



TOWN OF SIDNEY

2019-2023

FINANCIAL PLAN

January 21, 2019

DRAFT

TOWN OF SIDNEY
FINANCIAL PLAN - 2019-2023
INTRODUCTION

The Community Charter requires that Sidney Council adopt a Five-Year Financial Plan bylaw each year, prior to adoption of the annual property tax bylaw. This document provides an overview of the draft financial plan that was introduced to Council and the public on January 21st.

The Town's budget is broken out into the following components:

- General Operating Fund
- Water Fund
- Sewer Fund
- Capital

This supporting document provides the following information on the above components:

- Proposed tax increase and summary of major budget impacts
- Table summary of Revenues and Expenditures by type for each fund
- Net budget summary, listing total budget and yearly changes for each department within each fund
- Total Revenues and Expenditures by department, with major changes explained
- Listing of Supplemental Items
- Listing of Capital projects included in the Financial Plan.

The Town's website has additional budget information and resources, including copies of staff presentations and reports to Council. Please also refer to these resources for a more detailed understanding of the budget and its approval process. This information may be found under the *Financial Services/Budget* section of our website.

Town of Sidney 2019-2023 Financial Plan

Town staff is pleased to present a draft financial plan that was developed to maintain or enhance existing levels of service to taxpayers, and to support Council's strategic goals. Staff always look for internal efficiencies first, before bringing forward any proposal for a tax increase. Despite our best intentions, general cost increases, as well as the desire to respond to the demands for more and better services, make it difficult to avoid a modest tax increase.

The draft financial plan starts out with a proposed general tax increase of 5.95%. This amount includes several internal and external requests that have not yet been approved by Council, and is simply a starting point for budget deliberations. Over the course of the budget process, Council may choose to add or remove certain projects and initiatives, which would have a bearing on the final tax impact.

The summary below provides a high level overview of some of the major factors that have influenced the development of the draft financial plan.

- **No Across-the-board Inflationary Adjustments for 2019**

Direction to staff in preparing their 2019 budget was that no across the board inflationary increases were to be factored in. This is the tenth year in a row that there has not been a general inflationary increase to all areas of the budget. Managers have to think hard about any required increases, rather than simply applying inflation to all their accounts. Some areas, such as utilities, contracts with external parties, or personnel costs governed by collective or other agreements, have required adjustments. And, like every year, funding is moved around between different focus areas to accommodate the work that has to be done. Increases above a certain reasonable level always have to be explained, and most of these are highlighted through the budget process. While this practice allows us to minimize tax impacts, certain increases each year are necessary in order to maintain or enhance levels of service to the community.

- **New Funding Sources**

In developing the draft budget, staff made every effort to take advantage of all available funding sources. This is an effective way to decrease our reliance on property taxes, though they remain by far the Town's primary source of revenue. The renewed Community Works Fund (Gas Tax) Agreement that was signed in 2014 expanded the eligibility criteria for the use of gas tax funding. In the previous three budgets, we have tried to take advantage of this additional funding in the financial plan, while also keeping in mind potential future priorities. For 2019, a very limited amount of unallocated Gas Tax funding was available; therefore, a higher reliance on current (property tax) funding for capital projects was necessary.

- Community Safety Building

A key strategic priority for Town has been the construction of a Community Safety Building (CSB) to replace the existing Fire Hall. The existing hall was completed in 1989 for volunteer firefighters to provide fire services to a smaller community with less density and fewer multi-storey buildings. Since that time, Sidney’s population, demographics and fire service needs and risks have changed. The existing hall has seismic deficiencies and space limitations; residents of Sidney relying on emergency services require better assurance that the Fire Department will be able to respond when expected. BC Emergency Health Services will also be moving into the new building, ensuring that ambulance service remains within the community, while providing an ongoing revenue stream to help pay for the construction of the building.

Construction began in the spring of 2017 on a site adjacent to the Mary Winspear Centre, and is expected to be completed in the spring of 2019. Borrowing will be the main – but not the only – funding source for the project. Proceeds from the sale of the existing fire hall site are projected as the second largest funding source. The highly-competitive construction market in Greater Victoria has resulted in significant cost escalation, with the project now expected to cost approximately \$16.5M (up from the original estimate of up to \$10M). Original borrowing projections were in the range of \$5 million to \$8 million to fund this project; the ultimate borrowing amount remains within that range, with the final number dependent on the finalization of proceeds from the sale of the existing fire hall site. Debt servicing costs are part of the budget impact for 2019; increases are expected next year as well, as the final borrowing will not be put in place until the project is complete, and all costs and revenues have been finalized. The impacts of borrowing will be mitigated by expected growth in the tax base.

- Supplemental Requests

These are defined as changes to existing services, or one-time projects or studies that cannot be funded through existing budgets. While some of these items are discussed in this section, additional details are provided on pages 16-25 to better describe each item, and to quantify the total impact on the financial plan. Please note that the cost of the Supplementals is reflected in the projected budget increase. If any of the items are not approved, the tax impact would be reduced.

- Community Support

The Town provides support to many community organizations on an annual basis. The most significant local organizations supported by the Town are the Mary Winspear Centre, the Sidney Museum & Archives Society and the Shaw Centre for the Salish Sea. Funding of economic development initiatives is also included under Community Support.

Additional Community Support funding is projected to have an impact for 2019, but the amount depends on the level of approval of Supplemental Requests.

- Personnel Impacts

There is one new position included in the budget for 2019, a Senior Manager of Planning. When the Town replaced the previous Director of Development Services several years ago, it did so by combining the Planning and Engineering departments under the direction of one senior Director. As that Director has recently left the Town, it was decided to reinstate separate department heads for each function; in effect, the structure is reverting to what was in place prior to 2016. The ongoing volume of development, as well as the continuing focus on special projects – such as the upcoming review of the Official Community Plan – make it vital to ensure we have the appropriate staff resources to respond to Council’s strategic direction.

- Employer Health Tax

The Provincial government has enacted a new tax on the payrolls of most organizations, as part of a new funding model for health services in the province; the Town is not exempt from this new cost. At a tax rate of 1.95% of payroll above a certain threshold, the estimated impact for the Town in 2019 will be \$132,400. The cost of Medical Services Plan premiums continues to apply for 2019; this latter cost will be eliminated in 2020.

- Firefighter Hiring Plan Implementation

In 2013, Council approved a phased hiring plan to gradually add full time firefighters to our department. This plan was put in place to address the lack of daytime, weekday coverage, to ensure proper response times to emergencies. Having additional full-time firefighters not only increases the level of service to residents and businesses, but ensures our home and business fire insurance rates do not increase due to lack of firefighting capacity.

The fourth and final full time firefighter started in early 2016. However, there are ongoing cost impacts associated with this plan, as the new firefighters earn the increments that will take them to the top of their competitive pay scale.

- RCMP Contract

Communities with a population between 5,000 and 15,000 that are served by the RCMP pay 70% of the cost of each officer; the remaining 30% is subsidized by the two senior governments. Even with this subsidy, the cost per officer is up to \$125,500. This cost includes not just the officer, but also vehicles and all of the equipment required for duty. Despite the cost, the RCMP model remains less expensive overall than the creation of a municipal force. The Town shares an RCMP Detachment with North Saanich, one of several cost-shared services with our neighbouring municipalities.

The projected increase in the RCMP contract for 2019 is \$50,000. In addition, there are a number of capital projects over the next three years, relating to the maintenance of the RCMP building. The building is now 20 years old, and requires some attention. These costs will be shared with the District of North Saanich and the Province.

- Reserve Funds and Infrastructure Replacement

The Town remains committed to a high level of investment in replacement reserves for much of its infrastructure and equipment assets. General Fund contributions to the infrastructure replacement reserves increase by \$60,700 for 2019, plus an additional \$54,100 in the Utility Funds. Additional analysis of the sufficiency of existing reserve contributions is an ongoing effort.

- Surplus Funding

The level of Surplus funding has been increased to \$350,000 for the first two years of this 5-year financial plan, to assist in the funding of a term position that was extended to the end of 2020; for the last three years, it decreases to \$250,000. Use of Surplus is a common and effective way to reduce the tax increases. Under this budgeting method, we are still fully expecting to break even in a typical year. This is achieved through savings in various expenditure areas, or increases in conservatively budgeted revenues. While operating deficits will inevitably occur from time to time, there are sufficient accumulated surpluses from prior years to cover the potential annual deficit. The Town has an established policy in place to ensure that sufficient levels of accumulated surplus are maintained.

- Growth in the Tax Base

Another factor that helps to keep the tax increase down is growth in the tax base, which is primarily from new construction. Not only does this additional development volume produce building permit revenues, but it also generates additional taxes each year. This growth revenue is the first offset against budget increases, before any general tax increase is applied.

Growth revenue will be approximately \$200,000 for 2019. With a number of significant development projects still underway or yet to start, a similar level of new taxes is anticipated for the remaining four years of this financial plan. This new revenue will help to fund the Community Safety Building, as well as existing services and future cost pressures.

- Proposed Tax Increase

The proposed budget has a net increase in property tax revenues of \$875,350. This includes \$200,000 in tax revenues from new construction, which helps to reduce the amount required from existing taxpayers to \$675,350; this equates to a net impact to existing taxpayers of 5.95%, which represents approximately \$86 for the average residence (about \$7.13 per month).

Please note: the above tax increase projection includes all newly-proposed cost items, including all Supplemental Requests. If any of these are not approved, or if there are other reductions to the draft budget, the tax impact would be reduced.

Analysis of Tax Impacts

Town of Sidney - 2019 Financial Plan		Required Tax Revenue	% Tax Increase
2018 Taxes		11,353,607	
Add: Changes to core budget			
Miscellaneous Operational increases	145,350		
Employer Health Tax	132,400		
Net increase in Debt servicing	133,700		
Increase in Reserve transfers	60,700		
Increase in tax funded Capital	236,200	708,350	6.24%
Add: Incremental items			
Supplementals - one time	161,800		
Supplementals - continuous	152,200		
Less: 2018 one-time Supplementals	(147,000)	167,000	1.47%
Deduct: Offsets			
2019 Tax Base growth (non-market) revenue	(200,000)	(200,000)	-1.76%
2019 Property tax increase to existing taxpayers		675,350	5.95%

Note: 1% increase in taxes = \$113,536 in additional revenue.

Each 1% tax increase represents approximately \$1.20 per month for the average residence.

Impact on Average Residential Tax Bill

- In 2018, the “average” residential property (valued at \$617,906) paid \$1,438 in municipal property taxes.
- Applying a 5.95% tax increase would take this figure to \$1,523 (2019 value for average residential property: \$696,989).
- Following several years of stable Parcel Tax rates, small increases are proposed for both Water and Sewer for 2019. As these charges are collected on the annual tax notice, the overall increase in municipal charges is estimated at \$100 for the year for the average residence.

	2018				2019		
	Annual	Monthly	Daily		Annual	Monthly	Daily
Municipal Taxes	1,438	120	3.94	Municipal Taxes	1,523	127	4.17
Water Parcel Tax	60	5	0.16	Water Parcel Tax	65	5	0.18
Sewer Parcel Tax	120	10	0.33	Sewer Parcel Tax	130	11	0.36
Total	1,618	135	4.43	Total	1,718	143	4.71
				Increase	\$ 100	\$ 8	\$ 0.27
				Overall % increase on municipal charges			6.18%

Please note: the impact on any individual property will vary, depending on its change in assessed value from the previous year, as compared to the average residential assessment change.

Please also note that municipal taxes represent only a portion of your total tax bill. The Town also collects levies on behalf of several other agencies, such as School Taxes for the Province, the Library Levy, and Regional levies for the CRD. The CRD Levy pays for Panorama Recreation services, regional parks, and many other shared services.

Town of Sidney 2019 Financial Plan: Fund Summary

FUND: General Operating Fund

DESCRIPTION: Property Tax funded general operating fund for the Town of Sidney.

PROGRAM DETAILS: General operations of the Town, operating under local government legislative guidelines. Includes Administration, Planning, Finance, Engineering & Works and Parks & Cultural functions.

