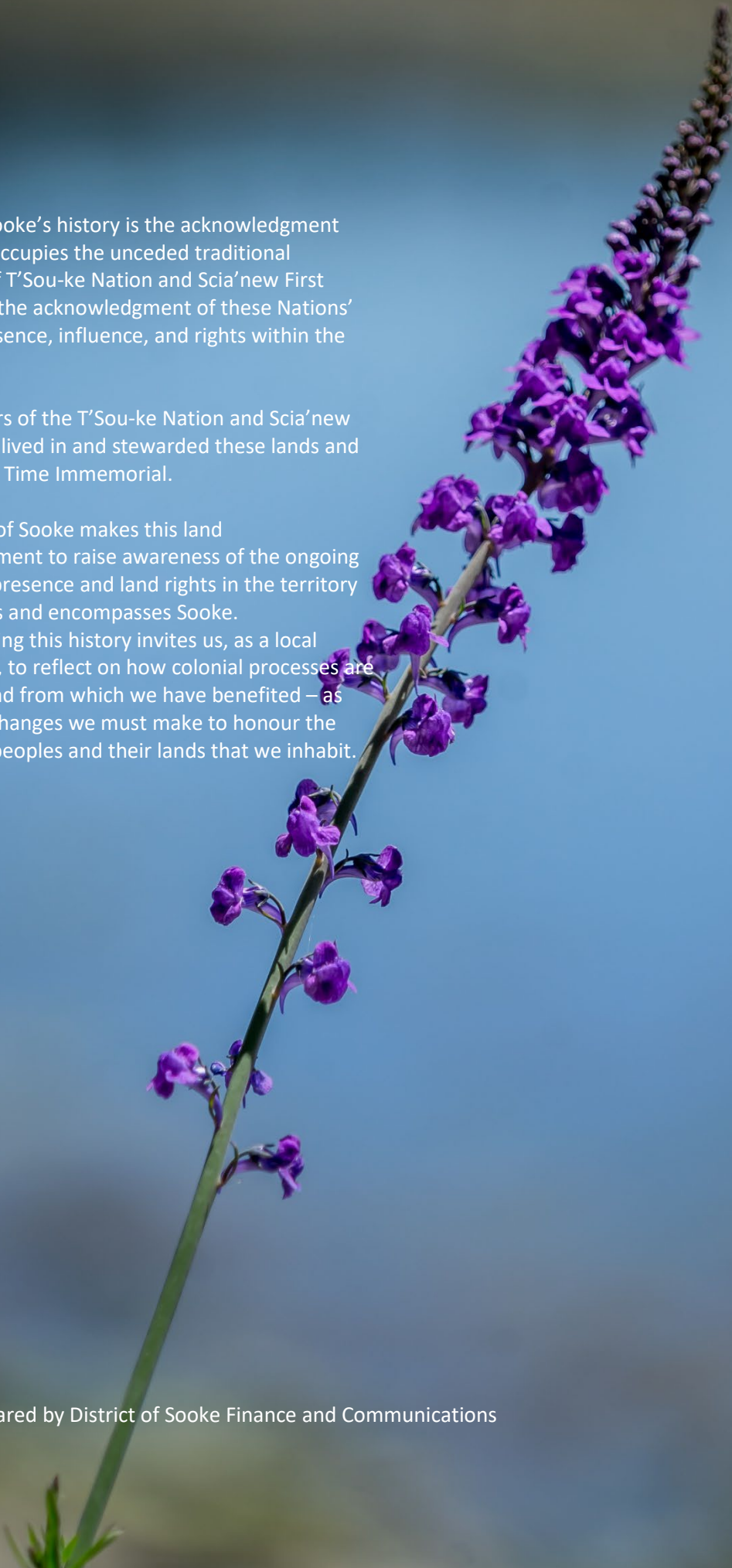




Updated April 19, 2023

2023–2027 Five Year Financial Plan





Central to Sooke's history is the acknowledgment that Sooke occupies the unceded traditional territories of T'Sou-ke Nation and Scia'new First Nation, and the acknowledgment of these Nations' ongoing presence, influence, and rights within the community.

The ancestors of the T'Sou-ke Nation and Scia'new Nation have lived in and stewarded these lands and waters since Time Immemorial.

The District of Sooke makes this land acknowledgment to raise awareness of the ongoing Indigenous presence and land rights in the territory that includes and encompasses Sooke. Acknowledging this history invites us, as a local government, to reflect on how colonial processes are ongoing – and from which we have benefited – as well as the changes we must make to honour the Indigenous peoples and their lands that we inhabit.

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Introduction

The 2023-2027 Five Year Financial Plan is prepared by the Finance Service Area of the District of Sooke with support from administrative leadership. The district's budget, and corresponding financial plan, are updated annually. It is informed through public participation (citizen budget survey and community pop-ups from mid-June to mid-July each year), council strategic priorities, master plans and technical guidance from staff.

With these inputs, staff prepare a preliminary budget. Next, Council directs staff on service levels such as investing more in road maintenance or working to decrease emergency call response times by enhancing police and fire services.

After the service level review is complete, a draft budget is presented to Council for readings at a public meeting. Then, a community open house is held to inform residents about the budget and projects taking place for the remainder of the year. Following the open house, the budget and updated five-year financial plan are adopted. Page 10 describes the requirements of financial planning and reporting.

Within this report, you will find an overview of the municipality including an organizational profile, as well as the district's financial information.

Community Overview

A SMALL TOWN WITH A BIG HEART.

Located on southwestern Vancouver Island on the shore of the Pacific Ocean where the rainforest meets the sea, Sooke is situated on the traditional lands of the T'Sou-ke Nation. There is natural beauty at every turn from the Sooke Basin to the Sooke Hills and along the Strait of Juan de Fuca.

As a community that embraces our natural assets including local parks, trails, waterways and ocean-fronts; we honour the history of the lands of the T'Sou-ke and Scia'new (pronounced CHEA-nuh) Nations within the Coast Salish Territory.

With incorporation as recent as December 7, 1999, we recognize the rich history of the T'Sou-ke and Scia'new peoples, stewards of this land since Time Immemorial.

Land and Features:

- 56 square kilometres
- 92 parks and greenspaces
- 40+km of trails
- 105+ km of local and collector roads
- 5 bridges
- 2,000 municipally owned trees

People and Business:

- Incorporation year: 1999
- 15,086 residents (2021 census)
- 6,158 households (2023)
- Median age: 44.8 (2021)
- 800+ businesses registered in Sooke (2023)





Organizational Profile

The District of Sooke provides a range of municipal services to the community. The costs of these services are reflected in the service area budgets provided in the document.

The District currently employs approximately 62 employees (+ RCMP Officers and Paid on Call Fire Fighters). Staffing resources allocated to each service area are captured in the table below.

SERVICE AREA	2020	2021	2022	2023	2024 (ANTICIPATED)
ADMINISTRATIVE	2.75 ¹	3	4 ²	3	3
CORPORATE	5	7	7	7	7
FINANCE, IT & GIS	8	10	11	11	11
POLICING	14	14	14	14	16
FIRE	6	8	9	11.75 ³	14
ENGINEERING + WASTEWATER	7	11	12	12.5 ⁴	14
PARKS & ENVIRONMENTAL	5	6	6	6	7
COMMUNITY, PLANNING, BUILDING & DEVELOPMENT	6	6	8	9	9
TOTALS (INCL RCMP)	52.75	64	71	73.25	81
TOTALS (DISTRICT STAFF)	39.75	51	57	60.25	65

Note: Table reflect positions, not necessarily current staffing levels. Active recruitment is underway to fill several vacancies.

See page 15 for more on
2023 Staffing Changes

¹ Communications Coordinator hired in quarter 4 of year

² Organizational change: Community Economic Developer Officer moved from Administrative Services to Planning Services


³ Emergency Program Specialist to be hired in quarter 4 of year (after conclusion of UBCM FireSmart Program Grant)

⁴ Wastewater Technician to be Communications Coordinator hired in quarter 3 of year

2023 Budget Brief

To inform the budget conversations, a budget (information) brief provides an overview of the budget process, answers frequently asked questions and shows how District property taxes compare to other municipalities, how property tax dollars are distributed between service areas and the distribution of taxes collected for both District service areas and on behalf of other agencies. It also highlights other funding sources available to the district.

NOTE: Data included in the current iteration of the 2023 Budget Brief reflects 2022 data and will be updated once new information is available.


APRIL 18, 2023

2023 Budget Information

Budget Process 2023

The District's Strategic Plan is a road map that guides the activities during Council's four-year term. In addition, District plans such as the Official Community Plan, the Transportation Master Plan and the Parks and Trails Master Plan, Sooke 2030: Climate Action Plan, the Community Economic Development Strategy and the Fire Master Plan, along with feedback from residents, inform budget priorities.

The budget conversation takes place over several months and includes both opportunities for education and consultation.

- 1 **Citizen Budget Survey**
Mid-June to mid-July
- 2 **Preliminary Budget Development**
August to December
- 3 **Council Direction on Service Levels**
February-March 2023
- 4 **Budget Readings**
March-April 2023
- 5 **Budget Open House**
April 19, 2023
- 6 **Adoption**
Tentative date: April 24, 2023

BUDGET PROCESS 2023 (P. 1)

FAQS (P. 2)

2022 TAXES & CHARGES IN THE CAPITAL REGION & OTHER COMPARABLE SIZED* MUNICIPALITIES IN BC (P. 3)

DISTRIBUTION OF TAX DOLLARS BETWEEN SERVICES (P. 3)

FUNDING SOURCES (P. 4)

TIMELINES/OTHER KEY MILESTONES (P. 4)




FIGURE 1: Updating the District's budget is a year-long, cyclical, process. It starts each year with the Citizen Budget Survey in mid-June where residents can provide input on budget priorities and service levels.

LETSTALK.SOOKE.CA/BUDGET | 250.642.1634 | BUDGET@SOOKE.CA

FAQs

What is an operating budget?

The operating budget outlines the District's day-to-day investment plan to implement Council's goals and priorities. It is based on day-to-day operations of programs and services, such as road maintenance, parks, and fire and police services. Examples of operating expenses include salaries and wages, insurance, supplies, fuel and utilities. Contributions to capital reserve funds and debt servicing payments are also made from the operating budget.

What are the District's Operating funding sources?

The District's operating budget is funded through property tax revenue, user fees, grants/subsidies, transfers from contingency reserves and other revenues such as investment income and fines/penalties.

What is a capital budget?

