



**Central  
Saanich**

# 2026 - 2030 Financial Plan (draft)

The District of Central Saanich British Columbia, Canada

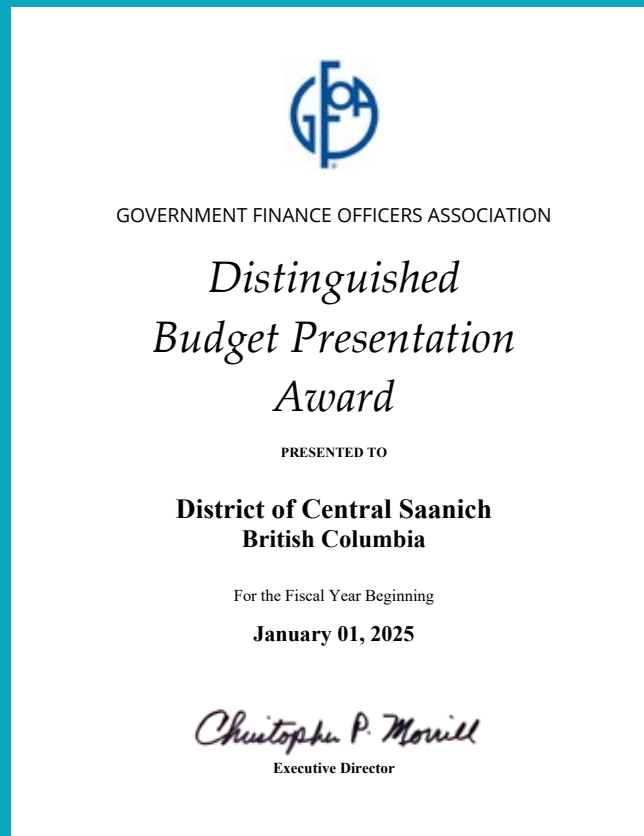


# Central Saanich

**Government Finance Officers Association**

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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.



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, 2025.

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



As we enter 2026, the District of Central Saanich marks its 75th anniversary, an opportunity not only to reflect on our history, but to demonstrate how we are preparing for the next generation of stewardship. This year represents the third year of our four-year Integrated Planning and Reporting cycle. Through this framework, ninety-six per cent of our multi-year Strategic Plan initiatives are either started or completed, reflecting the discipline and foresight of long-range planning.

The redevelopment of Municipal Hall stands as a major milestone, the largest facility replacement in our Asset Management Plan and a central pillar of our long-term financial strategy. Funded through the dedicated infrastructure levy, the project proceeds without new tax increases and, if approved, construction is expected to begin in late fall. In partnership with the Peninsula Recreation Commission, it will also deliver long-awaited recreation space while creating an accessible, modern civic hub designed to serve staff and community for decades to come.

The 2026 Financial Plan emphasizes routine infrastructure renewal, including roads, underground utilities, fleet, facilities, and parks. Replacing assets before failure protects service reliability and minimizes borrowing pressures, helping future Councils and residents avoid deferred maintenance and financial shocks.

Strategic investments also enhance connectivity, water security, environmental resilience, and agricultural sustainability. Phase two of the Mount Newton Pathway is underway, improving mobility, safety, and climate outcomes. Watershed work at Maber Flats and drainage evaluation in the Martindale Valley support flood mitigation, biodiversity, and farmland protection.

This work is strengthened through ongoing collaboration with **WSÁNEĆ** First Nations, with Memorandums of Understanding identified as a 2026 Council priority.

While long-range planning is essential, most of our work remains the daily services residents rely on. Thank you to Council for its commitment, and to staff whose professionalism sustains reliable service every day. Through Integrated Planning, the Financial Plan demonstrates consistent and measured tax increases to keep Central Saanich resilient into the future.

HÍSWKE / Thank You,

**Christine Culham**

Chief Administrative Officer

# Budget Summary

At present, the Central Saanich 2026 budget is balanced at \$75.5 million. This includes approximately 49 strategic plan projects totaling \$1.405 million, a \$28.4 million capital program, and continued funding escalation for required future infrastructure replacements and new active transportation infrastructure.

## Property Tax Impacts

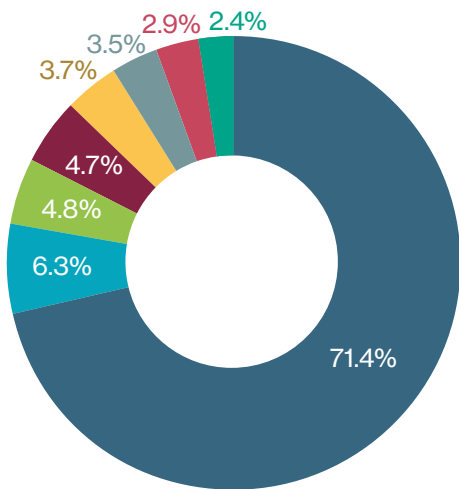
After new growth (referred to as new construction or non-market change in property assessment) is taken into account, the budget results in an average property tax increase of \$205.

### Average Home Tax Increase:

Municipal Operations	3.68%	\$ 103
Police Operations	1.63%	\$ 45
Library	0.31%	\$ 9
<b>Operations Sub-Total</b>	<b>5.62%</b>	<b>\$ 157</b>
Infrastructure - Replacement	1.25%	\$ 34
Infrastructure - New	0.50%	\$ 14
<b>Infrastructure Sub-Total</b>	<b>1.75%</b>	<b>\$ 48</b>
<b>Total</b>	<b>7.37%</b>	<b>\$ 205</b>
Water Utility Charge	7.79%	\$ 39
Sewer Utility Charge	7.25%	\$ 29

The 2026 budget maintains the service levels and assets expected by the community and also invests new funding in the following:

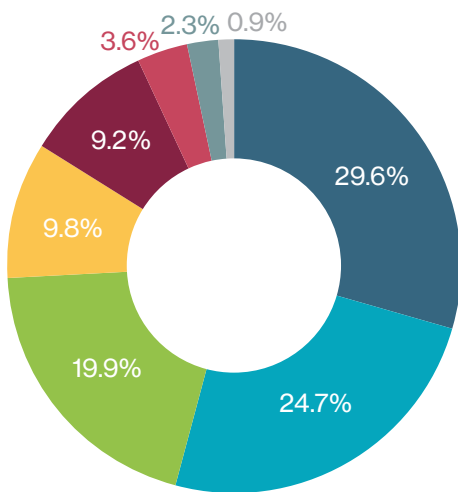
- Police and Fire Services.
- Final year of increasing staffing to enable the Strategic Implementation Plan in areas of facilities redevelopment, occupational health and safety, roads maintenance, and fire inspections and prevention.
- Commitment to appropriate staffing levels to support the Strategic Implementation Plan, along with recognition of ongoing cost implications.
- The asset management plan financial strategies (1.25% for future asset replacement and 0.50% for new infrastructure).
- Greater Victoria Public Library facilities.



## 2026 Revenue (General Operating)

Property taxes represent the most significant funding source for municipalities; 2026 taxation is approximately \$26.19 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. See page 108 for details.

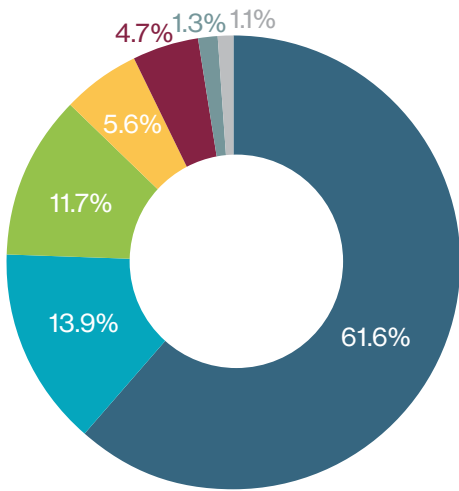
- Municipal property taxes
- Government Transfers
- Reimbursements
- Reserves used for strategic projects
- Licensing & Fees
- Sale of services
- Reserves used for operating
- Penalties and interest
- Other (0.1%)
- Business and Dog Licensing (0.2%)



## 2026 Expenses (General Operating)

Operating expenses by function total approximately \$36.2 million. See page 108 for details.

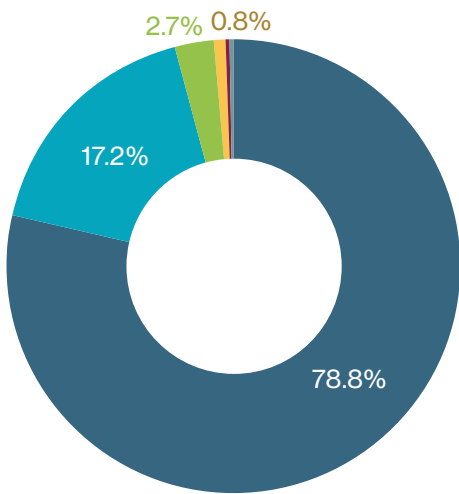
- General Government
- Police Service
- Transfers to Reserve
- Public Works, Facilities and Parks
- Fire
- Projects and Strategic Initiatives
- Debt Servicing
- Climate Action



## Five-Year Capital Budget

Totalling \$130.5 million over five years (2026-2030), the capital expenditures are driven by the need to maintain, upgrade or replace existing aging infrastructure and facilities at the end of their useful lives, meet industry standards, population growth and invest in new capital (active transportation) in alignment with the Strategic Plan and community input. See page 90 for details

- Sewer System
- Water System
- Roads
- Buildings
- Vehicles
- Drainage
- Equipment
- Parks and Trails (0.3%)



## 2026 Tax Collection by Property Class

Residential properties account for the largest share of total taxation, reflecting both their relative assessment base and the District's reliance on residential revenues to fund municipal services. In fact, for 2026, residential taxpayers contribute \$20.3 million which is nearly 78.8% of the total tax levy. Business and other commercial properties provide the next largest share, accounting for \$4.5 million or 17.3%. Light industry, utilities, recreation/non-profit properties, and farms together contribute approximately \$1.0 Million 3.9% combined of the \$26 million. See page 108 for details.

- Residential
- Utilities (0.13%)
- Light Industry
- Business
- Recreation
- Farm (0.16%)

# 2026 Budget Drivers

The 2026 Financial Plan has been developed in an environment shaped by ongoing economic uncertainty, more stable inflation, legislative change, and increasing demands on municipal infrastructure and services. While population growth within the Greater Victoria Area has moderated and Central Saanich continues to experience relatively modest growth, the District faces continued cost pressures related to wages, construction, supply chain constraints, climate related risks, and regulatory requirements. At the same time, debt management, longterm asset management objectives, and stable taxation and user fee policies remain central to maintaining affordability and intergenerational equity. In this context, the 2026 Financial Plan emphasizes prudent fiscal stewardship, disciplined service planning, and sustained investment in infrastructure renewal to support longterm financial sustainability and community resilience.

Preparation of the 2026 – 2030 Financial Plan has considered the following factors:

## 1. Wage and Benefits Increase:

Labour costs—over \$18 million or about 60% of operating expenses—are the main budget driver. For 2026, only the Police Association contract is settled; other union contracts and a management compensation review remain unresolved, creating budget risks.

## 2. Workforce Implementation Plan:

The Workforce Plan continues to drive costs in 2026, reflecting ongoing impacts from prior years' staffing decisions and strategic initiatives. The 2023 Plan recommended a total of 11.9 new positions spanning 2024 to 2026, supported by grants, reserves, surplus, and taxes. In 2025, two 0.8 FTE Career Fire positions were approved, contributing to recurring expenses. For 2026, new additions such as the summer student program with 5 positions (1.5 FTE), two police positions; a communications contractor (0.75 FTE), and administrative support (0.6 FTE) along with the full-year financial effects of all previously introduced roles. These cumulative decisions continue to shape staffing levels and associated budget impacts. Further details are available on page 14, 29 and 141.

## 3. Police Services cost escalation:

The Police Services budget drivers include annual wage and seniority increment increases, contracted services such as Greater Victoria Integrated units, and Regional E-Comm 911 dispatch services.

#### 4. Fire Department cost escalation:

Fire Department costs are rising due to increased staffing, higher wages and benefits, new fire inspection roles, and greater call volumes affecting Paid-on-Call and dispatch expenses. Revenues from service agreements help offset these increases. A Fire Master Plan is in development to review service levels.

#### 5. Resilient Asset Management Replacement Funding:

Since 2018, the District has implemented long-term tax and utility fee increases to build reserves for future asset replacement. While originally structured as a fifteen-year plan, capital funding increases are expected to be ongoing to address construction cost escalation, aging infrastructure, expanding service levels, and community growth and densification. The 2021 updates to the Asset Management Plan and Long Term Financial Plan confirmed the need for increased annual asset replacement funding due to inflation, rising maintenance costs, and new infrastructure requirements. These pressures were reflected in the 2022 Financial Plan through incremental tax increases for new assets and a realignment of water and sewer replacement funding. Funding strategies will be reviewed again in late 2026 for consideration in the 2028 Financial Plan.

#### 6. Annual Strategic Implementation Plan (SIP) funding:

Currently, Strategic Implementation Plan projects are funded by grants and/or operating reserves. The District received early approval for two new temporary business analyst positions for 2026, and funding continues to prioritize projects scheduled for 2026 and beyond.

#### 7. Investment revenue:

Investment returns in 2025 remained favorable. Returns are budgeted based on forecasted five-year averages/trends to facilitate tax rate stability. Changes in budgeted investment revenue for 2026 are offset by changes in tax rates and/or operating expenses, in both general operations and water and sewer utilities.

#### 8. Other:

Modest changes, including both increases and decreases, are projected in revenue for 2026. While inflation has moderated, ongoing cost pressures are expected to continue affecting the District's operating and capital expenditures over the planning period.

**Central Saanich is in a relatively stable financial position despite global economic fluctuations. Modest population growth is currently projected.**

# District Overview

## Municipal Council

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

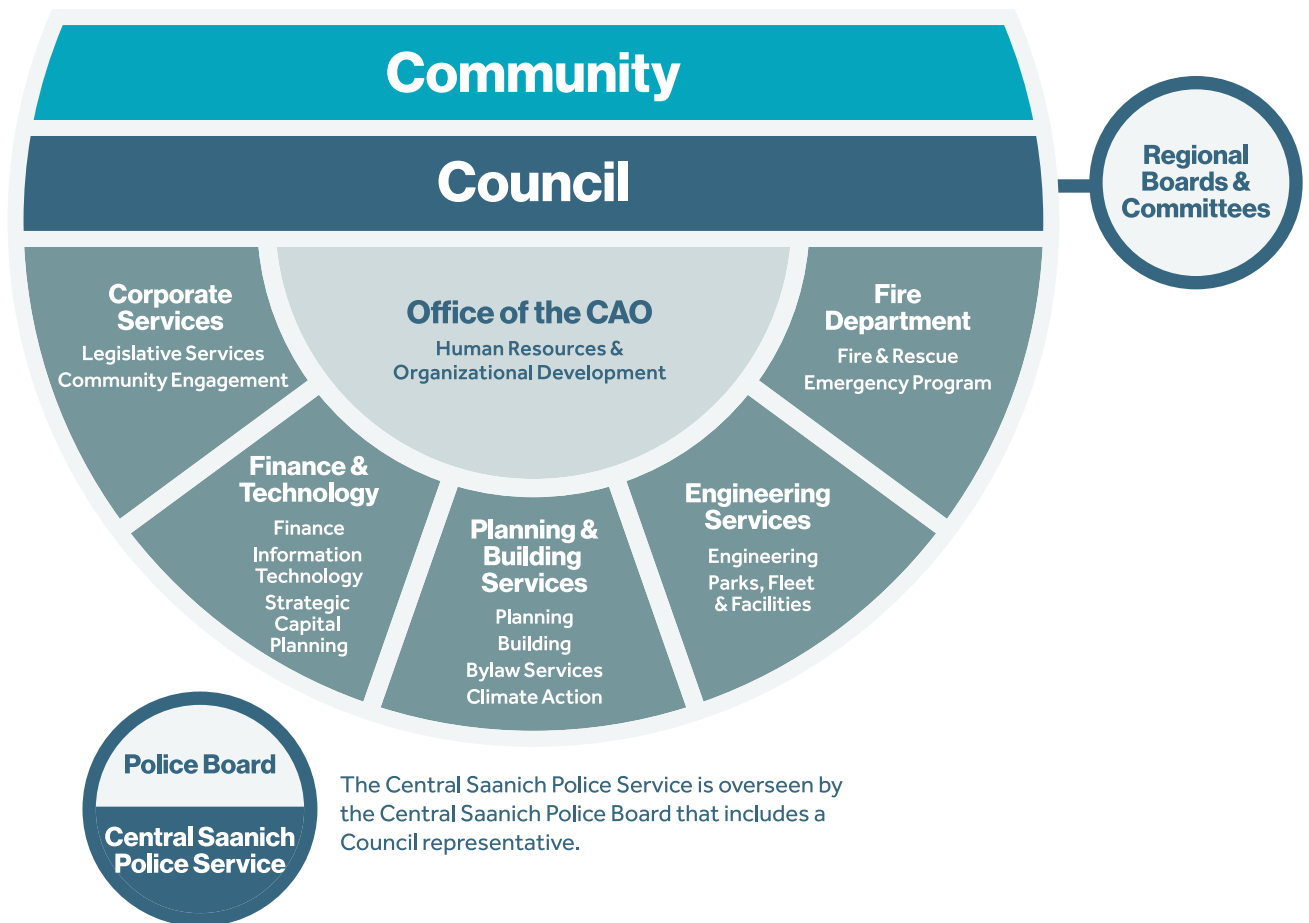
The Municipal Council is comprised of a Mayor and six Councillors who are elected to a four year term. Council meetings are webcast, and contact information for Councillors is available at [csaanich.ca](http://csaanich.ca).

Councillor Graham | Councillor Newton | Councillor King | Councillor Paltiel  
Councillor Thompson | Mayor Windsor | Councillor Riddell



## 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.



# Workforce

Component	2024 Actual	2025 Actual	2026 Plan
Administration*	3.0	4.0	4.3
Finance	7.0	7.2	7.0
Technology	4.0	4.0	4.0
Police	29.4	29.4	31.9
Police Secondments	5.0	4.0	5.0
Fire and Emergency Services^	10.5	11.6	13.6
Planning and Building	15.0	14.7	13.0
Engineering	5.0	5.0	6.2
Engineering, Capital Program	2.0	2.7	3.0
Municipal Yard	15.3	16.3	16.3
Parks	10.0	10.0	10.0
Corporate Services	4.5	5.0	4.6
Water Utility	5.8	5.8	5.8
Sewer Utility	5.1	5.1	5.1
Facilities	2.1	2.3	1.0
Facilities, Capital Program	1.0	1.8	4.5
<b>Total</b>	<b>124.7</b>	<b>128.9</b>	<b>135.3</b>

^ PoCs: Paid-on-Call firefighters are trained, auxiliary responders who supplement the regular fire service and are activated as needed rather than scheduled as full-time staff - Total 40

\* Temporary WFP position, Business Analyst (FTE 2.0) received early approval, Site Attendant (0.75), Facilities Project Manager (0.75), related to the Facilities Capital

# Community at a Glance


The District of Central Saanich spans the middle of the Saanich Peninsula and the traditional territory of the **W̱SÁNEĆ** peoples, including the **W̱JOŁEŁP** (Tsartlip) and **STÁUTW̱** (Tsawout) First Nations. More than 18,000 residents call this beautiful area home.

From Island View Beach on the east to the Saanich Inlet on the west, the region includes fantastic parks, nature trails and beaches, and boasts the highest concentration of agricultural production in the region.

Sometimes referred to as the "breadbasket" of Vancouver Island, nearly 70% of Central Saanich is classified as farm land, with more than 60% held in the Agricultural Land Reserve.

It is a community that blends rural landscapes with vibrant village centers, maintaining its small-town character while planning for sustainable growth.

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.



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

# Community Profile



**18,150**  
Residents

\*BC Stats 2024

**46.9**  
Average Age

**63.8%**  
Employment Rate

- 16%** are immigrants
- 8%** are a visible minority
- 10.2%** identify as having a disability

Education  
(highest level)



- 22%** Highschool
- 23%** Bachelors degree or greater



More than  
**955**  
Businesses

Data from Canada Census

# Environment

**205** Hectares of parks and open spaces



**61%** in the Agricultural Land Reserve

**18%** in the Urban Containment Boundary

## Largest Sources of GHGs

- Transportation
- Commercial buildings
- Residential buildings
- Solid waste



**14%** of trips taken use sustainable travel modes

# Homes

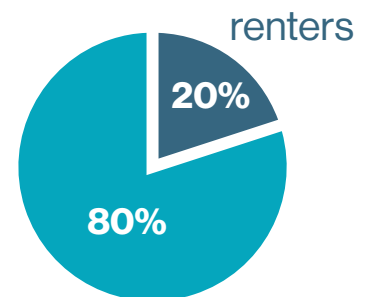


**2.6** Average household size

**14.1%** of households have children aged 14 or under

**\$103,000** Median household income

**10.6%** of households considered low income



private owners

**7,621**

# Integrated Planning Framework

This section provides a look at the District's multi-year planning process.



# Integrated Planning and Reporting

Councils and communities need a robust, flexible, and cohesive integrated framework to support them as they work together to respond to rapidly changing circumstances and opportunities. In 2023, the District adopted a new approach to planning and reporting, Integrated Planning and Reporting, which allows the District to coordinate plans and strategies in support of a clear corporate and community vision.

Integrated planning begins with the community's aspirations through the adoption of the Official Community Plan. This forms part of the basis for Council's Strategic Plan, which is determined by Council at the start of its four-year term. Once priorities are set, it is the District's responsibility to deliver and report on objectives. This process ensures the community's big picture ambitions become operational realities.

Integrated Planning includes a suite of interconnected plans that set out a vision goals and strategic actions to achieve them. It involves a reporting structure to communicate progress to Council and the community as well as a structured timeline for review to ensure the goals and actions are still relevant.



# Strategic Plan

In May 2023, Central Saanich Council adopted its 2024–2027 Strategic Plan. This plan provides a framework for decision making and prioritizing services. The plan identifies six strategic priorities, each with specific outcomes and actions to make the vision for Central Saanich, as articulated in the Official Community Plan, a reality.

Mayor, Council and staff took into account community feedback when creating the strategic plan, utilizing the Community Satisfaction Survey as well as recent public engagement opportunities. Through these channels, council members and staff were able to hear directly from residents regarding the most pressing topics and concerns.