FINANCIAL SUMMARY	2018 YTD Actual	Budget 2018	2019	2020	2021	2022	2023	
Other Revenue								
TAXES	576,753.	587,482.	583,648.	596,848.	610,350.	624,163.	638,290.	
FEES, RATES & SERVICE CHARGES	2,226,231.	2,554,644.	2,744,019.	2,917,981.	2,962,068.	2,997,734.	3,023,389.	
GOVERNMENT TRANSFERS	1,399,646.	1,629,532.	1,566,809.	1,399,301.	1,407,376.	1,415,615.	1,424,016.	
INVESTMENT EARNINGS	224,369.	215,000.	230,000.	215,000.	215,000.	215,000.	215,000.	
GIFTS & CONTRIBUTIONS	1,038.	.	.	.	.	.	.
PENALTIES & INTEREST ON TAXES	89,906.	85,000.	90,000.	91,800.	93,636.	95,509.	97,419.	
RESERVE & INTERFUND TRANSFERS	39,660.	602,077.	571,047.	360,000.	253,859.	282,798.	280,748.	
OTHER REVENUE	36,880.	8,500.	8,500.	8,670.	8,843.	9,020.	9,200.	
Total Revenue before Property Taxes	4,594,483.	5,682,235.	5,794,023.	5,589,600.	5,551,132.	5,639,839.	5,688,062.	
Operating Expenditures								
PERSONNEL	7,142,833.	7,179,835.	7,431,793.	7,625,162.	7,683,175.	7,851,976.	7,991,844.	
CONTRACTED SERVICES & EQUIPMENT	4,369,676.	5,419,226.	5,494,224.	5,253,493.	5,304,414.	5,397,421.	5,740,354.	
MATERIALS, SUPPLIES & EQUIPMENT	1,050,872.	1,148,122.	1,159,772.	1,171,389.	1,194,868.	1,224,413.	1,243,242.	
OTHER EXPENSES & ALLOCATIONS	350,583.	459,745.	573,197.	628,984.	604,630.	607,086.	609,633.	
DEBT & LEASE FINANCING	420,338.	415,891.	621,849.	684,286.	789,895.	736,045.	734,125.	
RESERVE & INTERFUND TRANSFERS	2,369,052.	2,257,484.	2,350,390.	2,467,695.	2,567,859.	2,614,402.	2,673,057.	
CAPITAL FUNDING	155,539.	155,539.	391,755.	541,666.	491,671.	465,728.	125,728.	
Total Expenditures	15,858,893.	17,035,842.	18,022,980.	18,372,675.	18,636,512.	18,897,071.	19,117,983.	
PROPERTY TAX	11,352,825.	11,353,607.	12,228,957.	12,783,075.	13,085,380.	13,257,232.	13,429,921.	
Increase in Tax			875,350.	554,118.	302,305.	171,852.	172,689.	
Percentage Change			7.71%	4.53%	2.36%	1.31%	1.30%	
			Non-market Change	200,000	200,000	200,000	200,000	200,000
			General Increase	675,350	354,118	102,305	(28,148)	(27,311)
				875,350	554,118	302,305	171,852	172,689
			General Increase Percentage	5.95%	2.90%	0.80%	-0.22%	-0.21%

Town of Sidney 2019 Financial Plan: Fund Detail

FUND: General Operating Fund

FUNCTION	2018 Net Budget	2019 Net Budget	2020 Net Budget	2021 Net Budget	2022 Net Budget	2023 Net Budget
Revenue						
01-General Revenue	(13,260,374.)	(14,179,141.)	(14,725,794.)	(14,935,784.)	(15,115,477.)	(15,296,161.)
<i>change from prior year</i>		(918,767.)	(546,653.)	(209,990.)	(179,693.)	(180,684.)
Net Expenditures						
11-Legislative Services	233,058.	216,258.	220,431.	224,689.	229,029.	233,458.
<i>change from prior year</i>		(16,800.)	4,173.	4,258.	4,340.	4,429.
12-Finance & Administration	1,614,124.	1,675,983.	1,709,212.	1,700,817.	1,750,094.	1,772,710.
<i>change from prior year</i>		61,859.	33,229.	(8,395.)	49,277.	22,616.
19-Elections	4,000.	5,000.	5,000.	5,000.	5,000.	5,000.
<i>change from prior year</i>		1,000.	.	.	.	.
21-Police Protection	2,392,255.	2,456,929.	2,517,377.	2,580,854.	2,644,560.	2,707,498.
<i>change from prior year</i>		64,674.	60,448.	63,477.	63,706.	62,938.
22-Court House	34,276.	33,789.	34,607.	35,443.	36,294.	37,165.
<i>change from prior year</i>		(487.)	818.	836.	851.	871.
23-Fire Protection	1,461,083.	1,551,336.	1,607,693.	1,647,408.	1,645,415.	1,710,427.
<i>change from prior year</i>		90,253.	56,357.	39,715.	(1,993.)	65,012.
24-Emergency Measures (PEMO)	40,500.	42,500.	42,800.	43,106.	43,418.	43,736.
<i>change from prior year</i>		2,000.	300.	306.	312.	318.
26-Building & Bylaw Enforcement	53,300.	(1,800.)	5,450.	12,819.	20,311.	26,731.
<i>change from prior year</i>		(55,100.)	7,250.	7,369.	7,492.	6,420.
31-Common Services - Transportation	1,020,271.	1,099,993.	1,123,701.	1,072,797.	1,074,105.	1,095,853.
<i>change from prior year</i>		79,722.	23,708.	(50,904.)	1,308.	21,748.
32-Roads	927,665.	825,751.	838,304.	854,086.	871,068.	888,393.
<i>change from prior year</i>		(101,914.)	12,553.	15,782.	16,982.	17,325.
34-Public Transit	5,690.	5,692.	5,876.	6,063.	6,254.	6,448.
<i>change from prior year</i>		2.	184.	187.	191.	194.
35-Parking Lots	(29,271.)	(25,771.)	(26,287.)	(26,814.)	(27,351.)	(27,897.)
<i>change from prior year</i>		3,500.	(516.)	(527.)	(537.)	(546.)

Town of Sidney 2019 Financial Plan: Fund Detail						
FUND: General Operating Fund						
FUNCTION	2018 Net Budget	2019 Net Budget	2020 Net Budget	2021 Net Budget	2022 Net Budget	2023 Net Budget
Net Expenditures						
36-Dock & Port Facilities	(213,254.)	(244,037.)	(246,665.)	(249,830.)	(253,445.)	(257,128.)
<i>change from prior year</i>		(30,783.)	(2,628.)	(3,165.)	(3,615.)	(3,683.)
37-Storm Drains	204,703.	218,103.	222,464.	226,911.	231,448.	236,076.
<i>change from prior year</i>		13,400.	4,361.	4,447.	4,537.	4,628.
38-Hydrants	38,690.	38,690.	39,464.	40,254.	41,059.	41,880.
<i>change from prior year</i>		.	774.	790.	805.	821.
43-Solid Waste & Environmental Services	150,535.	187,035.	165,177.	168,383.	171,652.	174,987.
<i>change from prior year</i>		36,500.	(21,858.)	3,206.	3,269.	3,335.
51-Municipal Planning	433,400.	533,700.	543,394.	513,463.	523,736.	534,211.
<i>change from prior year</i>		100,300.	9,694.	(29,931.)	10,273.	10,475.
62-Parks	1,161,813.	1,300,949.	1,305,891.	1,332,015.	1,358,661.	1,385,838.
<i>change from prior year</i>		139,136.	4,942.	26,124.	26,646.	27,177.
63-Library	(28,376.)	(6,200.)	(25,185.)	(43,194.)	(41,578.)	(39,929.)
<i>change from prior year</i>		22,176.	(18,985.)	(18,009.)	1,616.	1,649.
64-Senior's Centre	120,368.	126,178.	128,702.	131,274.	133,901.	136,578.
<i>change from prior year</i>		5,810.	2,524.	2,572.	2,627.	2,677.
65-Museums	126,633.	128,938.	131,516.	134,146.	136,830.	139,566.
<i>change from prior year</i>		2,305.	2,578.	2,630.	2,684.	2,736.
70-Fiscal Services	3,353,372.	3,618,370.	3,835,206.	4,034,423.	4,049,288.	4,318,832.
<i>change from prior year</i>		264,998.	216,836.	199,217.	14,865.	269,544.
Total Net Expenditures	(155,539.)	(391,755.)	(541,666.)	(491,671.)	(465,728.)	(125,728.)
<i>change from prior year</i>		(236,216.)	(149,911.)	49,995.	25,943.	340,000.

2018 to 2019 Revenue & Expenditure Comparison by Function

	Subfunction	2018 Budget			2019 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
1	Corporate Services								
	11010 Council	-	228,058	228,058	-	211,258	211,258	(16,800)	Moved TownTalk to Admin
	11020 Committees	-	5,000	5,000	-	5,000	5,000	-	
	11 Legislative	-	233,058	233,058	-	216,258	216,258	(16,800)	-7.2%
	12020 Administration	42,996	631,855	588,859	37,390	658,590	621,200	32,341	TownTalk from Council;
	12050 Financial Management	46,007	717,505	671,498	50,191	738,127	687,936	16,438	
	12060 Driver Services	340,000	260,000	(80,000)	360,000	273,500	(86,500)	(6,500)	
	12080 Common Services	2,400	149,733	147,333	3,000	149,329	146,329	(1,004)	
	12090 Computer Services	-	494,428	494,428	-	519,550	519,550	25,122	20% FTE moved from RCMP
	12610 Yards and Grounds - Town Hall	9,800	30,500	20,700	8,840	29,640	20,800	100	
	12620 Building Mtce - Town Hall	-	84,095	84,095	-	90,145	90,145	6,050	
	12710 Fiscal Services - Transfers	-	(312,789)	(312,789)	-	(323,477)	(323,477)	(10,688)	Increased O/H allocation to Utilities
	12 General Administration	441,203	2,055,327	1,614,124	459,421	2,135,404	1,675,983	61,859	3.8%
	19 Elections	20,000	24,000	4,000	-	5,000	5,000	1,000	
2	Protective Services								
	21020 Administration	302,458	692,400	389,942	299,954	685,800	385,846	(4,096)	
	21070 Prevention and Protection	-	1,941,741	1,941,741	100,000	2,105,060	2,005,060	63,319	RCMP Contract: \$50,000 increase
	21690 Buildings	65,639	126,211	60,572	71,437	137,460	66,023	5,451	
	21 Police Protection	368,097	2,760,352	2,392,255	471,391	2,928,320	2,456,929	64,674	2.7%
	22610 Yards and Grounds	-	4,000	4,000	-	4,000	4,000	-	
	22620 Building	17,848	48,124	30,276	17,735	47,524	29,789	(487)	
	22 Court House	17,848	52,124	34,276	17,735	51,524	33,789	(487)	-1.4%
	23020 Administration	650	278,205	277,555	650	295,705	295,055	17,500	\$8,500 Supplemental
	23030 Training	-	201,520	201,520	-	219,170	219,170	17,650	\$5,000 Supplemental
	23060 Fire Investigation/Prevention	-	107,960	107,960	-	114,760	114,760	6,800	
	23070 Fire Communication Systems	-	113,508	113,508	-	104,300	104,300	(9,208)	Dispatch savings
	23080 Fire Fighters	-	514,663	514,663	-	567,352	567,352	52,689	FF Hiring Plan
	23610 Yards and Grounds	-	2,776	2,776	-	5,500	5,500	2,724	
	23620 Building Mtce	-	43,476	43,476	-	44,674	44,674	1,198	
	23640 Equipment	-	18,325	18,325	-	16,325	16,325	(2,000)	
	23650 Vehicles and Mobile Equipment	-	44,000	44,000	-	44,200	44,200	200	
	23710 Fiscal Services	-	137,300	137,300	-	140,000	140,000	2,700	\$2,700 Supplemental
	23 Fire Protection	650	1,461,733	1,461,083	650	1,551,986	1,551,336	90,253	6.2%
	24020 Administration	71,000	94,000	23,000	-	27,500	27,500	4,500	PEMO Admin. to North Saanich
	24050 Emergency Programs	29,895	47,395	17,500	25,000	40,000	15,000	(2,500)	
	24 Emergency Measures	100,895	141,395	40,500	25,000	67,500	42,500	2,000	4.9%
	26000 General Revenue	90,900	-	(90,900)	90,900	-	(90,900)	-	
	26060 Building Inspection	410,250	347,100	(63,150)	425,250	341,000	(84,250)	(21,100)	Small revenue increase; lower OH alloc.
	26080 Animal Control	16,500	54,800	38,300	17,000	56,000	39,000	700	
	26100 Bylaw Enforcement	31,700	197,750	166,050	33,800	165,150	131,350	(34,700)	Net staffing reduction
	26650 Vehicles and Mobile Equipment	-	3,000	3,000	-	3,000	3,000	-	
	26 Bylaw Enforcement	549,350	602,650	53,300	566,950	565,150	(1,800)	(55,100)	-103.4%

