



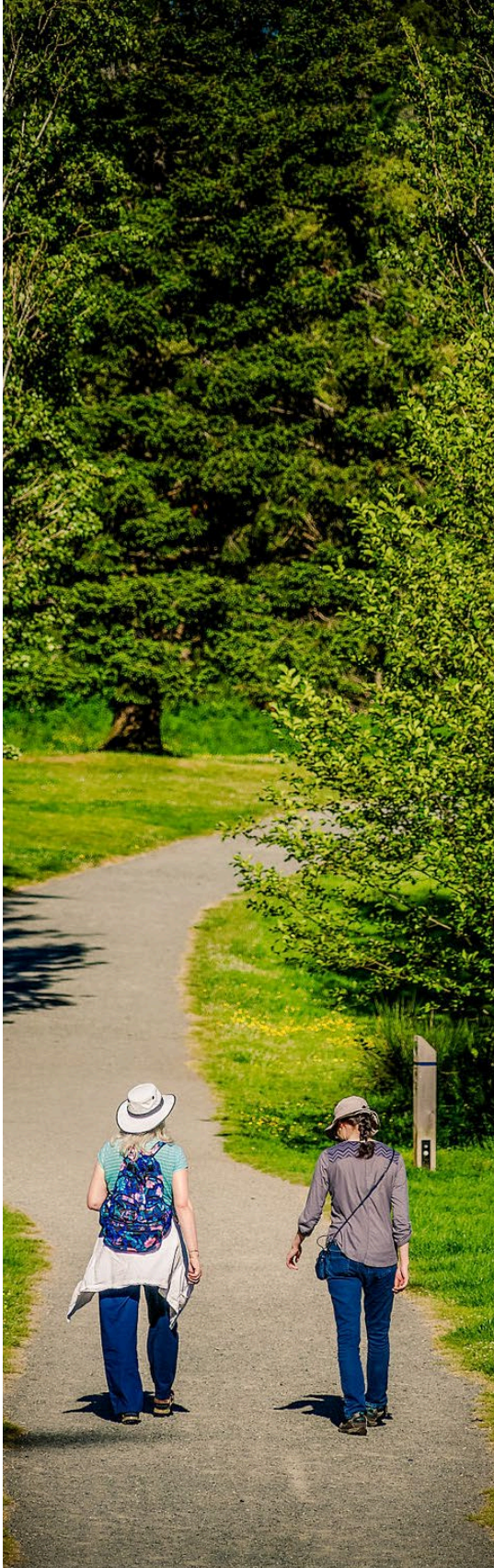
Proposed 2024–2028 Financial Plan

For presentation at the February 28, 2024 Council meeting

DRAFT

Contents

Introduction	2
2024 Annual Budget Survey: What We Heard.....	3
Organizational Profile	4
Residential Property Tax – Vancouver Island Context.....	5
Historical Context.....	6
Consolidated Budget.....	7
Proposed 2024-2028 Consolidated Budget	8
Proposed Tax Change.....	9
Non-Market Growth	9
Projected Impact Per Average Single-Family Home	9
Proposed 2024 Capital Projects	11
2024 Capital Funding Sources Proposed.....	13
2024 Reserve Fund Contributions.....	13
Staffing Changes in 2024 Budget	14
Five-Year Financial Planning Horizon.....	15
Five-Year Revenue Plan.....	15
Five-Year Expenditure Plan	16
Five-year Revenue Sources	18
District Service Areas	20
Administrative Services.....	21
Corporate Services	24
Financial Services & Information Technology & Geographic Information Services	25
Planning, Development, Building Services and Community Economic Development	26
Operations Services	27
Wastewater Services.....	28
Facilities, Parks & Environmental Services.....	29
Fire & Emergency Program Services	30
Police Services.....	31
Reserve Continuity.....	33
2024 – 2028 Five-Year Capital Plan.....	36
APPENDIX: 2024 Budget Brief.....	48



Introduction

The 2024-2028 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 and the financial is adaption from Council's direction, a draft budget is presented 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 five-year financial plan are adopted. More information on the requirements of financial planning and reporting can be found on page 10. Within this report, you will find an overview of the municipality including an organizational profile, as well as the district's financial information. Keep in mind that this document is intended to provide a basic understanding of the Financial Plan and details for the public as a policy document, operations guide and communications tool.

The draft plan includes a proposed municipal property tax increase (municipal, policing and fire) of approximately \$15 per month for the average single-family home in Sooke (assessed at approximately \$782,905), or 13.31%. This increase is driven by enhancements to public safety, long-term infrastructure and asset management, and keeping up with the rising costs of delivering existing services. It is subject to change through deliberations. Public comment on the budget can be received at budget@sooke.ca or at the community open house which will take place in late March/early April. Follow the conversation at letstalk.sooke.ca/budget.



2024 Annual Budget Survey: What We Heard

The District of Sooke invited residents to provide input into the District's 2024 Budget from June 21 to August 20, 2023. Throughout the engagement period, participants provided feedback through surveys and community pop-ups. During this phase of engagement, we heard from more than 1,000 persons through all mediums. Resident input forms the foundation of this draft budget.

The *What We Heard Report* summarizes our approach to engagement, including who we heard from, how we listened, and what we learned.

To ensure best efforts were made to provide those wishing to participate in the engagement with an opportunity to do so, the process allowed for both light touch points and deep conversations. During the engagement, we sought to understand more about:

- Residents' quality of life and opportunities for the District to enhance the quality of life for our residents;
- The importance of various local government services and the value residents feel they are receiving for current services;
- What changes residents would like the District to make regarding services; and
- How much residents would like to see invested in long-term infrastructure maintenance and replacement.

Through the engagement, we also looked to educate residents on the current availability of District services and the limitations of the District's budget.

In short, what we heard are residents' top priorities are:

- Traffic planning and management, including road maintenance and the ability to walk or bike safely around Sooke;
- Emergency Response (police and fire rescue services);
- Parks and greenspaces, including care for the environment;
- Health and wellness services; and
- Community Planning.

In this draft budget, you'll see you prioritizes emphasized while efforts are made to remain fiscally prudent and maintain services levels, either required by legislation or, at minimum, consistent with current practices.



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 60-65 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	3	4	3	3
CORPORATE	5	7	7	7	7.5 ¹
FINANCE, IT & GIS	8	10	11	11	11
POLICING	14	14	14	14	16 ²
FIRE	6	8	9	11.5	14 ³
ENGINEERING + WASTEWATER	7	11	12	12.5	14 ⁴
PARKS & ENVIRONMENTAL	5	6	6	6	6
COMMUNITY, PLANNING, BUILDING & DEVELOPMENT	6	6	8	9	9
TOTALS (INCL RCMP)	52.75	64	71	73.25	81.5
TOTALS (DISTRICT STAFF)	39.75	51	57	60.25	65.5

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

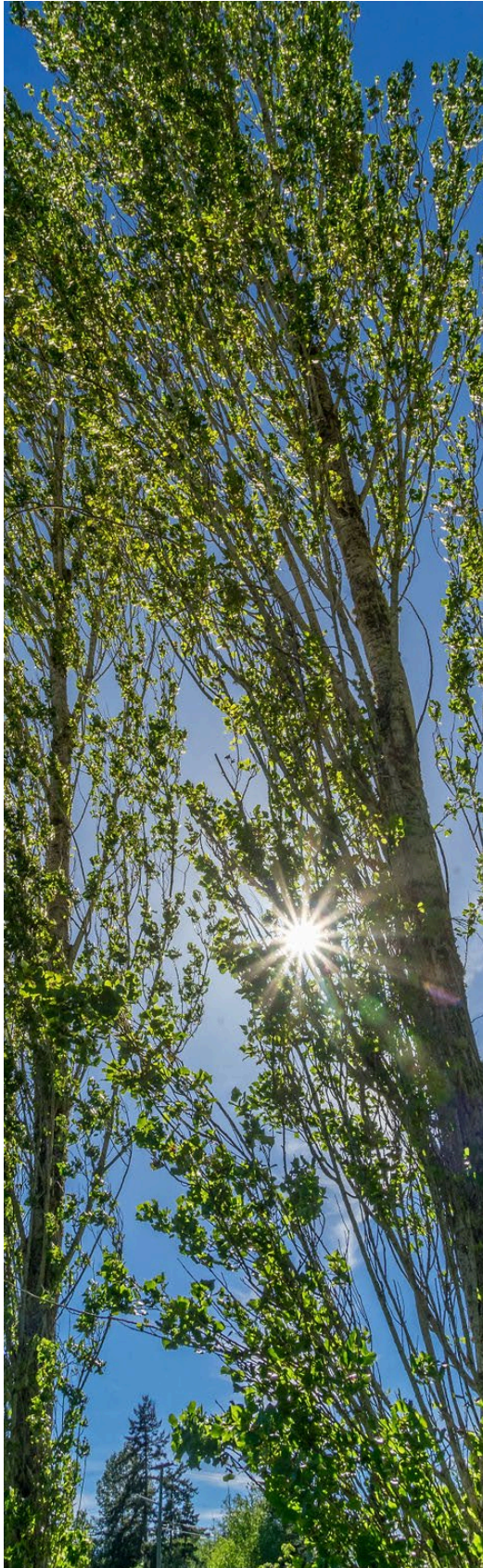
See page 15 for more on
2023 Staffing Changes

¹ Auxiliary Bylaw Officer

² Transition to 24/7 Policing

³ Resources as identified in approved Fire Rescue Services Master Plan

⁴ Engineering Technicians to assist with road projects.



Residential Property Tax – Vancouver Island Context

Residential property taxes collected for municipal services are among the lowest on Vancouver Island.

Municipality	General Municipal
Lake Cowichan	1,540
Sooke	1,594
Lantzville	1,689
North Saanich	1,771
Comox	1,775
Duncan	1,801
North Cowichan	1,871
Metchosin	1,877
Courtenay	1,892
Ladysmith	1,925
Langford	2,095
Sidney	2,102
Highlands	2,209
View Royal	2,244
Campbell River	2,306
Port Alberni	2,315
Colwood	2,361
Qualicum Beach	2,412
Central Saanich	2,694
Nanaimo	2,751
Esquimalt	3,111
Tofino	3,265
Saanich	3,412
Victoria	3,458
Oak Bay	5,063
AVERAGE	2,381

Sooke's Current Residential
Property Taxes Collected (Average) **+** \$786
\$1,594

Sooke Residential Taxes would remain **BELOW**
average of residential taxes paid on Vancouver
Island



Historical Context

Residential taxes collected in Sooke for municipal services remained stagnant, hovering at or near zero for a five of the last twelve years. This is contrast to the broader economic landscape, where inflation, as gauged by the Consumer Price Index, marched steadily forward, averaging 2.13% --- and greater in recent years. Overall, the landscape of Sooke’s residential tax rate average 3%.