## Priorities



**Invest in Infrastructure and Active Transportation**



**Expand the Supply of Affordable, Attainable, and Rental Housing**



**Foster a Community of Inclusion, Diversity, and Accessibility**



**Cultivate a Resilient Economy and Thriving Agricultural Sector**



**Champion Climate Adaptation, Mitigation, and Preparedness**



**Demonstrate Organizational Effectiveness**



## Invest in Infrastructure and Active Transportation

Goals	Tracking Progress
<p>Improve the active transportation network to foster a complete community where people live, work and play.</p>	<ul style="list-style-type: none"> <li>• Map of Connected systems</li> <li>• 9.5 kms of bike lanes, sidewalks, MUPs</li> <li>• 9 crosswalks</li> </ul>
<p>Prioritize infrastructure investment renewal and upgrades that consider climate adaptation and mitigation, and future growth.</p>	<ul style="list-style-type: none"> <li>• 12 kms of road surfacing (3 kms/year)</li> <li>• 4.3 kms of sewer; 8 km of watermain pipe replacement</li> <li>• Completion of Keating Flyover</li> <li>• Completion of Municipal Facilities</li> <li>• Updates to all masterplans, engineering standards and development cost charges</li> <li>• Update to long term financial strategy and asset management plan</li> <li>• *NEW* Natural Asset Plan</li> </ul>
<p>Facilitate increased public amenities by leveraging resources and seeking partnerships, including childcare, recreation, healthcare, and social services.</p>	<ul style="list-style-type: none"> <li>• Completion of multi-sport box</li> <li>• 50 net new licensed daycare spots</li> <li>• Increase of recreation services (facilities and programming) in Central Saanich</li> </ul>

Results are reported on in the Annual Report.



## Expand the Supply of Affordable, Attainable, and Rental Housing

Goals	Tracking Progress
<p>Adapt and respond to emerging legislation that seek to remove barriers and incentivize a broader range of housing options.</p>	<ul style="list-style-type: none"> <li>• 90% of rezoning planning reports before Council within 6 months</li> <li>• By end of 2027 building permits issued for 415 new residential units.</li> <li>• Streamlined approval processes that results in improved efficiency and decision making timelines – from 2023 baseline</li> </ul>
<p>Support and encourage development proposals that expand housing diversity, including purpose built rental and legal suites.</p>	<ul style="list-style-type: none"> <li>• Building permits issued to increase legal suites, cottages and carriage houses by 30 units by 2027</li> <li>• 85% of new units are missing middle/multi-family residential</li> <li>• 20% of housing starts will be rental</li> </ul>
<p>Pursue partnerships with housing providers and government agencies to deliver affordable housing and amenities.</p>	<ul style="list-style-type: none"> <li>• 10% of housing starts will be affordable</li> <li>• Success in securing grants to achieve affordable housing and amenities</li> </ul>



## Foster a Community of Inclusion, Diversity, and Accessibility

Goals	Tracking Progress
<p>Strengthen relationships with the WJOLEEP (Tsartlip) and S7ÁUTW (Tsawout) First Nations based on the recognition of rights, respect and partnership.</p>	<ul style="list-style-type: none"> <li>• Signed service agreements</li> <li>• SENĆOFEN place names</li> <li>• MOUs with S7ÁUTW (Tsawout), WJOLEEP (Tsartlip) and WSÁNEĆ Leadership Council</li> <li>• Standing Committees – representation and participation</li> <li>• Addressing and GIS Mapping for both nations completed</li> </ul>
<p>Support community inclusion, equity, accessibility and diversity through improvements to services and the built environment.</p>	<ul style="list-style-type: none"> <li>• Complete actions from the Accessibility Plan</li> <li>• Adopted Public Engagement Framework</li> </ul>
<p>Build an organizational culture of understanding of key equity, diversity, and inclusion concepts.</p>	<ul style="list-style-type: none"> <li>• Employee Engagement – sense of belonging, feeling heard</li> </ul>



## Cultivate a Resilient Economy and Thriving Agricultural Sector

Goals	Tracking Progress
<p>Be responsive to changing economic conditions and emerging sectors that help strengthen and diversify the District's business and industrial community.</p>	<ul style="list-style-type: none"> <li>• Measuring businesses – compare</li> </ul>
<p>Support the agricultural community and encourage farming that improves food security.</p>	<ul style="list-style-type: none"> <li>• Improve drainage</li> <li>• Update of the Agricultural Area Plan</li> <li>• Completed rezoning of agricultural properties to allow more dwellings # of units</li> <li>• Amended Land Use Bylaw to include</li> <li>• controlled environment structure (vertical farming) as a permitted use</li> <li>• Support more sustainable farming through public education</li> </ul>
<p>Promote our unique character and encourage visitors and residents to support local businesses, agri-tourism and tourism opportunities.</p>	<ul style="list-style-type: none"> <li>• Update business and agricultural signage to align with Wayfinding Strategy</li> <li>• Website to promote business and agritourism and DCS consolidate business tools</li> <li>• Collaborate with local tourism operators on industry-led efforts</li> </ul>



## Champion Climate Adaptation, Mitigation, and Preparedness

Goals	Tracking Progress
<p>Ensure a resilient community that is supported and prepared for extreme events through public education, planning and response.</p>	<ul style="list-style-type: none"> <li>• Disaster Risk Reduction – Climate Adaptation Mapping completed</li> <li>• 100% District staff have general Emergency Operations Centre overview</li> <li>• 30% of households have emergency kits</li> </ul>
<p>Improve natural asset and ecosystem management through the principles of preservation and restoration.</p>	<ul style="list-style-type: none"> <li>• Natural Asset Mapping and Plan completed and included in updated AMP</li> <li>• Maber Flats Management Plan, improvements and Collaboration Plan with W SÁNEĆ Leadership Council Land Trust completed</li> <li>• Evaluation of Martindale upgrades completed</li> <li>• Tree Canopy Study completed</li> </ul>
<p>Reduce GHG emissions by continuing to demonstrate climate leadership and apply a climate lens to decision making and initiatives.</p>	<ul style="list-style-type: none"> <li>• Reduce Corporate GHG Emissions by 15%</li> <li>• Fleet Electrification Plan (Appendix)</li> <li>• Public Education Campaigns – Active Transportation, Emergency Management, Climate Mitigation</li> <li>• Expand PACE program to include solar</li> <li>• Completed bylaw for construction waste disposal</li> <li>• Increase EV chargers in District by 25</li> </ul>



## Demonstrate Organizational Effectiveness

Goals	Tracking Progress
<p>Deliver excellent, accessible and responsive customer service for our diverse community.</p>	<ul style="list-style-type: none"> <li>• Community Satisfaction Survey</li> <li>• Website updates</li> </ul>
<p>Improve internal processes through adoption of best practices, legislative authority, and new technology.</p>	<ul style="list-style-type: none"> <li>• Policy review</li> <li>• Quarterly reporting</li> <li>• Enhanced strategic planning process with longer range planning</li> <li>• Introduction of new technology (e.g., Tempest, e-Apply)</li> <li>• Implement GIS</li> </ul>
<p>Build strong relationships through collaboration and engagement with community members, service providers, and government agencies to advance community interests.</p>	<ul style="list-style-type: none"> <li>• Community service agreements</li> </ul>

# Implementing the Strategic Plan

The Strategic Plan is supported by an implementation plan (pages 134 - 140), listing new projects staff have identified to achieve the goals of Council. In 2026, approximately 14 projects will kick off. These projects reflect the winding down of the 2024-2027 Strategic Plan, while laying the foundational groundwork for the 2027 planning cycle. See the summary of projects for 2026 on the next page.



## 2024-2027 Strategic Implementation Plan – Projects Beginning in 2026



Start	Project	Target	Project Areas Impacted						
2026	Phase 2 of Sharepoint for Business and Process Automation Systems	2027	●						●
2026	Explore Keating Land Use Options (North Keating)	2026		●					
2026	75th Anniversary	2026			●	●			●
2026	Accessibility Plan Update and Implementation 2027-2030: Focus on Parks and Trails Accessibility Standards	2030			●		●		●
2026	Develop Economic Development and Tourism Website	2027				●			●
2026	Asset Management Plan, ACC Bylaw, and DCC Bylaw Update	2027	●						●
2026	From Service Reviews to Strategic Implementation: Strengthening IP&R (2026–2028): Strategic Plan and Integrated Resource and Reporting Plan	2028			●				●
2026	From Service Reviews to Strategic Implementation: Strengthening IP&R (2026–2028): Business Process Improvement and Service Review	2028			●				●
2026	From Service Reviews to Strategic Implementation: Strengthening IP&R (2026–2028): Community Satisfaction Survey, and Engagement on Strategic Plan	2028			●		●		●
2026	Information Technology Master Plan	2028							●
2026	PEMO Service Review	2027					●		
2026	Yard Waste Removal Background Study	2026					●		
2026	Parking Regulation Review and Update	2026	●	●					●
2026	Engineering Standards Update	2026	●		●		●		●

For full SIP see page 134. The capital program is also part of the SIP and is detailed starting on page 90.

# Workforce Plan

The District's Workforce Plan identifies the required staff to support the District's routine operations, such as upcoming capital projects, as well as delivering the new projects to achieve the goals of the 2024-2027 Strategic Plan. In 2026 some modest increases in staffing will be required.

The Workforce Implementation Plan is reviewed and updated annually, and a new Workforce Plan will be developed in the 2027 Integrated Planning process.

Details of the 2026 Plan included in the draft budget are outlined below. The table identifies positions and implementation year.

Department	Position	FTEs Requested	2025 Budget	2026 Budget	Filled
Administration	Summer Student Program	0.3		0.3*	N
	OHS and Disability Management	1	1		Y
Finance	Deputy Director, Strategic Capital Planning	1	1		Y
Engineering	Roads Labour	1	1		Y
	Summer Student Program*	1.3		1.3	N
	Facilities Project Coordinator	1	1		Y
Fire	Fire Inspection and Prevention	1	1		Y
	Fire Fighter		1.6		Y
Police	Administrative Support	0.6		0.6	N
	Communication Contractor	0.75		0.75	N
<b>Total</b>		<b>7.95</b>	<b>6.6</b>	<b>2.95</b>	

\*Early Approval 2026

Separate from the Workforce Plan, two temporary Business analyst funded through Surplus for Project Based Work & Site Attendant (Capital)

# Financial Plan Overview

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.

# Grant Funding Awarded in 2025

The District of Central Saanich wishes to acknowledge and thank the following organizations that awarded the District generous grants in 2025.

Total grant funding approved by external funding sources in 2025  **\$1,668,117**

<b>\$ 855,018</b>	Canada Community-Building Fund (Gas Tax), Union of BC Municipalities (UBCM)
<b>\$ 250,000</b>	Gun and Gang Violence Action Fund, Province of BC
<b>\$ 164,000</b>	Small Community Grant, Province of BC
<b>\$ 161,000</b>	Traffic Fine Revenue Grant, Province of BC
<b>\$ 93,099</b>	Enabling Accessibility Fund (EAF), Government of Canada
<b>\$ 48,000</b>	Indigenous Engagement-Emergency & Disaster Management Act, Province of BC
<b>\$ 47,000</b>	Local Government Internship Program Grant, Local Government Management Association
<b>\$ 40,000</b>	Emergency Operations Centres Equipment & Training Program, UBCM
<b>\$ 10,000</b>	C2C Grant, UBCM

# Budget Process

Every year Council and staff work together to develop the budget. The process begins with staff bringing Council an overview of the anticipated budget drivers. This is followed by drafting a budget based on the framework below.

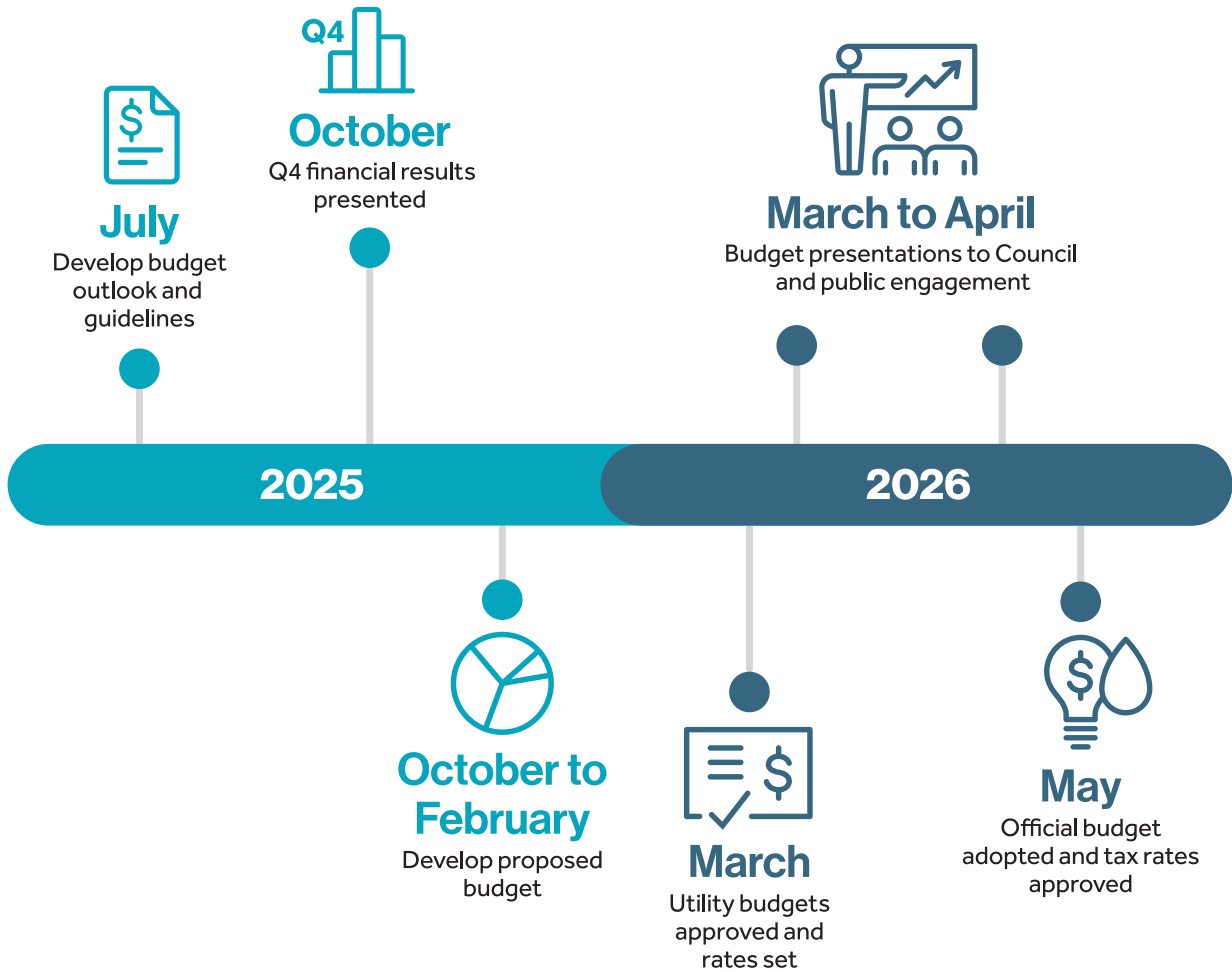
A number of key plans are used as the basis for the development of the Financial Plan, including the Official Community Plan, Strategic Implementation Plan, master plans (water, sewer, stormwater, facilities, transportation), and our Asset Management Plan long-term financial strategies.

The District's various departments and the Central Saanich Police Service outline the activities that will be undertaken in the budget year to support their workplans, which are driven by the SIP and ongoing operations. Through these departmental work plans, the District can effectively coordinate human and financial resources to achieve the priorities as set by Council and the community.

Input from District Council, staff, residents and others all helps build a financial plan that sets our community up for success now and into the future.



# Budget Timelines



# 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 strategies are pursued for financial resiliency and considers external economic conditions.



## 2. Affordability and cost effectiveness

By ensuring value for money through productivity and efficiencies, the District aims to keep property taxes and fees reasonable for services delivered.



## 3. Service level approach

The budget is prepared to deliver community services at the standard directed by Council and legislation. The financial impact of service-level changes are specifically identified so Council can make decisions with all available information. The District endeavours to fund and deliver services in the most cost effective manner.



## 4. 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. Debt servicing is anticipated as part of the long-term financial plan and major infrastructure replacements required over the next ten to twenty years.



## 5. Measured property tax and user fees

Property taxes, utility charges and user fees are reviewed each year with due care and process. Comparisons with other local governments, labour contracts, new services and inflation are used as a guide.



## 6. Balanced taxation principle

The municipality maintains tax stability by setting tax rates that reflect the proportionate relationship of property classes, while taking into account deletions from the tax roll, changes in property classes, and significant assessment changes. New construction values are used to reduce the overall average tax increase as opposed to used as additional revenue. This gives taxpayers confidence their property taxes 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.



## 7. Maintain assets in a healthy state of repair

Maintaining core infrastructure and amenities in a healthy state of repair is critical to the long-term financial resilience of the community, and helps ensure asset management obligations are not deferred and infrastructure funding deficits do not accumulate to unacceptable levels for future generations, adaptable, and expandable spaces to accommodate changing demographics and future growth.



## 8. 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.

# Consolidated Past Results Summary

	2021	2022	2023	2024	2025
<b>Revenue</b>					
Municipal property taxes	\$ 18,361,215	\$ 19,358,957	\$ 20,456,271	\$ 22,026,750	\$ -
Grants in lieu of taxes	334,400	344,584	374,256	378,526	-
Sale of services	2,898,446	2,003,300	2,514,577	2,185,088	-
Permits Licences and Interest	1,311,131	2,631,005	4,143,851	4,067,211	-
Government Transfers	2,342,572	2,146,032	7,095,865	7,727,216	-
Water Utility	6,595,251	6,222,285	6,645,855	6,442,614	-
Sewer Enterprise Revenue	1,780,337	1,996,529	2,100,139	2,211,645	-
Contributions and donations	883,446	854,324	689,688	1,099,895	-
<b>Total Revenue</b>	<b>34,506,798</b>	<b>35,557,016</b>	<b>44,020,502</b>	<b>46,138,945</b>	<b>-</b>
<b>Operating Expenses</b>					
General government	2,887,794	3,055,527	3,633,428	3,633,249	-
Protective services	9,948,956	10,559,810	11,373,718	12,642,101	-
Transportation services	4,806,115	4,284,698	4,427,033	4,623,241	-
Environmental development services	678,076	649,495	809,892	1,082,842	-
Parks and cultural services	3,253,707	3,550,552	3,830,926	4,122,604	-
Water utility - expense	5,549,817	5,614,600	5,830,770	5,738,446	-
Sewer enterprise expense	1,165,130	1,134,742	1,065,846	1,207,472	-
Other fiscal services	648,763	342,913	464,584	520,064	-
<b>Total Operating Expenses</b>	<b>28,938,358</b>	<b>29,192,337</b>	<b>31,436,197</b>	<b>33,570,019</b>	<b>-</b>
<b>Annual surplus (deficit)</b>	<b>5,568,440</b>	<b>6,364,679</b>	<b>12,584,305</b>	<b>12,568,926</b>	<b>-</b>
<b>Accumulated surplus, beginning of year</b>	<b>120,541,014</b>	<b>126,109,454</b>	<b>132,474,133</b>	<b>145,058,438</b>	<b>157,338,364</b>
Adoption of PS3400 Revenue Standard				(289,000)	
<b>Accumulated surplus, end of year</b>	<b>\$ 126,109,454</b>	<b>\$ 132,474,133</b>	<b>\$ 145,058,438</b>	<b>\$ 157,338,364</b>	<b>\$ 157,338,364</b>

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

# Financial Plan Summaries

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



# Consolidated Budget

The Central Saanich Consolidated Financial Plan for 2026 balances \$75.5 million in revenues and funding with \$75.5 million in total expenses and transfers to reserves. 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 to targeted levels, maintaining service capacity 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 construction growth (non-market change in property assessment) is taken into account, the 2026 budget is based on a combined Municipal, Police, and Library property tax increase of \$157 to the average home. In addition, 1.25%, or \$34, for future asset replacement, and 0.50%, \$14, for new and active transportation infrastructure. In total this represents a 7.37% increase or \$205 to the average residential property (approximately \$17 per month).

An average residential property in Central Saanich for 2026 has an assessed value of \$1,091,000 with a 1.0% assessment increase from 2025.

## 2026 Average Tax Increase

Municipal Operations	3.68%	\$ 103
Police Operations	1.63%	\$ 45
Library	0.31%	\$ 9
<b>Operations Sub-Total</b>	<b>5.62%</b>	<b>\$ 157</b>
Infrastructure - Replacement	1.25%	\$ 34
Infrastructure - New	0.50%	\$ 14
<b>Infrastructure Sub-Total</b>	<b>1.75%</b>	<b>\$ 48</b>
<b>Total</b>	<b>7.37%</b>	<b>\$ 205</b>
Water Utility Charge	7.79%	\$ 39
Sewer Utility Charge	7.25%	\$ 29

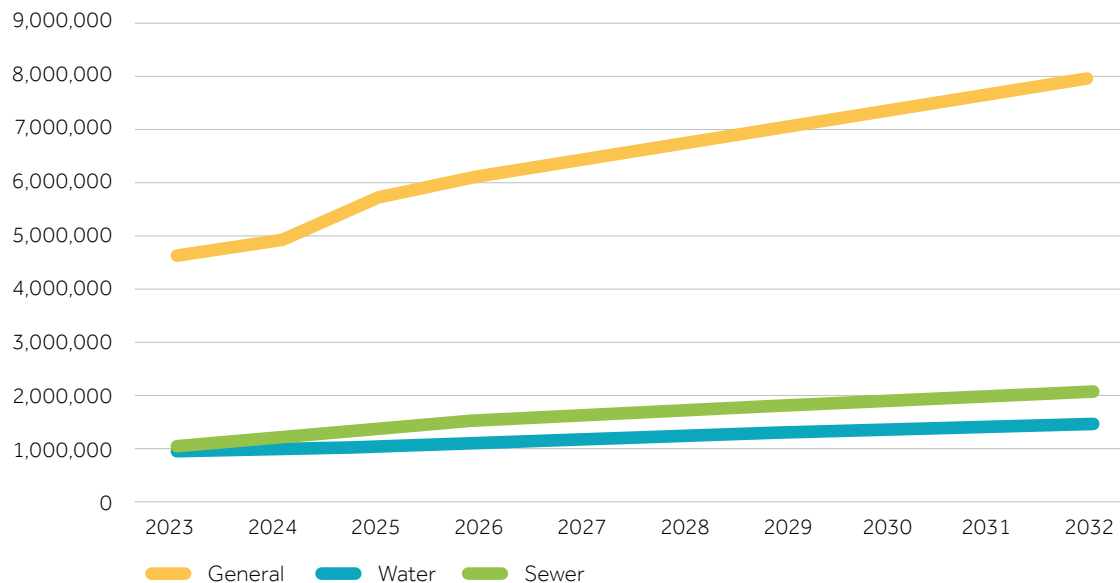
## General Capital Program (Infrastructure Replacement Levy)

The District's 2022 Asset Management Plan (updated from 2017) outlines a long-term approach for capital replacement investment and targeted funding levels. To provide clarity and transparency an Infrastructure Replacement Levy was introduced in 2017. This is projected to increase funding by a 1.25% property tax increase each year. In addition, a 0.50% increase was introduced in 2022 for new and active transportation infrastructure. These contributions when combined with debt servicing and coordinated use of existing reserves will provide for a resilient funding level once targeted levels are achieved.

	2026	2027	2028	2029	2030
Reserves and Debt Contributions	\$ 5,999,500	\$ 6,955,500	\$ 8,800,455	\$ 9,727,369	\$ 10,217,457
Asset Levy - Average home	\$ 778	\$ 902	\$ 1,141	\$ 1,262	\$ 1,325

The next review is scheduled for end of 2026 for a late implementation in 2028.

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



Construction cost inflation is a significant factor in this plan. By increasing funding each year, the District moves toward annual targeted funding levels to help mitigate future inflationary pressures.