The capital budget outlines the District's capital investment plan and related funding for assets and other programs, such as water and sewer infrastructure, roads, arenas and parks, which will provide or support services to residents over many years.

What are the funding sources for capital projects?

Funding sources for capital projects include:

- Capital Levy
- Development cost charges
- Other government funding
- Reserves and reserve funds, subject to adequate balances
- Debt financing, provided that all other funding sources are exhausted

How successful has the District been with grant applications?

To manage tax increases and maximize the return on each dollar from residents, grants have proven to be a significant funding source for the District in recent years. For example, in recent years District revenue from grants exceeded revenues from residential property taxes. Projects such as Otter Point Road corridor improvements including sidewalk additions and the multi-use box were funded predominantly through grants and not property taxes.

What are District services? How are services and service levels determined?

Municipal services are the activities, work or facilities provided to residents on behalf of a municipality. Services in Sooke funded predominantly by property taxes include municipal roads, underground services, parks, fire and policing (contracted service with the Royal Canadian Mounted Police). Services in Sooke funded predominantly by user fees include sewer, and planning and development services. District service levels are evaluated annually through the District's open budget process with the District of Sooke Council ultimately making the decision.

Consideration for expanded service levels may include enhanced road maintenance, yard waste removal or other initiatives identified through master planning process.

What are fixed costs?

Fixed costs are non-discretionary expenses that the District is unable to reduce due to contract commitments or rising costs in mandatory expenses. For 2023, these types of expenses include Property insurance (rising costs) and insuring additional assets, and contracted service agreements.

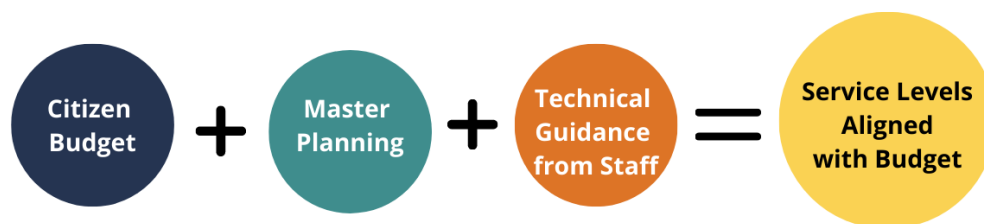


FIGURE 2: How service levels come together with the municipal budget

How do District property taxes compare to other municipalities?

Taxes and charges are among the lowest in Sooke when related to comparable municipalities. This information is based on provincial data of taxes and charges on a representative house (2022). Note: 2023 data will be available in June after all municipalities have adopted their 2023 tax rate bylaw and service received will vary between municipalities.

The District of Sooke is committed to ensuring fiscal responsibility while responding to the needs of a growing community. The sample selected for comparison is based on regional and relative size - by population and geographic boundary.

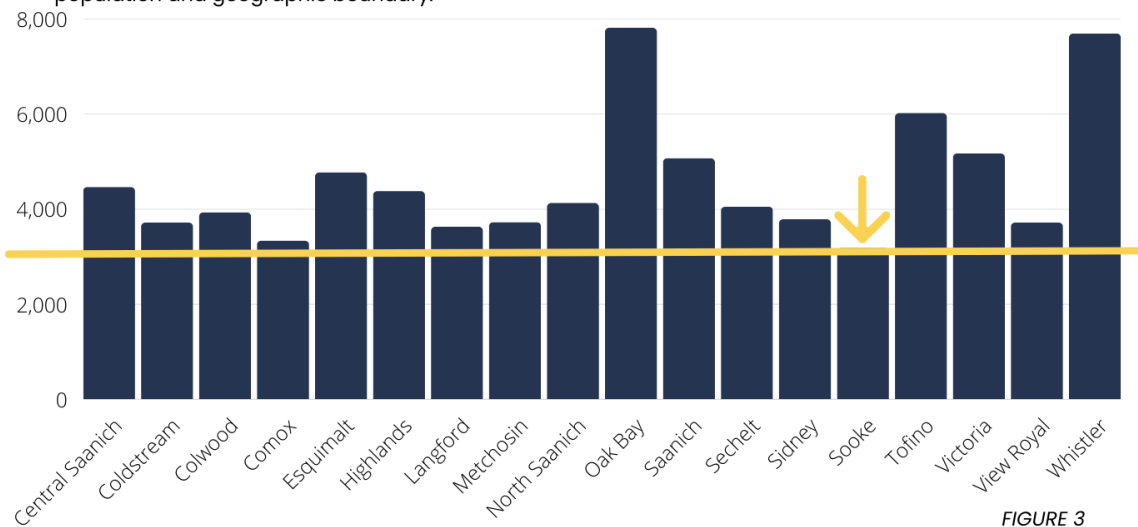


FIGURE 3

Source: Government of British Columbia, Municipal taxes and charges on a representative house (2022) - Province of British Columbia

Note: Representative house value is generally the average assessed value for each community

Distribution of District of Sooke Tax Dollars Between Service Areas

Figure 4 displays an approximate distribution of tax dollars between service areas within the 2023 budget.

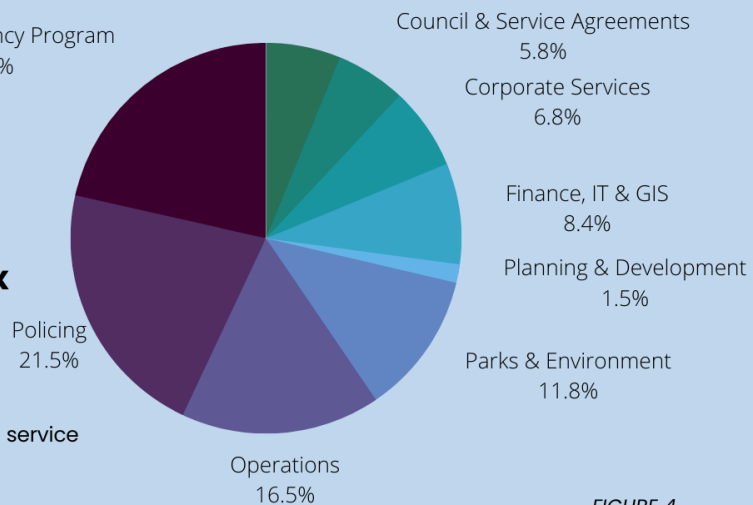


FIGURE 4

Less than half of a residential tax bill is municipal tax.

In 2022, 56.1% of the charges on a residential property tax bill were collected for **OTHER AGENCIES** over which the District has no direct control, although Council has influence through their advocacy work. It all goes on one tax notice so you don't have to deal with multiple bills.

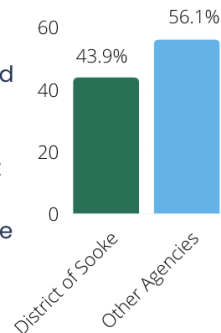


FIGURE 5

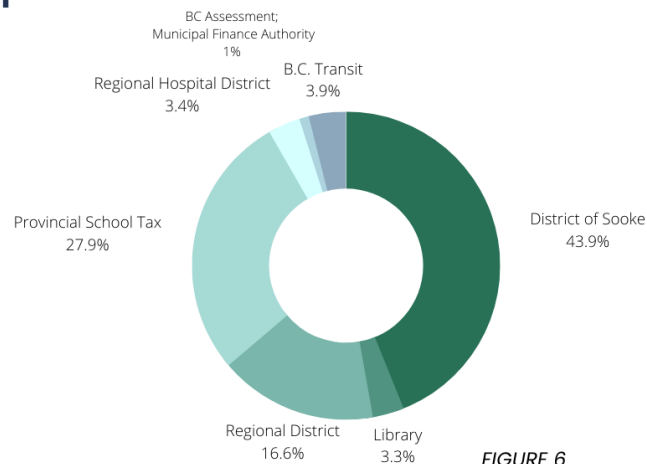


FIGURE 6

What other funding sources, in addition to property taxes, are available to the District?

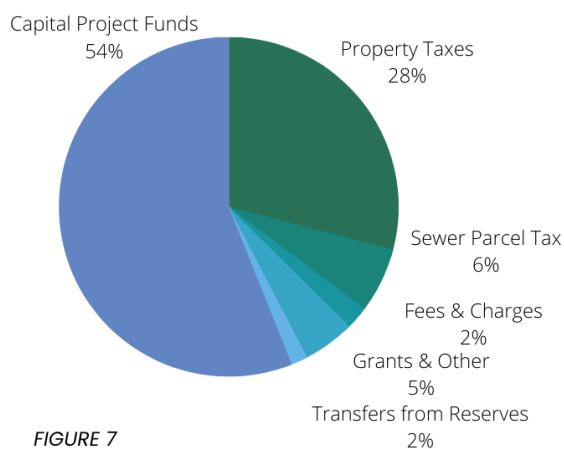


FIGURE 7

Figure 7 displays the varied funding sources for the District (approximate, rounded, percentages). Property taxes are one of several funding sources for District services. Other sources include:

- Sewer Parcel Taxes: \$2.4 million
- Fees and Charges: \$837,000
- Licenses and Permits: \$1.1 million
- Grants and other, i.e. Community Building Fund, Small Community Fund: \$1.9 million
- Transfers from Reserves: \$615,674
- Capital Funds: \$21,609,607

What other key milestones take place after the budget is approved?

