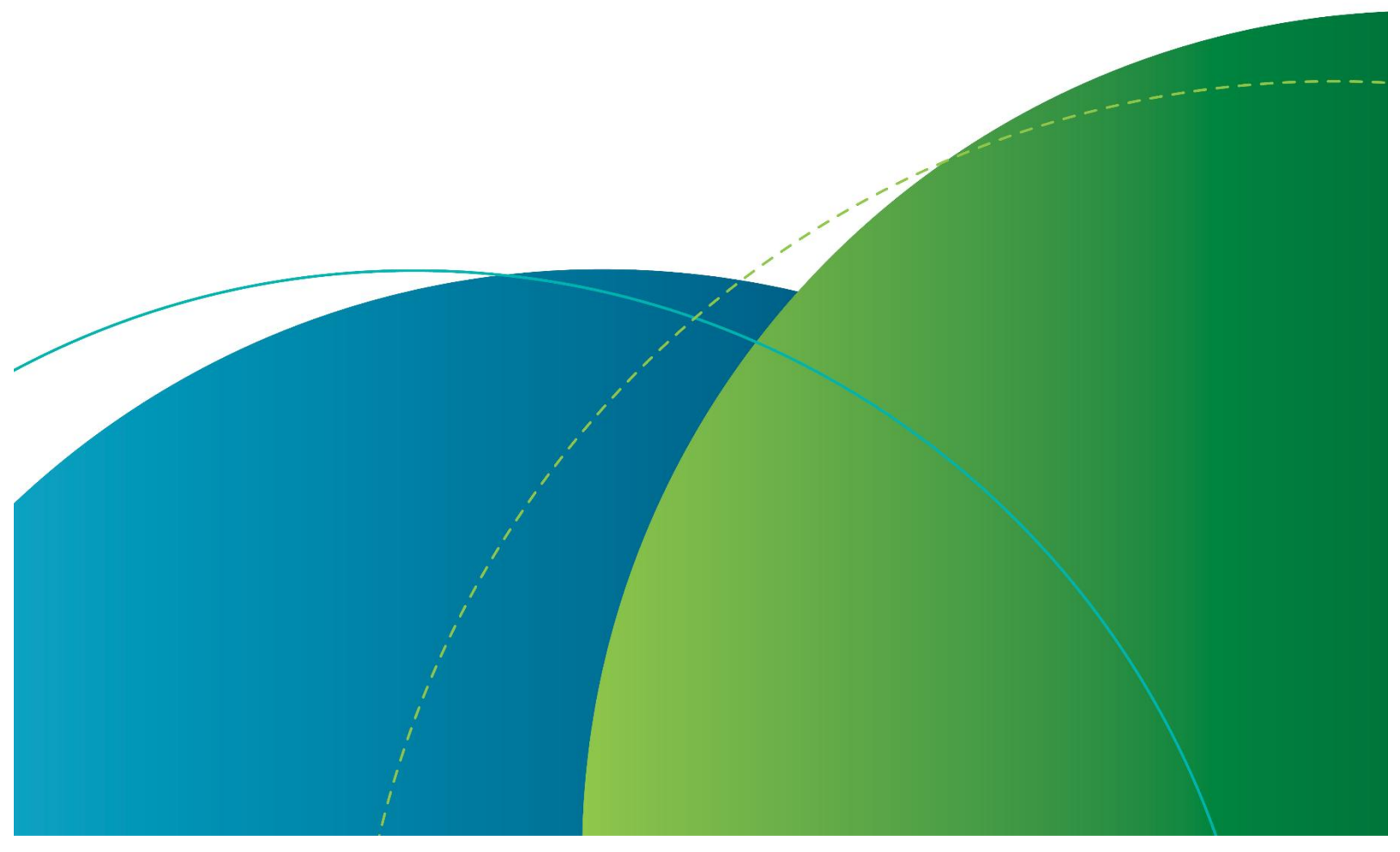




Financial Plan 2026-2030

May 11, 2026





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Corporation of the District of Saanich
British Columbia**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Land Acknowledgment

The District of Saanich lies within the territories of the Lək̓ʷəŋən (lay-kwung-gen) peoples represented by the Songhees and Esquimalt Nations and the W̱SÁNEĆ (weh-saanich) peoples represented by the WJŌŁEŁP (Tsartlip), BOKÉĆEN (Pauquachin), S̱ÁUTW (Tsawout), W̱SIKEM (Tseycum) and MÁLEXEŁ (Malahat) Nations.



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Appendix A - Saanich Police Board 2026 Provisional Budget

Appendix B - Greater Victoria Public Library 2026 Budget and Five-Year
Financial Plan

Appendix C – Department Fact Sheets

EXECUTIVE SUMMARY

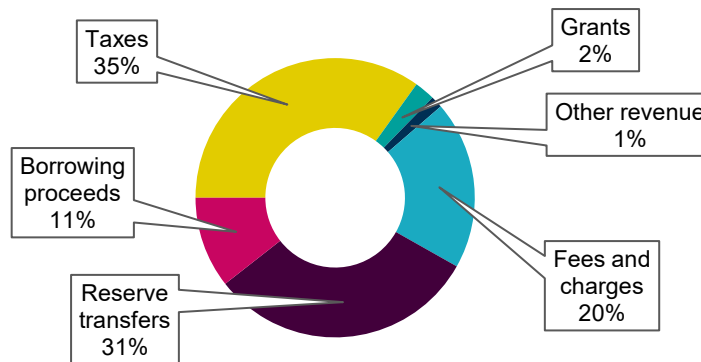
The Community Charter requires that the District of Saanich approve a Five-Year Financial Plan Bylaw each year prior to the adoption of the annual property tax bylaw. This document provides the supporting details to the 2026-2030 Financial Plan Bylaw, which will be considered for adoption by Council before May 15, 2026.

1. Consolidated Financial Plan Summary:

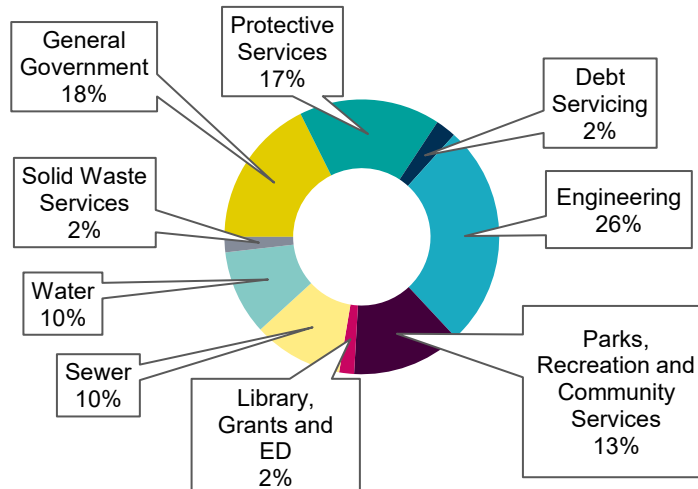
Local governments in British Columbia are required through provisions in the Community Charter to have balanced financial plans. Current revenue, including transfers from reserves, must be sufficient to support current expenditures for each of the three funds: general operating, sewer and water.

Saanich's consolidated financial plan for 2026 balances \$576,183,200 in revenues and transfers with \$576,183,200 in expenditures.

Consolidated Revenue



Consolidated Expenditure



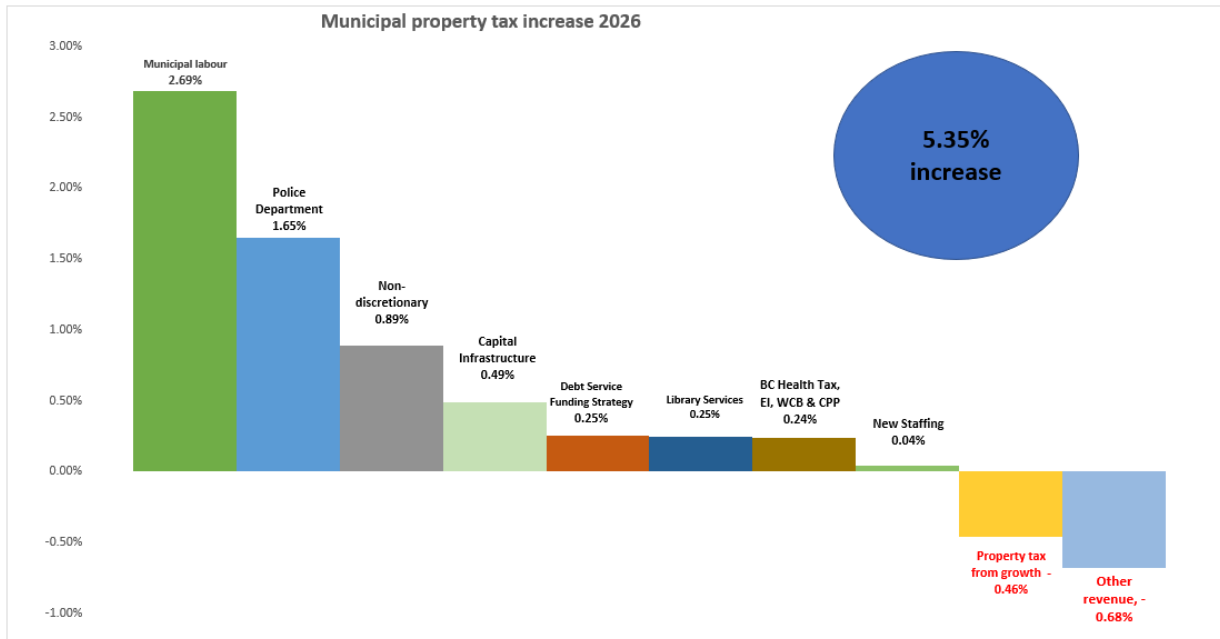
The budget is based on:

1. A municipal property tax increase of 2.96% (\$118.95) for core operations net of revenues and non-discretionary costs including new resources approved in prior year to advance Strategic Plan Goals, 0.49% (\$19.69) for capital infrastructure, 1.65% (\$66.30) for Police Board, and 0.25% (\$10.05) for the Greater Victoria Public Library. This totals 5.35% or \$214.99 to the average single-family homeowner.
2. Sewer Utility rates were approved in December 2025. Capital Regional District and Saanich Sewer usage rates remain unchanged from the prior year. The universal monthly flat fee has increased by \$11.04 to \$18.35. Of this amount, \$10.90 will fund the Saanich Sewer Budget, and \$7.45 will cover the Saanich Sewer CRD requisition.
3. Water Utility rates were approved in December 2025. The consumption rate remains unchanged from the prior year while the monthly flat fees were increased. The most common residential connection size has increased by \$6.14 per month to \$16.38.
4. Garbage Utility rates approved in December 2025 of \$194.13 for base fee, \$41.16 for 120 litre Garbage Cart Fees and \$61.74 for 180 litre Garbage Cart Fees. Organics cart fees remain unchanged from the prior year.

Including all municipal taxes and utilities, an average homeowner is projected to pay about \$465 more in 2026:

	<u>2025</u>	<u>2026</u>	<u>Increase</u>
Property Taxes	\$ 4,020	\$ 4,235	\$215
Sewer	709	797	88
Water	572	646	74
Refuse Collection *	267	285	18
	<u>\$ 5,568</u>	<u>\$ 6,033</u>	<u>\$465</u>

* base fee plus 120L of each organic and garbage cart fees



Summary of Consolidated Financial Plan Changes from 2025 to 2026

Additional revenues from taxation, reserves and user fees will be used to fund non-discretionary increases in 2026 operating programs, new infrastructure maintenance and increased capital replacement. The methodological basis for revenue estimates is the sum of all expenditures required to fund the operating and capital budgets. Grants from senior levels of government and some reserves will also be used to fund large capital projects such as the Shelbourne Street Improvement project:

Consolidated Revenue

Source	General Operating	General Capital	Sewer, Water & Solid Waste Utility	2026 Budget Total	2025 Budget Total	2025 Actuals Total	2024 Actuals Total
Taxes	174,172,200	26,954,600	-	201,126,800	190,060,600	189,462,700	175,176,500
Grants	9,397,400	2,977,600	1,292,000	13,667,000	19,098,100	14,429,800	10,877,700
Other revenue	7,931,700	-	-	7,931,700	8,315,500	13,222,000	16,007,600
Fees and charges	31,965,600	-	80,512,400	112,478,000	107,395,400	107,538,100	101,327,900
Reserve transfers	18,121,600	113,132,900	48,794,200	180,048,700	185,520,700	52,812,700	59,521,900
Borrowing proceeds	-	60,531,000	400,000	60,931,000	56,754,000	28,373,000	30,795,800
Total	241,588,500	203,596,100	130,998,600	576,183,200	567,144,300	405,838,300	393,707,400

Consolidated Expenditures

Function	General Operating	General Capital	Sewer, Water & Solid Waste Utility	2026 Budget Total	2025 Budget Total	2025 Actuals Total	2024 Actuals Total
Council, Administration and Legal Services	2,506,400	-	-	2,506,400	2,368,900	2,329,900	2,241,800
Corporate Services	10,420,900	-	-	10,420,900	7,051,500	6,016,900	6,507,600
Information Technology	8,818,300	16,918,400	-	25,736,700	23,767,000	15,878,900	15,034,700
Finance	1,417,100	32,069,300	-	33,486,400	21,854,500	6,467,100	5,790,500
Corporate Revenues and Expenses	9,392,800	-	-	9,392,800	9,041,700	1,029,300	5,242,400
Fiscal Services	11,818,000	-	2,202,000	14,020,000	12,669,900	12,982,900	11,647,800
Legislative and Protective Services	12,550,700	-	-	12,550,700	12,212,600	10,227,900	9,302,300
Fire Protection	30,662,300	1,781,200	-	32,443,500	33,455,300	35,640,800	29,217,500
Emergency Program	555,300	-	-	555,300	827,200	462,500	323,600
Planning	7,461,200	-	-	7,461,200	7,568,100	5,313,300	4,808,400
Engineering	24,258,700	127,580,800	128,796,600	280,636,100	298,828,900	175,557,300	157,014,200
Parks, Recreation and Community Services	50,190,200	23,864,700	-	74,054,900	69,588,300	62,669,800	80,652,700
Police Services	61,479,900	1,381,700	-	62,861,600	58,597,400	58,676,600	54,696,700
Library, Grants and Economic Development	10,056,700	-	-	10,056,700	9,312,900	9,130,200	8,787,700
Total	241,588,500	203,596,100	130,998,600	576,183,200	567,144,300	402,383,400	391,267,900

Note: The above total figure for General Operating is \$47,758,000 less than the total amount on pages 9 & 35 due to the removal of the inter-departmental recoveries and the allocation of the capital expenditure funded by property taxes to the General Capital Fund.

Consolidated Revenue level in 2025	\$ 567,144,300
Revenues were changed due to:	
Increased General Taxes	11,066,200
Decreased grant revenue mainly for infrastructure spending	(5,431,100)
Increased fees and charges from recreation	559,600
Increased fees and charges from water and sewer programs	5,481,300
Decreased fees and charges from other programs	(1,342,100)
Increased borrowing for infrastructure	4,177,000
Decreased use of reserve funds (including Work in Progress)	(5,472,000)
New Consolidated Revenue level for 2026	\$ 576,183,200

Consolidated Expenditures level in 2025	\$ 567,144,300
Expenses were changed due to:	
Increased General Operating costs	11,549,000
Decreased gross General Capital costs	(9,828,600)
Increased Water System operating and gross capital costs	2,683,000
Increased Sewer System operating and gross capital costs	3,871,000
Increased Solid Waste operating costs	764,500
New Consolidated Expenditure level for 2026	\$ 576,183,200

2. 2026 Consolidated Fund Balance Summary:

Municipal activities are accounted for on a fund basis. Under the Community Charter municipalities are required to have a balanced budget with expenditures not exceeding revenues. With the exception of reserve funds, all funds are budgeted to remain at 2025 levels. Reserve funds are expected to decrease in 2026 as funds are appropriated for equipment replacement, capital projects and estimated land purchases. New for 2026 is the establishment of the Solid Waste Utility Reserve Fund.

Fund Balances							
	General Operating	General Capital	Sewer Utility	Water Utility	Solid Waste Utility	Reserve Fund	Total
Fund Balance, January 1	48,817,200	33,011,800	26,554,600	22,442,900	96,300	130,153,200	261,076,000
Total Revenues	289,346,500	203,596,100	63,094,000	57,462,800	10,441,800	36,808,500	660,749,700
Total Expenditures	(289,346,500)	(203,596,100)	(63,094,000)	(57,462,800)	(10,441,800)	(82,116,000)	(706,057,200)
Fund Balance, December 31	48,817,200	33,011,800	26,554,600	22,442,900	96,300	84,845,700	215,768,500

3. General Operating Fund Summary:

This budget provides for the annual operation of the municipality in 2026 based on a 2.96% increase for core operations including (0.25% of this increase is for Debt Funding Strategy), resource requests approved in the prior year and non-discretionary costs to both maintain and enhance services over 2025 service levels, 0.49% for capital funding, 1.65% for Police Board and an increase of 0.25% for the Greater Victoria Public Library.

This tax revenue funds the net cost to maintain services at 2025 levels, fund resource requests approved in the prior year that address Saanich’s strategic plans and continues past practice of gradually increasing tax funded capital programs to address any funding deficits.

In 2025 Council approved a phased strategy to freeze organic cart fees at 2024 rates and apply future applicable cart fee increases to garbage cart fees in subsequent years until organic fees are 50% of the cost of garbage cart fees. The 2026 refuse fees will result in a range of fees for homeowners using one of each cart from \$270.54 for the smallest sized carts to \$354.57 for the larger sized carts. The increase of \$5.84 to \$6.66 respectively over prior year is attributable to increase in tonnage for compost, increase in compost hauling and processing fee, vehicle operation and maintenance, wage increments and Solid Waste's share of Engineering and corporate support.

4. Water Utility Fund Summary:

The Water Utility Budget provides for all operations and capital funding to support the water system. In 2024, Council approved apportioning the increased budget requirement for the 2025 water rates to the flat portion of the rate, while keeping the consumption rate unchanged. This practice was continued for the 2026 rates and is expected to continue in future years. This is the first step in modernizing the utility rates from a 90:10 ratio of consumption to a more balanced 50:50 split to provide consistent funding for future expenditures.

In December 2025 a \$2.49 million increase for water was approved to address the rising cost of labour, inflationary cost of materials and equipment, corporate overhead, as well as the Council approved Infrastructure Replacement Funding Strategy. The rate increase also covers an increase in CRD bulk water purchase rates of 7.91%. The average homeowner can expect to see an annual increase of \$74.

5. Sewer Utility Fund Summary:

The Sewer Utility Budget provides for all operations and capital funding to support the sewer system. In 2025, Council approved apportioning the increased budget requirement for the 2025 sewer rates to the flat portion of the rate, while keeping the consumption rate unchanged. This practice was continued for the 2026 rates and is expected to continue in future years. In 2026, the flat rate was divided into two separate flat fees for transparency: one intended to recover the District's expenditures and the other to recover the amount of the CRD sewer requisition. This is the first step in modernizing the utility rates from a 90:10 ratio of consumption to a more balanced 50:50 split to provide consistent funding for future expenditures. Over time this shift will align the District with most other municipalities.

In December 2025 a \$2.28 million increase for sewer was approved to support CRD operating costs of the Wastewater Treatment Plant which came online in 2021, contracted increases to the District's labour costs, inflationary increase in materials and hired equipment, sewer utility's share of engineering and corporate support and Council approved Infrastructure Funding Replacement Strategy. The average homeowner can expect to see an annual increase of \$88 of which \$36 is related to the CRD increase.

6. General Capital Fund Summary:

The 2026 General Capital Program provides for a \$203.6 million program of infrastructure and equipment replacement funded from a mixture of property taxation, debt, reserves, grants and development cost charges. Significant new capital projects in 2026 include \$2.0 million for Shelbourne Street, \$4.0 million for Cordova Bay Road Transportation improvements, \$1.9 million for sidewalk improvements, \$8.8 million for the Fire Hall #2 Project, \$4.4 million for the Saanich Operations Centre Redevelopment and \$10.5 million in facility projects.

The Capital Plan matches the District's needs for investment in capital with available financial resources. Replacement of aging infrastructure is given priority in balancing capital requirements with funding. Funding is being gradually increased to support replacement of information technology assets and facility infrastructure through transfers to capital reserves. In 2024 Council approved a 1.5% annual property tax increase to assist the District in reaching sustainable infrastructure replacement funding targets in 15 years for the General Capital Program.

Total capital funding has risen from \$11 million in 2007 to an annual average of over \$67.1 million in the last three years demonstrating Council's commitment to infrastructure replacement.

7. Reserve Fund Summary:

Reserve Funds are projected to decrease from \$130.2 million in 2025 to \$84.8 million in 2026 as work progresses to complete capital projects planned in previous years and funding is provided for from the various reserves to fund those continuing and new projects.

8. Debt Summary:

Overall debt levels are projected to increase to \$165.4 million in 2026. This remains below Council policy of \$309 million in general fund debt. Current outstanding debt, interest rates and maturity dates are listed below. Temporary borrowing when paid off will be replaced by long term borrowing approved by Council in the last financial plan. The short-term borrowing is used for financing equipment purchases and smaller renovation costs that range from one to five years.

Debt servicing levels (principal and interest) for any year are restricted in the General operating fund to 14% of property tax revenue levied in the previous year. The debt servicing for 2026 is restricted to approximately \$26,600,000 at current rates of a 15-year MFA bond would equate to \$309 million.

Over the 5-year term of the financial plan, \$1.36 million in debt servicing will become available to apply to other borrowing needs.

Major projects funded by debt in 2026 include:

- New Nellie McClung Library Project
- Fire Hall #2 Project
- Solid Waste Vehicles
- Operations Centre - Redevelopment
- Cordova Bay Rd (Walema to Rambler)
- Short Term Implementation of the Road Safety Action Plan
- SCP - Mechanical Upgrades
- Sidewalk Installation Program

DEBT SUMMARY 2026 - GENERAL FUND

BY-LAW NUMBER	LOAN TYPE	GENERAL	SERVICING COST	INTEREST RATE	MATURITY DATE
		\$	\$	%	D / M / Y
3771	Long Term	711,175	737,133	0.607%	29.03.2026
4163	Long Term	209,158	92,935	1.11%	10.10.2027
3051	Long Term	289,832	89,929	3.9%	03.06.2028
3968	Long Term	847,877	241,307	4.10%	14.10.2029
4061	Long Term	2,452,056	412,473	2.60%	19.04.2031
4163	Long Term	1,461,291	228,946	2.80%	07.04.2032
4199	Long Term	1,145,965	187,228	3.15%	04.10.2032
4283	Long Term	2,918,665	359,640	2.66%	09.04.2034
4319	Long Term	2,602,341	303,905	2.24%	09.10.2034
4361	Long Term	1,136,534	111,143	0.91%	02.10.2035
4400	Long Term	4,360,864	461,065	2.41%	15.04.2036
4438	Long Term	2,448,204	245,083	1.98%	27.09.2036
4504	Long Term	3,905,637	431,635	4.09%	23.09.2037
4563	Long Term	8,079,190	912,761	4.97%	12.10.2038
4563	Long Term	1,851,892	131,779	4.97%	12.10.2053
4663	Long Term	7,400,000	143,560	3.88%	07.05.2040
4663	Long Term	25,000,000	485,000	3.88%	07.05.2055
4702	Long Term	2,200,000	-	3.73%	22.10.2035
4702	Long Term	800,000	-	3.73%	22.10.2040
4702	Long Term	12,000,000	-	3.73%	22.10.2055
0735-0023	Short Term	220,000	116,270	2.85%	15.05.2028
0735-0025	Short Term	275,010	99,508	2.85%	29.12.2028
0735-0029	Short Term	600,000	217,100	2.85%	06.02.2029
0735-0030	Short Term	414,400	115,410	2.85%	27.12.2029
0735-0036	Short Term	900,000	250,650	2.85%	20.06.2030
10236	Temporary	901,000	205,879	2.85%	29.12.2030
10237	Temporary	3,100,000	708,350	2.85%	29.12.2030
10238	Temporary	650,000	148,525	2.85%	29.12.2030
10239	Temporary	2,215,000	506,128	2.85%	29.12.2030
10240	Temporary	3,500,000	799,750	2.85%	29.12.2030
0009-0	Equip Financing	57,640	42,120	2.91%	31.12.2026
0010-0	Equip Financing	136,575	63,054	2.91%	30.04.2028
0011-0	Equip Financing	77,820	34,729	2.91%	31.05.2028
0012-0	Equip Financing	308,602	115,800	2.91%	31.12.2028
0013-0	Equip Financing	91,279	34,800	2.91%	31.10.2028
0014-0	Equip Financing	103,864	39,240	2.91%	30.11.2028
0015-0	Equip Financing	108,108	30,000	2.91%	31.12.2029
0016-0	Equip Financing	303,427	84,000	2.91%	31.12.2029

(244,841) Accrued Actuarial Gains

TOTAL GENERAL FUND 95,538,562 9,186,834

DEBT SUMMARY 2026 - SEWER FUND

BY-LAW NUMBER	LOAN TYPE	SEWER	SERVICING COST	INTEREST RATE	MATURITY DATE
		\$	\$	%	D / M / Y
3968	Long Term	692,976	197,222	4.10%	14.10.2029
4061	Long Term	1,279,048	215,155	2.60%	19.04.2031
4199	Long Term	782,834	127,900	3.15%	04.10.2032
4283	Long Term	84,788	10,448	2.66%	09.04.2034
4319	Long Term	1,252,254	146,240	2.24%	09.10.2034
4361	Long Term	660,371	64,579	0.91%	02.10.2035
4400	Long Term	1,147,596	121,333	2.41%	15.04.2036
4504	Long Term	587,314	64,908	4.09%	23.09.2037
4563	Long Term	1,163,839	131,487	4.97%	12.10.2038
4663	Long Term	1,800,000	34,920	3.88%	07.05.2040

(68,966) Accrued Actuarial Gains

TOTAL SEWER FUND 9,382,054 1,114,190

* Temporary and Short-Term loans interest are based on the daily CDOR rates. The above rate is as of December 31st, 2025.

Consolidated 2026 Budget Highlights by Strategic Plan Goal Areas

Detailed information about Strategic Plan Goals, including current progress status and a look ahead, can be found in the [2025 Annual Report](#), from pages 45 – 77. New funding for key initiatives has been allocated to each Strategic Plan Goal as follows:

Climate Action and Environment Leadership:

- \$3,170,000 for park, playground, and other park infrastructure replacement.
 - Fowler Park pickleball hub and tennis court.
 - Lambrick Park Campus renewal planning.
 - Rosedale Park Ball Diamond renovation.
 - Cedar Hill Park Derby Connector and Parking lot.
 - Investment in various natural areas and urban forestry.
- \$150,000 for bikeway improvements.
- \$150,000 for parkland acquisition.

Community Well-Being:

- \$1,199,500 for replacement of fire equipment.
- \$2,720,800 for bus stops, signals, poles and streetlights.

Housing

- \$2,989,000 for asbestos cement and cast-iron water main replacement.
- \$1,570,000 for asbestos cement sewer main replacement.

Transportation

- \$1,092,100 for roads.
- \$266,000 for bridges.
- \$1,226,200 for complete streets.

Economic Development:

- \$340,900 annual operating budget for Economic Development.

Organizational Excellence:

- \$3,073,800 for new Business Systems initiatives.

INTRODUCTION

COMMUNITY PROFILE

Population

Saanich's population was reported to be 117,735 in the 2021 census making Saanich the ninth largest municipality in British Columbia.

Age Distribution

The population is distributed among age groups similar to other cities in the province. Saanich's population is slightly older than that of the provincial average, with a higher percentage of its population in the highest two age groups.

Age and Gender Distribution

Ages	Male	Female	Total	Percent	BC
0 to 14	7,765	7,275	15,040	13.7%	15.5%
15 to 24	7,955	7,625	15,580	14.2%	12.6%
25 to 44	12,565	13,060	25,625	23.3%	26.3%
45 to 64	15,635	17,815	33,450	30.5%	30.0%
65+	9,010	11,035	20,045	18.3%	15.6%
Total	52,930	56,810	109,740	100.0%	100.0%

History

The District of Saanich lies within the territories of the lək'wəŋən (lay-kwung-gen) peoples represented by the Songhees and Esquimalt Nations and the W̱SÁNEĆ (weh-saanich) peoples represented by the Tsartlip (Sart-Lip), Pauquachin (Paw-Qua-Chin), Tsawout (Say-Out), Tseycum (Sigh-Come) and Malahat (Mal-a-hat) Nations.

Since incorporation on March 1, 1906, Saanich has become a major residential area in the Capital Regional District. The history of Saanich and its pattern of settlement are still evident in many of the old buildings and structures located throughout the district. Geographically, elevations range from sea level to 213 meters, and the municipality is complemented by 817.49 hectares of freshwater lakes and 30 km of marine shoreline.

Saanich's appealing, clean environment, its recreation and parks amenities, skilled workforce & responsive public service make the municipality a great community to live, work & do business in.

Today, Saanich is the largest of the municipalities in Greater Victoria, with an area of 10,334 hectares, a population of 117,735, an average age of 44.3 years and a median household income of \$93,000. Located in a core position within the metropolitan area – the Trans-Canada Highway enters from the west and the Pat Bay Highway enters from the north, converging within the Municipality and running parallel into the City of Victoria. Traditionally, Saanich has been the bedroom community or “gateway” to the downtown core of Victoria, by virtue of its location and strong historical rural roots.

Saanich is a thriving community that benefits from strong infrastructure and a wide range of community-based services for youth, families, adults, and seniors. This infrastructure helps sustain local economic development, while meeting or exceeding social and environmental commitments.

Business and Industry

Saanich is home to a wide variety of community-based business and industries. Statistical information of principal taxpayers and top industries of employment can be viewed in the [annual report](#).

ORGANIZATION PROFILE

The District of Saanich has a motto in Latin – "*Populo Serviando*" – which means serving the people. It is a message that all Councillors and staff take to heart in their respective roles.

Saanich Council

The Saanich municipal council represents the citizens of Saanich and provides leadership as the legislative and policy-making body for the organization. Saanich Council is made up of a Mayor and eight Councillors who are elected for four-year terms. Saanich Council is currently comprised of the following members:

Mayor:	Dean Murdock	
Councillors:	Susan Brice	Karen Harper
	Judy Brownoff	Teale Phelps Bondaroff
	Nathalie Chambers	Colin Plant
	Zac de Vries	Mena Westhaver

Senior Management Team

The Chief Administrative Officer (CAO) leads a senior management team responsible for providing recommendations to Council and ensuring effective provision of municipal services through their departmental staff. The senior management team also provides leadership throughout the organization to support implementation of Council’s Strategic Plan initiatives. As illustrated in the following diagram, the senior management team consists of the CAO, Directors of the municipal departments, the Fire Chief and the Chief Constable:



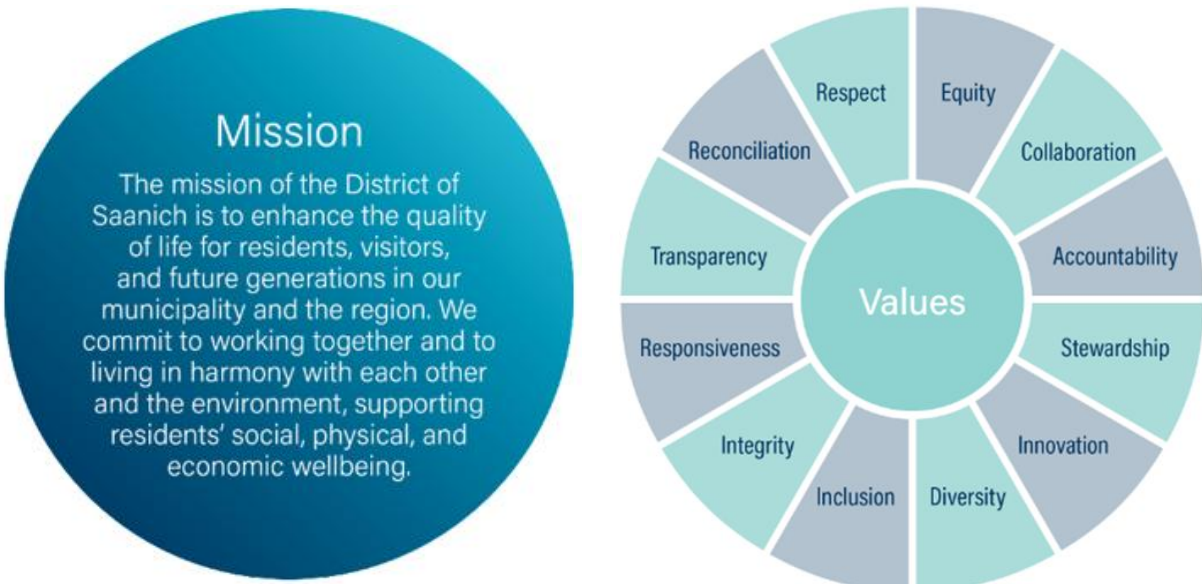
Saanich Vision

The Official Community Plan (Saanich Vision) expresses the fundamental values and goals of our community and describes a future view of our community that we are committed to achieving. The OCP embraces three themes that Council and the community identified as core focus areas for Saanich over the next 20 years, including environmental integrity, social well-being and economic vibrancy.



