Requests

Vehicles - Electric Vehicle Purchase	45,000
Equipment - Ibook	26,800
Total	\$ 71,800

Performance Metrics

How Many?	2019 Actual	2020 Actual	2021 Plan	2021 Actual
Crimes against Persons	77	70	65	156
Property crime	193	440	250	249
Traffic	1,333	1,325	1,500	3,052
Other	2,856	2,270	3,000	2,529
Total files	4,459	4,105	4,815	4,048

Asset Management

This section provides an overview of the District's long-term approach to managing assets.



Asset Management

In 2017 the District implemented an Asset Management Plan and financial approach to escalate annual funding for future asset replacement to higher, more resilient levels. The goal of that plan was to fund \$6.2 million a year from taxes and utility fees with ten to fifteen year plans.

A separate "Infrastructure and Debt Levy" has been on property taxes since 2017 to clearly identify general infrastructure funding to our taxpayers.

Our assets include, but are not limited to:

- More than 46 municipal buildings
- 140km of roads
- 40+ parks
- 125 km of water mains
- 89 kilometres of gravity sewers
- lift stations
- pump and pressure stations
- and sewer connections for homes and businesses

ASSET MANAGEMENT:

- Maintain assets in an appropriate state of repair
- Maintain financial strategies and reserves to replace assets at the end of their useful lives
- Optimize capital investments to meet public and economic needs while achieving value for the investment

2021 Asset Management Plan Update

In 2021 staff and consultants began the Asset Management Plan update and a series of presentations to Council, with the Plan update to be completed in 2022.

Based on inflation and construction cost escalation, there is a need for the District to increase the amount of asset replacement funding raised and set aside each year. The Plans update recommends average annual asset replacement funding be increased from \$6.20 million to \$10.76 million, specifically for future replacement of existing assets. The need for a financial strategy to fund new infrastructure has also been identified.

Maintenance costs are also increasing substantially and we are planning for the addition of new infrastructure, such as active transportation.

Central Saanich is not in a unique position – all local governments are faced with significantly increasing infrastructure costs and limited revenue sources.

Condition Assessment

The District's public infrastructure is in reasonable condition and is rated as C overall. This is a combined assessment of Condition and Performance, Capacity versus Need and Funding versus Need. As is the case with most Canadian municipalities, increased funding will be required to replace existing infrastructure. By increasing funding levels over time and focusing on priority infrastructure areas the current C condition assessment rating is projected to improve to B by 2027.

Infrastructure Report Card

Asset Group	Rating	Comments	Projected Rating in 2027 at Proposed Funding
Roads	B	Good condition. Catch up of deferred road top required.	B+
Drainage	C-	Reasonable condition. Significant renewal of drains and culverts in next decade.	B
Facilities	C	Reasonable condition. Public Works and Municipal Hall complex are next priorities.	B
Parks and Trails	C	Reasonable condition. Increased funding will improve rating.	B-
Vehicles and Equipment	B-	Reasonable condition. Increased funding will improve rating.	B
Water	C-	Reasonable condition. AC Main replacement is priority for next decade.	C
Sewer	D+	Poor condition. Significant investment needed in next decade to replace lift stations and mains.	C
Overall	C		B

The condition assessments were not fully reevaluated as part of the 2021 update due to lack of detailed information such as asset master plans including condition and risk assessment. Master plans and further assessments will take place over the next three to five years and be included in the infrastructure report card of the 2026 plan update.

The condition ratings are not unusual and indicate that most assets are in reasonable condition. The sewer system is rated slightly lower than most primarily due to the low level of funding currently available and the significant amount of infrastructure that is reaching end of useful life over the next decade. This is to be expected and can be significantly improved with the changes in annual funding and construction. Major buildings are in reasonable condition, though the public works facility and Municipal Hall Complex are approaching end of life in the next ten years.

In 2021 the District began an update of the long-term asset management plan and related financial strategies for General, Water, and Sewer capital programs. The update determined that existing financial strategies are sufficient to reach annual average replacement funding levels by 2032. The combined annual funding increase between water and sewer utilities will remain but with more funding focused on sewer over the next five years. This is due to a larger funding gap in sewer between current and average replacement funding levels and a greater need of asset replacement over the next decade.

The District's focus over the next ten to twenty years will also be on annual underground infrastructure replacement programs. The cost of fixing failed infrastructure is generally more expensive than a lifecycle based proactive replacement program.

Capital Renewal

The 2021 Asset Management Plan update reported the District has over \$565 million dollars in public infrastructure with an average annual replacement cost of \$10.76 million dollars. Over the next fifty years renewal investment is expected to be approximately \$565 million dollars.

Component	Estimated Asset Life	Value at Current Replacement Cost	Average Annual Replacement Cost
Roads	15 to 75 years	\$ 93 million	\$ 1.9 million
Drainage	30 to 80 years	\$114 million	\$ 1.7 million
Facilities	50+ years	\$ 83 million	\$ 1.64 million
Parks and Trails	25 to 75 years	\$ 17 million	\$ 0.3 million
Vehicles and Equipment	Varies	\$ 20 million	\$ 1.62 million
Water	50 to 80 years	\$105 million	\$ 1.5 million
Sewer	50 to 80 years	\$135 million	\$ 2.1 million
Total		\$565 million	\$10.76 million

Financial Position

Current replacement investment from revenues is \$6.2 million per year and average annual replacement at sustainable levels from revenues is targeted at \$10.76 million (2021 Asset Management Plan update). This means that the District is currently funding 58% of average annual replacement needs.

In 2017 the District restructured the capital program to establish an asset baseline levy and a system of asset reserves to manage this investment. This baseline for asset replacement was updated in 2021. There is a current gap of \$4.56 million per year in required future asset investment funding (\$10.76M-\$6.2M). However, it is important to understand that \$10.76 million is an average projection figure; it is a baseline over fifty years. In some years, the requirement may be greater; in some years, it is less. It is incumbent upon the District to manage its asset investments year over year so that annual asset investments are reasonable and consistent.

The District's Asset Management Plan proposes a gradual approach to increase the overall current level of capital investment to reach a \$10.76 million resilient infrastructure replacement level, balance debt financing and provide assistance with upgrading, expansion and growth in the future based on the following:

- Use of a separate asset levy to clearly identify infrastructure funding for taxpayers.
- General Capital Program: 15-year plan to increase infrastructure investment equal to 1.25% property tax increase to average homeowner each year. (Average of \$27 per year to average home.)
- Water System: 15-year plan to increase infrastructure investment equal to \$1.5 million by 2032.
- Sewer System: Fifteen-year plan to increase infrastructure investment to \$2.1 million by 2032. Debt financing will be required to bridge the next ten years as funding is gradually increased and we begin replacement of aging sewer mains and lift stations.

It is incumbent upon the District to manage its asset investments year over year so that annual asset investments are reasonable

Initial Five Year Tax Projection - Average Home

	2022	2023	2024	2025	2026
Property Tax - Asset Levy	\$559	\$586	\$613	\$641	\$670

Key priority areas in the near term are maintaining the annual road top management program, and implementing annual replacement plans for asbestos cement water and sewer mains, steel drains, sewer gravity lines and sewer lift stations.