Not withstanding this challenge, the District added staffing, growing from 29 to approximately 60 employees, to expand human resources to support service delivery alongside our growing community. This augmentation has yielded tangible benefits, including the establishment of round-the-clock fire rescue services, the deployment of three full-time park workers, the enlistment of an additional bylaw enforcement officer, and the recent addition of communication and community economic development to offer a few examples.

With this history, the difficult reality is that Sooke has fallen behind and resources and struggling to keep up with demands. The findings of the 2024 Budget Survey serve as a reminder of this reality, underscoring the need for proactive measures to address resident concerns and better meet our community’s needs. To respond as desired by the survey respondents and deliver in areas of road, sidewalk and trail infrastructure, community safety resources, and parks and greenspace care to improve local livability and quality of life, an investment is required.

2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
0%	1.59%	0.02%	0%	0.85%	5.58%	2.79%	7.18%	0%	3.31%	6.09%	6.99%

Table: Historical context of District of Sooke tax increases 2023 to 2023



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 2024 budget including tax change for the year.

The 2024-2028 Financial Plan continues the strategy of looking for efficiencies and cost savings in operations and prioritizing community safety and investment in infrastructure replacement.

Overall, the financial plan includes a 13.31% increase in overall general municipal property taxes for the following core services:

- An investment in Community Safety through additional and enhanced resourcing for RCMP, Bylaw & Fire;
- A 2% (\$218,154) increase for the Asset Management Plan for replacement and maintenance of aging infrastructure; and
- An increase to account for inflationary, contractual, and wage rate increases.

The Proposed General Municipal Tax Increases 2024-2028:

Revenue	2024	2025	2026	2027	2028
Tax % Increase	13.31%	8.79%	6.13%	5.83%	5.64%
Tax \$ Increase	\$1,451,724	\$1,110,172	\$860,132	\$884,832	\$920,732

Proposed 2024-2028 Consolidated Budget

Revenue	2024	2025	2026	2027	2028
Property Taxes	12,359,431	13,737,603	14,882,735	16,052,567	17,258,299
Non-Market Growth Property Taxes	268,000	285,000	285,000	285,000	250,000
1% Utility and Grant-in-lieu taxes	310,085	316,287	322,613	329,065	335,646
Parcel Taxes	2,570,000	2,621,400	2,673,828	2,727,305	2,781,851
Fees and Charges	912,250	928,313	940,295	952,738	965,662
Licences and Permits	1,149,000	1,180,500	1,226,265	1,260,593	1,296,045
Other Sources	1,959,180	1,975,661	2,025,511	2,082,089	2,146,403
	19,527,946	21,044,764	22,356,247	23,689,356	25,033,906
Transfer between Funds:					
Transfer from reserves	245,547	244,353	257,107	386,534	599,258
Trsf from reserves - COVID	187,297	-	-	-	-
Transfer from police reserve	125,000	125,000	-	-	-
Capital Funding	18,187,855	17,748,714	17,309,000	26,645,000	18,075,000
DCC Funds	1,506,455	1,882,318	2,352,072	2,587,280	2,846,009
Offset for Amortization	3,134,462	3,197,151	3,261,094	3,326,316	3,392,843
	23,386,616	23,197,537	23,179,273	32,945,130	24,913,109
Total Revenues	42,914,562	44,242,300	45,535,520	56,634,486	49,947,015
Expenditures:					
General Government	4,316,064	4,462,927	4,646,840	4,920,164	5,140,571
Planning & Building Services	1,321,086	1,343,422	1,377,884	1,409,006	1,441,060
Operations	3,116,925	3,215,682	3,270,939	3,435,769	3,497,218
Police	3,424,889	3,972,586	4,180,380	4,388,175	4,803,764
Fire and Emergency	2,993,604	3,213,086	3,427,001	3,507,210	3,588,739
Sewer Operations	2,276,459	2,360,834	2,448,072	2,553,096	2,612,284
Capital Expenditures	18,187,855	17,748,714	17,309,000	26,645,000	18,075,000
Municipal Debt					
Debt Interest	191,978	204,495	215,525	268,092	462,822
Debt Principal	457,818	569,980	731,096	570,982	747,620
	36,286,677	37,091,725	37,606,737	47,697,494	40,369,077
Transfers between Funds					
Transfers to Reserve	1,768,814	1,602,952	1,568,462	1,977,242	1,972,933
Transfer to Reserve -Asset Management	218,154	468,154	747,154	1,046,154	1,366,154
DCC Funds	1,506,455	1,882,318	2,352,072	2,587,280	2,846,009
Amortization offset	3,134,462	3,197,151	3,261,094	3,326,316	3,392,843
	6,627,885	7,150,576	7,928,783	8,936,992	9,577,938
Total Expenditures	42,914,562	44,242,300	45,535,520	56,634,486	49,947,015
Tax % Increase	13.31%	8.79%	6.13%	5.83%	5.64%
Tax \$ Increase	\$1,451,724	\$1,110,172	\$860,132	\$884,832	\$920,732



Proposed Tax Change

The 2024 Sooke draft budget proposes a 13.31%, property tax increase to the General Municipal Taxation for the property owners in the District. Overall, this is an increase of \$1,451,724 to the general municipal taxes collected for District Operations.

	2023	2024 *	\$ Increase	% Increase
General Municipal Property Taxes	\$10,907,707	\$12,359,431	\$1,451,724	13.31%

* excluding non-market growth

Non-Market Growth

With the estimated non-market growth of \$268,000, the proposed overall general municipal taxes for collection equals \$12,627,431.

Tax Source	2023	2024
Property Taxes	\$10,727,707	\$12,359,431
Non-Market Growth Property Taxes	\$180,000	\$268,000
TOTAL	\$10,907,707	\$12,627,431

Projected Impact Per Average Single-Family Home

The proposed 2024 municipal service tax increase is **\$15.43 per month or \$185.16 per year** (\$13.31%) based on average home value of \$782,905 (BC Assessments). This amount is the portion paid for municipal services. This amount does not include property taxes levied by other taxing authorities. All fees are combined on one tax bill, so that property owners have one, instead of multiple, bills to deal with.

PROPOSED GENERAL FUND OPERATING CHANGES		
Property Tax Increase Offsets:		
Non-Market Growth Property Taxes	-268,000	
COVID Reserve	-187,297	
Police Reserve	-125,000	
		\$-580,297
Revenue Changes:		
Revenue Adjustments	-280,564	
Fire Smart Grant	-178,280	
		\$-458,844
Non-Discretionary Expense Changes:		
RCMP Contract to fund 14 Police	392,405	
Wage Increases Per Contract for Exempt, CUPE and IAFF	262,552	
Council CPI Increase	6,519	
New Firefighters and Support Staff	363,211	
New Staff Cost of Benefits	116,626	
Exempt Staff Adjustments	125,083	
Extended Health and Dental Benefits	79,271	
WorkSafe BC Premium	199,039	
Employee Health Tax	42,332	
Canada Pension Plan	64,928	
Employment Insurance	31,814	
Municipal Pension Plan	119,892	
Fire Smart Operating Expenses	86,552	
Software Licensing	10,000	
Community Service Agreements	36,791	
Insurance Premiums	5,087	
		\$1,942,101
Discretionary Expense Changes:		
Transfer for Asset Management	218,154	
Auxiliary Bylaw Officer	42,500	
Firefighter 9 - NEW - June Start	60,389	
2024 CUPE CPI Adjustment	60,000	
Admin Operation Adjustments	57,000	
Fire Operation Adjustments	42,600	
Parks and Facilities operating Adjustment to actual costs - irrigation, water, hydro, security, janitorial	68,552	
		549,195
Total Impact to Taxation		\$1,452,155
% Increase to General Municipal Taxes		13.31%

Proposed 2024 Capital Projects

The following is the 2024 Capital Project listing, of what the dollar values on the previous page mean in projects and the tangible results the community will see. Each year, the budget and resulting projects are modified based on resident engagement through the annual budget survey.

Note: Not all works are paid for by residential property taxes; however, all impact District resources in particular with staffing which is the District's single largest investment made using residential property taxes. The five-year capital plan with funding resources is included as an appendix at the end of the document.

Council	
Arts Advisory Panel	10,000
Lot A Community Project	1,023,583
Council Chamber Upgrades	25,000
	\$1,058,583
Administration	
Development Approvals Grant	85,418
SSMUH Legislative Updates	50,000
Housing Needs Report	50,000
Computer Equipment Replacement Plan	40,000
Server upgrade	120,000
Office Furniture Replacement and Upgrades	45,000
EV Charging Station and Electrical Upgrades	10,000
City Hall EV Vehicle (carry forward from 2023)	70,000
	\$470,418
Fire	
Fire Underwriters revision	15,000
Major Emergency Operations Plan	40,000
Thermal imaging camera replacement	10,000
First Responder protocols-equipment additions	8,500
Fire Truck - Rosenbauer Engine/Pumper (Squad 1)	794,439
Engine 2 Deposit	100,000
Critical Equipment Replacement	88,500
	\$ 1,056,439
Operations	
Annual Line Painting	50,000
Annual Street Lights, Bus Stop, Road Safety	40,000
Annual Patch & Pave	150,000
Annual Rainwater Storm Capital	50,000
Thrup Road Connector Design - Carryover	80,000
Phillips Road Corridor Design - Carryover	100,000