Mission and Values

Our mission describes both our purpose and our practices. It acknowledges that Saanich serves many stakeholders, and all of their interests are important to us. Our mission also speaks directly to our employees, without whose tremendous effort and contributions we can never achieve our goals. Both our OCP and mission are founded on the values that guide all our actions and decisions.



STRATEGIC CONTEXT

1. Strategic Plan

The Saanich Strategic Plan offers a framework to focus and measure progress towards the preferred future as a municipality. Specifically, moving towards and achieving the Saanich Vision. The development of the plan is based on public consultation involving council, citizens and staff. The plan identifies the goals of this Council which are aligned with Saanich’s Official Community Plan:

Climate Action and Environmental Leadership	Community well-being	Housing	Transportation	Economic Development	Organizational Excellence
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The Strategic Plan is used to:

- define the municipality’s priorities, processes, and short and long term plans;
- guide work priorities through departmental plans;
- prioritize budget and resource allocations through the five-year financial plan;
- provide context for staff reports to Council; and
- evaluate achievement of Saanich goals.



Ultimately, the success of the Strategic Plan is moving toward our vision.

2. Financial Planning Process

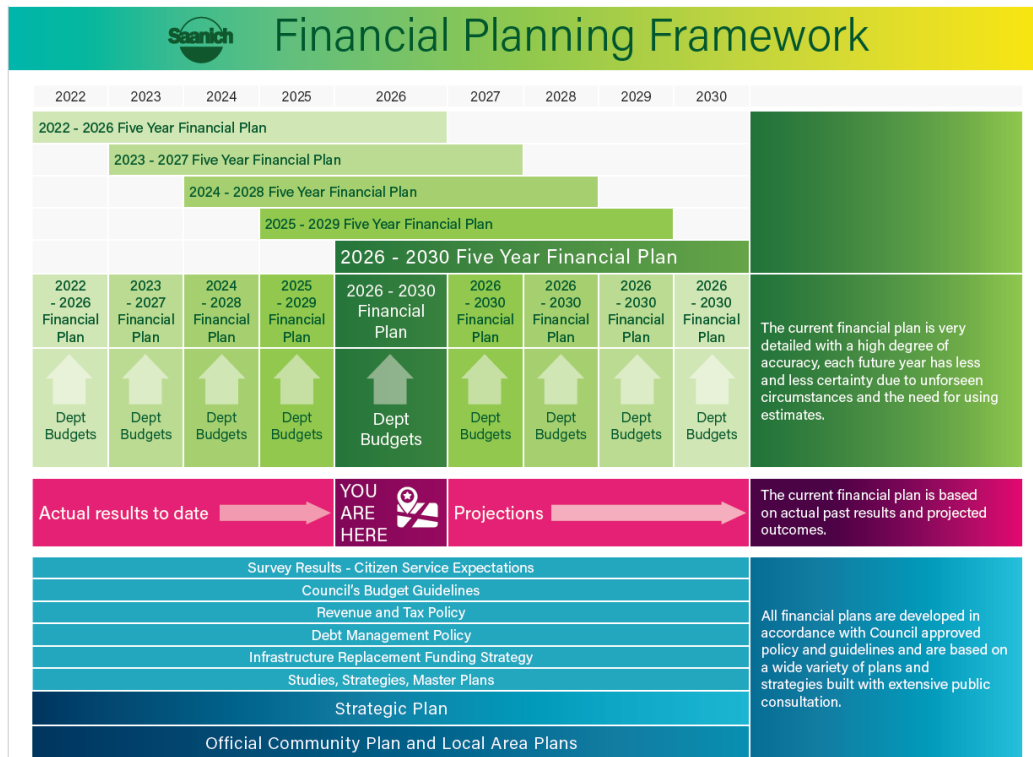
Financial planning is an on-going year-round process. The cycle begins in June and continues until the following May when the plan is adopted by Council:

July - August	Council develops Budget Guidelines
September – October	Departmental Financial Plans
November – January	Draft Financial Plan is prepared
January - February	Senior Management Review
March – April	Public Budget Meetings
May	Final Financial Plan and Bylaws adopted

Each department prepares a work plan that contains major activities to accomplish in the coming year, including those initiatives contained in the Strategic Plan. Based on those activities and while adhering to the budget guidelines (page 16), departmental budgets are provided outlining expected costs and associated revenue. The departmental budgets are compiled to create a draft financial plan which is reviewed by the Director of Finance and the Chief Administrative Officer.

Upon finalization of the draft financial plan public meetings are scheduled where each department presents its portion of the financial plan, allowing Council review and for public scrutiny and input. Additional meetings related to grants, resource requests and other matters relevant to current circumstances are scheduled thereafter to allow further public input for Council’s consideration.

As input is received from the public and Council discusses financial plan priorities, the proposed financial plan is revised until a final version is reached. This becomes the document the District uses to develop the Financial Plan Bylaw. The property tax revenue requirement established in the Financial Plan Bylaw forms the basis for the tax rates approved through the property tax bylaw. The financial plan may be amended by bylaw at any time. The Financial Planning Framework shown below demonstrates how layers of public process, plans, strategies and policies from the past and into the future inform the development of the five-year financial plan.



BUDGET GUIDELINES FOR 2026

Council Approved Budget Guidelines

At the September 15th, 2025, Committee of the Whole meeting, the following motion was passed:

Preliminary 2026 departmental net budget totals will be limited to a 0.0% increase over the 2025 adopted net budget totals, exclusive of existing personnel costs, phased in funding for positions approved by Council in a prior year, core capital increases and non-discretionary increases.

The Infrastructure Replacement Funding Strategy (IRFS) approved by Council in January 2024 will increase property taxes by 1.5% annually to reach sustainable infrastructure replacement funding targets for general capital projects in 15 years.

The Debt Servicing Funding Strategy approved by Council in January 2024 will increase property taxes by 0.65% for years 2026 to 2027, by 1% for years 2028 to 2031 and then by 0.65% thereafter.

Provision for an inflationary increase for new transportation infrastructure in the Active Transportation Plan by increasing property taxes 0.08% annually.

Consider resource requests for additional operating budgets (including one-time projects) and new tax funded personnel will be considered for critical capacity issues, implementation of the long-term staffing plan or where upfront investment will result in longer term savings.

Consider resourcing needs for strategic initiatives from the 2023-2027 Strategic Plan.

Consider budget reduction scenarios of 1% to 4% of the proposed tax increase.

BUDGET POLICY AND PRINCIPLES

1. Financial Plan Policies and Assumptions

Balanced Financial Plan

The District of Saanich, under the Community Charter, is required to have a balanced financial plan. Expenditures may not exceed the total of revenues, transfers from reserves and proceeds from debt.

Financial performance is monitored through quarterly budget variance analysis at the department level and monthly at division and section levels.

The budget complies with the relevant financial policies described in this document.

Accounting

The accounting policies of the District conform to Canadian generally accepted accounting principles for local governments and the Consolidated Financial Statements are prepared as prescribed by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada.

The District uses various funds to account for its revenue and expenditures. The revenue in each fund may be spent only for the purpose specified by the fund. Each fund belongs to one of three categories: operating, capital, or reserve. Operating funds are used for day-to-day operations. Capital funds pay for physical assets with a life of more than two years. Reserve funds accumulate revenue and interest that will be used to pay for major capital expenses in future years.

All funds (general, water utility, sewer utility and reserves) are accounted for on the accrual basis. Sources of revenue are recognized when earned. Revenue unearned in the current period is reported on the balance sheet as deferred revenue. 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.

Solid Waste Utility Fund – provides for all revenues and expenses related to the operation of the municipal collection and disposal of garbage, garden and kitchen waste.

Water Utility 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 Utility Fund - community sewage disposal system revenues and expenditure are accounted for separately. Revenues are primarily recovered from consumption based utility billings.

General Capital Fund (Capital Programs) - used to account for all general capital expenditures.

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

Basis of Budgeting

The budget is prepared using the accrual method of accounting. This is consistent with PSAB requirement when preparing audited financial statements. PSAB requires all inter fund activities be eliminated and capital expenditures be capitalized as asset. For budgeting purpose, those are included as part of the financial plan to provide a balanced budget.

The operating component of the Five-Year Financial Plan is focused on 2026 but includes a general forecast for the balance of the five-year horizon based on the following:

1. 0% annual inflation factor applied to most expenditures.
2. 1% annual inflation factor applied to fees and charges.
3. 1.5% tax allocation per year for non-discretionary operating costs.
4. Increase property taxes by 0.60% as related to Debt Funding Strategy.
5. Wage and benefit costs per collective agreement commitments or estimates if agreements not finalized.

The capital component of the Five-Year Financial Plan focuses on maintaining funding for infrastructure replacement. This forecast is based on the following assumptions:

1. Increase property taxes annually by 1.5% to reach sustainable infrastructure replacement funding targets in 15 years.
2. Augment annual water and sewer rate increases by 3.3% and 3% respectively to reach sustainable infrastructure replacement target in 10 years.
3. Debt servicing budget levels maintained within current policy.
4. Federal gas tax funding allocated to transportation and drainage projects.
5. New infrastructure funding mainly relies on modest debt room, government grants, community contributions and operating budgets.
6. All figures shown in current year (2025) dollars – no inflation allowance.

2. Revenue and Tax Policies

Proportion of Total Revenue: The Municipality will continue to pursue revenue diversification to minimize the overall percentage of revenue raised from property taxes wherever possible. The objective is to continue maintaining a reasonable tax burden by maximizing other revenue sources and shifting the burden to user fees and charges where feasible.

Distribution of Property Taxes: The Municipality will continue to set tax rates to ensure tax stability by maintaining uniform annual tax increases between the classes.

	Tax Rate <u>2025</u>	Tax Rate <u>2026</u>	% Property <u>Tax Levy</u>	Tax <u>Multiple</u>
Residential	3.11596	3.27460	76.33%	1.0000
Utilities	24.73595	24.30103	0.34%	7.4205
Supportive Housing	3.11597	3.27462	0.00%	1.0000
Light Industry	4.40224	4.81397	0.15%	1.4701
Business/Other	14.26896	15.35349	23.06%	4.6886
Managed Forest	21.40345	23.03023	0.00%	7.0331
Rec/Non Profit	11.79596	11.84750	0.12%	3.6178
Farm	0.50000	0.50000	0.00%	0.1527

Permissive Tax Exemptions: The District of Saanich will continue to focus on supporting local organizations through permissive tax exemptions. The objective is to consider exemptions individually on their merits, in context with the Saanich Strategic Plan, consistent with the other Saanich policies and the principles of accountability, reasonableness, equality/fairness, inclusiveness, and accessibility.

3. Expenditure Policies

Debt Limit Policy

The Community Charter sets a limit on the amount of debt a Local Government may carry. The limit states that no additional debt may be issued if it would result in the total annual debt servicing costs exceeding 25% of the revenue collected in the previous year. At the end of 2026, the legal debt limit is such that average annual servicing costs cannot exceed \$72.9 million or total debt of \$739 million.

The municipality limits debt internally to the general fund to a maximum of 14% of the property tax revenue collected in the previous year. At the end of 2026 this limits annual debt servicing costs to the general fund to no more than \$26.6 million or total debt of \$309 million.

Debt principal repayments are charged to financial activities when payments are made.

4. Relationship Between Funds and District’s Departments

While the District’s finances are structured according to funds, its daily activities are structured by functional departments (e.g., Engineering Services, Fire, Police, etc.). Funds and departments overlap somewhat with some departments using all funds.

<i>Use of Funds by Departments</i>								
<i>Department</i>	Operating Fund				Capital Fund			Reserve Fund
	G	SW	W	S	GC	WC	SC	R
Council, Administration	✓							
Corporate Services	✓				✓			✓
Information Technology	✓				✓			✓
Finance	✓							
Legislative and Protective Services	✓							
Police Protection	✓				✓			✓
Fire Protection	✓				✓			✓
Emergency Program	✓				✓			✓
Planning	✓							
Engineering	✓	✓	✓	✓	✓	✓	✓	✓
Parks, Recreation and Community Services	✓				✓			✓
Library, Grants and Economic Development	✓							

- G - General
- R - Reserves
- SW - Solid Waste
- W - Water Utility
- S - Sewer Utility
- GC - General Capital
- WC - Water Capital
- SC - Sewer Capital

5. Staffing Level In 2026

Between 2025 and 2026, total full-time equivalent (FTE) positions are expected to increase by 14.61 FTE or 1.11%. Temporary FTEs hired based on one-time funding are not included. Details listed below:

Full Time Equivalent (FTE) Employees				
Department	2024	2025	2026	FTE Change
Administration	6.18	6.18	6.18	-
Corporate Services	42.68	44.06	44.56	0.50
	Partial year funding for Business Planning and Reporting Manager offset through internal reallocation			
Information Technology	34.11	34.61	35.61	1.00
	Full year budgeting for Product Owner funded by Capital			
Finance	53.19	53.19	53.54	0.35
	Full year budgeting for Revenue Clerk / Cashier funded by utilities offset through minor reduction of Tax Clerk			
Legislative and Protective Services	53.31	53.81	53.91	0.10
	Full year budgeting for Bylaw Clerk and Administrative Assistant offset through elimination of casual Senior Building Official			
Fire Protection	145.00	147.63	150.25	2.62
	Full year budgeting for Fire Fighters approved by Council in 2021 as part of the 2020 Fire Services Review.			
Emergency Program	3.00	3.00	3.00	-
Planning	32.14	33.51	33.51	-
Engineering (includes utilities)	307.37	320.71	321.00	0.29
	Funding for non-discretionary approved positions of Utility Operation 2, Operations Worker 1 and 2, Certified Electrician, Certified Carpenter, and Traffic Signal 1 positions across Engineering and Public Works offset through a decrease resulting from the conversion of various positions in Public Works and Facility Operations.			
Parks, Recreation & Community Services	339.47	350.95	354.20	3.25
	Funding for non-discretionary approved positions of Parks Clerk, Parks Worker II and Horticulturist. Increases in Recreation program staff funded through increased revenues.			
Police Services	258.43	265.93	272.43	6.50
	Partial year funding for seven civilians and four sworn members. Full year funding for one sworn member offset through an internal recovery.			
Total	1,274.88	1,313.58	1,328.19	14.61

6. Change in Carbon Footprint

In January 2020, Saanich Council approved the Climate Plan, setting a clear pathway to reduce greenhouse gas (GHG) emissions from municipal operations to 50% below 2007 levels by 2025 and net-zero by 2040. The latest 2025 corporate GHG emissions inventory shows that Saanich has now achieved a 47% reduction in GHG emissions compared with the 2007 baseline year (Figure 1 and Table 1). This is a major milestone reflecting successful decarbonization and energy efficiency initiatives across the corporate portfolio and positioning Saanich among British Columbia’s leading municipalities.

Key emissions changes for this 2025 GHG Inventory include:

- **Municipal buildings:** emissions decreased, primarily due to strategic electrification upgrades and the use of renewable natural gas. This included electrification retrofits at the G.R. Pearkes and Cedar Hill Recreation Centres developed as part of the Building Retrofit Strategy and supported by significant Provincial and Federal grant funding.
- **Municipal fleet:** emissions decreased, primarily due to the deployment of electric vehicles, more efficient vehicles, route optimization, and the use of renewable diesel - supported by the Zero Emission Fleet Strategy.
- **Emissions factors:** BC’s grid electricity emission factor increased in 2025, reflecting temporary operational grid needs. While this is expected to decrease in the longer term with BC Hydro’s commitment to 100% renewable energy and the delivery of substantial new wind and solar power, it has resulted in a minor increase in corporate GHG emissions. It is important to note that despite this increase, the electricity emissions factor remains significantly lower than that for fossil fuel natural gas, given that BC’s electricity is nearly all generated from renewable sources.

Together, these results place the District very close to the 50% corporate target, with additional projects underway that will continue to reduce emissions and energy use, increase efficiencies and achieve multiple other benefits including cost savings.

Figure 1: District of Saanich Corporate GHG Emissions

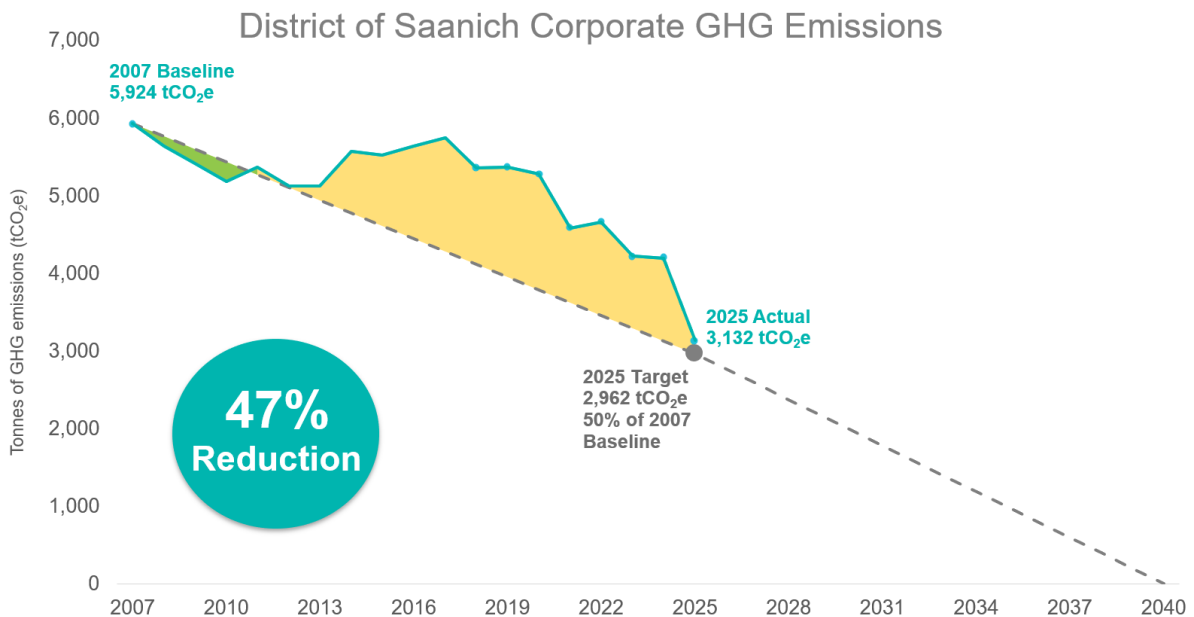


Table 1: 2025 District of Saanich Corporate GHG Emissions Inventory

Source	GHG Emissions (tCO _{2e})*				Description of main changes
	2024	2025	% change	% of total GHG	
Stationary	1,464	1,042	-29%	33%	
Saanich Commonwealth Place Recreation Centre	466	111	-76%	4%	First full year of renewable energy for heating (biomass and renewable natural gas) - facility switched from natural gas to renewable natural gas in April 2024.
G.R. Pearkes Recreation Centre	394	272	-31%	9%	Ice rink dehumidifiers electrified in January 2025 and library HVAC upgraded from gas-fired equipment to electric heat pumps. Facility switched from natural gas to renewable natural gas in October 2025 for remaining heating needs.
Cedar Hill Recreation Centre	131	80	-39%	3%	Fitness centre and tennis court HVAC upgrades resulted in reduced natural gas consumption. Facility switched from natural gas to renewable natural gas in September 2025 for remaining heating needs.
Public Safety Building	97	98	1%	3%	No significant change or increased due to change in GHG emissions factor for electricity.
Public Works	106	108	1%	3%	
Cedar Hill Golf Course	101	95	-6%	3%	
Street Lighting	37	89	141%	3%	
Gordon Head Recreation Centre	30	49	63%	2%	
Les Passmore	32	31	-3%	1%	
3500 Blanshard	21	25	19%	1%	
Municipal Hall & Annex	10	18	80%	1%	
Other buildings	11	20	81%	1%	
Underground Services	14	31	121%	1%	
Fire Hall 3	14	15	7%	<1%	
Mobile	2,727	2,090	-23%	67%	
Municipal & Police Fleet (includes fire fuelling at SOC)	2,205	1,658	-25%	53%	Increase in renewable fuel use and efficiencies from rerouting of garbage trucks.
Contractors	293	293	0%	9%	Calculated every ~5 years, so the values are the same.
Fire Fleet (excludes fuelling at SOC)	152	78	-49%	2%	Increase in renewable fuel use.
Reimbursed in-city travel	26	25	-4%	1%	No significant change.
Golf Course Equip.	51	36	-30%	1%	Increase in renewable fuel use.
Total	4,191	3,132	-25%		

*12-month period between November 2024 and October 2025, non-biogenic emissions that drive climate change and have reductions targets in the Saanich Climate Plan.

Biogenic emissions are non-fossil fuel emissions of carbon dioxide, methane, and nitrous oxide from biomass combustion including from wood, ethanol, biodiesel, and renewable natural gas. These emissions must be reported separately from fossil fuel emissions. In 2025, our corporate biogenic emissions were 1,965 tBioCO₂ compared with a 2007 baseline of 108 tBioCO₂.

BUDGET PLANNING ISSUES

1. 2026 Financial Planning Issues

Preparation of the 2026 budget proposal has taken into account the following financial planning issues:

Social and Inflationary pressure – Municipalities have been tasked with addressing the housing crisis and other unique challenges. While some initiatives have received grant funding from higher levels of government, others depend on additional tax revenue for support.

Inflation has increased infrastructure maintenance and replacement costs in recent years. While economic conditions have recently improved following interest rate reductions, ongoing trade tariff developments continue to create uncertainty, affecting financial markets and business decision-making. At this time, the extent to which proposed and intermittent tariffs may have an inflationary impact on the goods and services utilized by the District remains uncertain. For 2026, \$487,300 will be added to operating budgets to manage inflationary cost increases.

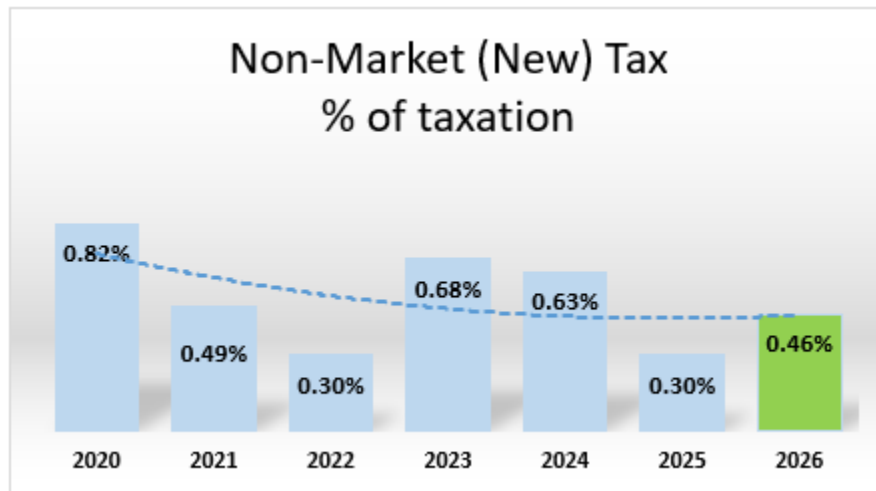
Infrastructure – Replacement of aging infrastructure continues to be a priority. An increase of 1.58% is recommended to address capital funding deficits. This percentage includes Council's recently approved infrastructure funding replacement strategy increase of 1.5%. Utility charges have also been increased for both Sewer and Water to provide appropriate annual funding to ensure timely replacement of aging infrastructure in light of increasing construction costs.

Debt Servicing Funding Strategy – Council amended increasing annual property taxes by 0.25% for 2026 and 0.60% thereafter as related to Debt Funding Strategy.

Wage and benefit costs – The IAFF (Fire) collective agreement expired in December 2022 and was recently settled at the end of 2025, with the new agreement covering the period from 2023 to 2026. Both the Police and CUPE collective agreements expired at the end of 2024 and remain outstanding. Contingency estimates for these agreements have been included for any increases that will arise from upcoming negotiations. While WCB rates have decreased for all employees, the maximum earning amount at which the base rate is applied has gone up by \$6,000. It is anticipated the base rate will increase between 10% and 20% in the next year. Extended health and dental benefits premiums have also increased over last year.

Resource Requests – In 2026, a 0.16% tax increase was approved to fund new positions authorized by the Council in 2025, supporting the implementation of adopted strategies. This increase accounts for half a year of new resources added in 2025 for the District's 10-year Fire Services Review along with the reclassification of two Planning Technicians into Senior Planning Technicians.

Growth – The District continues to experience low levels of new property tax revenue, with the five-year average for new taxable properties remaining below 0.5% of total taxation. Recent developments, where commercial properties are being converted into mixed-use properties with a focus on residential units, have led to an initial decline in new taxable revenue due to reallocation of land values from commercial to mixed use. Commercial assessed properties generate around 4.5 times more taxes than residential assessed properties. It is expected that as these mixed-use properties are developed new property tax revenue will increase proportionally.



Non-discretionary expenditures – For 2026, 1.00% of the proposed tax increase is for non-discretionary items as listed:

Cost driver	Budget Increase
Inflationary Costs	\$ 487,300
Service Level Maintenance	\$ 447,600
Policy	\$ 311,400
Contracts and Leases	\$ 284,400
New Asset Maintenance	\$ 204,200
IT Licencing and Maintenance	\$ 100,000
Insurance	\$ 75,000
Total	\$ 1,909,900
Tax Impact	1.00%

Water costs – A large proportion of water costs (38.42% for 2026) are bulk water purchases from the CRD. These costs are subject to change each year dependant on CRD regional infrastructure work and operating costs. In 2026 the CRD bulk water rate went up 7.91%.

Sewer costs – A significant proportion of overall sewer costs are from CRD regional Sewage Treatment (51.97% for 2026). The remainder of the increase is due primarily to increase in capital funding as the District continues its asset replacement funding strategy of achieving sustainable funding for sewer in 10 years.

Various action plans and operational reviews – The District continues to improve operations through development of plans and strategies that are considered and adopted by Council. The most recent plans with significant financial implications are the Strategic Facility Master Plan, Active Transportation Plan, Climate Plan, Fire Services Review, Development Process Review and Housing Strategy, Food Safety Action Plan, Urban Forest Strategies and Biodiversity Conservation Strategy. These plans and strategies identify the current and future needs of the District and what resources are needed to implement them. There are a number of resource requests that Council will be considering in this year’s budget that will address this year’s implementation costs.

2. 2027 – 2030 Financial Planning Issues

Future year budget planning will take into account the following more significant issues:

Economic uncertainty – Economic impact on the local community continues with supply chain issues and higher interest rates being used to control inflationary increases. This has impacted commodity costs which the District uses for both construction and maintenance of its infrastructure. While the inflation rate is showing signs of decreasing, it is unknown whether inflationary increases to construction material and labour will continue to fluctuate in future years.

Provincial grants uncertainty – Unconditional operating grants of \$1.35 million (\$1.36 million in 2025) are paid annually by the Province of BC based on sharing of traffic fine revenues. It is uncertain whether this grant will continue in the long term given the current economic climate. Should the grant be discontinued, the equivalent effect would be a .71% tax increase on property taxes or an equivalent reduction in programs or services that are funded by this grant.

Wage costs uncertainty – Both Police and CUPE union contracts expired at the end of 2024 as well as Exempt compensation contracts which are tied to CUPE increases. The extent of possible wage cost impact is uncertain for the future years.

Benefit cost increases – Based on historical trends and future outlook from benefit providers, all benefits will be experiencing increases in the long term due to aging workforce, longer life spans and rising health care costs. WCB's base rate for municipalities and law enforcement are also expected to increase anywhere between 10% and 20% annually for the foreseeable future.

Active Transportation Plan (ATP) – In 2018 Council adopted the ATP which is used to guide Saanich's investments in active transportation over the next 30 years. The plan establishes a vision, goals and targets to improve active transportation, along with a series of strategies and actions related to three overarching themes: Connections, Convenience, and Culture. The Active Transportation Plan also includes an implementation and monitoring plan to prioritize investments and actions over the short-, medium-, and long-term and to monitor progress in achieving the Plan's goals.

The strategies and actions in the Active Transportation Plan are designed to double the proportion of all trips made by walking, cycling and transit by 2036. The financial impact on the District's capital funding requirements is significant as new funds are needed to expand the sidewalk, biking and transit infrastructure. Continued increases in operating budgets will also be needed to maintain and fund future replacement of these new assets.

Strategic Facility Master Plan (SFMP) – In April 2018, Council adopted the SFMP. The plan looks at the strategic management of the District's publicly owned facility-based assets over the next twenty years with the goal of maintaining and improving services that residents rely on. The plan takes into account the District's anticipated population and demographic growth trends along with changes in services, standards and practices, building codes and the wear and tear that the facilities experience on a daily basis. The result is a comprehensive plan that prioritizes facility projects to ensure that funds are properly allocated.

Climate Plan: 100% Renewable and Resilient Saanich – Council declared a Climate Emergency in 2019 and adopted the Climate Action Plan in early 2020. The Plan identified a total of 131 actions for achieving the climate goals and targets necessary to stay below 1.5 °C of global warming and preparing our community for future climate changes and extreme weather events. These actions span work across the whole of the organization, delivering many co-benefits and supporting multiple other goals such as biodiversity, active transportation, community resiliency, urban forest canopy and more. Several 2026 budget items are intended to support ongoing implementation of the Climate Plan and delivery of these benefits and goals.

The 2020 Climate Plan was built on a 5-year timeframe and most of the actions are now either complete or well underway, with a few behind schedule or in need of additional work and data to be further

developed. There has been significant and accelerated change over the last five years since the Plan was developed, including more extreme weather events, inflationary pressures, an affordability crisis, new policy and legislation, and significant progress on renewable energy generation. Given this, the Climate Plan is currently undergoing a strategic update to identify the next actions that take us to our 2030 goals and targets and to ensure it adequately responds to the changing contexts and challenges of our time. The updated Plan is due to be presented to Council by mid 2026.

Fire Services Review – The Fire Department conducted this review through 2019 and the recommendations were presented to Council in 2020. The Saanich Fire Department (SFD) initiated this review to determine its future requirements as the last review was done in 2007. Since that time the population of the District has continued to grow, the number of incidents has increased, and the regulatory framework is in flux. The review has identified operational needs that require additional staffing in suppression, training and other positions over the next nine years. Council has committed to reach the service levels identified in the review by increasing Fire services funding on an annual average of \$500,000. In 2026, no additional resources have been allocated to the Financial Plan.

Development Process Review – On July 5, 2021, Council endorsed the Development Process Review Report to improve the efficiency and effectiveness of the District's processes. These include: updating the Planning policy framework to address gaps and overlaps and provide clear direction to all on the District's development-related priorities; further streamlining applications by complexity to accelerate application review times; exploring opportunities for additional delegation to empower Staff and reduce administrative burdens; building on Information Technology work and tools to enable Staff to meet goals and timelines and improve application quality. Further funding will be needed in future years to advance process improvements.

Housing Strategy – On January 31, 2022, Council adopted the Housing Strategy 10-year implementation plan. The 10-year plan provides direction on how the District can achieve greater housing supply, affordability and diversity and accommodate a broad range of community housing needs now and in the future. The main elements of the Strategy are based on six guiding principles, seven focus areas and twenty-two strategies which accumulate to seventy-three interconnected actions. Council approved two new positions to begin the work on the implementation in 2022. Further funding is required in future years to implement the full Strategy.