2018 to 2019 Revenue & Expenditure Comparison by Function

	Subfunction	2018 Budget			2019 Budget			Net	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net	Change	
3	Engineering & Works								
	31020 Administration	20,000	259,513	239,513	20,000	273,713	253,713	14,200	Director not shared with Planning
	31030 Training	-	33,150	33,150	-	33,150	33,150	-	
	31060 Engineering Services	38,800	498,121	459,321	-	473,721	473,721	14,400	
	31410 Vandalism & Graffiti	-	19,574	19,574	-	19,574	19,574	-	
	31510 Public Washrooms	5,000	24,153	19,153	5,000	24,156	19,156	3	
	31610 Yards and Grounds - P/W	-	66,280	66,280	-	66,780	66,780	500	
	31620 Buildings	-	94,575	94,575	-	102,094	102,094	7,519	
	31630 Small Tools - P/W	-	10,870	10,870	-	10,870	10,870	-	
	31635 Safety Equipment	-	7,283	7,283	-	7,283	7,283	-	
	31640 Equipment - P/W	-	35,365	35,365	-	35,365	35,365	-	
	31650 Vehicles & Mobile Equipment	-	24,486	24,486	-	67,586	67,586	43,100	Lower vehicle chargeouts; more in-house use
	31660 Welding Shop	-	10,701	10,701	-	10,701	10,701	-	
	31 Common Services - Transport	63,800	1,084,071	1,020,271	25,000	1,124,993	1,099,993	79,722	7.8%
	32020 Administration	-	144,858	144,858	-	145,908	145,908	1,050	
	32070 Traffic Services	-	117,457	117,457	-	117,457	117,457	-	
	32080 Street Lighting	-	153,128	153,128	-	153,128	153,128	-	
	32120 Patching and Shouldering	30,000	192,216	162,216	30,000	192,216	162,216	-	
	32130 Curb and Gutter Repairs	-	32,587	32,587	-	32,587	32,587	-	
	32230 Storm Damage	-	17,914	17,914	-	24,500	24,500	6,586	
	32240 Retaining Walls	-	18,303	18,303	-	18,303	18,303	-	
	32310 Sidewalks, Walkways & Lanes	-	97,403	97,403	-	97,403	97,403	-	
	32410 Snow Clearing and Removal	-	35,588	35,588	-	35,588	35,588	-	
	32510 Street Sweeping	-	20,849	20,849	-	25,849	25,849	5,000	
	32650 Vehicles and Mobile Equipment	-	12,812	12,812	-	12,812	12,812	-	
	32 Roads	30,000	843,115	813,115	30,000	855,751	825,751	12,636	1.6%
	33 Recoverable Work	275,000	275,000	-	278,447	278,447	-	-	
	34 Public Transit	4,500	10,190	5,690	4,500	10,192	5,692	2	0.0%
	35 Parking Lots	35,000	5,729	(29,271)	35,000	9,229	(25,771)	3,500	-12.0%
	36020 Administration	-	26,200	26,200	-	28,500	28,500	2,300	
	32030 Tulista Boat Ramp	69,900	43,827	(26,073)	65,050	43,694	(21,356)	4,717	
	36040 Griffith Road Wharf	5,000	8,082	3,082	5,000	8,176	3,176	94	
	36050 Beacon Wharf	157,400	123,371	(34,029)	142,400	107,913	(34,487)	(458)	
	36060 Fishing Pier Maintenance	-	15,916	15,916	-	16,784	16,784	868	
	36100 Oil Spill Recovery	-	3,692	3,692	-	3,692	3,692	-	
	36220 Ferry Terminal Operating	166,939	6,432	(160,507)	170,200	6,454	(163,746)	(3,239)	
	36670 Port Sidney Waterfront	126,900	75,208	(51,692)	151,600	75,000	(76,600)	(24,908)	Increased lease revenues
	36 Dock and Port Facilities	526,139	302,728	(223,411)	534,250	290,213	(244,037)	(20,626)	9.2%

2018 to 2019 Revenue & Expenditure Comparison by Function

	Subfunction	2018 Budget			2019 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
	37020 Administration	-	55,700	55,700	-	69,100	69,100	13,400	Increased O/H allocation
	37110 Drainage Ditches	-	4,459	4,459	-	4,459	4,459	-	
	37210 Preventative Maintenance	-	34,924	34,924	-	34,924	34,924	-	
	37220 Storm Drain Repairs	-	92,620	92,620	-	92,620	92,620	-	
	37230 Catch Basin Clearing	-	17,000	17,000	-	17,000	17,000	-	
	37910 Service Connections	32,000	32,000	-	32,000	32,000	-	-	
	37 Storm Drains	32,000	236,703	204,703	32,000	250,103	218,103	13,400	6.5%
	38810 Repair & Installation	15,000	53,690	38,690	15,000	53,690	38,690	-	
	38910 Hydrants - New install	3,447	3,447	-	-	-	-	-	
	38920 Summergate Hydrant	1,312	1,312	-	1,312	1,312	-	-	
	38 Hydrants	19,759	58,449	38,690	16,312	55,002	38,690	-	
		986,198	2,815,985	1,829,787	955,509	2,873,930	1,918,421	88,634	4.8%
	4 Environmental Services								
	43020 Administration	-	15,500	15,500	-	16,000	16,000	500	
	43080 Solid Waste Disposal	591,835	591,835	-	582,000	582,000	-	-	
	43090 Town Garbage Collection	-	126,620	126,620	-	137,620	137,620	11,000	Extra volume
	43100 Recycling	-	5,915	5,915	-	5,915	5,915	-	
	43310 Environmental Projects	70,000	72,500	2,500	118,905	146,405	27,500	25,000	Supp: Reay Creek Dam Assessment
	43 Garbage Collection & Disposal	661,835	812,370	150,535	700,905	887,940	187,035	36,500	24.2%
	5 Development Services								
	51020 Administration	67,900	501,300	433,400	58,400	592,100	533,700	100,300	Staffing reorg.; Supplementals
	51 Municipal Planning	67,900	501,300	433,400	58,400	592,100	533,700	100,300	23.1%
	6 Parks & Cultural								
	63020 Administration	107,344	-	(107,344)	48,800	-	(48,800)	58,544	Partial year lease revenues; renovation.
	63610 Yards and Grounds	-	26,700	26,700	-	13,350	13,350	(13,350)	
	63620 Building Mtce	-	52,268	52,268	-	29,250	29,250	(23,018)	
	63 Library	107,344	78,968	(28,376)	48,800	42,600	(6,200)	22,176	-78.2%
	64 Senior Citizens Centre	21,242	141,610	120,368	18,025	144,203	126,178	5,810	4.8%
	65020 Historical Museum & Archives	-	113,320	113,320	-	115,620	115,620	2,300	
	65620 Shaw Ocean Discovery Centre	-	13,313	13,313	-	13,318	13,318	5	
	65 Museums	-	126,633	126,633	-	128,938	128,938	2,305	1.8%

2018 to 2019 Revenue & Expenditure Comparison by Function

	Subfunction	2018 Budget			2019 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
	62020 Administration	-	202,186	202,186	-	193,805	193,805	(8,381)	
	62030 Training	-	17,630	17,630	-	17,630	17,630	-	
	62110 Iroquois Park Buildings	5,528	32,170	26,642	5,551	31,819	26,268	(374)	
	62120 Tulista Park Buildings	-	21,223	21,223	-	35,723	35,723	14,500	Supplementals
	62125 Green Spaces	5,000	530,006	525,006	7,000	535,206	528,206	3,200	
	62250 Little League Baseball Fields	36,054	65,607	29,553	47,005	84,010	37,005	7,452	
	62380 Boulevard Trees	-	67,093	67,093	-	67,093	67,093	-	
	62400 Cul-de-Sac Program	10,000	20,462	10,462	-	10,462	10,462	-	
	62410 Downtown Maintenance	60	78,427	78,367	60	78,427	78,367	-	
	62420 Flags, Banners, Etc.	-	18,463	18,463	-	18,463	18,463	-	
	62430 Nursery	-	3,749	3,749	-	3,749	3,749	-	
	62440 Christmas Program	-	64,395	64,395	-	64,395	64,395	-	
	62510 Community Celebrations	-	13,612	13,612	-	13,612	13,612	-	
	62520 Sidney Days	-	28,633	28,633	-	28,633	28,633	-	
	62590 Park Furniture	13,077	13,077	-	13,077	13,077	-	-	
	62600 Playground Equipment	-	20,784	20,784	8,000	28,790	20,790	6	
	62610 Yards and Grounds	-	34,312	34,312	-	30,212	30,212	(4,100)	
	62620 Buildings	-	20,900	20,900	-	23,026	23,026	2,126	
	62630 Small Tools	-	9,729	9,729	-	9,729	9,729	-	
	62640 Equipment	-	40,863	40,863	-	40,863	40,863	-	
	62650 Vehicles and Mobile Equipment	-	52,918	52,918	-	52,918	52,918	-	
	62 Parks	69,719	1,356,239	1,286,520	80,693	1,381,642	1,300,949	14,429	1.1%
	7 Fiscal Services								
	01 General Revenue	13,260,374	-	(13,260,374)	14,179,141	-	(14,179,141)	(918,767)	Additional revenue (not all Taxes).
	70000 Transfers	-	2,203,574	2,203,574	-	2,267,535	2,267,535	63,961	Increase in Reserve transfers (some offsets)
	70040 Union Negotiations	3,000	4,000	1,000	3,000	4,000	1,000	-	
	70100 Debt Servicing	-	403,798	403,798	86,324	613,811	527,487	123,689	CSB debt increase
	70200 Other Fiscal Services	-	68,000	68,000	-	80,500	80,500	12,500	Interest on prepaid taxes
	70300 Community Support	360,187	1,037,187	677,000	351,036	1,092,884	741,848	64,848	Supplementals
	70 Fiscal Services	363,187	3,716,559	3,353,372	440,360	4,058,730	3,618,370	264,998	7.9%
		17,035,842	16,880,303	(155,539)	18,022,980	17,631,225	(391,755)	(236,216)	
	9 Capital								
	91 Capital Funding	17,852,956	18,008,495	155,539	6,552,057	6,943,812	391,755	236,216	increase in Tax funded capital projects.

SUPPLEMENTAL REQUESTS

<u>One Time Requests</u>	Budget Impacts				
	2019	2020	2021	2022	2023
Town Hall Energy Audit	10,000	-	-	-	-
RCMP Building Efficiency Audit (net cost)	4,803	-	-	-	-
Beacon Wharf Surveys (\$90K - Reserve funded)	-	-	-	-	-
Flood Hazard Guidelines (\$30K - Gas Tax funded)	-	-	-	-	-
Urban Forest Strategy (\$19K - Gas Tax funded)	-	-	-	-	-
Coastal Engineering Study (\$20K - Gas Tax funded)	-	-	-	-	-
Active Transportation Plan (\$50K - Gas Tax funded)	-	-	-	-	-
Reay Creek Dam Assessment	25,000	-	-	-	-
Multi-family Building Parking Requirements Update	15,000	-	-	-	-
Tulista Building Assessment	5,000	-	-	-	-
Painting of ArtSea Building at Tulista	4,000	-	-	-	-
Refurbish Pat Bay Highway Sign	10,000	-	-	-	-
Iroquois & Tulista Park Playground Safety (\$8K - Grant funded)	-	-	-	-	-
Chamber of Commerce Promotion and Advocacy Projects	25,000	-	-	-	-
Chamber of Commerce Marine Industry Tour	3,000	-	-	-	-
Utilities Process Review (\$4K - Water & Sewer funded)	-	-	-	-	-
Housing Needs Assessment (\$20K - Grant funded)	-	-	-	-	-
OCP Review	60,000	40,000	-	-	-
Citizen Survey	-	15,000	-	-	-
Civic Site Analysis	-	30,000	-	-	-
Trolley Service Consultant	-	-	20,000	-	-
Total one-time	161,803	85,000	20,000	-	-
<u>Ongoing Requests</u>					
Additional Sister Cities Funding	1,000	1,000	1,000	1,000	1,000
Fire Volunteer Reimbursement Rate	8,500	8,500	8,500	8,500	8,500
Confined Space Rescue Team	5,000	5,000	5,000	5,000	5,000
Increase Transfer to Fire Equipment Reserve	2,700	12,700	22,700	22,700	22,700
Additional Downtown Cleaning	5,000	5,000	5,000	5,000	5,000
ArtSea Annual Funding Increase	20,000	20,000	20,000	20,000	20,000
SBIA Economic Development Proposal	50,000	65,000	65,000	65,000	65,000
Additional Grant - Shaw Centre for the Salish Sea	60,000	140,000	140,000	140,000	140,000
Transfers to Ferry Reserve	-	50,000	75,000	76,500	78,000
Total ongoing	152,200	307,200	342,200	343,700	345,200
Less: Previous year's one-time requests	(147,000)	(161,803)	(85,000)	(20,000)	-
Net impact:	\$ 167,003	\$ 230,397	\$ 277,200	\$ 323,700	\$ 345,200