The plan is reviewed every five years to reevaluate inflation, replacement costs, and annual targeted funding levels. The next review is scheduled in 2026 for 2027 implementation.

## Impact of Capital Investment on Operating Costs

The majority of the District's five-year capital program (\$130.75 million) is focused on the replacement of existing infrastructure and major facilities, 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 improve service. For a small organization, the District has an ambitious five-year capital program ahead as its long-term underground infrastructure, installed in the 1960s through 1980s, reach the end of their useful lives and come due to be replaced. As we escalate capital replacement programs, it's expected there will be future impacts to operating costs to facilitate and pay for that work.

## Water and Sewer Utility Funds

The 2022 update of the Asset Management Plan identified a healthy level of replacement funding in water, and a gap in the sewer utility. Over the next three years rate increases will be focused on the sewer utility to set both utilities on a trajectory to reach targeted funding levels by 2032.

### Water Utility Fund

The 2026 Water Utility Budget is based on a water rate of \$2.214 per cubic metre and a fixed charge of \$141 annually. A 6.08% increase over the 2025 rate. For an average residence this would be a combined total of \$680 based on a median consumption of 244 cubic metres; a \$39 increase over 2026.

The 2026 Water Capital Program includes the ongoing annual pipe replacement program as asbestos concrete pipes come to the end of their useful life.

### Sewer Utility Fund

The 2026 Sewer Utility Budget is based on a sewer rate of \$2.409 per cubic metre. This is an increase of 7.2% and for an average residence or an increase of \$29 over 2025 (\$432 annually). For 2026, the Brentwood/Hagan Pump Station and Force Main replacement and upgrades is expected to be completed: the scope of work for the project involves reconfiguration of the conveyance system and replacement of undersized pump station.

## Reserves and Surplus Summary

The District's Reserves and Surplus are detailed starting on page 105. Reserves are expected to be reduced 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. New debt will be needed to fund water and sewer system replacement work, new transportation priorities such as the Keating Flyover, and possible major facility replacements should those projects proceed.



# Consolidated Budget Summary

	2025	2026	2027	2028	2029	2030
<b>Revenue</b>						
Municipal property taxes	\$ 23,952,300	\$ 25,817,200	\$ 27,232,000	\$ 28,545,300	\$ 30,005,600	\$ 31,434,000
Penalties and interest	1,165,500	1,275,500	1,178,500	1,181,600	1,184,700	1,187,900
Grants in lieu of taxes	413,500	368,700	374,400	380,400	386,700	393,300
Sale of services	250,900	305,000	313,900	323,000	332,400	342,100
Administration	82,500	82,500	82,500	82,500	82,500	82,500
Police	1,692,000	1,683,000	1,723,700	1,763,400	1,804,200	1,846,500
Fire	377,300	420,000	435,300	451,200	467,700	484,900
Planning	938,100	894,800	895,200	895,500	895,600	895,700
Engineering	182,000	137,000	137,000	137,000	137,000	137,000
Municipal Yard	32,800	32,800	32,800	32,800	32,800	32,900
Parks	18,000	23,000	23,500	24,100	24,700	25,300
Facilities	79,300	69,500	70,200	70,900	71,600	72,300
Government transfers	1,267,000	1,377,000	889,200	889,200	889,200	889,200
Other	1,399,000	1,665,000	-	-	-	-
Grants (Capital)	1,368,000	93,100	-	-	-	-
Water Utility	7,131,100	7,661,700	8,040,900	8,427,500	8,832,700	9,223,700
Sewer	2,524,000	2,713,100	2,854,700	2,997,200	3,136,700	3,279,900
<b>Total Revenue</b>	<b>\$ 42,873,300</b>	<b>\$ 44,618,900</b>	<b>\$ 44,283,800</b>	<b>\$ 46,201,600</b>	<b>\$ 48,284,100</b>	<b>\$ 50,327,200</b>
<b>Operating Expenses</b>						
Administration	1,364,000	1,534,500	1,347,500	1,384,800	1,423,600	1,463,900
Finance	1,154,500	1,169,600	1,214,600	1,245,100	1,494,800	1,533,100
Information Technology	1,020,100	1,095,300	1,115,900	1,142,400	1,158,600	1,186,900
Police Service	8,207,700	8,949,100	9,270,200	9,576,300	9,893,800	10,222,600
Fire	2,961,600	3,333,500	3,301,300	3,425,700	3,555,500	3,689,700
Planning and Building Services	1,951,100	2,201,900	2,144,200	2,210,600	2,278,700	2,349,300
Corporate Services	2,491,400	2,691,500	2,666,000	2,798,600	2,909,600	3,043,200
Engineering	1,690,800	1,709,100	1,690,800	1,744,800	1,800,600	1,857,800
Municipal Yard	1,918,500	2,012,100	2,019,300	2,079,400	2,141,800	2,206,400
Parks	1,509,300	1,548,300	1,598,300	1,648,600	1,700,200	1,753,200
Facilities	614,700	669,300	704,000	739,200	907,600	940,000
Water	6,081,100	6,561,700	6,865,900	7,177,500	7,507,700	7,854,200
Sewer	1,159,000	1,197,100	1,234,700	1,272,200	1,311,700	1,352,900
Strategic Implementation Plan	2,961,800	1,405,500	811,900	350,000	142,500	145,000
<b>Total Operating Expenses</b>	<b>\$ 35,085,600</b>	<b>\$ 36,078,500</b>	<b>\$ 35,984,600</b>	<b>\$ 36,795,200</b>	<b>\$ 38,226,700</b>	<b>\$ 39,598,200</b>
<b>Add:</b>						
Reserves used for operating	557,200	895,100	223,300	210,200	196,500	182,000
Reserves used for Initiatives and Projects	2,250,800	1,204,400	811,900	350,000	142,500	145,000
Proceeds of Debt	6,570,000	-	27,000,000	13,000,000	2,500,000	2,500,000
Reserves used for Capital	18,659,700	27,493,000	31,578,800	24,551,000	6,792,100	5,323,600
Capital reserves used for Operations Staff	172,400	-	-	-	194,200	199,800
Capital reserves used for debt servicing	176,100	617,900	1,250,800	2,835,300	3,524,400	3,762,300
Transfer from Utility Operating	658,900	685,200	712,700	741,200	770,800	801,600
<b>Deduct:</b>						
Capital Expenditures	(26,954,700)	(28,436,800)	(58,632,900)	(37,605,900)	(9,312,100)	(7,843,600)
Capital (WIP)	-	-	-	-	-	-
Transfer to Reserves	(9,097,400)	(9,846,600)	(9,539,700)	(10,199,600)	(10,888,100)	(11,614,600)
Debt Servicing	(780,700)	(1,152,600)	(1,704,100)	(3,288,600)	(3,977,700)	(4,215,600)
<b>Total Budget for the Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# 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.

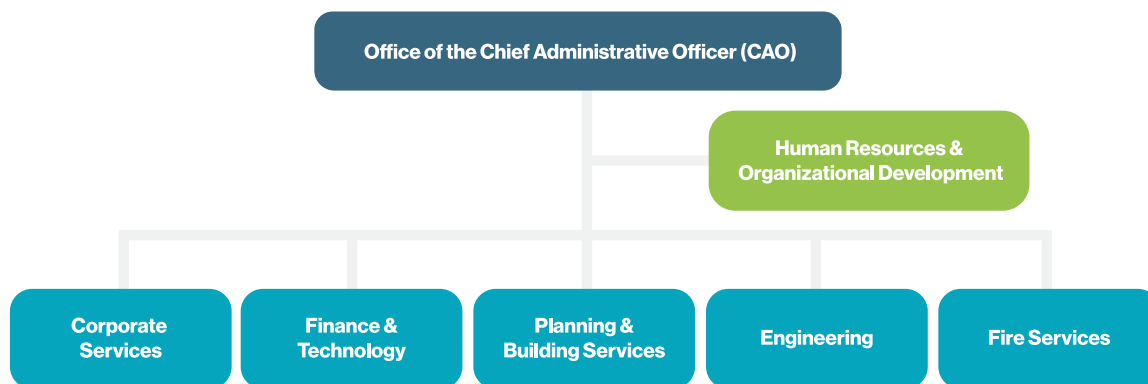




# Administration

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.

Human Resources and Organizational Development leads and supports the organization in the assurance that the District has a workforce that meets the needs of the organization.



## 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

- Creates a high performing organization that supports staff to achieve the District's strategic and operational goals
- Provides advice and support for staffing, labour relations, employee development, occupational health and safety, disability management, diversity, equity and inclusion, employee wellness, change management and related programs

## Accomplishments for 2025

- Hired the District's first safety specialist role
- Continuing to build on safety program for District Employees
- Continued to build on accessibility in the workplace focus

## Priorities for 2026

- Strengthening HR organizational effectiveness through continuous improvement efforts

## Budget Summary

The Administration net budget for 2026 is increasing by \$420,500, or 40.8% from 2025. This increase is funded by the following sources:

- **Property Taxation:** \$199,700, increase in property taxes collected from the community.
- **Operating Reserves (Surplus):** \$220,800, which comes from surplus funds set aside in previous years.

The budget increase is attributable to:

- Status quo wage and benefit increase \$11,600
- Additions from the Work Force Plan, including a new Occupational Health and Safety position, full-year funding for the 0.5 Executive Assistant \$139,800
- Supplies and materials for Occupational Health and Safety \$12,600
- Increase to Human Resources Recruitment \$12,000.
- Other minor increases, materials and supplies \$6,700
- Increase to Municipal Insurance premiums of \$15,000
- Temporary business analyst, LMGA Student and Summer Student funded through operating reserves (surplus) \$199,700



## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Sales of Service - Administration	\$ 17,000	\$ 26,100	\$ 20,000	\$ 3,000	17.6%
Sales of Service - Licencing	65,500	57,100	62,500	(3,000)	-4.6%
LGMA Student Grant	-	47,000	-	-	0.0%
<b>Total Funding</b>	<b>82,500</b>	<b>130,200</b>	<b>82,500</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Operating Expenses</b>					
General Administration	313,300	338,200	369,200	55,900	17.8%
LGMA Student Program	-	41,200	18,000	18,000	-
Business Analysts	-	-	185,200	185,200	-
Summer Student Program	-	-	17,600	17,600	-
Human Resources	393,700	378,200	412,800	19,100	4.9%
Occupational Health & Safety	39,000	47,400	148,700	109,700	281.3%
Risk Management	168,000	158,200	183,000	15,000	8.9%
Contingency*	200,000	-	200,000	-	0.0%
<b>Total Expenses</b>	<b>1,114,000</b>	<b>963,200</b>	<b>1,534,500</b>	<b>420,500</b>	<b>37.7%</b>
<b>Net Expenses</b>	<b>\$ 1,031,500</b>	<b>\$ 833,000</b>	<b>\$ 1,452,000</b>	<b>\$ 420,500</b>	<b>40.8%</b>
<b>Funding Sources</b>					
Property Taxation				\$ 199,700	
Operating Reserves				220,800	
				<b>\$ 420,500</b>	

\*2024 Budget amended to match 2025 presentation (Police Service Contingency)

## Performance Metrics

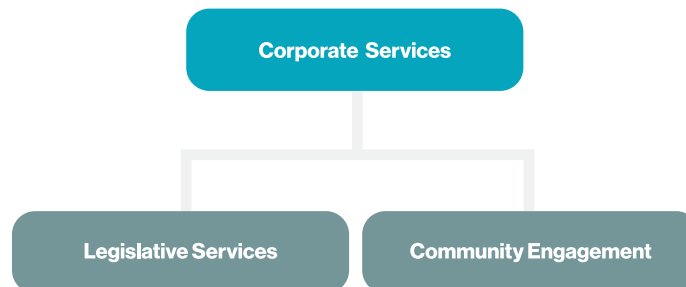
Administration	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Strategic Implementation Plan projects in progress or completed	94%	100%	97%	100%

Human Resources & Organizational Development	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Competitions	29	20	30	35
Learning sessions offers (# sessions/ participants)	23/314	22/240	24/338	20/250
Participants Agree or Strongly Agree mandatory training session topics are relevant to their work	81%	85%	97%	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, reconciliation, 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
- Leads First Nations relations
- Oversees insurance and legal claims

## Community Engagement

- Leads District communications
- Facilitates public engagement and input during planning processes
- Liaison for community groups and volunteers
- Maintains District website, engagement portal and social media account
- Prepares corporate reports
- Plans special events

## Accomplishments for 2025

- Significant completion towards the First Nations agreements
- Supported the Civic Redevelopment Project, including multiple education and engagement opportunities
- Community and road safety campaigns

## Priorities for 2026

- Adoption and Implementation of a Public Engagement Framework and Customer Service Strategy
- Conduct local election and orientation for Council members
- 75th Anniversary Celebration planning
- Support the Civic Redevelopment Project

## Budget Summary

The Corporate Services net budget for 2026 is increasing by \$200,100, or 8.0% from 2025. This increase is funded by the following sources:

- **Property Taxation:** \$68,400, increase in property taxes collected from the community.
- **Operating Reserves (Surplus):** \$131,700, which comes from surplus funds set aside in previous years.

The budget increase is attributable to:

- Status quo wage and benefit decrease (\$5,700)
- A net decrease in other expenses totaling (\$5,400)
- Greater Victoria Public Library requisition increase of \$79,500, or 7.1%
- Elections funded through operating reserves (surplus) \$131,700

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Expenses</b>					
Council and Committees	\$ 411,100	\$ 381,600	\$ 411,000	\$ (100)	0.0%
Election	-	-	131,700	131,700	100.0%
Corporate Services	534,800	495,700	514,400	(20,400)	-3.8%
Community Engagement	321,000	276,500	330,400	9,400	2.9%
Community Service Contracts	103,500	138,500	103,500	-	0.0%
Library	1,121,000	1,211,000	1,200,500	79,500	7.1%
<b>Total Expenses</b>	<b>2,491,400</b>	<b>2,503,300</b>	<b>2,691,500</b>	<b>200,100</b>	<b>8.0%</b>
<b>Net Expenses</b>	<b>\$ 2,491,400</b>	<b>\$ 2,503,300</b>	<b>\$ 2,691,500</b>	<b>\$ 200,100</b>	<b>8.0%</b>
<b>Funding Sources</b>					
Property Taxation				68,400	
Operating Reserves				131,700	
				<b>\$200,100</b>	

Performance Metrics

Corporate Services	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Council, committee, commission and task force meetings	58	55	55	55
Freedom of information requests	13	15	22	20
Insurance incidents processed	7	10	14	10
FOI requests processed in 30 days	85%	100%	95%	100%

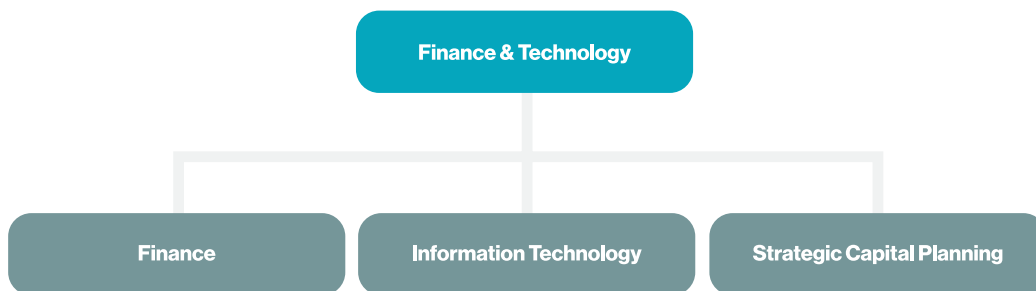
Community Services	2024 Actual	2025 Plan	2025 Actual	2026 Plan
# of sessions on CentralSaanich.ca	180,303	185,000	354,187	400,000
LetsTalkCentralSaanich.ca page views	12,000	15,000	15,576	15,000
Engagement projects	5	6	6	6
Corporate reports prepared on time	100%	100%	100%	100%





# Finance & Technology

The Finance & Technology 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. Information Technology manages District technology, provides specialized support for Police and Fire, and upgrades core software products. Strategic Capital Planning supports the long-term financial and asset management planning and budgeting to ensure efficient and cost-effective management of assets.



## Finance

- Accounting audit and budgeting of over \$35 million in annual expenses and revenues
- Coordinates payroll
- Processes accounts payable
- Billing and collection of all revenues

## 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 network and internet security
- Operates helpdesk service for staff assistance
- Maintains and upgrades core software products

## Strategic Capital Planning

- Long-term financial strategy and asset management planning
- Capital budget and planning
- Reserve and investment management
- Real estate, land acquisition and infrastructure management

### Accomplishments for 2025

- GFOA 2025 Budget Award
- Audit Completion and Clean Audit
- Teams roll out across District and Police

### Priorities for 2026

- GFOA 2026 Budget Award
- Audit Completion and Clean Audit
- Baseline review of IT services for long term planning

## Finance

### Budget Summary

The net budget for Finance is an increase of \$15,100, or 1.3% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$100, increase in property taxes collected from the community.
- **Operating Reserves (Surplus):** \$15,000, which comes from surplus funds set aside in previous years.

The budget increase is attributable to:

- Status quo wage and benefit decrease (\$101,900) due to the Deputy Director position, with the new Work Force Plan position (\$137,300) moved to facilities capital reserve funding.
- Other miscellaneous expenses increase of \$2,000
- Contracted services increase \$15,000, funded through surplus.
- Increase in Interest on Deposits and Prepaid Taxes of \$100,000 offset by interest income.

### Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Expenses</b>					
Finance General	\$ 1,154,500	\$ 1,207,400	\$ 1,169,600	\$ 15,100	1.3%
<b>Total Expenses</b>	<b>1,154,500</b>	<b>1,207,400</b>	<b>1,169,600</b>	<b>15,100</b>	<b>1.3%</b>
<b>Net Expenses</b>	<b>\$ 1,154,500</b>	<b>\$ 1,207,400</b>	<b>\$ 1,169,600</b>	<b>\$ 15,100</b>	<b>1.3%</b>
<b>Funding Sources</b>					
Property Taxation				100	
Operating Reserves				15,000	
				<b>\$ 15,100</b>	

## Performance Metrics

Finance	2024 Actual	2025 Actual	2026 Plan
Cash receipting and banking: Transactions Processed	34,696	34,850	35,000
Licensing: Dog and Business Licences Issued	2,487	2,425	2,700
Property taxation: Tax Notices Issued	7,328	7,349	7,500
Utility billing: Bills Issued	14,527	14,469	14,700
Accounts payable/receivable: Invoices/PAPs Processed	6,367	6,305	6,500
Accounts payable/receivable: Credit Card Transactions	1,700	1,791	2,000
Payables/receivables processed (30 days)	Achieved	Achieved	Achieved
Payables/receivables processed	Achieved	Achieved	Achieved
Five Year Plan prepared on time	Achieved	Achieved	Achieved
Financial Statement Audit on time	Achieved	Achieved	Achieved
Budget & Financial Statement Awards	Achieved	Achieved	Achieved
User fees reviewed/updated	Achieved	Achieved	Achieved
Plans/Policy/Bylaw reports completed	1	1	2

## Technology

### Budget Summary

The net budget for Technology is an increase of \$75,200, or 7.4% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$75,200, increase in property taxes collected from the community.

The budget increase attributable:

- Status quo wage and benefit increase \$31,400
- Increase in hardware and software licensing \$39,800
- Other minor increases \$4,000

### Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Expenses</b>					
IT General and Geographic Information Services	\$ 1,020,100	\$ 943,200	\$ 1,095,300	\$ 75,200	7.4%
<b>Total Expenses</b>	<b>1,020,100</b>	<b>943,200</b>	<b>1,095,300</b>	<b>75,200</b>	<b>7.4%</b>
<b>Net Expenses</b>	<b>\$ 1,020,100</b>	<b>\$ 943,200</b>	<b>\$ 1,095,300</b>	<b>\$ 75,200</b>	<b>7.4%</b>

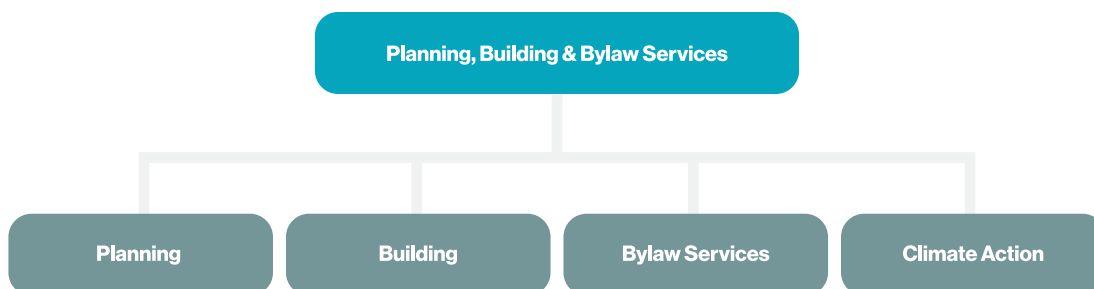
### Performance Metrics

Technology	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Helpdesk requests	968	800	987	900
Security update hours committed	400	400	400	400
Project hours committed	200	200	200	200
Network Connected - 99.9% Uptime	No	Planned	Achieved	Planned
Helpdesk: Requests in 5 business days	Achieved	Planned	Achieved	Planned
Helpdesk: Urgent resolutions in 4 hrs	Achieved	Planned	Achieved	Planned
Hours of Police Service support	500	500	500	500



# Planning, Building & Bylaw Services

The Planning, Building & Bylaw Services Department includes Community and Current Planning, Building Inspections, Bylaw Services, and Climate Action. Services provided include administration of the Official Community Plan policies and municipal Zoning Bylaw, processing development and subdivision applications, regulating building construction, ensuring bylaw compliance, issuing business licences, planning for future development, and leading the District's climate action initiatives.



## Planning

- Administers the Official Community Plan policies and municipal Zoning Bylaw
- Oversees long-range community planning and corporate strategic projects to manage growth in the community
- Processes development and subdivision applications, and planning for future development

## Building

- Regulates building construction and administers the BC Building Code and District Building Bylaw
- Monitors construction relating to Building, Plumbing, Business Licence and Sign Permit applications
- Updates bylaws and procedures related to building construction

## Bylaw Services

- Helps maintain a healthy and safe environment in the municipality
- Investigates and enforces municipal bylaws with a focus on voluntary compliance
- Coordinates the business licence program, providing assistance and guidance to the business community

## Climate Action

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

### Accomplishments for 2025

- Substantial work on Comprehensive Zoning Bylaw update, including community engagement.
- Created a Natural Assets Inventory and Tree Canopy Study
- Provincial Housing implementation, including Housing Targets reports

### Priorities for 2026

- Complete the Zoning Bylaw review
- Complete update to Development Permit Guidelines.
- Implement the Natural Assets Inventory and Tree Canopy Study

## Budget Summary

The net budget for Planning and Building Services is an increase of \$294,100, or 29.0% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$151,600; increase in property taxes collected from the community.
- **Operating Reserves (Surplus):** \$142,500, which comes from surplus funds set aside in previous years.