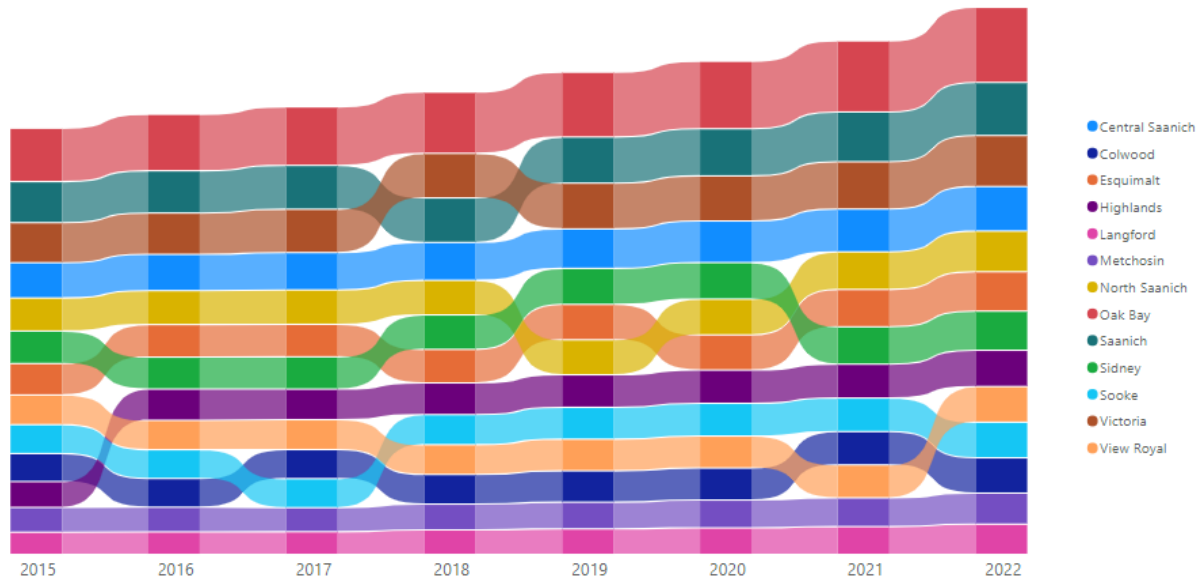
- District receives third-party (e.g. Schools, Capital Regional District, Hospitals) tax information in the Spring.
- Tax Rate Bylaw brought forward in May
- Property tax notices mailed in late May/early June
- The property tax payment period closes July 4, 2023
- Budget 2024 preparations begin with a Citizen Budget survey, taking place from mid-June to mid-July

Historical Property Taxes

Additional context – see below on residential property tax trends around the region.

Municipal charges on representative house

Source: Province of BC Schedule 704 Taxes & Charges on a Representative House



Consolidated Budget

The *Community Charter* requires that the District of Sooke approve a Five Year Financial Plan bylaw and Property Tax bylaw before May 15 of each year. The financial plan is updated yearly and includes proposed expenditures and revenues for the operating and capital budgets.

As part of the consideration and adoption of the Five-Year Financial Plan, the *Community Charter* requires the disclosure of municipal objectives and policies regarding each of the following:

- the proportion of total revenue proposed to come from property taxes, parcel taxes, fees, other sources, and proceeds of debt;
- the distribution of property taxes among the property classes; and
- the use of permissive tax exemptions.

The following sections of this document outline the proposed 2023 budget including tax change for the year.



Proposed 2023 Budget Summary

The proposed 2023 District of Sooke budget is summarized as follows:

Operating Revenue	17,499,926
Transfers Between Funds	2,382,174
Amortization	3,073,000
Capital Funding:	
Reserves	3,808,301
Grants	13,393,962
Development Cost Charges	4,407,190
Total Revenue	\$44,564,552
Expenditures:	
General Government	3,917,925
Planning, Development & Building Services	1,207,943
Operations	2,978,694
Police	3,032,484
Fire and Emergency	2,340,157
Sewer Operations	1,965,966
Debt	750,453
Amortization	3,073,000
Transfers to Reserve	3,688,478
2023 Capital	21,609,452
Total Expenditures	\$44,564,552

Proposed Tax Change

The 2023 Sooke draft budget proposes a 6.99%, property tax increase to the General Municipal Taxation for the property owners in the District. Overall, this is an increase of \$700,416 to the general municipal taxes collected for District Operations.

	2022	2023 *	\$ Increase	% Increase
General Municipal Property Taxes	\$10,027,291	\$10,727,707	\$700,416	6.99%

** excluding non-market growth*

With the estimated non-market growth of \$180,000, the proposed overall general municipal taxes for collection equals \$10,907,707.

Property Taxes	\$9,757,291	\$10,727,707
Non-Market Growth Property Taxes	\$270,000	\$180,000
TOTAL	\$10,027,291	\$10,907,707

Impact per average single-family house



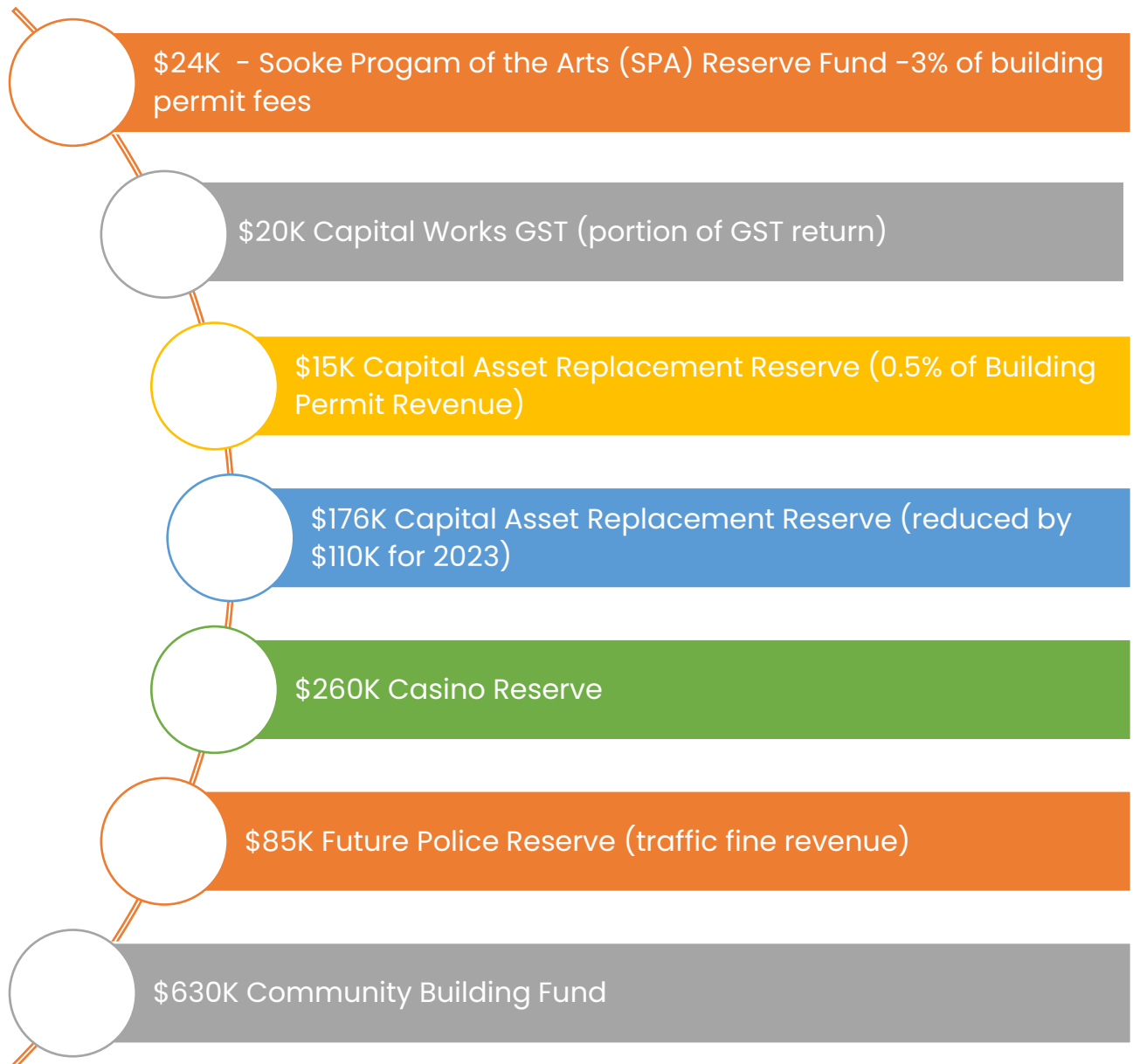
A 6.99% increase applied to the average single-family home, would result in an approximate \$74.04 increase in annual general municipal taxes in 2023 or \$6.17 per month.

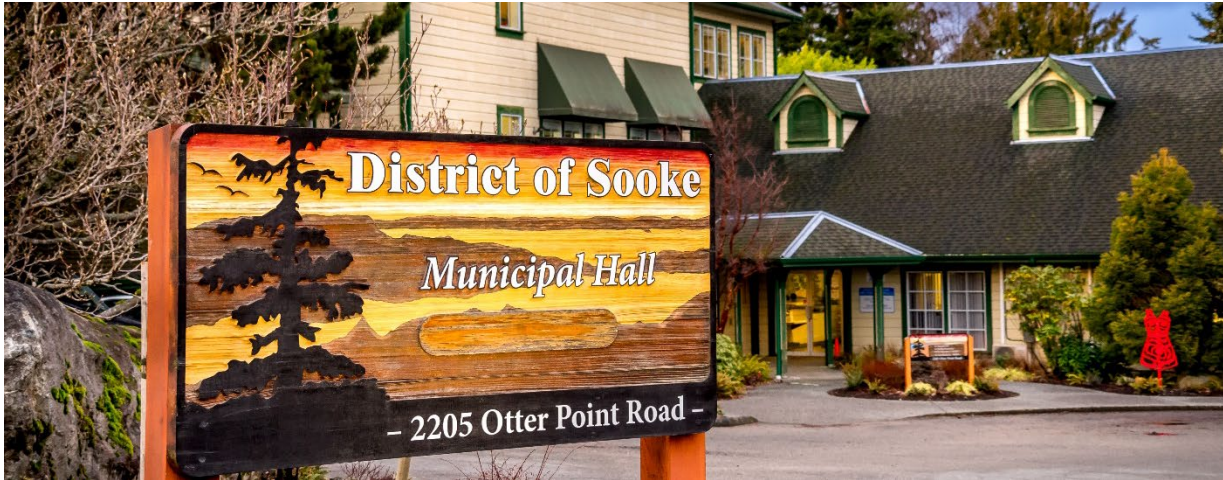
This amount does not include property taxes levied by other taxing authorities as this information is not available yet. All fees are combined on your municipal tax bill, so that property owners have one, instead of multiple, bills to deal with.