SUPPLEMENTAL ITEM DESCRIPTIONS

ONE-TIME REQUESTS – 2019

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Administration	<p>Town Hall Energy Audit</p> <p>Engage specialist to assist with assessment of options for upcoming HVAC replacement in conjunction with roof replacement in 2020.</p>	\$10,000
RCMP	<p>RCMP Building Efficiency Audit</p> <p>Engage specialist to assist with assessment of options for upcoming HVAC replacement in conjunction with roof replacement in 2020. Cost shared with North Saanich and Province.</p>	\$4,803 (net)
Engineering	<p>Beacon Wharf Surveys</p> <p>Further to direction from the Town’s Strategic Plan, undertake three surveys related to the replacement/upgrade of Beacon Wharf. This information will be necessary for consideration of future projects to replace and possibly enlarge the footprint of Beacon Wharf.</p> <ul style="list-style-type: none"> • Depth Survey: This survey will provide an accurate map of water depths in the vicinity of Beacon Wharf. • Geotechnical Survey: This survey will provide information about the soil types under the seafloor in the vicinity of Beacon Wharf. • Environmental Survey: This survey will provide information about the vegetation and seafloor life in the vicinity of Beacon Wharf. 	<p style="text-align: center;">\$0 tax impact (Boat Launch Reserve)</p> <p style="text-align: right;">\$20,000</p> <p style="text-align: right;">\$50,000</p> <p style="text-align: right;">\$20,000</p>

SUPPLEMENTAL ITEM DESCRIPTIONS

ONE-TIME REQUESTS – 2019

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Environmental Services	<p>Flood Hazard Guidelines</p> <p>This item is to hire an engineering consultant to refine flood level planning for development. A Flood Construction Level map would be created to identify safe building elevations specific to different areas of Town.</p> <p>This is one of the initial stages of the Town’s Sea Level Rise planning.</p>	<p>\$0 tax impact</p> <p>\$30,000 (Gas Tax)</p>
Environmental Services	<p>Urban Forestry Strategy</p> <p>As recommended in the Parks Master Plan, the Urban Forest Strategy will inventory existing trees, identify priority areas for tree planting in parks, and include guidance for management of urban street trees. This plan was commenced in 2018.</p>	<p>\$0 tax impact</p> <p>\$18,905 (Gas Tax)</p>
Environmental Services	<p>Coastal Engineering Study</p> <p>As recommended by the Ports & Waterfront Committee in 2017, a study to examine the Sidney coastline and identify/prioritize long-term protection improvements.</p>	<p>\$0 tax impact</p> <p>\$20,000 (Gas Tax)</p>
Environmental Services	<p>Active Transportation Plan</p> <p>Development of a plan for sidewalks, transit, and bicycle networks throughout the Town to improve accessibility and reduce the reliance on vehicular travel.</p>	<p>\$0 tax impact</p> <p>\$50,000 (Gas Tax)</p>

SUPPLEMENTAL ITEM DESCRIPTIONS

ONE-TIME REQUESTS – 2019

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Engineering	<p>Reay Creek Dam Assessment</p> <p>Bore hole testing of existing dam to determine the extent of replacement work required. If the dam is salvageable for renovation rather than complete replacement, the capital cost will be reduced.</p>	\$25,000
Development Services	<p>Multi-Family Building Parking Requirements Update</p> <p>Study to determine the rate of utilization of residential multi-family parking spaces in Sidney. The outcome will inform potential future amendments to the Parking & Loading Bylaw.</p>	\$15,000
Parks	<p>Tulista Building Assessment</p> <p>Condition assessment of the building at Tulista Park that is leased to ArtSea, to determine the potential remaining life of the structure. The lease has recently been renewed for a 5-year term.</p>	\$5,000
Parks	<p>Painting of ArtSea Building at Tulista Park</p> <p>Internal and external painting of the leased building.</p>	\$4,000
Parks	<p>Refurbish Pat Bay Highway Sign</p> <p>The prominent entrance sign to the Town is in need of refurbishment.</p>	\$10,000

SUPPLEMENTAL ITEM DESCRIPTIONS

ONE-TIME REQUESTS – 2019

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Parks	<p>Iroquois & Tulista Park Playground Safety Improvements</p> <p>Installation of wood chips under the play equipment to improve user safety. Staff will be applying for a Risk Management Grant from the Municipal Insurance Association to pay for this upgrade.</p>	<p>\$0 tax impact</p> <p style="text-align: right;">\$8,000 (Grant)</p>
Fiscal Services – Community Support	<p>Chamber of Commerce Promotion and Advocacy Projects</p> <p>Funding for four distinct economic development projects to be undertaken by the Saanich Peninsula Chamber of Commerce:</p> <ol style="list-style-type: none"> 1. Establishment of a part-time Business Promotion and Advocacy position (\$10,000). 2. Sidney Commercial or Industry Focus Tour (\$5,000). 3. High-profile signage at Pat Bay Highway Visitor Info Centre site (\$5,000). 4. Sidney Home Office Workshop (\$5,000). 	<p style="text-align: right;">\$25,000</p>
Fiscal Services – Community Support	<p>Chamber of Commerce Marine Industry Tour</p> <p>Funding for an organized tour of the Town’s Marine sector, similar to the Chamber’s successful Tour of Industry series.</p>	<p style="text-align: right;">\$3,000</p>
Water & Sewer	<p>Utilities Process Review</p> <p>The Town’s Utility Billing software supplier will be engaged to assist in reviewing internal billing processes to identify potential efficiencies.</p>	<p>\$0 tax impact</p> <p style="text-align: right;">\$4,000 (Utilities)</p>

SUPPLEMENTAL ITEM DESCRIPTIONS

ONE-TIME REQUESTS – 2019

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
<p>Planning</p>	<p>Housing Needs Assessment</p> <p>Completion of a newly-mandated Housing Needs Assessment as a component and starting point for the upcoming review of the Town’s Official Community Plan. The Provincial government has mandated this new requirement, and announced that grant funding will be available to offset the cost of producing the first iteration.</p>	<p>\$0 tax impact</p> <p>\$20,000 (Grant)</p>
<p>Planning</p>	<p>Comprehensive Official Community Plan (OCP) Review</p> <p>A comprehensive review of the Town’s key planning document/policy that will guide future development in Sidney. The plan will be undertaken with the assistance of outside consultants, and will include significant community consultation.</p>	<p>\$100,000</p> <p>(over 2 years)</p>

SUPPLEMENTAL ITEM DESCRIPTIONS

ONGOING REQUESTS – 2019

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Administration	<p>Additional Sister Cities Funding</p> <p>An increase of \$1,000 to the annual funding for the Sister Cities Committee, to bring annual funding to \$4,000. This additional funding is in lieu of periodic requests for visits to Niimi or other sister cities. By increasing the annual funding amount, Sister Cities will be expected to set funds aside for those years in which international travel, or hosting a visiting delegation, are required.</p>	\$1,000
Fire	<p>Increase in Volunteer Reimbursement Rate</p> <p>When volunteer firefighters need to take time off work for certain fire duties or training, they are compensated at a rate of \$27.50 per hour. This rate has not changed for several years, and an increase to \$34.00 per hour is more realistic. In addition, this reimbursement policy is being used more frequently to ensure there is sufficient coverage on long weekends.</p>	\$8,500
Fire	<p>Confined Space Rescue Team</p> <p>Provide equipment and training for a Tri-Municipal Confined Space Rescue Team with North and Central Saanich Fire Departments.</p>	\$5,000
Fire	<p>Increase Transfer to Fire Equipment Reserve</p> <p>Regular analysis of the Fire vehicle and equipment replacement reserve has identified a funding shortfall, primarily due to the strength of the U.S. dollar. A large component of each fire truck is procured from the U.S. A phased increase in the annual reserve contribution from \$137,300 to \$160,000 is included in the budget, with the initial increase being \$2,700.</p>	\$2,700

SUPPLEMENTAL ITEM DESCRIPTIONS

ONGOING REQUESTS – 2019

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Public Works	<p>Additional Downtown Cleaning</p> <p>Additional emphasis on cleaning of the downtown area. Supplemented by internal shifting of resources.</p>	\$5,000
Fiscal Services – Community Support	<p>Increase in Annual Funding of ArtSea</p> <p>Increase to annual base funding of \$15,000 (new total \$35,000) to offset costs of a new Communication Coordinator. The focus of the new position would be to promote awareness of and participation in the arts on the Saanich Peninsula.</p>	\$20,000
Fiscal Services – Community Support	<p>Sidney BIA Economic Development Initiatives</p> <p>Proposal to address four significant economic development issues in Sidney, building on the pilot project initiated in 2018. These include: Business Attraction; Business retention and Expansion; Workforce Attraction; and the development of a robust website, additional promotional videos and other required assets to assist in economic development. Funding for years 2 to 5 would increase to \$65,000 annually.</p>	\$50,000
Fiscal Services – Community Support	<p>Shaw Centre for the Salish Sea Annual Funding Increase</p> <p>Increase in annual funding of \$60,000 (new total of \$125,000) for 2019, with additional increase of \$80,000 starting in 2020. Additional funding is required to support the ongoing operation of the Centre, and keep it sustainable as an educational and tourism resource.</p>	\$60,000

SUPPLEMENTAL ITEM DESCRIPTIONS

ONE-TIME REQUESTS – 2020 / 2021

DEPARTMENT	DESCRIPTION OF REQUEST	AMOUNT
Administration	<p>Citizen Survey (2020)</p> <p>Commissioning of an updated syndicated survey of citizens to gauge satisfaction with municipal services. The last survey was completed in 2013, and has helped inform the budget process since that time.</p>	\$15,000
Administration	<p>Civic Site Analysis (2020)</p> <p>Hiring a consultant to assist with planning and consultation around the potential replacement of certain civic facilities. As our municipal buildings age, additional work and investment is required to maintain them. It is prudent to consider the expected lifespans of certain buildings prior to undertaking expensive repairs or upgrades.</p>	\$30,000
Engineering	<p>Trolley Service Pilot Project (2021)</p> <p>Hiring of a transit consultant to assist with planning and analysis for a pilot trolley service to connect downtown Sidney with the West Side.</p>	\$20,000

SUPPLEMENTAL ITEM DESCRIPTIONS

ONGOING REQUESTS – 2020

Fiscal Services	<p>Transfers to Ferry Reserve</p> <p>The Town renewed its lease agreement with Washington State Ferries (WSF) in 2011, for a term of up to 35 years. During lease negotiations, a lifecycle costing study of the terminal was undertaken. It was agreed by the parties that annual lease payments by WSF were to be based on 80% of the lifecycle cost of the terminal assets. The Town should be setting aside funds each year to fulfil its own 20% obligation. This cost-sharing is based on the fact that there are financial benefits of the ferry route on both sides of the border, and therefore both parties should be responsible for a share of the replacement of the assets.</p> <p>The ferry terminal property generates taxes each year; the municipal portion of these taxes is approximately \$77,000. It was envisioned during lease development that the Town would use these tax funds generated from the terminal to fund its own contributions to the Ferry Reserve; that way, the property would continue to self-fund. Reallocating these funds away from general revenue does have an impact on the taxes remaining for other purposes.</p> <p>It is proposed that the first contribution to the Ferry Reserve begin with a \$50,000 allocation in 2020. This would increase to \$75,000 the following year, and by inflation in each year thereafter. The sufficiency of the reserve contributions will be reviewed periodically, to ensure that replacement funds are in place when required.</p>	\$50,000
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Town of Sidney
2019-2023 Financial Plan

Water Operating Fund Summary

The Water Operating Fund, financed entirely through a Parcel Tax and User Fees, provides for the purchase of bulk water from the CRD, as well as the maintenance and replacement of the distribution system. While the Water Utility is generally in good shape, revenue fluctuations from changes in water consumption continue to affect our ability to predictably forecast revenues. These fluctuations have been stabilizing in recent years, allowing for more accurate budgeting.