The budget increase is attributable to:

- Wage and benefit increases of \$33,560, including full-year implementation of the Building Manager position
- An increase of \$23,700 in the CRD Animal Control contract to reflect new contract activities.
- Reduction to other minor expenses of (\$1,500)
- The Project Manager position, with a funding allocation of \$128,300 from operating reserves (surplus), was transferred from project reporting to department-level reporting for enhanced clarity.
- Decrease in permits and fee revenue of \$43,000 based on 5-year average.

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Development and Subdivision Fees	\$ 128,100	\$ 92,000	\$114,800	\$(13,300)	-10.4%
Building and Plumbing Permits	810,000	804,800	780,000	(30,000)	-3.7%
<b>Total Funding</b>	<b>938,100</b>	<b>896,800</b>	<b>894,800</b>	<b>(43,300)</b>	<b>-4.6%</b>
<b>Operating Expenses</b>					
Planning Administration	900,100	865,900	1,071,100	171,000	19.0%
Climate Leadership	294,000	269,700	312,300	18,300	6.2%
Building Inspection	536,400	498,900	568,400	32,000	6.0%
Bylaw Enforcement	202,600	197,500	232,200	29,600	14.6%
Boards & Commissions	6,000	-	6,000	-	0.0%
Fleet	12,000	10,100	11,900	(100)	-0.8%
<b>Total Expenses</b>	<b>1,951,100</b>	<b>1,842,100</b>	<b>2,201,900</b>	<b>250,800</b>	<b>12.9%</b>
<b>Net Expenses</b>	<b>\$ 1,013,000</b>	<b>\$945,300</b>	<b>\$ 1,307,100</b>	<b>\$ 294,100</b>	<b>29.0%</b>
<b>Funding Sources</b>					
Property Taxation				\$ 151,600	
Operating Reserves				142,500	
				<b>\$ 294,100</b>	

## Performance Metrics

<b>Planning</b>	<b>2024 Actual</b>	<b>2025 Plan</b>	<b>2025 Actual</b>	<b>2026 Plan</b>
Planning applications received	40	46	39	35
Subdivison applications received	7	7	7	7
Zoning bylaw amendments - 150 days to meeting	60%	90%	25%	90%
Delegated development permits	36%	90%	33%	90%
Subdivisions processed/completed*	0%	90%	43%	90%

<b>Building and Bylaw</b>	<b>2024 Actual</b>	<b>2025 Plan</b>	<b>2025 Actual</b>	<b>2026 Plan</b>
Building permits issued	119	139	116	110
Building inspections	1,102	1,100	1,253	1,100
Bylaw inspections	376	450	361	375
Bylaw complaints (high priority) investigated in 5 days	95%	90%	100%	90%
Enforcement - Volunteer compliance files/rate per year	85%	85%	72%	80%
Business licence decision in 20 days	82%	85%	93%	90%
Building permit initial response: Residential - 10 days	91%	90%	59%	80%
Building permits initial response: Commercial - 20 days	93%	90%	100%	90%

Climate Action	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Public trees planted	330	13	13	11
Electric vehicle chargers (property of DCS)	18	18	18	21
Fossil fuel heating systems replaced with electric heat pumps	31	~20	*	15
% of EV vehicles in Central Saanich*	4%	~4.5%	**	~5%
% of bus stops that include a shelter	25%	25%	27%	28%
% community roads that have on street bikeways	25%	26%	28%	29%
% of community roads with sidewalk facilities	23%	24%	25%	26%

\*Data to come from Clean BC for 2025.  
 \*\*Statistics for 2025 comes out in June 2026.

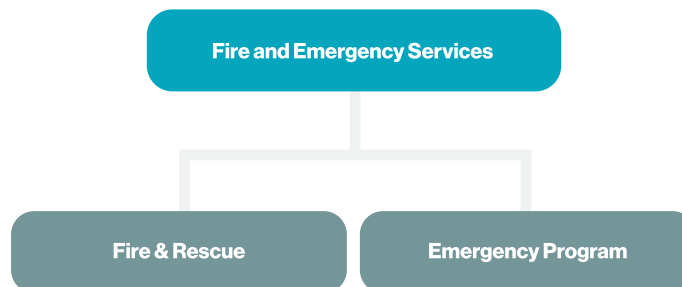




## Fire and Emergency Services

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. These services are also provided under a servicing agreement to both WJOLELP (Tsartlip) and STÁUTW (Tsaowut) First Nations Lands.

The Department consists of the Fire Chief, Deputy Fire Chief, a part time administrative assistant, 7.6 career firefighters, 1 inspector and 40 Paid on Call Firefighters. The Fire Department is also responsible for managing the Central Saanich Emergency Program consisting of an Emergency Program Manager and a grant-funded FireSmart Coordinator.



## 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
- Public education and preparedness

## Accomplishments for 2025

- Updated and added new bylaws to reflect changes in the new Fire Safety Act
- Addressing Project Completion for WJOLEEP (Tsartlip) and SÁÁUTW (Tsawout)
- Updated Emergency Response Plan
- Performed large-scale, multi-agency FireSmart/Emergency Operation Center exercise
- Integrated a new fire inspector position and two 0.8 firefighter positions
- Addressing & GIS Mapping Project Completion for WJOLEEP (Tsartlip) and SÁÁUTW (Tsawout)

## Priorities for 2026

- Full-service review of all Fire Department and Emergency Program operations
- Develop a risk-based inspection program to comply with the new Fire Safety Act
- Improve wildfire response with the upgrade of the Sprinkler Protection Unit and addition of a new mini-pumper brush apparatus
- Service review for Peninsula Emergency Measures Organization (PEMO)
- Yard waste disposal research
- Regional Indigenous engagement

## Budget Summary

The net budget for Fire Services is an increase of \$329,200, or 12.7% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$162,300; increase in property taxes collected from the community.
- **Operating Reserves (Surplus):** \$166,900, which comes from surplus funds set aside in previous years.

The increase is attributable to:

- Status quo wage and benefit increases, \$26,00, including full time temporary implementation administrative support position.
- A decrease in Paid on Call costs totaling \$174,000 is offset by an increase of \$201,800 to fully implement two 0.8 FTE career fire employees; resulting in a net increasing of \$27,800.
- Full-year implementation of Work Force Plan with cost increases from a new Fire Inspections role \$127,200.
- Increase in fleet costs including transition of non-productive labour costs from Engineering Administration, \$23,300.
- Increase in utilities and other expenses, \$16,700
- Minor increase in emergency programs \$7,600
- Minor increase to Dispatch for increase call volumes \$4,900
- The Fire Smart Employee position was shifted from project to department reporting and is funded by operating surplus \$138,400.
- Increase in First Nations Fire Service Contract revenue, (\$48,700), offset by a minor decrease to other revenues of \$6,000

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Donations - Fire	\$ 7,000	\$ 17,400	\$ 6,000	\$ (1,000)	-14.3%
Hazmat Agreement	5,000	13,900	-	(5,000)	-100.0%
First Nations Fire Service Agreement	365,300	365,300	414,000	48,700	13.3%
<b>Total Funding</b>	<b>377,300</b>	<b>396,600</b>	<b>420,000</b>	<b>42,700</b>	<b>11.3%</b>
<b>Operating Expenses</b>					
Fire Administration	747,000	899,500	932,900	185,900	24.9%
Fire Fighting Force (Paid on Call)	691,100	784,200	514,700	(176,400)	-25.5%
Fire Fighters (Career)	1,249,000	1,390,200	1,579,800	330,800	26.5%
Fleet	112,600	139,200	135,900	23,300	20.7%
Emergency Measures	161,900	160,100	170,200	8,300	5.1%
<b>Total Expenses</b>	<b>2,961,600</b>	<b>3,373,200</b>	<b>3,333,500</b>	<b>371,900</b>	<b>12.6%</b>
<b>Net Expenses</b>	<b>\$ 2,584,300</b>	<b>\$ 2,976,600</b>	<b>\$ 2,913,500</b>	<b>\$ 329,200</b>	<b>12.7%</b>
<b>Funding Sources</b>					
Property Taxation				\$ 162,300	
Operating Reserves				166,900	
				<b>\$ 329,200</b>	

## Performance Metrics

Fire Department	2024 Actual	2025 Actual
Alarms - Non Fire	189	165
Burning Complaints	44	50
Fires	63	75
Hazardous Conditions	57	10
Public Calls for Service	168	90
Medical	944	1,063
Rescue	81	82
Auto-aid/Mutual-aid		33
<b>Total calls</b>	<b>1,546</b>	<b>1,568</b>
Firefighting Roster Force	41	45
Emergency incident response time: 10 mins or less (80% of the time)	95%	95%
Total BC Assessed Value Saved	7.7M	11.6 M

Emergency Program	2024 Actual	2025 Actual
Fire related events	14	3
Other Hazards (i.e., heat, evacuation, flooding)	4 flood, 1 gas	3 cold weather, 2 flood, 2 gas, 2 PW events, 1 marine electrical, 2 ESS call outs
Emergency Operations Centre staff hours	287	
Emergency Preparedness Presentations / Attendees	11 / 312	17 / 333
FireSmart Presentation / Attendees	7 / 280	6 / 350
Emergency Preparedness & FireSmart Displays at Community Events	19	24

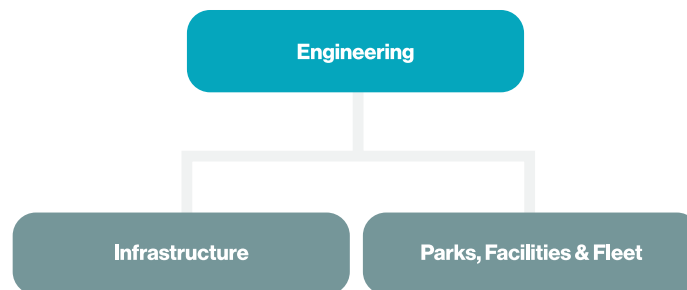




# Engineering

Engineering 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



## Infrastructure (Roads, Drainage, Water & Sewer)

- Operates and maintains the water, sewer, roads, and drainage systems
- 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

## Parks, Facilities & Fleet

- 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
- Manages District fleet including Police and Fire vehicles

### Accomplishments for 2025

- Implement Phase 1 of the speed reduction program
- Replacement of a critical, large diameter culvert on Hagan

### Priorities for 2026

- Update the Engineering Standards
- Assess the Martindale and Maber Flats drainage

## Budget Summary

The net budget for Engineering Services is an increase of \$63,300, or 4.2% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$10,600; increase in property taxes collected from the community.
- **Operating Reserves (Surplus):** \$52,700, which comes from surplus funds set aside in previous years.

The budget increase is attributable to:

- The transition of the Project Coordinator position to Facilities, funded by Capital Reserves, results in a reduction of wages and benefits totaling \$53,600.
- An increase of \$70,300 is allocated for the new workforce plan position for the Summer Student Program; 1 taxation, 3 Surplus.
- Additional minor increases amount to \$1,600.
- Engineering fee Revenue: reflect a slight decrease of \$45,000 due to a decline in Fortis and Subdivision fees.

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Engineering Fees	\$ 182,000	\$ 132,900	\$ 137,000	\$ (45,000)	-24.7%
<b>Total Funding</b>	<b>182,000</b>	<b>132,900</b>	<b>137,000</b>	<b>(45,000)</b>	<b>-24.7%</b>
<b>Operating Expenses</b>					
Engineering Administration	789,300	628,700	708,100	(81,200)	-10.3%
Summer Student Program	-	-	70,300	70,300	
Yard Administration	847,300	953,500	878,500	31,200	3.7%
Other General Gov't Services	44,100	39,300	42,100	(2,000)	-4.5%
Fleet	10,100	11,900	10,100	-	0.0%
<b>Total Expenses</b>	<b>1,690,800</b>	<b>1,633,400</b>	<b>1,709,100</b>	<b>18,300</b>	<b>1.1%</b>
<b>Net Expenses</b>	<b>\$ 1,508,800</b>	<b>\$ 1,500,500</b>	<b>\$ 1,572,100</b>	<b>\$ 63,300</b>	<b>4.2%</b>
<b>Funding Sources</b>					
Property Taxation				\$ 10,600	
Operating Reserves				52,700	
				<b>\$ 63,300</b>	

## Performance Metrics

Engineering	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Subdivision application reviews/hrs	24/600	15/200	14/200	15/200
Value of capital expenditures	11,863,824	23,565,700	4,630,000	17,785,000
Capital projects/hrs	25/1600	21/2500	14/2500	21/3000
Application timelines	75	75	65	75



## Municipal Yard

### Budget Summary

The net budget for Municipal Yard is an increase of \$93,600, or 5.0% over 2025. This increase is funded by one main source:

- **Property Taxation:** \$93,600; increase in property taxes collected from the community.

The budget increase is attributable to:

- Status quo wage and benefit increases, \$63,700
- Increase in fleet costs including transition of non-productive labor costs from Engineering Administration, \$24,800
- Roads and drains increase of \$4,100
- Increase in Traffic Signal consultation of \$1000

### Accomplishments for 2025

- Continued redevelopment planning of the Municipal Yard
- Modernized Occupational Health & Safety standards

### Priorities for 2026

- Update Confined Space Entry procedures and alternative measures
- Commence site works to work with surrounding grades and Municipal Yard redevelopment

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Directional Sign Fees	\$ 4,800	\$ 5,400	\$ 4,800	\$ -	0.0%
Pest Control recoveries	28,000	26,800	28,000	-	0.0%
<b>Total Funding</b>	<b>32,800</b>	<b>32,200</b>	<b>32,800</b>	<b>-</b>	<b>0.0%</b>
<b>Operating Expenses</b>					
Roads and Boulevards	948,400	927,200	1,470,300	521,900	55.0%
Drainage	297,200	159,500	73,100	(224,100)	-75.4%
Roads and Drainage	1,475,600	1,411,100	1,543,400	67,800	4.6%
Summer Student Program	-	129,100	-	-	-
Snow	35,000	25,000	35,000	-	0.0%
Street Lighting and Signals	80,000	42,300	81,000	1,000	1.3%
Pest Control	67,000	55,800	67,000	-	0.0%
Fleet	260,900	302,200	285,700	24,800	9.5%
<b>Total Expenses</b>	<b>1,918,500</b>	<b>1,965,500</b>	<b>2,012,100</b>	<b>93,600</b>	<b>4.9%</b>
<b>Net Expenses</b>	<b>\$ 1,885,700</b>	<b>\$ 1,933,300</b>	<b>\$ 1,979,300</b>	<b>\$ 93,600</b>	<b>5.0%</b>

## Parks

### Budget Summary

The net budget for Parks is an increase of \$34,000, or 2.3% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$34,000; increase in property taxes collected from the community.

The increase is attributable to:

- Status quo wage and benefit increases, \$38,000
- Increase in fleet costs including transition of non-productive labour costs from Engineering Administration, \$800
- Minor decrease in other expenses totaling \$200
- Increase to facilities rental revenues (\$5,000)

### Accomplishments for 2025

- Facilitate the CRD completing the Multi-sport Box in Centennial Park
- Installed community information boards at Centennial Park and HEL,HILEÇ

### Priorities for 2026

- Produce a sustainable Parks and Trails implementation Plan
- Commence accessibility upgrades at Centennial Park

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Facility Rentals	\$ 18,000	\$ 22,300	\$ 23,000	\$ 5,000	27.8%
<b>Total Funding</b>	<b>18,000</b>	<b>22,300</b>	<b>23,000</b>	<b>5,000</b>	<b>27.8%</b>
<b>Operating Expenses</b>					
Parks, Trails, and Grounds Maintenance	1,364,400	1,265,600	1,402,600	38,200	12.8%
Fleet	144,900	137,200	145,700	800	0.6%
<b>Total Expenses</b>	<b>1,509,300</b>	<b>1,402,800</b>	<b>1,548,300</b>	<b>39,000</b>	<b>2.6%</b>
<b>Net Expenses</b>	<b>\$ 1,491,300</b>	<b>\$ 1,380,500</b>	<b>\$ 1,525,300</b>	<b>\$ 34,000</b>	<b>2.3%</b>

## Facilities

### Budget Summary

The net budget for Facilities is an increase of \$64,400, or 12.0% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$64,400; increase in property taxes collected from the community.

The increase is attributable to:

- Status quo wage and benefit increases, \$6,900
- Increase of \$38,000 to Custodial across all facilities as a result of the full implementation of contracted services
- Increase to Fire Hall Station #1 maintenance and consulting, \$16,800
- Minor decrease in other expenses totaling \$9,100 to maintain service levels.
- Decrease in revenues of \$9,800 in facilities rentals.

### Accomplishments for 2025

- Led installation of new community signs
- Completed substantial building maintenance and roof projects

### Priorities for 2026

- Replace the storage shed at Centennial Park

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
GVPL & PRC Rentals	\$ 34,300	\$ 31,200	\$ 34,300	\$ -	0.0%
Caretaker Facility Rentals	45,000	48,600	35,200	(9,800)	-21.8%
<b>Total Funding</b>	<b>79,300</b>	<b>79,800</b>	<b>69,500</b>	<b>(9,800)</b>	<b>0.0%</b>
<b>Operating Expenses</b>					
Facilities and Building Maintenance	607,700	738,200	662,800	55,100	9.1%
Fleet	7,000	5,300	6,500	(500)	-7.1%
<b>Total Expenses</b>	<b>614,700</b>	<b>743,500</b>	<b>669,300</b>	<b>54,600</b>	<b>8.9%</b>
<b>Net Expenses</b>	<b>\$ 535,400</b>	<b>\$ 663,700</b>	<b>\$ 599,800</b>	<b>\$ 64,400</b>	<b>12.0%</b>

## Performance Metrics

Public Works	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Road sweeping hours	734	700	720	700
Road patching hours	900	900	940	900
Sightlines and vegetation control hrs	800	800	850	800
Winter road maintenance events	1	1	1	1
Tree inquiries (public)	13	5	8	5
Ditch and culvert maintenance hrs	700	700	650	700
Facility maintenance requests	698	600	626	600
Hours park amenities booked	17,735	17,000		10,000
Vehicle/Equipment inspection schedule	55%	65%	70%	65%
Playground inspections	100%	100%	100%	100%
Sidewalk inspections	60%	60%	70%	60%





## 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 approximately 125 km of water mains.

The system also includes 4,200 metered services and 480 hydrants. It is maintained by the Municipal Yard and is self-financed from water charges and fees on a user-pay basis. Water service is provided to both the **WJOLEEP** (Tsartlip) and **STÁUTW** (Tsawout) First Nations via service agreements. 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*.

### Accomplishments for 2025

- Complete construction of the watermain replacement on Wallace Drive

### Priorities for 2026

- Complete construction of the East Saanich and Central Saanich watermain replacements
- Complete the Water Master Plan

### Budget Summary

The 2026 budget balances \$7.6 million in revenue and expenses. Water rates will increase by 6.08%, making the price \$2.214 per cubic meter, along with a fixed annual fee of \$141, calculated using the 2025 usage data. For an average household that consumes 244 cubic meters, this means the yearly water bill will reach \$680, which is \$39 more than it was in 2025. Operating expenses include status quo wage and benefit increases, and a CRD bulk water rate increase of 8.10%.

The First Nations water supply is projected to transition to the Capital Regional District (CRD) in 2026; however, corresponding adjustments are not reflected in the Draft Financial Plan. Upon transition, First Nations will have the opportunity to purchase water directly at the regional bulk water rate, which is lower than the District's retail rate. Approximately 18% of the District's total water consumption will be excluded from sales and bulk water costs calculations, and the differential will be remitted to the District as a conveyance fee by the CRD. The capital component related to transfers to reserves will shift to District water rate payers. Amendments to the water budget and rates will be implemented once an official transition date has been established.

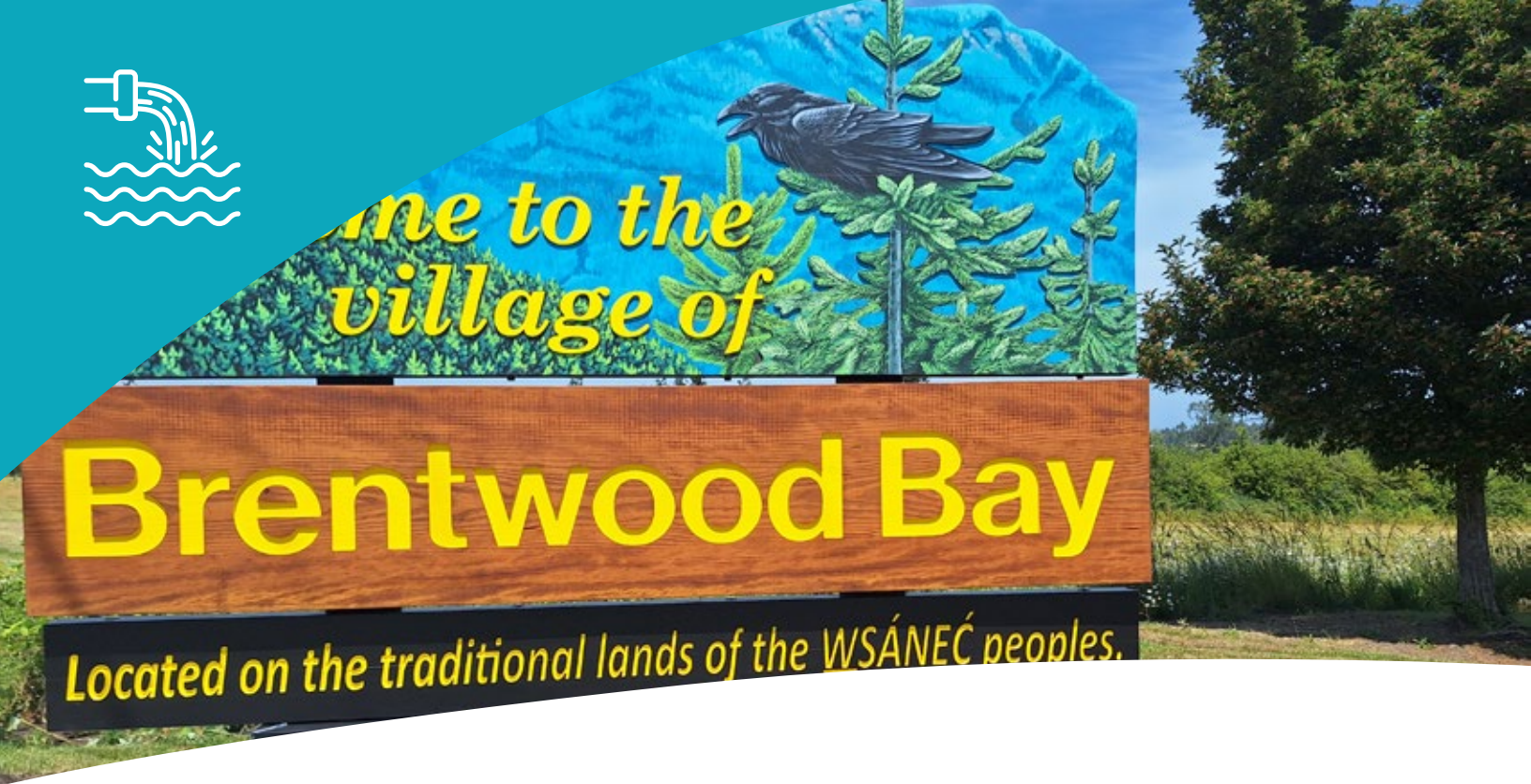
Reserve transfers have increased by \$50,000, reaching a total of \$1,100,000. This change comes after the District updated its 2021 Asset Management Plan and adjusted the reserve funding strategy for future water infrastructure projects. The sewer utility now faces annual rate increases, as it needs additional funding to replace assets over the next 10–20 years. The water fund is projected to be lower than required, and corrective action will need to be taken to reach the necessary asset replacement funding levels by 2032.

