A scenic landscape photograph of a coastal town nestled in a valley, with a prominent forested mountain in the background under a clear sky.

2019 Annual Report

Serving the people

The District of Saanich
British Columbia
Year ended December 31, 2019

2019 Annual Report

Year Ended December 31, 2019 | District of Saanich, British Columbia
Prepared by: Corporate Services Department

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Introductory section

Our community

The District of Saanich is an urban, rural and coastal municipality on Vancouver Island in British Columbia. We are the largest municipality in the Capital Regional District with an area of 103 square kilometres and the most populated with more than 114,000 residents.

Saanich is within Coast and Straits Salish territory, the traditional territories of the **Lək'ʷəŋən** peoples known today as Songhees and Esquimalt Nations and the **WSÁNEĆ** peoples known today as **W̱JOŁEŁP** (Tsartlip), **BOḰEĆEN** (Pauquachin), **STÁUTW** (Tsawout), **WSIKEM** (Tseycum) and **MÁLEXEŁ** (Malahat) Nations. The First Peoples have been here since time immemorial and their history in this area is long and rich.

We are proud that our name is derived from the **WSÁNEĆ** peoples; Saanich means “emerging land” or “emerging people”.

We strive to provide Saanich residents with relevant and accessible information. You will find information about the municipality, your elected officials, strategic planning and our achievements within this 2019 Annual Report. You will also find our 2019 strategic highlights, progress updates on municipal services and operations and the audited financial statements.

The 2019 Annual Report is available on saanich.ca. Printed copies are available by request.

We welcome your comments via the Corporate Services Department by telephone at **250-475-1775** or through email to strategicplan@saanich.ca.



Municipal Council and senior staff

Municipal Council

Mayor: Fred Haynes

Councillors:

Susan Brice
Judy Brownoff
Nathalie Chambers
Zac de Vries
Karen Harper
Rebecca Mersereau
Colin Plant
Ned Taylor



Municipal senior staff

Chief Administrative Officer:
Paul Thorkelsson

**Director of Building, Bylaw,
Licensing, and Legal Services:**
Brent Reems

Director of Corporate Services:
Laura Ciarniello

Director of Engineering:
Harley Machielse

Director of Finance:
Valla Tinney

Fire Chief:
Mike Burgess

**Director of Parks, Recreation and
Community Services:**
Suzanne Samborski

Director of Planning:
Sharon Hvozdanski

Police Chief Constable:
Bob Downie (retired July 31, 2019)
Scott Green

Police Board

Mayor Fred Haynes
Mary Collins
Glen Crawford
Irwin Henderson
Linda Murray
Bruce Hallsor, QC
Tim Kane

Auditors

KPMG LLP

Bankers

HSBC Bank Canada

Mission and values

Diversity and inclusion | Honesty | Stewardship
Consideration | Service excellence | Loyalty | Respect
Diligence | Responsibility | Acceptance

Populo serviendo • Serving the people

Our mission

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

Message from the Mayor



On behalf of Council, I am pleased to present the District of Saanich's 2019 Annual Report.

2019 was a busy yet productive year for Council and staff as we developed our new 2019 to 2023 Strategic Plan. We built the plan using results from the 2019 citizen and business surveys; feedback we heard from residents during our 2018 election campaigns; and a wide range of public input from a variety of existing master plans and strategies.

We are proud of the ambitious goals, initiatives and actions we prioritized in the plan. There are 40 major initiatives under five new goals:

- community well-being;
- affordable housing, land use and infrastructure management;
- organizational excellence;
- economic diversification; and
- climate action and environmental leadership.

2019 was a year of major milestones for Saanich. Saanich Council was the first in the region to declare a climate emergency and bring forward accelerated actions to reduce greenhouse gas emissions. We purchased a unique piece of land from BC Hydro as a community natural green space. Our Fire Department celebrated its centennial year. Saanich Police hired a new Chief Constable. Council started a committee to address housing affordability and supply. Staff launched a community newsletter to keep our residents more informed (subscribe at saanich.ca/spotlight).

You will read about all of these outstanding highlights and many more accomplishments throughout the pages of this report.

To my Council colleagues, Saanich staff and the residents of our wonderful community, I look forward to continuing our collaborative work through the rest of our term.