The majority of the District's capital program (\$46.1 million of \$51.6 million) is focused on the replacement of existing infrastructure and will assist in maintaining the current operating cost to repair and manage those assets. Modest upgrading of assets is planned and this will help mitigate flood risk and improve service. Some change is anticipated in operating costs over the five year term of this financial plan as the District starts annual replacement programs for a large volume of its underground infrastructure over the next ten to twenty years.

Significant risk mitigation will be achieved with investments in the Brentwood sewer system areas. No operating cost savings are expected.



Capital Program

Summary

The District's five year capital program proposes a total of \$46.1 million in asset renewal and \$5.5 million in upgrading and expansion. The majority of the projects are funded from reserve funds supplemented by grants and debt for specific road, water and sewer projects. This continues the process to align capital programs with the Asset Management Plan.

District of Central Saanich

Capital Budget	2022	2023	2024	2025	2026
Infrastructure Renewal					
Roads	\$ 695,000	\$ 605,000	\$ 630,000	\$ 655,000	\$ 783,000
Drainage	250,000	350,000	350,000	350,000	350,000
Buildings	1,650,600	1,518,600	200,000	339,700	173,700
Parks and Trails	115,000	70,000	70,000	70,000	20,000
Vehicles	578,000	993,000	365,000	409,000	222,000
Equipment	783,800	192,400	17,000	17,000	17,000
Water System	2,350,000	2,315,000	2,250,000	2,750,000	2,730,000
Sewer System	1,980,000	7,320,000	5,635,000	3,055,000	2,960,000
	8,402,400	13,364,000	9,517,000	7,645,700	7,255,700
Upgrading and Expansion					
Roads	\$ 1,672,800	\$ 890,000	\$ 2,840,000	\$ -	\$ -
Drainage	50,000	-	-	-	-
Equipment	80,000	-	-	-	-
	1,802,800	890,000	2,840,000	-	-
Total Investment	\$ 10,205,200	\$ 14,254,000	\$ 12,357,000	\$ 7,645,700	\$ 7,255,700
Funding Source					
Reserve Funds	\$ 8,166,200	\$ 5,877,500	\$ 2,787,000	\$ 5,625,700	\$ 4,235,700
Grants and Contributions	2,019,000	5,006,500	2,200,000	-	-
Long Term Debt	-	3,350,000	7,350,000	2,000,000	3,000,000
Property Tax	20,000	20,000	20,000	20,000	20,000
	\$ 10,205,200	\$ 14,254,000	\$ 12,357,000	\$ 7,645,700	\$ 7,255,700

The following pages outline individual capital programs for each of the asset categories.

Roads

For 2022, paving and patching works are pursuant to the maintenance and rehabilitation report. Some modifications to the proposed work program may be made, subject to grants.

For active transportation infrastructure, if successful on a major grant application, the District's scope of work for the Wallace sewer main upgrade will include taking the opportunity to add a bike lane between Saanichton and Brentwood Bay. In partnership with BC Transit, the District will install new bus shelters at high priority bus stops as well as advance accessibility improvements at bus stops and intersections. The District was also successful with two grant submissions: one to construct a multi-use path on Bevenuto between Wallace Drive and Butchart Gardens, the other to make improvements to the walking and cycling network near Keating Elementary and Bayside Middle School; the scope of work includes new crosswalks and sidewalk extensions.

District of Central Saanich

Capital Budget

	2022	2023	2024	2025	2026
Infrastructure Renewal					
Road Reconstruction	\$ 580,000	\$ 500,000	\$ 525,000	\$ 550,000	\$ 575,000
Sidewalk and Bus Shelter Mtc	30,000	30,000	30,000	30,000	30,000
General Transportation Upgrades	85,000	75,000	75,000	75,000	75,000
Anglers Lane Erosion Control	-	-	-	-	28,000
Keating Ind. Park Road Reconstruction	-	-	-	-	75,000
	695,000	605,000	630,000	655,000	783,000
Upgrading and Expansion					
Saanichton Village Sidewalk/Crosswalk Improve	\$ 150,000	\$ 40,000	\$ 40,000	\$ -	\$ -
Wallace Dr. Bike Lane (Stelly's/Silverd)	-	-	900,000	-	-
Benvenuto Path	302,800	-	-	-	-
Central Saanich Road, Pathway Design	110,000	-	-	-	-
Veyaness Sidewalk	150,000	-	-	-	-
Tiffany Road Culdesac Improvements	70,000	-	-	-	-
Highway 17 Flyover	-	600,000	1,900,000	-	-
School Zone Active Transportation	890,000	-	-	-	-
Tanner Road Improvements	-	250,000	-	-	-
	1,672,800	890,000	2,840,000	-	-
Total Investment	\$ 2,367,800	\$ 1,495,000	\$ 3,470,000	\$ 655,000	\$ 783,000
Funding Source					
Reserve Funds	\$ 1,545,000	\$ 875,000	\$ 650,000	\$ 635,000	\$ 763,000
Grants	802,800	-	-	-	-
Debt	-	600,000	2,800,000	-	-
Property Tax	20,000	20,000	20,000	20,000	20,000
	\$ 2,367,800	\$ 1,495,000	\$ 3,470,000	\$ 655,000	\$ 783,000

Drainage

The District's stormwater drainage system includes natural and constructed systems: 73 kilometers of constructed storm sewers, 120 kilometers of drainage ditches and 32 kilometers of creeks in three watershed areas.

An Integrated Stormwater Management Plan was approved in 2009. The focus of this work is on management of the 73 kilometers of constructed drainage systems. The system is valued at \$114 million dollars with an average annual reserve fund investment of \$1.7 million required to renew the system on a lifecycle basis. Significant work is planned over the next two decades to begin replacement of aging main drains that are approaching the end of useful life.

District of Central Saanich

Capital Budget

	2022	2023	2024	2025	2026
Infrastructure Renewal					
Pipe Replacement Program, Steel	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000
General Drainage Contingency	150,000	150,000	150,000	150,000	150,000
	250,000	350,000	350,000	350,000	350,000
Upgrading and Expansion					
Tiffany Road Culdesac	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	50,000	-	-	-	-
Total Investment	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Funding Source					
Reserve Funds	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
	\$ 300,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

Facilities

The District's facilities are valued at a current high level replacement cost of \$83 million dollars with an average annual reserve fund investment of approximately \$1.64 million required to renew most on a lifecycle basis. No funds are set aside to replace heritage structures.

The District's Facilities Long Term Asset Management Plan program has identified repair and maintenance costs for facilities over a twenty-year reporting period. Renewal Investment over the next five years will focus on HVAC, heating, roofing, painting and floor improvements.

Funding for 2021/2022 includes ensuring the District continues to maintain "heritage" buildings, which are located at municipal parks and other locations. It also includes funding in the event the District receives a grant to replace the lacrosse box at Centennial Park; the new facility will include a roof and lights, and will be available for multi-purposes.