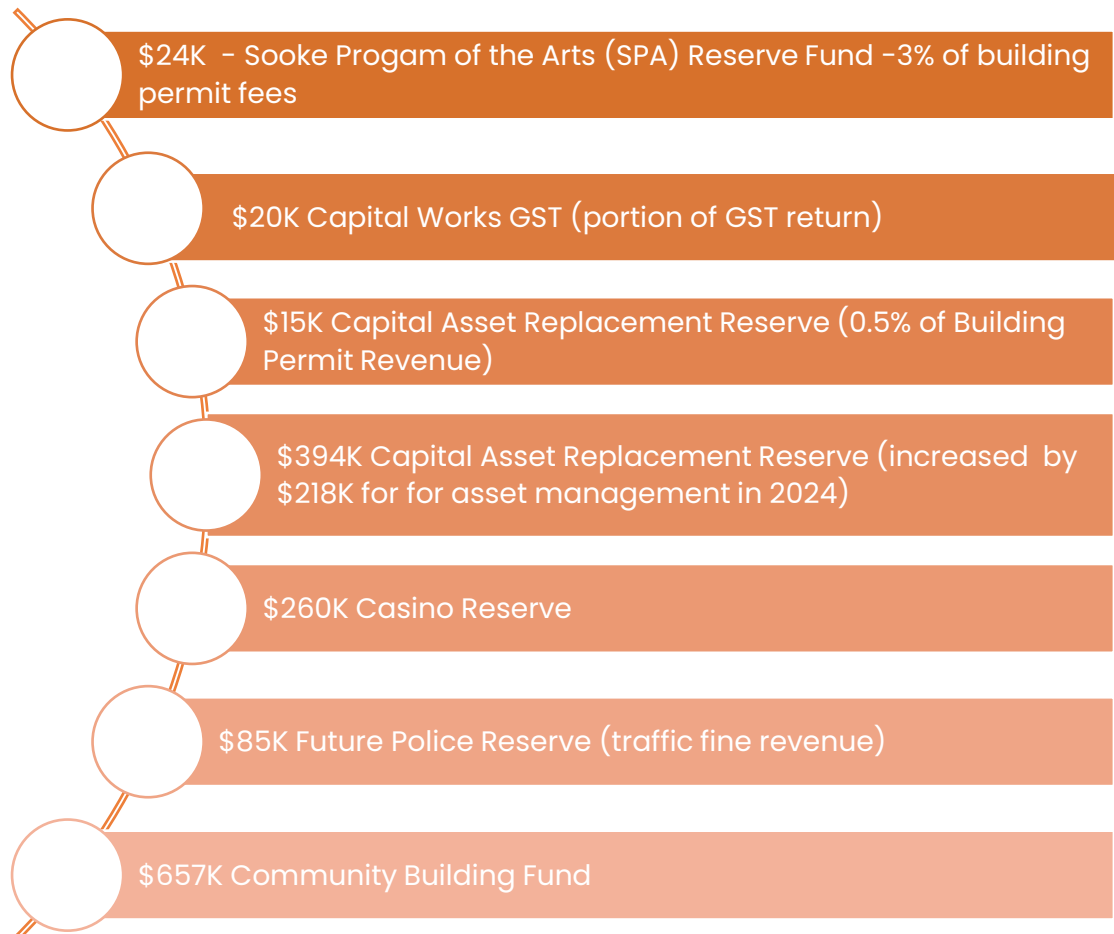
Charter South & Highway 14/Charters Intersection Design - Carryover	100,000
Phillips Road Geo-tech safety	43,000
Charter Corridor North (Throup to Golledge) (2/3 of project)	4,488,419
Church Road Roundabout	1,692,644
Wadams Transit Exchange Design	45,861
Subdivision and Development Standards Bylaw Update	45,000
DCC Update	40,000
District Bridge (Phillips) / A/M & Safety Assess. / Replace Strategy	400,000
TMP Update and Public Consultation	50,000
Ella Road - Design	75,000
	\$7,449,924
Parks	
Facilities:	
Facility Asset Repairs and Maintenance	75,000
Municipal Hall Architect Building Needs/AM Replacement LT Plan	30,000
Kaltasin office improvements	150,000
Fire Hall 1 doors	15,000
Parks and Environmental Services:	
Park Asset Repairs and Maintenance	75,000
Whiffin Spit Master Plan – Carry forward	15,000
Town Centre Lot A Plaza Plan – Carry forward	50,000
Demamiel Creek Crossing Bridge (2/3 of the project)	2,010,000
Memorial Wall	60,368
Sooke Potholes	18,800
Sport box Carryover & new	1,006,874
Playground Equipment Safety Replacements	100,000
Pier and Boardwalk	75,000
	3,681,042
Total General Capital	\$13,716,406
Sewer	
I&I Program & repairs	25,000
Odour Mitigation	75,000
Capital Asset Replacement	100,000
SSA Bylaw Consulting	50,000
Model Update	100,000
Town Centre Lift Station & Forcemain Design	100,000
WWTP & WCR Force Main (expansion project)	873,155
WCR Force Main (Maple S. to WWTP)	3,148,294
Total Sewer	4,471,449
Total General and Sewer Capital	\$18,187,855

2024 Capital Funding Sources Proposed

Growing BC Reserve	3,481,925
Grants	3,192,880
Road Development Cost Charges	2,504,695
Sewer Development Cost Charges	2,148,294
Sewer Reserve Fund	1,450,000
COVID - 19 Restart Reserve	1,353,583
Gas Tax Reserve	1,320,171
Borrowing (Debt)	894,439
Capital Asset Replacement	641,500
Casino Revenue Reserve	500,000
Parks Development Cost Charges	350,000
General Operating Surplus	125,000
Playing Field Reserve	100,000
SPA Revenue Reserve	70,368
Fire Equipment Reserve	55,000
	18,187,855

2024 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 fund contributions for 2024 are identified below.





Staffing Changes in 2024 Budget

Staffing needs change and expand alongside a growing community.

New staff resources to respond to the increasing demand on and for services is major part of the proposed tax increase and offset from the additional taxes received from non-market growth.

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.



\$423K -- Three new firefighters



\$35K – increase to Wastewater Eng Technician funded by wastewater for 12 months (from 6)



\$73K – Emergency Program Manager funded to 100%



\$392K Increase to RCMP Contract to fund 14 Police



\$42K Bylaw Auxillary Support



\$20K General Support Clerk Auxillary Support

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 annual average was 7% for 2022 and is 3.7% for 2023. The 2024 budget includes increases to offset inflation costs from the last two years.
- **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 remains low. In response, the average weekly wage rate in BC is up 6.4 % for 2023 and 4.8% at the end of 2022).

Five-Year Revenue Plan

The five-year expenditures proposed compared with 2023 include the following:

	2023	2024	2025	2026	2027	2028
Property Taxes	10,727,707	12,359,431	13,737,603	14,882,735	16,052,567	17,258,299
Non-Market Growth Property Taxes	180,000	268,000	285,000	285,000	285,000	250,000
1% Utility and Grant-in-lieu taxes	283,308	310,085	316,287	322,613	329,065	335,646
Parcel Taxes	2,440,500	2,570,000	2,621,400	2,673,828	2,727,305	2,781,851
Financial and tax info services	14,000	40,500	40,500	42,525	44,651	46,884
NSF charges	500	500	525	551	579	608
Boat Launch Fees	15,000	16,000	16,000	16,800	17,640	18,522
Parking Fees	20,000	22,000	22,000	23,100	24,255	25,468
Criminal Record Checks	18,000	18,000	18,000	18,900	19,845	20,837
Miscellaneous	2,000	2,000	2,100	2,205	2,315	2,431
Cost Recovery	13,700	18,700	32,810	34,451	36,173	37,982
First Nations	13,050	13,050	13,703	14,388	15,107	15,862
School Site Acquisition Charge	1,500	1,500	1,575	1,654	1,736	1,823
Property Tax Interest	35,000	55,000	56,100	57,222	58,366	59,534
Property Tax Penalties	155,000	175,000	175,000	178,500	182,070	185,711
Sewer Generation Charge	550,000	550,000	550,000	550,000	550,000	550,000
Subdivision fees	70,000	70,000	70,000	85,000	87,550	90,177
Rezoning fees	50,000	50,000	50,000	50,000	50,000	50,000
Building permits	800,000	800,000	824,000	848,720	874,182	900,407
Plumbing permits	50,000	50,000	51,500	53,045	54,636	56,275
Development permits	75,000	75,000	75,000	75,000	75,000	75,000
Development variance permits	1,000	1,000	1,000	1,000	1,000	1,000

2024-2028 DISTRICT OF SOOKE PROPOSED FIVE YAR FINANCIAL PLAN

Business licenses	65,000	90,000	90,000	94,500	99,225	104,186
Property Record Search	4,000	4,000	10,000	10,000	10,000	10,000
Miscellaneous	9,000	9,000	9,000	9,000	9,000	9,000
Small Community Protection grant	350,000	350,000	350,000	350,000	350,000	350,000
Traffic Fine revenue sharing	85,000	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	135,082
Street lighting cost-sharing	1,500	1,500	1,500	1,500	1,500	1,500
Gas Tax Community Works grant	630,079	657,598	630,079	630,079	630,079	630,079
Casino Revenue	260,000	260,000	299,000	343,850	395,428	454,742
SRCHN/VIHA MOU	20,000	20,000	20,000	20,000	20,000	20,000
Investment Interest	425,000	450,000	450,000	450,000	450,000	450,000
Transfer from reserves	237,651	245,547	244,353	257,107	386,534	599,258
Transfer from reserves - COVID	128,023	187,297	-	-	-	-
Transfer from reserves - police	250,000	125,000	125,000	-	-	-
Capital Funding	21,609,452	18,187,855	17,748,714	17,309,000	26,645,000	18,075,000
DCC Funds	1,766,500	1,506,455	1,882,318	2,352,072	2,587,280	2,846,009
Offset for Amortization	3,073,000	3,134,462	3,197,151	3,261,094	3,326,316	3,392,843
Total Revenue	\$44,564,552	\$42,914,562	\$44,242,300	\$45,535,520	\$56,634,486	\$49,947,015

Five-Year Expenditure Plan

The proposed five-year expenditures compared with 2023 include the following:

	2023	2024	2025	2026	2027	2028
Council	701,074	744,384	756,665	769,246	782,136	795,341
CAO's Office	520,316	585,382	538,809	544,597	550,552	556,678
Human Resources	139,173	177,756	182,055	185,680	189,412	193,257
Communications	149,106	166,446	172,658	179,989	184,444	178,026
Corporate Services	494,935	533,067	545,243	555,719	566,510	577,624
Bylaw	316,952	381,117	390,037	400,556	411,377	422,509
Financial Services & IT	1,321,873	1,458,808	1,575,117	1,701,368	1,918,496	2,092,131
Geographic Information Systems	274,495	269,103	302,343	309,686	317,237	325,004
Planning, Development & Building Services	1,207,943	1,321,086	1,343,422	1,377,884	1,409,006	1,441,060