A handwritten signature in black ink that reads "F. Haynes".

Mayor Fred Haynes



Message from the CAO

Ninety-nine per cent of Saanich residents and 100 per cent of Saanich businesses rate the quality of life in our community as good or very good.



Saanich measures its progress on the 2019 to 2023 Strategic Plan through the 2019 Annual Report. The new Strategic Plan, adopted by Council November 18, 2019, will guide our activities during the current Council's term and beyond.

The new Strategic Plan provides us with a road map to work toward the vision outlined in our Official Community Plan. Council determines the priorities for us to reach the vision and staff work on those initiatives and actions to get us there.

In 2019, we conducted our citizen and business surveys as we do every four years following the municipal election. The statistically valid surveys produced positive results with more than 1,500 resident and 400 business responses. Ninety-nine per cent of Saanich residents and 100 per cent of Saanich businesses rate the quality of life in our community as good or very good. We plan to conduct smaller online surveys every year beginning in 2020.

We launched the Shaping Saanich public education campaign in 2019 to ensure our residents understand the elements of municipal decision making and their opportunities to participate. We created a variety of accessible educational resources that are available on our website at saanich.ca/shapingsaanich.

I am grateful to work alongside our talented staff who continuously make progress on the Strategic Plan initiatives while effectively managing our expansive daily operations. We are committed to making Saanich an even better community to live, work and play.

A handwritten signature in black ink.

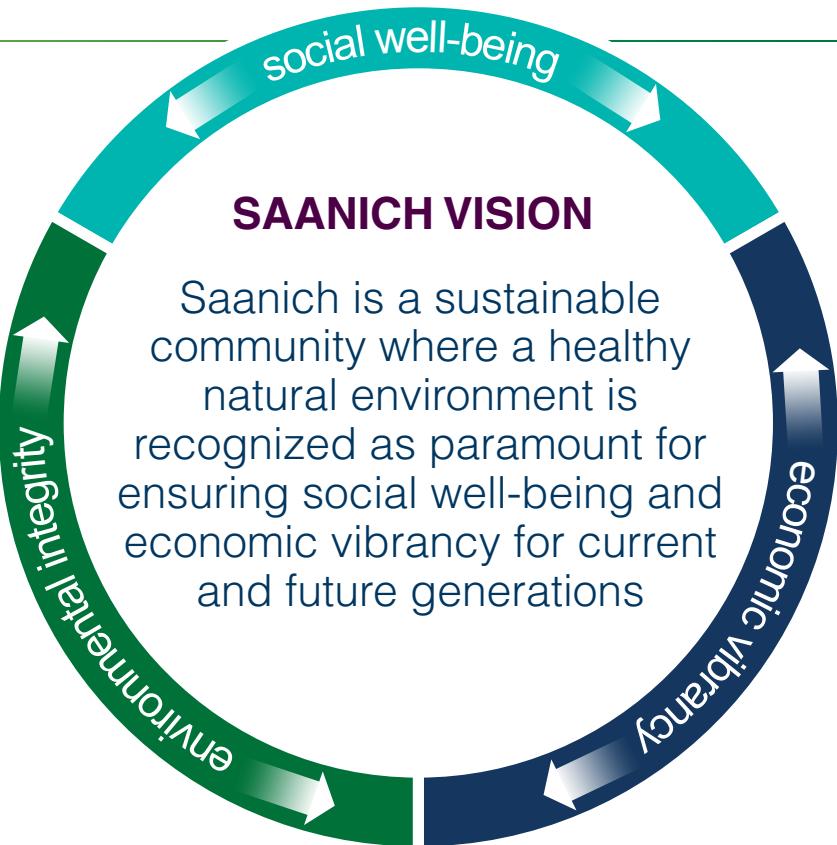
Paul Thorkelsson
Chief Administrative Officer



Achieving the vision

Following the municipal election, Council develops a four-year Strategic Plan to guide the activities during their term in office and beyond. The Strategic Plan includes goals, initiatives and actions to move Saanich toward its future vision as outlined in our Official Community Plan (OCP).

The OCP provides direction, focus and guidance on how to manage future growth and change in our community. The OCP embraces three themes that Council and the community identified as core focus areas for Saanich over the next 20 years, including environmental integrity, social well-being and economic vibrancy.