The District's facilities are comprised of 46 buildings that support several critical functions of local government, public works/ services, community development and emergency operations

District of Central Saanich

Capital Budget	2022	2023	2024	2025	2026
Infrastructure Renewal					
Facility Long-term Asset Mgmt Plan	\$ 175,600	\$ 173,600	\$ 200,000	\$ 339,700	\$ 173,700
Centennial Multi-Sport Box	1,300,000	1,345,000	-	-	-
PW Yard Changerooms	95,000	-	-	-	-
PW & Eng workspace/place modifications	80,000	-	-	-	-
Total Investment	\$ 1,650,600	\$ 1,518,600	\$ 200,000	\$ 339,700	\$ 173,700
Funding Source					
Reserve Funds	\$ 644,100	\$ 512,100	\$ 200,000	\$ 339,700	\$ 173,700
Grants and Contributions	1,006,500	1,006,500	-	-	-
	\$ 1,650,600	\$ 1,518,600	\$ 200,000	\$ 339,700	\$ 173,700

Parks and Trails

The District's park and trail structures are comprised of 40 community, neighborhood and passive parks, 4 tennis courts, 4 sport courts, 2 sport fields, 6 ball diamonds, a lacrosse box, 9 children's play areas, 3 picnic shelters, 2 docks and several kilometers of trails.

The structures are valued at a current replacement cost of \$17 million dollars with an average annual reserve fund investment of approximately \$300,000 required to renew on a lifecycle basis.

Renewal Investment over the next five years will focus on Centennial Park backstop replacement at diamond 6 at and installation, park infrastructure replacements and playground replacements.

District of Central Saanich

Capital Budget

	2022	2023	2024	2025	2026
Infrastructure Renewal					
Centennial Park Backstop Replacement	\$ 95,000	\$ -	\$ -	\$ -	\$ -
Annual Park Infrastructure Program	20,000	20,000	20,000	20,000	20,000
Playground Replacements	-	50,000	50,000	50,000	-
Total Investment	\$ 115,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 20,000
Funding Source					
Reserve Funds	\$ 115,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 20,000
Property Tax					
	\$ 115,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 20,000

Vehicles

The District maintains a fleet of vehicles for Administration, Public Works, Parks, Utility and Public Safety use. Average annual reserve fund investment of approximately \$1.0 million is required to renew on a lifecycle basis.

Fleet renewal of vehicles at the end of their life cycle reduces vehicle breakdown, emissions and is a more cost effective method in maintaining the fleet. Each vehicle is assessed each year based on a combination of age, repair history and mileage. Fleet rightsizing is reviewed each time and if feasible, electric vehicles are considered.

Planned fleet replacements/rightsizing for 2022 includes Public Works multi-purpose loader/attachments and replacements of a Water/Sewer emergency generator.

The District maintains a fleet of vehicles for Administration, Public Works, Parks, Utility and Public Safety use

District of Central Saanich

Capital Budget

	2022	2023	2024	2025	2026
Infrastructure Renewal					
Police Vehicles	\$ 45,000	\$ 130,000	\$ 190,000	\$ 90,000	\$ -
Fire Vehicles	-	650,000	-	104,000	-
Parks Vehicles	70,000	90,000	130,000	95,000	9,000
Roads Vehicles	463,000	123,000	45,000	120,000	213,000
Total Investment	\$ 578,000	\$ 993,000	\$ 365,000	\$ 409,000	\$ 222,000

Funding Source

Reserve Funds	\$ 578,000	\$ 993,000	\$ 365,000	\$ 409,000	\$ 222,000
	\$ 578,000	\$ 993,000	\$ 365,000	\$ 409,000	\$ 222,000

Equipment

The District also maintains a variety of equipment for Information Technology, Public Safety and Public Works, with an average annual reserve fund investment of about \$620,000.

For 2022, equipment replacement will help ensure the District's servers and workstation computer equipment remain functional and meets the District's requirements. Also a new mobile speed sign will allow the District to relocate the equipment as required.

District of Central Saanich

Capital Budget

	2022	2023	2024	2025	2026
Infrastructure Renewal					
Server Replacement Program	\$ 197,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000
Desktop Replacement Program	-	175,400	-	-	-
Phone Replacement	75,000	-	-	-	-
Tempest Eaply, Calls for Service	15,000	-	-	-	-
Tempest EPermit Project	160,000	-	-	-	-
Police Equipment	26,800	-	-	-	-
Fire Equipment	50,000	-	-	-	-
Air Bottles	260,000	-	-	-	-
	783,800	192,400	17,000	17,000	17,000
Upgrading and Expansion					
Speed Sign	\$ 20,000	\$ -	\$ -	\$ -	\$ -
PW EV Charging Station	60,000	-	-	-	-
Level 3 Charging Station	-	-	-	-	-
	80,000	-	-	-	-
Total Investment	\$ 863,800	\$ 192,400	\$ 17,000	\$ 17,000	\$ 17,000
Funding Source					
Reserve Funds	\$ 654,100	\$ 192,400	\$ 17,000	\$ 17,000	\$ 17,000
Grants	209,700	-	-	-	-
	\$ 863,800	\$ 192,400	\$ 17,000	\$ 17,000	\$ 17,000

Water

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 through Bear Hill Reservoir and the Alderly Pressure Reducing Valve (PRV). There are two CRD transmission mains crossing the District with 11 supply points to the municipal distribution network. The Utility provides safe drinking water for domestic, commercial, agricultural and emergency use and meets applicable firefighting standards, health standards and the Drinking Water Protection Act. Water service is also provided to both the Tsartlip and Tsawout First Nations via service agreement.

The District's water system network consists of 125 km of water mains ranging in diameter from 50 mm to 300 mm

The District's water system network consists of 125 km of water mains ranging in diameter from 50 mm to 300 mm. Within the distribution network, there are ten pressure zones, two active pump stations, one reservoir, and nine PRV stations. Because the municipal water system is closely intertwined with the Saanich Peninsula Water System, some of these facilities are owned and operated by the CRD. The system also includes 4,200 metered services.

The water system is valued at a current replacement cost of approximately \$105 million dollars. An average annual investment of approximately \$1.5 million is required to renew the existing system on a lifecycle basis.

For 2022 an annual pipe replacement program will be started including the design of the Seabrook and Tanlee Main replacement project that is required to address fire flow concerns in the area.

District of Central Saanich

Capital Budget	2022	2023	2024	2025	2026
Infrastructure Renewal					
Vehicles	\$ 200,000	\$ 165,000	\$ 100,000	\$ 100,000	\$ 80,000
Mains	2,000,000	2,000,000	2,000,000	2,500,000	2,500,000
Contingency	150,000	150,000	150,000	150,000	150,000
Total Investment	\$ 2,350,000	\$ 2,315,000	\$ 2,250,000	\$ 2,750,000	\$ 2,730,000
Funding Source					
Debt	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000
Reserve Funds	2,350,000	2,315,000	1,250,000	1,750,000	1,230,000
	\$ 2,350,000	\$ 2,315,000	\$ 2,250,000	\$ 2,750,000	\$ 2,730,000

Sewer

The District's sewer utility operates a sanitary only sewer collection system in four core areas (Brentwood Bay, Saanichton, Keating Ridge and Turgoose Point) that consists of 89 kilometers of gravity sewers, 5 kilometers of force mains, 3.9 kilometers of siphons and 15 lift stations. The system is interconnected with Tsartlip First Nation and two Capital Regional District lift stations. The Tsawout First Nation operates its own system and is not connected to the District's network.

There are approximately 3,800 household and business connections and 2800 manholes. Effluent 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 Central Saanich Taxpayers. The Sewer system is valued at a current replacement cost of approximately \$55 million dollars, with an average annual investment required of approximately \$1.3 million.