2024-2028 DISTRICT OF SOOKE PROPOSED FIVE YAR FINANCIAL PLAN

Operations	683,424	725,128	736,872	755,471	774,598	794,269
Subdivision	262,577	282,892	290,656	298,640	306,852	315,298
Parks	1,289,566	1,365,778	1,445,027	1,473,701	1,611,192	1,644,523
Highway maintenance contract	425,000	425,000	425,000	425,000	425,000	425,000
Line painting and signage	50,000	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	168,127
Rainwater infrastructure maintenance	100,000	100,000	100,000	100,000	100,000	100,000
RCMP	3,032,484	3,424,889	3,972,586	4,180,380	4,388,175	4,803,764
Fire and Emergency	2,340,157	2,993,604	3,213,086	3,427,001	3,507,210	3,588,739
Sewer Operations	1,965,587	2,276,459	2,360,834	2,448,072	2,553,096	2,612,284
Debt Interest	191,700	191,979	204,495	215,525	268,092	462,822
Debt Principal	558,753	457,817	569,980	731,096	570,982	747,620
Transfers to Reserve	1,922,358	1,768,814	1,602,952	1,568,462	1,977,242	1,972,933
DCC Funds	1,766,500	1,506,455	1,882,318	2,352,072	2,587,280	2,846,009
Amortization offset	3,073,000	3,134,462	3,197,151	3,261,094	3,326,316	3,392,843
Trsf. to Reserve Asset Management		218,154	468,154	468,154	747,154	1,046,154
Capital Expenditures	21,609,452	18,187,855	17,748,714	17,309,000	26,645,000	18,075,000
Total Expenses:	\$44,564,552	\$42,914,562	\$44,242,300	\$45,535,520	\$56,634,486	\$49,947,015

Five-year Revenue Sources

The 2024 budget includes an approximate increase of \$308,000 from different revenue streams including Fees and Charges, Tax Penalties, Sewer Parcel Taxes, Investment Interest, and Permit and Licensing revenue.

Utility Tax

The utility tax is paid by the utility companies. Per legislation, 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; The utility tax has been declining each year in Sooke.

Utility Company	2023	2024
Shaw	17,547	16,094
Telus	9,878	8,822
Fortis	12,253	15,649
BC Hydro	146,047	137,579
	\$ 185,725	\$ 178,144

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, Grant Revenue, and Reserve funds, and ensures they are available when called upon for capital expenses. The 2024 budget proposes to increase the investment income to \$450,000, due to higher interest rates. (increase from \$425,000)

The five-year forecast for investment interest income is:

	2024	2025	2026	2027	2028
Investment Interest	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000

Historical context:

	2018	2019	2020	2021	2022	2023*
Investment Interest	\$322,709	\$349,968	\$363,557	\$558,343	\$586,159	\$520,000

*2023 includes unaudited results



Building Permit Revenue

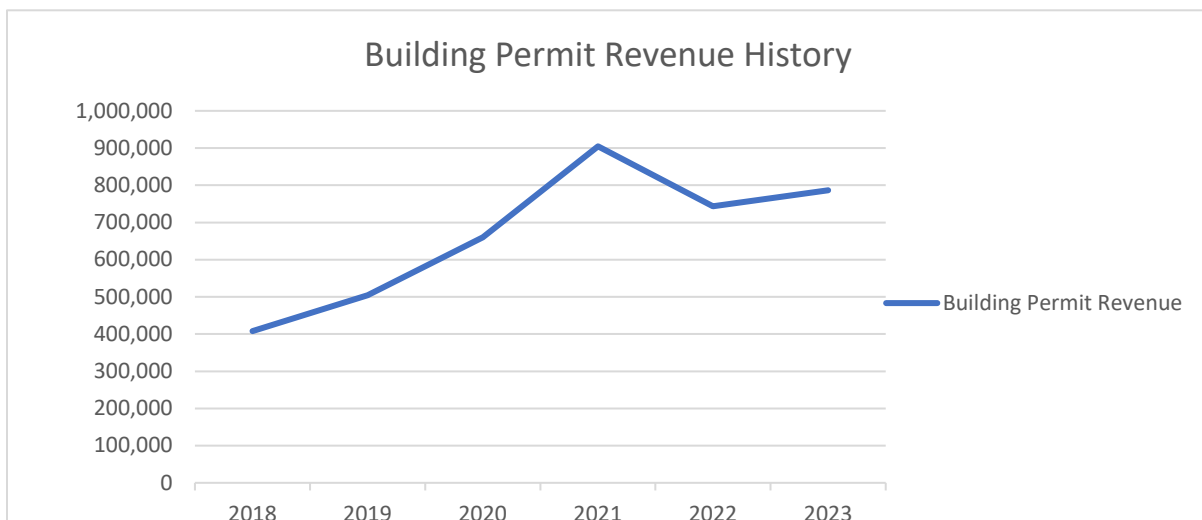
The 2024 budget proposes to keep the building permit revenue at \$800,000 for 2024. This is due to local economic trends, the supply of land readily available to build, average permits over the last 3 years, and forecasting of the total building expected in Sooke in 2024.

The five-year forecast for building permit revenue:

	2024	2025	2026	2027	2028
Building Permit Revenue	\$800,000	\$824,000	\$848,720	\$874,182	\$900,407

The five-year history for building permit revenue:

	2019	2020	2021	2022	2023	2024
Building Permit Revenue	\$407,905	\$504,645	\$660,257	\$904,623	\$743,303	\$786,754





District Service Areas

This section presents the 2024-2028 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.

2024-2028 Five-Year Budget Compared to 2023

	2023	2024	2025	2026	2027	2028
Council	701,074	744,384	756,665	769,246	782,136	795,341
CAO's Office	520,316	585,382	538,809	544,597	550,552	556,678
Human Resources	139,173	177,756	182,055	185,680	189,412	193,257
Communications	149,106	166,446	172,658	179,989	184,444	178,026
	\$1,509,669	\$1,673,968	\$1,650,187	\$1,679,512	\$1,706,544	\$1,723,302

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 and numerous public engagement opportunities (i.e. Budget, Official Community Plan, Zoning Bylaw, etc.).

Budgetary Notes

- \$36,791 increase for community service agreements.
- \$162,000 included in CAO budget for climate change initiatives in 2024. \$135,000 funded by Provincial Local Government Climate Action Program.
- \$339,971 allocated for service agreements supporting 12 organizations providing services to the local community.
- \$65,000 allocated for community grants.
- \$60,000 requested for 2024 CUPE CPI Adjustment (held in CAO contingency)

Council's Five-Year Budget Detail Compared to 2023

Operating Expenses	2023	2024	2025	2026	2027	2028
Council						
Salaries	\$176,194	182,713	188,195	193,841	199,656	205,646
Benefits	2,500	2,500	2,500	2,500	2,500	2,500
Travel/conferences/education	40,000	40,000	40,000	40,000	40,000	40,000
Public and Government relations	6,500	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	5,000
Events	10,000	10,000	10,000	10,000	10,000	10,000
Sponsorships	2,500	2,500	2,500	2,500	2,500	2,500
Communities in Bloom	2,500	2,500	2,500	2,500	2,500	2,500
Contingency	60,000	60,000	60,000	60,000	60,000	60,000
Community Grants	65,000	65,000	65,000	65,000	65,000	65,000
Canada Day fireworks	3,000	3,000	3,000	3,000	3,000	3,000
Sooke Philharmonic Society	7,000	7,000	7,000	7,000	7,000	7,000
Wild Wise Sooke	7,000	7,000	7,000	7,000	7,000	7,000
Healthy Schools SD 62	5,000	5,000	5,000	5,000	5,000	5,000
VI Film Commission	2,000	2,000	2,000	2,000	2,000	2,000
NEED2 Suicide Line	3,500	3,500	3,500	3,500	3,500	3,500
Intermunicipal Advisory Committee on Disability Is	200	200	200	200	200	200
Sub-Total Council	397,894	404,413	409,895	415,541	421,356	427,346
Community Service Agreements:						
Sooke Region Community Health Initiative	50,000	53,103	54,165	55,248	56,353	57,480
Sooke Lions Club		22,946	23,405	23,873	24,350	24,837
Sooke Shelter Society	7,000	7,301	7,447	7,596	7,748	7,903
Sooke Community Arts Council	8,600	8,970	9,149	9,332	9,519	9,709

2024-2028 DISTRICT OF SOOKE PROPOSED FIVE YAR FINANCIAL PLAN

Sooke Fine Arts Society	15,000	15,645	15,958	16,277	16,603	16,935
Sooke Food Bank	27,132	29,299	29,885	30,483	31,092	31,714
Sooke Family Resource Society	30,000	31,290	31,916	32,554	33,205	33,869
Sooke Region Community Health Network	20,000	20,000	20,400	20,808	21,224	21,649
Sooke Community Association	35,308	36,826	37,563	38,314	39,080	39,862
Sooke Region Tourism Association	26,589	27,628	28,181	28,744	29,319	29,905
Sooke Region Chamber of Commerce	30,551	31,684	32,318	32,964	33,623	34,296
Visitor Information Centre	53,000	55,279	56,385	57,512	58,663	59,836
Total Community Service Agreements	303,180	339,971	346,770	353,706	360,780	367,996
Total Council	\$701,074	\$744,384	\$756,665	\$769,246	\$782,136	\$795,341



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.

2024-2028 Five-Year Budget Compared to 2023

	2023	2024	2025	2026	2027	2028
Corporate Services	494,935	533,067	545,243	555,719	566,510	577,624
Bylaw	316,952	381,117	390,037	400,556	411,377	422,509
	\$811,887	\$914,184	\$935,280	\$956,275	\$977,887	\$1,000,133

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.

Budgetary Notes

- \$42,500 increase for auxiliary bylaw position in 2024.
- Additional 2024 increase for committed wages and benefit increases.



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.