The health of the Water Utility has allowed us to keep the Parcel Tax and User Rates stable for the last several years. In fact, the User Rate has not changed since the last increase in 2011. The Parcel Tax has been at the current level since 2012; prior to that, it was higher, not lower, at \$65 per year.

Unfortunately, the ongoing increases to the CRD bulk water rate can no longer be absorbed without a rate increase. For 2019, the following increases are proposed:

- The Parcel Tax will increase from \$60 per parcel to \$65.
- The User Rate will increase from \$6.27 per 1,000 gallons to \$6.50 per 1,000 gallons of water used.

The above increases will help stabilize the Water Fund, allowing us to maintain sufficient surplus and reserves to ensure that water infrastructure is well maintained.

A significant challenge facing both Water and Sewer utilities is the need to develop better methodology for rate setting, to ensure more effective recovery of both fixed and variable costs of operating the utilities. This review began in 2018, and will hopefully conclude in 2019, resulting in a more sustainable rate structure for both funds.

Town of Sidney 2019 Financial Plan: Fund Summary

FUND: Water Operating Fund

DESCRIPTION: Operations of the Water Utility for the Town, with net funding from water user fees and parcel taxes.

PROGRAM DETAILS: Net operating expenditures for the Town of Sidney's Water Utility.

FINANCIAL SUMMARY	2018 YTD Actual	Budget 2018	2019	2020	2021	2022	2023
Other Revenue							
TAXES	357,420.	360,000.	389,870.	362,000.	364,000.	366,000.	368,000.
FEES, RATES & SERVICE CHARGES	184,161.	123,000.	123,000.	125,460.	127,970.	130,530.	133,141.
RESERVE & INTERFUND TRANSFERS	.	120,861.	110,766.	150,430.	160,427.	170,706.	181,268.
OTHER REVENUE	4,948.	5,000.	5,000.	5,100.	5,202.	5,306.	5,412.
Total Revenue before User Charges	546,529.	608,861.	628,636.	642,990.	657,599.	672,542.	687,821.
Operating Expenditures							
PERSONNEL	310,281.	345,739.	348,776.	355,746.	362,856.	370,107.	377,506.
CONTRACTED SERVICES & EQUIPMENT	39,931.	46,144.	51,166.	50,109.	51,069.	52,050.	53,051.
MATERIALS, SUPPLIES & EQUIPMENT	1,238,540.	1,272,398.	1,322,731.	1,348,749.	1,375,722.	1,403,235.	1,431,298.
OTHER EXPENSES & ALLOCATIONS	241,086.	252,280.	256,163.	261,286.	266,512.	271,843.	277,279.
RESERVE & INTERFUND TRANSFERS	274,900.	292,300.	299,800.	310,100.	318,100.	326,300.	334,700.
Total Expenditures	2,104,738.	2,208,861.	2,278,636.	2,325,990.	2,374,259.	2,423,535.	2,473,834.
USER CHARGES	1,558,209.	1,600,000.	1,650,000.	1,683,000.	1,716,660.	1,750,993.	1,786,013.
Percentage Change			3.13%	2.00%	2.00%	2.00%	2.00%

Town of Sidney 2019 Financial Plan: Function Summary

FUND: Water Operating

SUB-FUNCTION	2018 Net Budget	2019 Net Budget	2020 Net Budget	2021 Net Budget	2022 Net Budget	2023 Net Budget
Net Expenditures						
81000-Water General Revenue	(2,085,861.)	(2,155,636.)	(2,200,530.)	(2,246,289.)	(2,293,005.)	(2,340,693.)
<i>change from prior year</i>		(69,775.)	(44,894.)	(45,759.)	(46,716.)	(47,688.)
81020-Water Administration	1,537,871.	1,599,854.	1,629,770.	1,662,325.	1,695,532.	1,729,403.
<i>change from prior year</i>		61,983.	29,916.	32,555.	33,207.	33,871.
81030-Water Training	16,571.	16,571.	16,903.	17,242.	17,587.	17,938.
<i>change from prior year</i>		.	332.	339.	345.	351.
81050-Water Customer Billing & Collection	31,500.	31,500.	32,130.	32,772.	33,427.	34,096.
<i>change from prior year</i>		.	630.	642.	655.	669.
81110-Water Main Flushing	21,475.	21,475.	21,905.	22,343.	22,790.	23,246.
<i>change from prior year</i>		.	430.	438.	447.	456.
81120-Water Valve Maintenance	24,005.	24,105.	24,587.	25,079.	25,580.	26,092.
<i>change from prior year</i>		100.	482.	492.	501.	512.
81140-Water System Repairs	126,716.	126,716.	129,250.	131,833.	134,470.	137,159.
<i>change from prior year</i>		.	2,534.	2,583.	2,637.	2,689.
81620-Water Buildings	7,210.	7,768.	7,923.	8,081.	8,242.	8,407.
<i>change from prior year</i>		558.	155.	158.	161.	165.
81630-Water Small Tools & Safety Supplies	5,513.	5,513.	5,618.	5,725.	5,834.	5,945.
<i>change from prior year</i>		.	105.	107.	109.	111.
81635-Water Safety Equipment	2,040.	2,040.	2,081.	2,123.	2,165.	2,208.
<i>change from prior year</i>		.	41.	42.	42.	43.
81640-Water Equipment	5,939.	4,876.	4,537.	4,628.	4,720.	4,815.
<i>change from prior year</i>		(1,063.)	(339.)	91.	92.	95.
81650-Water Vehicles & Mobile Equipment	14,721.	15,418.	15,726.	16,040.	16,360.	16,688.
<i>change from prior year</i>		697.	308.	314.	320.	328.
81710-Water Fiscal Services-Transfers	292,300.	299,800.	310,100.	318,100.	326,300.	334,700.
<i>change from prior year</i>		7,500.	10,300.	8,000.	8,200.	8,400.
Total Net Expenditures	-	-	-	-	-	-
<i>change from prior year</i>		.	.	.	.	.

2018 to 2019 Revenue & Expenditure Comparison by Function

Subfunction		2018 Budget			2019 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
81	Water Operating								
	81000 General Revenue	2,085,861	-	(2,085,861)	2,155,636	-	(2,155,636)	(69,775) Parcel/User increases	
	81020 Administration	-	1,537,871	1,537,871	-	1,599,854	1,599,854	61,983 CRD Bulk water cost increases	
	81030 Training	-	16,571	16,571	-	16,571	16,571	-	
	81050 Customer Billing&Collect	-	31,500	31,500	-	31,500	31,500	-	
	81110 Flushing	-	21,475	21,475	-	21,475	21,475	-	
	81120 Valve Maintenance	-	24,005	24,005	-	24,105	24,105	100	
	81140 System Repairs	-	126,716	126,716	-	126,716	126,716	-	
	81620 Buildings	-	7,210	7,210	-	7,768	7,768	558	
	81630 Small Tools	-	5,513	5,513	-	5,513	5,513	-	
	81635 Water Safety Equipment	-	2,040	2,040	-	2,040	2,040	-	
	81640 Equipment	-	5,939	5,939	-	4,876	4,876	(1,063)	
	81650 Vehicles	-	14,721	14,721	-	15,418	15,418	697	
	81710 Fiscal Services-Transfrs	-	292,300	292,300	-	299,800	299,800	7,500 Reserve transfers	
	81910 Service Connections	84,000	84,000	-	84,000	84,000	-	-	
	81920 New Water Meters	39,000	39,000	-	39,000	39,000	-	-	
81	Water Operating	2,208,861	2,208,861	-	2,278,636	2,278,636	-		

**Town of Sidney
2019-2023 Financial Plan**

Sewer Operating Fund Summary

The Sewer Operating Fund provides for Sidney's share of operating the Unified Treatment Plant, which has provided sewage treatment to the Peninsula for over 20 years, as well as the maintenance and replacement of the collection system. The Sewer Utility has recently enjoyed a healthy financial position, which allowed us to reduce both the Sewer Parcel Tax and User Rates in 2015.

The recent cost of infrastructure replacement projects has increased long-term cost projections for maintaining our Sewer assets, including both the collection mains and pump stations. To ensure that the Sewer Fund remains financially sustainable, the annual transfer to the replacement reserve must be increased. A \$40,000 increase is included in the 2019 budget, with the potential of additional increases in the near future.

This impact, along with an increased share of Treatment Plan costs, necessitates an increase to the Parcel Tax for 2019. The following rates are proposed:

- The Parcel Tax for Strata properties will increase from \$60 per parcel to \$65.
- The Parcel Tax for all other properties will increase from \$120 per parcel to \$130.

The rates prior to the most recent reduction in 2015 were \$70.50 & \$141.00 respectively.

No change is currently being proposed for the User Fees.

A significant challenge facing both Water and Sewer utilities is the need to develop better methodology for rate setting, to ensure more effective recovery of both fixed and variable costs of operating the utilities. This review began in 2018, and will hopefully conclude in 2019, resulting in a more sustainable rate structure for both funds.

It should be noted that the combined minimum quarterly charge for Water and Sewer amounts to \$45. This equates to \$15 per month, or 50 cents per day, to have water coming into your home and being treated on the way out.

Town of Sidney 2019 Financial Plan: Fund Summary

FUND: Sewer Operating Fund

DESCRIPTION: Operations of the Sewer Utility for the Town, with net funding from sewer user fees and parcel taxes.

PROGRAM DETAILS: Net operating expenditures for the Town of Sidney's Sewer Utility.

FINANCIAL SUMMARY	2018	Budget 2018	2019	2020	2021	2022	2023
	YTD Actual						
Other Revenue							
TAXES	509,760.	510,000.	556,264.	567,389.	578,737.	590,312.	602,118.
FEES, RATES & SERVICE CHARGES	34,220.	35,500.	35,500.	36,210.	36,934.	37,673.	38,426.
RESERVE & INTERFUND TRANSFERS	.	19,963.	132,025.	96,436.	99,549.	102,863.	106,279.
OTHER REVENUE	5,494.	6,000.	6,000.	6,120.	6,242.	6,367.	6,494.
Total Revenue before User Charges	549,474.	571,463.	729,789.	706,155.	721,462.	737,215.	753,317.
Operating Expenditures							
PERSONNEL	268,083.	270,061.	279,786.	285,375.	291,075.	296,889.	302,818.
CONTRACTED SERVICES & EQUIPMENT	1,487,633.	1,492,030.	1,559,626.	1,588,727.	1,620,450.	1,652,808.	1,685,814.
MATERIALS, SUPPLIES & EQUIPMENT	105,998.	91,963.	92,963.	94,823.	96,718.	98,651.	100,623.
OTHER EXPENSES & ALLOCATIONS	75,682.	84,009.	90,814.	92,630.	94,483.	96,372.	98,299.
RESERVE & INTERFUND TRANSFERS	253,400.	293,400.	366,600.	337,800.	345,800.	354,100.	362,600.
Total Expenditures	2,190,796.	2,231,463.	2,389,789.	2,399,355.	2,448,526.	2,498,820.	2,550,154.
USER CHARGES	1,641,322.	1,660,000.	1,660,000.	1,693,200.	1,727,064.	1,761,605.	1,796,837.
Percentage Change			0.00%	2.00%	2.00%	2.00%	2.00%