For 2022, the District will continue to seek grant funding opportunities for the Brentwood Bay/Hagan Pump Stations and Force Main Project. Once completed, the project will deliver greatly improved handling of sanitary flows from Brentwood Bay and mitigate the risk of system failures. 2022 also includes completing sewer pump and lift station improvements at the Butler station, Mt Newton Station and the Keating station.

District of Central Saanich

Capital Budget

	2022	2023	2024	2025	2026
Infrastructure Renewal					
Vehicles	\$ 230,000	\$ 170,000	\$ -	\$ 575,000	\$ -
Pipes					
Annual Pipe Replacement	500,000	500,000	1,500,000	2,000,000	2,500,000
Brentwood/Hagan Pump Station Force Main Upgrade	750,000	6,000,000	3,775,000	-	-
Contingency	300,000	250,000	250,000	150,000	150,000
Delamere Stn Main	-	150,000	30,000	-	-
Highway 17 Main Replacement	-	250,000	-	-	-
Facilities					
Butler Lift Station	60,000	-	-	-	-
Keating X Road Pump Station	65,000	-	-	-	-
Kirkpatrick lift station	-	-	40,000	125,000	30,000
Devonshire lift station	-	-	40,000	125,000	30,000
Mt Newton Lift Station	75,000	-	-	-	-
Butchart Garden Lift Station	-	-	-	40,000	125,000
Cultra Lift Station	-	-	-	40,000	125,000
Total Investment	\$ 1,980,000	\$ 7,320,000	\$ 5,635,000	\$ 3,055,000	\$ 2,960,000
Funding Source					
Reserve Funds	\$ 1,980,000	\$ 1,570,000	\$ 860,000	\$ 2,055,000	\$ 1,460,000
Grants		4,000,000	2,011,000		
Debt	-	1,750,000	2,764,000	1,000,000	1,500,000
	\$ 1,980,000	\$ 7,320,000	\$ 5,635,000	\$ 3,055,000	\$ 2,960,000

Background

This section provides an overview of reserves, debt and statistical information.

Background

Reserve Funds and Accumulated Surplus

The Municipality maintains statutory and other general reserve funds for a variety of purposes. Revenues are contributed to each reserve as they are received. These revenues could include contributions from the general operating fund water utility fund and sewer utility fund for sustainable infrastructure replacement, investment income earned on the reserve balance, revenues from the sale of land, development cost charges received or other fees and contributions.

The Districts reserves and surplus policy provides guidance on minimum and suggested reserve and surplus fund levels.

Accumulated surplus in the general, water and sewer utility funds is projected to remain consistent over the five-year financial plan horizon

Over the five-year financial plan reserves and surplus are projected to reduce by \$5,000,000 as we plan to increase infrastructure investments over time.

Accumulated Surplus is retained to provide working capital for operations. From time to time allocations of surplus are made to fund individual projects or contributed to reserves for a defined purpose.



2022 Financial Plan Reserves Forecast & Scorecard

	Policy Target		Balance	Status	Balance	Status
	Minimum	Optimum	2022	2022	2026	2026
GENERAL FUND						
	2 months Expenses	6 months expenses				
Operating Surplus (Working Capital)	3,000,000	9,000,000	6,588,100	Good	7,788,100	Good
Reserve Accounts						
	1% of revenues	2.5% Revenues				
Financial Stabilization Reserve	185,000	475,000	530,760	Optimal	530,760	Optimal
Affordable Housing Contributions	n/a	As Collected	144,500	Good	224,500	Good
Future Expenditures Reserve	100,000	As Required	661,936	Good	259,636	Good
Police Major Crime Reserve	200,000	400,000	400,000	Optimal	400,000	Optimal
Police Death on Duty Reserve	100,000	100,000	100,000	Low	100,000	Low
Amenity Contributions Reserve	n/a	As Collected	567,000	Good	392,000	Good
Climate Leadership Reserve	100,000	500,000	510,000	Optimal	450,000	Good
Community Works Gas Tax Reserve	n/a	As Collected	5,811,637	Good	8,054,245	Good
PACE Oil to heat Pump Program			270,000	Good	201,000	Good
General Debt Retirement Reserve	n/a	Per Plan	4,428,100	N/A	-	N/A
New Infrastructure Levy Reserve	n/a	1,000,000	46,100	Low	503,340	Good
General Conditional Contributions Reserve	n/a	As Collected	86,712	Good	286,712	Good
COVID 19 Safe Restart Grant	n/a	As Collected	1,141,901	Good	911,901	Good
Reserve Funds (Statutory Reserves)						
General Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	590,458	Good	1,167,358	Good
Police Vehicles and Equipment Replacement Reserve Fund	150,000	100% funded AMP	374,369	Good	450,369	Good
Fire Vehicles and EquipmentReplacement Reserve Fund	100,000	100% funded AMP	726,559	Good	937,559	Good
Technology Replacement Reserve Fund	150,000	100% funded AMP	6,962	Good	233,962	Good
Roads Replacement Reserve Fund	500,000	100% funded AMP	288,600	Good	765,600	Good
Drainage Replacement Reserve Fund	500,000	100% funded AMP	778,787	Good	1,128,787	Good
Buildings Replacement Reserve	500,000	100% funded AMP	783,200	Good	4,673,090	Good
General Capital Reserve Fund	250,000	TBD	5,161,359	Good	8,471,259	Good
Local Service Area Reserve Fund	n/a	Per Plan	289,590	Good	343,190	Good
Land Sale Reserve Fund	n/a	As Collected	1,407,730	Good	1,407,730	Good
			25,106,260		31,892,998	
WATER FUND						
	2 Months	6 Months				
Operating Surplus (Working Capital)	Operating 750,000	Operating 2,250,000	1,329,049	Good	1,329,049	Good
Water Utility Replacement Reserve Fund	500,000	100% AMP	4,124,145	Good	1,649,145	Good
Water Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	100,000	Good	155,000	Good
Water Conditional Contributions Reserve	n/a	As Collected	-		-	
			5,553,194		3,133,194	
SEWER FUND						
	2 Months	Operating				
Operating Surplus (Working Capital)	Operating 150,000	450,000	526,000	Optimal	526,000	Good
Sewer Utility Replacement Reserve Fund	500,000	100% funded AMP	4,013,439	Good	2,889,439	Good
Sewer Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	395,000	Good	150,000	Good
Sewer Conditional Contributions Reserve	n/a	As Collected	80,000	Good	80,000	Good
			5,014,439		3,645,439	
TOTAL RESERVES			35,673,893		38,671,631	

Debt Management

The District uses moderate levels of debt servicing to supplement reserve fund investment financing of large capital projects from time to time.

Current debt financing has been used for the following projects:

East Saanich Road Improvements	\$ 2,333,333	(repaid 2025)
Senanus Road Water Line Extension	\$ 1,085,540	(repaid 2019)
Fire Station 1	\$ 8,895,700	(repaid est. 2025)

Debt Financing will likely be required for drainage and sewer infrastructure will also be required if grants from senior levels of government are not received.