Operating Budget		
Changes from 2022 to 2023 in Five Year Financial Plan		
Revenue Changes:		
Non-Market Growth Property Taxes	- 180,000	
Grant in-lieu increase	- 21,008	
Fees and Charges	- 94,084	
Tax Penalty	- 30,000	
Investment Interest income	- 181,000	
Permit Revenue	- 175,000	
Total		- 681,092
Non-Discretionary Expense Changes:		
2022 & 2023 Wage Adjustments	625,533	
RCMP Contract	339,000	
Group Benefits	171,775	
Community Service Agreements	31,000	
Property Insurance	65,200	
Highway maintenance contract	25,000	
Total		1,257,592
Discretionary Expense Changes:		
Council Travel	10,000	
IT Software	30,000	
Recruitment costs	3,500	
HR OHS Contract	6,500	
Economic Dev budget	10,000	
Auxiliary parks workers	60,000	
Parks materials	45,000	
Property/Facilities Maintenance	20,000	
Fire Mechanic	17,000	
Relief worker	25,000	
Sooke Fine Arts	8,000	
Less: Capital Reserve Contribution	- 110,000	
Total		125,000
Total Impact to Taxation		\$ 701,416
Total General Municipal Taxation Increase:		6.99%

2023 Reserve Fund Contributions

A reserve fund is a type of savings account set aside to meet future costs or financial contributions. Each year, the District contributes to reserve funds that can then be used at a later date to offset future costs. Reserve funds contributions for 2023 are identified below.





Staffing Changes in 2023 Budget

Staffing needs change and expand alongside a growing community.

New staff resources to respond to the increasing demand on and for services is accommodated by non-residential tax sources in the 2023 budget.

Staffing resources are introduced with specific deliverables. For example, new firefighters will help reduce call response times. Such metrics are monitored and reported on at public meetings throughout the year.



\$155K -- Two new firefighters – funded by reductions to paid on call program



\$52K – Wastewater Eng Technician funded by wastewater for 6 months



\$30K – Emergency Program Specialist funded by COVID Restart, 3 months

Five-Year Financial Planning Horizon

A five-year financial plan is a strategic roadmap and longer term plan to help ensure fiscal responsibility and appropriate future planning in District operations for both short and long term needs.

There are several factors that can influence this planning, including:

- **Inflation:** British Columbia's consumer price index was 7.8 per cent higher (unadjusted) in October 2022 than October 2021 and the Consumer Price Index (CPI) has risen 0.5 per cent monthly from September onward.
- **Supply chain challenge:** Projects are experiencing cost increase due to inflation and labour challenges. In addition, supply chain issues are pushing prices higher and extending project timelines.
- **Labour shortages:** Wage inflation is high and labour force participation low. In response, the average hourly wage rate in Canada is up 5.2 per cent for the year and 3.9 per cent since May (Bloomberg).

Five-Year Revenue Plan

The five-year expenditures proposed includes the following:

Consolidated Budget - 5 Year Plan - Revenue					
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Tax % Increase	6.99%	5.20%	6.60%	5.30%	4.85%
<u>Tax \$ Increase</u>	<u>\$700,416</u>	<u>\$567,285</u>	<u>\$777,695</u>	<u>\$680,701</u>	<u>\$670,700</u>
Property Taxes	\$10,727,707	11,472,075	12,550,687	13,531,388	\$14,502,088
Non-Market Growth Property Taxes	180,000	300,000	300,000	300,000	275,000
1% Utility and Grant-in-lieu taxes	283,308	288,974	294,754	300,649	306,662
Parcel Taxes	2,440,500	2,489,310	2,539,096	2,589,878	2,641,676
Financial and tax info services	14,000	14,700	15,435	16,207	17,017
NSF charges	500	525	551	579	608
Boat Launch Fees	15,000	15,750	16,538	17,364	18,233
Parking Fees	20,000	21,000	22,050	23,153	24,310
Criminal Record Checks	18,000	18,900	19,845	20,837	21,879
Miscellaneous	2,000	2,100	2,205	2,315	2,431
Cost Recovery	13,700	14,385	15,104	15,859	16,652

DISTRICT OF SOOKE 2023-2027 Five Year Financial Plan

Revenue Continued.	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
First Nations	13,050	13,703	14,388	15,107	15,862
School Site Acquisition Charge	1,500	1,575	1,654	1,736	1,823
Property Tax Interest	35,000	35,700	36,414	37,142	37,885
Property Tax Penalties	155,000	160,000	155,000	155,000	155,000
Sewer Generation Charge	550,000	550,000	550,000	550,000	550,000
Subdivision fees	70,000	75,000	80,000	85,000	70,000
Rezoning fees	50,000	50,000	50,000	50,000	50,000
Building permits	800,000	840,000	865,200	891,156	917,891
Plumbing permits	50,000	51,500	53,045	54,636	56,275
Development permits	75,000	75,000	75,000	75,000	75,000
Development variance permits	1,000	1,000	1,000	1,000	1,000
Business licenses	65,000	75,000	78,750	82,688	86,822
Title search	4,000	10,000	10,000	10,000	10,000
Miscellaneous	9,000	9,000	9,000	9,000	9,000
Small Community Protection grant	350,000	350,000	350,000	350,000	350,000
Traffic Fine revenue sharing	85,000	90,000	95,000	100,000	105,000
Local Government Climate Action Program	135,082	135,082	135,082	135,082	135,082
Street lighting cost sharing	1,500	1,500	1,500	1,500	1,500
Gas Tax Community Works grant	630,079	630,079	630,079	630,079	630,079
Casino Revenue	260,000	299,000	343,850	395,428	454,742
SRCHN/VIHA MOU	20,000	20,000	20,000	20,000	20,000
Investment Interest	425,000	500,000	425,000	425,000	425,000
Transfer from reserves	237,651	163,311	340,719	0	241,332
Transfer from reserves - COVID	128,023	128,023	96,023	96,023	96,023
Transfer from reserves - police	250,000	293,000	182,000	182,000	82,000
Capital Funding	21,609,452	26,973,000	21,380,000	8,380,000	25,980,000
DCC Funds	1,766,500	1,766,500	1,766,500	1,766,500	1,766,500
Offset for Amortization	3,073,000	3,134,462	3,197,151	3,261,094	3,326,316
Total Revenue	\$44,564,552	51,069,153	46,718,619	34,578,400	\$53,476,688

DISTRICT OF SOOKE 2023-2027 Five Year Financial Plan

Five-Year Expenditure Plan

The proposed five-year expenditures include the following:

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Council	701,074	706,360	680,721	686,329	677,105
CAO's Office	520,316	525,032	529,890	534,894	540,048
Human Resources	139,173	150,472	153,148	155,905	158,745
Communications	149,106	152,535	156,068	159,706	163,454
Corporate Services	494,935	504,522	514,397	524,569	535,045
Bylaw	316,952	324,296	331,860	339,650	347,675
Financial Services & IT	1,321,873	1,346,748	1,366,022	1,542,474	1,724,219
Geographic Information Systems	274,495	282,883	288,835	294,965	301,279
Planning, Development & Building Services	1,207,943	1,235,694	1,264,278	1,293,719	1,324,044
Operations	683,424	698,281	713,584	729,346	745,581
Subdivision	262,577	268,880	275,372	282,058	288,945
Parks	1,289,566	1,359,542	1,382,177	1,405,492	1,514,506
Highway maintenance contract	425,000	425,000	425,000	425,000	425,000
Line painting and signage	50,000	50,000	50,000	50,000	50,000
Street Lighting and Traffic Control	168,127	168,127	168,127	168,127	168,127
Rainwater infrastructure maintenance	100,000	150,000	150,000	150,000	150,000
RCMP	3,032,484	3,360,187	3,795,282	4,052,417	4,417,664
Fire and Emergency	2,340,157	2,525,877	2,696,870	2,883,292	2,935,306
Sewer Operations	1,965,587	2,159,521	2,136,243	2,637,167	2,289,619
Debt Interest	191,700	189,209	188,562	187,892	273,319
Debt Principal	558,753	570,939	585,251	494,532	601,573
Transfers to Reserve	1,922,357	2,041,085	2,523,280	2,173,271	2,772,618
DCC Funds	1,766,500	1,766,500	1,766,500	1,766,500	1,766,500
Amortization offset	3,073,000	3,134,462	3,197,151	3,261,094	3,326,316
Capital Expenditures	21,609,452	26,973,000	21,380,000	8,380,000	25,980,000
Total Expenses:	\$ 44,564,552	\$ 51,069,153	\$ 46,718,619	\$ 34,578,400	\$ 53,476,688

Five-year Revenue Sources

The 2023 budget includes an approximate increase of \$502,000 from different revenue streams including Fees and Charges, Tax Penalties, Investment Interest and Permit and Licensing revenue.

Utility Tax

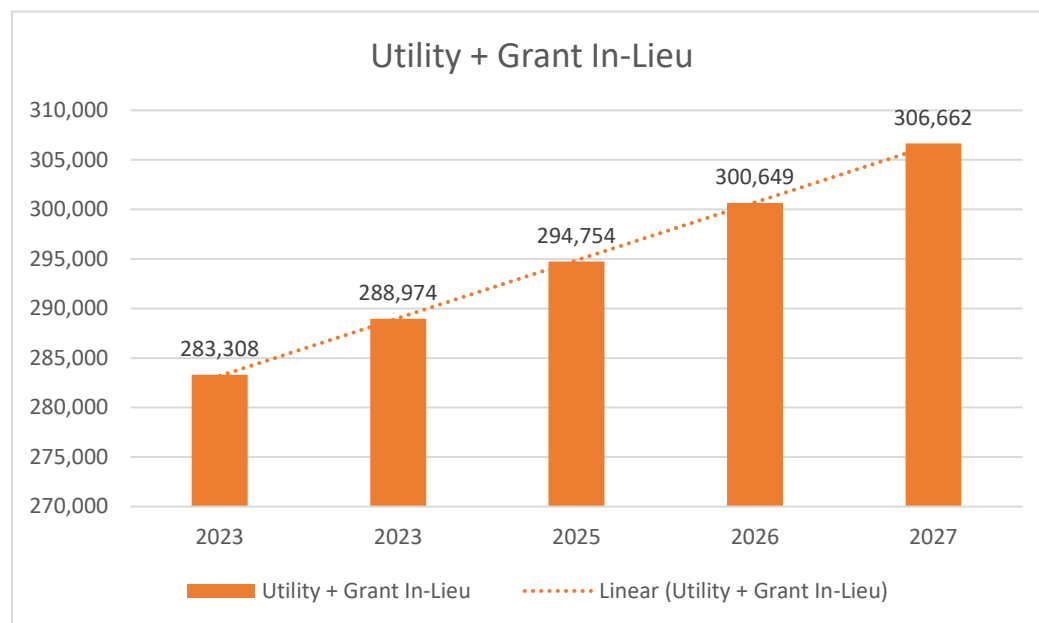
The utility tax is paid by the utility companies. It applies to telephone or closed-circuit television companies. It is calculated on the gross rentals received in the second preceding year from its subscribers for telephone or television service located in the municipality, including telephone interexchange tolls for calls between exchanges in the municipality;

2023 Utility tax:

Shaw	\$	17,547
Telus	\$	9,878
Fortis	\$	12,253
BC Hydro	\$	146,047
	\$	185,725

The five-year forecast for utility and grant-in-lieu taxes is:

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
1% Utility and Grant-in-lieu taxes	283,308	288,974	294,754	300,649	306,662



The five-year historical utility tax to current day is:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Budget</u>
Utility tax 1%	\$ 180,517	\$ 185,683	\$ 189,141	\$ 183,514	\$ 187,402	\$ 185,725

Investment Income

Cash resources (reserves, surplus and current funds) are essential to maintain District operations. The District balances investment risk against potential investment returns within the requirements of *the Community Charter*, while still meeting the daily cash flow demands of operations to acquire investment income.