2024-2028 Five-Year Budget Compared to 2023

	2023	2024	2025	2026	2027	2028
Financial Services & IT	1,321,873	1,458,808	1,575,117	1,701,368	1,918,496	2,092,131
Geographic Information Systems	274,495	269,103	302,343	309,686	317,237	325,004
	\$1,596,368	\$1,727,911	\$1,877,460	\$2,011,053	\$2,235,733	\$2,417,135

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 its progression of the Asset Management process for the recognition and registration of Developer Contributed Assets and District Capital assets.

Budgetary Notes

- \$5,000 increase for property insurance
- \$10,000 Increase to software licencing fees
- \$20,000 Increase for procurement consultant services
- \$20,000 increase for auxiliary general support clerk wages
- The 2025 – 2028 Finance Budget includes a new CUPE position in 2025 for the department and 2 CUPE staff in 2027 and 2028 to be allocated where needed in the organization.



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

2024-2028 Five-Year Budget Compared to 2023

	2023	2024	2025	2026	2027	2028
Planning, Development & Building Services	\$1,207,943	\$1,321,086	\$1,343,422	\$1,377,884	\$1,409,006	\$1,441,060

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.

Budgetary Notes

- \$70K increase to fund the planning manager position.
- Wage Increases per Contract for Exempt and CUPE staff.
- Inflation adjustments for all benefits including Worksafe BC, CPP, EI, Pension, Health and Dental.
- 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.



Operations Services

This service area consists of Public Works, Engineering, Subdivision Land Development, and the Wastewater services. However, the wastewater budget operates independently.

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.

2024-2028 Five-Year Budget Compared to 2023

	2023	2024	2025	2026	2027	2028
Operations (Engineering)	683,424	725,128	736,872	755,471	774,598	794,269
Subdivision	262,577	282,892	290,656	298,640	306,852	315,298
Highway maintenance contract	425,000	425,000	425,000	425,000	425,000	425,000
Line painting and signage	50,000	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	168,127
Rainwater infrastructure maintenance	100,000	100,000	100,000	100,000	100,000	100,000
	\$1,691,151	\$1,753,171	\$1,772,680	\$1,799,264	\$1,826,604	\$1,854,723

Key Service Area Deliverables for 2024

- Continue implementation of the Transportation Master Plan including:
 - Charters Road Corridor (2023-2024 Capital Project); and
 - Church Road Roundabout (2023-2024 Capital Project).
- Continue Wastewater Master Plan development.
- Subdivision and Development Standards Bylaw stakeholder consultation and finalization.
- Transit stops and street light improvements.

Budgetary Notes

- Wage Increases Per Contract for Exempt and CUPE staff.
- Inflation adjustments for all benefits including Worksafe BC, CPP, EI, Pension, Health and Dental.



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 a 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.

2024-2028 Five-Year Budget Compared to 2023

Revenue	2023	2024	2025	2026	2027	2028
Parcel Taxes	2,440,500	2,570,000	2,621,400	2,673,828	2,727,305	2,781,851
Sewer Generation Charge	550,000	550,000	550,000	550,000	550,000	550,000
	2,990,500	3,120,000	3,171,400	3,223,828	3,277,305	3,331,851
Expenses						
Sewer Operations	1,965,587	2,276,459	2,360,834	2,448,072	2,553,096	2,612,284
Debt	460,000	460,000	460,000	460,000		
Transfer to Capital	564,913	383,541	350,566	315,756	724,208	719,566
	\$2,990,500	\$3,120,000	\$3,171,400	\$3,223,828	\$3,277,305	\$3,331,851

Budgetary Notes

- Increase to Sewer Parcel Taxes due to new construction
- Reduction from Sewer Reserve Transfer
- \$35K Engineering Tech - funded to 100%
- \$61K Sewer Salaries and Benefits
- \$91K Sewer Allocation from admin
- \$122K Sewer Operation - Contract Services and Materials and Supplies



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.

2024-2028 Five-Year Budget Compared to 2023

	2023	2024	2025	2026	2027	2028
Parks	\$1,289,566	\$1,365,778	\$1,445,027	\$1,473,701	\$1,611,192	\$1,644,523

Key Service Area Deliverables for 2024

- Continued implementation of the Parks and Trails Master Plan.
- 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.).

Budgetary Notes

- Budget includes increases for Parks and Facilities operating Adjustments to actual costs for irrigation, water, hydro, security, janitorial totaling 68,552
- Financial planning consideration: As parkland is acquired through development applications, ongoing maintenance is required to support the additional District asset.



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.

2024-2028 Five-Year Budget Compared to 2023

	2023	2024	2025	2026	2027	2028
Fire and Emergency	\$2,340,157	\$2,993,604	\$3,213,086	\$3,427,001	\$3,507,210	\$3,588,739

Key Service Area Functions

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

Budgetary Notes

- \$235K - Continued transition to 24-hour coverage with the addition of 3 new firefighters
- \$91K - Fire Inspector/ Life safety educator (funded by the UBCM FireSmart Grant)
- \$278K - funding 100% of positions approved in 2023, and wage adjustment for IAFF members.
- \$42K Operating budget adjustments for inflation and growth of the department.
- \$55K in operating expense reductions due to transition to 24-hour coverage.



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.

2024-2028 Five-Year Budget Compared to 2023

Policing	2023	2024	2025	2026	2027	2028
Contract with RCMP	2,997,641	3,390,046	3,597,841	3,805,635	4,013,430	4,429,019
E-comm 9-1-1	-	-	339,902	339,902	339,902	339,902
Police-Based Victim Services	29,843	29,843	29,843	29,843	29,843	29,843
Source Information	5,000	5,000	5,000	5,000	5,000	5,000
	\$3,032,484	\$3,424,889	\$3,972,586	\$4,180,380	\$4,388,175	\$4,803,764
Total RCMP Officers	13	14	15	16	17	19

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.

Budgetary Notes

- Financial plan includes multi-year plan to transition to 24/7 coverage by increasing staffing to 19 RCMP officers by 2028 as we respond to the needs of a growing community.
- 2025 includes \$340K for the new E-Comm 911 costs for South Island Communities.

Reserve Continuity, Debt & the Five-Year Capital Plan



Reserve Continuity

The District of Sooke maintains various reserves. Generally, capital projects are funded by these reserves to reduce volatility in taxation levels. Below you will find a summary of transfers from (to) reserves for 2024 for capital and operating funding. The Five Year Capital Plan found on page ** includes the transfer from (to) reserves for 2024-2028.

Reserve Funds:	Estimated Opening Balance	Estimated 2024 Additions to Reserve	2024 Proposed Funding for Capital (Less)	Estimated Ending 2024 Balance
General Operating Surplus	817,366	-	125,000	692,366
Growing BC Reserve	4,814,646	-	3,481,925	1,332,721
COVID - 19 Restart Reserve	1,540,880	-	1,540,880	-
Gas Tax Reserve	694,051	657,598	1,320,171	31,478
Sewer Reserve Fund	2,027,053	383,424	1,450,000	960,477
Capital Asset Replacement	902,228	421,672	852,547	471,353
Future Policing Costs Reserve	196,653	85,000	125,000	156,653
Playing Field Reserve	101,916	-	100,000	1,916
Future Road Liabilities Reserve	375,199	-	-	375,199
Parkland Reserve	304,414	-	-	304,414
Emergency Road Repair / Snow Removal Reserve	139,312	20,000	-	159,312
Fire Equipment Reserve	57,517	-	55,000	2,517
Affordable Housing	300,660	-	-	300,660
Capital Improvement Financing Reserve	134,478	12,000	-	146,478
SPA Revenue Reserve	152,419	24,000	70,368	106,051
Land (Non-park)	142,051	-	-	142,051
Revenue Smoothing	71,000	-	-	71,000
Capital Works Reserve	89,539	20,000	-	109,539
Frontage Improvements Reserve	66,536	-	-	66,536
Community Amenities	60,456	-	-	60,456
Casino Revenue Reserve	262,418	260,000	500,000	22,418
Property Tax Stabilization	51,457	-	-	51,457

2024-2028 DISTRICT OF SOOKE PROPOSED FIVE YAR FINANCIAL PLAN

Reserve Funds:	Estimated Opening Balance	Estimated 2024 Additions to Reserve	2024 Proposed Funding for Capital	Estimated Ending 2024 Balance
Sewer Expansion Reserve	51,457	-	-	51,457
Risk Management	30,870	-	-	30,870
Harbour Park Reserve	26,992	-	-	26,992
Carbon Tax Rebate Reserve	18,092	-	-	18,092
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	13,457,530	1,883,694	9,620,891	5,720,333
Deferred Revenue Funds:				
Sewer Development Cost Charges	2,767,294	478,413	2,148,294	1,097,413
Road Development Cost Charges	3,361,987	779,348	2,504,695	1,636,641
Parks Development Cost Charges	158,515	243,694	350,000	52,209
Total Deferred Revenue	6,287,797	1,501,455	5,002,989	2,786,263
Total Reserves and Deferred Revenue	\$19,745,327	\$ 3,385,149	\$14,623,880	\$8,506,596



Debt Management

The financial plan includes new debt in early 2025 for the purchase of Fire Pumper Truck, which has encountered manufacturer delays, 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. The Sewer Loan ends in 2026.

	2024	2025	2026	2027	2028
Provincial Debt (Fire - Ladder Truck) - principal	25,626	25,626	25,626	36,086	
Provincial Debt (Fire - Ladder Truck) - interest	20,920	20,920	20,920	20,920	
MFA Equip. Financing (Fire - Pumper) - principal - new loan (end of 2024)	-	148,362	173,809	173,809	173,809
MFA Equip. Financing (Fire - Pumper) - interest	-	15,761	15,761	15,761	15,761
Engine 2 Rescue Truck - Principal			148,362	148,362	148,362
Engine 2 Rescue Truck - Interest			15,761	15,761	15,761
MFA Equip. Financing (Fire - Water Tender) - principal Loan	233	-	-	-	-
MFA Equip. Financing (Fire - Water Tender) - interest	-	-	-	-	-
MFA Equip. Financing (Fire - Engine 1A) Loan- principal	57,939	18,565	-	-	-
MFA Equip. Financing (Fire - Engine 1A) - interest	3,457	163	-	-	-
MFA Equip. Financing (Fire - Engine 1B Spartan) - principal	74,020	77,426	83,298	-	-
MFA Equip. Financing (Fire - Engine 1B Spartan) - interest	11,058	7,652	3,083	-	-
MFA loan (General - Road Projects) - principal	-	-	-	212,725	425,449
MFA loan (General - Road Projects) - interest	-	-	-	215,650	431,300
MFA load (Sewer) - principal	300,000	300,000	300,000		
MFA load (Sewer) - interest	160,000	160,000	160,000		
Total Principal	457,818	569,980	731,096	570,982	747,620
Total Interest	191,978	204,495	215,525	268,092	462,822
Total Debt Servicing	\$649,796	\$774,475	\$ 946,620	\$839,073	\$ 1,210,442

2024 – 2028 Five-Year Capital Plan

The capital budget outlines the District's Five-Year Capital Plan and related funding for assets and other programs, such as roads, sewer infrastructure, facility maintenance, fleet replacement, and parks, which will provide or support services to residents over many years.