We use the Strategic Plan to:

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

Strategic planning and reporting structure

Council introduced five new goals in the 2019 to 2023 Strategic Plan:

- Community well-being
- Affordable housing, land use and infrastructure management
- Organizational excellence
- Economic diversification
- Climate action and environmental leadership

There are 40 initiatives and actions under the goals that all align with the OCP. These initiatives and actions are a to-do list; they are concrete steps to achieve the strategic plan and our vision.

The Strategic Plan is a continual work in progress. Over time, new priorities, opportunities, demands and challenges will emerge, and may be incorporated into the plan.

The 2019 Annual Report measures progress on the 2019-2023 Strategic Plan.





2019–2023 Strategic Plan goals



Community well-being



Affordable housing, land use and
infrastructure management



Organizational excellence



Economic diversification



Climate action and
environmental leadership



Community well-being

Goal overview

- Diversity, respect and inclusion is vital
- Public safety is critical to livability in our community
- A healthy community is a worthy investment
- Relations with our Indigenous neighbours are valued

For the indicators related to this goal, go to page 35

Tracking our progress

To measure this goal we use long-range, annual and mid-range indicators to serve as benchmarks for our progress.

2019 Accomplishments

Earth Drums unveiled

We welcomed Earth Drums to Cedar Hill Park as part of Culture Days. Artist Carey Newman (Hayathkin'geme) designed Earth Drums to engage people in reconciliation by asking them to change their relationship with the land. This interactive artwork won our Canada 150 public art competition.

Land leased for new bike park

We leased a one acre portion of land from BC Hydro for the development of a youth bike skills park. The space will offer elements designed to promote adventure, assist in youth health and development and increase physical activity. The property is at the north end of the George Tripp Substation with a lease of \$1 to renew every five years.

Fire Department celebrates 100 years of community service

Since 1919, the department has grown from one firefighter to 127 members, seven support staff and one of the most advanced fleets in the region. The Saanich Fire Department has expanded beyond fighting fires and into almost every aspect of public safety in the region. From fire suppression to marine rescues, dispatch services to hazardous materials, they do it all and continue to improve upon these services daily.

New inclusion services program introduced

We reaffirmed our commitment to provide safe and accessible recreation opportunities for people of all ages and abilities with our new inclusion services program. We also plan to develop future programming for groups that need support such as older adults, youth-at-risk and new Canadians.



Current and future initiatives

Plan for the use and management of major parks and open spaces. The Cedar Hill Park Management Plan final draft is with the public for review. Once the final public engagement is complete, staff will update the report and present it to Council.

Strengthen transportation safety for all road users. Staff continue to implement initiatives from the Active Transportation Plan that improve overall transportation safety. Recent examples include the implementation of leading pedestrian intervals at a number of signalized intersections and a review of the Adult Crossing Guard Program.

Reinforce and conduct ongoing reviews of bylaws, and review Saanich's bylaw enforcement approach. Staff started broad policy review work and have developed a project plan and schedule. Staff will continue this policy review and gather comparative information about approaches from other municipalities.

Review bylaw enforcement hours of operation. Staff will analyze the hours of operation as part of the initiative to review Saanich's bylaw enforcement approach.

Assess the need for childcare in Saanich and review/consider options to improve access. Staff will work with six municipal partners and a consultant to provide support and direction to fulfill requirements of a UBCM grant to conduct a child care analysis.

Proactively support the installation of public art in the community. The Canada 150 artwork, Earth Drums, has been installed at Cedar Hill Recreation Centre. Work is underway to secure First Nations art for the Municipal Hall and for the No. 2 Fire Hall.

Improve parking enforcement. Staff met with the Saanich Police Department (SPD) to discuss key issues and approaches and have received information from SPD about parking enforcement service delivery. Staff will review this information and will prepare a report to Council with recommendations.





Affordable housing, land use and infrastructure management

Goal overview

- Affordable and diverse housing that meets our residents' needs now and in the future
- Land use decisions are consistent with our community-supported plans
- Asset management is critical to sustainable, effective service delivery
- Active transportation networks help our residents commute and connect

For the indicators related to this goal, go to page 38

Tracking our progress

To measure this goal we use long-range, annual and mid-range indicators to serve as benchmarks for our progress.