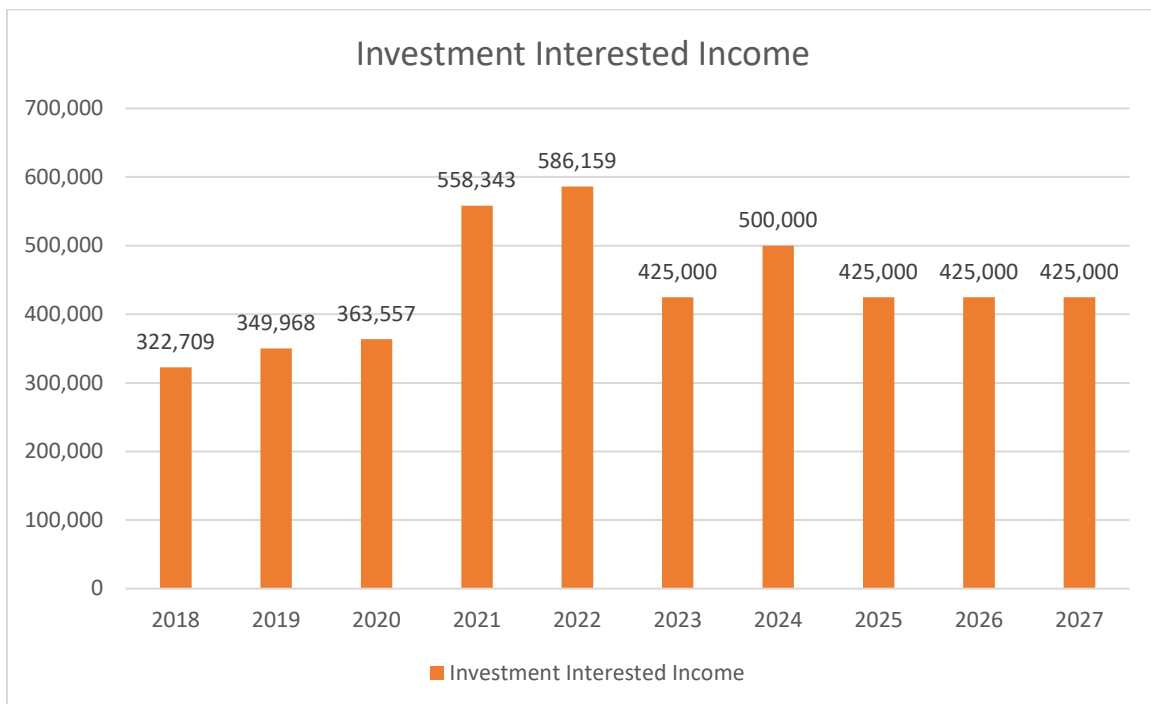
The District invests funds that are held for the Development Cost Charges, Grants and Reserve funds, and ensures they are available when called upon for capital expenses. The 2023 budget proposes to increase the investment income to \$425,000 - bringing it closer in line with the 3-year average.

The five-year forecasted for investment interest income is:

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Investment Interest	425,000	500,000	425,000	425,000	425,000

Historical context:

	2018	2019	2020	2021	2022	2023
Investment Interest	322,709	349,968	363,557	558,343	586,159	425,000





Building Permit Revenue

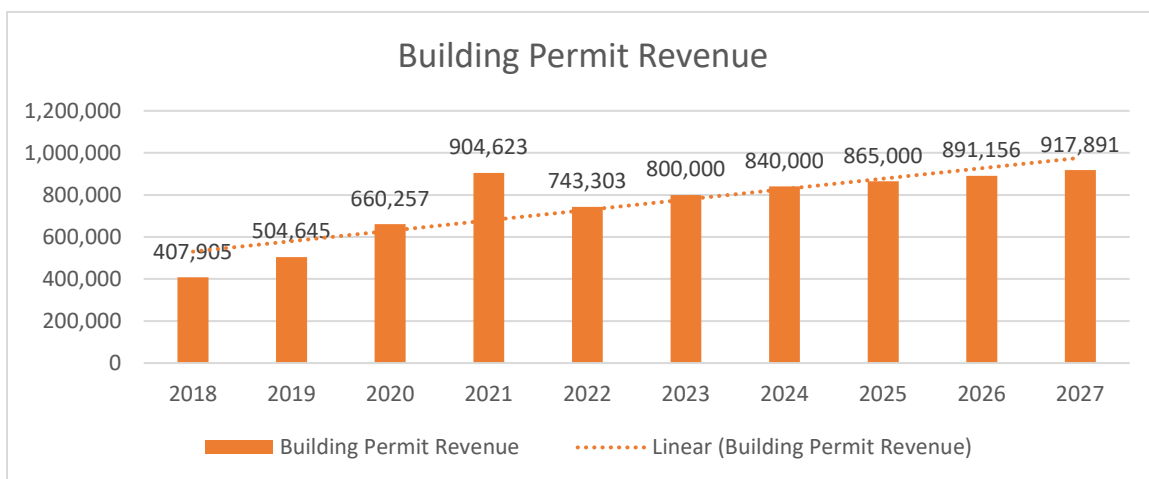
The 2023 budget proposes to increase the building permit revenue to \$800,000 for 2023. This is due to local economic trends, the supply of land readily available to build, average permits over the last 3 years, and forecasting of the total building expected in Sooke in 2023.

The five-year forecast for building permit revenue:

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Building Permit Revenue	800,000	840,000	865,200	891,156	917,891

The five-year history for building permit revenue:

	2018	2019	2020	2021	2022	2023
Building Permit Revenue	407,905	504,645	660,257	904,623	743,303	800,000



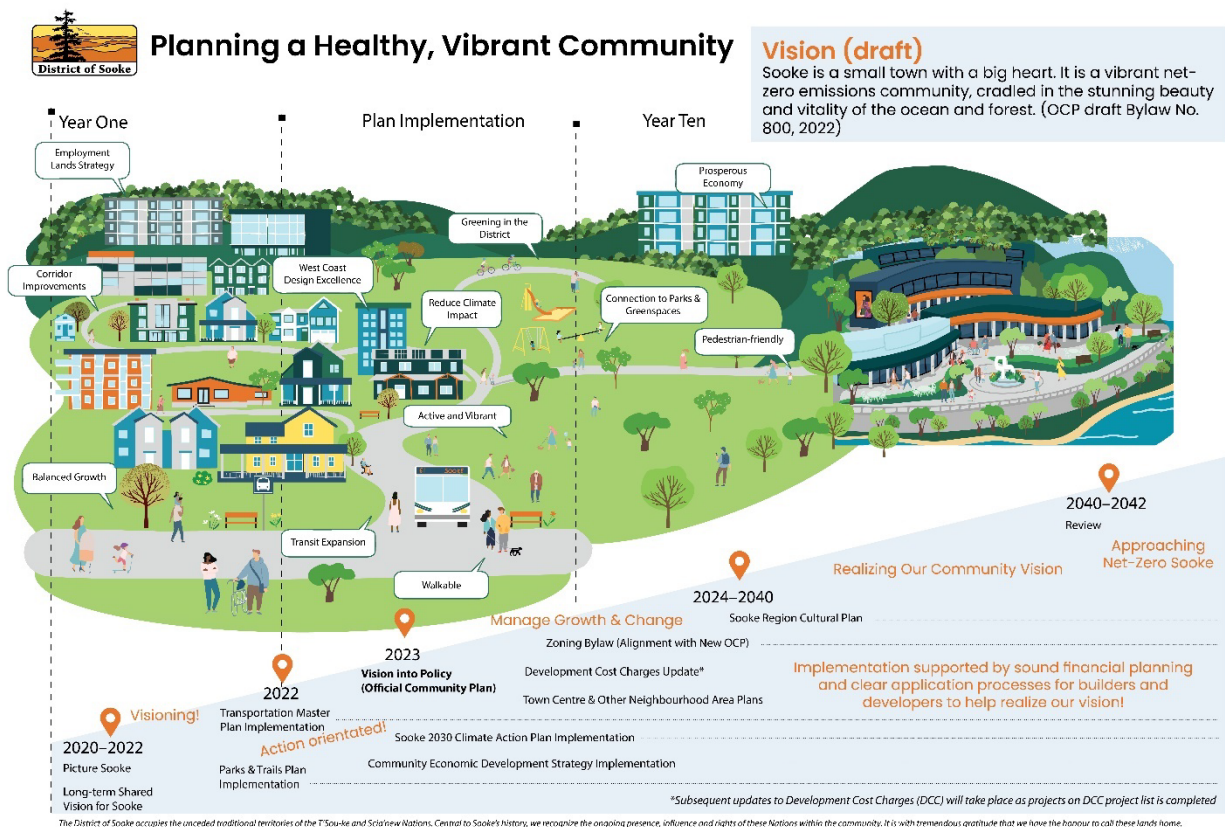


District Service Areas

This section presents the 2023-2027 Financial Plans for District Service Areas

A review of each service area is completed annually, alongside the District's open budget process, to ensure service levels align and resources are available to meet the community's needs, and work plans are developed to achieve Council's strategic priorities.

To realize the community's long-term vision, financial planning must align with identified plans as captured in the drawing below.



Administrative Services

This service area consists of the Chief Administrative Officer, Human Resources and Communications. This service area budget includes Council's budget, Community Service Agreements, and District funding for not-for-profit organizations and community sponsorships.