Current Debt Servicing Projection:

	2022	2023	2024	2025	2026
Debt Service	\$670,800	\$670,800	\$670,800	\$670,800	\$670,800

Future Debt Required to Fund Infrastructure Over Next Five Years:

Roads	\$ 3.3 million
Water	\$ 3.5 million
Sewer	<u>\$ 8.8 million</u>
	\$15.6 million



Operating Fund Five Year Estimates

The Municipality is required by the Community Charter Act to adopt a five-year financial plan bylaw on or before May 15. This plan includes five year operating estimates. Given the dynamic nature of the municipal environment, five year estimates are prepared on a broad-brush basis with adjustments made for significant cost factors where they are known with some certainty.

The net budget funded from property taxation is projected to increase from \$19.4 million in 2022 to \$22.7 million in 2026 or an average 4.0% increase to the average homeowner. This includes a 1.25% increase for infrastructure replacement and 0.5% for new infrastructure on average.

District of Central Saanich General Operating Budget Summary

General Operating Revenue	2022	Budget	2023	Budget	2024	Budget	2025	Budget	2026	Budget
Municipal property taxes	\$	19,335,300	\$	20,462,800	\$	21,265,100	\$	22,055,700	\$	22,666,400
Penalties and interest		616,000		582,800		585,400		588,100		590,900
Grants in lieu of taxes		338,000		340,700		342,900		345,100		348,300
Grants		1,187,900		832,600		900,000		870,000		890,000
Parcel taxes		9,900		-		-		-		-
Sale of services		400,300		411,400		425,100		437,300		450,100
Police Revenues		1,335,100		1,360,200		1,382,600		1,405,700		1,429,100
Fire Department Revenue		415,800		433,700		452,500		472,200		492,900
Planning Revenue		641,700		653,100		664,400		669,700		669,700
Community Services Revenue		103,200		105,400		107,200		109,000		110,800
Engineering Revenue		126,500		126,500		126,500		126,500		126,500
Public Works Revenue		32,000		32,000		32,100		32,100		32,200
Reserves used for Projects and Operating		1,414,900		512,300		463,000		105,000		10,000
Transfer from Utility Operating		597,300		609,200		621,400		633,500		645,800
Total General Operating Revenue	\$	26,553,900	\$	26,462,700	\$	27,368,200	\$	27,849,900	\$	28,462,700
General Operating Expenses										
Core Operating Expenses - General										
Administration Services	\$	959,800	\$	988,500	\$	1,012,000	\$	1,045,300	\$	1,060,300
Finance		858,000		886,400		906,800		927,100		947,500
Information Technology		763,400		749,900		757,000		764,500		770,800
Police Service		6,940,500		7,148,300		7,304,400		7,465,400		7,626,900
Fire		2,278,000		2,324,300		2,375,400		2,421,800		2,468,700
Facilities		643,500		660,500		676,900		703,500		719,700
Planning and Building Services		1,371,700		1,442,000		1,472,200		1,502,900		1,534,200
Community Services		2,258,000		2,156,000		2,160,300		2,204,700		2,156,100
Engineering		664,000		680,700		703,300		719,300		735,300
Public Works		2,278,900		2,373,100		2,436,700		2,498,100		2,542,300
Parks & Facilities		1,255,400		1,286,200		1,311,900		1,340,800		1,368,300
Special Projects		995,000		322,300		268,000		135,000		40,000
Debt Servicing		670,800		670,800		670,800		670,800		670,800
Transfer to Reserves - General		4,616,900		4,773,700		5,312,500		5,450,700		5,821,800
Total General Operating Expense	\$	26,553,900	\$	26,462,700	\$	27,368,200	\$	27,849,900	\$	28,462,700

Projects and Initiatives Five Year Estimates

Annual projects and strategic initiatives are developed through service reviews and studies as well as strategic planning. Currently these initiatives are funded through operating reserves as annual surplus allows. Funding options for this area of the budget will be introduced and reviewed with the 2022 Plan.

District of Central Saanich

Projects and Initiatives Budget Summary

	2022	2023	2024	2025	2026
Infrastructure Renewal					
Finance	\$ 32,000	\$ 12,000	\$ -	\$ -	\$ -
Community Services	220,800	30,000	10,000	10,000	10,000
Planning and Building	220,200	100,000	60,000	-	-
Climate Action	147,000	80,300	30,000	30,000	30,000
Engineering	85,000	100,000	168,000	95,000	-
Public Works	30,000	-	-	-	-
Buildings	135,000	-	-	-	-
Fire	125,000	-	-	-	-
Water	-	40,000	75,000	-	-
Sewer	-	-	100,000	-	-
	\$ 995,000	\$ 362,300	\$ 443,000	\$ 135,000	\$ 40,000
Funding Source					
Property Tax	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Reserve Funds	790,000	332,300	413,000	105,000	10,000
Grants and donations	175,000				
	\$ 995,000	\$ 362,300	\$ 443,000	\$ 135,000	\$ 40,000



For 2022, details are listed below in each of the departments.

For the balance of the five year horizon the following projects are identified to indicate most likely areas of work anticipated in those years, subject to review each year during the budget preparation process.

As projects and strategic initiatives are linked to and driven by strategic planning they typically, have a one to three year outlook. Looking ahead, strategic planning for 2023 budget year will further define direction for projects and strategic initiatives in 2023 and beyond.

District of Central Saanich	2022	2023	2024	2025	2026
Operating Budget - Projects and Initiatives					
Finance					
Asset Management, Asset Retirement Obligation	32,000	12,000	-	-	-
Corporate Services	-	-	-	-	-
Community Partnership Projects Contingency	16,000	10,000	10,000	10,000	10,000
Economic Development	55,000	-	-	-	-
Childcare Action Plan	9,800	-	-	-	-
Food Hub Feasibility	50,000	-	-	-	-
Citizen Survey	-	20,000	-	-	-
Façade Improvements Program	50,000	-	-	-	-
Sign Strategy Development	40,000	-	-	-	-
Engineering					
Engineering Standards Update	-	50,000	50,000	-	-
Storm Management Plan	-	-	90,000	-	-
Dock Assessments	-	-	28,000	-	-
Bridge Inspections	-	50,000	-	-	-
Drainage Gate Feasibility	30,000	-	-	-	-
Pavement Management Plan Update	-	-	-	95,000	-
Solid Waste Review	45,000	-	-	-	-
Keating Streetscape	10,000	-	-	-	-
Public Works					
OHS Policy and Procedures	30,000	-	-	-	-
Facilities					
Facilities Redevelopment Feasibility	135,000	-	-	-	-
Planning and Building					
Parks Planning	40,000	60,000	-	-	-
Official Community Plan (Phase 1)	76,700	-	-	-	-
Parking Study	33,500	-	-	-	-
Saanichton Village Plan Implimentation	70,000	-	-	-	-
Land Use Bylaw Update	-	40,000	60,000	-	-
Climate Leadership					
Oil to Heat Pump Program	67,000	50,300	-	-	-
EV Bike Strategy	50,000	-	-	-	-
Climate Action Initiatives	30,000	30,000	30,000	30,000	30,000
Water					
Water Leak Review	-	40,000	-	-	-
Water Master Plan Update	-	-	75,000	-	-
Sewer					
Sewer Master Plan update	-	-	100,000	-	-
Fire					
FireSmart Program	125,000	-	-	-	-
Total	\$ 995,000	\$ 362,300	\$ 443,000	\$ 135,000	\$ 40,000

Water Utility Fund Five Year Estimates

The net budget funded from water utility charges is projected to increase from \$5.9 million to \$6.6 million in 2026 or an average 4.0% increase to the average homeowner. This includes increases in operations, CRD bulk water purchases, and increases for infrastructure replacement funding.