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Water Sales and Connections	\$ 6,996,100	\$ 7,016,500	\$ 7,541,700	\$ 545,600	7.8%
Investment Income	135,000	135,000	120,000	(15,000)	-11.1%
<b>Total Funding</b>	<b>7,131,100</b>	<b>7,151,500</b>	<b>7,661,700</b>	<b>530,600</b>	<b>7.4%</b>
<b>Operating Expenses</b>					
Administration	606,300	624,900	557,800	(48,500)	-8.0%
Maintenance	676,800	611,400	831,900	155,100	22.9%
Bulk Water Purchases	4,656,000	4,656,200	5,029,400	373,400	8.0%
3rd Party Connections	44,200	13,900	43,900	(300)	-0.7%
Fleet	97,800	85,100	98,700	900	0.9%
<b>Total Expenses</b>	<b>6,081,100</b>	<b>5,991,500</b>	<b>6,561,700</b>	<b>480,600</b>	<b>7.9%</b>
Transfer to Reserves	1,050,000	1,160,000	1,100,000	50,000	4.8%
<b>Net Expenses</b>	<b>\$ 7,131,100</b>	<b>\$ 7,151,500</b>	<b>\$ 7,661,700</b>	<b>\$ 530,600</b>	<b>7.4%</b>

## Performance Metrics

Water Utility	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Water mains kilometers flushed	140	140	138	140
Water service installations	19	10	9	10
Hydrant installations	6	5	3	5
Hydrants serviced - Class 'A and B'	250	250	267	250
Water quality non-compliance events	0	0	0	0
Meter reading on time	100%	100%	100%	100%
Hydrant valve exercising	100%	100%	100%	100%
Hydrant tear downs (33%/year)	Achieved	33%	Achieved	33%
Service connection breaks	51	20	69	30



## 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 approximately 89 kilometres of gravity sewers, 5 kilometres of force mains, 3.9 kilometres of siphons and 15 lift stations. There are approximately 3,800 household and business connections and 2,800 manholes. The system is maintained by the Municipal Yard Department and is self-financed from sewer charges on a user pay basis.

The system is interconnected with WJOLĒLP (Tsartlip) First Nation and two Capital Regional District lift stations. The SṪÁUTW (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.

### Accomplishments for 2025

- Commence second stage of the Brentwood Bay Sewer project

### Priorities for 2026

- Complete the Brentwood Bay Sewer project
- Complete the Sewer Master Plan

## Budget Summary

The Sewer Utility's five-year Financial Plan includes yearly increases in sewer user rates to cover both operating expenses and growing asset replacement funding. In 2026, this means a \$29 increase—7.20% more—for the median residential property rate, bringing the annual total to \$432. Operating costs stayed steady, except for typical wage and benefit changes. Reserve transfers will rise by \$151,000, moving from \$1,365,000 in 2025 up to \$1,516,000 in 2026.

These changes follow the District's 2021 Asset Management Plan update and demonstrate dedication to strengthening reserve funds for future sewer infrastructure replacements. The strategy now prioritizes annual rate increases for the sewer utility, which needs more asset replacement funding than the water utility because of planned allocations and expected infrastructure upgrades over the next ten to twenty years. The sewer fund is projected to be lower than required, and corrective action will need to be taken to reach the necessary asset replacement funding levels by 2032.

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Sale of Service	\$ 2,394,000	\$ 2,543,900	\$ 2,613,100	\$ 219,100	9.2%
Investment Income	130,000	200,000	100,000	(30,000)	-23.1%
<b>Total Funding</b>	<b>2,524,000</b>	<b>2,743,900</b>	<b>2,713,100</b>	<b>189,100</b>	<b>7.5%</b>
<b>Operating Expenses</b>					
Sewer Administration	320,300	353,500	268,400	(51,900)	-16.2%
Maintenance	731,100	604,300	828,800	97,700	13.4%
Lift Stations	73,900	38,700	66,700	(7,200)	-9.7%
Fleet	33,700	28,800	33,200	(500)	-1.5%
<b>Total Expenses</b>	<b>1,159,000</b>	<b>1,025,300</b>	<b>1,197,100</b>	<b>38,100</b>	<b>3.3%</b>
Capital reserves used for debt	(63,600)	(70,300)	(310,400)	(246,800)	-
Debt Servicing	63,600	70,300	310,400	246,800	-
Transfer to reserves	1,365,000	1,718,600	1,516,000	151,000	11.1%
<b>Net Expenses</b>	<b>\$ 2,524,000</b>	<b>\$ 2,743,900</b>	<b>\$ 2,713,100</b>	<b>\$ 189,100</b>	<b>7.5%</b>

## Performance Metrics

Sewer Utility	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Meters Cleaned	6,000	6,000	6,000	6,000
Meters video condition assessed	0	7,000	6,000	7,000
Breaks Repaired	10	5	2	5
Sewer stations flushing	266	250	266	250
Pump inspections/maintenance	1,000	1,000	1,000	1,000
Manhole inspections/maintenance	125	100	82	100
Sewer service installations	5	5	1	5
Odour complaints	3	0	1	0
Sewer blockage	10	6	4	5



## Police Service

The Central Saanich Police Service, through its governing Police Board, consists of 28 sworn police officers (includes seconded officers to integrated teams) supported by seven civilian staff, two 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 Board is composed of eight members who provide independent civilian oversight and governance for the Central Saanich Police Service. The Board currently consists of one member recommended by the municipal council, a Council representative and six members of the community, appointed by the Lieutenant Governor in Council.

### Police Service

- Uniformed patrol
- General investigative services
- Community engagement and schools
- Traffic safety

### Police Board

The Police Board includes:  
Rene Johansson (Chair),  
Sarah Riddell (Council appointee),  
Jim Rondeau, Mike McKay ,  
Diane Hollinshead, Jordan Marin,  
Blair Fisher and Mark Kaercher.

### Accomplishments for 2025

- Secured a significant Provincial grant to support initiatives aimed at reducing gun and gang violence within the community
- Oversaw the successful recruitment of three new police cadets and one experienced police officer
- Provided leadership in establishing a regional child exploitation investigative team
- Implemented a redesigned crest incorporating local Indigenous artwork

### Priorities for 2026

- Welcoming of a new Deputy Chief Constable
- Initiation of a comprehensive refresh of departmental operational and administrative policies
- Implementation of several new digital tools including HealthIM and Next Generation 9-1-1 in collaboration with regional partners
- Continual enhancement of processes related to digital evidence management and supporting software systems

### Budget Summary

The net budget for Police is an increase of \$388,500, or 5.6% over 2025. This increase is funded by the following sources:

- **Property Taxation:** \$388,500; increase in property taxes collected from the community.

The increase is attributable to:

- Status quo wage and benefit increases, \$220,600
- Increase to existing casual labour hours, \$40,000
- Decrease in Police Major Crime Contingency Funding, (\$150,000)
- Increase in ECOMM Dispatch Services, \$82,500
- Increase in Victoria Integrated Unit budgets, \$78,800, offset by savings from withdrawal from three units in 2025.
- Fleet and Police Patrol Boat cost increase, \$37,200
- Consulting and other contracted services, increase, \$29,000
- Legal, Board and Governance increase, \$41,000
- Operational Contingency decrease, (\$25,000)
- Other minor increase, \$4,100
- Minor increase in revenues for secondments and grants, \$5,100
- An increase in transfer to capital replacement reserves of \$37,000

### Capital Requests

Sale of Vehicles Purchases	\$120,000
Technology Equipment	110,000
Equipment Contingency	75,000
<b>Total</b>	<b>\$305,000</b>

## Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %
<b>Operating Revenue</b>					
Sale of Service	\$ 16,200	\$ 15,999	\$ 14,200	\$ (2,000)	-12.3%
Small-Community Protection Grant	163,000	166,400	164,000	1,000	0.6%
Traffic Fine Revenue Sharing Grant	173,000	161,000	173,000	-	0.0%
G&GVAF Provincial Grant	250,000	250,000	-	(250,000)	0.0%
Secondment Remuneration	878,200	1,022,246	1,114,100	235,900	26.9%
Other Revenue	211,600	425,643	217,700	6,100	-
<b>Total Funding</b>	<b>1,692,000</b>	<b>2,041,288</b>	<b>1,683,000</b>	<b>(9,000)</b>	<b>-0.5%</b>
<b>Operating Expenses</b>					
Police Board	11,000	12,685	52,000	41,000	372.7%
General Administration (Police)	1,773,900	1,909,693	1,946,800	172,900	9.7%
Integrated and Contract Services	890,900	889,197	1,000,300	109,400	12.3%
Patrol	3,402,900	3,625,739	3,429,700	26,800	0.8%
Detectives	391,100	400,111	409,900	18,800	4.8%
Traffic and Community Engagement	696,000	706,658	668,400	(27,600)	-4.0%
Detention and Custody	18,500	23,645	20,500	2,000	10.8%
Fleet	145,200	116,917	182,400	37,200	25.6%
Secondment Expenses	878,200	1,022,246	1,114,100	235,900	26.9%
Operations Contingency*	250,000	-	125,000	(125,000)	100.0%
<b>Total Expenses</b>	<b>8,457,700</b>	<b>8,706,891</b>	<b>8,949,100</b>	<b>491,400</b>	<b>5.8%</b>
Strategic Projects	240,000	160,000	61,300	(178,700)	100.0%
Transfers from Reserves	(290,000)	-	(210,200)	79,800	100.0%
Transfer to reserves-Vehicles & Equip	174,000	224,663	161,000	(13,000)	-7.5%
<b>Net Expenses</b>	<b>\$ 6,889,700</b>	<b>\$ 6,890,266</b>	<b>\$ 7,278,200</b>	<b>\$ 388,500</b>	<b>5.6%</b>

\*2024 Budget amended to match 2025 presentation

## Performance Metrics

Police	2024 Actual	2025 Plan	2025 Actual	2026 Plan
Crimes against Persons	90		171	
Property crime	284		339	
Traffic*	3,208		2,951	
Other**	2,361		2,676	
<b>Total files</b>	<b>3,815</b>		<b>4,066</b>	

\*Such as impaired drivers, collisions, and tickets.

\*\*Such as domestic disputes – no assault, harassment, weapons offences, drug trafficking, disturbance, mental health, liquor related, missing persons, false alarms, assist general public, fire, ambulance, other agencies.

# Asset Management

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



# Asset Management and Long-Term Financial Plan

In 2017 the District implemented an Asset Management Plan and long-term Financial Plan 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.

In 2021 the Asset Management Plan was updated.

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 Plan's 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 was also identified.

Maintenance costs are also increasing substantially, and the District is planning to add new infrastructure, such as active transportation.

Central Saanich is not in a unique position – all local governments are faced with significantly increasing infrastructure costs as infrastructure built in the 1960s through 1980s comes to the end of their useful lives. In addition, there are limited revenue sources to fund this work. **Taking care of existing infrastructure is the most important financial responsibility of asset management for the District.**

Our assets include, but are not limited to:

- More than 46 municipal buildings
- 140 km 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 a healthy 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

# 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
<b>Overall</b>	<b>C</b>		<b>B</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 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 regular annual replacement programs. Major buildings are in reasonable condition, though the public works facility and Municipal Hall Complex are approaching their end of life.

# Capital Renewal

The 2022 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	15 to 75 years	\$114 million	\$ 1.7 million
Facilities	15 to 75 years	\$ 83 million	\$ 1.64 million
Parks and Trails	15 to 75 years	\$ 17 million	\$ 0.3 million
Vehicles and Equipment	15 to 75 years	\$ 20 million	\$ 1.62 million
Water	15 to 75 years	\$105 million	\$ 1.5 million
Sewer	15 to 75 years	\$135 million	\$ 2.1 million
<b>Total</b>		<b>\$565 million</b>	<b>\$10.76 million</b>



# Financial Position

Current replacement investment (2026) from revenues is \$7.777 million per year and average annual replacement at sustainable levels from revenues is targeted at \$10.76 million (2022 Asset Management Plan update). This means that the District is currently funding 70% 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 2022. The update identified a 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 2022 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 \$30 per year to average home) to increase infrastructure investment equal to \$7.2 million by 2032.
- Water System: 15-year plan to increase infrastructure investment equal to \$1.5 million by 2032.
- Sewer System: 15-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 underground sewer pipes and lift stations.

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

## Five Year Tax Projection - Average Home

	2026	2027	2028	2029	2030
Property Tax - Asset Levy	\$778	\$902	\$1,141	\$1,262	\$1,325

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

The majority of the District's capital program 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 will help improve service. Some change is anticipated in operating costs over the five-year term of this Plan as the District starts annual replacement programs for a large volume of its underground infrastructure over the next ten to twenty years.



# Capital Program

## Summary

The District's five year capital program proposes a total of \$130.584 million in asset renewal and \$1.265 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 of aligning capital programs with the Asset Management Plan and Active Transportation Plan.

## Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Roads	\$ 1,480,000	\$ 1,210,000	\$1,130,000	\$ 1,130,000	\$ 1,130,000
Drainage	535,000	270,000	275,000	280,000	285,000
Buildings	6,865,600	43,576,500	29,960,000	-	-
Parks and Trails	270,000	30,000	30,000	30,000	30,000
Vehicles	1,888,000	2,190,000	596,000	2,143,000	480,000
Equipment	587,000	147,000	92,000	362,000	207,000
Water System	3,955,000	3,350,000	2,650,000	2,650,000	2,650,000
Sewer System	8,780,000	2,150,000	2,400,000	2,230,000	2,560,000
	<b>24,360,600</b>	<b>52,923,500</b>	<b>37,133,000</b>	<b>8,825,000</b>	<b>7,342,000</b>
<b>Upgrading and Expansion</b>					
Roads	1,065,000	50,000	50,000	50,000	50,000
	<b>1,065,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Active Transportation</b>					
Roads	3,011,200	5,659,400	422,900	437,100	451,600
<b>Total Investment</b>	<b>28,436,800</b>	<b>58,632,900</b>	<b>37,605,900</b>	<b>9,312,100</b>	<b>7,843,600</b>
<b>Funding Source</b>					
Reserve Funds	27,493,000	31,578,800	24,551,000	\$6,792,100	5,323,600
Development Charges	797,500	-	-	-	-
Grants and Contributions	93,100	-	-	-	-
Long Term Debt	-	27,000,000	13,000,000	2,500,000	2,500,000
Property Tax	53,200	54,100	54,900	20,000	20,000
	<b>\$ 28,436,800</b>	<b>\$ 58,632,900</b>	<b>\$ 37,605,900</b>	<b>\$ 9,312,100</b>	<b>\$ 7,843,600</b>

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

## Roads and Active Transportation

For 2026, paving and patching works are pursuant to the maintenance and rehabilitation inspection and the past condition report. Some modifications to the proposed work program may be made, subject to grants or conditions that present themselves over the year and inclement weather.

### Active Transportation

Active transportation is a top priority for our community, and we are making good progress on improving walking, biking and other mobility options. In July of 2023 Council approved an accelerated plan that includes \$10.4 million of active transportation infrastructure from 2024 through 2027, funded by a \$5.4 million Growing Communities Funds Provincial grant and \$5.0 million in long-term debt.

### Progress to date and \$10.4 million four-year plan

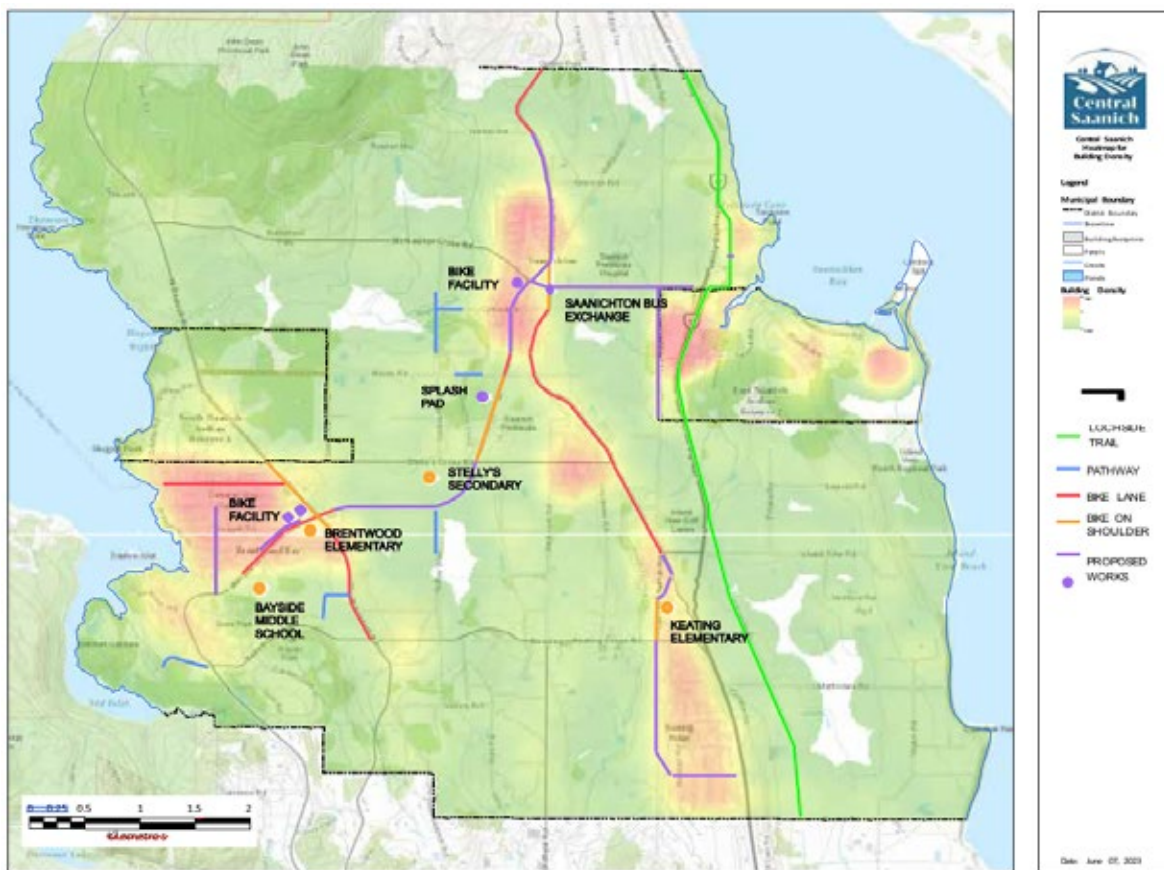
Over the last three years a number of projects got underway or were completed, including a wayfinding signage strategy, bike lane infill along Wallace Drive, pedestrian activated cross walks, and increasing pedestrian and cyclist safety along Wallace Drive in Brentwood Bay. Projects to highlight include:

- **Wallace Drive bike lane (Prosser Road to East Saanich Road)** – This section of bike lane will complete the link between Brentwood Bay and Saanichton. The project design and construction are coordinated with a required water main replacement. Conceptual design began in 2023, with detailed design completing and construction completed in 2025 for the section between Prosser Road and Lisnoe. Design includes a sidewalk from Lisnoe to Cultra, a pedestrian activated crosswalk at Cultra, and assessment of crosswalks and design of the Mt Newton Cross Road and Wallace Drive intersection
- **Mt Newton pathway (from Pat Bay highway to Lochside Drive)** – This is another high priority of the Active Transportation Plan. Phase 1 was completed, with partial funding by the BC Active Transportation Grant in 2025, Phase 1 was for the section between the Pat Bay highway and Lochside Drive. Phase 2, Mt Newton Cross Road from Pat Bay highway to East Saanich Road, has completed conceptual design options in 2025 with public engagement for final alignment and detailed design in 2026 and possible start of construction in 2027.

- **Central Saanich pathway (from Mt Newton going south)** – This has been conceptually designed with the Mt Newton Pathway, and is Phase 3. Central Saanich Road from Mt Newton Cross Road south, has conceptual design complete and will commence once the CRD's Main #4 replacement is complete. Public engagement will commence late 2026 so that detailed design can be completed for construction starting in 2027 or 2028 depending on the completion of the CRD Main #4.
- **Saanichton Village bike lane and sidewalk improvements** – Conceptual and detailed design of what is possible along Wallace Drive is complete. Design along Mt Newton Cross Road between East Saanich Road and Wallace Drive is dependant on the alignment of the Mt Newton Pathway design and the East Saanich Road and Mt Newton Cross Road intersection which are underway.
- **Active transportation wayfinding** – The District has designed improved signage to help cyclists and pedestrians navigate the District easily and safely. Implementation will occur with new infrastructure as well as where possible

## 2024-27 Active Transportation Plan Infrastructure Map

Existing and proposed active transportation infrastructure.

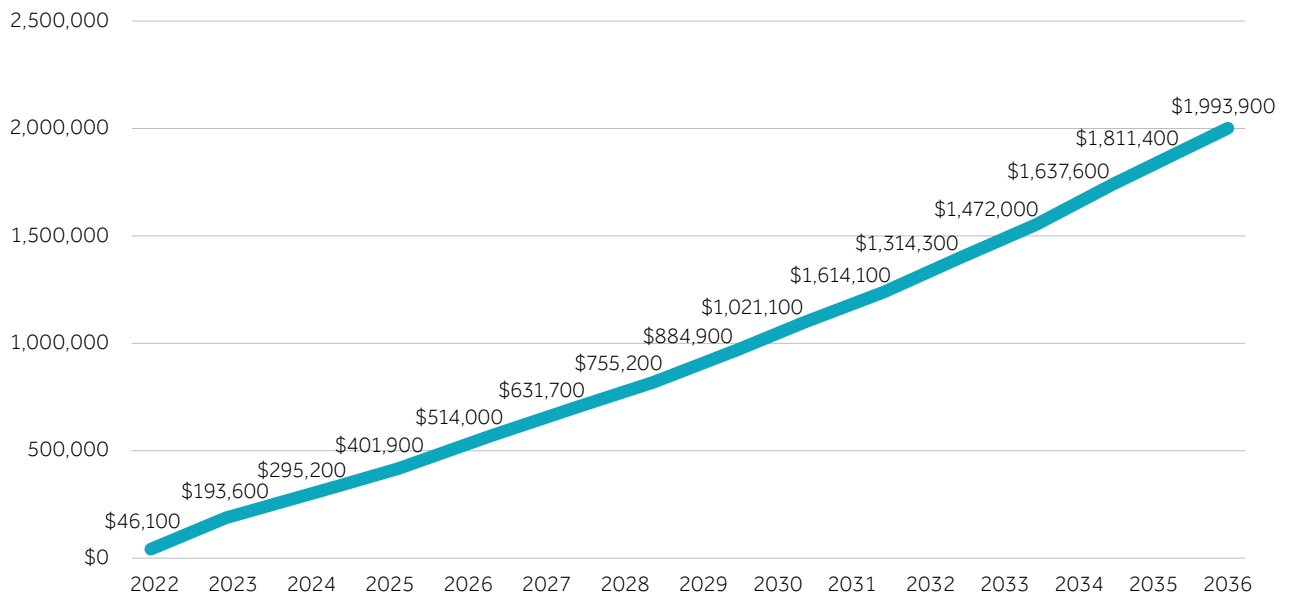


## Funding the Active Transportation Plan (ATP)

Beginning in 2022, a portion of property tax revenue has been allocated annually to active transportation projects, supported by ongoing tax increases of 0.25% to 0.50%.