Road Safety Action Plan – In 2022, Saanich adopted Vision Zero, aiming to eliminate road fatalities and serious injuries while promoting safe, healthy, and equitable mobility. This approach uses the Safe System Approach, focusing on safe speeds, road users, vehicles, design, post-crash care, and land use planning. Saanich's 2018 Active Transportation Plan (ATP) guides decisions on policies and infrastructure for walking, cycling, and transit, with a goal of building a comprehensive active mobility network over the next 26 years. Efforts also include reducing speed limits, implementing traffic calming, and supporting affordable housing. The 10-year Road Safety Action Plan (RSAP) includes 30 actions, requiring investment and collaboration to achieve Vision Zero. \$2 million was borrowed in 2025 to begin the Short-Term Implementation of the Road Safety Action Plan.

Urban Forest Strategy - On September 9, 2024, Council approved the updated Urban Forest Strategy, which aims to achieve a 44% canopy cover over the next 40 years. The strategy includes actions to protect and enhance the urban forest, such as revising planning and design processes to prioritize trees, creating a tree planting plan for public lands, improving natural forest connections, and encouraging tree planting and stewardship on private lands with incentives for property owners to preserve high-value trees. The urban forest encompasses trees across parks, private lands, commercial areas, highways, roads, trails, and open spaces in the community. This plan will require future funding.

Biodiversity Conservation Strategy - On June 17, 2024, Council approved the Environmental Policy Framework (EPF) and the Biodiversity Conservation Strategy (BCS), aiming to create a coordinated approach to preserve and enhance biodiversity in the area. The EPF outlines eight guiding principles and two goals to help align environmental policies with Saanich's sustainability goals. The BCS, based on a State of Biodiversity Report developed by Diamond Head Consulting, includes seven themes and over 130 actions for the next decade, focusing initially on land stewardship and park management. The

strategy is the first of its kind to be approved by a local government on Vancouver Island. This plan will require future funding.

Water purchases – Water sale volumes in the municipality have increased to pre-pandemic consumption levels. The cost of bulk water purchases from the CRD is projected to increase as the CRD has projected an average increase to its rates of 12.71% for the next four years, fluctuating between 8.76% to 14.86% in any given year.

Sewer costs – With the provincially mandated regional sewer treatment system starting operations this past year the future increases to the CRD's requisition from its participating municipalities is projected to keep up with inflationary costs of operations. The projected average increase in costs is 4.62% for the next four years, fluctuating between 3.39% to 5.39% in any given year.

Infrastructure Replacement – Continue to increase capital funding for Information Technology and major facility repairs to reach sustainable levels. On January 29, 2024, Council approved IFRS resulting in an annual property tax increase of 1.5% to assist the district in reaching sustainable infrastructure replacement funding targets for general capital in 15 years. The annual property tax increase relating to the Debt Servicing Funding Strategy will increase from 0.25% in 2026 to 0.60% thereafter.

Water and sewer rates will receive additional annual increases of 3.3% and 3% to reach the initial 10-year infrastructure replacement funding targets for both water and sewer master plans.

Social and Economic pressures – Municipalities are taking on increasing responsibilities to address social issues and other unique challenges. While some grant funding has been secured for future initiatives, any new initiatives not covered by grants will lead to future property tax increases.

While inflation is improving, recent tariff developments are creating new challenges for the local economy. The change in the US government is expected to have long-lasting effects, contributing to economic uncertainty over the next four years. These uncertainties will impact supply chain and will have negative inflationary impact on cost of goods and supplies which will result in increased tax pressure in future years.

3. 2026 Key Performance Indicators (KPI's)

Key Performance Indicators (KPIs) are quantifiable measures used to evaluate the success of an organization, department, or project in achieving specific strategic and operational goals. They are critical in assessing performance over time, guiding decision-making, and driving improvements by focusing on the most significant areas impacting performance. KPIs are typically tailored to align with an organization's objectives and can include financial metrics, such as revenue growth and cost management, and non-financial metrics, such as customer satisfaction and employee engagement. Having well-defined KPIs facilitates clear communication of expectations and helps ensure that all stakeholders are aligned with the organization's priorities. It is crucial to select KPIs that are specific, measurable, achievable, relevant, and time-bound (SMART) to effectively monitor and improve organizational performance.

Corporate Services - Stats	2022	2023	2024	2025	2026 Est.
Recruitment Activity – Competitions (not employees hired)	382	402	352	327	350
Traffic on saanich.ca (number of page views)	4,506,809	4,043,020	6,932,789	7,954,684	9,000,000
Saanich’s Public EV Charger use (Hours)	25,951	36,585	45,972	50,634	53,000
WorkSafeBC gradual return to work hours supported (recovery-at-work)	12,974	20,473	19,255	19,340	19,000
Number of Business Licenses issued	5,362	4,813	5,678	5,245	5,302

Information Technology - Stats	2022	2023	2024	2025	2026 Est.
Total Service Requests	2455	3946	2436	3649	3800
Preventative Maintenance Changes	100	364	525	655	675
Total Incidents Resolved	-	-	3,271	3,746	3,600
System availability (minus planned maintenance)	-	>99%	>99.7%	>99.7%	>99.7%
Average Response time (combined)	<=60 min	<=30min	<=30min	<=30min	<=30min

Finance - Stats	2022	2023	2024	2025	2026 Est.
Investment amount managed	\$275M	\$282M	\$318M	\$319M	\$330M
Accounts payable invoice processed	37,310	37,190	40,284	37,521	37,200
Employees pay and benefits maintained	1,659	1,826	1,932	2,197	2,000
Procurement processes performed	189	191	255	263	260
Utility bills produced	111,790	121,885	117,700	109,288	117,000

Legislative and Protective Services - Stats	2022	2023	2024	2025	2026 Est.
Building permits issued	629	608	549	601	630
Plumbing permits Issued	775	703	719	543	575
Inspections conducted	6,841	6,899	5,917	7,217	7,500
Bylaw Services field inspections	7,257	8,355	9,984	10,116	10,266
Access requests for records under <i>Freedom of Information and Protection of Privacy Act</i>	170	260	219	269	350

Fire - Stats	2022	2023	2024	2025	2026 Est.
Incident responses	5,520	6,221	6,484	6,776	6,962
Fire related fatalities	2	0	1	3	0
Fire related injuries	4	6	4	3	0
Estimated value of property loss	\$1,545,441	\$2,977,057	\$41,565,430	\$4,697,616	\$5,000,000
Estimated value of property saved	\$170,225,310	\$114,637,118	\$156,038,862	\$93,499,439	\$120,000,000
Incidents Dispatched (Saanich Fire and clients)	11,664	12,905	13,734	14,283	14,750
Public education programs and events / attendees	62 / 22,710	42 / 10,550	100 / 32,598	90 / 34,684	90 / 35,000

Planning - Stats	2022	2023	2024	2025	2026 Est.
Development Permits Completed	102	103	98	73	94
Development Variance Permits Completed	19	15	22	18	19
Rezoning Applications Completed	33	23	33	30	30
Subdivision Applications Completed	27	17	16	21	20

Engineering - Stats	2022	2023	2024	2025	2026 Est.
Illegal dumping responses	689	721	715	718	700
Waterways inspected/cleaned (km)	265	354	390	264	300
Water quality samples taken	1,394	1,168	1,577	1,561	1,300
Hydrants Serviced	486	349	1,144	1,995	2,379
Percentage of bus stops that are accessible	51%	54%	54%	54%	56%

Parks, Recreation and Community Services - Stats	2022	2023	2024	2025	2026 Est.
Recreation registered program participants (excluding day camps)	38,185	48,105	57,735	68,533	70,000
Total rounds played at Cedar Hill Golf Course	59,311	63,482	65,980	66,435	67,000
LIFE (Leisure Access for Everyone) Pass Scans	23,830	31,623	65,622	81,688	85,000
Trees planted on District land	2,467	2,805	3,596	2,116	2,500
Pulling Together program volunteer hours	15,813	15,604	15,500	15,028	15,000

Police - Stats	2022	2023	2024	2025	2026 Est.
Calls for Service	24,519	24,889	24,434	24,679	24,630
Collisions – fatalities	2	3	2	3	3
Hospital Wait Times – Average (for mental health)	2h03m	2h05m	2h30m	2h49m	2hr21m
Break & Enters (Residential/Business/Other)	273	278	130	154	209
Roadside Prohibitions	388	468	628	450	484
Priority 1 (Urgent) Response Time - Average	7m53s	8m24s	8m21s	8m20s	8m14s
Cybercrime – Fraud/Financial	306	393	340	297	334

4. 2026 Budget Changes

The proposed financial plan goes through cycles of Council discussions and amendments before it reaches the final version of adopted financial plan. The following graph shows a summary of major changes in budget (\$000) between the 2026 proposed and adopted financial plan.



General Operating Fund

The total tax levy for the General Operating Fund is proposed to increase by \$11,051,100 or 5.35%.

The increase in property tax revenue this year is made up of a 2.96% increase for core Municipal, prior year approved resource requests and non-discretionary costs, 0.49% in infrastructure replacement funding, 1.65% for Police Board and an increase of 0.25% for the Greater Victoria Public Library.

BUDGET SUMMARY	
2026 Tax Levy	\$ 201,091,800
2025 Tax Levy	\$ 190,040,600
Net Change	\$ 11,051,200
Average Single Family Homeowner Increase %	5.35%
2026 FTE	1,328.19
2025 FTE	1,313.58
FTE Change	14.61
FTE Change %	1.11%

Saanich 2026 Financial Plan	Budget Increase \$	Tax Increase %
Operating Increases		
Core budget		
Existing personnel costs - municipal	5,557,300	2.92%
New resource requests approved prior year	78,600	0.04%
Debt Servicing	475,100	0.25%
Non-discretionary increases and operating reductions	1,682,900	0.89%
General Municipal Core Operating Increase	7,793,900	4.10%
Increase in non-tax revenue	(1,276,500)	-0.68%
Tax revenue from new sources (non-market)	(877,500)	-0.46%
Core Operating Increase to Existing Taxpayers	\$ 5,639,900	2.96%
Increase for Capital Infrastructure	925,100	0.49%
Total General Municipal Increase	\$ 6,565,000	3.44%
Police Board Budget	3,141,200	1.65%
Greater Victoria Public Library	467,500	0.25%
General Municipal, Police and Library	\$ 10,173,700	5.35%

Budget Summary by Object:

Budget By Object	Actual	Actual	Budget	Budget	% Change
EXPENDITURES	2024	2025	2025	2026	2026/2025
Personnel (1)	141,617,800	157,636,400	162,847,200	167,258,900	2.71%
Goods and Services	54,463,800	62,096,500	68,790,000	68,848,300	0.08%
Debt Payment and Bank Charges (2)	8,710,600	9,052,200	9,399,700	10,010,600	6.50%
Grants, Overheads & Transfers (3)	16,431,800	19,600,200	16,812,000	16,274,100	(3.20%)
Capital (tax funded portion only) (4)	23,642,800	25,924,300	26,029,400	26,954,600	3.55%
TOTAL	244,866,800	274,309,600	283,878,300	289,346,500	1.93%
REVENUES AND RECOVERIES					
Property Taxation	(175,156,500)	(189,437,700)	(190,040,600)	(201,091,800)	5.82%
Parcel Tax	(20,000)	(25,000)	(20,000)	(35,000)	75.00%
Other Corporate Revenues	(15,655,300)	(13,795,100)	(13,329,800)	(13,133,200)	(1.47%)
Other Departmental Revenues	(35,206,200)	(43,354,000)	(42,041,600)	(31,965,600)	(23.97%)
Inter-Departmental Recoveries (5)	(17,751,300)	(21,894,100)	(18,132,100)	(20,803,300)	14.73%
Transfer from Reserves (6)	(2,253,000)	(5,424,200)	(13,979,400)	(18,121,600)	29.63%
Other Grants (7)	(2,453,300)	(2,988,100)	(6,334,800)	(4,196,000)	(33.76%)
TOTAL	(248,495,600)	(276,918,200)	(283,878,300)	(289,346,500)	1.93%
NET OPERATIONS	(3,628,800)	(2,608,600)	-	-	0.00%

1. Personnel costs - increase in wage increments and addition of new positions.
2. Debt Payment and Bank Charges – increase in borrowing and funding as per Debt Servicing Funding Strategy outlined on page 26.
3. Grants, Overheads & Transfers – decrease in one-time projects funded by reserves.
4. Property tax-based capital funding - increased to continue progress to sustainable funding levels as per Infrastructure Replacement Funding Strategy on page 30.
5. Inter-Departmental Recoveries – increase to recognize actual recovery levels of service.
6. Transfer from Reserves – increase in projects funded from one-time funding.
7. Other Grants – decrease in one-time funded projects from Grants.

Budget Summary by Function:

Operating Budget	Actual	Actual	Budget	Budget	% Change
ALL DEPARTMENTS	2024	2025	2025	2026	2026/2025
Property Taxation	(175,156,500)	(189,437,700)	(190,040,600)	(201,091,800)	5.82%
Parcel Tax	(20,000)	(25,000)	(20,000)	(35,000)	75.00%
Utility and Hotel Tax	(1,824,900)	(1,954,500)	(1,865,000)	(1,759,300)	(5.67%)
Grants In Lieu	(3,485,000)	(3,969,500)	(3,654,300)	(3,851,400)	5.39%
Interest and Penalties	(8,700,100)	(6,475,200)	(6,276,100)	(5,982,200)	(4.68%)
Other Revenues	(306,300)	(40,900)	(174,400)	(190,200)	9.06%
Capital Contribution	23,642,800	25,924,300	26,029,400	26,954,600	3.55%
Net Departmental Cost	162,221,200	173,369,900	176,001,000	185,955,300	5.66%
(SURPLUS) / DEFICIT	(3,628,800)	(2,608,600)	-	-	0.00%

Property Taxation - The largest single source of revenue for the Municipality is property taxes. Property taxes are levied on owners of property situated in Saanich based on the assessed value of their property. This core budget provides for an 7.08% increase in municipal property taxes to the average single-family homeowner with an assessed value of \$1,293,600 and to average business properties. The remaining increase in property tax revenue is from new tax revenues on construction completed during the previous year. The methodology for calculating the levy is based on the total expenses budgeted in the year, less all other sources of funding.

Utility and Hotel Tax - This includes the 1% revenue tax from utilities such as Fortis, Shaw, BC Hydro and Telus and 2% hotel revenue tax on hotels that operate within Saanich. Utility Taxes are projected to continue to increase in the future as tax base grows and a 3.45 percent rate increase approved by BC Utilities Commission.

Grants in Lieu - Grants in Lieu are similar to property taxes and are paid by Federal and Provincial Crown Agencies. Because these agencies are exempt from property taxation by law, they pay the Municipality a grant in lieu of the property taxes they would otherwise pay. These grants are projected to increase in the future in line with assessment changes.

Interest and Penalties - The majority of revenues are collected in July whereas expenses are paid throughout the year. Until expenses are incurred, funds are available to invest. Revenue from these investments is an important source of operating funds and reduces the amount needed from property taxes. Investment returns as well as interest rates are showing signs of decreasing from 2025 levels. Property owners who do not pay their property taxes by the deadline are assessed penalties and interest based on provincial legislation and the District's tax scheme bylaw.

Other Revenues - This includes a mixture of sundry revenues such as early payment discounts, corporate credit card usage (rebates), refund of worker's compensation payments and school tax collection commissions.

Capital Contribution - A portion of the capital program is funded from property taxation. The capital budget is increased by annually to keep up with increasing construction costs. A total increase of 0.49% of property taxes is being implemented to support capital funding. This amount includes Council's recently adopted Infrastructure Replacement Funding Strategy (IRFS).

One Time Resource Requests

Approved Allocation of 2025 Annual Surplus, Reserves, Short Term and Long Term Debt for One Time Resources	Funding Source			Future Operating Increase
	Annual Surplus	Reserves	Long Term Debt	
Operating:				
<i>Council & Strategic Plan</i>				
Strategic Plan Consultant	40,000			
Resident & Business Survey	93,000			
Circular Economy Accelerator	5,000			
Flavour Trails Program	20,000			
ATOL, NEUEL MOU Priority Project	15,300			
Electrification of 8 Light Duty Trucks	128,000			
Electrification of One Medium Duty Truck	100,000			
Road Safety Pilot	250,000			
Review & Update Invasive Species Management Strategy	75,000			
Creating WSANEC Visibility in District of Saanich Parks	123,890			
WSANEC Leadership Council X District Parks Database	8,320			
Panama Implementation Costs	107,000			
Temporary Planner - Current Planning	64,550			
Agriculture & Food Security Plan	35,000			
Royal Oak Broadmead CCV Plan	50,000			
Funding Facility Replacement Reserve	486,000			
PKOLS Fencing	270,000			
Implementation of People, Pets and Parks	219,000			
Implementation of People, Pets and Parks	25,000			
<i>Departmental/Corporate</i>				
Learning Centre Refresh	10,000			
Outfitting Two F550 Dump Trucks	222,330			
2026 Election Cost Funding Top Up	40,000			
Parks Tree Irrigation Truck and Capsule	104,930			11,930
Natural Areas 3/4 Ton Cab Truck 4X4	15,000			13,130
Natural Areas Crew Cab Truck	77,930			11,930
Furniture for Planning Department	30,000			
Planner Auxiliary hours	50,000			
Planning Summer Student	27,670			
<i>Occupational Health & Safety</i>				
Golf Pathway Paving	120,000			
Subtotal - operating	\$ 2,812,920	\$ -	\$ -	\$ 36,990
Capital:				
Asset Management Software Project		1,142,800		160,000
Lochside EV Charges			750,000	93,500
GHRC Mechanical Upgrades			750,000	93,500
Subtotal - capital	\$ -	\$ 1,142,800	\$ 1,500,000	\$ 347,000
Other:				
Swan Lake Xmas Hill Nature Sanctuary	5,000			
Accumulated Surplus	(209,335)			
Subtotal - other	\$ (204,335)	\$ -	\$ -	\$ -
Total approved allocation of annual surplus and long term debt	\$ 2,608,585	\$ 1,142,800	\$ 1,500,000	\$ 383,990

Net Departmental Cost

Net departmental operating costs include total expenditure less revenues or recoveries generated by the departments. The net departmental costs are projected to rise by \$9,954,400 or 5.66% in 2026.

Specific details for each department have been provided in the departmental budget section later in this document.

Net Department Budget	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Council, Administration and Legal Services	2,241,100	2,308,000	2,359,000	2,451,900	92,900	3.94%
Corporate Services	4,633,000	5,198,000	5,519,500	5,918,400	398,900	7.23%
Information Technology	7,624,500	7,630,500	8,492,100	8,570,900	78,800	0.93%
Finance	5,657,900	5,658,000	6,298,000	6,459,100	161,100	2.56%
Corporate Revenues and Expenses	620,200	692,400	(2,839,300)	(1,715,800)	1,123,500	39.57%
Fiscal Services	9,628,700	10,530,800	11,159,400	11,759,500	600,100	5.38%
Legislative and Protective Services	3,540,200	4,042,100	4,442,400	4,745,600	303,200	6.83%
Fire Protection	23,689,100	26,987,100	28,037,300	29,871,800	1,834,500	6.54%
Emergency Program	323,600	462,500	531,600	546,800	15,200	2.86%
Planning	4,059,700	3,892,400	4,501,200	4,652,000	150,800	3.35%
Engineering	19,436,700	19,537,400	20,096,000	20,678,000	582,000	2.90%
Parks, Recreation and Community Services	24,109,900	24,871,800	27,737,400	28,646,600	909,200	3.28%
Police Services	48,004,900	52,686,300	50,839,800	53,990,800	3,151,000	6.20%
Library, Grants and Economic Development	8,651,700	8,872,600	8,826,600	9,379,700	553,100	6.27%
TOTAL	162,221,200	173,369,900	176,001,000	185,955,300	9,954,300	5.66%

Council, Administration and Legal Services

This budget provides for the operation of Municipal Council and corporate administration.

The **Council Section** provides for the direct costs of Council.

The **Administration Section** is responsible for corporate leadership for all municipal operations and providing strategic advice to Council.

The **Legal Services Division** provides legal services to the municipality and is responsible for providing advice to Council and staff, preparing legal documents, negotiating contracts, and managing legal proceedings.

BUDGET SUMMARY	
2026 Net Budget	\$ 2,451,900
2025 Net Budget	\$ 2,359,000
Net Change	\$ 92,900
Change by %	3.94%
2026 FTE	6.18
2025 FTE	6.18
FTE Change	0.00
FTE Change %	0.00%

2026 BUDGET CHALLENGES

- Supporting the District's Strategic Initiatives identified in the Strategic Plan.
- Continuing to meet the demand for legal services.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Organizational excellence

- Continue to support relationship building with First Nations.
- Continue to guide development process to support Provincial housing targets.
- Assisting with the Citizens Assembly process and next steps by the Ministry.

Priority Departmental Initiatives include:

Legal Services

- Providing support and advice to Departments and Council operations, projects and initiatives.
- Reviewing and supporting compliance with applicable legislation.
- Assisting with risk management by providing advice to mitigate and manage risk.
- Facilitating the preparation, negotiation, and review of legal documents.
- Manage external counsel on litigation matters.

CORE BUDGET

The Department's 2026 net core budget of \$2,451,900 represents a 3.94% increase over prior year.

Net Budget By Function	Actual 2024	Actual 2025	Budget 2025	Budget 2026	\$ Change 2026/2025	% Change 2026/2025
Council	717,100	723,600	742,700	766,400	23,700	3.19%
Administration	786,200	829,400	783,600	817,300	33,700	4.30%
Legal Services	737,800	755,000	832,700	868,200	35,500	4.26%
Total	2,241,100	2,308,000	2,359,000	2,451,900	92,900	3.94%

- Council – indemnities and benefits
- Administration and Legal Services – wage increments

Corporate Services

The **Corporate Services Department** is comprised of the Planning and Reporting Section and six distinct divisions including Communications, Economic Development, the Equity Office, Human Resources, Occupational Health and Safety, and Sustainability. We are the organizational connector enabling internal clients to achieve their best business outcomes and service delivery to residents.

Administration and the Planning and Reporting Section manages and supports Council's strategic planning and progress reporting, as well as the District's corporate planning and reporting, manages the resident and business surveys and supports corporate initiatives.

The **Communications Division** raises awareness, builds understanding and helps to achieve organizational goals through effective communications and engagement planning tailored for both internal and external audiences. Communications oversees the Saanich website, intranet, social media, media relations, issues management, the Visual Identity Program, graphic design for print and digital publications and supports public participation activities. The division also provides print and mail services for the organization.

The **Economic Development Office** is responsible for the creation and implementation of the District's Economic Development Strategy and program. Working with Council, staff, residents, the local business community, senior level governments, and various agencies and stakeholder groups the Office pursues activities that support business attraction, retention, and expansion in the District.

The newly formed **Equity Office** will develop, support and implement equity policies and practices in municipal government that build diversity, equity, inclusion and reconciliation. This Office builds capacity and enables the District's workforce to promote and model equity principles and practices in the community and within the organization. This office will manage the District's overall approach to government relations with the Songhees, Esquimalt, Tsartlip, Pauquachin, Tsawout, Tseycum, and Malahat Nations along with other Indigenous-serving organizations. The Office will also lead departments in the implementation of Council's strategic direction in the areas of accessibility, diversity, equity, inclusion and reconciliation.

The Human Resources Division (HR) Human Resources is a strategic engine that turns Council's priorities into community results by attracting, developing, and supporting a safe, inclusive, and high-performing workforce—while safeguarding taxpayer value. We align people strategies with service and budget plans, use evidence to target investments where they deliver the greatest impact, and proactively manage labour and legal risks so services remain reliable, and our workforce is enabled. Through strong partnerships with leaders and unions, we build leadership capacity, accelerate hiring for critical roles, and retain talent with fair, transparent total rewards.

The Occupational Health and Safety Division (OHS) provides leadership, advice, and services to enhance the organizational safety culture and support the physical and psychological health and safety of all Saanich employees. The division leads the design, implementation, auditing (WorkSafeBC Certificate of Recognition) and continuous improvement of Saanich's OHS and Workplace Injury Management (WIM) Programs. The OHS program includes hazard identification, risk assessment and control, training and certification, safe work practices, inspections, incident investigations, hazard specific programs and support for Saanich's Joint Health and Safety Committees. The WIM program

BUDGET SUMMARY	
2026 Net Budget	\$ 5,918,500
2025 Net Budget	\$ 5,519,500
Net Change	\$ 399,000
Change by %	7.23%
2026 FTE	44.56
2025 FTE	44.06
FTE Change	0.50
FTE Change %	1.13%

supports employees who have sustained an occupational injury or illness and facilitates timely return to work.

The **Sustainability Division** works with Council, residents, staff and a range of stakeholders on implementing the goals and objectives in the Climate Plan. The work is both corporate and community in nature with the overarching objective of reducing GHG emissions and making our community and region more resilient to the effects of Climate Change. The Division's works and success rely heavily on partnerships with other local governments, institutions, and community organizations. The Division provides professional advice to Council, the public, staff, and a broad range of stakeholders on sustainability and climate change matters and regulatory documents.

2026 BUDGET CHALLENGES

- **Technology:** Lagging or insufficient systems increase manual workflow processes. Transformation initiatives have begun to procure and implement new systems.
- **Demand for talent:** The demand for talent is increasing due to expanded or new legislative requirements and to meet operational needs. This is further compounded in some administrative areas which have lagged in staffing allocations.
- **Recruitment:** Challenges exist due to inflation, limited housing, limited general practitioners, and high cost of living on Vancouver Island.
- **Organizational change:** Multiple change initiatives across the organization require additional change management training, communication and transition supports.
- **Competing demand for resources to implement initiatives:** Resources are required to implement the initiatives in various corporate plans including the Accessibility Plan, Climate Plan, the DEI Action Plan, the Economic Development Strategy, the Health and Safety Plan and the Workforce Plan.

2026 KEY PRIORITIES

Priority strategic initiatives include:

Community well-being

- Continue to implement actions and report on the DEI Strategic Report and Action Framework.
- Continue to implement actions and report on the Accessibility Plan and begin consultation to inform a plan update.
- Create and implement an Accessibility Policy.
- Build and sustain respectful Indigenous relations and ensure internal coordination.
- Advance truth and reconciliation.

Organizational excellence

- Implement actions in the Saanich People and Culture (Workforce) Plan.
- Implement actions in the Learning and Development Framework.

Sustainability and climate change

- Update the Climate Action Plan.
- Implement a Zero Waste Strategy.

Economic development

- Continue pursuing activities that support business attraction, retention and expansion.
- Expand the Business Care program.

Priority departmental initiatives include:

- Create a Health and Safety Action Plan.
- Provide corporate reconciliation and indigenous relations resources and supports.
- Support Indigenous partnerships and economic development.
- Develop a reconciliation strategy/framework.
- Enhance service delivery and automated data analytics by partnering with IT to procure and launch a new Workforce Management system and to deliver the EHUB replacement initiative.
- Support communications and engagement across the district.
- Support Council Strategic Planning.
- Launch the 2026 Resident and Business Survey.
- Launch the 'YES' Employee Engagement Survey.
- Provide the Annual Report.
- Continue to action initiatives in the following plans: Accessibility Plan, Climate Plan, the DEI Action Plan, the Economic Development Strategy, Health and Safety Corrective Action Plan and the Workforce Plan.

CORE BUDGET

The Department's 2026 net core budget of \$5,918,500 represents an 7.23% increase over prior year.

Net Budget By Function	Actual 2024	Actual 2025	Budget 2025	Budget 2026	\$ Change 2026/2025	% Change 2026/2025
Corporate Services	1,245,800	1,585,200	1,480,200	1,617,400	137,200	9.27%
Human Resources	2,337,600	2,376,100	2,693,500	2,796,700	103,200	3.83%
Economic Development	236,800	324,000	330,700	342,400	11,700	3.54%
Equity Office (IRR & ADEI)	-	168,700	222,300	337,000	114,700	51.60%
Sustainability	783,000	791,400	792,800	825,000	32,200	4.06%
Occupational Health/Safety						
Revenue	(824,200)	(1,115,900)	(1,201,000)	(1,407,100)	(206,100)	17.16%
Expense	854,000	1,068,500	1,201,000	1,407,100	206,100	17.16%
Total	29,800	(47,400)	-	-	-	0.00%
Total	4,633,000	5,198,000	5,519,500	5,918,500	399,000	7.23%

- Corporate Services and Human Resources – wage increments, budget reallocations between functions, and internal revenue recovery adjustment
- Economic Development – wage increments
- Equity Office (IRR & ADEI) – wage increments, and resource request transfer from Recreation Admin to support MOU W̱SÁNEĆ and Tsawout First Nations
- Sustainability – wage increments
- Occupational Health/Safety - wage increments, and a combination of changes in one-time budgets, budget reallocations and internal recovery adjustments

Information Technology

The Information Technology Department responds to demand for digital products by designing, implementing, and supporting digital solutions that enhance employee productivity and citizen engagement with the district. Solutions include collaboration and productivity software, end-user devices, infrastructure, commercial applications, network and internet access, web-services and supporting processes. Seven IT divisions work together to support approximately 1,800+/- employees, across 10 Departments, in 15 different locations.

The **Administration and Security Division** provide the leadership, governance, financial and strategic planning services necessary for the department to function efficiently and cost-effectively while maintaining alignment with the council's strategic goals. Also included is the administration of a district-wide security program, annual security testing and related assessment services.

The **Service Delivery Client Services Division** provides front-line support for all district staff including the management of system access to district applications, manages IT incidents and related communications, manages and deploys end-user devices (computers, mobile phones, tablets, printers etc.) and provides instructional support to ensure end users are functional and stay productive.

The **Service Delivery Operations and Infrastructure Division** manages all back-end infrastructure including servers, storage, network, intra-office connectivity, internet, and related monitoring. They provide system patching, regular security testing, and conduct proactive capacity upgrades to ensure district information assets are available, perform as expected, and are secure.

The **Service Management – Engineering and Emergency Services Division** partners with Fire, Police, Engineering and Public Works departments to provide application support and new solutions within the portfolio. Services include tier 2 application support, managing the intake and delivery of new solutions on a priority basis, and providing project management and business analysis for new and active projects.

The **Service Management – Planning, Parks, Recreation and Legislative Division** partners with Parks & Recreation, Planning, Permitting, Bylaw and Legislative Services to provide application support and new solutions within the portfolio. Services include tier 2 application support, managing the intake and delivery of new solutions on a priority basis, and providing project management and business analysis for new and active projects. This division also provides Geographic Information System (GIS Saanich Map) services to the district by managing a vast repository of objects.

The **Service Management – Corporate Services and Security Division** partners with Strategic Human Resources, Information and Records Management, Communications, Payroll, and Labour Relations to provide application support and new solutions within the portfolio. Services include tier 2 application support, managing the intake and delivery of new solutions on a priority basis, and providing project management and business analysis for active projects.

License (Asset) Management – The License Management Division manages and maintains all the complex software and hardware agreements for the entire District. These agreements encompass all the Enterprise systems and software tools that District staff utilize for internal productivity, service delivery, District programs, and citizen-facing services. These agreements are used across the other divisions listed above in the implementation of the Council's strategic plan.

BUDGET SUMMARY	
2026 Net Budget	\$ 8,570,900
2025 Net Budget	\$ 8,492,100
Net Change	\$ 78,800
Change by %	0.93%
2026 FTE	35.61
2025 FTE	34.61
FTE Change	1.00
FTE Change %	2.89%

2026 BUDGET CHALLENGES

- Significant growth in demand for new or improved digital services with only modest incremental capital investment to enable new services. The IT department is well funded through 2026 however future years will experience pressure if incremental capital investment is not increased relative to demand.
- New products and services implemented are shifting to subscription-based fees, away from using one-time capital expenditure. This places pressure on operational budgets as systems (and related subscription contracts) are replaced.
- In pursuit of meeting Provincial Housing Targets, IT has re-organized to ensure a dedicated team is in place to make the necessary changes. For 2025 IT has absorbed these resources through re-allocation, however sustained focus in this area will require additional resources in 2026 and beyond.
- To support the council and corporate strategic plans, Saanich must invest in an HR Information Management System. Long term IT Capital forecasts have been adjusted to accommodate the budget required for this initiative, placing further pressure on long term Capital allocations.

2026 KEY PRIORITIES

Priority strategic initiatives include:

Climate action and environmental leadership

- Complete Inframap upgrade project.

Community well-being

- Conduct discovery and develop business case for Aboriginal Relations Stakeholder Management System.
- Implement ECOM-911 improvements (project delayed into 2025/26 by ECOMM).
- Upgrade emergency operations center network.
- Conduct discovery for recreation scheduling tool.
- Begin implementation of Human Resources Information Management System (HRIMS) which includes components for Health and Safety, and Police.
- Fully implement field worker email and E-Link access.