Adequate financing needs to be in place to schedule and undertake each capital investment. The 5-Year Capital Plan looks at revenue sources whether it be rates, taxes, fees, development cost charges, grants, reserves or borrowing. As the District faces competing priorities, difficult decisions need to be made to optimize the spending to provide the most value to our residents and balancing needs versus wants.

The 5-Year Capital Plan provides the framework for long-term planning and fiscal management and allows the District to look ahead and answer four fundamental questions:

- “What do we need?”
- “Why do we need it?”
- “How are we going to pay for it?”
- “How much will it cost to operate and maintain?”

Answering these questions allows the District to anticipate current and future cost pressures, stretch the limits of our revenues by source, and make the necessary decisions to put in place essential infrastructure to support a future Sooke.

By doing so, this plan will help maximize the investment in the community where and when it is most needed.

Read on for the complete Five-Year Capital Plan.

District of Sooke 2024 - 2028 Capital Plan

	Funding Sources															
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Council																
2024																
Arts Advisory Panel	10,000												10,000			
Lot A Project	1,023,583													1,023,583		
Council Chamber Upgrades	25,000	25,000														
	1,058,583	25,000	-	-	-	-	-	-	-	-	-	-	10,000	1,023,583	-	-
Administration																
2024																
Development Approvals Grant	85,418														85,418	
SSMUH Legislative Updates	50,000														50,000	
Housing Needs Report	50,000														50,000	
Computer Equipment Replacement Plan	40,000													40,000		
Server upgrade	120,000													120,000		
Office Furniture Replacement and Upgrades	45,000										35,000			10,000		
EV Charging Station and Electrical Upgrades	10,000													10,000		
City Hall EV Vehicle (carryforward from 2023)	70,000													70,000		
	470,418	-	-	-	-	-	-	-	-	-	35,000	-	-	250,000	185,418	
Fire																
2024																
Fire Underwriters revision	15,000	15,000														
Major Emergency Operations Plan	40,000	40,000														
Thermal imaging camera replacement	10,000									10,000						
First Responder protocols-equipment additions	8,500									8,500						
Fire Truck - Rosenbauer Engine/Pumper (Squad 1)	794,439															794,439
Engine 2	100,000															100,000
Critical Equipment Replacement	88,500			55,000							33,500					
	1,056,439	55,000	-	55,000	-	-	-	-	-	18,500	33,500	-	-	-	-	894,439
Operations																
2024																
Annual Line Painting	50,000						50,000									
Annual Street Lights, Bus Stop, Road Safety	40,000									40,000						
Annual Patch & Pave	150,000										150,000					
Annual Rainwater Storm Capital	50,000										50,000					
Throup Road Connector Design - Carryover	80,000							80,000								
Phillips Road Corridor Design - Carryover	100,000							100,000								
Charter South & Highway 14/Charters Intersection Design - Carryover	100,000									100,000						
Phillips Road Geo-tech safety	43,000										43,000					
Charter Corridor North (Throup to Gollege) (2/3 of project)	4,488,419		1,667,946					1,534,843		614,462					671,167	
Church Road Roundabout	1,692,644		507,793					739,852		312,446					132,553	

District of Sooke 2024 - 2028 Capital Plan

Department and Capital Project Listing	Budget	Funding Sources														
		Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Wadams Transit Exchange Design	45,861									45,861						
Subdivision and Development Standards Bylaw Update	45,000	45,000														
DCC Update	40,000									40,000						
District Bridge (Phillips) / A/M & Safety Assess. / Replace Strategy	400,000		400,000													
TMP Update and Public Consultation	50,000							50,000								
Ella Road - Design	75,000										75,000					
	7,449,924	45,000	2,575,739	-	-	-	50,000	2,504,695	-	1,152,770	318,000	-	-	-	803,720	-
Parks 2024																
Facilities:																
Facility Asset Repairs and Maintenance	75,000										75,000					
Municipal Hall Architect Building Needs/AM																
Replacement LT Plan	30,000										30,000					
Kaltasin office improvements	150,000										120,000			30,000		
Fire Hall 1 doors	15,000										15,000					
Parks and Environmental Services:																
Park Asset Repairs and Maintenance	75,000						75,000									
Whiffin Spit Master Plan - carryforward	15,000										15,000					
Town Centre Lot A Plaza Plan - carry forward	50,000													50,000		
Demamiel creek crossing Bridge (2/3 of project)	2,010,000						300,000		350,000	148,901	-				1,211,099	
Memorial Wall	60,368												60,368			
Sooke Potholes	18,800														18,800	
Sport box Carryover & new	1,006,874		906,186												100,688	
Playground Equipment Safety Replacements	100,000											100,000				
Pier and Boardwalk	75,000						75,000									
	3,681,042	-	906,186	-	-	-	450,000	-	350,000	148,901	255,000	100,000	60,368	80,000	1,330,587	
Total General Capital	13,716,406	125,000	3,481,925	55,000	-	-	500,000	2,504,695	350,000	1,320,171	641,500	100,000	70,368	1,353,583	2,319,725	894,439

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Sewer		2024														
I&I Program & repairs	25,000				25,000											
Odour Mitigation	75,000				75,000											
Capital Asset Replacement	100,000				100,000											
SSA Bylaw Consulting	50,000				50,000											
Model Update	100,000					100,000										
Town Centre Lift Station & Forcemain Design	100,000					100,000										
WWTP & WCR Force Main (expansion project)	873,155														873,155	
WCR Force Main (Maple S. to WWTP)	3,148,294				1,200,000	1,948,294										
Total Sewer	4,471,449	-	-	-	1,450,000	2,148,294	-	-	-	-	-	-	-	-	873,155	-
Total General and Sewer Capital	18,187,855	125,000	3,481,925	55,000	1,450,000	2,148,294	500,000	2,504,695	350,000	1,320,171	641,500	100,000	70,368	1,353,583	3,192,880	894,439
		Gen Ops	Growing BC	FER	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community	Capital Asset	Playing	SPA	COVID Safe Restart	Other	Other
2024 Opening Reserve Balance		817,366	4,814,646	57,517	2,027,053	2,767,294	262,418	3,361,987	158,515	694,051	902,228	101,916	152,419	1,540,880	-	-
ADD: 2024 Transfer to Reserve		-	-	-	383,542	478,413	260,000	779,348	243,694	657,598	406,000	-	24,000	-	-	-
LESS: 2024 Capital		125,000	3,481,925	55,000	1,450,000	2,148,294	500,000	2,504,695	350,000	1,320,171	641,500	100,000	70,368	1,353,583	3,192,880	894,439
LESS: operating budget expenses (debt and COVID restart)											211,047			187,297		
RESERVE BALANCES AT DECEMBER 31, 2024		692,366	1,332,721	2,517	960,595	1,097,413	22,418	1,636,641	52,209	31,478	455,681	1,916	106,051	-	-	894,439

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Council	2025															
Arts Advisory Panel	10,000												10,000			
	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-
Administration	2025															
Computer Equipment Replacement Plan	40,000										40,000					
Office Furniture Replacement and Upgrades	45,000										45,000					
Building Inspectors Vehicle Replacement (EV)	70,000						70,000									
Asset Management Software Acquisition	60,000										60,000					
	215,000	-	-	-	-	-	70,000	-	-	-	145,000	-	-	-	-	-
Fire	2025															
Engine 2 Chassis Deposit	160,000									160,000						
EV Car (inspection services)	50,000										50,000					
Critical Equipment Replacement	55,000									55,000						
	265,000	-	-	-	-	-	-	-	-	215,000	50,000	-	-	-	-	-
Operations	2025															
Annual Line Painting	50,000										50,000					
Annual Street Lights, Bus Stop, Road Safety	40,000									40,000						
Annual Patch & Pave	150,000										150,000					
Annual Rainwater Storm Capital	50,000										50,000					
Phillips Road Geo-tech safety	43,000										43,000					
Charter Corridor North (Throup to Gollege) (Carryforward)	2,210,714		852,264					784,280		231,218					342,952	
Charters Corridor South (Gollege to HWY 14)	2,000,000														2,000,000	
Charters & HWY 14 Intersection	2,000,000														2,000,000	
Francis Gardens Storm	1,000,000														1,000,000	
Ella Road	1,350,000														1,350,000	
Throup Road (Charters to Church RAB) - Design	100,000									100,000						
	8,993,714	-	852,264	-	-	-	-	784,280	-	371,218	293,000	-	-	-	6,692,952	-
Parks	2025															
Facilities:																
Facility Asset Repairs and Maintenance	75,000										75,000					
Kaltasin office improvements	20,000										20,000			-		
Fire Hall 1 doors	15,000										15,000					
Fire Hall 1 interior (locker storage, lounge, commercial kitchen)	25,000									25,000						
Parks and Environmental Services:																