2019 Accomplishments

Kings Road land purchase

We purchased a unique piece of land from BC Hydro for \$5.5 million to respond to community needs and capitalize on future opportunities. The Saanich Legacy Foundation is leading a one-year fundraising initiative to raise \$2.75 million to secure the 2.23 hectare green space as a resource for future generations.



Moving Saanich Forward project selected for planning award

Our Active Transportation Plan, Moving Saanich Forward, was selected for a Planning Institute of BC silver award in the category of excellence in policy planning – city and urban areas. Through the Moving Saanich Forward project, we worked with the community to develop a vision along with policies and actions to guide the development of safe, attractive and convenient active transportation options for people of all ages and abilities over the next 30 years. We are now in the process of implementing the actions outlined in the plan.



Current and future initiatives

Explore the potential for garden suites as a new housing option in Saanich. Council endorsed the recommendations and approved the terms of reference in September 2017. Staff are now preparing the bylaw amendments.

Investigate inclusionary zoning guidelines as a means to provide more affordable housing in Saanich. Staff are drafting the report with options to present to Council.

Complete the Uptown-Douglas Corridor Plan. Staff completed the formal community engagement on this plan and are working to present the final report to Council.

Prepare a District-wide storm water management master plan. Saanich hired a consultant to undertake a GIS/stormwater model development and prepare a phased delivery plan. The consultant will conduct a gap analysis of GIS stormwater system data/assets and prepare an action plan.

Explore modular housing options on municipal lands. After a review of municipal land holdings Council asked staff to work on a report to present options.

Implement the Panama Flats concept plan. Staff submitted an application to include Panama Flats into the Agricultural Land Reserve to the Agricultural Land Commission for review and processing.

Develop a housing strategy. The Housing Committee will review the Housing Strategy Terms of Reference and staff will present them to Council.





Organizational excellence

Goal overview

- Good governance balances speed, transparency and engagement
- Financial decisions are based in stability, prudence and long term sustainability
- Strong internal processes support service excellence
- A high performing workforce is our greatest asset

2019 Accomplishments

Strategic and financial planning processes evolve

We launched Shaping Saanich as a public education campaign to ensure our residents understand the elements of municipal decision making and the opportunities to participate. We heard from residents that they want to participate in our strategic and financial planning processes, but that they need more information before they can contribute. We are committed to providing accessible learning and input opportunities.

Citizen and business surveys produce positive results

We heard from more than 1,500 residents and 400 businesses during our citizen and business surveys. Ninety-nine per cent of Saanich residents and 100 per cent of Saanich businesses rate the quality of life in our community as good or very good. Respondents said housing, or the cost of housing, is the single most important issue facing Saanich.

Budgeting and financial reporting awards

For the 13th consecutive year, our Finance Department received the Canadian Award for Financial Reporting from the Government Finance Officers Association for our 2018 financial statements. For the 11th consecutive year, we received the Distinguished Budget Presentation Award for our 2019 to 2023 Financial Plan.

New Strategic Plan adopted

Council adopted the 2019-2023 Strategic Plan that will guide their term. The Strategic Plan defines our priorities, processes, and short and long-term work plans. The plan includes 40 major initiatives under five new goal areas: community well-being; affordable housing, land use and infrastructure management; organizational excellence; economic diversification; and climate action and environmental leadership.

For the indicators related to this goal, go to page 40

Tracking our progress

To measure this goal we use long-range, annual and mid-range indicators to serve as benchmarks for our progress.

Aquatic employees receive vital link awards

Four aquatic staff received Vital Link Awards from BC Emergency Health Services for their quick and skillful life-saving actions at a cardiac arrest emergency. Current employees Katie Bowers and Ceilidh Robertson-Jones and previous employees Jeff Harris and Wade Thoreson received nominations for their heroism in rushing to the aid of a patron when he collapsed due to cardiac arrest at the Gordon Head Recreation Centre.

Current and future initiatives

Review structure, roles and appointment process for advisory committees and other Council appointments. Council may consider restructuring advisory committees to align with the Strategic Plan.