Housing

- Complete improvements to Provincial Permitting Hub (when Provincial system is ready).
- Refresh roadmap and continue implementation of e-apply permitting/license applications online.
- Continue to implement back-office process improvements for permitting applications.
- Implement additional dashboards focusing on Planning to support housing initiatives.

Transportation

- Plan for SCADA phase 2 (Traffic Integration).
- Install mobile devices and docks in command vehicles.

Economic development

- Upgrade traffic signal software.
- Integrate Economic Development CRM with District systems.
- Develop Intelligent Community Forum Roadmap.

Organizational excellence

- Initiate Asset Management Program software solution.
- Complete Upgrade to E-Link and (Saanich.ca rescheduled to 2027).
- Initiate Workforce Management project (formerly HRIMS).
- Begin major infrastructure refresh for core network and computing systems.

Priority departmental initiatives include:Information Technology

- Continue implementing ServiceNow improvements (complete service request management across Divisions, implement demand management process).
- Implement Windows 11 through District including the refresh of approximately 1/3 of device assets.
- Fully implement datacenter refresh (2 nodes).
- Implement improved cyber security monitoring and preventions systems.
- Implement Microsoft One-Drive to augment departmental workflows.

CORE BUDGET

The Department's 2026 net core budget of \$8,570,900 represents an 0.93% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
IT Administration	553,500	597,200	613,800	410,400	(203,400)	(33.14%)
Operations	3,172,800	3,351,700	3,606,200	4,015,400	409,200	11.35%
Licensing & Maintenance	3,898,200	3,681,600	4,272,100	4,145,100	(127,000)	(2.97%)
Total	7,624,500	7,630,500	8,492,100	8,570,900	78,800	0.93%

- IT Administration and Operations – wage increments, and budget reallocation between functions

Finance

The Finance Department is comprised of: Financial Services, Purchasing Services, Revenue Collection, and the JDE Program section. The Department is responsible for the overall management of the financial affairs of the municipality and the procurement of all required goods and services.

The **Financial Services Division** provides a complete range of budgeting, accounting, payroll and purchasing services to all departments.

- **Accounting Services** provides accounting and audit services for approximately \$571 million in annual expenses and revenues; cash management of over \$319 million in investments to maximize the returns and provide additional income to both operating and reserve funds and accounts payable processing over 37,500 invoices annually. The division also performs financial policy development, as well as the preparation of the financial statements which are audited by an independent accounting firm.
- **Payroll Services** coordinates the time sheet entries for the District, the production of five different payroll groups paid on a bi-weekly basis and maintains benefits records for over 1,800 staff.
- **Financial Planning** supports departments with their financial analysis and coordinates the annual budgeting process.

BUDGET SUMMARY	
2026 Net Budget	\$ 6,459,000
2025 Net Budget	\$ 6,298,000
Net Change	\$ 161,000
Change by %	2.56%
2026 FTE	53.54
2025 FTE	53.19
FTE Change	0.35
FTE Change %	0.66%

The **Purchasing Services Division** centralizes the procurement of goods and services to all departments. In 2025, 263 procurement processes including requests for quotations, tenders, direct awards and requests for proposals were conducted, with an estimated total value of \$43 million.

The **Revenue Collection Division** processes all revenues including property taxes, utility bills, dog licenses, business licenses and recreation programs. Around 109,300 utility bills and 45,180 tax notices are produced annually. This section also manages a pre-approved instalment tax payment system and a web based online payment system.

The **JDE Program Section** supports the financial enterprise software of the District by creating a multi-year roadmap for ongoing implementation, maintenance and operations of the JDE system which will enhance efficient operations within the District. The Section also project manages the enhancement work and the ongoing support and training strategy to ensure the organization and end users are successful.

2026 BUDGET CHALLENGES

- Resources and tools for payroll, accounting, and financial planning to keep up with both increasing staffing and activities undertaken to achieve Council strategic plans.
- Resources and tools to support the organization with procurement services.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Organizational excellence

- Review various payment methods available to residents and businesses.
- Finalize Purchasing Policy and Signing Authority Bylaw.
- Review implementation of digital capture of purchasing cards and cheque requisition receipts.

Priority Departmental Initiatives include:

- Improve reporting and ease of use of the financial software and improve productivity of all departments who use the system.
- Continue phase 2 of budget software implementation which includes resource request module.
- Support departments with financial analysis.
- Advance public engagement on budget.

CORE BUDGET

The Department's 2026 net core budget of \$6,459,000 represents an 2.56% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Accounting & Payroll	2,449,900	2,444,200	2,651,300	2,625,200	(26,100)	(0.98%)
Financial Planning	592,900	681,800	725,900	877,200	151,300	20.84%
Revenue Collections						
Revenue	(698,600)	(785,800)	(755,700)	(809,700)	(54,000)	7.15%
Expense	<u>1,624,200</u>	<u>1,700,900</u>	<u>1,873,300</u>	<u>1,938,200</u>	<u>64,900</u>	<u>3.46%</u>
Total	925,600	915,200	1,117,600	1,128,500	10,900	0.98%
Stores	422,900	408,200	461,900	487,300	25,400	5.50%
Purchasing	1,266,600	1,208,600	1,341,300	1,340,800	(500)	(0.04%)
Total	5,657,900	5,658,000	6,298,000	6,459,000	161,000	2.56%

- Financial Planning – wage increments
- Revenue Collections – wage increments offset by revenue increases
- Stores – wage increments, and non-discretionary increase to equipment

Corporate Revenues and Expenses

The Finance Department also manages budget allocations related to the corporation as a whole.

These include the following:

Corporate contingency

- General contingency of \$3.8 million for unforeseen events or emerging opportunities.
- Contingency amounts for wage and benefit increases anticipated for the year pending allocation to departmental budgets.

Administrative recoveries

- Recoveries of overhead charges from water and sewer functions to the general operating fund.
- Recoveries of overhead charges from developers.

Government services

- Provision for retirement severance pay.
- Municipal dues to other organizations.

2026 Budget Challenges

- Ensuring adequate contingency to react to unforeseen emergencies.

BUDGET SUMMARY	
2026 Net Budget	\$ (1,715,800)
2025 Net Budget	\$ (2,839,300)
Net Change	\$ 1,123,500
Change by %	39.57%
FTE	n/a

CORE BUDGET

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Corporate Contingency	2,022,000	2,669,000	(340,200)	159,300	499,500	146.83%
Administrative Recoveries	(2,563,900)	(2,726,200)	(3,473,200)	(2,938,100)	535,100	15.41%
Government Services	1,162,200	1,199,900	974,100	1,063,000	88,900	9.13%
Total	620,300	1,142,700	(2,839,300)	(1,715,800)	1,123,500	39.57%

- Corporate Contingency – increase in labour contingency for expired collective agreements
- Administrative Recoveries – decrease in costs recovered from the utility functions
- Government Services – non-discretionary increase in labour contingency

Fiscal Services

Under the Community Charter, all long-term debenture financing is coordinated by the Capital Regional District through the Municipal Finance Authority which has a triple A Standard & Poor's (S&P) rating. There are two debenture issues per year, spring and fall. To authorize the financing request, a Council resolution is required.

BUDGET SUMMARY	
2026 Net Budget	\$ 11,759,500
2025 Net Budget	\$ 11,159,400
Net Change	\$ 600,100
Change by %	5.38%
FTE	n/a

As of December 2025, total outstanding debt in the General Capital Fund is approximately \$95.5 million and is projected to increase by \$60.5 million over the year, resulting in an estimated year-end balance of \$156 million. Including utilities, total outstanding debt is expected to reach \$165.4 million by December 2026. This level remains well within Council's policy limit of 14% of property tax revenue.

\$9.2 million in annual debt servicing cost is 4.83% of prior year's property tax revenue and about \$269.5 million in total debt at current rates. The total legal borrowing limit for Saanich is \$739 million.

The average homeowner's share of servicing debt per capita is \$78.38 per year (\$69.78 in 2025).

The debt servicing budget is maintained each year within Debt Policy levels. The debt service room is used each year for capital projects through expenditure or transfer to reserves until such time as it is needed. In 2026, transfers will support facilities infrastructure and various equipment replacement reserves.

Royal Oak Burial Park debt servicing costs of \$89,930 per year are 100% recovered.

CORE BUDGET

The Core budget has increased to accommodate the future debt servicing needs. The transfer to capital reserves is budgeted lower to accommodate the increase in interest and principal payments for new borrowing. Funds that are not needed in 2026 for debt servicing are transferred to capital reserves to support current and future capital asset replacement.

Net Budget By Function	Actual 2024	Actual 2025	Budget 2025	Budget 2026	\$ Change 2026/2025	% Change 2026/2025
Interest	3,494,000	2,977,300	3,776,600	3,956,300	179,700	4.76%
Principal	4,170,200	4,329,400	4,438,800	5,271,200	832,400	18.75%
Transfer to Climate Action Reserve	198,200	202,200	202,200	206,300	4,100	2.03%
Transfer to Capital Reserves	2,051,200	2,741,800	2,741,800	2,325,700	(416,100)	(15.18%)
Total	9,913,600	10,250,700	11,159,400	11,759,500	600,100	5.38%

- Interest – interest payments for 2026 capital borrowing
- Principal – principal payments for 2026 capital borrowing
- Transfer to Capital Reserves – funding infrastructure facilities, major repair and replacement reserve and various equipment replacement reserves

Legislative and Protective Services

The Legislative and Protective Services Department has seven sections: Building and Inspections, Bylaw, Business Licensing, Real Estate Services, Legislative Services, Records and Information Services and Risk Management. The Department offers a range of internal and external customer services, oversees regulatory compliance, records and information management, and provides support to Council, its Advisory Committees, and Boards.

BUDGET SUMMARY	
2026 Net Budget	\$ 4,745,600
2025 Net Budget	\$ 4,442,400
Net Change	\$ 303,200
Change by %	6.83%
2026 FTE	53.91
2025 FTE	53.81
FTE Change	0.10
FTE Change %	0.19%

The **Building and Inspections Services** section is responsible for overseeing the construction, alteration, repair and demolition of buildings in the District by ensuring that construction complies with bylaw requirements, the *BC Building Code* and applicable regulations. The Section processes a broad range of building applications for residential, commercial, institutional and industrial uses and provide professional advice to Council, the public, staff, and an extensive range of stakeholders on building matters.

The **Bylaw Services** section is responsible for the enforcement of municipal bylaws. The Section responds to public complaints and enquiries and conducts investigations related to alleged bylaw violations. The Section also provides professional advice on enforcement matters, educates the public and stakeholders regarding bylaw and regulatory requirements and works to ensure compliance with bylaws across the District.

The **Business Licensing** section administers the issuance of business licenses. Over 5,000 business licenses are produced annually. The Section also responds to customer complaints and enquiries and conducts investigations regarding possible bylaw violations.

The **Legislative Services** section under the direction of the Corporate Officer, carries out duties related to the statutory responsibility as outlined in the *Community Charter*. The Section is responsible for organizing, preparing agendas and minutes for Council meetings, Public Hearings, Council Advisory Committees, Advisory Design Panel, and the Board of Variance. Legislative Services staff process and safekeep municipal bylaws and coordinate the receipt and distribution of Council correspondence. As well, this Section is responsible for conducting local government elections, referenda, and elector approval processes.

The **Real Estate Services** section negotiates real property for municipal acquisition, sale, expropriation, lease, rent, rights of way, easements, development, or other purpose. The section manages a variety of municipally owned residential and commercial tenanted buildings, as well as the PKOLS/Mount Douglas and Mount Tolmie communication facilities.

Records and Information Services section have three key programs: Records Management Program, Information Access and Privacy Management Program, and Archives. The Records Management Program guides and directs the creation, distribution, use and disposition of recorded information (i.e., physical records, electronic documents, and data) ensuring the effective management of this information across the organization. The Information Access and Privacy Management Program ensures accountability to the public and protection of personal privacy under the *Freedom of Information and Protection of Privacy Act* (FIPPA). Archives collects and preserves the documentary heritage of Saanich and makes this information available through public reference room services, website resources, and public outreach.

The **Risk Management** section promotes policies and procedures designed to prevent incidents causing loss. The Section is also responsible for managing an insurance program that sustains the

municipality's ability to deliver services to the community. Risk Management staff investigate and adjust claims filed by citizens or businesses and assists with recovery of costs.

2026 BUDGET CHALLENGES

- Conduct the 2026 General Local and School Board Elections.
- Deliver exceptional internal and external customer service within an increasingly fast-paced, high-volume business unit, despite rising demands on staff resources driven by the growth in Bed and Breakfast applications.
- Increased costs for external contractors, equipment and supplies.
- Support the implementation of the Provincially mandated housing targets.
- Support for standing and ad hoc committees.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Community Well-Being

- Ensure that all life/safety complaints are addressed while minimizing corporate liability.
- Ensure a healthy and safe community through guidance of the Bylaw Enforcement Policy.
- Ensure all buildings constructed in Saanich are meeting minimum health and safety standards in compliance with the *BC Building Code*.

Organizational Excellence:

- Deliver the 2026 General Location and School District elections in accordance with legislation, ensuring transparency, accessibility and effective coordination.
- Increase online resources on the Archives website including digitized archival documents, and an opportunity to create online history exhibits.
- Assessment of access to information and protection of privacy controls, implementation of online learning opportunities.
- Continue to advance the records and information management framework from paper-centric to an enterprise document management system (EDRMS) in collaboration with the IT Department.
- Continue to ensure citizen engagement in Council proceedings.

Priority Departmental Initiatives include:

Business Licensing

- Address the increasing demand for service for Business License Bylaw Officer.
- Review future enforcement of short-term rentals and the potential of business licenses for secondary suites.
- Proactively identify unlicensed businesses while enforcing the Business Licence Bylaw through voluntary compliance and creating additional Business Licence revenue.

Building and Inspections

- Manage Provincial mandate for increased housing and current complex development projects.
- Digitization of permitting plans to enhance the services to residents.
- Online inspections booking.

Bylaw

- Address the increasing demand for service by continuing to support Bylaw Enforcement Officers, ensuring enhanced service delivery and reinforcing our commitment to maintaining a high level of public safety in our community.

Real Estate Services

- Acquire land as part of the Phase 3 Shelbourne Improvement Project and Richmond Road Infrastructure Project.
- Utilize District-owned land in support of Council Strategies (Nellie McClung Library/Affordable Housing Project), provide potential childcare spaces, and dispose of unused land for further objective land acquisition purposes.
- Replace the PKOLS Telecommunications Tower.
- Obtain management of District-owned properties.

Legislative Services

- Administer the 2026 General Location and School District elections in accordance with provincial legislation and municipal policies.

Records and Information Services

- Advance the SaanichIM Project: Enterprise Document and Records Manager System (EDRMS) readiness and implementation, in collaboration with the IT Department.
 - Initiate standard library configuration of SharePoint sites, software-ready retentions schedule covering all records including recordkeeping rules and building meta-data rules.
 - Develop a robust communication plan including a change management strategy for delivering strategic messages to employees to drive positive business results.
- Digitization of Permits and Inspections physical files and microfiche in support of the Housing Accelerator Fund (HAF) initiative.
- Select departments inventory of physical records, located in offices and offsite storage, for digitization and automation purposes.

Archives

- Complete update of the Archives Mandate.
- Develop the Digital Preservation Policy and begin discussions of implementation with Records Management and IT colleagues.
- Make archives collections more accessible through event attendance – Saanich Fair – and increased indexing and digitalization of collection materials.
- Review, assess, consolidate and if necessary, deaccession current archival holdings to better align with updated manage, increase access and plan for future storage requirements.

Freedom of Information and Protection of Privacy

- Develop a privacy management communications plan, based on the privacy management framework, to ensure ongoing awareness for employees of privacy principles.
- Review and update Information Access and Privacy Training Plan focusing on function specific training to employees on current and advanced FIPPA topics.
- Personal Information Inventory (PII) Phase Two - Project involving all programs to update the locations personal information is stored (LANs, platforms, apps and software).

Risk Management

- Continue implementation of the Enterprise Risk Management program with the development of departmental risk registers.
- Manage the insurance portfolio to ensure the most cost-effective coverage for the Municipality.
- Ensure the equitable resolution of third-party injury/damage claims and recovery for first party damage claims.

CORE BUDGET

The Department's 2026 net core budget of \$4,745,600 represents a 6.83% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Risk Management	339,800	321,800	353,800	376,400	22,600	6.39%
Insurance and Claims	1,591,400	1,820,700	1,537,800	1,612,800	75,000	4.88%
Bylaw and Parking Enforcement	1,540,100	1,605,200	1,546,000	1,750,700	204,700	13.24%
Inspections						
Revenues	(3,714,600)	(4,089,200)	(3,727,000)	(3,907,800)	(180,800)	4.85%
Expenses	2,301,400	2,438,900	2,687,700	2,792,500	104,800	3.90%
Total	(1,413,200)	(1,650,300)	(1,039,300)	(1,115,300)	(76,000)	7.31%
Business License						
Revenue	(536,400)	(543,700)	(530,000)	(530,000)	-	0.00%
Expense	173,700	122,300	195,100	113,700	(81,400)	(41.72%)
Total	(362,700)	(421,400)	(334,900)	(416,300)	(81,400)	24.31%
Lands/Property Management						
Revenue	(711,000)	(1,046,100)	(1,343,200)	(956,300)	386,900	(28.80%)
Expense	683,100	1,273,000	1,351,100	1,041,000	(310,100)	(22.95%)
Total	(27,900)	226,900	7,900	84,700	76,800	972.15%
Archives	148,500	170,800	173,900	178,800	4,900	2.82%
Legislative Services	1,685,200	1,841,200	2,039,500	2,116,100	76,600	3.76%
Elections	50,100	125,100	125,100	125,100	-	0.00%
Various Committees	(11,100)	2,100	32,600	32,600	-	0.00%
Total	3,540,200	4,042,100	4,442,400	4,745,600	303,200	6.83%

- Risk Management – wage increments
- Insurance and Claims – non-discretionary for insurance rate increases
- Bylaw and Parking Enforcement, and Business License – wage increments and budget reallocation between functions
- Inspections – wage increments offset by revenue increases
- Lands/Property Management – decrease in grant revenue and expenses
- Legislative Services – wage increments

Fire Protection

The Fire Department provides high quality, efficient and caring emergency response, fire prevention, education and emergency management services that help keep our community and citizens safe. Saanich Fire responds to a range of emergency incidents including fire suppression, medical response, vehicle extrication, land and marine rescue, mutual aid requests, hazardous materials incidents, and requests for public service.

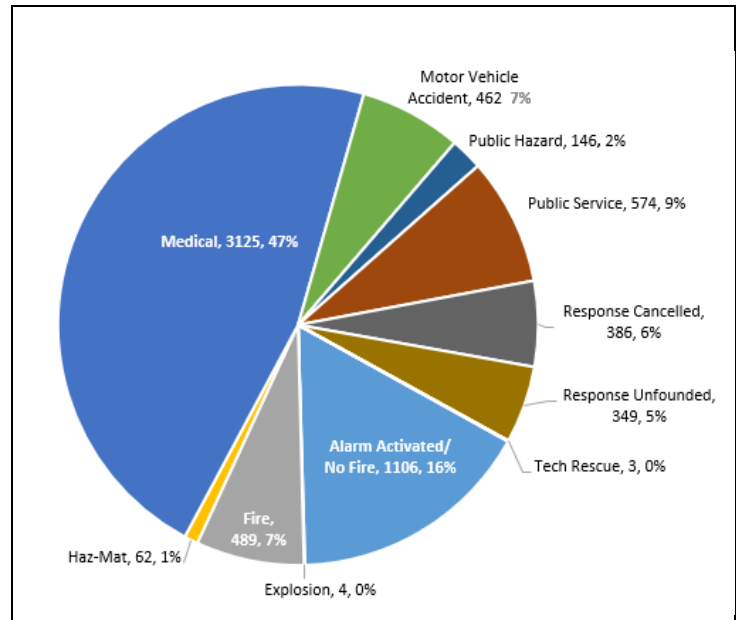
The Department also provides fire safety inspections, public education, fire apparatus, mechanical and high angle rescue services. Fire dispatch services, including emergency and non-emergency call receiving, processing, and dispatching are provided to two client municipalities (Central Saanich and Oak Bay), and the Capital Regional District and its participants, including the Districts of Highlands, Metchosin, Sooke and the Juan de Fuca, Salt Spring Island and Southern Gulf Islands Electoral Areas

BUDGET SUMMARY	
2026 Net Budget	\$ 29,871,800
2025 Net Budget	\$ 28,037,300
Net Change	\$ 1,834,500
Change by %	6.54%
2026 FTE	150.25
2025 FTE	147.63
FTE Change	2.62
FTE Change %	1.77%

The Fire Department employs 147 uniformed personnel and 6 support staff working out of 3 fire stations.

Population served	125,853 (est)
Protection area in square kilometres	103.4 (est)
Incident responses	6,706
Emergency incident responses	5,447
Number of fire related	Fatalities: 2 Injuries: 4
Estimated total dollar fire loss	\$32,183,166
Estimated value of property saved	\$152,723,830
Public building inspections	3,698
Incidents dispatched to Saanich and clients	14,141

Saanich Fire Dept Incident Response by Type



*For 12-month period ending September 30, 2025

2026 BUDGET CHALLENGES

- Inflation significantly impacting cost of equipment, supplies and services.
- Increased labour costs due to negotiated contracts.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Community well-being

- Increased collaboration among four core fire services (Saanich, Victoria, Oak Bay & Esquimalt) and identify fire service integration opportunities within those municipalities.
- Implementation of Next Generation 9-1-1 – Working with E-Comm to implement this Federally mandated initiative to modernize Canada’s 30-year-old 9-1-1 telecommunications technology network.
- Complete construction of Fire Station No. 2 improving critical services to residents and enhancing training quality for fire fighters for 2026.
- Continue discussions with the University of Victoria on potential development or relocation of Fire Station No. 3. and co-location opportunities with BC Ambulance Service.
- Implement fire-rescue service expansion in 2026/2027 to include operationalizing of a second fully staffed ladder unit in the No. 3 fire station response area for 24/7 service delivery.

Priority Departmental Initiatives include:

- Implementation of the modernized Fire Safety Act. Modernized features include: the implementation of a risk-based compliance monitoring systems to identify higher-risk buildings; an administrative penalty system to incentivize owner compliance; and more efficient enforcement of the fire legislation and codes.
- Fire Fighter recruitment with a focus on diversity, equity, and inclusion.
- Support member health and wellness initiatives and programs that include first responder mental health, tools and coping strategies.
- Implementation of new collective agreement including transition to 24-hour shift for Fire Suppression crews.
- Continue to work with E-Comm on the transition to a new Records Management System (RMS).
- Transition to provide the administration of the Emergency HazMat Team for the Capital Regional District.

CORE BUDGET

The Department's 2026 net core budget of \$29,871,800 represents a 6.54% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Administration	2,269,500	2,264,100	2,467,600	2,622,600	155,000	6.28%
Suppression and Rescue	16,568,600	19,141,800	19,786,100	21,227,500	1,441,400	7.28%
Dispatch						
Revenues	(484,600)	(796,700)	(484,800)	(538,900)	(54,100)	11.16%
Expenses	<u>2,295,000</u>	<u>2,917,700</u>	<u>2,564,400</u>	<u>2,687,500</u>	<u>123,100</u>	<u>4.80%</u>
Total	1,810,400	2,121,000	2,079,600	2,148,600	69,000	3.32%
Prevention	1,017,700	1,206,600	1,412,100	1,431,700	19,600	1.39%
Staff Development	575,900	640,400	700,000	741,000	41,000	5.86%
Equipment Maintenance	1,232,600	1,396,100	1,425,800	1,452,900	27,100	1.90%
Building Maintenance	214,400	217,100	166,100	247,500	81,400	49.01%
Total	23,689,100	26,987,100	28,037,300	29,871,800	1,834,500	6.54%

- Administration – wage increments
- Suppression and Rescue – wage increments, and full-year funding for additional Fire Fighters
- Dispatch – wage increments, and non-discretionary increase for CREST, RMS, and CAD levies
- Staff Development – wage increments
- Building Maintenance – non-discretionary increase for maintenance of new fire hall coming online

Emergency Program

The Saanich Fire Department is responsible for administration of Saanich's Emergency Program (SEP). The program provides for continuity in government and preservation of life and property through a coordinated response by elected officials, municipal departments, volunteer services and outside agencies who are able to assist during a major emergency or disaster.

The Deputy Fire Chief is the Emergency Program Coordinator and is responsible for maintaining Saanich's emergency plan and ensuring key municipal staff and departments are trained in emergency management practices and ready to respond should a major emergency or disaster unfold.

Complementing the Emergency Program and Saanich's emergency response and recovery capacity are 194 municipal staff trained in Emergency Operations Center (EOC) response procedures and Incident Command System (ICS). There are also 123 dedicated Emergency Program volunteers who support the community through emergency support services (ESS), emergency radio communications (COMMS) and neighbourhood emergency preparedness programs (NEPP).

The Emergency Program employs 1 uniformed personnel and 2 support staff.

BUDGET SUMMARY	
2026 Net Budget	\$ 546,800
2025 Net Budget	\$ 531,600
Net Change	\$ 15,200
Change by %	2.86%
2026 FTE	3.00
2025 FTE	3.00
FTE Change	0.00
FTE Change %	0.00%

2026 BUDGET CHALLENGES

- SEP continues to experience cost increases/inflation for all purchases required, from utility expenses, public education print materials or other.
- A reduction in available grant funding through the UBCM CEPF Emergency Operations Centre and Emergency Support Services streams.
- Rapid growth of the volunteer team (a positive development) has created an increased demand for resources to support effective recruitment, retention, training and engagement.
- The Emergency Program Act has been repealed and replaced by the Emergency and Disaster Management Act. New regulations are expected to take effect in 2026-27 and it is anticipated funding will be required to ensure alignment with the updated provincial legislation. (e.g. recovery planning, business continuity planning, etc.). SEP will endeavour to offset these costs with grant funding where applicable.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Community well-being

- Provide Emergency Operations Centre and Emergency Management training on updated Municipal Response and Recovery to build proficiency across District staff.

Priority Departmental Initiatives include:

- Implement a renewed three-year Municipal Emergency Management Training and Exercise Plan (2026-2028).

- Engage First Nations partners in emergency planning as part of the Indigenous Engagement Requirements under the Emergency and Disaster Management Act. Provincial funding has been provided to support these initiatives.
- Update and advance the Recovery Plan.
- Implement recommendations from the Community Risk Assessment.
- Coordinate and support Emergency Operations Centre and Incident Command System training and exercises of municipal staff assigned to the Emergency Operations Centre and working at key municipal facilities.
- Facilitate joint emergency activation exercises with District departments and staff.
- Continue working with provincial government and other partners to implement the Regional Emergency Management Partnership to enhance emergency management across the Capital Region.

CORE BUDGET

The Department's 2026 net core budget of \$546,800 represents a 2.86% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Program Administration	314,900	441,800	510,400	525,600	15,200	2.98%
Training Programs	3,600	13,100	13,600	13,600	-	0.00%
Neighbour Helping Neighbour	5,100	7,600	7,600	7,600	-	0.00%
Total	323,600	462,500	531,600	546,800	15,200	2.86%

Planning

The Planning Department is comprised of four divisions: Administration, Community Planning, Housing, and Current Planning.

The Community Planning Division collaborates with Council, residents, and a range of stakeholders on plans and policies that guide growth and change in the community. The Division's work includes comprehensive plans such as Centers, Corridors and Villages plans, the recently completed Official Community Plan, and more focused projects such as the Community Amenity Contribution policy and agriculture and long-term food security initiatives. The Division also collaborates with the regional community on cross border issues such as mobility, land use, economic matters, health issues and housing. The Division provides professional advice to Council, the public staff, and a broad range of stakeholders on community planning matters and regulatory documents.

The Housing Division sits within Community Planning. Its role is to provide support to staff and Council on housing policy and planning. The implementation of the Housing Strategy and maintenance of the Housing Needs Report to better address community housing needs are central to the Housing Division's work. Housing also maintains reporting with the Province on the Provincial Housing Target Order, and with the Federal government on the progress of the District's commitments through the Housing Acceleration Fund.

The Current Planning Division oversees a broad range of development related applications such as: Rezoning, Development Permits, Variances, Subdivisions, building stratification plans, Agricultural Land Reserve exclusions, Liquor/Cannabis files, Antennas, and Official Community Plan amendments. Current Planning is actively engaged in policy development, process improvement, and implementation initiatives with external organizations and other internal divisions and departments including Community Planning, Corporate Services, Engineering and Parks, Recreation and Community Services. The Division provides professional advice to Council, the public, staff, property owners, the development community, and other stakeholders on a range of land use and development matters and regulatory documents.

The Planning Administration Division provides all administrative and graphical support to the Planning department. Key functions of Planning Administration include leading the Department in digital processes, facilitating all general, application and department project inquiries; providing front line customer service and supporting department initiatives with graphical, technical and communications presentations for community engagement and long-range planning Action Plans.

BUDGET SUMMARY	
2026 Net Budget	\$ 4,652,000
2025 Net Budget	\$ 4,501,200
Net Change	\$ 150,800
Change by %	3.35%
2026 FTE	33.51
2025 FTE	33.51
FTE Change	0.00
FTE Change %	0.00%

2026 BUDGET CHALLENGES

- Auxiliary staff are integral to fulfilling a significant portion of the Planning Department workplan, and the funding for these positions is allocated on a one-time annual basis. If this funding is unavailable in a given year, the department's capacity to complete its planned objectives could be substantially reduced, despite no change in permanent staffing levels.
- The existing staff complement is challenged to add new program areas, improve timelines, respond to senior government funding programs or add new projects.
- High construction and labour costs and economic uncertainty continue to cause the postponement or cancelation of development projects.
- Lack of predictability in application volumes leading to uncertainties in revenues and staffing needs.
- Implementation of the OCP through detailed Centre, Corridor and Village Planning has resulted in the need for additional engagement and Council check-ins which has impacted project timelines and

resource allocations. Expanded engagement also creates the risk of engagement fatigue in the community.

- An unprecedented level of policy and regulatory changes in the past few years, largely in response to Provincial mandates, has necessitated continual evaluation and adaptation to ensure changes are meeting desired outcomes, which has impacted staff workloads.
- Recruitment and retention of professional staff within the context of national shortages of qualified planners (Senior Planners in particular) and technical staff and the resources needed to onboard new staff so they can perform to their full ability.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Climate action and environmental leadership

- Implement key initiatives from the Agriculture and Food Security Plan.

Housing

- Modernize the Zoning bylaw and address contemporary standards for vehicle and bicycle parking
- Complete Corridor Plans for McKenzie Avenue and Quadra Street that support improved housing density and sustainable transportation choices while reducing reliance on vehicle trips.
- Develop remaining Centre, Corridor and Village Plans.
- Implement the Housing Strategy.
- Undertake Neighbourhood Hub and Secondary Corridor planning.
- Continue to provide support to the non-market housing sector including through the Rapid Deployment of Non-Market Housing program, priority permitting, dedicated staff resources, and fee reductions.
- Evaluate and respond to the Housing Targets set out in the Provincial Order as part of the work to update the Official Community Plan and Centre, Corridor and Village Plans.
- Continue to monitor and report progress in meeting the Housing Target Order and Housing Accelerator Fund commitments.
- Measure and document progress on the implementation of recommendations identified through the Development Process Review as part of the progress response to the Provincial Order.

Organizational excellence

- Ongoing and continuous implementation of the Development Process Review recommendations.

Priority Departmental Initiatives include:

Community Planning

- Complete the Uptown Douglas pre-zoning project.
- Complete Quadra McKenzie, Shelbourne Valley and Tillicum Burnside Centre Corridor and Village Plans.
- Initiate Royal Oak Broadmead Centre, Corridor and Village Plan.
- Initiate an update of the Agriculture and Food Security Plan.
- Review and update the planning policy framework to optimize alignment between existing documents.

Housing Division

- Family friendly housing policy.
- Examine regulations for short term rentals.
- Neighbourhood hub and secondary corridor planning.
- Two-year review of Rapid Deployment of Non-Market Housing program.
- Two-year review of Small-Scale Multi-Unit Housing.