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Park Asset Repairs and Maintenance	75,000						75,000									
Demamiel creek crossing Bridge (carryforward)	990,000						93,489		300,000						596,511	
Truck Replacement	75,000										75,000					
Playground Equipment Safety Replacements	100,000		100,000													
Pier and Boardwalk	75,000						75,000									
	1,450,000	-	100,000	-	-	-	243,489	-	300,000	25,000	185,000	-	-	-	596,511	
Total General	10,933,714	-	952,264	-	-	-	313,489	784,280	300,000	611,218	673,000	-	10,000	-	7,289,463	-
Sewer 2025																
I&I Program & repairs	25,000				25,000											
Odour Mitigation	50,000				50,000											
Capital Asset Replacement	100,000				100,000											
SSA Bylaw Consulting	50,000				50,000											
CRD Annul Fees for Septic Tracking	50,000				50,000											
Model Update	40,000					40,000										
WCR force Main (Townsend to Atherley)	1,500,000				150,000	1,350,000										
Total Sewer	1,815,000	-	-	-	425,000	1,390,000	-	-	-	-	-	-	-	-	-	-
Total Capital	12,748,714	-	952,264	-	425,000	1,390,000	313,489	784,280	300,000	611,218	673,000	-	10,000	-	7,289,463	-

	Gen Ops	Growing BC	FER	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community	Capital Asset	Playing	SPA	COVID Safe Restart	Grant	Borrowing
2025 Opening Reserve Balance	692,366	1,332,721	2,517	960,595	1,097,413	22,418	1,636,641	52,209	31,478	455,681	1,916	106,051	-	-	-
ADD: 2025 Transfer to Reserve	-	-	-	350,568	598,016	300,000	974,185	304,617	657,482	656,000	-	-	-	-	-
LESS: 2025 Capital	-	952,264	-	425,000	1,390,000	313,489	784,280	300,000	611,218	673,000	-	10,000	-	7,289,463	-
LESS: operating budget expenses (debt and COVID restart)										211,047			-		
RESERVE BALANCES AT DECEMBER 31, 2025	692,366	380,457	2,517	886,163	305,429	8,929	1,826,545	56,826	77,742	227,634	1,916	96,051	-	-	7,289,463

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Council	2026															
Arts Advisory Panel	10,000												10,000			
	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-
Administration	2026															
Computer Equipment Replacement Plan	40,000										40,000					
Office Furniture Replacement and Upgrades	45,000										45,000					
	85,000	-	-	-	-	-	-	-	-	-	85,000	-	-	-	-	
Fire	2026															
Engine 2 Final Payment	740,000															740,000
Critical Equipment Replacement	55,000									55,000						
	795,000	-	-	-	-	-	-	-	-	55,000	-	-	-	-	-	740,000
Operations	2026															
Five Year Road Program	650,000									550,000	100,000					
Annual Line Painting	50,000						50,000									
Annual Street Lights, Bus Stop, Road Safety	40,000									40,000						
Annual Patch & Pave	150,000										150,000					
Annual Rainwater Storm Capital	50,000										50,000					
Phillips Road Geo-tech safety	43,000										43,000					
Brownsey Storm Main	500,000														500,000	
Throup Road (Charters to Church RAB) - Construction	2,600,000							2,002,000							598,000	
	4,083,000	-	-	-	-	-	50,000	2,002,000	-	590,000	343,000	-	-	-	1,098,000	-
Parks	2026															
Facilities:																
Muni Hall make up air, sprinkler engineered plan	46,000														46,000	
Muni Hall interior	450,000														450,000	
Muni Hall exterior - roof, siding	350,000										350,000					
Facility Asset Repairs and Maintenance	75,000										75,000					
Fire Hall 1 doors	15,000										15,000					
Fire Hall 1 interior (locker storage, lounge, commercial kitchen)	50,000						50,000									
Parks and Environmental Services:																
Park Asset Repairs and Maintenance	75,000						75,000									
Playground Equipment Safety Replacements	100,000						100,000									
Broom Hill Playground Replacement	950,000														950,000	
Pier and Boardwalk	150,000														150,000	
	2,261,000	-	-	-	-	-	225,000	-	-	-	440,000	-	-	-	1,596,000	
Total General	7,234,000	-	-	-	-	-	275,000	2,002,000	-	645,000	868,000	-	10,000	-	2,694,000	740,000

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Sewer		2026														
I&I Program & repairs	25,000				25,000											
Odour Mitigation	50,000				50,000											
Capital Asset Replacement	100,000				100,000											
SSA Bylaw Consulting	50,000				50,000											
CRD Annul Fees for Septic Tracking	50,000				50,000											
Kaltasin Collection System	8,700,000														8,700,000	
8 inch Force main Kaltasin to Townsend	1,100,000														1,100,000	
Total Sewer	10,075,000	-	-	-	275,000	-	-	-	-	-	-	-	-	-	9,800,000	-
Total Capital	17,309,000	-	-	-	275,000	-	275,000	2,002,000	-	645,000	868,000	-	10,000	-	12,494,000	740,000

	Gen Ops	Growing BC	FER	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community	Capital Asset	Playing	SPA	COVID Safe Restart	Grant	Borrowing
2026 Opening Reserve Balance	692,366	380,457	2,517	886,163	305,429	8,929	1,826,545	56,826	77,742	227,634	1,916	96,051	-		-
ADD: 2026 Transfer to Reserve	-	-	-	315,759	747,520	300,000	1,217,731	380,771	657,482	935,000	-	-	-	-	-
LESS: 2026 Capital	-	-	-	275,000	-	275,000	2,002,000	-	645,000	868,000	-	10,000	-	12,494,000	740,000
LESS: operating budget expenses (debt and COVID restart)										257,107			-		
RESERVE BALANCES AT DECEMBER 31, 2026	692,366	380,457	2,517	926,922	1,052,950	33,929	1,042,277	437,598	90,224	37,527	1,916	86,051	-	- 12,494,000	- 740,000

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Council																
2027																
Arts Advisory Panel	10,000												10,000			
	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-
Administration																
2027																
Computer Equipment Replacement Plan	40,000										40,000					
Office Furniture Replacement and Upgrades	45,000										45,000					
	85,000	-	-	-	-	-	-	-	-	-	85,000	-	-	-	-	
Fire																
2027																
Critical Equipment Replacement	55,000									55,000						
	55,000	-	-	-	-	-	-	-	-	55,000	-	-	-	-	-	-
Operations																
2027																
Five Year Road Program	500,000									500,000						
Annual Line Painting	50,000						50,000									
Annual Street Lights, Bus Stop, Road Safety	40,000									40,000						
Annual Patch & Pave	150,000										150,000					
Annual Rainwater Storm Capital	50,000										50,000					
Throup Road Connector (Phillips to Charters)	18,000,000							1,500,000								16,500,000
Phillips Road Corridor (HWY 14 to N. or Seaparc)	7,000,000							800,000								6,200,000
	25,790,000	-	-	-	-	-	50,000	2,300,000	-	540,000	200,000	-	-	-	-	22,700,000
Parks																
2027																
Facilities:																
Facility Asset Repairs and Maintenance	75,000										75,000					
Fire Hall 2 doors	30,000										30,000					
Fire Hall 2 exterior - roof, paint, drainage	100,000										100,000					
Parks and Environmental Services:																
Park Asset Repairs and Maintenance	75,000										75,000					
Playground Equipment Safety Replacements	100,000										100,000					
Pier and Boardwalk	100,000										100,000					
	480,000	-	-	-	-	-	-	-	-	-	480,000	-	-	-	-	
Total General	26,420,000	-	-	-	-	-	50,000	2,300,000	-	595,000	765,000	-	10,000	-	-	22,700,000

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Sewer		2027														
I&I Program & repairs	25,000				25,000											
Odour Mitigation	50,000				50,000											
Capital Asset Replacement	100,000				100,000											
CRD Annul Fees for Septic Tracking	50,000				50,000											
Total Sewer	225,000	-	-	-	225,000	-	-	-	-	-	-	-	-	-	-	-
Total Capital	26,645,000	-	-	-	225,000	-	50,000	2,300,000	-	595,000	765,000	-	10,000	-	-	22,700,000

	Gen Ops	Growing BC	FER	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community	Capital Asset	Playing	SPA	COVID Safe Restart	Grant	Borrowing
2027 Opening Reserve Balance	692,366	380,457	2,517	926,922	1,052,950	33,929	1,042,277	437,598	90,224	37,527	1,916	86,051	-		-
ADD: 2027 Transfer to Reserve	-	-	-	724,208	822,272	260,000	1,339,504	418,849	657,482	1,235,000	-	-	-	-	-
LESS: 2027 Capital	-	-	-	225,000	-	50,000	2,300,000	-	595,000	765,000	-	10,000	-	-	22,700,000
LESS: operating budget expenses (debt and COVID restart)										386,534			-		
RESERVE BALANCES AT DECEMBER 31, 2027	692,366	380,457	2,517	1,426,130	1,875,222	243,929	81,781	856,446	152,706	120,993	1,916	76,051	-	-	- 22,700,000

District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Council	2028															
Arts Advisory Panel	10,000												10,000			
	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-
Administration	2028															
Computer Equipment Replacement Plan	40,000										40,000					
Fleet Vehicle Replacement (EV)	70,000										70,000					
Office Furniture Replacement and Upgrades	45,000										45,000					
	155,000	-	-	-	-	-	-	-	-	-	155,000	-	-	-	-	-
Fire	2028															
Rescue 1 - (engine 12)	160,000										160,000					
Battalion 1 EV	120,000										120,000					
Hurst Auto extrication equipment replacement	140,000										140,000					
Critical Equipment Replacement	55,000									55,000						
	475,000	-	-	-	-	-	-	-	-	55,000	420,000	-	-	-	-	-
Operations	2028															
Five Year Road Program	500,000									250,000	250,000					
Annual Line Painting	50,000						50,000									
Annual Street Lights, Bus Stop, Road Safety	40,000									40,000						
Annual Patch & Pave	150,000									150,000						
Annual Rainwater Storm Capital	50,000										50,000					
	790,000	-	-	-	-	-	50,000	-	-	440,000	300,000	-	-	-	-	-
Parks	2028															
Facilities:																
Facility Asset Repairs and Maintenance	75,000										75,000					
Fire Hall 2 doors	30,000										30,000					
Parks and Environmental Services:																
Park Asset Repairs and Maintenance	75,000									75,000						
Playground Equipment Safety Replacements	100,000									100,000						
Pier and Boardwalk	100,000									100,000						
Total General	380,000	-	-	-	-	-	-	-	-	275,000	105,000	-	-	-	-	-
	1,810,000	-	-	-	-	-	50,000	-	-	770,000	980,000	-	10,000	-	-	-