Review and improve the development application process. The Terms of Reference will be presented to Council for consideration. If approved, a consultant will be hired to assist staff with the review process.

Review and update the Council Procedural Bylaw. Council provided staff with direction on their Council Procedure Bylaw. Staff will report back to Council with options and recommendations for this Bylaw and then prepare a draft bylaw for Council's consideration.

Conduct a long-term financial planning process. Council's new Strategic Plan, the Climate Plan, Fire Services Master Plan, the potential acceleration of the Active Transportation Plan, and Development Cost Charges waivers and reductions decisions will all be key inputs into and impact the results of long term financial planning. The Request for Proposal is on hold while Council makes decisions on these significant initiatives.

Establish metrics related to a high-performing workforce. Staff started work to create and report on Human Resource and Occupational Health and Safety metrics. Staff will determine the audience and an appropriate cadence of reporting on the Human Resource and Occupational Health and Safety measures. Initial conversations with BC Stats to conduct an employee survey have begun.





Economic diversification

Goal overview

- A diversified economic base is foundational to community vibrancy
- Strategic dialogue with key institutions and organizations creates synergies
- Economic development is a key focus area

For the indicators related to this goal, go to page 42

Tracking our progress

To measure this goal we use long-range, annual and mid-range indicators to serve as benchmarks for our progress.

2019 Accomplishments

South Island Prosperity Partnership

Saanich has been a member of the South Island Prosperity Partnership (SIPP) since 2015. SIPP is the economic development organization for Greater Victoria comprised of more than 60 members all working together to bolster our region's economic and social prosperity.



High performance venue continues

Council voted to continue providing high performance sport organizations and clubs with preferred access to Saanich Commonwealth Place (SCP) after a 25-year operation and funding agreement with the federal and provincial governments ends in August 2020. SCP is a competition venue that hosts athletes and spectators from across Canada and around the world.





Climate action and environmental leadership

Goal overview



For the indicators related to this goal, go to page 44

Tracking our progress

To measure this goal we use long-range, annual and mid-range indicators to serve as benchmarks for our progress.

- Steward the natural environment
- Balanced transportation initiatives are supported to reduce our environmental impact
- Building stock transformation helps curb climate change and integrity of natural systems

2019 Accomplishments

Accelerated actions in response to the climate emergency

Council declared a climate emergency and endorsed accelerated actions to reduce our community's greenhouse gas emissions and improve our capacity to respond to climate change. We are the first municipality in the Capital Regional District to bring forward accelerated actions in response to the climate emergency declaration. Council also adopted new targets for our community greenhouse gas emissions to be implemented over the next six to 24 months.

Want to know more about our climate change initiatives?

Check out our climate projects on **page 22**.

New Building Bylaw adopted incorporating the BC Energy Step Code

Council adopted the Building Bylaw, 2019, No. 9529 to update construction regulations and introduce the BC Energy Step Code. The BC Energy Step Code is a provincial standard that establishes progressive performance steps in energy efficiency that can be used by local governments to require new building construction to meet levels of energy efficient that are above and beyond the base building code. The new Building Bylaw requires all construction to meet either Step 2 or Step 3 of the Code as of January 1, 2020, depending on the type of building being constructed.

Current and future initiatives

Commence the Shelbourne Street Improvement Project.

The Phase 1 (Garnet to Torquay) design is complete. Council awarded construction tender and the contractor will prepare to begin construction on the first phase.

Update Saanich's Climate Plan and implement actions.

Staff completed the update of the Climate Plan. Council endorsed the priority actions and staff are working on implementation.

Introduce an Environmental Policy Framework with a focus on climate change, stewardship and biodiversity.

Council endorsed Terms of Reference for the study including a Technical Advisory Committee. Staff will recruit committee members and commence project work.

Implement key initiatives from the Agriculture and Food Security Plan. Staff are working on implementing these initiatives and actions.

Enhance electric vehicle infrastructure in an effort to reduce greenhouse gas emissions. Staff will present the EV Strategy and charger user fee report to Council. Council previously endorsed EV infrastructure requirements for multi-unit residential buildings.

Implement the existing Invasive Species Management Strategy.

Staff continue to support the Pulling Together Program in Saanich parks and to develop relationships with schools to remove invasive plants in parks and restore natural areas.