Current Planning

- Initiate a comprehensive update to the Zoning Bylaw.
- Improve external communications related to the planning and planning application processes for the benefit of both residents and applicants.
- Continue to play a lead role in implementing development process improvements and working to support the Permit and Application Modernization program.
- Support the implementation of new policies and regulations including parking maximums and Transportation Demand Management requirements, updated bicycle parking standards, non-market housing rapid deployment projects, Small-scale Multi-Unit Housing, and high-performance building strategies.

Planning Administration

- Implementing digital processes and improvements while supporting the Permit and Application Modernization program.
- Enhance Prospero's Community Amenity Contribution (CAC) access, tracking and reporting to improve accuracy, retrieval time, and coordination with various Departments.
- Support the implementation of new processes, procedures and tools to enable new service delivery models.

CORE BUDGET

The Department's 2026 net core budget of \$4,652,000 represents an 3.35% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Planning Administration	874,700	937,100	967,100	1,001,600	34,500	3.57%
Housing Program	374,800	333,900	462,600	478,700	16,100	3.48%
Community Planning	1,160,800	1,058,500	1,236,900	1,278,800	41,900	3.39%
Current Planning						
Revenues	(312,200)	(583,900)	(1,316,000)	(1,198,800)	117,200	(8.91%)
Expenses	<u>1,577,200</u>	<u>1,901,800</u>	<u>2,832,800</u>	<u>2,864,200</u>	<u>31,400</u>	<u>1.11%</u>
Total	1,265,000	1,317,900	1,516,800	1,665,400	148,600	9.80%
Subdivision						
Revenues	(27,700)	(34,600)	(38,200)	(38,200)	-	0.00%
Expenses	<u>412,100</u>	<u>279,600</u>	<u>356,000</u>	<u>265,700</u>	<u>(90,300)</u>	<u>(25.37%)</u>
Total	384,400	245,000	317,800	227,500	(90,300)	(28.41%)
Total	4,059,700	3,892,400	4,501,200	4,652,000	150,800	3.35%

- Planning Administration – wage increments
- Housing Program – wage increments
- Community Planning – wage increments
- Current Planning and Subdivision – wage increments, increased rezoning application fees and budget reallocation between functions

Engineering

The Engineering Department is responsible for policy development, design, delivery, construction and management for services and infrastructure on and under public streets and in rights-of-way. In addition, the Department is responsible for the design, construction, and maintenance of the major facility buildings. The Department is comprised of four divisions: Transportation and Development Services, Water Resources, Public Works, and Municipal Facilities. It also has an Asset Management office.

The **Transportation and Development Services Division** is responsible for the planning, design and implementation of all municipally owned above ground infrastructure and transportation systems. In addition, the Division processes, inspects and accepts all works installed by private developers that become municipal assets and authorizes installations by third party utility providers.

The **Water Resources Division**, is responsible for managing the municipal water, sanitary sewer and storm drainage systems by undertaking systems planning and analysis, engineering designs and overseeing the construction of infrastructure improvement and replacement programs. As part of the Division, Water Resources also provides surveying services to all engineering divisions and other departments; and is responsible for collecting, housing and publishing the infrastructure digital records and providing mapping services through a department-based GIS team.

The **Public Works Division** is responsible for the operations and maintenance of roads, bridges, traffic signals, streetlights, sidewalks, retaining walls, bus shelters, leaf pick up, roadside litter control, storm drainage, creeks and waterways maintenance, wastewater collection including sewer lift station maintenance, water distribution, water quality, water systems maintenance including hydrants, valves, meters water reservoirs and pressure regulating stations. Management of fleet services and administration round out the Public Works functional responsibilities.

The **Municipal Facilities Division** is responsible for ensuring the safe and uninterrupted operation of services through municipally owned facilities. The stewardship of these assets includes lifecycle management, from design and construction to ongoing maintenance, renovation, and eventual replacement. The Division also prioritizes energy efficiency and sustainability, incorporating environmentally responsible practices and technologies to reduce the carbon footprint of municipal facilities.

The portfolio includes the Municipal Hall and Annex, Police Headquarters and satellite offices, three fire stations, four recreation centres, and Saanich’s Operations Centre. The Division also provides building support services to four libraries within Saanich. Ensuring accessibility and user-friendly spaces, the Division is committed to providing inclusive facilities that meet the diverse needs of the community.

BUDGET SUMMARY	
2026 Net Budget	\$ 20,678,000
2025 Net Budget	\$ 20,096,000
Net Change	\$ 582,000
Change by %	2.90%
2026 FTE	212.04
2025 FTE	211.65
FTE Change	0.39
FTE Change %	0.18%

2026 BUDGET CHALLENGES

- Maintaining full staffing complement levels and recruitment. Hiring skilled and qualified staff continues to be a challenge.
- Completing core operational objectives while balancing the needs of several competing strategic initiatives.
- Implementation of the provincial housing order is stretching our processes, staff resources and infrastructure capacity.
- The high cost of construction is diminishing the number of projects that can be implemented by the capital funding envelope.

- New and evolving regulatory requirements increase project design timelines and overall construction costs.

2026 KEY PRIORITIES

Priority Strategic initiatives include:

Transportation

- Continue to improve and expand the sidewalk, cycling and transit networks.
- Implement the traffic calming framework for Saanich.
- Start implementation of Saanich's first ever Road Safety Action Plan.
- Execute Phase IV of Council's Speed Limit Establishment Policy on corridors and streets with increased crash risk / trends.
- Work with BC Transit to develop a community engagement strategy for the future McKenzie Avenue cross-section.
- Support development of a world class multi-modal sustainable transportation hub in the Uptown area.

Climate action and environmental leadership

- Continue to advance Integrated Stormwater Management Plans over the next four years, including completing baseline studies for Cordova Bay, Colquitz Creek and Douglas Creek.
- Achieve 2025 corporate GHG targets by upgrading all key municipal facilities to be 100% renewably powered. Set a timeline and plan for the electrification of Saanich equipment.
- Develop, fund and implement a Zero Emissions Fleet Strategy that provides the roadmap to transition Saanich fleets to 100% renewable energy and net-zero emissions by or before 2040.
- Support the development and implementation of a community wide Zero Waste Strategy that supports the achievement of the regional waste stretch targets.

Organizational Excellence

- Develop asset management plans for engineered and natural assets, with consideration for climate change impacts.
- Develop and implement an asset management software solution.
- Review existing business process to develop and implement new more efficient processes using existing and evolving technology.

Priority Departmental Initiatives include:

Transportation and Development Services:

- Complete construction of Phase III for the Shelbourne Street Improvement Project (SSIP) and the Sinclair Road Project.
- Complete the update to Schedule H (engineering specifications) of the Subdivision Bylaw, considering the impacts of climate change on the drainage systems.
- Update DCC & ACC Bylaws in collaboration with municipal departments and the development community.
- Tender Gorge Phase III/IV Project (Gorge Road from Harriet Road to Tillicum Road and Tillicum Road from Gorge Road to Arena Road).
- Renewal and replacement of end-of-life assets.

Water Resources:

- Complete the Drainage system model development and advance the district-wide drainage master plan.
- In collaboration with Finance, continue to develop a strategy for dedicated drainage funding through either a user fee, parcel tax or other tool(s).
- Advance work plan for the Drainage Asset Management Plan, including identifying Levels of Service and supporting Public Works Operational/ Maintenance plan development.

Public Works:

- Ongoing Succession Planning and Learning Needs Assessment that supports professional training and inter divisional cross training opportunities to build a well-rounded workforce.
- Continue to foster and create a healthy and positive workplace and culture.
- Creation of Asset Management Operational Plans for the Division.

Municipal Facilities:

- Advance construction of Fire Hall #2.
- Ongoing redevelopment planning of Saanich Operations Centre.
- Update Facilities Master Plan.
- Ongoing planning of Parks relocation to new Parks Operations Centre.

CORE BUDGET

The Department's 2026 net core budget of \$20,678,000 represents an 2.90% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
ALL DIVISIONS	2024	2025	2025	2026	2026/2025	2026/2025
Engineering Administration	(1,082,300)	254,100	414,000	91,300	(322,700)	(77.95%)
Transportation & Development Services	2,476,100	2,202,700	2,734,700	2,830,700	96,000	3.51%
Water Resources	2,604,900	1,100,800	1,268,100	1,418,400	150,300	11.85%
Facility Operations	4,363,600	4,994,200	3,812,300	3,953,000	140,700	3.69%
Public Works	11,515,300	10,985,600	11,866,900	12,384,600	517,700	4.36%
Total	19,877,600	19,537,400	20,096,000	20,678,000	582,000	2.90%

Engineering Services

The Division's net core budget of \$4,340,400 represents a 1.73% decrease over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
ALL DIVISIONS	2024	2025	2025	2026	2026/2025	2026/2025
Engineering Administration						
Revenue	(2,761,300)	(1,773,400)	(2,279,900)	(2,085,700)	194,200	(8.52%)
Expense	1,679,000	2,027,500	2,693,900	2,177,000	(516,900)	(19.19%)
Total	(1,082,300)	254,100	414,000	91,300	(322,700)	(77.95%)
Transportation & Development Services	2,476,100	2,202,700	2,734,700	2,830,700	96,000	3.51%
Water Resources	2,604,900	1,100,800	1,268,100	1,418,400	150,300	11.85%
Total	3,998,700	3,557,600	4,416,800	4,340,400	(76,400)	(1.73%)

- Engineering Administration – wage increments, and a combination of changes in one-time budgets, budget reallocations and mitigation strategies
- Transportation & Development Services – wage increments
- Water Resources – wage increments, removal of 2025 one-time budgets and budget reallocations between functions

Facility Operations

The Division's net core budget of \$3,953,000 represents a 3.69% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Administration	276,200	711,100	858,900	824,600	(34,300)	(3.99%)
Minor Facility Repair	1,460,400	1,592,600	736,000	862,000	126,000	17.12%
Les Passmore Building	223,800	239,900	219,800	221,400	1,600	0.73%
Municipal Hall Building	824,600	815,600	745,100	776,000	30,900	4.15%
Municipal Annex	226,400	207,400	174,500	173,500	(1,000)	(0.57%)
Other Buildings	660,800	631,800	624,900	626,200	1,300	0.21%
Public Safety Building						
Revenues	(789,300)	(907,400)	(794,300)	(717,500)	76,800	(9.67%)
Expenses	1,242,700	1,348,600	1,248,000	1,186,800	(61,200)	(4.90%)
Total	453,400	441,200	453,700	469,300	15,600	3.44%
Public Works and Parks						
Revenues	(389,700)	(388,600)	(389,100)	(365,200)	23,900	(6.14%)
Expenses	627,700	743,200	388,500	365,200	(23,300)	(6.00%)
Total	238,000	354,600	(600)	-	600	100.00%
Total	4,363,600	4,994,200	3,812,300	3,953,000	140,700	3.69%

- Administration – wage increments and decrease of interdepartmental recovery of facility operations and technical services
- Minor Facility Repair – non-discretionary increases to materials and equipment
- Municipal Hall Building – non-discretionary increase to materials and equipment, and interdepartmental recovery from other departments
- Public Safety Building – decrease in revenue and increase in expenses due to lower maintenance cost recovery, a non-discretionary decrease in annual hydro and fuel charges, and reduced interdepartmental recoveries
- Public Works and Parks – decrease in revenue and expenses due to lower maintenance cost recovery and reduced interdepartmental recoveries
- All other – non-discretionary increases to utility costs, facilities materials, and supplies

Public Works

The Public Works Division provides diverse services to the community from above ground services such as roads, bridges and refuse collection to underground services such as waterworks, drainage and sewer collection.

The Division’s net core budget of \$12,384,600 increased by 4.36% over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Administration	785,000	764,000	1,072,900	1,099,100	26,200	2.44%
Fleet						
Revenue	(6,052,700)	(7,008,300)	(6,494,100)	(7,105,600)	(611,500)	9.42%
Expense	<u>6,016,500</u>	<u>7,010,100</u>	<u>6,494,100</u>	<u>7,105,600</u>	<u>611,500</u>	<u>9.42%</u>
Total	(36,200)	1,800	-	-	-	-
Solid Waste Services	1,543,400	1,322,000	1,282,100	1,329,400	47,300	3.69%
Storm Drains	2,269,700	2,149,600	2,616,400	2,733,900	117,500	4.49%
Street Operations	6,953,400	6,748,200	6,895,500	7,222,200	326,700	4.74%
Total	11,515,300	10,985,600	11,866,900	12,384,600	517,700	4.36%

- Fleet – wage increments, non-discretionary increase to supplies, and increase to internal recovery
- Solid Waste Services – wage increments and non-discretionary increase to materials and equipment
- Storm Drains – wage increments and non-discretionary increase to materials and contracts
- Street Operations – wage increments and non-discretionary increase to materials, contracts, and new asset maintenance

Parks, Recreation and Community Services

The Parks, Recreation and Community Services Department is committed to achieving a Healthy Saanich for residents and their families; community organizations and their volunteers; businesses and their employees; and the natural environment.

The Department does this by fostering and supporting Healthy Nature, Healthy People and a Healthy Community through social, mental and physical well-being programs and services; helping Saanich residents connect with nature, themselves, their neighbours and with others throughout the region, including the Lkwungen peoples, represented by the Songhees and SXIMEĒĒ (Esquimalt) Nations and the W̱SÁNEĆ peoples known today as W̱JOLEĒP (Tsartlip), BOKÉĆEN (Pauquachin), STÁUTW (Tsayout), W̱SIKEM (Tseycum) and MÁLEXEĒ (Malahat) Nations, in whose territories Saanich resides.

The Department is organized into three divisions:

The **Parks Division (Healthy Nature)** stewards healthy nature through planning, designing, constructing, managing, programming and maintaining the District's 172 parks (ranging from neighbourhood parks to multi-sport athletic parks to natural areas and open spaces) covering more than 825 hectares with more than 100 kilometres of trails, effectively making the Division the District's largest landowner. Parks' work is environmental stewardship and protection, which is integrated into all the Division's work, whether providing outdoor sports facilities using best-of-class environmental practices or providing trail or nature restoration and stewardship opportunities. The Division manages Saanich's urban forest, currently providing 43% in canopy cover. Biodiversity does not recognize fence lines, so caring for and protecting nature on private lands is as important as public lands. The Division's lands are biologically diverse, offering residents a spectrum of active living experiences and opportunities to connect with nature.

The **Recreation Division (Healthy People)** supports healthy people by planning, coordinating and delivering a continuum of active living recreation and wellness programs and services spanning all ages and abilities, and by planning, managing and maintaining the District's four recreation centres (Cedar Hill, Gordon Head, G.R. Pearkes and Saanich Commonwealth Place), the Cedar Hill Golf Course and Braefoot Park Centre. The facilities, welcoming more than one million visitors annually and generating more than \$14 million in revenues, offer a range of activity areas including: aquatics; arenas; gymnasiums; racquet sport courts, weight rooms; multi-purpose activity spaces; arts and cultural studios and public assembly areas.

The **Community Services Division (Healthy Community)** focuses on healthy communities. The Division implements this mandate by ensuring its programs are reflective of the diverse cultural fabric of our residents. Priority is placed on dismantling barriers to participation, particularly for those hindered by social discrimination, cultural differences, financial constraints, age, or abilities. Community Services also champions public art as a tool for placemaking, creating landmarks that foster connection and inspire civic pride.

The Division currently operates across seven specialized program areas: Cultural Arts, Diversity and Equity, Disability Inclusion, Child, Youth and Older Adult Services, Community Events, Film Industry, Financial Development and Volunteers. Led by a senior manager and supported by a dedicated team of skilled program coordinators and casual staff, the CSD extends its reach through proactive outreach, strategic grant funding, and deep community partnerships—leveraging every possible resource to expand access and achieve positive community impact.

BUDGET SUMMARY	
2026 Net Budget	\$ 28,646,600
2025 Net Budget	\$ 27,737,400
Net Change	\$ 909,200
Change by %	3.28%
2026 FTE	354.20
2025 FTE	350.95
FTE Change	3.25
FTE Change %	0.93%

2026 BUDGET CHALLENGES

- Increased volume and demand, leading to significant impacts on facility conditions and staffing levels.
- Lack of capacity including staffing, office space, program space and resources including vehicles.
- Continuing gaps in infrastructure maintenance, repair and replacement; multiple substantial capital projects taking place in 2025, impacting operations.
- Increased incidences of temporary sheltering and mental health responses.
- Increased demand for socially equitable programs that address the needs of a highly diverse community.
- Continued rise in episodes of mental health issues within community, especially for youth, 2SLGBTQ+ and isolated seniors.
- Climate change adaptation and mitigation response – resilience and emergency response.
- Increased inflation and recession fears creates uncertainty for patrons.
- Reduced grant opportunities to fund civic and cultural arts events.
- Continued difficulties in recruiting and retaining technical and specialized staff; over 140 staffing processes took place in 2025.

2026 KEY PRIORITIES

Priority Strategic initiatives include:

Community well-being

- Identify and monitor the initiatives in the 2023 DEI Strategic Report and Action Framework that are specific to PRCS.
- Complete the ten-year PRCS Community Vitality Plan.
- Develop a departmental allocations framework to guide allocation policy improvements.
- Undertake accessibility improvements as recommended by Rick Hansen Foundation and District Facility assessments.
- Implement the relevant pieces of the People, Pets and Parks Strategy.
- Undertake a Parks Sports Field Strategy.
- Continue implementing the ÁTOL,NEUEL (“Respecting One Another”) MEMORANDUM OF UNDERSTANDING.
- Maintain support for Urban Indigenous in Saanich through partnerships with Victoria Native Friendship Centre and the BC Metis Federation.
- Find a way to become meaningfully integrated into the development review process to support opportunities for public art in private development projects.
- Celebrate the new public art piece by Luke Marston to commemorate the newly renovated Fire Station #2.
- Create a new Youth Development Strategy.
- Install Indigenous Art at Municipal Hall and expand exhibition opportunities for First Nations, Urban Indigenous and Metis artists.
- Update the Percent-for-Art process to successfully commission and implement a new public art piece for at Firehall #2.
- Continue the Lambrick Park Site-wide Integrated Planning Process.

Economic Development

- Create a new Cultural Arts Strategy for the district that also modernizes the 2002 Comprehensive Arts Policy.

Climate action and environmental leadership

- Implement key priorities from the Biodiversity Conservation Strategy.
- Implement the key priorities from the Urban Forest Strategy.
- Implement the Environmental Policy Framework.
- Begin implementation of the updated Panama Flats Concept Plan.
- Start developing a Natural Asset Management Plan.
- Develop and implement an up-to 10,000 trees per year program.
- Complete remaining two Audubon Certification modules at Cedar Hill Golf Course.
- Undertake the Cedar Hill Green and Accessible Project/Pearkes Mechanical Upgrade.

Priority Departmental Initiatives include:

Community well-being

- Continue expanding programs beyond the 'bricks and mortar' of recreation centres.
- Planning for maximized use of recreation and parks campuses.
- Complete planned improvement for PKOLS (Mount Douglas Park) following formal naming ceremony.
- Continue modernizing partnership and user group agreements throughout PRCS.
- Launch a multi-year, grant-funded project that will improve health and well-being for seniors through social participation, diversity, and inclusion.
- Implement the DEI Strategy and Framework.
- Mobilize key Public Art Program initiatives such as Fire Hall #2, Indigenous Art at Municipal Hall and the Poet Laureate program.
- Respond to the increased community need for mental health and wellbeing programs for all ages.
- Respond to provincial mandate to enhance the accessibility of PRCS services and programs.
- Increase outreach to isolated seniors by developing deeper partnerships with senior serving agencies.

Organizational Excellence

- Complete comprehensive financial analysis of Recreation programs, pricing, fees and charges.
- Implement scheduling software for 400+ Recreation staff, reducing significant administrative burden.
- Continue to implement digital transformation initiatives across department.
- Bring ratio of staff to management into alignment to ensure proper support for unionized staff.

Active Transportation

- Develop design guidelines to incentivize tree retention and/or tree planting/replacement.
- Support installation of e-charging stations for vehicles and bicycles at Recreation campuses.

CORE BUDGET

The Department's 2026 net core budget of \$28,646,600 represents an 3.28% increase over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
ALL FUNCTIONS	2024	2025	2025	2026	2026/2025	2026/2025
Parks & Rec. Administration	971,800	939,700	1,290,000	1,256,200	(33,800)	(2.62%)
Parks Division	12,175,500	12,478,500	13,230,200	13,869,200	639,000	4.83%
Community Services Division	2,228,600	2,210,500	2,521,800	2,508,300	(13,500)	(0.54%)
Cedar Hill Recreation Centre	962,000	1,086,500	1,129,400	1,167,700	38,300	3.39%
Gordon Head Recreation Centre	2,389,200	2,382,500	2,747,500	2,905,200	157,700	5.74%
G R Pearkes Recreation Centre	1,447,600	1,665,000	2,062,800	2,148,200	85,400	4.14%
Saanich Commonwealth Place	4,460,500	4,718,400	5,031,900	5,065,600	33,700	0.67%
Cedar Hill Golf Course	(525,300)	(609,300)	(276,200)	(273,800)	2,400	(0.87%)
Total net cost	24,109,900	24,871,800	27,737,400	28,646,600	909,200	3.28%

Parks and Recreation Administration

Parks and Recreation administration provides management, marketing, volunteer and support services. It oversees the department's parks and recreation registration software (ActiveNet) and coordinates department-wide initiatives and services.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Administration	749,700	654,500	996,600	952,500	(44,100)	(4.43%)
Marketing						
Revenues	(233,300)	(233,600)	(230,000)	(238,000)	(8,000)	3.48%
Expenses	<u>455,400</u>	<u>518,800</u>	<u>523,400</u>	<u>541,700</u>	<u>18,300</u>	<u>3.50%</u>
Total	222,100	285,200	293,400	303,700	10,300	3.51%
Total	971,800	939,700	1,290,000	1,256,200	(33,800)	(2.62%)

- Administration – wage increments, funding reallocation to Corporate Services - Equity Office
- Marketing – wage increments, and increased internal recovery of pass sales

Parks Division

The Parks Division works in partnership with the community to support healthy lifestyles, well-being, and protection and stewardship of the natural environment on both public and private land. This is achieved by providing parks, trails and natural areas that meet a variety of community needs. The Division is responsible for planning, designing, developing and operating 172 parks covering more than 825 hectares and over 100 km of trails. The Division manages Saanich's urban forest, currently providing 43% in canopy cover and is also responsible for maintaining and stewarding Saanich's parks natural areas. This includes caring for trees in parks and on boulevards, overseeing the Tree Protection Bylaw, developing, and implementing environmental policies for private and public lands. Parks applies relevant policies and bylaws when conducting development reviews, bylaw enforcement, issuing tree permits, developing a mapping and tracking system for Saanich's green assets. Community stewardship is foundational to maintaining the health of Saanich's natural environment and the community's social and physical well-being. As Saanich's major roads are redeveloped, the Parks Division responsibilities have expanded to assume maintaining and caring for tree related green infrastructure such as tree planting and landscaping on boulevards and in rain gardens.

The Division's net core budget of \$13,869,200 represents a 4.83% increase over prior year.

Net Budget By Function	Actual 2024	Actual 2025	Budget 2025	Budget 2026	\$ Change 2026/2025	% Change 2026/2025
Administration	949,700	1,043,600	1,144,500	1,184,600	40,100	3.50%
Parks Operations	4,969,500	5,301,400	5,508,300	5,835,000	326,700	5.93%
Design and Development	1,901,400	1,584,600	1,775,400	1,830,100	54,700	3.08%
Community Development & Business Systems	1,327,900	1,247,800	1,532,900	1,520,600	(12,300)	(0.80%)
Urban Forestry	3,027,000	3,301,100	3,269,100	3,498,900	229,800	7.03%
Total	12,175,500	12,478,500	13,230,200	13,869,200	639,000	4.83%

- Administration - wage increments, internal recovery adjustment, and non-discretionary increases
- Parks Operations - wage increments and non-discretionary increases for equipment and supplies
- Urban Forestry - non-discretionary increases for equipment and supplies, wage increments, full funding for prior year resource request

Community Services Division

The Community Services Division provides an array of programs that are reflective of the diverse cultural fabric of our residents. Priority is placed on dismantling barriers to participation, particularly for those hindered by social discrimination, cultural differences, financial constraints, age, or abilities. Community Services also champions public art as a tool for placemaking, creating landmarks that foster connection and inspire civic pride.

The Division currently operates across seven specialized program areas:

Cultural Arts | Percent for Public Art Program, Community Arts and Exhibition Spaces

Diversity and Equity | Cultural Celebrations and Observances such as Diwali, Welcome Day and Pride

Disability Inclusion | Removing barriers for children who wish to participate in registered programs

Child, Youth and Older Adult Services | Provides a spectrum of opportunities in age-based programs for individuals facing barriers to participation

Community Events | Cross cultural civic celebrations and festivals such as Earth Day, Strawberry Festival, Remembrance Day and neighbourhood Music in the Park concert series.

Film Industry | Support for activities related to the South Island Film Commission

Financial Development | Creates grant opportunities for low-income individuals and families who wish to participate in PRCS registered programs.

Volunteers | Recruits, retains and appreciates local volunteers of all ages who work alongside staff in PRCS programs.

The Division’s net core budget of \$2,508,300 represents a 0.54% decrease over prior year.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Programming	200,600	222,900	359,000	311,500	(47,500)	(13.23%)
Programs						
Revenues	(453,300)	(1,194,300)	(1,890,100)	(1,793,200)	96,900	(5.13%)
Expenses	<u>2,481,300</u>	<u>3,181,900</u>	<u>4,052,900</u>	<u>3,990,000</u>	<u>(62,900)</u>	<u>(1.55%)</u>
Total	2,028,000	1,987,600	2,162,800	2,196,800	34,000	1.57%
Total	2,228,600	2,210,500	2,521,800	2,508,300	(13,500)	(0.54%)

- Programming – wage increments, and a combination of changes in one-time budgets and mitigation strategies
- Programs – wage increments and funding reallocations to Corporate Services - Equity Office and Grants

Cedar Hill Recreation and Arts Centre and Golf Course

Cedar Hill Community Recreation Centre is centrally located at the corner of Finlayson and Cedar Hill Road, on the border of Saanich and Victoria, within Cedar Hill Park. Park at Cedar Hill for easy access to the very popular 3.5km (2.2 mile) walking trail surrounding the Cedar Hill Golf Course. Inside the main entrance to the building, The Gallery Lounge area provides a welcoming, social environment for participants as well as community members to meet, gather and enjoy some conversation. Cedar Hill offers a wide variety of programs and services serve all ages of the Saanich community.

Cedar Hill is home to the Arts Centre at Cedar Hill, home to two purpose-built visual arts studios, a ceramics studio, with both registered and community drop-in programs as well as a dance studio for the performing arts. Two gallery spaces serve as a venue for local artists to display their work. The Family Day Arts Festival special event takes place each year and invites community to view visual and performing arts as well as participate in art activities.

Cedar Hill has an enduring partnership with the Cedar Hill Squash Club that allows for enhanced services to residents. Four indoor squash courts compliment the four indoor tennis courts to allow participants a chance to practice tennis and squash year-round. In the gymnasium, badminton, pickleball and table tennis round out the racquet sport offerings at Cedar Hill. The weight room, other multi-purpose spaces and gymnasium host fitness and wellness programs, an older adults club, sports activities and community rentals.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Programming & Reception						
Revenues	(25,400)	(19,900)	(18,900)	(18,900)	-	0.00%
Expenses	1,270,600	1,319,100	1,291,800	1,342,700	50,900	3.94%
Total	1,245,200	1,299,200	1,272,900	1,323,800	50,900	4.00%
Programs						
Revenues	(2,328,000)	(2,472,100)	(2,214,300)	(2,281,900)	(67,600)	3.05%
Expenses	1,119,900	1,147,900	1,154,300	1,169,000	14,700	1.27%
Total	(1,208,100)	(1,324,200)	(1,060,000)	(1,112,900)	(52,900)	4.99%
Maintenance	924,900	1,111,500	916,500	956,800	40,300	4.40%
Total	962,000	1,086,500	1,129,400	1,167,700	38,300	3.39%

- Programming & Reception – wage increments and non-discretionary increases for Moneris Fees
- Programs – increased pass sales, program fees, and rentals
- Maintenance – wage increments and non-discretionary increases for building maintenance supplies

Cedar Hill Golf Course features a player-friendly 18-hole, 5,200-yard, par 67 course, with picturesque views of the Olympic Mountains, surrounded by a 3.5km trail. Cedar Hill Golf Course is conveniently located only 10 minutes from downtown Victoria. Located on Derby Road off Cedar Hill Road, the Cedar Hill Golf Course provides “close to home” golf for beginners and experienced players. CPGA instruction, pro shop retail, a short iron practice range, licensed concession and banquet and meeting rental services are all available. The golf course has been accepted into the Audubon Co-operative Sanctuary Program for Golf Courses and has received a Certificate of Recognition for Environmental Planning. The course has been operating for over 100 years and has repeatedly been named as the best course in Victoria by the Times Colonist Reader Awards.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Golf Revenues	(2,598,300)	(2,773,700)	(2,474,300)	(2,606,600)	(132,300)	5.35%
Administration	328,600	356,900	367,800	380,000	12,200	3.32%
Facility Maintenance	377,400	499,700	428,700	429,900	1,200	0.28%
Grounds Maintenance	1,367,000	1,307,800	1,401,600	1,522,900	121,300	8.65%
Total	(525,300)	(609,300)	(276,200)	(273,800)	2,400	(0.87%)

- Golf Revenues – more rounds and higher anticipated green fees
- Grounds Maintenance – wage increments and non-discretionary increases in greenskeeper auxiliary hours and grounds equipment

Gordon Head Community Recreation Centre

Gordon Head Community Recreation Centre, located in Lambrick Park off Feltham Road in the heart of Gordon Head, provides community access to a wide variety of activities which promote healthy lifestyles for preschoolers, youth, families, adults and seniors. Facilities include a 25-metre pool with climbing wall and lifts to assist people with disabilities, a river pool, leisure and tot pools, steam room and sauna and accessible and universal change rooms. The Centre also supports a Youth Activity Centre and Lambrick Skate Park. In addition, Gordon Head has a highly accessible weight room, multipurpose rooms and auditorium. The Centre provides many community programs that focus on fitness, arts and culture, and multicultural programming. In addition, a new partnership with Island Health provides outpatient neuro services from the Centre. Martial Arts and gymnastics programming are offered at Bert Richman building onsite, and wellness activities/rentals at the Annex. A vast number of community rentals ensures the facility is well-utilized and accessible.

A partnership with School District 61 at Gordon Head Middle School also provides valuable community recreation program space for Saanich.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Programming & Reception						
Revenues	(117,800)	(154,800)	(118,600)	(137,500)	(18,900)	15.94%
Expenses	1,715,700	1,769,600	1,746,300	1,851,700	105,400	6.04%
Total	1,597,900	1,614,800	1,627,700	1,714,200	86,500	5.31%
Programs						
Revenues	(3,234,100)	(3,255,900)	(3,134,200)	(3,186,000)	(51,800)	1.65%
Expenses	2,405,400	2,292,900	2,529,200	2,608,400	79,200	3.13%
Total	(828,700)	(963,000)	(605,000)	(577,600)	27,400	(4.53%)
Maintenance	1,620,000	1,730,700	1,724,800	1,768,600	43,800	2.54%
Total	2,389,200	2,382,500	2,747,500	2,905,200	157,700	5.74%

- Programming & Reception – wage increments, increased facility rentals and sales, and non-discretionary increases for Moneris charges
- Programs – wage increments and lifeguard hours increase

G. R. Pearkes Community Recreation Centre

G.R. Pearkes Community Recreation Centre, located adjacent to the Tillicum Mall, offers a variety of community programs for all ages, focusing on fitness, preschool and family activities, skating, and physical literacy. The facility hosts a number of District special events and major trade shows, which attract participants from around the region. The facility is home to two indoor ice arenas, indoor multi-use sport courts/fieldhouse, a fitness centre, meeting rooms and a Youth Activity Centre.

The partnership with Saanich Neighbourhood Place provides licensed preschool programs and family support opportunities for residents. Further partnerships are in place with the Greater Victoria Public Library (location of the Saanich Centennial Branch), Burnside Gorge After School Care and Kids Klub, as each organization has facilities and services on. Programs and services are also offered at Colquitz Middle School in partnership with School District 61. The Saanich Archives is located within the facility.