Budget Overview

Expenditures	2023	2024	2025	2026	2027
Council	701,074	706,360	680,721	686,329	677,105
CAO's Office	520,316	525,032	529,890	534,894	540,048
Human Resources	139,173	150,472	153,148	155,905	158,745
Communications	149,106	152,535	156,068	159,706	163,454
	1,509,669	1,534,400	1,519,828	1,536,835	1,539,352

- \$71,000 increase for community service agreements
- \$162,000 added to CAO budget for climate change initiatives in 2023. \$135,000 funded by Provincial Local Government Climate Action Program
- \$303,180 allocated for service agreements supporting 11 organizations providing services to the local community
- \$65,000 allocated for community grants

Key Service Area Functions

- Chief Administrative Officer is responsible for the overall local government operations and
- Recruitment and retention strategies to minimize turnover and more effectively retain the organizational history
- Communication tools to keep residents informed: regular press releases, monthly newsletters, community pop-ups

ELECTRONIC NOTICE
1,479
SUBSCRIBERS

ORGANIZATION-WIDE
EMAILS SENT
336K
ALL EMAILS SENT

EXTERNAL PHONE CALLS
12K
EXTERNAL CALLS RECEIVED

WEBSITE PAGEVIEWS
215K
UNIQUE PAGEVIEWS



DISTRICT OF SOOKE 2023-2027 Five Year Financial Plan

Council Operating Expenses	2023	2024	2025	2026	2027
Salaries	\$176,194	\$181,480	\$186,924	\$192,532	\$198,308
Benefits	2,500	2,500	2,500	2,500	2,500
Travel/conferences/education	40,000	40,000	40,000	40,000	25,000
Public and Government relations	6,500	6,500	6,500	6,500	6,500
Primary Health Care Services Working Group	5,000	5,000	5,000	5,000	5,000
Volunteer Recognition					
Events	10,000	10,000	10,000	10,000	10,000
Sponsorships	2,500	2,500	2,500	2,500	2,500
Communities in Bloom	2,500	2,500	2,500	2,500	2,500
Contingency	60,000	60,000	60,000	60,000	60,000
Community Grants	65,000	65,000	65,000	65,000	65,000
Canada Day fireworks	3,000	3,000	3,000	3,000	3,000
Sooke Philharmonic Society	7,000	7,000	7,000	7,000	7,000
Wild Wise Sooke	7,000	7,000	7,000	7,000	7,000
Healthy Schools SD 62	5,000	5,000	5,000	5,000	5,000
VI Film Commission	2,000	2,000	2,000	2,000	2,000
NEED2 Suicide Line	3,500	3,500	3,500	3,500	3,500
Intermunicipal Advisory Committee on Disability	200	200	200	200	200
Sub-Total Council	397,894	403,180	408,624	414,232	405,008
Community Service Agreements:					
Sooke Region Community Health Initiative	50,000	50,000	25,917	25,917	25,917
Sooke Shelter Society	7,000	7,000			
Sooke Community Arts Council	8,600	8,600	8,600	8,600	8,600
Sooke Fine Arts Society	15,000	15,000	15,000	15,000	15,000
Sooke Food Bank	27,132	27,132	27,132	27,132	27,132
Sooke Family Resource Society	30,000	30,000	30,000	30,000	30,000
Sooke Region Community Health Network	20,000	20,000	20,000	20,000	20,000
Sooke Community Association	35,308	35,308	35,308	35,308	35,308
Sooke Region Tourism Association	26,589	26,589	26,589	26,589	26,589
Sooke Region Chamber of Commerce	30,551	30,551	30,551	30,551	30,551
Visitor Information Centre	53,000	53,000	53,000	53,000	53,000
Total Community Service Agreements	303,180	303,180	272,097	272,097	272,097
Total Council	701,074	706,360	680,721	686,329	677,105

Corporate Services

This service area consists of Legislative Services and Bylaw.

Corporate Services ensures all statutory requirements are adhered to and helps deliver effective and efficient governance. It provides administrative support, records management and coordination of Freedom of Information requests, election administration, and manages municipal agreements, bylaws (education and enforcement), and policies. This service area is also responsible for business licensing.

Budget Overview

Expenditures	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Corporate Services	494,935	504,522	514,397	524,569	535,045
Bylaw	316,952	324,296	331,860	339,650	347,675
Total	811,887	828,818	846,257	864,219	882,720

- \$39,00 reduction to budget for election held prior year.

Key Service Area Functions

- Prepare meeting agendas and minutes
- Live-stream Council and Committee of the Whole meetings
- Lead administrative processing of bylaw and policy updates
- Bylaw education and enforcement
- Process business licenses
- Process freedom of information requests



BUSINESS LICENSES

868

LICENSES ISSUED

COUNCIL MEETINGS

50

PUBLIC MEETINGS

BYLAW EDUCATION

550

CONCERNS ADDRESS

PUBLIC HEARINGS

9

HEARINGS CONDUCTED

Financial Services & Information Technology & Geographic Information Services

This service area consists of Finance, Information Technology (IT), Geographic Information Services (GIS) and Reception.

Financial Services, IT and GIS is responsible for the fiduciary and statutory requirements of the municipality, management of municipal finances, and financial strategizing for sustainable long-term corporate accountability, and managing all electronic equipment, software, and asset renewals.

Budget Overview

Expenditures	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Financial Services & IT	1,321,873	1,346,748	1,366,022	1,542,474	1,724,219
Geographic Information Systems	274,495	282,883	288,835	294,965	301,279
Total	1,596,369	1,629,631	1,654,857	1,837,439	2,025,498

- Financial Plan change of note: organizational reporting structure change of GIS from Operations to Finance. The financial plan reflects this change as of 2023.
- \$65,200 non-discretionary increase for property insurance
- \$30,000 Increase to software licencing fees and GIS ortho photo update

Key Service Area Functions

- Support ongoing administration of grant applications, and local government role in provincial and federal funding programs such as the Canada Community-Building Fund program and Local Government Climate Action Fund.
- Long-Term Asset Management Strategy
- Ongoing financial reporting and budget-related communications and supports
- IT and GIS system upgrades to enhance service levels and build operational capacity
- The GIS team will continue it's progression of the Asset Management process for the recognition and registration of Developer Contributed Assets and District Capital assets.



DISTRICT SERVICE PORTION 43.9% <small>OF TAX BILL APPLIES TO DISTRICT SERVICES</small>	PROVINCIAL FUNDING \$5.9M <small>DISTRICT PORTION OF GROWING COMMUNITY FUND</small>
INVOICES PROCESSED 5000+ <small>WITH FUNDS REINVESTED LOCALLY (WHENEVER POSSIBLE)</small>	HELPDESK / SUPPORT 2500+ <small>ISSUES RESOLVED</small>

Planning, Development, Building Services and Community Economic Development

This service area consists of Planning, Development, Building Services and Community Economic Development and is responsible for the provision of planning, development and building services within the municipality, including:

- Long-range and current land-use planning
- Review of development proposals
- Providing Council with advice on planning-related matters
- Building approvals and inspection services
- Community marketing and investment

Budget:

Expenditures	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Planning, Development & Building Services	1,207,943	1,235,694	1,264,278	1,293,719	1,324,044

- Financial Plan change of note: organizational reporting structure change of Community Economic Development Officer from Administrative Services to Planning Services in 2023.

Key Service Area Functions

- Lead, guide and support initiatives that move Sooke toward a resilient, low-carbon future.
- Recommence Official Community Plan update (Bylaw No. 800)
- Update Zoning Bylaw (after OCP approval)
- Develop an Employment Lands Strategy
- Enhance service delivery of development applications and building permits
- Stimulate local economic activity through continued implementation of the Community Economic Development Strategy
- Development Approvals Grant enhancements
- With the hiring of the Manager of Community Planning, coordinate and manage the actioning of initiatives from Sooke's 2030 Climate Action Plan as identified by Council as priorities during the annual budget cycle



ZONING + DEVELOPMENT

37

NEW APPLICATIONS
RECEIVED

BUILDING SERVICES

1,449

INSPECTIONS COMPLETED

BUILDING SERVICES

135

RESIDENTIAL BUILDING
PERMITS ISSUED

BUILDING SERVICES

207

NEW DWELLING UNITS
CREATED

Operations Services

This service area consists of Public Works, Engineering, Subdivision Land Development, and the Wastewater services.

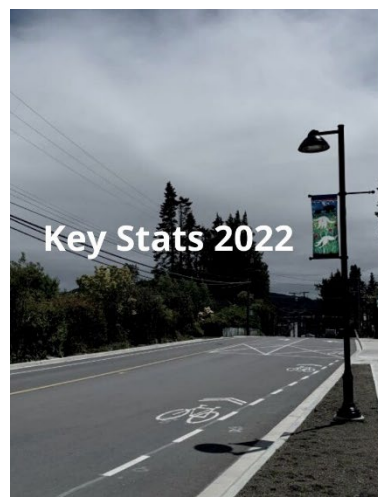
Operations are responsible for the planning, design, construction, and maintenance of municipal infrastructure including local roads, subdivisions, and the collection and treatment of storm and wastewater.

Budget Overview

Expenditures	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Operations	683,424	698,281	713,584	729,346	745,581
Subdivision	262,577	268,880	275,372	282,058	288,945
Highway maintenance contract	425,000	425,000	425,000	425,000	425,000
Line painting and signage	50,000	50,000	50,000	50,000	50,000
Street Lighting and Traffic Control	168,127	168,127	168,127	168,127	168,127
Rainwater infrastructure maintenance	100,000	150,000	150,000	150,000	150,000
	1,689,128	1,760,288	1,782,083	1,804,531	1,827,653

Key Service Area Deliverables for 2023

- Continue implementation of the Transportation Master Plan including:
 - Charters Road Corridor (2023–2024 Capital Project); and
 - Church Road Roundabout (2023–2024 Capital Project)
- Complete Major Paving works on Connie Road and Manzer Road
- Continue Wastewater expansion project
- Continue Wastewater Master Plan development
- Subdivision and Development Standards Bylaw stakeholder consultation and finalization
- Transit stops and street light improvements



LOCAL + COLLECTOR ROADS 105KM ROAD MAINTENANCE	CATCH BASIN 680 INSPECTIONS + SERVICING
STORMLINE 32.9KM INSPECTION + MAINTENANCE	CALLS FOR SERVICE 600+ CONCERNS ADDRESSED



Wastewater Services

The Sooke wastewater collection and treatment system is owned and operated by the District of Sooke. Those benefiting from this service (within the Sewer Specified Area or SSA) are responsible for paying for the service through service fee.

Construction of the Sooke collection system and wastewater treatment plant began in 2004 and the system was commissioned in November 2005. Individual domestic and commercial hook-ups began in January 2006 and continued throughout 2006 and 2007, with the majority completed by December 2006. The system services a core area of approximately 5,500 residents.