District of Central Saanich Water - Operating Budget

Funding	2021 Budget	2021 Actuals	2022 Budget	Change \$	Change %	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Water Sales & Connections	\$ 5,865,000	\$ 5,897,600	\$ 5,938,600	\$ 73,600	1.3%	\$ 6,079,100	\$ 6,246,400	\$ 6,444,000	\$ 6,645,900
Investment Income	\$ 60,000	\$ 22,000	\$ 30,000	(30,000)	-50.0%	30,000	30,000	30,000	30,000
Total Funding	\$ 5,925,000	\$ 5,919,600	\$ 5,968,600	\$ 43,600	0.7%	\$ 6,109,100	\$ 6,276,400	\$ 6,474,000	\$ 6,675,900
Operating Expenses									
Administration	\$ 647,200	\$ 566,200	\$ 645,000	(2,200)	-0.3%	\$ 663,000	\$ 679,700	\$ 696,900	\$ 714,300
Maintenance	\$ 491,900	\$ 510,300	\$ 498,600	6,700	1.4%	506,700	514,900	523,300	531,600
Bulk Water Purchases	\$ 3,614,000	\$ 3,614,000	\$ 3,755,700	141,700	3.9%	3,868,300	3,984,300	4,103,800	4,226,900
3rd Party Connections	\$ 32,700	\$ 33,300	\$ 33,100	400	1.2%	33,300	34,000	34,800	36,100
Fleet	\$ 64,200	\$ 79,300	\$ 61,200	(3,000)	-4.7%	62,800	63,500	65,200	67,000
Transfer to Reserves	\$ 1,075,000	\$ 1,116,500	\$ 975,000	(100,000)	-9.3%	975,000	1,000,000	1,050,000	1,100,000
Total Operating Expenses	\$ 5,925,000	\$ 5,919,600	\$ 5,968,600	\$ 43,600	0.7%	\$ 6,109,100	\$ 6,276,400	\$ 6,474,000	\$ 6,675,900

Sewer Utility Fund Five Year Estimates

The net budget funded from sewer utility charges is projected to increase from \$1.5 million to \$2.5 million in 2026, or a 16.0% increase to the average homeowner. This includes increases in operations and for infrastructure replacement funding each year.

District of Central Saanich Sewer - Operating Budget

Revenue	2021 Budget	2021 Actuals	2022 Budget	Change \$	Change %	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Sale of Service	\$ 1,545,200	\$ 1,564,100	\$ 1,820,700	\$ 275,500	17.8%	\$ 2,016,700	\$ 2,200,700	\$ 2,368,700	\$ 2,536,400
Investment Income	\$ 70,000	\$ 26,000	\$ 35,000	(35,000)	-50.0%	35,000	35,000	35,000	35,000
Total Revenue	\$ 1,615,200	\$ 1,590,100	\$ 1,855,700	\$ 240,500	14.9%	\$ 2,051,700	\$ 2,235,700	\$ 2,403,700	\$ 2,571,400
Operating Expenses									
Sewer Administration	\$ 363,700	\$ 350,200	\$ 378,500	\$ 14,800	4.1%	\$ 385,900	\$ 393,800	\$ 401,300	\$ 408,800
General Maintenance	598,500	515,800	598,200	(300)	-0.1%	611,800	625,900	637,400	646,600
Transfer to reserves - Sewer	653,000	724,100	879,000	226,000	34.6%	1,054,000	1,216,000	1,365,000	1,516,000
Total Operating Expenses	\$ 1,615,200	\$ 1,590,100	\$ 1,855,700	\$ 240,500	14.9%	\$ 2,051,700	\$ 2,235,700	\$ 2,403,700	\$ 2,571,400

Both the Water and Sewer Utilities will be affected by future planning initiatives including corporate strategic planning in 2023, Water and Sewer masterplan updates scheduled for 2025 and 2024 respectively, and update of the District's long-term asset management and related financial plan in 2022.

Statistics

Taxable Property Assessments 2017-2021

	2017	2018	2019	2020	2021
Residential	3,778,277,664	4,425,613,395	4,740,139,957	4,801,132,406	5,035,528,083
Utilities	947,700	1,002,000	1,048,900	1,199,200	1,234,500
Light Industry	80,334,900	89,307,100	99,457,700	112,953,500	114,899,600
Business/Other	432,993,398	479,444,750	514,020,156	570,887,583	573,727,781
Recreational/Non Profit	28,289,400	26,074,000	27,711,200	30,434,100	31,054,300
Farm	7,092,121	6,169,797	6,520,250	7,060,009	7,122,363
	4,327,935,183	5,027,611,042	5,388,898,163	5,523,666,798	5,763,566,627

New Construction 2017-2021

	2017	2018	2019	2020	2021
Construction Permits	390	365	363	280	363
Construction Value (\$Millions)	33,974,000	51,538,000	28,751,000	29,437,000	55,203,981
New Construction Taxable Assessment	50,135,124	76,382,419	31,617,206	95,280,618	23,361,626
Taxes Generated from New Growth	177,687	224,086	98,986	301,189	75,622



Property Tax Rates 2017-2021

	2017	2018	2019	2020	2021
Municipal (including Police, Infrastructure, Debt, Library)					
Residential	3.17532	2.86213	3.63613	2.88578	2.84232
Utilities	16.21653	15.38000	19.14030	13.88969	14.33525
Light Industry	5.66807	5.16975	6.37567	4.40854	4.46339
Business/Other	6.48661	6.15200	7.65615	5.55587	5.73410
Recreationa/Non-Profit	7.39214	7.24174	9.18733	6.49404	6.55341
Farm	4.28102	4.36301	5.85066	4.56504	4.67986
Total (including School, Regional & Other)					
Residential	6.03303	5.41359	5.25446	5.44326	5.36380
Utilities	37.13194	35.63795	34.50381	33.27654	33.76719
Light Industry	14.28728	12.72328	11.84327	8.57201	11.42545
Business/Other	15.11687	13.78655	12.92307	9.92609	12.91928
Recreational/Non-Profit	12.92523	12.39256	11.91176	9.66640	11.34424
Farm	9.58742	9.63925	9.82509	9.90216	9.99607

Property Tax Revenue 2017-2021

	2017	2018	2019	2020	2021
Municipal	15,521,362	16,192,735	16,970,982	17,761,731	18,364,565
BC Assessment	239,910	251,157	253,884	283,944	289,339
Regional District	5,786,718	5,847,986	5,967,499	6,234,538	6,511,299
Municipal Finance Authority	1,032	1,177	1,268	1,323	1,372
Transit	1,326,337	1,295,909	1,400,227	1,565,684	1,573,060
School	8,045,335	8,230,739	8,508,859	7,378,916	9,464,666
Total Current Taxes Levied	30,920,694	31,819,703	33,102,719	33,226,136	36,204,301
Current Taxes Collected	30,616,756	31,566,969	32,850,543	32,962,936	35,966,420
Percentage	99.0%	99.2%	99.2%	99.2%	99.3%

Principal Corporate Taxpayers 2021

	\$
BUTCHART GARDENS LTD	539,885
WHITEROCK 2241 KEATING CROSS ROAD VICTORIA INC	437,860
BRITISH COLUMBIA HYDRO AND POWER AUTHORITY	328,041
417201 BC LTD	301,355
PIONEER SQUARE HOLDINGS LTD	285,038
E J C DEVELOPMENTS LTD	280,116
BUTLER BROTHERS SUPPLIES LTD	221,041
SHERWOOD INDUSTRIES LTD	192,393
RITE SELF STORAGE - KEATING LTD.	167,164
HOCHOY INVESTMENTS LTD	159,359
LOCHSIDE APARTMENTS LTD	152,042
EAGLE BAY HOLDINGS LTD	150,212
SEABOARD INDUSTRIES LTD	142,719
BUTLER PROPERTIES LTD	142,686
TIMES UNIVERSAL VICTORIA HOLDINGS LIMITED	137,383
FORTIS ENERGY (VANCOUVER ISLAND)	132,696
POWER MEASUREMENT LTD	129,442
GF II 1230-1236 VERDIER APARTMENTS LTD	110,274

Notes - Values include all Central Saanich properties under same ownership.