Town of Sidney 2019 Financial Plan: Function Summary						
FUND: Sewer Operating						
SUB-FUNCTION	2018 Net Budget	2019 Net Budget	2020 Net Budget	2021 Net Budget	2022 Net Budget	2023 Net Budget
Net Expenditures						
82000-Sewer General Revenue	(2,195,963.)	(2,354,289.)	(2,363,145.)	(2,411,592.)	(2,461,147.)	(2,511,728.)
<i>change from prior year</i>		(158,326.)	(8,856.)	(48,447.)	(49,555.)	(50,581.)
82020-Sewer Administration	164,781.	181,959.	183,507.	187,125.	190,814.	194,579.
<i>change from prior year</i>		17,178.	1,548.	3,618.	3,689.	3,765.
82030-Sewer Training	16,657.	16,657.	16,990.	17,330.	17,677.	18,031.
<i>change from prior year</i>		.	333.	340.	347.	354.
82050-Sewer Customer Billing & Collection	5,116.	5,116.	5,218.	5,322.	5,428.	5,536.
<i>change from prior year</i>		.	102.	104.	106.	108.
82110-Sewer Preventative Maintenance	30,642.	30,642.	31,256.	31,882.	32,520.	33,171.
<i>change from prior year</i>		.	614.	626.	638.	651.
82120-Sewer System Repairs	72,463.	72,463.	73,912.	75,390.	76,897.	78,434.
<i>change from prior year</i>		.	1,449.	1,478.	1,507.	1,537.
82130-Inflow & Infiltration	57,121.	57,121.	58,264.	59,430.	60,619.	61,831.
<i>change from prior year</i>		.	1,143.	1,166.	1,189.	1,212.
82210-Preventative Mtce-Lift Stations	51,336.	58,464.	59,632.	60,825.	62,041.	63,282.
<i>change from prior year</i>		7,128.	1,168.	1,193.	1,216.	1,241.
82220-Repairs - Lift Stations	29,036.	29,036.	29,617.	30,209.	30,814.	31,431.
<i>change from prior year</i>		.	581.	592.	605.	617.
82610-Sewer Yards & Grounds	1,362.	1,362.	1,389.	1,417.	1,445.	1,473.
<i>change from prior year</i>		.	27.	28.	28.	28.
82630-Sewer Small Tools & Safety Supplies	6,184.	6,184.	6,301.	6,420.	6,542.	6,665.
<i>change from prior year</i>		.	117.	119.	122.	123.
82640-Sewer Equipment	7,481.	7,481.	7,630.	7,781.	7,937.	8,096.
<i>change from prior year</i>		.	149.	151.	156.	159.
82650-Sewer Vehicles & Mobile Equipment	42,825.	42,825.	43,682.	44,555.	45,445.	46,353.
<i>change from prior year</i>		.	857.	873.	890.	908.
82710-Sewer Fiscal Services - Transfers	1,710,959.	1,844,979.	1,845,747.	1,883,906.	1,922,969.	1,962,847.
<i>change from prior year</i>		134,020.	768.	38,159.	39,063.	39,878.
Total Net Expenditures	.	.	.	.	.	.
<i>change from prior year</i>		.	.	.	.	.

2018 to 2019 Revenue & Expenditure Comparison by Function

Subfunction		2018 Budget			2019 Budget			Net Change	Comments
		Revenues	Expenses	Net	Revenues	Expenses	Net		
82 Sewer Operating									
	82000 General revenue	2,195,963	-	(2,195,963)	2,354,289	-	(2,354,289)	(158,326)	Parcel Tax increases
	82020 Administration	-	164,781	164,781	-	181,959	181,959	17,178	O/H; Supplemental
	82030 Training	-	16,657	16,657	-	16,657	16,657	-	
	82050 Customer Billing&Collect	-	5,116	5,116	-	5,116	5,116	-	
	82110 Preventative Maintenance	-	30,642	30,642	-	30,642	30,642	-	
	82120 Repairs	-	72,463	72,463	-	72,463	72,463	-	
	82130 Inflow & Infiltration	-	57,121	57,121	-	57,121	57,121	-	
	82210 Lift Statn Prevnt Maint	-	51,336	51,336	-	58,464	58,464	7,128	
	82220 Lift Station Repairs	-	29,036	29,036	-	29,036	29,036	-	
	82610 Yards & Grounds	-	1,362	1,362	-	1,362	1,362	-	
	82630 Small Tools	-	6,184	6,184	-	6,184	6,184	-	
	82640 Equipment	-	7,481	7,481	-	7,481	7,481	-	
	82650 Vehicles	-	42,825	42,825	-	42,825	42,825	-	
	82710 Fiscal Services-Tranfrs	-	1,710,959	1,710,959	-	1,844,979	1,844,979	134,020	Reserve, capital transfers; CRD contract.
	82910 Connections	32,000	32,000	-	32,000	32,000	-	-	
	82920 Summergate Lift	3,500	3,500	-	3,500	3,500	-	-	
	82 Sewer Operating	2,231,463	2,231,463	-	2,389,789	2,389,789	-	-	

CAPITAL BUDGETS

The Town undertakes varying levels of capital expenditure from year to year. These expenditures are generally for either the renewal or replacement of existing assets, such as our infrastructure network, or for the purchase and addition of new assets.

Capital expenditures are funded from a variety of sources, including internal reserves, grants, borrowing, and a certain amount of current taxes and user fees. The level of current taxes being applied to capital projects has been reduced over the past three years, as the Town took advantage of external funding sources; however, as those external sources are limited, the current financial plan includes more traditional levels of current tax funding. This has an impact on the proposed tax increase.

Much of the information presented below focuses mainly on 2019 capital projects. For more detailed information, please refer to the Town's website.

5 Year Capital Project Listing

	2019	2020	2021	2022	2023
Annual Workspace Efficiency Upgrades	5,000	5,000	5,000	5,000	5,000
PEARL - Asset Management Software Upgrades	10,000	5,000			
PEARL - Asset Performance Module	9,000				
Council Chambers Upgrades	5,000				
Computer Replacement Plan	180,000	95,000	140,000	140,000	130,000
Computer Equipment Fund	5,000	5,000	5,000	5,000	5,000
Tempest - Our City	12,500				
Ferry Terminal Marine Structures		145,000		281,500	
Ferry Terminal Building Improvements	100,000	300,000	200,000	200,000	
Ferry Terminal Dock Metal Painting	360,000				
Fishing Pier Metal Painting		500,000			
Beacon Wharf Repairs	150,000				
Infra Plan Ardwell Ave Storm	550,000				
White Birch Road Storm Drain Repair	20,000				
Infrastructure Plan Projects 2020-23		686,000	657,300	321,500	513,600
Infra Plan-Stirling Way Storm	18,600				
Town Hall Foundation Drainage			100,000		
Infra Plan-Third St Storm	3,500				
Infra Plan - McDonald Park Rd Storm	81,400				
Engineering Equipment	4,500	4,500	4,500	4,500	4,500
DCC Bylaw	10,000				
Fire Department Equipment	31,750	26,750	26,750	26,750	26,750
Fire Vehicle Replacement Plan		175,000			1,450,000
CSB Easement Access	80,000	80,000	80,000	33,333	
SCBA Cylinder Replacement			99,400		
Library Front Entrance Sidewalks	35,000				
RCMP Furnishings	10,000	10,000	10,000	10,000	10,000
RCMP Staff Entry Door	30,000				
RCMP Interior Painting			50,000		
RCMP Kitchen Upgrades	15,000				
RCMP Cell Block Painting	5,000				
RCMP Boiler Replacement	150,000				
RCMP Roof Replacement		200,000			
RCMP Heating System		50,000			
RCMP Window Replacement		30,000			

5 Year Capital Project Listing (continued)

	2019	2020	2021	2022	2023
RCMP Internal Door Security			30,000		
RCMP Outside Security			15,000		
Parks Equipment	10,000	10,000	10,000	10,000	10,000
Parks Vehicles	30,000	235,000	80,000	20,000	27,000
Reay Creek Dam Assessment & Remediation	600,000				
Waterfront Walkway Upgrade (Eastview to First St Access	28,700				
Totem Park - Refurbish Totem Pole		20,000			
Rotary Park Irrigation Replacement	30,000	30,000	30,000	30,000	
Melville Park Path-Resurface Overlay	20,000				
Irrigation Upgrades	36,800	25,000			
Fifth Street Medians Landscaping			16,500		
Tulista Park Sidewalk Improvements		200,000			
Boulder Park	19,300				
Skatepark Seating	20,000				
Rathdown Park Playground Equipment			60,000		
Solar Lights-Maryland Park & Melville Park	10,000				
Resthaven Park-Propeller				10,000	
Mermaid Park - Playground Equipment			60,000		
Parks Building Generator				50,000	
Event Tent & Chairs	8,600				
Eastview Park Improvements					100,000
Eastview Park Center Seating Improvements	10,000				
Underground Wiring	20,000	20,000	20,000	20,000	20,000
Town Hall Grounds Sidewalks				50,000	
Green Technology Applications	10,000	10,000	10,000	10,000	10,000
Public Works Equipment	10,000	10,000	10,000	10,000	10,000
Transportation Vehicles	370,000	65,000	145,000	32,000	175,000
Shop Hoist	20,000				
PW Administration Building Design		25,000			
Scissor Lift		20,000			
Small Packer Garbage Truck			100,000		
Public Works Compound Extension/Trail Relocation	85,000				
Public Works Wash Bay				100,000	
Wheel Loader	160,000				
Replace 4th St Washrooms		100,000			
Parks Building Storage Mezzanine		25,000			

5 Year Capital Project Listing (continued)

	2019	2020	2021	2022	2023
Town Hall Roof Replacement and HVAC		350,000			
Annual Workspace Efficiency-Public Works/Parks	3,000	3,000	3,000	3,000	3,000
Solar Panels - Iroquois Food Bank			80,000		
Third & Sidney Underground Wiring	1,253,262				
Tourist Info Centre Roof Replacement			19,000		
Decorative Street Lighting	30,000	30,000	30,000	30,000	30,000
Infrastructure Plan Projects 2020-23		687,700	717,900	775,900	1,035,000
Seventh Street Sidewalk		18,000			
McDonald Park Road Sidewalk	132,100				
Bowerbank Road Sidewalks		17,000			
Orchard Ave Sidewalk-2nd Street to 3rd Street	14,000				
Wayfinding Signage	27,000				
Beacon Ave Curb Returns		45,000			
Malaview Ave Sidewalk, Melissa St to Resthaven Dr	79,500				
First Street Sidewalk, First St-Second St	42,000				
Downtown Employee Parking Lot	390,000				
Hydro Box Revitalization	10,000	5,000	5,000	5,000	5,000
Resthaven Curb Returns - Allbay Rd & Harbour Rd	20,000				
Infra Plan Pave-Stirling Way, Ocean to Beacon					218,300
White Birch Road Cul-de-Sac Improvements	60,000				
Sidney Ave Thermoplastic Crosswalks		17,000			
Ocean Ave Sidewalk & Curb, Fifth St to First St		240,400			
Bike Path West Side of Highway	240,000				
Bevan Park Reader Board			30,000		
Galaran Sidewalk	343,500				
Bevan Sidewalk Replacement		30,000			
Canora Rd Improvements: Ocean Ave-Summergate Blvd					2,400,000
Sidewalk – Malaview from 3rd to 5th	40,000				
Seaport Place Traffic Circle Improvements				40,000	
Paving-Trail by Dairy Queen			40,000		
Expand Tulista Parking Lot				75,000	
First Street Sidewalk-Westside	70,000				
Infra Plan - McDonald Park Fire Lane #2 - Pat Bay Hwy	445,300				
Infra Plan - Epco Dr - Weiler to Ocean	109,600				
Infra Plan Curb-Redwing Pl-Brethourpark	5,000				
Infra Plan-Seventh St-Beacon to Bevan	49,200				

5 Year Capital Project Listing (continued)

	2019	2020	2021	2022	2023
Town Hall Roof Replacement and HVAC		350,000			
Infra Plan Paving-Bessredge-James White South	52,400				
Paving Eighth St-Oakville to Orchard	55,000				
Ardwell Paving Overlay	50,000				
Senior Centre Flooring	25,700	16,200			
Senior Centre Washer & Dryer	5,000				
Senior Centre Walk-in Shower	7,000				
Bus Stop Improvements	5,600				
	6,943,812	4,571,550	2,889,350	2,298,483	6,188,150
Water Equipment	10,000	10,000	10,000	10,000	10,000
Water Vehicles	30,000				
Infrastructure Plan Projects 2020-23		241,100	474,900	279,700	262,500
Hydrant Upgrades	10,000	10,000	10,000	10,000	10,000
Meter Replacement Program	100,000	100,000			
White Birch Loop Watermain	5,000				
Infra Plan Water - Epco Dr - Weiler to Ocean	15,000				
Infra Plan Water-Henry Ave-Fourth to Third	74,800				
Infra Plan Water-Oakville Ave-Sixth to Fifth	54,400				
Infra Plan Water-Vallis Pl-Bowerbank to End	54,400				
	353,600	361,100	494,900	299,700	282,500
Sewer Equipment	10,000	10,000	10,000	10,000	10,000
Sewer Vehicles		510,000			30,000
Infrastructure Plan Projects 2020-23		329,800	599,900	106,400	445,800
Access Hatches-Pump Stations	40,000	20,000	20,000	20,000	20,000
Town Hall Service Connections	50,000				
Ardwell Ave Sanitary Sewer	400,000				
Infra Plan Sewer - Harbour Pump Station	63,600	300,000			
Sewer Pump Station Condition Assessment	100,000				
Infra Plan Sewer-Rothesay Pump Station	61,800				
	725,400	1,169,800	629,900	136,400	505,800
	8,022,812	6,102,450	4,014,150	2,734,583	6,976,450