District of Sooke 2024 - 2028 Capital Plan

		Funding Sources														
Department and Capital Project Listing	Budget	Gen Ops Surplus	Growing BC	Fire Equipment Reserve	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community Building Fund	Capital Asset Replacement	Playing Reserves	SPA	COVID Safe Restart	Grant/Other	Borrowing
Sewer		2028														
I&I Program & repairs	25,000				25,000											
Odour Mitigation	50,000				50,000											
Capital Asset Replacement	100,000				100,000											
Model Update	40,000				40,000											
CRD Annul Fees for Septic Tracking	50,000				50,000											
Whiffin Spit collection system	16,000,000														16,000,000	
Total Sewer	16,265,000	-	-	-	265,000	-	-	-	-	-	-	-	-	-	16,000,000	-
Total Capital	18,075,000	-	-	-	265,000	-	50,000	-	-	770,000	980,000	-	10,000	-	16,000,000	-
		Gen Ops	Growing BC	FER	Sewer	Sewer DCC	Casino	Road DCC	Parks DCC	Community	Capital Asset	Playing	SPA	COVID Safe Restart	Grant	Borrowing
2028 Opening Reserve Balance		692,366	380,457	2,517	1,426,130	1,875,222	243,929	81,781	856,446	152,706	120,993	1,916	76,051	-	-	-
ADD: 2028 Transfer to Reserve		-	-	-	719,566	904,500	260,000	1,473,455	460,733	657,482	1,555,000	-	-	-	-	-
LESS: 2028 Capital		-	-	-	265,000	-	50,000	-	-	770,000	980,000	-	10,000	-	16,000,000	-
LESS: operating budget expenses (debt and COVID restart)											599,258			-		
RESERVE BALANCES AT DECEMBER 31, 2028		692,366	380,457	2,517	1,880,696	2,779,722	453,929	1,555,236	1,317,180	40,188	96,735	1,916	66,051	-	- 16,000,000	-

APPENDIX: 2024 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 2024 Budget Brief reflects 2023 data and will be updated once new information is available.


NOVEMBER 22, 2023

2024 Budget Information

Budget Process 2024


The budget conversation takes place over several months and includes both opportunities for consultation and education. Resident input lays the foundation for our budget development.

What We Heard through phase one budget consultation is combined with master plans to refine the District's five-year financial plan and detail the budget for the year ahead.

- 1 **Annual Budget Survey**
June–August 2023; What We Heard
Available November 2023
- 2 **Preliminary Budget Development**
November–December 2023
- 3 **Council Direction on Service Levels**
January 2024
- 4 **Budget Readings**
February 2024
- 5 **Budget Open House**
March 2024
- 6 **Adoption**
March 2024

Inside

- BUDGET PROCESS 2023 (P. 1)
- TAXES & CHARGES IN THE CAPITAL REGION & OTHER COMPARABLE SIZED* MUNICIPALITIES IN BC (P. 2)
- OTHER AGENCIES (P. 2)
- FAQS (P. 3)
- DISTRIBUTION OF TAX DOLLARS BETWEEN SERVICES (P. 4)
- FUNDING SOURCES (P. 4)
- TIMELINES/OTHER KEY MILESTONES (P. 4)



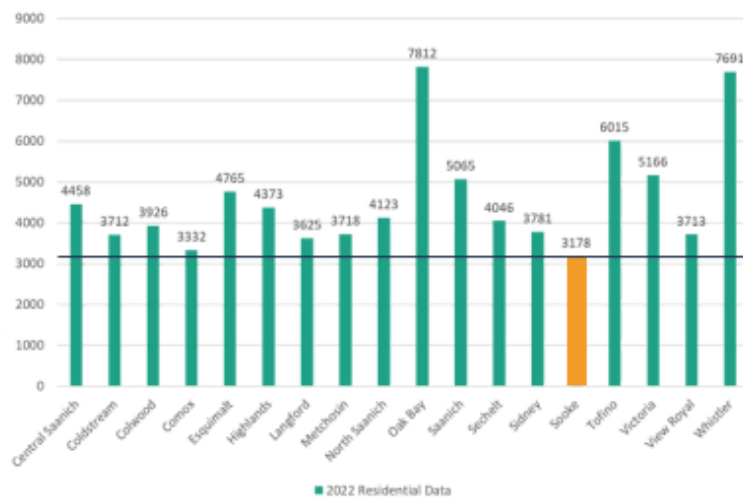
Updating the District's budget is a year-long, cyclical, process. It starts each year with the Annual Budget Survey in mid-June where residents can provide input on budget priorities and service levels.

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

How do District property taxes compare to other municipalities?

The District of Sooke is committed to ensuring fiscal responsibility while responding to the needs of a growing community.

DID YOU KNOW: Sooke taxes and charges are among the lowest when evaluated against neighbouring municipalities and those with comparable populations and geographic size. Please note that this is not a direct comparison as services vary between municipalities.



This information is based on provincial data of taxes and charges on a representative house (2022).

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

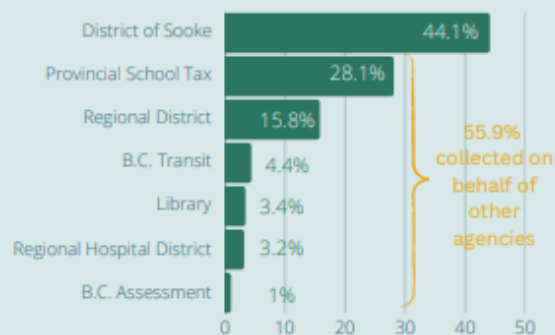
Note: Representative house value is generally the average assessed value for each community

Less than half of your tax bill is municipal tax.

55.9% of the charges on your property tax bill are collected for **OTHER AGENCIES** over which the District has no direct control. It all goes on one tax notice so you don't have to deal with multiple bills.



Tax Bill Distribution By Agency



Resident Priorities

We're listening.

Through 2024 Phase One Budget Engagement you let us know about your top priorities:

- traffic management and planning, including the ability to safely walk and bike around town;
- Emergency response services (police and fire)
- Parks and greenspaces (including care for the environment)
- Health and Wellness Services; and
- Community planning.

Current actions:

- Church/Thrup Roundabout (critical step to future Phillips Road Connector to assist with traffic flow off of Highway 14)
- Charters Road Corridor - structural repairs + sidewalks and bike lanes
- 24/7 fire rescue services
- 24/7 police services
- Little River Pedestrian Crossing to 100% Design
- Ravens Ridge Park Enhancements
- Standing Committee on Community Health Centre
- Hiring of a Manager of Community Planning and Community Economic Development Officer

See the 2024 Budget What We Heard Report at letstalk.sooke.ca/budget

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. Annual operating costs are approximately \$10 million.

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. The District seeks grant funding to assist with the significant costs for capital projects wherever possible.

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 considerable funding source for the District. 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 sports box were funded predominantly through grants and not property taxes.

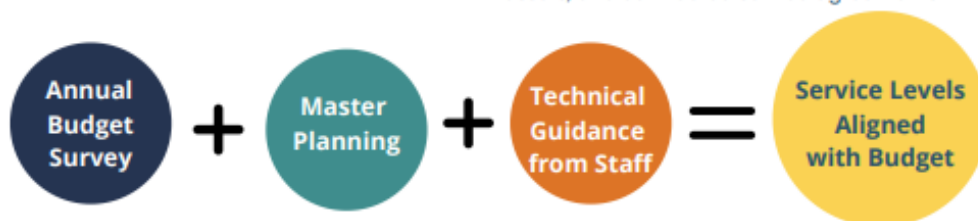
What are District services? How are services and service levels determined?

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 including building permits. District service levels are evaluated annually through the District's open budget process with the Mayor and Council as the ultimate decision makers.

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.



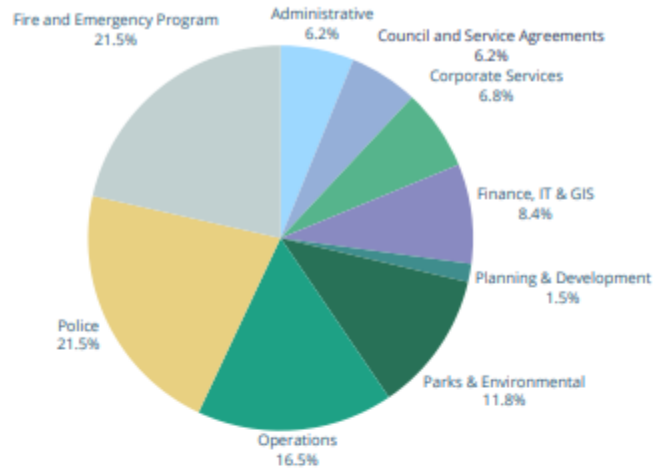
How service levels come together with the municipal budget

Distribution of Sooke Taxes Between District Service Areas

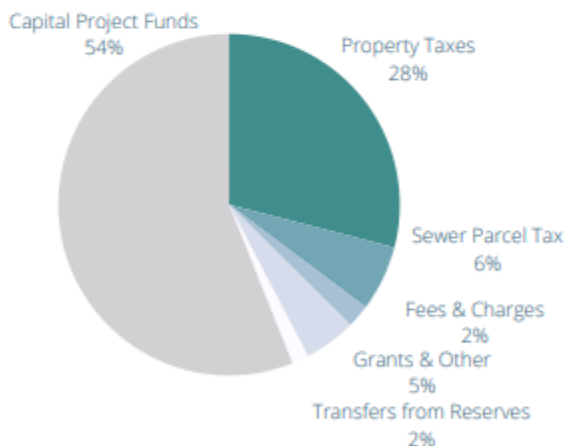
This chart displays an approximate distribution of tax dollars between service areas within the 2023 budget.

Approximate values (2023 Budget):

- Police: \$2.3 million
- Fire Rescue and Emergency Program: \$2.3 million
- Operations (Roads and Underground Services): \$1.8 million
- Parks & Environmental Services: \$1.3 million
- Finance, IT and GIS: \$900,000
- Corporate Services, including Bylaw: \$750,000
- Administrative: \$675,000
- Council & Service Agreements: \$630,000
- Planning & Development: \$170,000



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



Property taxes are one of several funding sources for District services. For example, other sources include (2023 Budget):

- 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 2, 2024
- Budget 2025 preparations begin with an Annual Budget survey, taking place from mid-June to mid-August