- Amounts include levys of Central Saanich and all other taxing authorities.

Debt and Debt Servicing - Outstanding Balances (in Thousands) 2017-2021

	2017	2018	2019	2020	2021
East Saanich Road Renewal	1,497	1,318	1,158	993	860
Mt. Newton/Senanus Water Main	460	227	-	-	-
Fire Hall	8,078	7,838	7,593	7,340	7,090
Total	10,035	9,383	8,751	8,333	7,950
Long Term Debt Per Capita	566	521	484	454	429
Total Debt Per Capita	566	521	484	454	429
Annual Long Term Debt Servicing	893	893	893	893	893
Debt Servicing Limit	6,341	7,158	7,300	7,440	7,759
% Used	14%	12%	12%	13%	12%
Debt Service Capacity Available	5,448	6,265	6,407	6,520	6,866



Community Grants, Service Contracts, Leases and Permissive Tax Exemptions 2021

Organization	Grant	Service Contract	Lease	Tax Exemption	Total
Anglican Synod Diocese of BC				52,893	\$ 52,893
ArtSea Community Arts Council	6,725				6,725
Beacon Community Services		7,000		21,723	28,723
Bishop of Victoria				12,563	12,563
Boys and Girls Club		12,500	1	10,064	22,565
Brentwood Community Club				9,904	9,904
Centennial Park Fellowship Baptist Church				38,707	38,707
Centra Saanich Senior Citizen's Association				42,683	42,683
Central Saanich Lawn Bowling Club	7,500		1	8,317	15,818
Central Saanich Lions Club			1	6,581	6,582
Central Saanich Little League			1	465	466
Countryside Preschool	323				323
Farmlands Trust Society	4,000			1,183	5,183
FED Urban Agricultural Society	1,000				1,000
Friendship Community Church				34,112	34,112
Greater Victoria Housing Society				16,048	16,048
Jehovah's Witness Congregation				9,882	9,882
Need2 Suicide Prevention Education & Support	1,000				1,000
North & South Agricultural Society				43,329	43,329
Peninsula Country Market Society		2,000			2,000
Peninsula Streams		31,000			31,000
Rotary Club of Sidney	3,000				3,000
Royal Canadian Marine Search and Rescue	1,000				1,000
Saanich Historical Artifact Society	7,500	5,750	1	29,738	42,989
Saanich Inlet Lifeboat Society	8,495				8,495
Saanich Masonic Temple Assoc. Ltd.				7,567	7,567
Saanich Peninsula Chamber of Commerce	2,400				2,400
Saanich Pioneer Society		17,500			17,500
Saanichton Bible Fellowship				16,892	16,892
Saanichton Village Association	7,500	4,000			11,500
Shady Creek United Church				8,804	8,804
Shoreline Medical Society				10,196	10,196
South Vancouver Island Zone Housing				137,683	137,683
Vancouver Island South Film & Media Commission	1,000				1,000
Victoria Association for Community Living				12,395	12,395
Victoria Hindu Parishad				8,939	8,939
Total	51,443	79,750	5	540,668	\$ 671,866

Summary of Financial Results

(in \$000's)	2017	2018	2019	2020	2021
FINANCIAL POSITION					
Financial Assets	\$ 31,608	\$ 37,138	\$ 41,308	\$ 53,959	\$ 58,735
Liabilities	20,359	20,409	20,045	24,144	22,762
Net Financial Assets/(Debt)	11,249	16,729	21,263	29,815	35,973
Non-financial Assets	89,195	89,408	91,505	90,726	90,137
Accumulated Surplus, End of year	\$ 100,444	\$ 106,137	\$ 112,768	\$ 120,541	\$ 126,110
STATEMENT OF OPERATIONS					
Revenue	\$ 27,679	\$ 30,773	\$ 32,073	\$ 34,789	\$ 34,507
Expenses	24,374	25,080	25,442	27,016	28,938
Annual Surplus/(Deficit)	3,305	5,693	6,631	7,773	5,569
Accumulated Surplus, beginning of year	97,139	100,444	106,137	112,768	120,541
Accumulated Surplus, end of year	\$ 100,444	\$ 106,137	\$ 112,768	\$ 120,541	\$ 126,110
ACCUMULATED SURPLUS					
Tangible Capital Assets	\$ 78,515	\$ 79,164	\$ 81,947	\$ 81,674	\$ 81,538
Reserves	14,089	18,814	21,780	30,994	36,640
Operating Surplus/(Deficit)	7,840	8,160	9,041	7,873	7,932
Accumulated Surplus, end of year	\$ 100,444	\$ 106,138	\$ 112,768	\$ 120,541	\$ 126,110

Consolidated Revenue by Source

(in \$000's)	2017	2018	2019	2020	2021
Property Taxation	\$ 15,951	\$ 16,699	\$ 17,441	\$ 18,157	\$ 18,875
Sales of Services	8,530	9,348	9,145	9,779	12,122
Government Transfers	1,975	2,862	2,033	4,838	2,343
Investment Income	406	741	932	1,066	284
Developer Contributions	789	1,084	2,171	803	606
Other	28	39	351	146	277
	<u>\$ 27,679</u>	<u>\$ 30,773</u>	<u>\$ 32,073</u>	<u>\$ 34,789</u>	<u>\$ 34,507</u>

Consolidated Expenses by Function

(in thousands)	2017	2018	2019	2020	2021
General Government	\$ 2,306	\$ 2,181	\$ 2,341	\$ 2,962	\$ 2,888
Protective Services	7,740	8,054	8,768	9,272	9,949
Transportation Services	5,153	5,236	4,693	4,487	4,806
Environmental and Development S	574	545	622	634	678
Parks and Cultural Services	2,689	2,758	2,775	2,807	3,253
Water Utility	4,462	4,854	4,835	5,237	5,550
Sewer Enterprise	1,084	1,064	1,017	1,122	1,165
Other Fiscal Servcies	366	388	391	495	649
	<u>\$ 24,374</u>	<u>\$ 25,080</u>	<u>\$ 25,442</u>	<u>\$ 27,016</u>	<u>\$ 28,938</u>