The system uses secondary sewage treatment which removes over 95% (regularly seen upwards of 98%) of the total suspended solids and high levels of other contaminants, providing significant environmental benefits to the District of Sooke. This helps ensure care and stewardship of the environment for future generations.

Budget Overview

Revenue	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Parcel Taxes	2,440,500	2,489,310	2,539,096	2,589,878	2,641,676
Sewer Generation Charge	550,000	550,000	550,000	550,000	550,000
Expenses:					
Sewer Operations	1,965,587	2,159,521	2,136,243	2,137,166	2,289,619
Debt	460,000	460,000	460,000	460,000	-
Transfer to Capital	564,913	419,789	492,853	542,712	902,061
	-	-	-	-	-

Facilities, Parks & Environmental Services

This service area consists of District Facilities, Parks and Environmental Services.

Facilities, Parks and Environmental Services is responsible for the planning, design, construction, and maintenance of municipal facilities, parks, trails and green spaces, and environmental planning and stewardship.

Budget Overview

Expenditures	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Parks	1,289,566	1,359,542	1,382,177	1,405,492	1,514,506

- Budget includes increases for parks materials and supplies, parks maintenance and \$60,000 for auxiliary staff previously funded by COVID restart reserve.
- Financial planning consideration: As park land is acquired through development applications, ongoing maintenance is required to support the additional District asset.

Key Service Area Deliverables for 2023

- Continued implementation of the Parks and Trails Master Plan
- Sooke Fire Station One Renovation and Municipal Hall Architectural Concept Design
- Sooke Potholes Improvement Project
- Continue progress on Little River Pedestrian Crossing
- Construct a memorial area at Whiffin Spit
- Audit and acquire data on greenspace infrastructure
- Continue invasive species management and increase public education and stewardship opportunities by supporting community events such as Earth Week
- Implement ongoing parks and recreation capital construction (e.g. staircases, bathrooms, water access, transit stops, etc.)



WALKING + ROLLING
40KM
TRAIL MAINTENANCE

PARKS + GREENSPACES
92
INSPECTIONS + MAINTENANCE

MUNICIPAL TREES
2,000
INSPECTION + MAINTENANCE

LAND DISTRIBUTION
23.7%
TOTAL PARK + GREEN SPACE LAND AREA

Fire & Emergency Program Services

This service area consists of the Fire Department and Emergency Program Management.

Fire and Emergency Program Services proactively prepares for and helps mitigate threats of emergencies through local and regional planning initiatives and projects. Members also train and respond to a variety of human-caused and naturally occurring emergency incidents.

Budget Overview

Expenditures	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Fire and Emergency	2,340,157	2,525,877	2,696,870	2,883,292	2,935,306

- 2023 Budget includes two new firefighters – funded by reductions to paid on call program
- 2024-2026 include two new firefighters each year as the District transitions to 24 hour coverage.

Key Service Area Functions

- Timely call response
- Protect community assets
- Public education initiatives, including firehall tours, FireSmart home assessments and Emergency Preparedness services
- Business support and fire safety inspections
- Continued implementation of the Fire Master Plan (2022)



<p>FIRE RESPONSE</p> <p>900+</p> <p>CALLS ANNUALLY</p>	<p>FIRE PREVENTION</p> <p>230+</p> <p>INSPECTIONS ANNUALLY</p>
<p>EMERGENCY NOTIFICATION SYSTEM</p> <p>3,330+</p> <p>SUBSCRIBERS</p>	<p>FLEET</p> <p>13</p> <p>APPARATUS TO MEET COMMUNITY NEEDS</p>

Police Services

Police protection is provided by the Royal Canadian Mounted Police and is funded by the District of Sooke through a police service contract with the Province of BC.

Sooke RCMP provides policing services to the District of Sooke, East Sooke, Otter Point, Shirley, Jordan River and Port Renfrew. The Detachment consists of 18 RCMP officers, 14 funded by the District of Sooke, and 4 funded by the Province. The Detachment has 4 support staff, one Victim Services worker and 5 part-time “on-call” guards.

Calls for service vary widely - ranging from provincial statutes, and traffic accidents, to serious criminal offences.

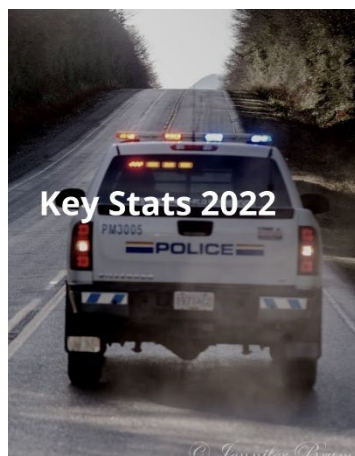
Budget Overview

Expenditures	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
RCMP	3,032,484	3,360,187	3,795,282	4,052,417	4,417,664

- Financial plan includes multi year plan to transition to 24/7 coverage by increasing staffing to 19 RCMP officers by 2026 as we respond to the needs of a growing community

Key Service Area Goals

- Enhance Road Safety: Impaired, Aggressive, Distracted Driving
- Crime Reduction – Prevent and Reduce Property Crime
- Communication and Visibility – Maintain Positive Relations
- Contribute to Employee Wellness – Respectful Workplace
- Indigenous and Cultural Competence – Reconciliation



RCMP RESPONSE
5,100+
CALLS ANNUALLY -
INCLUDING JUAN DE FUCA

RCMP RESPONSE
4,300+
CALLS ANNUALLY -
INCLUDING SOOKE

RCMP RESPONSE
190+
MENTAL HEALTH RELATED
CALLS

STAFFING
13
OFFICERS FUNDED BY
DISTRICT (+4 FUNDED BY
PROVINCE)

Capital Projects



2023 Capital Projects

The capital budget outlines the District's capital investment plan and related funding for assets and other programs, such as water and sewer infrastructure, roads, recreation amenities and parks, which will provide or support services to residents over many years.

Project Name	2023 Budget	Funding Sources					
		Gen Ops Surplus	Fire Equipment Reserve	Capital Asset Replacement	SPA Reserve	COVID Safe Restart	Grant/ Other
<u>Council</u>							
Arts Advisory Panel	10,000				10,000		
Strengthening Communities Grant	56,250						56,250
<u>Administration</u>							
Development Approvals Grant	300,000						300,000
Computer Equipment Replacement Plan	53,500					53,500	
Server upgrade	20,000					20,000	
Multifunction Printers	8,200					8,200	
Website Refresh	5,000					5,000	
Regroove Document Project	50,000					50,000	
Building Inspectors Vehicle Replacement	70,000			20,000		50,000	
City Hall EV Vehicle	60,000					60,000	
<u>Bylaw</u>							
Bylaw Vehicle Workstation	17,200					17,200	
Bylaw - Truck Radio	6,500					6,500	
<u>Buildings</u>							
Furniture Replacement	45,000			35,000		10,000	
Fire Truck - pumper deposit	87,000	87,000					
Critical Equipment Replacement	53,500		53,500				
Total	\$842,150	\$87,000	\$53,500	\$55,000	\$10,000	\$280,400	\$356,250

DISTRICT OF SOOKE 2023-2027 Five Year Financial Plan

Project Name	2023 Budget	Growing BC	Casino	Road DCC	Community Building Fund	Capital Asset Replacement	Grant/ Other
<u>Operations</u>							
Street Lights, Bus Stop, Road Safety	40,000					40,000	
Annual Patch & Pave	150,000					150,000	
<u>Carryforward projects:</u>							
Otter Point Road Resurfacing	453,440				453,440		
Bus Shelter - Grant and French road	13,862				13,862		
Manzer Road Paving	125,000				125,000		
Grant Road and Otter Point Intersection	55,000				55,000		
Throup Road Design - Carryover	100,000				100,000		
Phillips Design - Carryover	100,000				100,000		
Highway 14/Charters Intersection - Carryover	75,000				75,000		
Charters Corridor Design Final and Tender Prep	50,000				50,000		
Church Road Roundabout Final Design and Tender Prep	100,000				100,000		
Charter Corridor North (Throup to Gollege)	3,475,000	1,290,397		1,110,000	55,856		1,018,747
Church Road Roundabout	2,250,000	750,000	100,000	990,490	159,510		250,000
Throup Road (Church-Charters) / Waddams Transit Exchange Design	50,000				50,000		
DCC Major Update	50,000				50,000		
District Bridge (Phillips) / A/M & Safety Assess. / Replace Strategy	50,000					50,000	
Total	\$7,152,302	\$2,040,397	\$100,000	\$2,100,490	\$1,402,668	\$ 240,000	\$1,268,747

DISTRICT OF SOOKE 2023-2027 Five Year Financial Plan

Project Name	2023 Budget	Growing BC	Casino	Community Building Fund	Capital Asset Replacement	Grant/ Other
Parks						
Parks Asset Repairs and Maintenance	130,000			130,000		
Whiffin Spit Master Plan - carryforward	50,000				50,000	
Town Centre Lot A Plaza Plan - carryforward	50,000				50,000	
Municipal Hall Architect Building Needs/AM Replacement LT Plan	30,000				30,000	
Demamiel creek crossing Bridge	2,330,000		200,000	515,690		1,307,610
Memorial Wall	50,000					
Sooke Potholes	400,000		50,000			350,000
Sport box (Ravens Ridge Park) Carryover & new	1,100,000	820,958				150,000
Parks Truck Replacement	60,000					
Total	4,200,000	820,958	250,000	645,690	130,000	1,807,610

Project Name	2023 Budget	Sewer	Sewer DCC	Grant/ Other
Sewer				
I&I Program & repairs	50,000	50,000		
Capital Asset Replacement	100,000	100,000		
SSA Bylaw Consulting	50,000	50,000		
Helgeson Main Sealing	115,000	115,000		
WWTP & WCR Force Main (expansion project)	6,500,000		2,000,000	4,500,000
West Coast Road Gravity Main (Townsend to Maple S.)	1,500,000	-		1,500,000
8 Inch Force Main Kaltasin to Townsend	1,100,000			1,100,000
Total	\$9,415,000	\$315,000	\$2,000,000	\$ 7,100,000