Pearkes is home to a number of community and sports associations including: the Gorge Tillicum Community Association, Capital Region Female Minor Hockey, Victoria Minor Hockey, Saanich Predators Jr. B Hockey Club, Spectrum High School Hockey Academy, Saanich Figure Skating Club, Saanich Lacrosse and the Greater Victoria Minor Ball Hockey Association.

Braefoot Park Centre

Braefoot Park Centre is located on Mackenzie Avenue in Braefoot Park, adjacent to grass and turf outdoor fields, lacrosse box, and playground. After completion of significant renovation work in 2022, the centre is a multi-purpose community centre space, comprised of office space, meeting rooms, kitchen, storage spaces and a large multipurpose room.

The Centre offers a number of programs and services to the community, including movie afternoons, yoga, birthday parties, cultural performances and events, changerooms and outdoor washrooms for field sport users, and community meeting space. In addition, the Centre hosts a long-term tenant offering culturally safe daycare for the community.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Programming & Reception						
Revenues	(1,505,500)	(1,553,600)	(1,468,200)	(1,531,100)	(62,900)	4.28%
Expenses	<u>1,280,800</u>	<u>1,400,900</u>	<u>1,578,900</u>	<u>1,676,200</u>	<u>97,300</u>	<u>6.16%</u>
Total	(224,700)	(152,700)	110,700	145,100	34,400	31.07%
Programs						
Revenues	(1,431,400)	(1,486,900)	(1,361,100)	(1,485,000)	(123,900)	9.10%
Expenses	<u>1,014,000</u>	<u>1,037,700</u>	<u>953,000</u>	<u>1,050,600</u>	<u>97,600</u>	<u>10.24%</u>
Total	(417,400)	(449,200)	(408,100)	(434,400)	(26,300)	6.44%
Maintenance	2,089,700	2,266,900	2,360,200	2,437,500	77,300	3.28%
Total	1,447,600	1,665,000	2,062,800	2,148,200	85,400	4.14%

- Programming & Reception – wage increments and non-discretionary increases for Moneris charges
- Programs – increases to program revenues and related expenses
- Maintenance – wage increments and non-discretionary increases for hydro and custodial supplies

Saanich Commonwealth Place

Saanich Commonwealth Place, built for the 1994 Commonwealth Games, is located on Elk Lake Drive in the Royal Oak/Broadmead area and serves both local residents and the larger community, with its world class aquatics facilities. These include a 50-metre competitive pool, which can be used for international level events, a dive tank, leisure pool, wave pool and waterslide. Other facilities include two specially equipped accessible, change rooms, universal change rooms, a gymnasium, hot tub, steam room, dry sauna, dance studio, fitness centre, multi-purpose rooms, pro shop. Saanich Commonwealth Place sees 55% of all Access Pass Scans from all four centres.

The Centre leases space to a Café (Kattia’s Kitchen), the Victoria offices of Pacific Sport, 94Forward and the Bruce Hutchison Branch of the Greater Victoria Library.

An integral component of the Centre’s programming occurs off site at Royal Oak Middle School through the Department’s agreement with School District #63. Saanich Commonwealth Place also offers an outdoor classroom preschool program that runs at capacity with over 140 registrations generating almost \$80,000 in revenue.

At both the Centre and the off-site locations, numerous programs and activities are offered for all ages and abilities. Several health service partnerships are also in place including physiotherapy, massage and rehabilitative therapy.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Programming & Reception						
Revenues	(661,100)	(471,400)	(495,700)	(499,700)	(4,000)	0.81%
Expenses	<u>2,679,000</u>	<u>2,713,700</u>	<u>2,635,200</u>	<u>2,732,700</u>	<u>97,500</u>	<u>3.70%</u>
Total	2,017,900	2,242,300	2,139,500	2,233,000	93,500	4.37%
Programs						
Revenues	(5,631,100)	(5,712,300)	(5,491,500)	(5,909,700)	(418,200)	7.62%
Expenses	<u>4,851,200</u>	<u>4,835,300</u>	<u>5,091,900</u>	<u>5,399,700</u>	<u>307,800</u>	<u>6.04%</u>
Total	(779,900)	(877,000)	(399,600)	(510,000)	(110,400)	27.63%
Maintenance	3,222,500	3,353,100	3,292,000	3,342,600	50,600	1.54%
Total	4,460,500	4,718,400	5,031,900	5,065,600	33,700	0.67%

- Programming & Reception – wage increments and non-discretionary increases for Moneris charges
- Programs – wage increments and increased program fee revenue, pass sales, and facility rentals with related expense increases

Police Services

The Mission of the Saanich Police is to provide quality service by working with the community to keep Saanich Safe.

The police department consists of the Saanich Police Board providing civilian oversight to the Office of the Chief Constable, which is responsible for delivering services through the following divisions: Administration, Community Engagement, Detectives, Patrol, Professional Standards, and Staff Development.

The 2023-2026 Saanich Police Strategic Plan identifies policing priorities and goals, and guides decisions, especially in relation to resource acquisition and allocation. It also reinforces the strong community-focused services of the Saanich Police and responds to feedback received from the department's extensive community and employee consultation process.

BUDGET SUMMARY	
2026 Net Budget	\$ 53,990,800
2025 Net Budget	\$ 50,839,800
Net Change	\$ 3,151,000
Change by %	6.20%
2026 FTE	272.43
2025 FTE	265.93
FTE Change	6.50
FTE Change %	2.44%

CORE BUDGET

The Saanich Police Board 2026 net core budget is \$53,990,800 which represents a 6.20% overall increase over prior year and 9.11% increase in expenditures alone.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Executive Administration						
Revenues	(1,339,000)	(1,355,000)	(1,360,000)	(1,350,000)	10,000	(0.74%)
Expenses	<u>6,993,600</u>	<u>9,219,000</u>	<u>7,946,000</u>	<u>8,484,500</u>	<u>538,500</u>	<u>6.78%</u>
Total	5,654,600	7,864,000	6,586,000	7,134,500	548,500	8.33%
Staff Development	2,483,600	3,041,400	2,332,500	3,294,100	961,600	41.23%
General Administration	9,170,700	9,277,200	9,687,400	9,591,100	(96,300)	(0.99%)
Uniform Division	19,159,500	20,788,000	19,486,900	20,462,800	975,900	5.01%
Community Liaison	2,786,600	2,808,900	3,186,800	3,383,900	197,100	6.18%
Detectives	8,749,900	8,906,800	9,560,200	10,124,400	564,200	5.90%
Total	48,004,900	52,686,300	50,839,800	53,990,800	3,151,000	6.20%

Traffic Fine revenues are received as an unconditional grant to defray the cost of police services.

The above budget increases include wage increments and the partial year funding of 11 new positions.

The provisional Saanich Police budget is available on the Saanich website and in appendix A.

Library, Grants and Economic Development

BUDGET SUMMARY	
2026 Net Budget	\$ 9,379,700
2025 Net Budget	\$ 8,826,600
Net Change	\$ 553,100
Change by %	6.27%
FTE	n/a

Library Services are provided by the Greater Victoria Public Library in accordance with the Library Operating Agreement at the downtown main branch and at four branches located in Saanich: Bruce Hutchison, Nellie McClung, Emily Carr and Centennial Library. Maintenance of the branch libraries is performed by Saanich staff.

Grants and Agreements provide financial support to non-profit associations and organizations for services, projects or events that contribute toward the District's vision described in the Official Community Plan and align with Council's Strategic Plan.

Economic Development funding is provided to non-profit organizations such as Destination Greater Victoria and Regional Economic Development to leverage regional funding in promoting both Tourism and business development for the District.

2026 Budget Challenges

- Maintain funding for library services and grants in an uncertain economic climate.

CORE BUDGET

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Library						
Greater Victoria Public Library	6,731,900	6,945,600	6,945,600	7,413,100	467,500	6.73%
Branch Libraries Lease and Maintenance	<u>331,100</u>	<u>325,600</u>	<u>327,000</u>	<u>326,400</u>	(600)	(0.18%)
Total	7,063,000	7,271,200	7,272,600	7,739,500	466,900	6.42%
Grants & Agreements						
Grants	560,100	619,400	581,400	647,300	65,900	11.33%
Swan Lake Christmas Hill Nature House	<u>457,300</u>	<u>475,600</u>	<u>475,600</u>	<u>491,200</u>	<u>15,600</u>	<u>3.28%</u>
Total	1,017,400	1,095,000	1,057,000	1,138,600	81,600	7.72%
Economic Development						
MRD Tax (Tourism)	379,100	291,000	300,000	300,000	-	0.00%
South Island Prosperity Partnership	<u>192,200</u>	<u>197,000</u>	<u>197,000</u>	<u>201,600</u>	<u>4,600</u>	<u>2.34%</u>
Total	571,300	488,000	497,000	501,600	4,600	0.93%
Total	8,651,700	8,854,200	8,826,600	9,379,700	553,100	6.27%

- Greater Victoria Public Library – increased expenditures due to library materials, building occupancy costs and wages and benefits
- Grants – Public Art grant funding transfer from Community Services
- MRD Tax (Tourism) – All hotel tax revenues from both online accommodation platforms and regular hotels are transferred on to Destination Greater Victoria as per agreement to promote more tourism

General Capital Program

The Capital Plan matches the District's needs for investment in capital with its available financial resources. Replacement of ageing infrastructure is the primary factor in determining capital requirements in Saanich. Saanich infrastructure spending is gradually addressing this need, increasing from \$11.0 million in the year 2007 to an annual average of over \$67.1 million in the last three years for general capital.

The focus is replacement of existing infrastructure. The estimates outlined in each section are based on the following assumptions:

1. A 1.5% annual property tax increase to reach sustainable infrastructure replacement funding targets in 15 years.
2. A 0.08% property tax allocation to fund accelerated Active Transportation Plan.
3. Reinstate \$500,000 in annual accelerated ATP funding starting in 2027.
4. Current Council debt management policy.
5. All figures shown in 2026 dollars – no inflation allowance.

Expenditures			Budget	Budget
	2025 Projects In Progress	2026 Capital Projects	Total 2026	2025
Police	30,000	1,351,700	1,381,700	1,468,800
Fire	-	1,781,200	1,781,200	4,603,600
Other Capital	23,133,800	8,935,500	32,069,300	18,796,400
Transportation	18,714,900	17,980,400	36,695,300	55,666,000
Drainage	15,811,300	8,872,000	24,683,300	24,668,000
Parks	11,239,400	5,949,900	17,189,300	15,213,600
Recreation	2,443,900	1,356,500	3,800,400	4,214,000
Fleet Replacement	12,065,700	1,962,200	14,027,900	12,898,700
Information Technology	5,571,600	11,346,800	16,918,400	14,872,600
Community Facilities	22,829,300	26,470,000	49,299,300	59,273,000
Park & Land Acquisition	-	5,750,000	5,750,000	1,750,000
	111,839,900	91,756,200	203,596,100	213,424,700
Source of Funding			Budget	Budget
	2025 Projects In Progress	2026 Capital Projects	Total 2026	2025
General Operating (Core Capital)	-	26,954,600	26,954,600	26,029,400
General Capital Reserves	26,369,900	28,418,600	54,788,500	51,766,600
Surplus Appropriation from Prior Years	1,863,200	1,614,200	3,477,400	1,322,800
Gas Tax Reserve	4,882,000	5,400,000	10,282,000	22,050,900
Capital Carryforward Reserve	28,574,100	-	28,574,100	34,321,600
Development Cost Charges	1,538,500	4,857,900	6,396,400	6,602,700
Equipment Replacement Reserve	6,125,700	3,488,800	9,614,500	8,695,600
Grants & Contributions	2,005,500	972,100	2,977,600	7,281,100
Borrowing	40,481,000	20,050,000	60,531,000	55,354,000
	111,839,900	91,756,200	203,596,100	213,424,700

Any anticipated operating budget impacts from new capital projects are considered during the request for new capital funding, which occurs through a non-discretionary request each year.

Five Year General Capital Projection

The capital projects listed in the following tables are a representative list of projects planned to commence during the year. As many of these budget estimates are at a “Class D” level, budget transfers occur between projects during the year.

The following is a projection of infrastructure and facility capital replacement by program:

Description of Program	Budget	Budget	Budget	Budget	Budget	Notes:
	2026	2027	2028	2029	2030	
Vehicles, Equipment & Technology						
Police	1,351,700	1,400,100	1,408,800	1,417,600	1,426,600	
Fire	1,781,200	349,700	303,200	711,700	3,210,300	
Fleet Replacement	1,962,200	-	-	-	-	1
Engineering	150,000	-	-	-	-	
Parks & Recreation	626,800	314,100	318,800	323,500	328,400	
Information Technology	11,346,800	6,331,600	7,376,700	7,359,500	7,520,600	2
Other	8,785,500	-	-	-	-	
	26,004,200	8,395,500	9,407,500	9,812,300	12,485,900	
Park & Land Acquisition	5,750,000	750,000	750,000	750,000	750,000	3
Transportation						
Complete Streets	9,843,500	7,803,900	9,227,900	9,412,900	9,224,300	
Roads Improvement (includes sidewalk and bikeways components)	7,533,300	6,121,500	6,927,200	8,204,500	9,626,000	1
Bus Stops Improvement	26,000	-	305,000	305,000	-	5
Street Lights/Traffic Signals Improvement	285,300	730,000	750,000	150,000	300,000	5
Bridges Repair / Replacement	292,300	2,456,300	300,000	300,000	605,000	1
	17,980,400	17,111,700	17,510,100	18,372,400	19,755,300	
Drainage						
Wood Stave Replacement	165,000	1,276,000	-	-	-	
Sub-standard Drain Replacement	5,402,000	5,341,600	5,250,200	5,057,200	8,098,000	
Service Connection Replacement	-	-	75,000	75,000	75,000	5
Other	480,000	2,863,000	10,749,000	6,125,000	2,411,000	
Transfer to Capital Reserve	2,825,000	-	-	-	1,086,800	
	8,872,000	9,480,600	16,074,200	11,257,200	11,670,800	
Sub Total	58,606,600	35,737,800	43,741,800	40,191,900	44,662,000	

Notes:

- 1 – Based on age and condition assessment
- 2 – Based on replacement schedule
- 3 – Based on the OCP, LAPs and opportunity
- 4 – Based on need and ROW acquisition
- 5 – Annual program
- 6 – Safe route to school and planning and design costs

Five Year General Capital Projection (Continued)

Description of Program	Budget	Budget	Budget	Budget	Budget	Notes:
	2026	2027	2028	2029	2030	
Parks						
Playground Replacement	857,000	880,000	600,000	600,000	600,000	1
Sports Field & Hard Court Replacement	310,000	320,000	600,000	798,100	992,900	
Parking Replacement	163,300	252,400	400,000	400,000	400,000	
Irrigation Replacement	190,000	200,000	200,000	200,000	200,000	
Bridges & Structures Replacement	99,900	774,900	774,900	774,900	774,900	
Trails Replacement	149,800	100,000	100,000	200,000	200,000	
Buildings & Washroom Replacement and Addition	462,000	502,000	502,000	502,000	502,000	
Park Infrastructure Replacement	922,700	150,000	150,000	150,000	150,000	
Natural Areas and Urban Forestry	1,890,500	894,000	894,000	844,000	844,000	
Planning & Design	733,800	130,000	198,300	130,000	130,000	
	5,779,000	4,203,300	4,419,200	4,599,000	4,793,800	
Recreation & Community Facilities						
Electrical	283,700	-	-	-	500,000	1
Mechanical	3,346,000	947,000	75,000	189,000	-	
HVAC	395,000	20,000	-	130,000	1,305,000	
Building Envelope	1,032,300	1,700,100	2,867,300	2,534,500	1,760,000	
Building Interior	4,186,600	4,236,000	250,000	413,000	120,000	
Parking, Signage & Grounds	128,000	25,000	75,000	-	-	
Building Replacement	13,185,500	20,000,000	50,000,000	18,500,000	-	
Transfer to Major Facilities Repair & Future Replacement Reserve	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000	
Planning & Other	2,013,700	1,308,500	1,682,000	2,059,500	2,028,400	
	27,370,800	31,036,600	57,749,300	26,626,000	8,513,400	
Grand Total	91,756,400	70,977,700	105,910,300	71,416,900	57,969,200	

Notes:

1 – Based on age and condition assessment

Vehicles, Equipment and Technology

Saanich vehicles, equipment and information technology includes fleet vehicles for parks, public works, police and fire, computer and telephone hardware and software for all departments and a variety of equipment from fitness machines to lawn mowers.

Ensuring that there are sufficient funds to replace these items as they complete their useful life is of primary concern. The replacement priority of these assets is based on either their working condition or the end of their useful life, whichever is soonest. We will need to investigate if existing equipment are required to be replaced in the future and ensure that all major equipment and technology purchased have adequate funds set aside in a reserve for future replacement.

Police Vehicles, Equipment and Technology

Police Services	Source of Funds			Budget
	Core	Capital Carryover	Reserves	2026
REPLACEMENTS				
Vehicles	311,100	-	113,200	424,300
Computer Hardware and Software	17,500	-	491,900	509,400
Office Equipment	61,100	-	-	61,100
Investigative Equipment	35,000	-	-	35,000
Officer & Public Safety Equipment	100,800	-	175,000	275,800
Infrastructure Improvements	46,000	30,000	-	76,000
Total	571,500	30,000	780,100	1,381,600

Fire Vehicles, Equipment and Technology

Fire Protection	Source of Funds			Budget
	Core	Reserves	Borrowing	2026
REPLACEMENTS				
Fire Engine	-	1,585,000	-	1,585,000
Fire Hose and Related Equipment	-	25,500	-	25,500
Fire Apparatus Equipment	-	25,500	-	25,500
Office and Fire Station Equipment	-	30,600	-	30,600
Training Facility	-	25,500	-	25,500
Specialty Equipment	-	15,300	-	15,300
Small Equipment	73,800	-	-	73,800
Total	73,800	1,707,400	-	1,781,200

Fleet Vehicles

The Fleet division has developed a long-term vehicle replacement program for over 133 vehicles to stabilize the costs of replacement from year to year. An equipment replacement reserve is funded by annual contributions of approximately \$1,503,000 from the Fleet Division and Fiscal Services.

Vehicles to be purchased in 2026 include 40 power units, 8 trailers, one backhoe, one front plow, and one salter.

Vehicle Equipment Replacement Program	Source of Funds			Budget
	Core	Reserves	Borrowing	2026
REPLACEMENTS				
Fleet Vehicle Replacements	-	7,439,700	-	7,439,700
Solid Waste Vehicles	-	-	5,700,000	5,700,000
Parks Maintenance Truck Replacement	-	-	85,000	85,000
UFS Watering Truck and Tank	-	-	135,000	135,000
Electrification of 8 Light Duty Trucks	-	128,000	-	128,000
Electrification of One Medium Duty Truck	-	100,000	-	100,000
Outfitting Two F550 Dump Trucks	-	222,300	-	222,300
Parks Tree Irrigation Truck and Capsule	-	104,900	-	104,900
Natural Areas 3/4 Ton Cab Truck 4X4	-	15,000	-	15,000
Natural Areas Crew Cab Truck	-	77,900	-	77,900
Horticulture Upgrade to Four Fleet Trucks	-	20,000	-	20,000
Total	-	8,107,800	5,920,000	14,027,800

Parks and Recreation Equipment

This is the annual replacement of capital equipment used in the delivery of Parks & Recreation services.

Equipment Replacement	Source of Funds			Budget
	Core	Capital Carryover	Reserves	2026
REPLACEMENTS				
Golf Course Equipment Replacement	138,500	183,700	-	322,200
Recreation Equipment Replacement	-	-	317,400	317,400
Parks Equipment Replacement	170,900	56,800	-	227,700
Total	309,400	240,500	317,400	867,300

Engineering Equipment

Replacement of equipment for Engineering Services.

Equipment Replacement	Source of Funds			Budget
	Core	Reserves	Borrowing	2026
REPLACEMENTS				
Garbage Totes	-	150,000	-	150,000
Brine Maker Replacement	-	-	112,000	112,000
SOC Small Tools Program	-	21,800	-	21,800
Total	-	171,800	112,000	283,800

Park & Land Acquisition

The District acquires land mainly for parkland and natural areas but also for corporate use. Parkland acquisition decisions are guided by the Official Community Plan, Parks and Recreation Master Plan and the Development Cost Charge Program.

Park & Land Acquisition	Source of Funds			Budget
	Core	DCC	Reserves	2026
NEW INITIATIVES				
Land Acquisition	-	3,000,000	2,000,000	5,000,000
Transfer to Park DCC Assist Reserve	600,000	-	-	600,000
Transfer to Parks Acquisition Reserve	150,000	-	-	150,000
Total	750,000	3,000,000	2,000,000	5,750,000

Corporate Infrastructure

Equipment Replacement	Source of Funds			Budget
	Core	Reserves	Borrowing	2026
REPLACEMENTS				
PKOLS Mount Doug Transmitter	-	2,000,000	-	2,000,000
New Nellie McClung Library Project	-	6,785,500	23,000,000	29,785,500
Total	-	8,785,500	23,000,000	31,785,500

Information Technology

Hardware and software replacement including project implementation costs.

IT CAPITAL BUDGET	Source of Funds			Budget
	Core	Reserves	Grants & Other	2026
REPLACEMENTS				
Business Systems:				
Minor Projects	-	490,500	-	490,500
Traffic Signal Upgrade	-	171,800	-	171,800
JDE Ongoing Upgrade	-	456,500	-	456,500
911 Next Generation	-	193,200	100,000	293,200
Tempest Upgrade	-	639,800	-	639,800
IT Discoveries	-	309,000	-	309,000
M365 Adoption - Sharepoint	-	160,900	-	160,900
Ehub	-	195,000	-	195,000
Contingency	-	48,700	-	48,700
IT Infrastructure:				
Minor Projects	-	744,700	-	744,700
Fire Dispatch Lifecycle Upgrade	-	110,000	-	110,000
Desktop Environment Refresh	-	437,000	-	437,000
SCADA Refresh	-	175,400	-	175,400
Network Evergreen - Replacement Year 2	-	992,000	-	992,000
Backup Refresh and Enhancements - Veeam	-	149,300	-	149,300
Server & Hypervisor Evergreen - Implementation	-	165,000	-	165,000
Email Security Enhancement	-	220,000	-	220,000
Contingency	-	48,700	-	48,700
Divisional Capital	54,000	-	-	54,000
Sub-total	54,000	5,707,500	100,000	5,861,500
NEW INITIATIVES				
Business Systems:				
Minor Projects	-	360,100	-	360,100
HRMIS Project	-	1,842,700	-	1,842,700
Electronic Records Management	-	187,700	-	187,700
M365 Power Apps Phase I	-	188,800	-	188,800
System Tools - ServiceNow	-	176,800	-	176,800
M365 Adoption - Power BI	-	100,000	-	100,000
HAF Digitalization	-	296,000	-	296,000
Oracle to SQL Migrations	-	150,000	-	150,000
Incident Response Framework	-	182,800	-	182,800
Contingency	-	48,700	-	48,700
IT Infrastructure - New Initiatives				
Minor Projects	-	674,300	-	674,300
District Technology Refresh	-	137,000	-	137,000
M365 Adoption Phase 1	-	205,000	-	205,000
Mobile Devices for Field Asset Data Collection	-	468,800	-	468,800
Managed Detection Response - Discovery/Rollout	-	346,700	-	346,700
Asset Management Program	-	1,410,000	-	1,410,000
Network Evergreen - Replacement Year 1	-	867,400	-	867,400
Intelligent District Program (Multiple Phases)	-	125,000	-	125,000
E-Link Upgrade (3 phases)	-	209,600	-	209,600
Server Evergreen - Replacement Year 1	-	63,500	-	63,500
Contingency	-	48,700	-	48,700
Sub-total	-	8,089,600	-	8,089,600
Total	54,000	13,797,100	100,000	13,951,100
RESERVE TRANSFERS				
Transfer to Computer Hardware and Software Reserve	2,967,300	-	-	2,967,300
Total	2,967,300	-	-	2,967,300

Transportation

Saanich transportation infrastructure includes 180 km of major or collector roads, 380 km of residential roads, 181 km of bike lanes, 290 km of sidewalks and 32 bridges.

We will continue to renew and maintain the current infrastructure and focus on expanding the active transportation network within the District.

Transportation	Source of Funds							Budget
	Core	DCC	Gas Tax	Capital Carryover	Reserves	Grants & Other	Borrowing	2026
REPLACEMENTS								
Roads:								
Pavement Renewal Program	-	-	-	-	1,884,800	-	-	1,884,800
Transportation Data Monitoring Program	403,900	139,000	-	3,600	-	-	-	546,500
Chip Seal Paving	-	-	2,200	-	22,900	-	-	25,100
Sidewalks:								
Corner Ramp Program	-	54,300	-	-	-	-	-	54,300
Sidewalk Rehabilitation Program	297,000	-	-	-	53,000	-	-	350,000
Bridges								
Durrance Rd Bridge Replacement	-	-	-	-	-	-	-	-
Minor Projects	-	-	-	-	-	-	-	-
Hartland Bridge Repairs	-	-	-	178,700	-	-	-	178,700
Bridge Repair & Replacement	250,000	42,300	600,000	600,000	-	-	-	1,492,300
Sub-Total	950,900	235,600	602,200	782,300	1,960,700	-	-	4,531,700
MIX OF REPLACEMENT AND NEW INITIATIVES								
Complete Streets:								
Shelbourne Valley Project Design and Construction	557,600	-	-	79,100	924,100	18,400	730,000	2,309,200
Minor Projects	-	13,200	2,318,800	108,500	242,800	42,800	-	2,726,100
Sinclair Road Transportation Improvements	362,300	-	-	-	387,800	-	-	750,100
Gorge Rd (Tillicum Rd to Harriet Rd)	-	-	3,387,900	-	-	-	-	3,387,900
Cordova Bay Road - Walema to Rambler	-	1,307,900	-	-	100,000	-	3,200,000	4,607,900
Glanford Avenue (Judah)	300,000	-	-	-	-	-	-	300,000
Roads:								
Crosswalk Installation Program	-	-	-	526,700	26,600	-	-	553,300
Wilkinson Rd (Greenlea - Quick's Bottom)	-	-	-	137,300	1,573,900	-	-	1,711,200
Wilkinson Interurban Intersection	264,700	119,000	-	-	-	-	-	383,700
Transportation Emerging Priorities	1,000,000	-	-	-	-	-	500,000	1,500,000
Cedar Hill Cross Road Project	374,100	300,000	-	346,100	25,900	-	-	1,046,100
PKOLS/ Mt. Doug Slope Stabilization	-	-	-	668,700	-	-	-	668,700
Wayfinding Program	-	67,000	-	170,800	-	-	-	237,800
Road Safety Pilot	-	-	-	-	250,000	-	-	250,000
McKenzie Rapid Bus Implementation	-	-	-	-	-	580,400	-	580,400
Sidewalks:								
Minor Projects	-	-	-	98,000	251,900	-	-	349,900
Carey Rd Commerce Circle Project	395,000	131,300	-	-	-	-	750,000	1,276,300
Albina-Maddock-Orillia Project	-	-	49,300	-	-	401,900	-	451,200
Iona-Broadmead-Kremlin Sidewalk	361,300	-	40,000	827,800	6,100	-	-	1,235,200
Sidewalk Installation Program	717,200	564,100	29,100	-	5,300	-	1,180,000	2,495,700
Bikeways Improvements:								
Cycling Infrastructure Program	460,000	75,000	-	775,100	-	-	240,000	1,550,100
Reynolds Rd Relaning & Pavement Rehab	-	-	-	-	239,400	-	-	239,400
Street Amenities:								
Central Management System	-	-	79,900	7,300	-	-	-	87,200
Street Furniture Program	-	-	-	26,200	-	-	-	26,200
Intersections and Traffic Signal Program	109,100	61,000	-	321,300	-	-	-	491,400
Streetlight Standard Replacement	150,000	-	-	-	-	-	-	150,000
Transit Infrastructure Improvement Program	-	116,500	-	312,700	26,000	-	-	455,200
Other:								
Infrastructure Condition Assessment	-	-	-	87,200	-	-	-	87,200
Retaining Wall Repairs/Replacements	-	-	-	177,500	-	-	-	177,500
Active Transportation Plan Update	-	-	-	53,700	-	25,100	-	78,800
Short Term Implementation of the Road Safety Action Plan	-	-	-	-	-	-	2,000,000	2,000,000
Sub-Total	5,051,300	2,755,000	5,905,000	4,724,000	4,059,800	1,068,600	8,600,000	32,163,700
Total	6,002,200	2,990,600	6,507,200	5,506,300	6,020,500	1,068,600	8,600,000	36,695,400

Drainage

Saanich storm drainage infrastructure dates back to the 1950's and includes 600 km of pipe, 25,000 service connections, 14,000 catch basin structures, 1 pump station and over 300 outfalls.

Engineering's asset replacement strategy remains focussed on addressing replacement of wood stave pipes, and sub-standard drains that are a result of historical, unregulated ditch enclosures or have been found to have condition and capacity constraints.

We continue to advance data gathering on asset condition to further refine our priorities for maintenance and replacement into the future; as well as ongoing efforts towards a district-wide stormwater model to support capital project decisions, development application servicing requirements and informing the Integrated Stormwater Management Plans (ISMP).

Drainage	Source of Funds					Budget 2026
	Core	Gas Tax	Capital Carryover	Reserves	Borrowing	
REPLACEMENTS						
Wood Stave Replacement:						
3912-3922 Cadboro Bay Rd	165,000	93,000	184,600	120,000	-	562,600
Sub-standard Drain Replacement:						
Shelbourne Street Improvement Project	68,000	548,400	38,300	3,100	-	657,800
Minor Projects	-	-	373,000	16,700	-	389,700
Drains Emerging Priorities	850,000	-	650,400	32,600	-	1,533,000
Sinclair Rd, Haro Rd to Hobbs St	-	138,500	-	-	-	138,500
Tattersal Dr, 1149 Tattersal to Salsbury Way	-	-	88,200	225,000	-	313,200
Cordova Bay Rd (5110 Cordova Bay Rd ROW)	-	-	193,000	-	-	193,000
Kenmore Rd SRW, 1650 Kenmore Rd to 1651 Tasco Cl	60,000	-	152,500	-	-	212,500
Prospect Lake Rd Culvert at 4431 PLR	-	-	112,200	-	-	112,200
Tudor Ave SRW, 2788 Tudor Side Yard SRW to 2777 Benson	110,000	-	97,600	-	-	207,600
Fenn Ave SRW, Side Yard 1021 Fenn Ave	-	-	123,000	-	-	123,000
Raymond St S, 3917 Raymond St S to 3906 Raymond St S.	44,000	-	143,000	-	17,000	204,000
Ascot Drive, 3805 Ascot to 3841 Ascot	-	-	116,000	-	-	116,000
1858 Penshurst to 4411 Chartwell ROW	-	-	114,000	-	-	114,000
Mt Doug Creek	-	-	383,000	-	-	383,000
Cantebury Rd and Seven Oaks Rd	-	761,900	-	-	700,000	1,461,900
Inez Dr, Gorge Rd W to 2890 Inez Dr	-	-	701,800	-	-	701,800
Albina-Gorge Utility Upgrades and Geotechnical Remediation	-	-	-	650,000	-	650,000
Cedar Hill Rd, Gregory Pl Culvert inlet, and 3831 Cedar Hill Rd to 3868 Cedar Hill Rd	195,000	-	231,000	-	-	426,000
Hodgson Pl, 4060 Hodgson Pl to Kenneth St	175,000	-	-	-	240,000	415,000
Homer Rd and Kamloops Ave Loop to Seaton St	105,000	-	-	-	493,000	598,000
Jamaica Rd SRW, Rear Yard 1461 to 1467 Jamaica Rd, and Side Yard 1467 Jamaica Rd	75,000	-	220,000	-	66,000	361,000
Neil St, Dean Ave to Foul Bay Rd	-	-	476,000	-	-	476,000
Wascana St, Maddock Ave to Burnside Rd W	-	-	659,700	-	-	659,700
Browning St, McRae Ave to Browning Park to North Dairy Rd	-	289,000	214,000	-	-	503,000
Lily Ave, SRW 748-772 Lily Ave	-	-	186,000	-	-	186,000
Dunsterville Ave, SRW 1331-1327 Dunsterville Ave	-	344,000	-	-	-	344,000
Townley St, Richmond Rd to Foul Bay Rd	-	-	106,000	-	820,000	926,000
Wordsworth St, McRae Ave to Knight Ave	-	-	-	-	680,000	680,000
Doumac Park - Revans Creek Headwall/Erosion Control	397,000	-	-	-	-	397,000
Homer Rd SRW, Homer Rd to Tillicum Rd	405,000	-	-	-	-	405,000
Vincent Ave, Heath Dr to Tillicum Rd	18,000	1,600,000	-	-	-	1,618,000
Cumberland Brook, Blenkinsop Road at Mt Douglas Cross Road	-	-	-	-	583,000	583,000
Other Programs:						
CCTV Inspection & Assessment	-	-	312,100	-	-	312,100
Detailed Design	-	-	1,225,300	-	-	1,225,300
Drain House Connection Replacement	-	-	345,500	-	-	345,500
Drainage Planning & Asset Mgmt Initiatives	150,000	-	582,900	-	-	732,900
Infrastructure Assessment and Testing	100,000	-	35,600	45,000	-	180,600
Project Administration	-	-	745,100	-	-	745,100
Storm Drainage Model Development	130,000	-	925,200	194,200	-	1,249,400
Waterway Restoration Programs & Projects	100,000	-	155,000	-	-	255,000
Minor Upgrades & Waterway and Major Creek Culvert Repairs	-	-	161,000	-	-	161,000
Total	3,147,000	3,774,800	10,051,000	1,286,600	3,599,000	21,858,400
RESERVE TRANSFERS						
Transfer to Capital Reserve Fund	2,825,000	-	-	-	-	2,825,000
Total	2,825,000	-	-	-	-	2,825,000

Park and Trail Structures

Parks and Trails structures include over 40 hard courts, 62 sport fields, 56 playgrounds, 50 pedestrian bridges and 100 km of trails.