2019 Capital Projects with Funding Sources

	Funding Sources												
	Budget	Property Tax	RFFC	Computer	Vehicle	Infra.	Other	Reserves	Gas Tax	Grants	Debt	Fees/Other	Total Funding
Annual Workspace Efficiency Upgrades	5,000	224	4,776										5,000
PEARL - Asset Management Software Upgrades	10,000			10,000				10,000					10,000
PEARL - Asset Performance Module	9,000			9,000				9,000					9,000
Council Chambers Upgrades	5,000	5,000											5,000
Computer Replacement Plan	180,000			180,000				180,000					180,000
Computer Equipment Fund	5,000	1,200	3,800										5,000
Tempest - Our City	12,500			12,500				12,500					12,500
Ferry Terminal Building Improvements	100,000						100,000	100,000					100,000
Ferry Terminal Dock Metal Painting	360,000						360,000	360,000					360,000
Beacon Wharf Repairs	150,000	70,000					80,000	80,000					150,000
Infra Plan Ardwell Ave Storm	550,000					550,000		550,000					550,000
White Birch Road Storm Drain Repair	20,000					10,000		10,000				10,000	20,000
Infra Plan-Stirling Way Storm	18,600					18,600		18,600					18,600
Infra Plan-Third St Storm	3,500					3,500		3,500					3,500
Infra Plan - McDonald Park Rd Storm	81,400					81,400		81,400					81,400
Engineering Equipment	4,500	4,500											4,500
DCC Bylaw	10,000					10,000		10,000					10,000
Fire Department Equipment	31,750	15,000	16,750										31,750
CSB Easement Access	80,000						80,000	80,000					80,000
Library Front Entrance Sidewalks	35,000	35,000											35,000
RCMP Furnishings	10,000	4,978	1,500									3,522	10,000
RCMP Staff Entry Door	30,000		14,350							5,085		10,565	30,000
RCMP Kitchen Upgrades	15,000	7,176								2,542		5,282	15,000
RCMP Cell Block Painting	5,000	2,392								847		1,761	5,000
RCMP Boiler Replacement	150,000	71,753								25,424		52,823	150,000
Parks Equipment	10,000	6,100	3,900										10,000
Parks Vehicles	30,000				30,000			30,000					30,000
Reay Creek Dam Assessment & Remediation	600,000										600,000		600,000
Waterfront Walkway Upgrade (Eastview to First St Access)	28,700						9,050	9,050	19,650				28,700
Rotary Park Irrigation Replacement	30,000		15,000									15,000	30,000
Melville Park Path-Resurface Overlay	20,000								20,000				20,000

2019 Capital Projects with Funding Sources

	Funding Sources												Total Funding
	Budget	Property Tax	RFFC	Computer	Vehicle	Infra.	Other	Reserves	Gas Tax	Grants	Debt	Fees/Other	
Irrigation Upgrades	36,800					36,800		36,800					36,800
Boulder Park	19,300								19,300				19,300
Skatepark Seating	20,000											20,000	20,000
Solar Lights-Maryland Park & Melville Park	10,000								10,000				10,000
Event Tent & Chairs	8,600	8,600											8,600
Eastview Park Center Seating Improvements	10,000	10,000											10,000
Underground Wiring	20,000	2,700	17,300										20,000
Green Technology Applications	10,000								10,000				10,000
Public Works Equipment	10,000	8,132	1,868										10,000
Transportation Vehicles	370,000				370,000			370,000					370,000
Shop Hoist	20,000	20,000											20,000
Public Works Compound Extension/Trail Relocation	85,000		85,000										85,000
Wheel Loader	160,000				160,000			160,000					160,000
Annual Workspace Efficiency-Public Works/Parks	3,000	3,000											3,000
Third & Sidney Underground Wiring	1,253,262						139,242	139,242		383,000		731,020	1,253,262
Decorative Street Lighting	30,000	30,000											30,000
McDonald Park Road Sidewalk	132,100								132,100				132,100
Orchard Ave Sidewalk-2nd Street to 3rd Street	14,000								14,000				14,000
Wayfinding Signage	27,000		27,000										27,000
Malview Ave Sidewalk, Melissa St to Resthaven Dr	79,500					79,500		79,500					79,500
First Street Sidewalk, First St-Second St	42,000								42,000				42,000
Downtown Employee Parking Lot	390,000								390,000				390,000
Hydro Box Revitalization	10,000	4,000	6,000										10,000
Resthaven Curb Returns - Allbay Rd & Harbour Rd	20,000								20,000				20,000
White Birch Road cul de sac improvements	60,000		60,000										60,000
Bike Path West Side of Highway	240,000								240,000				240,000
Galaran Sidewalk	343,500		23,500				320,000	320,000					343,500
Sidewalk – Malview from 3rd to 5th	40,000								40,000				40,000
First Street Sidewalk-Westside	70,000	70,000											70,000
Infra Plan - McDonald Park Fire Lane #2 - Pat Bay Hwy	445,300					445,300		445,300					445,300
Infra Plan - Epco Dr - Weiler to Ocean	109,600					109,600		109,600					109,600
Infra Plan Curb-Redwing Pl-Brethourpark	5,000					5,000		5,000					5,000
Infra Plan-Seventh St-Beacon to Bevan	49,200					49,200		49,200					49,200
Infra Plan Paving-Bessredge-James White South	52,400					52,400		52,400					52,400
Paving Eighth St-Oakville to Orchard	55,000					55,000		55,000					55,000
Ardwell Paving Overlay	50,000					50,000		50,000					50,000
Senior Centre Flooring	25,700						25,700	25,700					25,700
Senior Centre Washer & Dryer	5,000	5,000											5,000
Senior Centre Walk-in Shower	7,000	7,000											7,000
Bus Stop Improvements	5,600		5,600										5,600
	6,943,812	391,755	286,344	211,500	560,000	1,556,300	1,113,992	3,441,792	957,050	416,898	600,000	849,973	6,943,812

2019 Capital Projects with Funding Sources

	Budget	Property		Funding Sources								Total Funding		
		Tax	RFFC	Computer	Vehicle	Infra.	Other	Reserves	Gas Tax	Grants	Debt		Fees/ Other	
Water Equipment	10,000	10,000												10,000
Water Vehicles	30,000				30,000			30,000						30,000
Hydrant Upgrades	10,000	7,400	2,600											10,000
Meter Replacement Program	100,000						100,000	100,000						100,000
White Birch Loop Watermain	5,000						5,000	5,000						5,000
Infra Plan Water - Epco Dr - Weiler to Ocean	15,000					15,000		15,000						15,000
Infra Plan Water-Henry Ave-Fourth to Third	74,800					74,800		74,800						74,800
Infra Plan Water-Oakville Ave-Sixth to Fifth	54,400					54,400		54,400						54,400
Infra Plan Water-Vallis Pl-Bowerbank to End	54,400					54,400		54,400						54,400
	353,600	17,400	2,600	-	30,000	198,600	105,000	333,600	-	-	-	-	-	353,600
Sewer Equipment	10,000	6,600	3,400											10,000
Access Hatches-Pump Stations	40,000	20,000	20,000											40,000
Town Hall Service Connections	50,000	40,000	10,000											50,000
Ardwell Ave Sanitary Sewer	400,000					400,000		400,000						400,000
Infra Plan Sewer - Harbour Pump Station	63,600		63,600											63,600
Sewer Pump Station Condition Assessment	100,000		100,000											100,000
Infra Plan Sewer-Rothesay Pump Station	61,800					37,484	24,316	61,800						61,800
	725,400	66,600	197,000	-	-	437,484	24,316	461,800	-	-	-	-	-	725,400
	8,022,812	475,755	485,944	211,500	590,000	2,192,384	1,243,308	4,237,192	957,050	416,898	600,000	849,973	-	8,022,812

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Annual Workspace Efficiency Upgrades	Annual budget to provide for occasional replacement and improvement of work spaces.	5,000
Asset Management Software Upgrades	Ongoing enhancements to the Town's Asset and Work Management software to provide additional functionality to Engineering/Operations staff as well as to Finance.	10,000
Asset Performance Module	This module of the Town's Asset and Work Management software is an advanced tool for decision support and analysis.	9,000
Council Chambers Upgrades	Additional upgrades to the Council Chambers, including the potential addition of indigenous art elements.	5,000
Computer Replacement Plan	A plan for the replacement of the Town's Computer Equipment and Printers. The plan, outlined in Policy #FN-015, covers replacement of equipment only. Purchases of new equipment for a new user, or a new use that is not replacing an existing piece of equipment, must be budgeted for separately, including the cost of software and licensing.	180,000
Computer Equipment Fund	Centralized addition of new computer equipment from all departments for planned new positions, or requirements that arise during the year.	5,000
Tempest - Our City	<p>OurCity is a responsive web application that is linked to the Town's website, allowing the community to serve itself, reducing requests for information and freeing up valuable staff time. Information comes directly from Prospero, Tempest's Permitting and Applications system, providing the latest details about active development in Sidney. Users can look up details on permits and applications, and track their progress through a simple and intuitive interface.</p> <p>OurCity employs a streamlined interface for intuitive navigation from desktops and laptops, as well as modern touch based devices, such as smartphones and tablets. Run from a web browser and employing the latest in responsive design, the interface shifts elegantly to fit multiple screen sizes and layouts. This means that no matter what device visitors are using, the interface will seamlessly adjust to display information in a clear and appealing layout.</p>	12,500

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Ferry Terminal Building Improvements	Site and building improvements at the Sidney International Ferry Terminal. The 2019 budget includes initial work on the replacement of the U.S. Customs Building.	100,000
Ferry Terminal Dock Metal Painting	The metal beams and piles supporting the Washington State Ferry Dock were inspected in 2014 and found to be lacking the original protective coating in many places. With the exposure to waves and salt water, corrosion is a concern. This item is to remove surface rust and apply new coat of protective paint to extend the life of the asset.	360,000
Beacon Wharf Repairs	Beacon Wharf Repairs as per condition assessment report.	150,000
Infra Plan Ardwell Ave Storm	Realigning of 525mm, 600mm and 750mm storm mains on Ardwell Avenue, Ardwell Easement, Patricia Place Easement and Courser Drive Easement, and Melville Park with 675mm and 900mm pipe.	550,000
White Birch Road Storm Drain Repair	The existing storm drain system at 2040 White Birch road has deteriorated to the point of replacement. Investigations shows that the existing main is not located in a registered easement. There is a parallel main in good condition and in a registered easement that would provide the most cost effective method of connecting the apartment building. This work cannot proceed until the condo building has completed onsite upgrades first.	20,000
Infra Plan-Stirling Way Storm	Replacement of 15.6m of storm main pipe on Stirling Way, from the culvert from the flight path trail to the east side of Stirling way.	18,600
Infra Plan-Third St Storm	Replacement of 105m of storm main pipe on Third St., from Ocean Ave. to Orchard Ave.	3,500
Infra Plan-McDonald Park Rd Storm	Replacement of 105.2m of storm main pipe on McDonald Park Rd., from Firelane#2 to Malaview Ave.	81,400
Engineering Equipment	Allocation of \$4,500 per year to replace existing engineering equipment. Also, with changes in technology, new equipment may be required.	4,500