2023 Capital Project Totals by Funding Source

Total 2023 Capital Projects	21,609,452
Funding Sources:	
General Operating Surplus	87,000
Growing BC Fund	2,861,355
COVID Safe Restart	340,400
Fire Equipment Reserve	53,500
Sewer Reserve	315,000
Sewer DCC	2,000,000
Road DCC	2,100,490
Parks DCC	306,700
Casino Revenue Reserve	350,000
Community Building Fund	2,048,358
Capital Asset Replacement	425,000
Playing Field Reserve	129,042
Sooke Program Arts	60,000
Grant/Other	10,532,607
Total	\$21,609,452



2024 Capital Projects	Budget
<u>Ongoing General Government Capital</u>	
Arts Advisory Panel	\$ 10,000
Computer Equipment Replacement Plan	\$ 53,500
Vehicle Replacement	\$ 60,000
Furniture Replacement	\$ 45,000
<u>2024 ENGINEERING CAPITAL</u>	
Annual Paving Program	\$ 1,459,500
EV Charger Muni Hall	\$ 50,000
Patch and Paving Budget	\$ 150,000
Throup Connector Design (Phillips-Charters) - Carry Over from 2023	\$ -
Phillips Road Design - Carry Over from 2023	\$ -
Charter Corridor North (Throup to Gollege) - Carry Over from 2023	\$ 3,475,000
Church Roundabout - Carry Over from 2023	\$ 2,250,000
Charters Corridor South (Gollege to HWY 14)	\$ 2,000,000
<u>2024 PARKS CAPITAL</u>	
Demamiel creek crossing Bridge - Carry Over from 2023	\$ -
Parks Assets Repairs	\$ 100,000
Parks Equipment Maintenance/ Repairs	\$ 30,000
<u>2024 WASTEWATER</u>	
I&I Program & repairs	\$ 50,000
Capital Asset Replacement	\$ 190,000
CRD Annual Fee for Septic System Maintenance & Tracking Program	\$ 50,000
WWTP & WCR Force Main - Carry Over from 2023	\$ -
Kaltasin Collection System -	\$ 17,000,000
WC Road Gravity Main (Townsend to Maple S.) - Carry Over from 2023	\$ -
8 Inch Force Main Kaltasin to Townsend - Carry Over from 2023	\$ -
TOTAL	\$ 26,973,000

2025 Capital Projects	Budget
<u>Ongoing General Government Capital</u>	
Arts Advisory Panel	\$ 10,000
Computer Equipment Replacement Plan	\$ 53,500
Critical Equipment Replacement	\$ 53,500
Furniture Replacement	\$ 45,000
<u>2025 ENGINEERING CAPITAL</u>	
Annual Paving Program	\$ 538,000
Patch and Paving Budget	\$ 150,000
Otter Point RaB/Grant Road West Realign - Design	\$ 100,000
Charters Corridor South (Gollege to HWY 14) - Carry Over from 2024	
Charters / HWY 14 Intersection	\$ 2,000,000
Throup Connector (Phillips to Charters)	\$ 13,000,000
Throup Corridor (Charters to Church)	\$ 2,600,000
Waddams Transit Exchange	\$ 1,500,000
<u>2025 PARKS CAPITAL</u>	
Broom Hill Park Replacement	\$ 1,000,000
Parks Assets Repairs	\$ 100,000
Parks Equipment Maintenance/ Repairs	\$ 30,000
<u>2025 WASTEWATER PROJECTS</u>	
I&I Program & repairs	\$ 50,000
Capital Asset Replacement	\$ 100,000
CRD Annual Fee for Septic System Maintenance & Tracking Program	\$ 50,000
Kaltasin Collection System - Carry Over from 2023	\$ -
WC Road Gravity Main (Townsend to Maple S.) - Carry Over from 2023	\$ -
8 Inch Force Main Kaltasin to Townsend - Carry Over from 2023	\$ -
Whiffin Spit Collection System - Carry Over from 2023	\$ -
TOTAL	\$ 21,380,000

2026 Capital Projects	Budget
<u>Ongoing General Government Capital</u>	
Arts Advisory Panel	\$ 10,000
Computer Equipment Replacement Plan	\$ 53,500
Critical Equipment Replacement	\$ 53,500
Furniture Replacement	\$ 45,000
<u>2026 ENGINEERING CAPITAL</u>	
Annual Paving Program	\$ 538,000
Patch and Paving Budget	\$ 150,000
Otter Point RaB/Grant Road West Realign Design - Carry Over from 2025	\$ -
Completed Streets (Beaton, Pyrite) Design	\$ 100,000
Completed Streets (French, Gollege) Design	\$ 100,000
Throup Connector (Phillips to Charters) - Carry over from 2025	\$ -
Throup Corridor (Charters to Church) - Carry Over from 2025	\$ -
Waddams Transit Exchange - Carry Over from 2025	\$ -
Charters / HWY 14 Intersection - Carry Over from 2025	
Phillips Corridor (HWY14 - North of Throup Connector)	\$ 7,000,000
<u>2026 PARKS CAPITAL</u>	
Broom Hill Park Replacement - Carry Over from 2025	\$ -
Parks Assets Repairs	\$ 100,000
Parks Equipment Maintenance/ Repairs	\$ 30,000
<u>2026 WASTEWATER PROJECTS</u>	
I&I Program & repairs	\$ 50,000
Capital Asset Replacement	\$ 100,000
CRD Annual Fee for Septic System Maintenance & Tracking Program	\$ 50,000
TOTAL	\$ 8,380,000

2027 Capital Projects	Budget
<u>Ongoing General Government Capital</u>	
Arts Advisory Panel	\$ 10,000
Computer Equipment Replacement Plan	\$ 53,500
Critical Equipment Replacement	\$ 53,500
Furniture Replacement	\$ 45,000
<u>2027 ENGINEERING CAPITAL</u>	
Annual Paving Program	\$ 538,000
Patch and Paving Budget	\$ 150,000
Phillips Corridor (HWY14 - North of Throup) - Carry Over from 2026	\$ -
Completed Streets (Beaton,Pyrite)	\$ 1,600,000
Completed Streets (French, Gollege)	\$ 3,200,000
HWY 14 Active Transporation (Otter Point to Whiffin Spit)	\$ 2,500,000
<u>2027 PARKS CAPITAL</u>	
Town Centre Lot A Plaza	\$ 1,500,000
Parks Assets Repairs	\$ 100,000
Parks Equipment Maintenance/ Repairs	\$ 30,000
<u>WASTEWATER CAPITAL</u>	
I&I Program & repairs	\$ 50,000
Capital Asset Replacement	\$ 100,000
CRD Annual Fee for Septic System Maintenance & Tracking Program	\$ 50,000
Whiffin Spit Collection System	\$ 16,000,000
TOTAL	\$ 25,980,000

Reserve Funds

As part of the annual budget preparation, reserve funds are used as an alternative funding source.

		2023		
	Opening	Additions	Reductions	Ending
Reserve Funds:				
Growing BC Reserve	-	5,900,000	5,892,390	7,610
COVID - 19 Restart Reserve	1,826,877		528,423	1,298,455
Gas Tax Reserve	1,663,043	630,079	1,667,302	625,820
Sewer Reserve Fund	1,621,372	564,534	395,000	1,790,906
Capital Asset Replacement	793,197	191,365	581,030	403,532
Future Policing Costs Reserve	375,199	85,000	250,000	210,199
Playing Field Reserve	361,653		130,000	231,653
Future Road Liabilities Reserve	304,414			304,414
Parkland Reserve	300,660			300,660
Seniors/Youth Centre Reserve	203,857			203,857
Emergency Road Repair / Snow Removal Reserve	197,175			197,175
Fire Equipment Reserve	142,051		35,500	106,551
Affordable Housing	139,312			139,312
Capital Improvement Financing Reserve	134,478	12,000		146,478
SPA Revenue Reserve	111,017	24,000	60,000	75,017
Land (Non-park)	104,471			104,471
Revenue Smoothing	89,900			89,900
Capital Works Reserve	89,539	20,000		109,539
Frontage Improvements Reserve	71,000			71,000
Community Amenities	66,536			66,536
Casino Revenue Reserve	60,456	260,000	50,000	270,456
Property Tax Stabilization	51,457			51,457
Sewer Expansion Reserve	51,000			51,000
Risk Management	30,870			30,870
Harbour Park Reserve	26,992			26,992
Carbon Tax Rebate Reserve	18,092	135,000		153,092
Trees (Park St)	11,150			11,150
Knott / Demamiel Watershed Reserve	6,700			6,700
Marine Boardwalk Reserve	5,520			5,520
Street Lighting Reserve	4,000			4,000
Banner Contributions Reserve	500			500
Total Reserve funds	8,862,488	1,921,978	3,697,255	7,087,211

Debt Management

The financial plan includes new debt in 2024 for the purchase of Fire Engine 204, which will be paid back over 5 years. Anticipated debt for the completion of the Throup Road Connector phase of the Transportation Master Plan is also included and budgeted for 2027.

Debt Servicing	2023	2024	2025	2026	2027
Provincial Debt (Fire - Ladder Truck) - principal	20,723	20,723	20,723	20,723	20,723
Provincial Debt (Fire - Ladder Truck) - interest	27,892	27,892	27,892	27,892	27,892
MFA Equip. Financing (Fire - Engine 204) - principal	-	86,905	173,809	173,809	173,809
MFA Equip. Financing (Fire - Engine 204) - interest	-	4,095	4,095	4,095	4,095
MFA Equip. Financing (Fire - Water Tender) - principal	76,710	-	-	-	-
MFA Equip. Financing (Fire - Water Tender) - interest	501	-	-	-	-
MFA Equip. Financing (Fire - Engine 1 Spartan) - principal	161,320	163,311	90,719	-	-
MFA Equip. Financing (Fire - Engine 1 Spartan) - interest	3,307	1,317	60	-	-
Total Fire Department Debt Servicing	290,453	304,243	317,908	226,519	226,519
MFA loan (General - Road Projects) - principal	-	-	-	-	407,041
MFA loan (General - Road Projects) - interest	-	-	-	-	241,332
Total General Government Debt Servicing	-	-	-	-	648,373
Fire Department Debt Servicing	290,453	304,243	317,908	226,519	226,519
General Government Debt Serving	-	-	-	-	648,373
	290,453	304,243	317,908	226,519	874,892
Total Debt Servicing	290,453	304,243	317,908	226,519	874,892
Debt Funded by:					
Capital Asset Replacement Reserve	238,030	163,311	90,719	-	-
Roads Reserve	-	-	-	-	241,332
Roads DCC	-	-	-	-	407,041
Property Tax	52,423	140,932	227,189	226,519	226,519
Total	290,453	304,243	317,908	226,519	874,892