We will continue repairing high priority items as they become known and continue utilizing grants and contributions from external sources (including sports organizations) to replace aging fields and playgrounds.

Parks	Source of Funds						Budget
	Core	DCC	Capital Carryover	Reserves	Grants & Other	Borrowing	2026
REPLACEMENTS							
Minor Projects & Emerging Priorities	-	-	182,700	15,000	1,300	-	199,000
Miscellaneous Parks	-	-	693,000	-	-	-	693,000
Quadrant Trail Program	40,000	146,800	-	-	-	-	186,800
Park Landscape Streetscape	100,000	24,800	31,400	-	-	-	156,200
SCP - Irrigation System Replacement	-	-	125,600	-	-	-	125,600
Panama Flats	-	-	30,700	107,000	-	-	137,700
Wedgewood Tennis Courts	-	-	105,100	-	-	-	105,100
PKOLS/Mt Doug Park	-	-	-	190,300	-	-	190,300
Trail Resurfacing	40,000	47,200	259,000	-	-	-	346,200
Signage	-	17,800	310,000	-	-	-	327,800
Irrigation Projects	190,000	-	121,300	-	-	-	311,300
Bridges and Structures	40,000	9,900	1,206,900	-	-	100,000	1,356,800
Urban Forestry	210,000	-	190,300	-	-	-	400,300
Playground Replacements	275,000	-	839,100	-	-	480,000	1,594,100
Trail Construction	50,000	-	380,500	-	-	-	430,500
Buildings	200,000	-	571,600	-	-	100,000	871,600
Sports / Tennis Courts	140,000	-	519,700	-	-	70,000	729,700
Natural Areas	360,000	-	641,100	-	-	-	1,001,100
Park Renewal Program (CH Park)	600,000	-	200,000	-	-	200,000	1,000,000
Lochside/Fowler Park Renewal	-	-	224,300	-	-	350,000	574,300
Field Renovation	100,000	-	107,000	-	-	-	207,000
Landsdowne/Bowker Creek Trail 17	-	-	300,000	-	-	-	300,000
PKOLS Mt.Douglas Park	-	-	-	200,000	-	-	200,000
Lochside Playground Redevelopment	202,000	100,000	121,900	-	-	-	423,900
Fowler Park Pickleball Courts	114,400	28,300	75,000	-	-	70,000	287,700
Miscellaneous Drainage & Landscaping	-	-	176,400	-	-	50,000	226,400
People, Pets and Parks Strategy - Fencing, Pop-up Dogs Parks and Signage	-	-	-	988,000	-	-	988,000
Parks Office Trailer	-	-	-	209,300	-	-	209,300
Parking Lots and Roads	163,300	-	137,800	-	-	200,000	501,100
Subtotal	2,824,700	374,800	7,550,400	1,709,600	1,300	1,620,000	14,080,800
NEW INITIATIVES							
Planning and Design	120,000	-	153,900	-	-	-	273,900
MOTI Garry Oak Restoration	-	-	-	93,100	-	-	93,100
Climate Action Tree Planting	-	-	34,600	50,000	-	-	84,600
Lambrick Park Renewal - Phase 1	100,000	31,100	20,000	500,000	-	-	651,100
Washroom additions	262,000	-	271,600	-	-	-	533,600
Natural Areas - Community Canopies	125,000	-	115,800	73,700	760,000	-	1,074,500
Gorge Waterway Park	-	-	90,000	80,000	-	-	170,000
Subtotal	607,000	31,100	685,900	796,800	760,000	-	2,880,800
Total	3,431,700	405,900	8,236,300	2,506,400	761,300	1,620,000	16,961,600

Community and Recreation Facilities

Saanich owns and operates a variety of facilities: the Municipal Hall, Public Safety Building, libraries, fire halls, operation centre, many park structures, several recreation centres and a golf course. Total square footage is more than 590,000 square feet.

The Strategic Facilities Master Plan is instructing the requirements for future improvements or replacements of the major facilities, and we will continue repairing high priority items as they become known.

Given that the majority of facility replacement expenditures are for large one-time projects, a significant portion of annual funding is transferred to the Facilities Reserve Fund for future use.

Community Facilities	Source of Funds					Budget
	Core	Capital Carryover	Reserves	Grants & Other	Borrowing	2026
REPLACEMENTS						
Minor Projects	542,300	342,400	5,800	-	-	890,500
SCP - Roof Replacement	-	176,100	-	-	-	176,100
SCP - Mechanical Upgrades	-	-	196,800	-	1,191,000	1,387,800
SCP - Chemical Room Floor	-	96,800	-	-	-	96,800
SCP - Structural Repairs	-	250,000	-	-	-	250,000
GHRC - Fire Alarm System	-	89,500	-	-	-	89,500
CHGC - Maintenance Building	-	67,700	-	-	339,000	406,700
CHRC - Green and Inclusive (GICB)	-	368,900	-	-	1,000,000	1,368,900
PW Yard & Fire Hall #2 Study	-	-	1,023,200	-	4,385,455	5,408,655
Facilities Roof Replacement	900,000	96,800	-	-	-	996,800
Fire Hall #2 Project Planning	-	10,300	14,786,100	-	6,800,000	21,596,400
Pearkes - RTU Replacement	-	-	314,000	954,000	-	1,268,000
SOC EV Charges	100,000	15,200	1,082,600	93,700	-	1,291,500
Municipal Hall - Vault Reno	-	127,500	-	-	-	127,500
Municipal Hall - Cooling, Ventilation & Climate Upgrades	195,000	62,500	89,300	-	-	346,800
Municipal Hall - Business Case / Feasibility Study	-	-	250,000	-	-	250,000
Lochside Renovations and Development	-	153,500	2,684,100	-	750,000	3,587,600
Police Trailer Relocation	-	-	171,100	-	-	171,100
Fall Protection Safety Improvements	-	6,600	202,900	-	-	209,500
Leasehold Improvements	-	114,700	-	-	-	114,700
Les Passmore - HVAC upgrade	-	46,600	-	-	300,000	346,600
Public Safety - Business Case/Feasibility Study	-	-	375,000	-	-	375,000
MH - West Planning Reno	-	52,700	43,200	-	-	95,900
Asset Management Planning	75,000	46,500	-	-	-	121,500
Remedial Work at GHRC	-	758,400	54,000	-	750,000	1,562,400
SOC Facilities - Drains Water Sewer	-	-	-	-	614,545	614,545
SCP Pool Filter Replacement	500,000	-	-	-	-	500,000
GHRC - Lobby Flooring Replacement	70,000	-	-	-	-	70,000
SCP - AHU1 & 2 - Heat Rejection	280,000	-	-	-	200,000	480,000
SCP - AHU3-10 & RTU11-13 Replace/Refurbish	-	-	-	-	1,036,000	1,036,000
SCP - Gas Boiler Chimneys	200,000	-	300,000	-	-	500,000
Facilities Capital Emerging Priorities	300,000	68,400	-	-	314,000	682,400
Energy Management Studies	80,000	-	-	-	-	80,000
Total	3,242,300	2,951,100	21,578,100	1,047,700	17,680,000	46,499,200
RESERVE TRANSFERS						
Major Facilities Repair & Future Replacement Reserve	2,800,000	-	-	-	-	2,800,000
Total	2,800,000	-	-	-	-	2,800,000

Recreation Facilities

Recreation	Source of Funds			Budget
	Core	Capital Carryover	Reserves	2026
REPLACEMENTS				
CHRC - Front Desk Modifications	-	43,400	-	43,400
CHRC - Blaauw Kiln	-	75,000	-	75,000
CHRC - Ceramics Ventilation	-	144,900	57,700	202,600
CHRC - Minor Recreation Renovations	123,000	270,200	-	393,200
SCP - Pool Expansion Joint Replacement	-	10,100	-	10,100
SCP - MPR Upgrades	65,000	9,600	-	74,600
SCP - Construction of Mezzanine Fitness	-	76,900	-	76,900
SCP - Biomass Safety Equipment	25,000	68,800	5,700	99,500
SCP - Front Desk/Aquatic Expansion South Side Design Work	-	100,000	-	100,000
SCP - Minor Recreation Renovations	10,000	44,700	45,000	99,700
GHRC - Loading Service Bay & Driveway Upgrades	-	4,800	25,000	29,800
GHRC - Accessibility Equipment	-	-	29,200	29,200
GHRC - Mechanical	55,000	10,900	-	65,900
GHRC - Misc Building Improvements	42,500	42,500	-	85,000
Pearkes - Minor Recreation Renovations	-	31,600	-	31,600
Pearkes - Pedestrian Access - Cuthbert Holmes Park/SNP	-	1,000	26,000	27,000
Pearkes - Score Clock Replacements	-	55,200	-	55,200
Pearkes - Field House Curtain System Replacement	-	166,400	125,000	291,400
CHGC - Fairway Netting Replacement	-	-	54,900	54,900
CHGC - Golf Course Pathways	-	33,800	160,000	193,800
CHGC - Maintenance Building Improvements	45,000	48,300	-	93,300
CHGC - Building and Grounds	35,000	104,900	-	139,900
Emerging Priorities	58,900	4,600	-	63,500
Sub-total	459,400	1,347,600	528,500	2,335,500
NEW INITIATIVES				
Braefoot Centre Upgrades	-	-	69,200	69,200
Wayfinding and Signage Strategy Implementation	-	69,200	82,300	151,500
Recreation - Project Management	321,200	106,900	-	428,100
GHRC Weightroom Floor Replacement	-	34,900	-	34,900
CHGC Irrigation Valve Replacement	-	-	81,500	81,500
CHGC Upgrades to Meeting Rooms	-	-	60,000	60,000
Sub-total	321,200	211,000	293,000	825,200
Total	780,600	1,558,600	821,500	3,160,700

Water Utility Fund

The Water Utility system is comprised of over 550 km of water mains and four (4) reservoirs. Bulk water is purchased from the Capital Regional District and then distributed to Saanich customers via the municipal water system.

The utility provides potable water in accordance with applicable health standards and the Drinking Water Protection Act. It is also designed to support emergency uses for firefighting capability.

The system is self-financed from water charges on a user pay basis. The user charges cover the cost of CRD bulk water purchase, Saanich operations and maintenance activities, and the capital infrastructure replacement program.

BUDGET SUMMARY	
2026 Utility Charges	\$ 33,103,800
2025 Utility Charges	\$ 30,447,800
Net Change	\$ 2,656,000
Change by %	8.72%
2026 FTE	53.65
2025 FTE	53.98
FTE Change	(0.33)
FTE Change %	(0.61%)

2026 BUDGET CHALLENGES

- Recruitment and retention of skilled and qualified staff continue to be a challenge. External service providers are also challenged to hire/maintain qualified staff and Saanich is in competition for their services. As a result, costs are rising and lead times for deliverables are delaying the implementation of projects and complex maintenance activities.
- The impacts of short term, population growth resulting from the Provincial Housing Targets and changes to single family land use for Small Scale Multi-Use Housing (SSMUH) forms was not contemplated in network planning. Future studies and modeling are needed to understand the system impacts of these changes.
- The DCC program updates are needed to meet the new housing projections. Until a new program of improvements can be identified and embedded in an updated bylaw, development may be required to undertake the full burden of the off-site improvements to advance their project where municipal funding contributions have not been forecasted.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Climate action and environmental leadership

- Initiate a District-wide residential Water Meter replacement project and automated meter reading system.
- Develop a strategy to implement bulk meter installations identified in the 2022 Water Supply Master Plan update. Deploying bulk meters throughout the distribution system will support an increased understanding of areas where water conservation can be enhanced through system repairs. This information can also be applied to future system planning for water storage.

Priority Departmental Initiatives include:

- Complete the update to the Water System Master Plan including population growth projections and land use potential information generated through the Planning Department. Identify changes in system deficiencies as a result of Provincial housing initiatives to inform future capital work, Development Cost Charge programs, and development applications.
- Advance the work plan for Water Asset Management Plan development (2023-2027).
- Continue replacement of assets to maintain service levels.

CORE BUDGET

The 2026 gross budget of \$57,462,800 represents a 4.90% increase in gross expenditures over prior year, including a net capital program of \$11,418,300. Water revenues are projected to increase to \$33,103,800 or 8.72%.

Net Budget By Object	Actual	Actual	Budget	Budget	% Change
EXPENDITURES	2024	2025	2025	2026	2026/2025
Personnel (1)	3,852,900	4,460,500	4,736,700	5,054,300	6.71%
Goods and Services (2)	12,719,700	13,775,100	14,440,000	15,408,400	6.71%
Overheads and Transfers (3)	2,735,900	2,325,800	2,349,600	6,755,600	187.52%
Gross Capital Program (4)	19,740,600	10,838,800	33,253,500	30,244,500	(9.05%)
Total	39,049,100	31,400,200	54,779,800	57,462,800	4.90%
REVENUES AND RECOVERIES					
Utility Charges	(27,020,300)	(31,117,900)	(30,447,800)	(33,103,800)	8.72%
Non-Rate Revenues (6)	(769,700)	(655,800)	(958,100)	(821,700)	(14.24%)
Surplus Appropriation	(380,000)	-	(350,000)	(350,000)	0.00%
Grants (7)	(27,300)	-	(235,700)	(19,000)	(91.94%)
DCC Contribution (7)	(220,900)	-	(39,900)	-	(100.00%)
Transfer from Reserves (5)	(9,834,600)	-	(22,748,300)	(23,168,300)	1.85%
Total	(38,252,800)	(31,773,700)	(54,779,800)	(57,462,800)	4.90%
NET OPERATIONS	796,300	(373,500)	-	-	0.00%

1. Personnel – wage increments and non-discretionary labour increase for new asset maintenance.
2. Goods and Services – increase in water purchase from the CRD.
3. Overheads and Transfers – increased transfer to capital reserve for future expenditures.
4. Gross Capital Program – reduction in expenses requiring carry forward funding.
5. Transfers from Reserves – increased expenditures funded by reserves due to increased transfer to capital reserve for future expenditures.
6. Non-Rate Revenues – decrease in investment income.
7. Grants and DCC Contribution – reduction in expenses requiring grants and DCC contribution.

NET BUDGET BY FUNCTION

The summary below highlights the major cost centres and indicates that they are within our guideline including the capital program policy increase in replacement spending and contingency.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
General Administration	2,647,200	3,086,800	3,307,700	3,584,700	277,000	8.37%
Operations	5,563,700	5,138,400	5,078,500	5,336,300	257,800	5.08%
Debt Charges & Reserve Transfer	-	-	-	200,000	200,000	100.00%
Water Purchases	10,802,200	12,053,900	12,170,000	13,050,000	880,000	7.23%
Contingency	-	400,000	400,000	400,000	-	0.00%
Net Capital Program	9,685,100	10,838,800	10,522,300	11,418,300	896,000	8.52%
Total	28,698,200	31,517,900	31,478,500	33,989,300	2,510,800	7.98%

- General Administration – Water Utility share of Engineering and corporate support including contributions to the Saanich Operations Centre project
- Operations – wage increments and inflationary increase to materials and contract costs
- Water Purchases – increase in volume and cost of water purchase from the CRD. CRD rates increased by 7.91% over prior year.
- Net Capital Program – construction inflation increases

Five Year Water Capital Projection

Saanich potable water infrastructure has been in existence since the early 1900's. Engineering's asset replacement strategy remains focussed on renewal of the oldest mains and those mains made of asbestos cement or cast iron where age/condition is driving replacement need. The capital program also continues to build a robust system to a meet fire flow demand. In the coming year, staff will be responding to the need for services to support Provincial Housing Targets through system analysis, updating replacement priorities in future budget years and supporting the other Corporate teams with system information.

The following is a projection of the infrastructure capital replacement by program:

Description of Program	Budget	Budget	Budget	Budget	Budget	Notes:
	2026	2027	2028	2029	2030	
Water Capital						
Asbestos Cement & Cast Iron Main Replacement	2,924,000	6,003,000	8,318,000	5,620,000	4,836,000	1
Valves	-	850,000	531,000	542,000	553,000	2
Pump Station Replacement	385,000	1,868,000	1,905,000	1,943,000	1,982,000	3
Meter Replacement	2,200,000	2,716,000	2,767,000	2,819,000	2,491,000	
Service Connection Replacement	100,000	100,000	100,000	100,000	100,000	
Hydrant Replacement	60,000	60,000	60,000	60,000	60,000	
Other	1,557,000	3,077,600	2,798,000	2,766,000	2,665,000	
Transfer to Capital Reserve	4,192,300	-	-	506,100	2,783,100	
	11,418,300	14,674,600	16,479,000	14,356,100	15,470,100	

Notes:

- 1 – Based on condition assessment
- 2 – System improvements as per condition assessments and consultant recommendations
- 3 – Annual Program

WATER CAPITAL

The capital projects listed in the preceding tables are a representative list of projects planned to commence during the year. As many of these budget estimates are at a “Class D” level, budget transfers may be required between projects.

Water Utility	Source of Funds				Budget
	Core	Capital Carryforward	Reserves	Grants & Other	2026
Asbestos Cement & Cast Iron Main					
Minor Projects	65,000	788,400	70,100	-	923,500
Water System Planning & Asset Mgt	150,000	375,100	-	-	525,100
Water Model Update	150,000	42,400	-	19,000	211,400
Reynolds Rd (Cumberland to Cedar Hill X)	-	309,200	-	-	309,200
Pat Bay Hwy Watermain Lining	500,000	1,244,300	563,000	-	2,307,300
Tyndall Ave (El Sereno-Ash, Hillcrest-Serenity)	-	606,000	-	-	606,000
Admirals Rd, Cowper-Colquitz	280,000	151,600	-	-	431,600
Cadboro Bay, Maynard Rd to Tudor Ave	305,000	836,500	-	-	1,141,500
Claremont Ave, Lochside Dr to Cordova Bay Rd	-	244,800	-	-	244,800
Douglas St - Saanich Rd to Audley St	-	1,178,500	-	-	1,178,500
Homer Rd and Kamloops Ave Loop to Seaton St	-	956,200	602,000	-	1,558,200
Rutledge St, Cloverdale Ave to Tolmie	65,000	320,400	-	-	385,400
Saanich Rd, Vernon Ave to Lodge Ave - Phase 1	-	818,700	-	-	818,700
Belgrave Rd, Burnside Rd W to End	65,000	145,000	-	-	210,000
Cedar Hill Proj - Phase 2	-	454,000	-	-	454,000
Del Monte Ave, Walema Ave to Del Monte Pl	145,000	370,000	-	-	515,000
Piedmont Dr, Santa Clara Ave to Del Monte Ave	125,000	427,900	-	-	552,900
Sherwood Rd, Arbutus Rd to MacDonald Dr E	-	1,065,800	-	-	1,065,800
Wascana St, Obed Ave to Burnside Rd W	195,000	809,000	-	-	1,004,000
SSIP - Construction (Phase 3)	383,000	-	300,600	-	683,600
Dunsterville Ave, North Rd to Interurban Rd	770,000	621,000	-	-	1,391,000
Haultain St, Dean Ave to 1834 Haultain St	-	304,000	-	-	304,000
Persimmon Drive and Union Rd. to Blenkinsop	26,000	563,000	-	-	589,000
Saanich Rd, Easter Rd to Lodge Ave - Phase 2	-	479,000	-	-	479,000
Townley St, Richmond Rd to Foul Bay Rd	-	638,000	-	-	638,000
Pump Stations:					
Zone Metering & Meter Replacement Study	-	123,900	-	-	123,900
Pump Station/PRV Replacement	385,000	1,510,700	550,000	-	2,445,700
PRV Replacement - Foul Bay at Lansdowne	-	581,400	-	-	581,400
Large Meter & Pump Motor Replacement	-	404,800	-	-	404,800
Other Programs:					
Emerging Priorities	1,200,000	1,289,700	-	-	2,489,700
Detailed Design - Water	-	947,900	-	-	947,900
Development Review - Water	-	10,400	-	-	10,400
Project Administration	-	871,100	-	-	871,100
Scada Phase III	-	301,700	-	-	301,700
AMI Program / Small Meter Replacement	2,200,000	1,109,000	-	-	3,309,000
12mm Copper Serv Connect Replace	100,000	-	-	-	100,000
Hydrant Replacement	60,000	14,400	-	-	74,400
Small Equipment	57,000	-	-	-	57,000
Total Capital	7,226,000	20,913,800	2,085,700	19,000	30,244,500

RESERVE TRANSFERS					
Transfer to Water Capital Reserve	4,192,300				4,192,300
Total	4,192,300	-	-	-	4,192,300

Sewer Utility Fund

The Sewer Utility collects and conveys wastewater for Saanich residents within the sewer service area and transports the effluent to the Capital Regional District trunk sewer system for treatment.

The system is comprised of over 570 kms of sewer mains and 36 pumping stations. The majority of the system was constructed between 1953 and the early 1970's using asbestos cement materials.

The system is self-financed from sewer charges on a user pay basis. The user charges cover the cost of CRD sewage conveyance and treatment, Saanich operations and maintenance, and the infrastructure replacement program.

BUDGET SUMMARY	
2026 Utility Charges	\$ 35,166,200
2025 Utility Charges	\$ 32,697,200
Net Change	\$ 2,469,000
Change by %	7.55%
2026 FTE	25.85
2025 FTE	25.62
FTE Change	0.23
FTE Change %	0.90%

2026 BUDGET CHALLENGE

- Recruitment and retention of skilled and qualified staff continue to be a challenge. External service providers are also challenged to hire/maintain qualified staff and Saanich is in competition for their services. As a result, costs are rising and lead times for deliverables are delaying the implementation of projects and complex maintenance activities.
- The impacts of short term, high population growth that is projected from the imposition of the Provincial Housing Targets and changes to single family land use for Small Scale Multi-Use Housing (SSMUH) forms was never contemplated in network planning. Until further studies can be completed, there is an insufficient understanding of the systems ability to absorb these changes.
- The DCC programs did not foresee the population impacts of the Province's housing initiatives. Until a new program of improvements can be identified and embedded in an updated bylaw, development contributions to key infrastructure improvements will not be realised; developers may be required to undertake the full burden of the off-site improvements to advance their project where municipal funding contributions have not been forecasted.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Climate action and environmental leadership

- Develop a strategy to complete multiple lift station replacement projects in next 5 years to ensure sound and continuous operation and mitigate the risk of environmental spills.

Priority Departmental Initiatives include:

- Complete the update to the Sanitary Sewer Master Plan including population growth projections and land use potential information generated through the Planning Department. Identify changes in system deficiencies as a result of Provincial housing initiatives to inform future capital work, Development Cost Charge programs, and development applications.
- Advance the work plan for sewer asset management plan development (2023-2027).
- Continue replacement of assets to maintain service levels.
- Continue to build a database of asset condition information through the CCTV program.

CORE BUDGET

The 2026 gross budget of \$63,094,000 represents an 6.54% increase in gross expenditures over prior year, including a net capital program of \$8,989,500. Sewer revenues are projected to increase to \$35,166,200 or 7.55%.

Net Budget By Object	Actual	Actual	Budget	Budget	% Change
EXPENDITURES	2024	2025	2025	2026	2026/2025
Personnel (1)	1,975,500	2,608,000	3,095,300	3,300,100	6.62%
Goods and Services	17,304,400	19,294,800	20,406,200	19,901,900	(2.47%)
Fiscal Services	1,133,400	1,463,800	1,452,000	2,202,000	51.65%
Overheads and Transfers (2)	2,569,300	2,029,200	2,295,000	8,378,500	265.08%
Gross Capital Program (3)	8,053,500	575,600	31,974,500	29,311,500	(8.33%)
Total	31,036,100	25,971,400	59,223,000	63,094,000	6.54%
REVENUES AND RECOVERIES					
Utility Charges	(29,562,900)	(33,066,200)	(32,697,200)	(35,166,200)	7.55%
Non-Rate Revenues (5)	(578,000)	(405,300)	(750,700)	(564,300)	(24.83%)
Surplus Appropriation	-	-	(150,000)	(150,000)	0.00%
Grants (6)	(31,100)	-	(232,200)	(1,273,000)	448.23%
DCC Contribution (4)	(28,700)	-	(75,000)	(90,300)	20.40%
Transfer from Reserves (4)	(83,300)	7,972,900	(23,917,900)	(25,450,200)	6.41%
Borrowing (3)	(800,000)	-	(1,400,000)	(400,000)	(71.43%)
Total	(31,084,000)	(25,498,600)	(59,223,000)	(63,094,000)	6.54%
NET OPERATIONS	(47,900)	472,800	-	-	0.00%

Notes:

1. Personnel – wage increments and non-discretionary increase in labour for new asset maintenance.
2. Overheads and Transfers – Increased transfer to capital reserve for future expenditures.
3. Gross Capital Program and Borrowing – Reduction in expenses requiring carry forward funding and borrowing.
4. DCC Contribution and Transfers from Reserves – increased expenditures funded by reserves due to increased transfer to capital reserve for future expenditures as well as projects eligible for DCC funding.
5. Non-Rate Revenues – Reduction in expected interest rate revenue.
6. Grants – Increased expenditures funded by one-time grant.

NET BUDGET BY FUNCTION

The summary below highlights the major cost centres and indicates that they are within our guideline including the capital program policy increase in replacement spending and contingency.

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
General Administration	2,863,500	2,988,700	3,129,300	3,451,700	322,400	10.30%
Operations	2,781,700	2,749,100	3,062,100	3,090,200	28,100	0.92%
CRD Services	16,173,000	17,471,300	17,628,800	18,647,100	1,018,300	5.78%
Debt Charges & Reserve Transfer	1,133,400	1,463,800	1,452,000	1,452,000	-	0.00%
Contingency	-	250,000	250,000	250,000	-	0.00%
Net Capital Program	7,141,500	8,548,500	8,075,700	8,989,500	913,800	11.32%
Total	30,093,100	33,471,400	33,597,900	35,880,500	2,282,600	6.79%

- General Administration – Sewer Utility share of Engineering and Corporate support including contributions to the Saanich Operations Centre project
- Operations – wage increments and inflationary increase to materials and contract costs
- CRD Services – Sewer treatment center operations and replacement of aging sewer infrastructure
- Net Capital Program – construction inflation increases

Five Year Sewer Capital Projection

Saanich sanitary sewer infrastructure dates back to the 1950's. Engineering's asset replacement strategy remains focussed on renewal of the oldest mains and those mains made of asbestos cement where condition is driving replacement need. With the completion of the Lift Station Condition Assessment study in 2020, staff are advancing efforts on the lift station maintenance and priority repairs. Full lift station replacements for several stations around the District are rising in priority for attention and will be a major component in the 5-year capital plan. All these efforts contribute to the District's pursuit of the regional Liquid Waste Management Plan objectives for system wide Inflow and infiltration reduction by 2030.

In the coming year, staff will be responding to the need for services to support Provincial Housing Targets through system analysis, updating replacement priorities in future budget years and supporting the other Corporate teams with system information.

The following is a projection of the infrastructure capital replacement by program:

Description of Program	Budget	Budget	Budget	Budget	Budget	Notes:
	2026	2027	2028	2029	2030	
Sewer Capital						
Asbestos Cement Main Replacement	1,570,000	4,562,000	3,407,000	8,967,000	10,746,000	1
Pressure Mains	-	-	-	-	1,786,000	
Pump Station Replacement	1,761,000	6,119,000	4,122,000	600,000	1,906,000	
Other	906,500	3,000,000	3,422,600	3,457,700	3,000,800	2
Transfer to Capital Reserve	5,951,200	-	-	-	-	
	10,188,700	13,681,000	10,951,600	13,024,700	17,438,800	

Notes:

1 – Based on condition assessment

2 – Annual program

SEWER CAPITAL

The capital projects listed in the preceding tables are a representative list of projects planned to commence during the year. As many of these budget estimates are at a "Class D" level, budget transfers may be required between projects.

Sewer Utility	Source of Funds						Budget
	Core	DCC	Capital Carryover	Reserves	Grants & Other	Borrowing	2026
REPLACEMENTS							
Asbestos Cement Main Replacement:							
Minor Projects	170,000	-	1,061,600	-	-	-	1,231,600
Shelbourne Street Improvement Project	80,000	-	56,800	1,542,900	-	-	1,679,600
Capital Sewers - Main Replacement	500,000	-	2,645,200	-	-	-	3,145,200
Arena Rd, 340 Ker - Dysart Rd	-	-	1,195,000	-	-	-	1,195,000
5110 Cordova Bay Rd	200,000	-	616,000	-	-	-	816,000
Madock Ave (Wascana - Harriet)	-	-	1,184,800	-	-	-	1,184,800
Saanich Rd (Blanshard - Short, Saanich - Blanshard)	300,000	-	1,362,200	-	-	-	1,662,200
Roy Road, Roy Rd - Elizabeth St - Wilkinson ROW	-	-	252,800	-	-	-	252,800
Arbutus Trunk Main in ROW	-	-	427,000	-	-	-	427,000
Garnet Rd to Cedar Hill Rd to Shelbourne St	90,000	-	415,000	-	-	-	505,000
Jamaica Rd SRW, Parkside Cres	70,000	-	481,900	-	-	-	551,900
Neil St, Dean Ave to Foul Bay	50,000	-	347,000	-	-	-	397,000
Townley St, Richmond Rd to Foul Bay Rd	-	-	708,000	-	-	-	708,000
3324 Wordsworth to 3314 Fircrest Place ROW	-	-	273,000	-	-	-	273,000
Pump Stations:							
Pump & Motor Repl'mt	-	-	401,000	-	-	-	401,000
Lift Station Capital Works	589,000	-	1,327,800	-	1,172,000	-	3,088,800
Wilkinson Pump Station	75,000	-	386,300	-	-	-	461,300
Ash Lift Station - Electrical	-	-	400,000	-	-	-	400,000
Arbutus Lift Station - Kiosk	-	-	200,000	-	-	-	200,000
ArcFlash	-	-	200,000	-	-	-	200,000
Lift Station SCADA and Flow Monitoring Upgrades	-	-	498,000	-	-	-	498,000
Other Programs:							
Minor Projects	224,100	-	126,400	-	-	-	350,500
CCTV Inspection-Sewers	200,000	-	70,700	-	-	-	270,700
SCADA(Node,HW/SW Repl'mt)	-	-	365,500	-	-	-	365,500
Sanitary Sewer-Detailed Design	200,000	-	1,079,700	-	-	-	1,279,700
Sanitary Planning & Asset Mgmt	150,000	-	175,600	-	-	-	325,600
Sanitary Model Updates	105,200	90,300	3,000	-	101,000	-	299,500
Albina-Gorge Utility Upgrades	-	-	4,952,500	-	-	400,000	5,352,500
3891 Cadboro Bay Rd - Tudor	-	-	235,900	-	-	-	235,900
Cantebury Rd & SevenOaks Rd	35,000	-	322,000	-	-	-	357,000
Inerz Dr Gorge Rd W -2872 Inez	-	-	596,800	-	-	-	596,800
Project Administration	-	-	599,600	-	-	-	599,600
Total	3,038,300	90,300	22,967,100	1,542,900	1,273,000	400,000	29,311,500
RESERVE TRANSFERS							
Transfer to Sewer Capital Reserve	5,951,200	-	-	-	-	-	5,951,200
Total	5,951,200	-	-	-	-	-	5,951,200

Solid Waste Utility Fund

Solid Waste Services supplies residential refuse and organics recycling (kitchen scraps and yard trimmings) collection, street sweeping, deceased animal disposal, maintenance for bus shelters and litter bins on transit routes and supplies two services, yard and garden waste drop off and annual leaf collection program. Programs are funded by Solid Waste Services base utility fees in addition to garbage and organics collection fees based on the size that is subscribed to.