Consolidated Expenses by Object

(in thousands)	2017	2018	2019	2020	2021
Salaries, Wages & Benefits	\$ 11,977	\$ 12,197	\$ 12,408	\$ 12,886	\$ 13,923
Supplies, Materials & Other	4,047	4,378	4,760	5,497	5,625
Contracted Services	4,271	4,245	4,616	5,190	5,806
Other	571	591	499	331	290
Amortization of Tangible Assets	3,508	3,669	3,159	3,112	3,294
	<u>\$ 24,374</u>	<u>\$ 25,080</u>	<u>\$ 25,442</u>	<u>\$ 27,016</u>	<u>\$ 28,938</u>

Acquisition of Tangible Capital Assets

(in thousands)	2017	2018	2019	2020	2021
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Land Improvements	-	389,564	345,323	40,975	104,598
Buildings	-	233,566	461,997	-	484,764
Equipment and Vehicles	509,805	651,347	1,299,464	645,316	655,520
Roads Infrastructure	1,023,370	1,466,739	1,756,512	1,226,001	675,239
Drainage Infrastructure	313,027	141,250	124,500	116,331	513,708
Sewer Infrastructure	125,750	132,479	302,012	21,600	98,892
Water Infrastructure	346,342	1,596,169	988,187	477,528	40,000
Other Assets	1,587,261	630,225	45,105	54,344	152,316
	<u>\$ 3,905,555</u>	<u>\$ 5,241,339</u>	<u>\$ 5,323,100</u>	<u>\$ 2,582,095</u>	<u>\$ 2,725,037</u>



Glossary

A

Accrual: An accounting method which measures the financial performance and position of an organization by recognizing economic events when they happen, regardless of when the related cash actually changes hands.

Appropriated: When a fund is appropriated, it is subject to certain restrictions on what its assets can be used for.

Asset: Anything you own that has monetary value plus any money you are owed.

B

Balanced budget: A financial plan where current revenue, including transfers from operating reserves, equals current operating expenditures.

C

Capital asset: General capital assets are those in excess of \$10,000 with a useful life of two or more years (e.g. land, buildings).

Capital budget: A financial plan outlining projected expenditures on capital assets during a given fiscal period.

Capital project: Creation or improvement of infrastructure assets.

Carbon footprint Amount of carbon dioxide (CO₂e) that is emitted by the municipality.

Community charter: The provincial legislation governing local governments. This legislation replaced the Local Government Act in 2003.

Council: The six councillors elected at large that represent the municipality and the Mayor as a whole.

D

Development cost charge: (DCC) A fee paid by a developer to help fund cost related to developing a property. Often these fees are used for parks and streets, and for infrastructure used to provide water, sanitary sewer and storm drainage services.

Development permit: A permit that allows development of a property subject to certain conditions such as the timing or sequence of construction, density of development, alteration of specific requirements of the zoning of the property etc.

F

Fee: A fee is a charge to recover the cost of providing a service. Financial plan This term is used interchangeably with “budget”.

Full-time equivalent (FTE) staff: A statistic used to compare staffing levels between departments or organizations, and is calculated by dividing the total number of hours one full-time staff member is scheduled to work in a year.

Fund: A pool of money normally set apart for a specific purpose.

Fund balance: The excess of assets over liabilities in a fund.

G **GHG:** Green House Gases are gasses generated from fossil fuel burning, released into the atmosphere and linked to climate change.

Grant Funds: given to an organization from another organization (senior government to local government) which may have conditions attached to it and require specific spending to occur or goal to be accomplished in order to retain the funds.

I **Infrastructure:** Physical structures that form the foundation for development. Infrastructure includes: wastewater and waterworks, electric power, communications, transit and transportation facilities and oil and gas pipelines and associated facilities.

L **Liability:** A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honoured by that entity.

O **Operating budget:** A financial plan outlining projected revenue and expenditures for the on-going, day-to-day activities of an organization during a given fiscal period.

R **Revenue:** The money collected in exchange for providing a product or service.
RFP: A Request For Proposal is issued at an early stage in a procurement process, where an invitation is presented for suppliers to submit a proposal on a commodity or service.

S **Sanitary sewer:** The sewage system that carries substances requiring sanitation treatment.

Sustainability: In terms of community development, sustainability is that which meets the needs of the present without compromising the ability of future generations to meet their own needs

T **Tax:** A compulsory financial contribution imposed by a government to raise revenue.

U **Utility:** A business organization performing a public service and subject to special governmental regulation.

Utility tax: A financial contribution imposed by Provincial legislation to substitute taxation based on assessment for applicable utility companies. Tax calculation based on gross revenues.

Budget Bylaw

Schedule "A"

"Five Year Financial Plan Bylaw No. 2113, 2022" Corporation of the District of Central Saanich 2022-2026 Five Year Financial Plan

	2022	2023	2024	2025	2026
Revenue					
Municipal property taxes	\$ 19,365,200	\$ 20,482,800	\$ 21,285,100	\$ 22,075,700	\$ 22,686,400
Grants in lieu of taxes	338,000	340,700	342,900	345,100	348,300
Sale of services	2,244,400	2,300,700	2,355,500	2,412,300	2,471,100
Permits, licenses and interest	1,426,200	1,404,400	1,420,300	1,428,300	1,431,100
Government transfers	3,191,900	5,849,500	2,911,000	870,000	890,000
Water utility - revenue	5,968,600	6,109,100	6,276,400	6,474,000	6,675,900
Sewer enterprise revenue	1,855,700	2,051,700	2,235,700	2,403,700	2,571,400
Contributions and donations	15,000	-	-	-	-
Total revenue	34,405,000	38,538,900	36,826,900	36,009,100	37,074,200
Expenses					
General Government	\$ 4,885,400	\$ 4,832,100	\$ 4,891,600	\$ 5,011,600	\$ 5,008,600
Protective	9,245,300	9,472,600	9,679,800	9,887,200	10,095,600
Transportation	2,942,900	3,053,800	3,140,000	3,217,400	3,277,600
Environmental Development	1,371,700	1,442,000	1,472,200	1,502,900	1,534,200
Parks	1,255,400	1,286,200	1,311,900	1,340,800	1,368,300
Projects and Initiatives	995,000	362,300	443,000	135,000	40,000
Water utility	4,993,600	5,134,100	5,276,400	5,424,000	5,575,900
Sewer Enterprise	976,700	997,700	1,019,700	1,038,700	1,055,400
Amortization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Total expenses	29,966,000	29,880,800	30,534,600	30,857,600	31,255,600
Accounting surplus (deficit)	4,439,000	8,658,100	6,292,300	5,151,500	5,818,600
Reserves, Capital and Debt					
Capital expenditures	\$ (10,178,400)	\$ (14,254,000)	\$ (12,357,000)	\$ (7,645,700)	\$ (7,255,700)
Debt	(670,800)	(670,800)	(670,800)	(670,800)	(670,800)
Equity for Amortization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Reserves used for capital	8,166,200	6,867,100	3,762,000	5,625,700	4,235,700
Reserves used for operating	528,000	180,000	50,000	-	-
Reserves and Surplus used for projects	886,900	332,300	413,000	105,000	10,000
Proceeds from Debt	-	2,350,000	6,564,000	2,000,000	3,000,000
Transfer to reserves	(6,470,900)	(6,762,700)	(7,353,500)	(7,865,700)	(8,437,800)
Total Budget for the Year	-	-	-	-	-