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
DCC Bylaw	To update the Town's DCC Bylaw. The existing bylaw was created 18 years ago and many things have changed since then, including the OCP and zoning bylaw.	10,000
Fire Department Equipment	Replacement of essential Fire Department equipment, including: Nozzles and Hose Fittings; Turnout Gear; SCBA; other specified equipment.	31,750
CSB Easement Access	Compensation to Memorial Park Society for perpetual use of easement access across their lands, from Bevan Avenue to the new Community Safety Building.	80,000
Library Front Entrance Sidewalks	Existing exposed aggregate front entrance sidewalks are cracked and starting to lift. Also replace exterior pathway lights with new LED.	35,000
RCMP Furnishings	Required replacement of old workstations and chairs for ergonomic, configuration and productivity purposes. Project is cost shared with North Saanich.	10,000
RCMP Staff Entry Door	Replace staff entry door at RCCP building.	30,000
RCMP Kitchen Upgrades	Replace the flooring and counters in the RCMP kitchen and staff room, which also serves as meeting and training facilities.	15,000
RCMP Cell Block Painting	Paint the cells at the RCMP building.	5,000
RCMP Boiler Replacement	RCMP Boiler asset replacement with high efficiency dual boiler system.	150,000
Parks Equipment	Replacement of Parks small equipment.	10,000
Parks Vehicles	To provide for the timely replacement of Town Vehicles, as per Council Policy FN-022: Mobile Equipment Replacement Plan. Funding is set aside for these replacements.	30,000

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Reay Creek Dam & Remediation	Detailed evaluation of options to either repair, replace or remove the Reay Creek Dam. Transport Canada is examining options for sediment removal and habitat restoration, which would logically happen at the same time as Dam remediation/replacement.	600,000
Waterfront Walkway Upgrade (Eastview to First St Access)	Completion of accessibility improvements along an uneven and storm impacted section of the Town's waterfront walkway stretching between the south end of Eastview Park and the access corridor to First St.	28,700
Rotary Park Irrigation Replacement	Existing system is grossly inadequate and inefficient. The original system has been expanded over the years, (as have several ball fields) from 12 zones to 28 zones. If the issue is not addressed, the excessive water hammer will burst the pipes, resulting in extensive water damage to the building, and will force the issue of upgrading. A 4-phase project is proposed to improve the system gradually, with 50% of the funding coming from North Saanich.	30,000
Melville Park Path-Resurface Overlay	Existing asphalt path is cracked and requires an overlay.	20,000
Irrigation Upgrades	To be determined after per Parks Master Plan development. Modern irrigation systems will provide better coverage and use less water.	36,800
Central Irrigation Monitoring	To be determined as per master parks plan development. Central control of irrigation systems can lead to more efficient use of water. Decisions about whether to water (e.g. no watering required due to rainy day) could be made and communicated to systems in different locations.	15,000
Boulder Park	Completion of playground and park amenity improvements initiated in 2018.	19,300
Solar Lights-Maryland Park & Melville Park	To be determined as per master parks plan development. Solar lights are less expensive to operate and a greener option because they do not require electricity from BC Hydro.	10,000

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Skatepark Seating	<p>Since construction of the Skatepark in 2017 staff have been observing where users and spectators tend to congregate, with a view to providing a seating area. Staff have also been in touch with the Kiwanis Club of Sidney, who have already raised \$5,000 for improvements at the Skatepark, and intend to continue fundraising in the future.</p> <p>Staff recommend that the area be developed as seating for users and spectators. Specifically, the area will include 3 benches and 2 picnic tables (handicap accessible), and will cost approximately \$20,000 in total. The \$5,000 already received from Kiwanis is to be applied to the construction of the first picnic table, and that subsequent donations be used to construct the remaining elements.</p>	20,000
Event Tent & Chairs	Purchase of a 20x20 event tent, as well as 40 chairs for various community events that occur throughout the year.	8,600
Eastview Park Center Seating Improvements	Remove bushes and raise the center seating area for better visual by police and residents.	10,000
Underground Wiring	To allow the Town to participate in underground wiring projects, jointly funded by adjacent developments. \$20,000 annually.	20,000
Green Technology Applications	Funding to explore (through small pilot projects etc.) practical applications of green and sustainable technologies in Town operations, with the goal of reducing energy consumption and the Town's carbon emissions. The use of lower energy fixtures, solar energy, LED lighting and biofuels, etc. is to be investigated.	10,000
Public Works Equipment	Allocation of \$10,000 per year for public works equipment in the 5 year financial plan. This funding will be used to replace existing equipment and also, with changes in technology, new equipment may be required.	10,000
Transportation Vehicles	To provide for the timely replacement of Town Vehicles, as per Council Policy FN-022: Mobile Equipment Replacement Plan. Funding is set aside for these replacements.	370,000
Shop Hoist	Mechanics require a longer and higher capacity hoist. Current drive-on vehicle hoist only has a weight capacity of 12,000 lbs. The proposed new hoist is to have minimum capacity of 18,000 lbs. Not all vehicles can be put onto the current hoist.	20,000

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Public Works Compound Extension/Trail Relocation	Fencing and clearing of the expanded works yard leased storage and transfer station opposite the works yards, and relocation of the Lochside Trail connection.	85,000
Wheel Loader	A full size wheel loader with variable attachments (4 in 1 bucket, fork lift, and snow plow) is a much more efficient and versatile piece of equipment than some of what the Town currently has to replace. A wheel loader is also an invaluable tool for emergency response, as it relates to the Town's ability to disasters. The intent is to replace units 155,177,178 and 284.	160,000
Annual Workspace Efficiency-Public Works/Parks	Annual budget to provide for occasional replacement and improvement of work spaces.	3,000
Third & Sidney Underground Wiring	Relocation of overhead utility wiring to underground, in conjunction with three specific development projects in the vicinity of Third Street and Sidney Avenue. The developers and BC Hydro would pay for the majority of this project.	1,253,262
Decorative Street Lighting	To install Decorative Street Lights in the Downtown core, based on a priority schedule. Ongoing annual budget item.	30,000
McDonald Park Road Sidewalk	To extend the sidewalk from Henry Ave to Mills Rd on the West side of Sidney. In accordance with recommendations from 2017 West Side Local Area Plan.	132,100
Orchard Ave Sidewalk-2nd Street to 3rd Street	To complete sidewalk link on Orchard Avenue from 2nd Street to 3rd Street.	14,000
Wayfinding Signage	Installation of pedestrian-oriented wayfinding signage in and near downtown.	27,000
Malaview Ave Sidewalk, Melissa St. to Resthaven Drive	To upgrade sidewalk to current standards on north side of Malaview Avenue, from Melissa Street to Resthaven Drive	79,500
First Street Sidewalk, First St-Second St.	To extend sidewalk on First Street to intersection between First Street and Second Street.	42,000

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Downtown Employee Parking Lot	Completion of construction of an employee parking lot on land leased from the Memorial Park Society, adjacent to Mary Winspear Centre.	390,000
Hydro Box Revitalization	Vinyl wrap of several of the older utility kiosks in the downtown for aesthetic improvement. The 2019 program would have a local First Nation focus, featuring Coast Salish artwork by each of the four Peninsula W'sanec groups.	10,000
Resthaven Curb Returns - Allbay Rd & Harbour Rd	Upgrading curb drops to current standards on Resthaven Drive, at intersections on Allbay Road and Harbour Road.	20,000
White Birch Road Cul-de-Sac Improvements	Cul-de-sac upgrades to the eastern end of White Birch Road to include sidewalk, curb & gutter, paving and landscaping, cost shared with developer of 2060 White Birch.	60,000
Bike Path West Side of Highway	Resurface and rebuild portions the West Sidney highway bike trail, as recommended in the 2017 West Side Local Area Plan.	240,000
Galaran Sidewalk	New Sidewalk along Galaran Road, as recommended in the 2017 West Side Local Area Plan.	343,500
Sidewalk – Malaview from 3rd to 5th	Complete sidewalk linkage on south side of Malaview Ave. Third to Fifth Streets, filling in the gaps where sidewalk does not yet exist.	40,000
First Street Sidewalk (West Side)	Complete the final 150m of sidewalk, street lights and boulevard trees on West side of First Street.	70,000
Infra Plan-McDonald Park-Fire Lane#2-Pat Bay Hwy	Replacement of 472m of curb & gutter on McDonald Park Rd, from Fire Lane#2 to Pat Bay Hwy; Replacement of 350m of sidewalk on McDonald Park Rd, from Fire Lane#2 to Pat Bay Hwy; Paving 7 segments of McDonald Park Rd, from Fire Lane#2 to Pat Bay Hwy.	445,300

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Infra Plan-Epco Dr. - Weiler to Ocean	Replacement of 12m of curb & gutter on Epco Dr, from Brethourpark Way; Replacement of 12m of sidewalk on Epco Dr, from Brethourpark Way; Paving 3 segments on Epco Dr, from Weiler Ave to Ocean Ave.	109,600
Infra Plan Curb-Redwing Pl-Brethourpark	Replacement of 24m of curb & gutter on Redwing Pl, from Brethourpark Way.	5,000
Infra Plan-Seventh St-Beacon to Bevan	Replacement of 24m of curb & gutter on Seventh St, from-Beacon to Bevan Ave. Replacement of 12m of sidewalk on Seventh St, from-Beacon Ave to Bevan Ave. Paving 1 segment on Seventh St, from-Beacon Ave. to Bevan Ave.	49,200
Infra Plan Paving-Bessredge-James White South	Paving 1 segment on Bessredge Pl, from James White Blvd South	52,400
Paving Eighth St-Oakville to Orchard	Paving overlay work on Eighth Street, from Oakville to Orchard.	55,000
Ardwell Paving Overlay	Ardwell paving overlay (grinding and patch paving). Road is broken up due to increased traffic.	50,000
Sewer Equipment	Annual allocation for sewer equipment. Funds are to be used to replace existing equipment, and also, with the changes in technology, new equipment may be required.	10,000
Access Hatches-Pump Stations	Improved confined space entry hatches, to comply with Worksafe regulations. We have 10 pump stations and the improvements would be phased over 5 years.	40,000
Town Hall Service Connections	New sanitary sewer service connection to Town Hall.	50,000
Ardwell Ave. Sanitary Sewer	Replacement of Sanitary Sewer main in conjunction with Storm Sewer work in the area. Budget increased to reflect current tender prices.	400,000
Infra Plan Sewer-Harbour Pump Station	2019-for consultant fees to evaluate, design, tender and inspect the construction of a complete lift station replacement in 2020. 2020: complete lift station replacement.	63,600

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Sewer Pump Station Condition Assessments	Asset condition assessments, auxiliary power demands and confined space risk review required for sewer pump stations.	100,000
Infra Plan Sewer-Rothesay Pump Station	Waterfront pump station with heightened environmental sensitivity is over 30 years old and needs to be replaced. New station will need to be designed to current standards, including on-site backup power and larger retention capacity. Climate change and rising sea levels will also need to be considered.	61,800
Senior Centre Flooring	Replacement of old flooring at Seniors (SHOAL) Centre over a 4-year period.	25,700
Senior Centre Washer & Dryer	Purchase and installation of a washer and dryer in the kitchen.	5,000
Senior Centre Walk-in Shower	Installation of walk-in shower in the large bathroom at the SHOAL Seniors Centre.	7,000
Bus Stop Improvements	Program to install new or upgrade existing bus transit stops.	5,600
Water Equipment	Annual allocation for new equipment for the Water Department. Funds to be used to replace existing equipment, and also, with the change in technology, new equipment may be needed.	10,000
Water Vehicles	To provide for the timely replacement of Town Vehicles, as per Council Policy FN-022: Mobile Equipment Replacement Plan. Funding is set aside for these replacements.	30,000
Hydrant Upgrades	Annual program to upgrade hydrants and install one new hydrant in a location to be determined by the Fire Department.	10,000
Meter Replacement Program	Ongoing 3 year program to replace outdated/failing meters.	100,000
White Birch Loop Watermain	Landscaping to complete the watermain enhancement undertaken in 2018.	5,000
Infra Plan-Water: Epcos Drive, Weiler Ave. to Ocean Ave.	Replacement of 345m of 200mm water main pipe on Epcos Drive, from Weiler Ave. W to Ocean Ave. W.	15,000

2019 Capital Project Descriptions

Title	Description	2019 Project Cost
Infra Plan Water-Henry-Fourth to Third	Replacement of 110m of 200mm water main pipe on Henry Avenue, from Fourth Street to Third Street.	74,800
Infra Plan Water-Oakville-Sixth to Fifth	Replacement of 80m of 150mm water main pipe on Oakville Avenue, from Sixth Street to Fifth Street.	54,400
Infra Plan Water-Vallis Drive - Bowerbank to End	Replacement of 80m of 150mm water main pipe on Vallis Drive, from Bowerbank Road to End.	54,400
		8,022,812