There are approximately 82,000 carts assigned to residents, with bi-weekly collection of garbage and commingled food scraps and yard waste.

2026 BUDGET CHALLENGES

- Annual increases in Capital Regional District's Hartland Landfill tipping fees have had significant upward pressure on disposal costs.
- Inflated refuse truck replacement costs are increasing annual fleet rental costs.

2026 KEY PRIORITIES

Priority Strategic Initiatives include:

Zero Waste Strategy and Climate Plan

- Collaborate with Corporate Sustainability to finalize the Zero Waste Strategy Action Plan aiming to reduce waste disposal rates per capita and promote waste diversion.
- Implement route optimization planning software and Transforming waste management with smart camera technology to reduce contamination, streamline operations, and engage citizens.

Priority Departmental Initiatives include:

- Complete Asset Management Solid Waste Services Operating Plan.
- Continue replacement of litter bin enclosures to improve staff safety and discourage roadside dumping and household garbage.
- Continue to promote the beneficial use of grass and leaf mulch to encourage residents to utilize the resource on their properties.

NET BUDGET BY FUNCTION

Net Budget By Function	Actual	Actual	Budget	Budget	\$ Change	% Change
	2024	2025	2025	2026	2026/2025	2026/2025
Collection and Disposal	(549,300)	(775,400)	(897,600)	(920,000)	(22,400)	2.50%
Yard Drop-off & Disposal	489,800	387,800	499,400	510,900	11,500	2.30%
Leaf Program	500,400	448,900	398,200	409,100	10,900	2.74%
Total	440,900	61,300	-	-	-	0.00%

Reserve Funds and Accounts

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 for a future project, investment income earned on the reserve balance, revenues from the sale of land, development cost charges received or other fees and contributions.

A work in progress reserve is used to bring funding forward for projects that take more than one year to complete. In addition, we identify a contingency allocation from the insurance reserve of \$2,000,000 in each year for use in the event claims are made. In 2026 we project a decrease in reserves to \$84,845,700 while funding a variety of initiatives.

	January 1 2026 Estimate	2026 Contributions	2026 Appropriations	December 31 2026 Estimate
Affordable Housing	3,277,800	100,000	-	3,377,800
Capital Works	27,505,700	8,413,300	17,956,000	17,963,000
Carbon Neutral	286,500	-	-	286,500
Climate Action	2,108,800	258,100	4,400	2,362,500
Commonwealth Pool HP Repair	290,000	10,000	-	300,000
Computer Hardware & Software	18,243,600	3,967,300	13,797,100	8,413,800
DCC Program Municipal Responsibility	3,057,600	600,000	-	3,657,600
Development Cost Charges	16,990,900	3,200,000	6,486,700	13,704,200
Equipment Replacement	7,832,100	3,493,000	9,614,500	1,710,600
Facilities Major Repair & Replacement	13,328,500	5,336,000	12,539,500	6,125,000
Growing Communities Fund	13,285,500	-	13,285,500	0
Land Sales	237,700	-	-	237,700
Park Lands Acquisition	688,900	150,000	800,000	38,900
Prospect Lake Reserve Fund	205,600	-	-	205,600
Public Safety and Security	2,254,100	887,300	780,100	2,361,300
Sayward Gravel Pit	241,300	-	-	241,300
Sewer Capital	11,676,500	5,951,200	1,542,900	16,084,800
Specific Area Capital Projects	2,045,500	-	1,783,300	262,200
Sub Regional Parks	1,209,700	-	1,200,000	9,700
Urban Forest	588,800	250,000	240,300	598,500
Water Capital	4,798,100	4,192,300	2,085,700	6,904,700
Sub-Total Reserves	130,153,200	36,808,500	82,116,000	84,845,700
Capital Reserves for Future Expenditure	28,574,100	29,000,000	28,574,100	29,000,000
Insurance	2,000,000	-	-	2,000,000
MFA Sinking Funds Surplus - General	5,558,000	-	2,684,100	2,873,900
MFA Sinking Funds Surplus - Sewer	1,491,600	-	-	1,491,600
Total Reserves & Accounts	167,776,900	65,808,500	113,374,200	120,211,200

Land Sales:

All revenues from the sale of land are mandated under the Community Charter to be placed in this reserve and used for land and property development purposes.

Public Safety and Security:

This reserve is funded mainly from taxation. The main projects being funded from this reserve in 2026 are: vehicle replacement and IT equipment replacement.

Carbon Neutral:

This reserve fund provides was established for projects that help reduce carbon emissions from municipal operations. This fund will be drawn down in favour of the Climate Action Fund.

Sub Regional Parks:

This reserve is funded from contributions made by developers during the subdivision process and may be used to purchase or develop parks of this type.

Equipment Replacement:

This reserve provides for the annual replacement of fleet and fire vehicles, public works and recreation equipment. Annual contributions from departmental core budgets accumulate in this account and are used to replace equipment based on long term replacement plans.

Capital Works:

This reserve has four components: a General Infrastructure Reserve accumulated from planned transfers, a Gas Tax Reserve from transfer of revenues under the federal Community Works Fund, Mount Douglas Reserve for the purchase of parkland and site renovations and a Future Improvement Reserve which has been accumulated from revenues received from developers for specific projects.

Commonwealth Pool High Performance (HP) Area Repair and Replacement:

This reserve was established to fund the repair or replacement of equipment and improvement of the high-performance area of the SCP Aquatic Pool. Contributions are received from high performance user groups.

Sayward Gravel Pit:

This fund was established from the sale proceeds of the Sayward Pit in the 1990's. Funds from this reserve are used annually to offset the costs of aggregate purchases for both transportation and drainage operations and capital projects.

Development Cost Charges (DCC):

The Municipality has established a development cost charge program that requires the payment of DCC's from developers during the development approval process. These funds are collected and held for a variety of specific purposes and used for capital projects and parkland purchase as required.

DCC Program Municipal Responsibility:

This fund is established to accumulate the municipal benefit and assist portion of park acquisition and development projects that are on the DCC project list.

Specific Area Capital Projects:

This fund was established in 2017 to hold funds transferred from certain DCC reserves for projects to be completed under the 5 Year Capital Plan.

Facilities Major Repairs and Replacement:

This reserve fund was established to fund major repair, upgrading, expansion or replacement of municipal buildings and ancillary structures.

Computer Hardware and Software:

The reserve fund was established to fund corporate information technology infrastructure and enterprise software.

Urban Forest:

This reserve fund is established to fund projects that support the goals and objectives of the Urban Forest Strategy.

Climate Action:

This reserve fund is established to fund projects that support the goals and objectives of Council to become 100% carbon neutral by 2040.

Water Capital:

This reserve fund is established for significant water capital projects requiring multi-year funding.

Sewer Capital:

This reserve fund is established for significant sewer capital projects requiring multi-year funding.

Parkland Acquisition:

This reserve fund is established to fund land acquisitions for parkland

Growing Communities Fund:

This reserve fund was established in 2024 with one-time grant funding from the Provincial Government. Funding can be used to support the delivery of infrastructure projects necessary to enable greater housing supply needed for community growth.

Affordable Housing:

This reserve, also known as Saanich Affordable Housing Reserve Fund (SAHRF), was established in 2024. Funds are to be used to support affordable housing in Saanich.

Capital Reserves for Future Expenditure:

Each year funding for the balance of approved projects that are not completed by year end is reserved and carried forward to the following year to complete the projects. These funds will be used by end of the current year and a new reserve set up for projects to be carried forward to 2026.

Insurance:

The municipality maintains a self-insurance appropriation to fund insurance claims. \$1,000,000 of this reserve is brought into revenue each year as a contingency even though it is not expected to be used.

Municipal Finance Authority (MFA) Sinking Funds Surplus (General and Sewer):

This reserve account holds surplus funds received from the Municipal Finance Authority's sinking funds after long-term debt obligations are fully repaid. Surpluses arise when investment earnings exceed the amount required to retire the debt and are set aside for future capital expenditures.

General Operating Fund Estimates 2027 - 2030

The Municipality is required under the provisions of the Community Charter to adopt a five-year financial plan bylaw on or before May 15. This plan must include 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.

GENERAL OPERATING FUND BUDGET ESTIMATE SUMMARY	
2026 Tax Levy	\$ 201,091,800
2027 Tax Levy	\$ 214,963,000
2028 Tax Levy	\$ 232,232,400
2029 Tax Levy	\$ 250,390,100
2030 Tax Levy	\$ 269,481,100
Average Five-Year Household Increase	7.09%

The projected net budget funded from property taxation is projected to increase from \$201,091,800 to \$269,481,100 in 2030 or an average 7.09% annual increase to the average homeowner.

The 2027 – 2030 operating estimates have been prepared using the following criteria:

1. 0% increase per year in operating costs.
2. Wage and benefit costs per collective agreement commitments or estimates where contracts are pending including estimated payroll tax increases.
3. Increase in staffing as per the approved implementation of the Fire Services Review.
4. 1.5% annual increase in property taxes to reach sustainable infrastructure replacement funding targets in 15 years.
5. Increase property taxes by 0.60% and thereafter as related to Debt Funding Strategy approved in principle.
6. 1.5% tax allocation per year for non-discretionary operating costs.
7. Provision for an inflationary increase for new transportation infrastructure in the Active Transportation Plan by increasing property taxes by .08% annually.
8. Reinstate \$500,000 in annual accelerated ATP funding starting in 2027.
9. Average increase in property taxation revenues of 0.50% per year from new construction.

The operating estimates noted above will allow Saanich to maintain the funding required in achieving its Strategic Plan Goals in key areas including infrastructure renewal, active and sustainable transportation, economic development, and community well-being. The long-range financial plan is designed to align with the Strategic Plan while maintaining service levels and maintenance of infrastructure.

Water Utility Fund Estimates 2027 - 2030

Water Utility expenditures are expected to be influenced over the next five years by the cost to purchase bulk water from the Capital Regional District, capital funding of infrastructure replacement, inflation and personnel costs. These expenditures are what drive changes in utility fees.

The balance of 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 projected net budget funded from water user charges is projected to increase from \$33,103,800 to \$46,396,100 in 2030 or by an average 8.81% increase per year to the average homeowner.

The 2027 - 2030 operating estimates have been prepared using the following criteria:

1. 0% increase per year in operating costs.
2. Wage and benefit costs per collective agreement commitments or estimates where contracts are pending.
3. Augment annual water rate increases by 3.3% by borrowing to achieve the 10-year expenditure in the approved Water Master Plan.
4. An average increase in CRD water rates of 12.71% per year.

WATER UTILITY BUDGET ESTIMATE SUMMARY	
2026 Fees & Charges	\$ 33,103,800
2027 Fees & Charges	\$ 35,719,000
2028 Fees & Charges	\$ 38,868,400
2029 Fees & Charges	\$ 42,502,700
2030 Fees & Charges	\$ 46,396,100
Average Five-Year Household Increase	8.81%

Sewer Utility Fund Estimates 2027 - 2030

Sewer Utility expenditures during the next five years will be influenced by increases to the CRD regional treatment system operating costs and capital funding of infrastructure replacement. These expenditures are what drive changes in utility fees.

The projected net budget funded from sewer user charges is projected to increase from \$35,166,200 to \$45,893,900 in 2030 or by an average of 6.90% annual increase to the average homeowner.

The 2027 – 2030 operating estimates have been prepared using the following criteria:

1. 0% increase per year in operating costs.
2. Wage and benefit costs per collective agreement commitments or estimates where contracts are pending.
3. Annual sewer rate increase of 3.0% to achieve the 10-year expenditure in the approved Sewer Master Plan.
4. An average increase in CRD regional treatment plant operating costs of 6.51% per year.

SEWER UTILITY BUDGET ESTIMATE SUMMARY	
2026 Fees & Charges	\$ 35,166,200
2027 Fees & Charges	\$ 38,580,200
2028 Fees & Charges	\$ 41,085,200
2029 Fees & Charges	\$ 43,256,200
2030 Fees & Charges	\$ 45,893,900
Average Five-Year Household Increase	6.90%

Solid Waste Utility Fund Estimates 2027 - 2030

Solid Waste Utility expenditures during the next five years will be influenced by increases to personnel costs along with inflationary increases to materials and supplies, and solid waste disposal fees. These expenditures are what drive changes in utility fees.

The projected net budget funded from solid waste user charges is projected to increase from \$10,335,900 to \$12,859,500 in 2030 or by an average of 5.61% annual increase to the average homeowner.

SOLID WASTE UTILITY BUDGET ESTIMATE SUMMARY	
2026 Fees & Charges	\$ 10,335,900
2027 Fees & Charges	\$ 10,875,500
2028 Fees & Charges	\$ 11,430,900
2029 Fees & Charges	\$ 12,091,000
2030 Fees & Charges	\$ 12,859,500
Average Five-Year Household Increase	5.61%

The 2027 – 2030 operating estimates have been prepared using the following criteria:

1. 0% increase per year in operating costs.
2. Wage and benefit costs per collective agreement commitments or estimates where contracts are pending.
3. An average increase in Hartland garbage tipping fees of 7.86% per year.
4. An average increase in Hartland co-mingle organic tipping fees of 3.25% per year.
5. An average increase in fleet equipment charges of 5.00% per year.

Glossary of Terms

A	Accrual Accounting	An accounting method which measures the financial performance and position of an organization by recognizing economic events when they happen, regardless of when the funds are actually received or paid.
	Action	An initiative—such as a project, program, or process—that directly aligns with the strategic or corporate business plan and, when completed, contributes to achieving a defined outcome. It defines what we will do to deliver on a strategy.
	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.
	Audit	A professional examination of a company's financial statement by a professional accountant or group to determine that the statement has been presented fairly and prepared using Public Sector Accounting Standards (PSAS).
B	Balanced budget	A financial plan where current revenue, including transfers from operating reserves, equals current operating expenditures.
	Budget	An operational plan that outlines projected expenditures and expected revenues to meet ongoing financial obligations and deliver programs and services over a defined period.
	Business Unit	A single program area responsible for delivering specific programs and/or services. Staff within a Business Unit will report to a Manager or Supervisor. Example – Parks Horticulture.
C	Capital asset	General capital assets are those valued at more than \$10,000 with a useful life of two or more years (e.g. land, buildings). Thresholds and useful life details can be found in Appendix 1 of Saanich's Tangible Capital Asset Policy.
	Capital budget	A financial plan outlining projected expenditures on capital assets during a given fiscal period.
	Capital expenditure	A capital expenditure is municipal spending on acquiring, building, or significantly improving long-term assets with a useful life beyond one fiscal year, typically funded through capital budgets or long-term financing rather than operating funds.
	Capital project	Creation or improvement of infrastructure assets.
	Carbon footprint	Amount of carbon dioxide (CO₂e) that is emitted by the municipality.

	CARIP	The Climate Action Revenue Incentive Program is a conditional grant program that typically provides funding to local governments that have signed the B.C. Climate Action Charter equal to 100 percent of the carbon taxes they pay directly to support local government operations. The program encourages investments in climate action.
	CDOR rates	Canadian Dollar Offered Rate (CDOR) is the recognized financial benchmark in Canada for banker's acceptances (Bas) with a term of maturity of one year or less. It is the rate at which banks are willing to lend to companies.
	Community charter	The provincial legislation governing local governments. This legislation replaced the Local Government Act in 2003.
	COR	Certificate of Recognition is given to organizations that meet and exceed the legal requirements for an occupational health and safety program and an occupational injury management / return to work program.
	Council	The eight councillors elected at large that represent the municipality as a whole and the Mayor.
	CPP	Canada Pension Plan
	Culture	A set of shared assumptions, values, and beliefs that guide behavior within the organization and shape how employees conduct themselves and perform their work.
	CUPE	Canadian Union of Public Employees. The union representing the District's unionized staff.
D	Department	A team of employees providing a unique service lead by a director or Sr. Manager. Example – Parks, Recreation and Community Services.
	Depreciation	Allocation of the cost of a capital asset over its useful life to reflect the asset's consumption, wear and tear, or obsolescence.
	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.
	Division	A group of Business Units within the same Department that provide similar and/or complementary services. Example – Parks.
E	EMBC	Emergency Management BC is the province's lead coordinating agency for all emergency management activities, including response, planning, training, testing and exercising. This work is done in collaboration with local governments and other government and non-government entities.

F	Fee	A fee is a charge to recover the cost of providing a service.
	Financial plan	This term is used interchangeably with “budget”.
	Fixed Asset	Assets with a useful life extending beyond one year, including but not limited to buildings, equipment, vehicles, infrastructure, and land.
	Full-time equivalent (FTE) staff	A statistic used to compare staffing levels between departments or organizations and is calculated by dividing the total number of hours one full-time staff member is scheduled to work in a year.
	Fund	A pool of money normally set apart for a specific purpose.
	Fund balance	The excess of assets over liabilities in a fund.
G	GHG	Green House Gases are gasses generated from fossil fuel burning, released into the atmosphere and linked to climate change.
	Grant	Funds given to an organization from another organization (senior government to local government) which may have conditions attached to it and require specific spending to occur or goal to be accomplished in order to retain the funds.
	GVDA	Greater Victoria Development Agency facilitates and promotes the development of a strong economic base in Greater Victoria.
H	Hotel tax	A compulsory financial levy imposed on hotel room rentals. Funds collected are utilized on tourism initiatives.
I	IAFF	International Association of Fire Fighters.
	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.
	Inter-Fund Transfers	Internal fund transfers include transactions to/from reserves and long-term debt repayments.
L	Liability	A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honoured by that entity.
M	MRDT	The Municipal and Regional District Tax is a tax imposed by the province on the purchase of accommodation imposed in specific geographical areas of the province of behalf of municipalities and regional districts.
	MFA	The Municipal Finance Authority of BC is a co-operative financial institution, governed by its members, who provide financing of municipal infrastructure and other low-cost and reliable financial solutions.

N	Non-discretionary	Costs that are pre-determined, typically required by laws, contracts, or statute.
O	OH&S	Occupational Health and Safety is a program that is run by the District to meet the requirements of the Workers Compensation Act.
	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.
	Operational Plans	Short to medium-term plans that outline how a municipality will deliver services and programs on a day-to-day basis.
P	PSAB	Public Sector Account Board is the Canadian body that sets the standards for public sector accounting and financial reporting, including for federal, provincial, territorial, and local governments and government organizations.
	Performance Measurement	Used to track progress toward goals, support informed decision-making, improve accountability, and enhance service delivery outcomes.
R	Reserve	An account that stores money for future use that may have restrictions placed on it for specific purposes.
	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.
	RTW	Return to Work is a program that is run by the District to meet the requirement of the Workers Compensation Act in helping employees return to work either partially or fully.
S	Sanitary sewer	The sewage system that carries substances requiring sanitation treatment.
	Strategic Plan	The strategic plan is developed by Council and identifies their community goals and outcomes for their electoral term.
	Sustainability	In terms of community development, sustainability is that which meets the needs of the present without compromising the ability of future generations to meet their own needs.
T	Tangible Capital Asset	A physical asset owned or controlled by a municipality that is used in the delivery of programs or services, has a useful life extending beyond one fiscal year, and is not intended for resale. Examples include land, buildings, roads, bridges, water and sewer infrastructure, vehicles, and equipment. These assets are capitalized and amortized for financial reporting purposes.

	Tax	A compulsory financial contribution imposed by a government to raise revenue.
	Tax Assessment	An estimate of a property's value in order to determine an amount subject to a property tax levy.
U	Utility	A business organization performing a public service and subject to special governmental regulation.
	Utility tax	A financial contribution imposed by Provincial legislation to substitute taxation based on assessment for applicable utility companies. Tax calculation based on gross revenues.
V	VIIMCU	A regional force whose acronym stands for Vancouver Island Integrated Major Crime Unit.
W	WHMIS	Workplace Hazardous Materials Information System is Canada's national hazard communication standard.

THE CORPORATION OF THE DISTRICT OF SAANICH

**FINANCIAL PLAN
BYLAW NO. 10292
SCHEDULE "A"
GENERAL**

	2026	2027	2028	2029	2030
	\$	\$	\$	\$	\$
REVENUES					
TAXATION					
Property Taxes	201,091,800	214,963,000	232,232,400	250,390,100	269,481,100
Parcel Taxes	35,000	35,000	35,000	35,000	35,000
Utilities & Other	1,759,300	1,794,500	1,830,400	1,867,000	1,904,300
	<u>202,886,100</u>	<u>216,792,500</u>	<u>234,097,800</u>	<u>252,292,100</u>	<u>271,420,400</u>
Fees and Charges	31,965,600	32,285,300	32,608,200	32,934,300	33,263,600
Sub Regional Parks	1,200,000	-	-	-	-
Development Cost Charges	6,396,400	503,100	1,485,300	981,200	819,100
Other Revenues	26,883,300	24,061,400	24,218,700	24,377,500	25,624,700
TOTAL	<u>269,331,400</u>	<u>273,642,300</u>	<u>292,410,000</u>	<u>310,585,100</u>	<u>331,127,800</u>
EXPENSES					
Operating Purposes	246,209,100	241,896,300	255,816,500	270,350,200	285,523,300
Debt Interest	4,701,200	6,129,400	6,721,500	8,021,700	8,430,200
TOTAL	<u>250,910,300</u>	<u>248,025,700</u>	<u>262,538,000</u>	<u>278,371,900</u>	<u>293,953,500</u>
OPERATING SURPLUS	18,421,100	25,616,600	29,872,000	32,213,200	37,174,300
ADD BACK NON CASH ITEM					
Amortization Expense	20,814,500	21,647,100	22,513,000	23,413,500	24,350,000
CASH SURPLUS	<u>39,235,600</u>	<u>47,263,700</u>	<u>52,385,000</u>	<u>55,626,700</u>	<u>61,524,300</u>
Borrowing Proceeds	60,531,000	24,570,000	53,950,000	21,950,000	2,950,000
Transfers from					
Reserve Funds	70,800,700	16,423,100	18,292,200	15,741,900	17,571,000
Reserve for Future Expenditures	50,091,200	2,925,400	2,925,400	2,925,400	2,925,400
MFA Sinking Funds Surplus	2,684,100	-	-	-	-
	<u>184,107,000</u>	<u>43,918,500</u>	<u>75,167,600</u>	<u>40,617,300</u>	<u>23,446,400</u>
Capital Purposes	197,078,800	64,299,400	99,065,000	64,398,000	50,770,200
Debt Principal Repayment	3,048,800	6,480,900	8,112,200	11,171,200	12,132,300
Transfers to Reserve Funds					
Public Safety and Security	887,300	905,000	923,100	941,600	960,400
Affordable Housing	100,000	100,000	100,000	100,000	100,000
Carbon Neutral	258,100	263,300	268,600	274,000	279,500
Equipment Replacement	3,493,000	3,230,600	3,295,200	3,361,100	3,428,300
Capital Works	8,413,300	8,413,300	8,413,300	8,413,300	9,500,100
Park Land Acquisition Reserve	150,000	150,000	150,000	150,000	150,000
Commonwealth Pool HP Repair	10,000	10,000	10,000	10,000	10,000
DCC Assist Reserve	600,000	600,000	600,000	600,000	600,000
Facilities Major Repair & Replacement	5,336,000	2,800,000	3,319,900	3,356,100	3,390,900
Computer Hardware & Software	3,967,300	3,929,700	3,295,300	3,468,700	3,649,000
	<u>223,342,600</u>	<u>91,182,200</u>	<u>127,552,600</u>	<u>96,244,000</u>	<u>84,970,700</u>
NET TRANSFERS TOTAL	<u>(39,235,600)</u>	<u>(47,263,700)</u>	<u>(52,385,000)</u>	<u>(55,626,700)</u>	<u>(61,524,300)</u>
FINANCIAL PLAN BALANCE	-	-	-	-	-

THE CORPORATION OF THE DISTRICT OF SAANICH

FINANCIAL PLAN
BYLAW NO. 10292
SCHEDULE "B"
WATER UTILITY

	2026	2027	2028	2029	2030	TOTAL
	\$	\$	\$	\$	\$	
REVENUES						
Other Revenue	821,700	821,700	821,700	821,700	821,700	4,108,500
Grants	19,000	-	-	-	-	19,000
Fees and Charges	33,103,800	35,719,000	38,868,400	42,502,700	46,396,100	196,590,000
TOTAL	33,944,500	36,540,700	39,690,100	43,324,400	47,217,800	200,717,500
EXPENSES						
Operating Purposes	25,743,500	27,322,400	29,586,600	32,285,400	35,186,200	150,124,100
TOTAL	25,743,500	27,322,400	29,586,600	32,285,400	35,186,200	150,124,100
OPERATING SURPLUS	8,201,000	9,218,300	10,103,500	11,039,000	12,031,600	50,593,400
ADD BACK NON CASH ITEM						
Amortization Expense	2,717,500	2,826,200	2,939,200	3,056,800	3,179,100	14,718,800
CASH SURPLUS	10,918,500	12,044,500	13,042,700	14,095,800	15,210,700	65,312,200
Transfers from						
Reserve Funds	-	2,368,000	3,175,100	-	-	5,543,100
Reserve for Future Expenditures	23,168,300	-	-	-	-	23,168,300
Accumulated Surplus	350,000	350,000	350,000	350,000	350,000	1,750,000
	23,518,300	2,718,000	3,525,100	350,000	350,000	30,461,400
Capital Purposes	30,244,500	14,762,500	16,567,800	14,445,800	15,560,700	91,581,300
Transfers to Capital Reserve	4,192,300	-	-	-	-	4,192,300
	34,436,800	14,762,500	16,567,800	14,445,800	15,560,700	95,773,600
NET TRANSFERS TOTAL	(10,918,500)	(12,044,500)	(13,042,700)	(14,095,800)	(15,210,700)	(65,312,200)
FINANCIAL PLAN BALANCE	-	-	-	-	-	-

THE CORPORATION OF THE DISTRICT OF SAANICH

FINANCIAL PLAN
BYLAW NO. 10292
SCHEDULE "C"
SEWER UTILITY

	2026	2027	2028	2029	2030	TOTAL
	\$	\$	\$	\$	\$	
REVENUES						
Other Revenue	564,300	569,900	575,600	581,400	587,200	2,878,400
Grants	1,273,000	-	-	-	-	1,273,000
Fees and Charges	35,166,200	38,580,200	41,085,200	43,256,200	45,893,900	203,981,700
Development Cost Charges	90,300	700,000	-	-	-	790,300
TOTAL	37,093,800	39,850,100	41,660,800	43,837,600	46,481,100	208,923,400
EXPENSES						
Operating Purposes	28,230,300	29,787,700	31,361,400	32,547,600	34,144,000	156,071,000
Debt Interest	425,700	439,700	439,700	439,700	439,700	2,184,500
TOTAL	28,656,000	30,227,400	31,801,100	32,987,300	34,583,700	158,255,500
OPERATING SURPLUS	8,437,800	9,622,700	9,859,700	10,850,300	11,897,400	50,667,900
ADD BACK NON CASH ITEM						
Amortization Expense	2,601,000	2,679,000	2,759,400	2,842,200	2,927,500	13,809,100
CASH SURPLUS	11,038,800	12,301,700	12,619,100	13,692,500	14,824,900	64,477,000
Borrowing Proceeds	400,000	-	-	-	-	400,000
Transfers from						
Reserve Fund	-	3,046,500	-	1,000,000	4,282,000	8,328,500
Reserve for Future Expenditures	25,450,200	-	-	-	-	25,450,200
Accumulated Surplus	150,000	150,000	150,000	150,000	150,000	750,000
	26,000,200	3,196,500	150,000	1,150,000	4,432,000	34,928,700
Capital Purposes	29,311,500	13,700,400	10,971,300	13,044,700	17,459,100	84,487,000
Transfers to Capital Reserve	5,951,200	-	-	-	-	5,951,200
Debt Principal	1,776,300	1,797,800	1,797,800	1,797,800	1,797,800	8,967,500
	37,039,000	15,498,200	12,769,100	14,842,500	19,256,900	99,405,700
NET TRANSFERS TOTAL	(11,038,800)	(12,301,700)	(12,619,100)	(13,692,500)	(14,824,900)	(64,477,000)
FINANCIAL PLAN BALANCE	-	-	-	-	-	-

THE CORPORATION OF THE DISTRICT OF SAANICH

**FINANCIAL PLAN
BYLAW NO. 10292
SCHEDULE "D"
SOLID WASTE UTILITY**

	2026	2027	2028	2029	2030	TOTAL
	\$	\$	\$	\$	\$	
REVENUES						
Other Revenue	20,500	20,700	20,900	21,100	21,300	104,500
Fees and Charges	10,335,900	10,875,500	11,430,900	12,091,000	12,859,500	57,592,800
TOTAL	10,356,400	10,896,200	11,451,800	12,112,100	12,880,800	57,697,300
EXPENSES						
Operating Purposes	10,737,400	11,200,700	11,765,400	12,435,100	13,213,500	59,352,100
TOTAL	10,737,400	11,200,700	11,765,400	12,435,100	13,213,500	59,352,100
OPERATING SURPLUS	(381,000)	(304,500)	(313,600)	(323,000)	(332,700)	(1,654,800)
ADD BACK NON CASH ITEM						
Amortization Expense	295,600	304,500	313,600	323,000	332,700	1,569,400
CASH SURPLUS	(85,400)	-	-	-	-	(85,400)
Transfers from Reserve for Future Expenditures	85,400	-	-	-	-	85,400
NET TRANSFERS TOTAL	85,400	-	-	-	-	85,400
FINANCIAL PLAN BALANCE	-	-	-	-	-	-

THE CORPORATION OF THE DISTRICT OF SAANICH
FINANCIAL PLAN
BYLAW NO. 10292
SCHEDULE "E"
REVENUE AND TAX POLICY DISCLOSURE

Proportions of Total Revenue

<u>Funding Sources</u>	
Property Taxes	34.41%
Fees and Charges	18.92%
Borrowing Proceeds	10.62%
Other Sources	36.05%
	100.00%

The Municipality will continue to pursue revenue diversification to minimize the overall percentage of revenue raised from property taxes wherever possible. The objective is to continue maintaining a reasonable tax burden by maximizing other revenue sources, lowering the cost of municipal services and shifting the burden to user fees and charges where feasible.

Distribution of Property Taxes

<u>Property Class</u>	
1 Residential	76.49%
2 Utilities	0.34%
3 Supportive Housing	0.00%
4 Major Industry	0.00%
5 Light Industry	0.15%
6 Business & Other	22.90%
7 Managed Forest	0.00%
8 Rec/Non-Profit	0.12%
9 Farm	0.00%
	100.00%

The Municipality will continue to set tax rates to ensure tax stability by maintaining uniform annual tax increases between the classes.

Non-market Change Revenue

Non-market change revenue reported on by BC Assessment will be allocated first to fund additional development-related staff and costs starting which will be used to support further growth and new construction in the District, with any remaining funds applied to reduce property taxes across all classes.

Permissive Tax Exemptions

The District of Saanich will continue to support local organizations through permissive tax exemptions. The objective is to consider exemptions individually on their merits, in context with the Saanich Strategic Plan, consistent with the other Saanich policies and the principles of accountability, reasonableness, equality/fairness, inclusiveness, and accessibility.

Learn about the financial planning process at Saanich

Shaping Saanich

Educational resources available

We heard from our residents that they want to participate in our strategic and financial planning processes, but they need more information before they can contribute.

In response, we launched Shaping Saanich as a public education campaign to ensure our residents understand the elements of municipal decision making. We are committed to providing accessible learning and public input opportunities.

We created an introductory video, How the future of Saanich takes shape, as well as a variety of fact sheets through Shaping Saanich:

- [Understanding how property assessments relate to property taxes](#)
- [Understanding How financial planning works in Saanich](#)
- [Saanich service delivery](#)
- [Saanich Strategic Plan](#)
- [How Saanich plans connect](#)



saanich.ca/budget.