Additional funding will support the Plan including external grants, Development Cost Charges (DCC) Community Amenity Contributions (CAC), and long-term debt funding.

## 15-Year Active Transportation Property Tax Funding Trajectory



## Roads Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Road Reconstruction	\$ 800,000	\$ 850,000	\$ 900,000	\$ 900,000	\$ 900,000
Sidewalk and Bus Shelter Mtc	70,000	40,000	40,000	40,000	40,000
General Transportation Upgrades	150,000	150,000	150,000	150,000	150,000
Anglers Lane Erosion Control	20,000	-	-	-	-
Traffic Signal and Controls	40,000	40,000	40,000	40,000	40,000
Keating Ind. Park Road Reconstruction	75,000	-	-	-	-
Wharf and Dock Reconstruction	325,000	130,000	-	-	-
	<b>1,480,000</b>	<b>1,210,000</b>	<b>1,130,000</b>	<b>1,130,000</b>	<b>1,130,000</b>
<b>Upgrading and Expansion</b>					
Wayfinding Signage	65,000	50,000	50,000	50,000	50,000
Highway 17 Flyover	-	-	-	-	-
Tanner Road Improvements	1,000,000	-	-	-	-
	<b>1,065,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Active Transportation</b>					
Saanichton Village Sidewalk/ Crosswalk Improve	150,000	-	-	-	-
Pedestrian Activated Crosswalk	40,000	-	-	-	-
Active Transportation 4Yr Plan	2,425,000	5,250,000	-	-	-
<i>Mount Newton Multi-use Pathway -     Phase 2</i>	<i>375,000</i>	<i>4,625,000</i>			
<b>Capital Work Force Plan</b>					
Capital Work Force Plan	396,200	409,400	422,900	437,100	451,600
	<b>3,011,200</b>	<b>5,659,400</b>	<b>422,900</b>	<b>437,100</b>	<b>451,600</b>
<b>Total Investment</b>	<b>5,556,200</b>	<b>6,919,400</b>	<b>1,602,900</b>	<b>1,617,100</b>	<b>1,631,600</b>
<b>Funding Source</b>					
Reserve Funds	4,926,200	4,899,400	1,582,900	1,597,100	1,611,600
Debt	-	2,000,000	-	-	-
Property Tax	20,000	20,000	20,000	20,000	20,000
Development Charges	610,000	-	-	-	-
	<b>\$ 5,556,200</b>	<b>\$ 6,919,400</b>	<b>\$ 1,602,900</b>	<b>\$ 1,617,100</b>	<b>\$ 1,631,600</b>

## Drainage

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

An Integrated Stormwater Management Plan was approved in 2009, and an update is scheduled for 2027. The focus of this work is on management of the 73 kilometres 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 (2021). Significant work is planned over the next two decades to begin replacement of aging drain pipes that are approaching the end of useful life. In 2025, a major culvert cross Hagan Road was replaced after an annual inspection indicated that it would likely fail under a major rainfall event. Annual inspections of culverts continues to ensure that culvert replacements are carried out prior to failure.

### Drains Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Pipe Replacement Program, Steel	\$ 115,000	\$ 120,000	\$ 125,000	\$ 130,000	\$ 135,000
Drainage Assessments, Designs, and Improvements	270,000	-	-	-	-
General Drainage Contingency	150,000	150,000	150,000	150,000	150,000
<b>Total Investment</b>	<b>535,000</b>	<b>270,000</b>	<b>275,000</b>	<b>280,000</b>	<b>285,000</b>
<b>Funding Source</b>					
Reserve Funds	454,000	270,000	275,000	280,000	285,000
Development Charges	81,000	-	-	-	-
	<b>\$ 535,000</b>	<b>\$ 270,000</b>	<b>\$ 275,000</b>	<b>\$ 280,000</b>	<b>\$ 285,000</b>

## 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 (2021). No funds are set aside to replace heritage structures.

Funding for 2026 includes a number of priority Facility Long-term Asset Management Plan (FLAMP) projects including roof repairs, and the Fire Station #2 backup generator replacement. In 2025, the CRD completed the Centennial Park Multi-sport box.

The District's Municipal Hall (administration, police, fire station #2) and Public Work sites are at the end of their useful lives and are due for major restoration or replacement. Options for the Municipal Hall were studied and have been presented to the Public and Council in 2025 for decision on the path to move forward. The Public Works site options are still being considered prior to Council presentation.

## Facilities Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Facility Long-term Asset Mgmt Plan	\$ 356,000	\$ 12,000	\$ 380,000	\$ -	\$ -
Municipal Hall, Police, Fire Stn#2 Redevelopment	4,000,000	35,000,000	25,000,000	-	-
Municipal Yard Redevelopment	2,000,000	8,000,000	4,000,000	-	-
<b>Capital Work Force Plan</b>					
Capital Work Force Plan	509,600	564,500	580,000	-	-
<b>Total Investment</b>	<b>6,865,600</b>	<b>43,576,500</b>	<b>29,960,000</b>	<b>-</b>	<b>-</b>
<b>Funding Source</b>					
Reserve Funds	6,832,400	20,542,400	19,425,100	-	-
Debt	-	23,000,000	10,500,000	-	-
Property Tax	33,200	34,100	34,900	-	-
	<b>\$ 6,865,600</b>	<b>\$ 43,576,500</b>	<b>\$ 29,960,000</b>	<b>\$ -</b>	<b>\$ -</b>

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.

## Building Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Municipal Hall, Police, Fire Stn#2 Redevelopment	\$ 4,000,000	\$ 35,000,000	\$ 25,000,000	\$ -	\$ -
Municipal Yard Redevelopment	2,000,000	8,000,000	4,000,000	-	-
<b>Total Investment</b>	<b>6,000,000</b>	<b>43,000,000</b>	<b>29,000,000</b>	<b>-</b>	<b>-</b>
<b>Funding Source</b>					
Reserve Funds	6,000,000	20,000,000	\$ 18,500,000	-	-
Debt	-	23,000,000	10,500,000	-	-
	<b>\$ 6,000,000</b>	<b>\$ 43,000,000</b>	<b>\$ 29,000,000</b>	<b>\$ -</b>	<b>\$ -</b>



## Municipal Facility Replacement

The redevelopment of Municipal Hall, funded without introducing new taxes, will establish a modern civic hub and offer additional recreation space. The 2026 Financial Plan emphasizes routine renewal of infrastructure—including roads, utilities, fleet, facilities, and parks—to uphold service reliability, minimize borrowing, and avoid deferred maintenance. Several strategic projects, such as the Mount Newton Pathway, watershed improvements at Maber Flats, and drainage evaluation in Martindale Valley, have been prioritized. These initiatives are designed to boost connectivity, strengthen environmental resilience, and support agricultural activities.

- Fire Station 1 (completed in 2013)
- Municipal Hall
- Police Station
- Fire Station 2
- Municipal Yard facility

These buildings need replacement to address seismic deficiencies, post-disaster standards, accessibility, energy and safety issues, legislated standards, and support the District's growing needs.

## Financial Plan for Municipal Facility Replacement

Because this project was identified as coming due almost 20 years ago, we are in a strong financial position based on actions over the past decade including debt management and creating sufficient reserves.

The project will be funded by:

1. Reserves (savings) including land sales
2. Debt

### Project Update

Since February 2025, when the 2025 Financial Plan was published, Council has resolved to build the municipal facility at 1882 Hovey Road, with ground-floor space for recreation provided and paid for by the Capital Regional District (Peninsula Recreation Commission). The current site at 1903 Mount Newton Cross Road will be redeveloped as a mix-use site and is an important piece of the financial plan.

## Next Steps for 2026

New municipal facility at 1882 Hovey

- Schematic design to be complete
- Class C and cost estimate presented to Council
- Development design to be complete
- Construction of Hovey to begin

## 1903 Mt Newton Cross Rd

- Issue and receive Request for Proposals
- Developer selected to present concept to the community
- Possible sale/lease of 1903 Mt Newton

## 1882 Hovey Budget

	<b>2026</b>
<b>Hard Costs</b>	
Building Construction & Site Development	\$ 46,350,000
Contingency	10,740,000
Fire Museum	1,000,000
<b>Total Hard Costs</b>	<b>58,090,000</b>
<b>Soft Costs</b>	
Consultants (Architect as prime)	3,370,000
Construction Manager	1,430,000
Other (staff, legal, procurement, consulting)	1,110,000
<b>Total Soft Costs</b>	<b>5,910,000</b>
<b>Total Construction Costs</b>	<b>64,000,000</b>
Land Sale Revenue*	17,000,000
<b>Total Costs</b>	<b>47,000,000</b>
<b>Funding</b>	
Capital Reserves	13,500,000
Debt	33,500,000
<b>Total Funding</b>	<b>47,000,000</b>

\*Projected land sale revenue: Includes land disposition, acquisition and contingency.

## 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, 10 children's play areas, 3 picnic shelters, 2 docks and several kilometres 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 (2021).

Renewal Investment over the next five years will focus on park infrastructure replacements and playground replacements coordinated with the Parks Master Plan to be completed in 2026. The construction of a new splash pad at Centennial Park was completed in spring of 2025. The District was successful in its 2025 accessibility grant for the Centennial Park playground, upgrades will commence throughout 2026.

## Parks Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Annual Park Infrastructure Program	\$ 270,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<i>Pickleball Court Conversion</i>	<i>40,000</i>	-	-	-	-
<b>Total Investment</b>	<b>\$ 270,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>Funding Source</b>					
Reserve Funds	176,900	30,000	30,000	30,000	30,000
Grants and Contributions	93,100	-	-	-	-
	<b>\$ 270,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

## Fleet

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 (2021).

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 annually based on a combination of age, repair history and mileage. Fleet rightsizing is reviewed each time and if feasible, electric or hybrid vehicles are considered. The District's priority is to electrify vehicles at replacement whenever operationally feasible.

Planned fleet replacements/rightsizing for 2026 includes one Police front line medium duty vehicle, one Parks light duty vehicles and one Water van, replacement of the backhoe, street sweeper, carry forward of the flush truck replacement and sander truck attachment, a Fire department medium duty front line vehicle and completion of the replacement of the brush truck. The supply chain issues over the last number of years has created a backlog of replacements.

### Fleet Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Police Vehicles	\$ 120,000	\$ 120,000	\$ 250,000	\$ 260,000	\$ 260,000
Fire Vehicles	905,000	1,750,000	157,000	1,750,000	-
Parks Vehicles	235,000	90,000	9,000	-	70,000
Roads Vehicles	628,000	230,000	180,000	133,000	150,000
<b>Total Investment</b>	<b>1,888,000</b>	<b>2,190,000</b>	<b>596,000</b>	<b>2,143,000</b>	<b>480,000</b>
<b>Funding Source</b>					
Reserve Funds (General)	1,768,000	2,070,000	346,000	1,883,000	220,000
Reserve Funds (Police)	120,000	120,000	250,000	260,000	260,000
	<b>\$ 1,888,000</b>	<b>\$ 2,190,000</b>	<b>\$ 596,000</b>	<b>\$ 2,143,000</b>	<b>\$ 480,000</b>

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

# Equipment

The District also maintains a variety of equipment for Information Technology, Public Safety and Municipal Yard, with an average annual reserve fund investment of about \$620,000 (2021).

## Equipment Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Server Replacement Program	\$ 247,000	\$ 42,000	\$ 42,000	\$ 57,000	\$ 67,000
Desktop Replacement Program	-	-	-	200,000	-
Phone Replacement	-	-	-	-	-
Tempest Eapply, Calls for Service	-	15,000	-	15,000	-
Maintenance Management Software	-	-	-	-	-
Police Equipment	185,000	65,000	25,000	65,000	115,000
<i>Police IT Equipment*</i>	<i>110,000</i>	<i>20,000</i>	<i>-</i>	<i>40,000</i>	<i>90,000</i>
Fire Equipment	155,000	25,000	25,000	25,000	25,000
	<b>587,000</b>	<b>147,000</b>	<b>92,000</b>	<b>362,000</b>	<b>207,000</b>
<b>Funding Source</b>					
Reserve Funds (General)	512,000	102,000	67,000	337,000	182,000
Reserve Funds (Police)	75,000	45,000	25,000	25,000	25,000
	<b>\$ 587,000</b>	<b>\$ 147,000</b>	<b>\$ 92,000</b>	<b>\$ 362,000</b>	<b>\$ 207,000</b>

\* Police IT Equipment is currently funded through the District's Capital Reserve funds.



## 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 Alderley 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 W̱JŌŁŁŁP (Tsartlip) and S̱ÁŪŬŬ (Tsawout) First Nations via service agreement.

The District's water system network consists of approximately 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 (2021). An average annual investment of approximately \$1.5 million is required to renew the existing system on a lifecycle basis. For 2026, the annual pipe replacement program will continue with priority replacements based on age, overall condition, and coordination with other road and underground works. The CRD will be extending and replacing key transmission mains along East Saanich Road and Central Saanich Road, District asbestos cement pipe will be replaced at the same time. Planned water main replacement along Tanner Road and in the Tanner Ridge area will commence once the Keating Overpass project is completed.

### Water Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Vehicles and Equipment	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Pipe Replacement	3,455,000	3,200,000	2,500,000	2,500,000	2,500,000
Contingency	150,000	150,000	150,000	150,000	150,000
<b>Total Investment</b>	<b>3,955,000</b>	<b>\$3,350,000</b>	<b>2,650,000</b>	<b>2,650,000</b>	<b>2,650,000</b>
<b>Funding Source</b>					
Reserve Funds	3,955,000	2,350,000	1,150,000	1,150,000	1,150,000
Debt	-	1,000,000	1,500,000	1,500,000	1,500,000
	<b>\$ 3,955,000</b>	<b>\$ 3,350,000</b>	<b>\$ 2,650,000</b>	<b>\$ 2,650,000</b>	<b>\$ 2,650,000</b>

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

## 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 kilometres of gravity sewers, 5 kilometres of force mains, 3.9 kilometres of siphons and 15 lift stations. The system is interconnected with WJOLEEP (Tsartlip) First Nation and two Capital Regional District lift stations. The (SÁUTW) 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 approximately \$2.1 million (2021).

In 2026, the District is expected to be completed the Brentwood Bay/Hagan Pump Stations and Force Main Project with the completion of the Brentwood Bay pump station upgrades and decommissioning of the Hagan pump station. Once completed, the project will deliver greatly improved handling of sanitary flows from Brentwood Bay and mitigate the risk of system failures. This will be the District's largest ever capital project, in excess of \$13M. 2025 also includes continued sewer pump and lift station improvements at the Kirkpatrick, Devonshire, Cultra, and Butchart stations.

## Sewer Capital Budget

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Vehicles and Equipment	\$ 930,000	\$ -	\$ 250,000	\$ 80,000	\$ 410,000
<b>Pipes</b>					
Pipe Replacement	650,000	2,000,000	2,000,000	2,000,000	2,000,000
Brentwood Sewer Replacement/Upgrade	6,000,000	-	-	-	-
Contingency	150,000	150,000	150,000	150,000	150,000
Delamere Stn Main	120,000	-	-	-	-
Tsartlip I&I System Improvements	250,000	-	-	-	-
<b>Facilities</b>					
Kirkpatrick lift station	115,000	-	-	-	-
Devonshire lift station	115,000	-	-	-	-
Mount Newton lift station	200,000	-	-	-	-
Butchart Garden Lift Station	125,000	-	-	-	-
Cultra Lift Station	125,000	-	-	-	-
<b>Total Investment</b>	<b>8,780,000</b>	<b>2,150,000</b>	<b>2,400,000</b>	<b>2,230,000</b>	<b>2,560,000</b>
<b>Funding Source</b>					
Reserve Funds	8,673,500	1,150,000	1,400,000	1,230,000	1,560,000
Debt	-	1,000,000	1,000,000	1,000,000	1,000,000
Development Charges	106,500	-	-	-	-
	<b>\$8,780,000</b>	<b>\$ 2,150,000</b>	<b>\$ 2,400,000</b>	<b>\$ 2,230,000</b>	<b>\$ 2,560,000</b>



# Background

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



# 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 District's 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 \$26.769 million 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.

## 2026 Financial Plan Reserves Forecast & Scorecard

	Policy Target		Balance 2025	Status 2025	Balance 2030	Status 2030
	Minimum	Optimum				
<b>General Fund</b>						
Consolidated Operating Surplus (Working Capital)	2 months Expenses 3,000,000	6 months expenses 9,000,000	\$ 5,011,200	Good	\$ 6,211,200	Good
<b>Reserve Accounts</b>						
Financial Stabilization Reserve	1% of revenues 185,000	2.5% Revenues 475,000	830,700	Optimal	830,700	Optimal
Affordable Housing Contributions	n/a	As Collected	198,000	Good	198,000	Good
Future Expenditures Reserve	100,000	As Required	1,041,200	Good	180,300	Good
Police Major Crime Reserve	200,000	400,000	275,700	Good	275,700	Good
Police Death on Duty Reserve	100,000	100,000	100,000	Good	100,000	Good
Amenity Contributions Reserve	n/a	As Collected	848,000	Good	848,000	Good
Tree Contribution Reserve	n/a	As Collected	26,000	Good	26,000	Good
Climate Leadership Reserve	100,000	500,000	1,133,100	Optimal	668,100	Optimal
Community Works Gas Tax Reserve	n/a	As Collected	5,725,600	Good	2,150,600	Good
PACE Oil to Heat Pump Program	n/a	Per Plan	320,000	N/A	395,000	N/A
General Debt Retirement Reserve	n/a	Per Plan	6,776,200	N/A	-	N/A
New Infrastructure Levy Reserve	n/a	1,000,000	119,700	Low	-	Low
General Conditional Contributions Reserve	n/a	As Collected	36,700	Good	36,700	Good
BH Turf Field Loan Reserve			-	N/A	-	N/A
COVID 19 Safe Restart Grant	n/a	As Collected	485,300	N/A	-	N/A
<b>Reserve Funds (Statutory Reserves)</b>						
Police Vehicles and Equipment Replacement Reserve Fund	150,000	100% funded AMP	235,300	Good	185,300	Good
General Capital Reserve Fund	TBD	TBD	12,752,300	Good	15,413,400	Good
Growing Communities Reserve Fund	n/a	As Collected	5,554,300	N/A	-	N/A
Local Service Area Reserve Fund	n/a	Per Plan	322,300	Good	322,300	Good
Land Sale Reserve Fund	n/a	As Collected	416,700	Good	416,700	Good
			<b>37,197,100</b>		<b>22,046,800</b>	
<b>Water Fund</b>						
Water Utility Replacement Reserve Fund	500,000	100% AMP	3,736,300	Good	-	Low
Water Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	151,300	Good	-	Low
Water Conditional Contributions Reserve	n/a	As Collected	-	N/A	-	N/A
			<b>3,887,600</b>		<b>3,887,600</b>	
<b>Sewer Fund</b>						
Sewer Utility Replacement Reserve Fund	500,000	100% funded AMP	7,980,400	Good	326,100	Low
Sewer Utility Vehicles and Equipment Replacement Reserve Fund	100,000	100% funded AMP	76,500	Low	-	Low
Sewer Conditional Contributions Reserve	n/a	As Collected	80,000	Good	80,000	Good
			<b>8,136,900</b>		<b>406,100</b>	
<b>Total Reserves</b>			<b>\$ 49,221,600</b>		<b>\$ 22,452,900</b>	

# Debt Management

The District uses levels of debt servicing to supplement reserve fund investment financing of large capital projects and in periods of major replacement.

## Current debt financing has been used for the following projects:

East Saanich Road Improvements	\$2,333,333
Fire Station 1	\$8,895,700
Keating Road Flyover Improvements	\$2,500,000
Wallace Drive Bike Lane	\$1,070,000
Brentwood Bay Sewer Replacement	\$3,000,000

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

## 2025 Debt Bylaws Approved:

Municipal Facility Redevelopment	\$33,500,000
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## Current Debt Servicing Projection:

	2026	2027	2028	2029	2030
Debt Service	\$ 1,152,500	\$ 1,704,000	\$ 3,288,500	\$ 3,977,600	\$ 4,215,500

## Future Debt Required to Fund Infrastructure Over Next Five Years:

Roads	\$2 million
Facilities	\$33.5 million
Water	\$5.5 million
Sewer	\$4 million
<b>Total</b>	<b>\$45 million</b>

The District is currently investigating upgrading or replacing major facilities such as the municipal hall site, and Municipal Works Yard. Should either of these move forward, debt financing will be required.

# 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 \$25.8 million in 2026 to \$31.3 million in 2030 or an average 5.48% increase to the average homeowner. This includes a 1.25% increase for infrastructure replacement and 0.5% for new infrastructure on average.

## General Operating Budget Summary

	2026	2027	2028	2029	2030
<b>General Operating Revenue</b>					
Municipal property taxes	\$ 25,764,000	\$ 27,177,900	\$ 28,490,400	\$ 29,985,600	\$ 31,414,000
Penalties and interest	1,275,500	1,178,500	1,181,600	1,184,700	1,187,900
Grants in lieu of taxes	368,700	374,400	380,400	386,700	393,300
Grants	1,377,000	889,200	889,200	889,200	889,200
Sale of services	387,500	396,400	405,500	414,900	424,600
Police Revenues	1,683,000	1,723,700	1,763,400	1,804,200	1,846,500
Fire Department Revenue	420,000	435,300	451,200	467,700	484,900
Planning Revenue	894,800	895,200	895,500	895,600	895,700
Engineering Revenue	137,000	137,000	137,000	137,000	137,000
Municipal Yard Revenues	125,300	126,500	127,800	129,100	130,500
Other	867,500	-	-	-	-
Capital reserves used for debt	307,500	917,700	2,279,400	2,730,500	2,730,500
Reserves used for Projects and Operating	1,994,500	1,035,200	560,200	533,200	526,800
Transfer from Utility Operating	685,200	712,700	741,200	770,800	801,600
<b>Total General Operating Revenue</b>	<b>36,287,500</b>	<b>35,999,700</b>	<b>38,302,800</b>	<b>40,329,200</b>	<b>41,862,500</b>
<b>General Operating Expenses</b>					
<b>Core Operating Expenses - General</b>					
Administration Services	1,534,500	1,347,500	1,384,800	1,423,600	1,463,900
Finance	1,169,600	1,214,600	1,245,100	1,494,800	1,533,100
Information Technology	1,095,300	1,115,900	1,142,400	1,158,600	1,186,900
Police Service	8,949,100	9,270,200	9,576,300	9,893,800	10,222,600
Fire	3,333,500	3,301,300	3,425,700	3,555,500	3,689,700
Facilities	669,300	704,000	739,200	907,600	940,000
Planning and Building Services	2,201,900	2,144,200	2,210,600	2,278,700	2,349,300
Community Services	2,691,500	2,666,000	2,798,600	2,909,600	3,043,200
Engineering	1,709,100	1,690,800	1,744,800	1,800,600	1,857,800
Municipal Yard	2,012,100	2,019,300	2,079,400	2,141,800	2,206,400
Parks & Facilities	1,548,300	1,598,300	1,648,600	1,700,200	1,753,200
Special Projects	1,300,500	811,900	350,000	142,500	145,000
Debt Servicing	842,200	1,371,000	2,732,700	3,183,800	3,183,800
Transfer to Reserves - General	7,230,600	6,744,700	7,224,600	7,738,100	8,287,600
<b>Total General Operating Revenue</b>	<b>\$ 36,287,500</b>	<b>\$ 35,999,700</b>	<b>\$ 38,302,800</b>	<b>\$ 40,329,200</b>	<b>\$ 41,862,500</b>

# 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.

### Projects and Initiatives Budget Summary

	2026	2027	2028	2029	2030
<b>Infrastructure Renewal</b>					
Administration	\$ 176,900	\$ 66,900	\$ 125,000	\$ 47,500	\$ 20,000
Finance	90,000	220,000	-	-	-
Information Technology	60,000	60,000	60,000	-	-
Corporate Services	150,000	85,000	10,000	10,000	10,000
Planning and Building	134,000	145,000	105,000	35,000	35,000
Climate Leadership	155,000	150,000	50,000	50,000	50,000
Engineering	210,000	70,000	-	-	30,000
Buildings	-	-	-	-	-
Fire	263,300	15,000	-	-	-
Police	61,300	-	-	-	-
Water	50,000	-	-	-	-
Sewer	55,000	-	-	-	-
	<b>1,405,500</b>	<b>811,900</b>	<b>350,000</b>	<b>142,500</b>	<b>145,000</b>
<b>Funding Source</b>					
Reserve Funds	1,204,400	811,900	350,000	142,500	145,000
DCC Funding	67,500	-	-	-	-
Grants	133,600	-	-	-	-
	<b>\$ 1,405,500</b>	<b>\$ 811,900</b>	<b>\$ 350,000</b>	<b>\$ 142,500</b>	<b>\$ 145,000</b>

## Operating Budget - Projects and Initiatives

	2026	2027	2028	2029	2030
<b>Administration</b>					
OH&S Program Improvement	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Employee Survey	-	-	-	20,000	-
Strengthening Integrated Planning and Reporting	31,900	46,900	5,000	-	-
WSBC COR Certification	-	-	100,000	-	-
Accessibility Plan Update and Implementation	60,000	20,000	20,000	20,000	20,000
Management Compensation Review	15,000	-	-	7,500	-
WSANEC Place Naming and Interpretation Board	50,000	-	-	-	-
<b>Finance</b>					
Asset Management Plan, ACC Bylaw, and DCC Bylaw Update	90,000	220,000	-	-	-
<b>Information Technology</b>					
Information Technology Master Plan	60,000	60,000	60,000	-	-
<b>Corporate Services</b>					
Community Amenities and Art	20,000	10,000	10,000	10,000	10,000
75th Anniversary	50,000	-	-	-	-
Citizen Survey	-	40,000	-	-	-
First Nations MOU Development	80,000	-	-	-	-
Records Digitization Strategy	-	35,000	-	-	-
<b>Engineering</b>					
Engineering Standards Update	100,000	-	-	-	-
Storm Management Plan	-	70,000	-	-	-
Dock Assessments	-	-	-	-	30,000
Transportation Master Plan Update	110,000	-	-	-	-
<b>Planning and Building</b>					
Saanich Inlet Management: Brentwood Bay Initiative and Marine Waste Pumpout	35,000	35,000	35,000	35,000	35,000
Development Permit Area Guidelines	14,000	-	-	-	-
Comprehensive Zoning Bylaw Review	10,000	-	-	-	-
District Lands Analysis	-	-	20,000	-	-
Explore Keating Land Use Options	15,000	-	-	-	-
Business Improvement Area Study	-	30,000	-	-	-
Parking Regulation Review and Update	40,000	-	-	-	-
Building Bylaw Update	10,000	-	-	-	-
Agricultural Area Plan Update	-	70,000	50,000	-	-
Parks and Trails Masterplan	10,000	-	-	-	-
Business and Agriculture Wayfinding	-	5,000	-	-	-
Signage Program	-	-	-	-	-
Bylaw Enforcement Education	\$ -	\$ 5,000	\$ -	\$ -	\$ -

Continued on next page

## Operating Budget - Projects and Initiatives Continued

	2026	2027	2028	2029	2030
<b>Climate Leadership</b>					
Develop a solid waste GHG reduction program	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Natural Assets Inventory	50,000	-	-	-	-
Climate Leadership Plan Update	-	40,000	-	-	-
Environmental Monitoring Program	-	50,000	-	-	-
Maber Flats Management Plan	55,000	-	-	-	-
Energy Efficiency Retrofits Program	50,000	50,000	50,000	50,000	50,000
<b>Fire Department</b>					
Firesmart Program	61,600	-	-	-	-
First Responders Health & Wellness Program	-	15,000	-	-	-
Nex Gen 911 Public Education	15,000	-	-	-	-
Emergency Response Plan Update	6,700	-	-	-	-
Fire EOC Excercises	35,000	-	-	-	-
Fire Climate Adaptation Grant	112,000	-	-	-	-
First Nations Engagement for Emergency and Disaster Management Act	33,000	-	-	-	-
<b>Police Department</b>					
Guns and Gangs Violence Action Fund Grant	61,300	-	-	-	-
<b>Water</b>					
Water Master Plan Update	50,000	-	-	-	-
<b>Sewer</b>					
Sewer Master Plan update	55,000	-	-	-	-
<b>Total</b>	<b>\$ 1,405,500</b>	<b>\$ 811,900</b>	<b>\$ 350,000</b>	<b>\$ 142,500</b>	<b>\$ 145,000</b>

# Water Utility Fund Five Year Estimates

The net budget funded from water utility charges is projected to increase from \$7.6 million to \$8.8 million in 2029 or an average 4.86% increase to the average homeowner. This includes increases in operations, CRD bulk water purchases, and increases for infrastructure replacement funding.

Water utility rates are subject to change due to the upcoming transition of the First Nations water supply to direct wholesale purchasing from the Capital Regional District (CRD), anticipated in 2026. This transition is not yet reflected in the Draft Financial Plan.

## Water - Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>Funding</b>									
Water Sales & Connections	\$ 6,996,100	\$ 7,016,500	\$ 7,541,700	\$ 545,600	7.8%	\$ 7,940,900	\$ 8,327,500	\$ 8,732,700	\$ 9,154,200
Investment Income	135,000	135,000	120,000	(15,000)	-11.1%	100,000	100,000	100,000	100,000
<b>Total Funding</b>	<b>7,131,100</b>	<b>7,151,500</b>	<b>7,661,700</b>	<b>530,600</b>	<b>7.4%</b>	<b>8,040,900</b>	<b>8,427,500</b>	<b>8,832,700</b>	<b>9,254,200</b>
<b>Operating Expenses</b>									
Administration	606,300	624,900	557,800	(48,500)	-8.0%	581,800	600,600	623,600	647,400
Maintenance	676,800	611,400	831,900	155,100	22.9%	856,400	881,700	907,900	935,100
Bulk Water Purchases	4,656,000	4,656,200	5,029,400	373,400	8.0%	5,280,900	5,544,900	5,822,100	6,113,200
3rd Party Connections	44,200	13,900	43,900	(300)	-0.7%	45,300	45,900	46,800	48,000
Fleet	97,800	85,100	98,700	900	0.9%	101,500	104,400	107,300	110,500
Capital reserves used for debt	-	-	-	-	0.0%	(21,300)	(126,000)	(267,100)	(408,200)
Debt Payments	-	-	-	-	0.0%	21,300	126,000	267,100	408,200
Transfer to Reserves	1,050,000	1,160,000	1,100,000	50,000	4.8%	1,175,000	1,250,000	1,325,000	1,400,000
<b>Total Operating Expenses</b>	<b>\$ 7,131,100</b>	<b>\$ 7,151,500</b>	<b>\$ 7,661,700</b>	<b>\$ 530,600</b>	<b>7.4%</b>	<b>\$ 8,040,900</b>	<b>\$ 8,427,500</b>	<b>\$ 8,832,700</b>	<b>\$ 9,254,200</b>

# Sewer Utility Fund Five Year Estimates

The net budget funded from sewer utility charges is projected to increase from \$2.71 million to \$3.1 million in 2029, or a 7.6% increase to the average homeowner. This includes increases in operations and for infrastructure replacement funding each year.

## Sewer - Operating Budget

	2025 Budget	2025 Forecast	2026 Budget	Change \$	Change %	2027 Budget	2028 Budget	2029 Budget	2030 Budget
<b>Revenue</b>									
Sale of Service	\$ 2,394,000	\$ 2,543,900	\$ 2,613,100	\$ 219,100	9.2%	\$ 2,764,700	\$ 2,907,200	\$ 3,046,700	\$ 3,189,900
Investment Income	130,000	200,000	100,000	(30,000)	-23.1%	90,000	90,000	90,000	90,000
<b>Total Revenue</b>	<b>2,524,000</b>	<b>2,743,900</b>	<b>2,713,100</b>	<b>189,100</b>	<b>7.5%</b>	<b>2,854,700</b>	<b>2,997,200</b>	<b>3,136,700</b>	<b>3,279,900</b>
<b>Operating Expenses</b>									
Sewer Administration	320,300	353,500	268,400	(51,900)	-16.2%	341,300	354,700	368,400	382,900
General Maintenance	838,700	671,800	928,700	90,000	10.7%	893,400	917,500	943,300	970,000
Capital Reserves used for Debt	-	-	(310,400)	-	0.0%	(333,100)	(429,900)	(526,800)	(623,600)
Debt Payments	63,600	70,300	310,400	246,800	0.0%	333,100	429,900	526,800	623,600
Transfer to Reserves - Sewer	1,365,000	1,718,600	1,516,000	151,000	11.1%	1,620,000	1,725,000	1,825,000	1,927,000
<b>Total Operating Expenses</b>	<b>\$ 2,587,600</b>	<b>\$ 2,814,200</b>	<b>\$ 2,713,100</b>	<b>\$ 435,900</b>	<b>4.9%</b>	<b>\$ 2,854,700</b>	<b>\$ 2,997,200</b>	<b>\$ 3,136,700</b>	<b>\$ 3,279,900</b>

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 2026, and update of the District's long-term asset management and related financial strategies again in 2026 for 2027 implementation.

# Statistics



## Taxable Property Assessments 2021-2025

	2021	2022	2023	2024	2025
Residential	\$ 5,035,528,083	\$ 6,243,391,031	\$ 7,084,280,072	\$ 7,118,278,959	\$ 7,083,272,832
Utilities	1,234,500	1,725,800	2,080,200	1,979,000	2,030,700
Light Industry	114,899,600	129,028,500	139,924,900	152,233,000	187,619,200
Business/Other	573,727,781	630,724,700	690,882,079	731,975,300	763,949,850
Recreational/Non Profit	31,054,300	37,956,200	38,618,000	37,654,000	37,457,000
Farm	7,122,363	6,844,146	6,824,718	6,779,450	6,598,554
	<b>\$ 5,763,566,627</b>	<b>\$ 7,049,670,377</b>	<b>\$ 7,962,609,969</b>	<b>\$ 8,048,899,709</b>	<b>\$ 8,080,928,136</b>

## New Construction 2021-2025

	2021	2022	2023	2024	2025
Construction Permits	\$ 363	\$ 303	\$ 286	\$ 225	\$ 122
Construction Value (\$Millions)	55,203,981	75,237,065	74,422,044	37,086,415	42,230,041
New Construction Taxable Assessment	23,361,626	38,307,897	50,502,677	51,488,494	113,699,259
Taxes Generated from New Growth	75,622	93,716	84,627	110,092	289,782

## Property Tax Rates 2021-2025

	2021	2022	2023	2024	2025
<b>Municipal (including Police, Infrastructure, Debt, Library)</b>					
Residential	2.84232	2.41786	2.26238	2.43186	2.66103
Utilities	14.33525	13.68775	13.10055	13.21464	13.62895
Light Industry	4.46339	4.15905	4.03530	4.01572	3.51907
Business/Other	5.73410	5.47510	5.24022	5.28585	5.45159
Recreational/Non-Profit	6.55341	5.59668	4.95110	5.34372	5.76053
Farm	4.67986	4.92978	5.19642	5.57462	5.96660
<b>Total (including School, Regional &amp; Other)</b>					
Residential	5.36380	4.52785	4.26571	4.58767	4.99931
Utilities	33.76719	32.45483	31.41973	31.42048	32.01010
Light Industry	11.42545	10.41512	10.03779	10.44766	10.45583
Business/Other	12.91928	12.00256	11.48282	11.97184	12.83158
Recreational/Non-Profit	11.34424	9.68755	8.75304	9.43137	10.05963
Farm	9.99607	10.27529	10.72856	11.19506	11.72042

## Property Tax Revenue 2021-2025

	2021	2022	2023	2024	2025
Municipal	18,364,565	19,358,957	20,456,271	22,026,749	23,877,352
BC Assessment	289,339	300,866	322,731	335,964	351,479
Regional District	6,511,299	6,614,601	6,781,640	7,126,373	7,551,348
Municipal Finance Authority	1,372	1,651	1,856	1,889	1,916
Transit	1,573,060	1,673,005	2,023,839	2,948,788	4,133,960
School	9,464,666	9,900,893	10,799,249	11,328,716	11,887,686
<b>Total Current Taxes Levied</b>	<b>36,204,301</b>	<b>37,849,973</b>	<b>40,385,586</b>	<b>43,768,479</b>	<b>47,803,741</b>
<b>Current Taxes Collected</b>	<b>35,966,420</b>	<b>37,514,157</b>	<b>40,076,563</b>	<b>43,390,968</b>	<b>47,405,595</b>
<b>Percentage</b>	<b>99.3%</b>	<b>99.1%</b>	<b>99.2%</b>	<b>99.1%</b>	<b>99.2%</b>

## Principal Corporate Taxpayers 2025

Property Owner	Total Levy
Butchart Gardens Ltd	633,615
Vancouver Island Commercial (VIC) Properties LP	501,407
Butler Brothers Supplies Ltd	451,866
417201 BC Ltd	439,276
Hackett Property Ltd	404,674
British Columbia Hydro and Power Authority	380,348
Pioneer Square Holdings Ltd	371,731
Huntly Properties Ltd	340,642
Ravens Landing Industrial Park Ltd	274,212
Sherwood Industries Ltd	262,786
Oldfield Industrial Properties Ltd	258,364
1349502 BC Ltd	250,403
Butler Properties Ltd	224,263
Eagle Bay Holdings Ltd	216,032
Seaboard Industries Ltd	193,795
Waste Connections of Canada Inc	185,378
Harbour City Financial Corp	183,611
Lochside Apartments Ltd	181,260
Times Universal Victoria Holdings Limited	167,131
Fortis Energy	166,982
409417 BC Ltd	165,250
Kirkpatrick Holdings Ltd	159,856
1143012 BC Ltd	152,914
Hochoy Investments Ltd	148,885
Graham Holdings Ltd	146,011
GF II 1230-1236 Verdier Apartments Ltd	130,277
OK Industries Ltd	129,275
0707013 BC Ltd	123,247
Peninsula Mini Storage and Container Rentals Ltd	120,411
Pine Tree Canada Holdings ULC	116,873
Gill-Am Investments Ltd	115,600
0991761 BC Ltd	115,446
Schneider Electric Canada Inc	114,302
Royalta Holdings Ltd	113,725
Trafalgar Square Holdings Co Ltd	111,301
Vey Holdings Ltd	110,454
0833742 BC Ltd	109,415
Privately Owned	104,731
QIVI Holdings Inc	102,044

## Debt and Debt Servicing - Outstanding balances (In Thousands) 2021-2025

	2021	2022	2023	2024	2025
East Saanich Road Renewal	\$ 821	\$ 640	\$ 452	\$ 258	\$ 82
Fire Hall	7,078	6,807	6,526	6,235	5,935
Keating Road Improvements	-	-	-	-	2,200
Wallace Bike Lane	-	-	-	-	1,070
Brentwood Sewer	-	-	-	-	3,000
Keating Main Replacement	-	-	-	-	300
<b>Total</b>	<b>7,899</b>	<b>7,447</b>	<b>6,978</b>	<b>6,493</b>	<b>12,587</b>
Long Term Debt Per Capita	439	410	385	355	692
Total Debt Per Capita	439	410	385	355	692
Annual Long Term Debt Servicing	624	611	611	611	740
Debt Servicing Limit	7,807	8,218	9,118	9,381	TBD
% Used	8%	7%	7%	7%	TBD
Debt Service Capacity Available	\$ 7,183	\$ 7,607	\$ 8,507	\$ 8,770	TBD



## Community Grants, Service Contracts, Leases and Permissive Tax Exemptions 2025

Organization	Grant	Service Contract	Lease	Tax Exemption	Total
676 Kittyhawk Sponsoring Committee Society	\$ 1,000	\$ -		\$ -	\$ -
Anglican Synod Diocese of BC	-	-		59,765	59,765
Art Sea Community Arts Council	-	10,000		-	10,000
BC Parks Foundation	-	-		8,109	8,109
Beacon Community Services	-	10,000		21,847	31,847
BGC South Vancouver Island	-	10,000	1	15,193	25,194
Bishop of Victoria	-	-		16,714	16,714
Brentwood Bay Community Association	-	4,250		-	4,250
Brentwood Community Club	-	-		13,792	13,792
Bike Victoria Society	-	9,648		-	9,648
Centennial Park Fellowship Baptist Church	-	-		39,494	39,494
Central Saanich Lawn Bowling Club	-	-	1	10,919	10,920
Central Saanich Lions Club	-	-	1	8,496	8,497
Central Saanich Little League	-	-	1	560	561
Central Saanich Senior Citizen's Association	-	-		35,968	35,968
Cycling Without Age Society	1,000	-		-	1,000
Farmlands Trust Society	-	-		1,344	1,344
FED Urban Agriculture Society	1,000	-		-	1,000
Friendship Community Church	-	-		31,841	31,841
Greater Victoria Housing Society	-	-		19,992	19,992
Jehovah's Witness Congregation	-	-		11,890	11,890
Meet Your Street Grants (4 individuals)	874	-		-	874
Navy League of Canada (Saanich Peninsula Branch)	1,000	-		-	1,000
North & South Agricultural Society	4,517	-		37,150	41,667
Peninsula Country Market Society	1,000	-		-	1,000
Peninsula Soccer Association (Foregivable Loan)	-	25,000		-	25,000
Peninsula Streams	-	31,000		-	31,000
Saanich Historical Artifact Society	-	-	1	31,024	31,025
Saanich Masonic Temple Assoc. Ltd.	-	-		10,502	10,502
Saanich Peninsula Lions Food Bank	3,268	-		-	3,268
Saanich Peninsula Pipe Band	1,000	-		-	1,000
Saanich Pioneer Society	-	18,500		-	18,500
Saanichton Bible Fellowship	-	-		17,949	17,949
Saanichton Village Association	-	10,000		-	10,000
Sampson, Rene - Inter-tribal Pow Wow	2,000	-		-	2,000
Shady Creek United Church	-	-		11,407	11,407
Shoreline Medical Society	-	-		16,979	16,979
Sindey North Saanich Yacht Club	1,000	-		-	1,000
South Island Farmers Institute	2,000	-		-	2,000
South Vancouver Island Zone Housing	-	-		135,166	135,166
Stelly's Parents for Dry After Grad	1,000	-		-	1,000
Take a Hike Youth Mental Health Foundation	1,000	-		-	1,000
Victoria Association for Community Living	-	-		16,027	16,027
Victoria Brian Injury Society	1,000	-		-	1,000
Victoria Compost & Conservation Education Society	1,000	-		-	1,000
Victoria Hindu Parishad	-	-		9,969	9,969
WSANEC Land Trust Society	-	-		38,580	38,580
<b>Total</b>	<b>\$ 23,659</b>	<b>\$ 128,398</b>	<b>5</b>	<b>\$ 620,677</b>	<b>\$ 771,739</b>

## Summary of Financial Results (In Thousands)

	2021	2022	2023	2024	2025
<b>Financial Position</b>					
Financial Assets	\$ 58,735	\$ 63,995	\$ 75,335	\$ 71,081	\$ -
Liabilities	22,762	22,888	24,340	28,230	-
Net Financial Assets/(Debt)	35,973	41,107	50,995	42,851	-
Non-financial Assets	90,137	91,367	94,063	114,488	7
<b>Accumulated Surplus, end of year</b>	<b>126,110</b>	<b>132,474</b>	<b>145,058</b>	<b>157,339</b>	-
<b>Statement of Operations</b>					
Revenue	34,507	35,557	44,020	46,139	-
Expenses	28,938	29,193	31,436	33,570	-
Annual Surplus/(Deficit)	5,569	6,364	12,584	12,569	-
Accumulated Surplus, beginning of year	120,541	126,110	132,474	144,769	-
<b>Accumulated Surplus, end of year</b>	<b>126,110</b>	<b>132,474</b>	<b>145,058</b>	<b>157,338</b>	-
<b>Accumulated Surplus</b>					
Tangible Capital Assets	81,538	83,127	85,550	105,775	-
Reserves	36,640	41,248	52,345	44,827	-
Operating Surplus/(Deficit)	7,932	8,099	7,163	6,736	-
<b>Accumulated Surplus, end of year</b>	<b>\$ 126,110</b>	<b>\$ 132,474</b>	<b>\$ 145,058</b>	<b>\$ 157,338</b>	<b>\$ -</b>



## Consolidated Revenue by Source (In Thousands)

	2021	2022	2023	2024	2025
Property Taxation	\$ 18,875	\$ 19,869	\$ 20,981	\$ 22,600	\$ -
Sales of Services	12,122	11,240	12,475	11,507	-
Government Transfers	2,343	2,146	7,096	7,727	-
Investment Income	284	1,448	2,778	3,205	-
Developer Contributions	606	652	660	1,055	-
Other	277	202	30	45	-
<b>Total</b>	<b>\$ 34,507</b>	<b>\$ 35,557</b>	<b>\$ 44,020</b>	<b>\$ 46,139</b>	<b>\$ -</b>

## Consolidated Expenses by Function (In Thousands)

	2021	2022	2023	2024	2025
General Government	\$ 2,888	\$ 3,055	\$ 3,633	\$ 3,633	\$ -
Protective Services	9,949	10,560	11,373	12,642	-
Transportation Services	4,806	4,285	4,427	4,623	-
Environmental and Development Services	678	649	810	1,083	-
Parks and Cultural Services	3,253	3,551	3,831	4,123	-
Water Utility	5,550	5,615	5,831	5,739	-
Sewer Enterprise	1,165	1,135	1,066	1,207	-
Other Fiscal Services	649	343	465	520	-
<b>Total</b>	<b>\$ 34,507</b>	<b>\$ 35,557</b>	<b>\$ 31,436</b>	<b>\$ 33,570</b>	<b>\$ -</b>

## Consolidated Expenses by Object (In Thousands)

	2021	2022	2023	2024	2025
Salaries, Wages & Benefits	\$ 13,923	\$ 14,729	\$ 15,948	\$ 17,414	\$ -
Supplies, Materials & Other	5,625	5,588	5,991	5,951	-
Contracted Services	5,806	5,592	6,218	6,773	-
Other	290	316	511	504	-
Amortization of Tangible Assets	3,294	2,968	2,768	2,928	-
<b>Total</b>	<b>\$ 28,938</b>	<b>\$ 29,193</b>	<b>\$ 31,436</b>	<b>\$ 33,570</b>	<b>\$ -</b>

## Acquisition of Tangible Capital Assets

	2021	2022	2023	2024	2025
Land	\$ -	\$ -	\$ -	\$ 8,036,664	\$ -
Land Improvements	104,598	469,188	277,682	70,264	-
Buildings	484,764	329,335	807,186	498,401	-
Equipment and Vehicles	655,520	345,842	1,023,694	3,650,029	-
Roads Infrastructure	675,239	987,296	1,275,432	678,260	-
Drainage Infrastructure	513,708	130,383	280,134	261,426	-
Sewer Infrastructure	98,892	243,651	19,975	98,909	-
Water Infrastructure	40,000	1,669,389	1,265,595	152,419	-
Other Assets	152,316	83,586	492,283	10,091,891	-
<b>Total</b>	<b>\$ 2,725,037</b>	<b>\$ 4,258,670</b>	<b>\$ 5,441,981</b>	<b>\$ 23,538,263</b>	<b>\$ -</b>



# Glossary

**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.

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

**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 (CO<sub>2</sub>e) 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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

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

**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.

# 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 reserves:

- 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	✓			✓			✓	<b>G</b> - General <b>W</b> - Water <b>S</b> - Sewer <b>GC</b> - General Capital <b>WC</b> - Water Capital <b>SC</b> - Sewer Capital <b>R</b> - Reserves
Police Services	✓			✓			✓	
Fire Services	✓			✓			✓	
Transportation Services	✓			✓			✓	
Environmental Development Services	✓			✓				
Parks and Cultural Services	✓			✓			✓	
Water Enterprise		✓			✓		✓	
Sewer Enterprise			✓			✓	✓	
Other Fiscal Services	✓							

# Financial Policies and Plans

## Sustainable Purchasing Policy Summary

The authority to make purchasing decisions and to bind the Corporation contractually rests with Council unless delegated by bylaw. The District's Delegated of Authority Bylaw No. 2060, 2020 delegates authority to specific staff within limits.

The District's Purchasing Policy sets out purchasing limits and processes for staff. Additionally, the policy outlines procedures for asset disposal.

## Reserves and Surplus Policy

The Community Charter empowers Council to establish, by Bylaw, reserve funds. These reserve funds may not be spent except for the specified reserve fund purposes, as outlined by the Bylaw. Use of funds is authorized via the annual Financial Plan Bylaw. In late 2019, Council adopted the Reserves and Surplus Policy that identifies the guiding principles, objectives, and identifies reserve funds (by Bylaw) and reserve accounts (by policy or practice).

Operating surplus, operating reserves, and statutory reserves are identified in the Policy with minimum and optimal levels, funding source, and rationale.

For more information on fund balances please see the 2026 Financial Plan Reserves Forecast and Scorecard on page 106.

## Investment Policy

In 2017 Council adopted the District's Investment Policy, wherein section 183 of the Community Charter lists the security types the District may invest in. These include:

1. Securities of the Municipal Finance Authority (MFA)
2. Pooled investment funds under Section 16 of the Municipal Finance Authority Act
3. Securities of Canada or of a province
4. Securities guaranteed for principal and interest by Canada or by a province
5. Securities of a municipality, regional district, or greater board
6. Investments guaranteed by a Chartered bank
7. Deposits in a savings institution or non-equity membership shares of a credit union. The Policy identifies primary objects and care as follows:

### Objects and Principals

1. Preservation of Capital
2. Liquidity
3. Return on investment
4. Socially Responsible Investing

### Standard of Care

1. Prudence
2. Ethics and Conflict of Interest
3. Delegation of Authority
4. Competitive Bids

## Asset Management Plan and Long-Term Financial Strategy

In 2022, Council adopted a five-year update of the District's Asset Management Plan and Long-Term Financial Strategy. The plan summarizes the District's owned assets, how much they are to replace, when they need to be replaced, and how much needs to be invested in the assets. The Plan is a tool for both Council and Staff to inform long-term financial planning, decisions on funding levels, help communicate on service levels and funding, and identify areas of improvement on asset data and management processes.

The Long-Term Financial Strategy looks at current annual replacement funding compared to targeted funding levels identified in the Plan and creates a strategy to increase funding trajectory to targeted levels over time. Currently the strategies in place will reach targeted levels for general, water, and sewer funding in 2032, or a fifteen-year plan from implementation in 2017.

The Plan and Strategy create increased resiliency in the management of the District's assets and their future replacement.

## Tangible Capital Assets Accounting and Reporting

In 2019 Council adopted a Tangible Capital Assets Accounting and Reporting policy to support organizational decision making, provide enhanced reporting and increased transparency to the organization, the public and other stakeholders.

The purpose of this policy is to provide direction for the recognition, recording and reporting of Tangible Capital Assets on a consistent basis in accordance with Public Sector Accounting Standards. This policy will assist the District to strategically manage, invest and plan for sustainable municipal infrastructure by:

- measuring and reporting the full cost of the District's operations;
- ensuring all tangible capital asset acquisitions are approved;
- ensuring clear guidance, training and support is provided to departments;
- supporting stewardship of the District's tangible capital assets; and by
- supporting the efficient and effective use of the District's tangible capital assets.

The Policy provides guidance on valuation, asset useful lives, and capitalization threshold by asset classification.

## Expense Reimbursement Policy

In 2017 Council adopted a new Travel and Expense Reimbursement Policy. This Policy governs reimbursement for staff travel and accommodation for work-related purposes. The Policy objective is to ensure travel is appropriately authorized, care has been exercised to minimize costs, and employees are fairly reimbursed for out-of-pocket expenses.

## Property Tax Exemption Policy

A Permissive Tax Exemption Policy was adopted by Council in 2022. The policy identifies Section 165 of the Community Charter as the legislation for granting exemptions, organizations that can be provided grants (nature of organization and use of the land), the annual approval process, eligibility criteria, and duration and conditions of an exemption.

In addition, the policy identifies the maximum total of current year exemptions that can be approved for the subsequent year, as not to exceed 1.5% of the current year's total budgeted property tax requisition. In the case where the total calculated permissive exemption values for the subsequent year exceed 1.5% of the current year's tax requisition, all permissive exemptions would be proportionately reduced.

## Grant in Aid Policy

A Grant in Aid Program Policy has been in place since 1991 and was last updated in 2019. The Policy's criteria can be summarized as follows:

- Section 263(1) (c) of the Local Government Act allows local governments to provide assistance for the purpose of benefitting the community;
- The program is for modest community grant funding of up to \$1,000 to eligible non-profit societies and other community organizations benefitting the municipality;
- The program is specifically intended for seed funding to help establish new programs or complete special projects, and not to fund expenses such as general operations, administration, competitions, travel or building maintenance projects.
- All grants are subject to the availability of funding within the current annual operating budget.



# Budget Bylaw

## Schedule “A”

### “Five Year Financial Plan Bylaw No. XXXX, 2026”

#### The Corporation of the District of Central Saanich 2026 – 2030 Five Year Financial Plan

	2026	2027	2028	2029	2030
<b>Revenue</b>					
Municipal property taxes	\$ 25,817,200	\$ 27,232,000	\$ 28,545,300	\$ 30,005,600	\$ 31,434,000
Grants in lieu of taxes	368,700	374,400	380,400	386,700	393,300
Sale of services	2,670,300	2,736,400	2,802,400	2,870,400	2,941,000
Permits, licenses and interest	2,252,800	2,156,200	2,159,600	2,162,800	2,166,100
Government transfers	1,470,100	889,200	889,200	889,200	889,200
Water utility - revenue	7,661,700	8,040,900	8,427,500	8,803,200	9,254,200
Sewer enterprise revenue	2,713,100	2,854,700	2,997,200	3,136,700	3,279,900
Contributions and donations	1,665,000	-	-	-	-
<b>Total Revenue</b>	<b>44,618,900</b>	<b>44,283,800</b>	<b>46,201,600</b>	<b>48,284,100</b>	<b>50,357,700</b>
<b>Expenses</b>					
General government	6,475,000	6,335,300	6,568,900	7,123,400	7,365,500
Protective	12,282,600	12,571,500	13,002,000	13,449,300	13,912,300
Transportation	3,721,200	3,710,100	3,824,200	3,942,400	4,064,200
Environmental development	2,201,900	2,144,200	2,210,600	2,278,700	2,349,300
Parks	1,548,300	1,598,300	1,648,600	1,700,200	1,753,200
Projects and initiatives	1,405,500	811,900	350,000	142,500	145,000
Water utility	6,561,700	6,865,900	7,177,500	7,507,700	7,854,200
Sewer enterprise	1,197,100	1,234,700	1,272,200	1,311,700	1,352,900
Amortization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
<b>Total Expenses</b>	<b>38,693,300</b>	<b>38,571,900</b>	<b>39,354,000</b>	<b>40,755,900</b>	<b>42,096,600</b>
<b>Accounting surplus (deficit)</b>	<b>5,925,600</b>	<b>5,711,900</b>	<b>6,847,600</b>	<b>7,528,200</b>	<b>8,261,100</b>
<b>Reserves, Capital and Debt</b>					
Capital expenditures	(28,436,800)	(58,632,900)	(37,605,900)	(9,312,100)	(7,843,600)
Debt	(1,152,600)	(1,704,100)	(3,288,600)	(3,977,700)	(4,215,600)
Equity for amortization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Reserves used for capital	27,493,000	31,578,800	24,551,000	6,792,100	5,323,600
Reserves used for capital-Debt	617,900	1,250,800	2,835,300	3,524,400	3,762,300
Reserves used for operating	895,100	223,300	210,200	390,700	381,800
Reserves and surplus used for projects	1,204,400	811,900	350,000	142,500	145,000
Debt proceeds	-	27,000,000	13,000,000	2,500,000	2,500,000
Transfer to reserves	(9,846,600)	(9,539,700)	(10,199,600)	(10,888,100)	(11,614,600)
<b>Total Budget for the Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Appendices

These appendices outline the Strategic Implementation Plan by non-capital projects start year, and also detail the Workforce Plan funding sources. Additionally, changes made to the 2024 Financial Plan are presented.



# APPENDIX A: Strategic Implementation Plan (SIP) – Projects (Non-Capital)

2024-2027 Strategic Implementation Plan



Start	Project	Target	Project Areas Impacted					
2022	Oil to Heat Pump Program	2026		●			●	●
2022	Complete Service Agreement Renewal with First Nations	2026			●			●
2022	Work in partnership with the STAUTW and WJOLEEP First Nations to advance SENCOTEN place naming in locations of cultural significance	2026	●		●			
2022	FireSmart Program	2026			●		●	●
2023	Develop strategy for renewal of redevelopment of Municipal Facilities	2025	●	●			●	●
2023	Develop and implement a Central Saanich focused Customer Service Strategy	2026			●			●
2023	Conduct accessory dwelling unit review on ALR and Rural Lands	2024	●		●			
2024	Develop a public engagement framework and policy	2027			●			●
2023	Water Usage Review	2026					●	●
2023	Update the Parks and Trails Master Plan	2026	●		●		●	
2023	Update the Official Community Plan Development Permit Guidelines	2026		●			●	
2023	Advance bylaw, policy and land use changes to support economic development and childcare	2024			●	●		

## 2024-2027 Strategic Implementation Plan Continued



Start	Project	Target	Project Areas Impacted					
2023	Implement Wayfinding Strategy	2024	●		●			
2023	Implement e-Apply and Our City to streamline development applications	2025	●	●				●
2024	Develop a coordinated service delivery model for recreation facilities on the Saanich Peninsula in partnership with the Peninsula Recreation Commission	2025			●			●
2024	Facilitate the development of a satellite office for Beacon Community Services in Central Saanich	2024			●			●
2024	Develop a Corporate Diversity, Equity and Inclusion Framework and integrate into District's plans, processes and policies	2025			●			●
2024	Modernize and maintain a comprehensive Occupational Health and Safety (OH&S) Framework ensuring a strong workplace safety culture	2026			●			●
2024	Develop a Municipal Operations Energy and Emissions Strategy	2025	●				●	
2024	Continue to build a robust organizational learning culture with internal and external opportunities for staff development	2025			●			●
2024	Update bylaw enforcement procedures to permit mailed notices, including streets and traffic	2025						●
2024	Execute EV and Ebike Regional Public EV Charging Stations	2025	●				●	
2024	Establish a natural assets inventory and management plan	2026	●			●	●	
2024	Develop an expanded home retrofit program	2030	●				●	

## 2024-2027 Strategic Implementation Plan Continued



Start	Project	Target	Project Areas Impacted						
2024	Accessibility Plan Implementation: Source and deliver training on accessibility to all employees, and to relevant communication staff	2026	●		●				●
	Accessibility Plan Implementation: Review HR practices for accessibility, including: Accommodation plan & policy development, recruitment and hiring, mental health, safety emergency evaluation plans, and consultation with staff through DE&I Committee	2026	●		●				●
	Accessibility Plan Implementation: Develop and distribute additional resources and tools for community members, including for Emergency Services and Events	2026	●		●				●
	Accessibility Plan Implementation: Technology and resources to increase meeting accessibility	2026	●		●				●
2024	Age-Friendly Community Plan Implementation: Promote awareness and accessibility of existing services and champions	2027	●		●				
	Age-Friendly Community Plan Implementation: Establish check-in system for vulnerable adults	2027	●		●				
	Age-Friendly Community Plan Implementation: Encourage the development of resilient housing, both new and retrofits	2027	●		●			●	
	Age-Friendly Community Plan Implementation: Continue efforts and review plans for current and future active transportation projects with age-friendly lens (Plan Item #7, 8)	2027	●		●				

## 2024-2027 Strategic Implementation Plan Continued



Start	Project	Target	Project Areas Impacted					
2024	Update Sewer Master Plan	2026	●				●	●
2024	Update Water Master Plan	2026	●				●	●
2024	Develop MOU with neighbouring First Nations	2026			●			
2024	Develop and implement GIS system	2025	●	●	●		●	●
2024	Bridge Inspections	2025	●		●			●
2024	Dock Assessments	2030						●
2024	Implement non-infrastructure portions of Active Transportation, including policy, communications and education	2025	●		●		●	
2024	Update Transportation Master Plan	2026	●		●		●	●
2024	Update Integrated Stormwater Management Plan	2027	●				●	●
2024	Develop a Fire Department Master Plan	2025	●				●	●
2024	Implement Zero Carbon and Energy Step Code	2025		●			●	
2024	Implement Maber Flats Management Plan including hydrology and wetland restoration	2026	●			●	●	
2024	Undertake a Climate Change Risk and Vulnerability Assessment and develop implementation plan	2026	●				●	●
2024	Review and update of Emergency Response Plan	2026	●				●	●
2024	Indigenous Engagement Requirements Funding Program Planning & Implementation for EDMA	2026			●	●	●	●
2025	Develop a health and wellness program for our first responders	2027			●			●

## 2024-2027 Strategic Implementation Plan Continued



Start	Project	Target	Project Areas Impacted					
2024	Provincial Housing Initiatives Implementation	2026		●				●
2024	Update Building Bylaw with new Building Code requirements	2026	●	●			●	
2024	Community Amenities and Art	2030	●		●	●		
2024	Develop and deliver ongoing Road Safety Campaign	2025	●		●		●	
2025	Review and enhance recruitment processes for Paid on Call firefighters	2025			●			●
2025	Coordinate an Emergency Operations Centre fullscale exercise scenario with mutual aid and PEMO partners	2026			●		●	●
2025	Develop Student Employment Program	2025						●
2025	Management Compensation Review	2029						●
2025	Conduct employee survey to measure employee satisfaction, including accessibility and DEI	2029			●			●
2025	Redevelop property/housing section of website	2026		●		●		
2025	Next Gen 911 Public Education	2026						●
2025	Comprehensive Zoning Bylaw Update	2026		●		●		
2025	Explore Keating Land Use Option (South Keating)	2026		●				
2025	Saanich Inlet Management: Brentwood Bay Initiative and Marine Waste Pumpout	2030	●		●		●	
2026	Phase 2 of Sharepoint for Business and Process Automation Systems	2027	●					●

## 2024-2027 Strategic Implementation Plan Continued



Start	Project	Target	Project Areas Impacted					
2026	Explore Keating Land Use Options (North Keating)	2026		●				
2026	75th Anniversary	2026						
2026	Accessibility Plan Update and Implementation 2027-2030: Focus on Parks and Trails Accessibility Standards	2030			●		●	●
2026	Develop Economic Development and Tourism Website	2027				●		
2026	Asset Management Plan, ACC Bylaw, and DCC Bylaw Update	2027	●					●
2026	From Service Reviews to Strategic Implementation: Strengthening IP&R (2026–2028): Strategic Plan and Integrated Resource and Reporting Plan	2028			●			●
2026	From Service Reviews to Strategic Implementation: Strengthening IP&R (2026–2028): Business Process Improvement and Service Review	2028			●			●
2026	From Service Reviews to Strategic Implementation: Strengthening IP&R (2026–2028): Community Satisfaction Survey, and Engagement on Strategic Plan	2028			●		●	●
2026	Information Technology Master Plan	2028						●
2026	PEMO Service Review	2027					●	
2026	Yard Waste Removal Background Study	2026					●	
2026	Parking Regulation Review and Update	2026	●	●				●
2026	Engineering Standards Update	2026	●		●		●	●
2027	Business and Agriculture Wayfinding Signage Program	2027	●			●		

## 2024-2027 Strategic Implementation Plan Continued



Start	Project	Target	Project Areas Impacted					
2027	Citizen Survey	2027			●			
2027	Update Tree Management Bylaw	2027					●	
2027	Update Climate Leadership Plan	2027					●	
2027	Environmental Monitoring Program	2027				●	●	
2027	Develop a solid waste GHG reduction program	2027					●	
2027	Records Digitization Strategy	2027	●		●			●
2027	Complete feasibility study for a potential Business Improvement Area	2027	●		●	●		
2027	Update Agricultural Area Plan Update	2028				●	●	
2027	Deliver community education on Bylaw and bylaw enforcement processes	2027						●
2027	Advance an Advocacy Strategy for strategic pursuit of Council's priority areas	2027						●
2028	Achieve Certificate of Recognition certification through WorkSafe BC	2028			●			●
2028	District Lands Analysis	2029		●				●

Funded through Reserve

Funded through Grants (at least in part)

# APPENDIX B: Workforce Plan

## Funding Sources and Detail

### Funding Source: Taxes

Department	Capacity Shortfall / Gap	2025***	2026	Business Need
Administration	Administrative Support	0.5		2024 increase approved (1 FTE) to address business as usual (BAU)** backlog
Administration	OHS and Disability Management	1		Ensure compliance is met and best practices are adopted in the area of corporate occupational health and safety and disability management.
Engineering	Roads Labour	1		To support BAU backlog.
Engineering	Student Internship		0.3	To address significant BAU backlog and incremental increase in service delivery.
Fire	Fire Inspection and Prevention	1		To address BAU inspection backlog and incremental service increase for climate mitigation and emergency response.
Fire	Career Firefighters	1.6		To support the delivery of the current level of service with cost neutral budget implications. Hired in September 2025, full year cost compliment in 2026.
Police	Administrative Support		0.6	To address significant BAU backlog and incremental increase in service delivery.
Police	Communications Contractor		0.75	To address significant BAU backlog and incremental increase in service delivery.
Police	Other Administrative Support			Crime Analysis, Professional Standards, increase additional 600 hours and Causal front desk increase additional 150 hours.
<b>Total Full Time Equivalent (FTE)</b>		<b>5.1</b>	<b>1.65</b>	
<b>Total Cumulative Annual Funding*</b>		<b>\$463,000</b>	<b>\$632,700</b>	

## Funding Source: Surplus

Department	Capacity Shortfall / Gap	2025***	2026	Business Need
Administration	Administrative Support			Same position as above (April 1, 2024 to May 31, 2025 as a 0.5 FTE funded from surplus) 1.0 FTE June 1, 2025 funded then from taxes.
Administration	Summer Student Program		0.3	To address significant BAU backlog and incremental increase in service delivery.
Engineering	Facilities Project Coordinator	0.25		Position funded partly by surplus for operating duties and capital reserves for capital duties.
Engineering	Summer Student Program		0.9	To address significant BAU backlog and incremental increase in service delivery.
Finance & IT	Deputy Director	0.25		Position funded partly by surplus for operating duties and capital reserves for capital duties. Moved to Facilities Capital for 2026
<b>Total Full Time Equivalent (FTE)</b>		<b>0.5</b>	<b>1.2</b>	
<b>Total Cumulative Annual Funding*</b>		<b>\$54,300</b>	<b>\$70,300</b>	

## Funding Source: Grant

Department	Capacity Shortfall / Gap	2025***	2026	Business Need
Corporate Services	Communications Specialist - Climate			To address BAU backlog and incremental increase for Climate Mitigation and Response for public education activities. Position to be renewed as Provincial grant funding continued.
<b>Total Full Time Equivalent (FTE)</b>		<b>0</b>	<b>0</b>	
<b>Total Cumulative Annual Funding*</b>		<b>\$93,700</b>	<b>\$138,400</b>	

## Funding Source: Increased Permit Revenue

Department	Capacity Shortfall / Gap	2025***	2026	Business Need
Planning	Planning Technician and Building Inspection			To support BAU backlog and significant increase in development services.
<b>Total Full Time Equivalent (FTE)</b>		<b>0</b>	<b>0</b>	
<b>Total Cumulative Annual Funding*</b>		<b>\$158,300</b>	<b>\$167,900</b>	

## Funding Source: Capital

Department	Capacity Shortfall / Gap	2025***	2026	Business Need
Finance & IT	Deputy Director	0.75		Position funded fully by capital reserves for capital duties. (Temporary Facilities Redevelopment Project)
Engineering	Facilities Project Coordinator	0.75		Same position as above. Funded by taxes & surplus for operating duties and capital reserves for capital duties.
Engineering	Facilities Project Coordinator		1	Position funded fully by capital reserves for capital duties. (Temporary Facilities Redevelopment Project)
Engineering	Facilities Project Manager		0.75	Position funded fully by capital reserves for capital duties. (Temporary Facilities Redevelopment Project)
<b>Total Full Time Equivalent (FTE)</b>		<b>1.5</b>	<b>1.75</b>	
<b>Total Cumulative Annual Funding*</b>		<b>\$172,400</b>	<b>\$427,300</b>	
<b>Total FTE = 11.7</b>		<b>7.1</b>	<b>4.6</b>	
<b>Total Annual Cost</b>		<b>\$941,700</b>	<b>\$1,436,600</b>	

\* Annual funding is total cumulative cost (not new)

\*\*Business as Usual (BAU) is an umbrella term that covers all standard, day-to-day business operations.

Separate from the Workforce Plan, two temporary Business analyst funded through Surplus for Project Based Work & Site Attendant (Capital)

\*\*\* Adjustment to reflect changes in reporting structure and the reclassification of funding sources

Adjustments for the 2025 fiscal year including composition of funding implications.



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