Review and implement the Urban Forest Strategy.

Staff continue ongoing implementation of the Urban Forest Strategy.

Encourage and support residents, institutions and businesses to generate less waste and increase recycling and composting of waste.

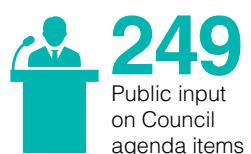
Staff will investigate potential internal and external partnerships and actions that can be undertaken within existing work programs. Any new work on the initiative will require an additional staff resource.



Public participation

The goal of public participation is to involve citizens in discussions on matters that affect them and their community. Strong engagement with citizens and community groups improves the quality of decisions made by Council and ensures that diverse opinions, information and experiences are considered in the decision making process.

Input at Council meetings



Saanich Police survey

In 2019, Saanich Police engaged the public with a survey as a check in about the 2018-2022 Strategic Plan. As part of the advertisement for the survey, a pop-up information table was set up at the District municipal hall and at the Police Department. Approximately 100 strategic plans were distributed as well as several brochures on the Plan. In total, almost 200 people responded to the survey, with those who had read the survey reporting high levels of satisfaction with the quality and content of the Plan. Valuable feedback was received about what the community would like to see in the next plan as well.

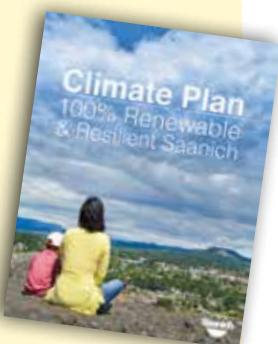


Shelbourne Street Improvements Project (SSIP)

Improved infrastructure is being built on Shelbourne Street from North Dairy Road to Torquay Drive, and includes new cycling facilities, pedestrian safety and transit infrastructure improvements, replacement of underground infrastructure, renewed asphalt road structure. The majority of the work includes renewing aging critical infrastructure. Two presentations were delivered and over 10,000 information letters were sent out.

The 2020 Climate Plan

100% Renewable and Resilient Saanich will be adopted by Council in January 28, 2020. Work on the Plan took place during late 2018 and throughout 2019. During the engagement process, community members clearly expressed their belief that there is an urgent need for climate action, as well as their support for the proposed actions in the Climate Plan. Public participation methods included a Saanich Talks event, surveys, booths at festivals and public events, displays at recreation centres and libraries, newsletters, media and advertising, offering surveys on the bus to transit riders, one-on-one meetings, emails and phone calls, stakeholder workshops, public open houses and workshops, working group meetings, and social media interactions. Overall, nearly 3,000 people were actively engaged in helping to create this key document to help Saanich become a sustainable and resilient community.



Greenhouse gas (GHG) emissions

We measure our climate impact by calculating the greenhouse gases (GHG) we emit as a community. This section reports on our community territorial GHG emissions inventory, which are those GHG emissions that are produced within our own municipal boundaries. In addition, this section reports on the GHG emissions from the District's municipal operations. A more comprehensive report on the full 2020 Climate Plan: 100% Renewable & Resilient Saanich will be available at saanich.ca/climateplan.

What's a "tCO₂e"? -Short for "tonnes of carbon dioxide equivalent," tCO₂e is a handy way of talking about all greenhouse gas emissions (e.g., carbon dioxide, methane, and refrigerants, etc.) together in the same measurement.

	Baseline (2007)	Current (calculated 2017)	2030 Target	2050 Target
Community wide territorial GHG emissions (tCO ₂ e)	495,000	513,000	247,500	0
The 2030 and 2050 GHG emission targets for mobility, buildings and infrastructure, waste and other sources below represent one pathway to our community wide GHG emissions reduction targets				
Community wide mobility GHG emissions (tCO ₂ e)		297,000	135,000	0
Community wide buildings and infrastructure GHG emissions (tCO ₂ e)		159,000	88,000	0
Community wide waste GHG emissions (tCO ₂ e)		26,000	6,500	0
Community wide GHG emissions from other sources (tCO ₂ e)		31,000	15,500	0

	2017	2018	2019	2025 Target	2050 Target
Corporate GHG emissions (tCO ₂ e)	5,366	5,050	4,999	2,900	0
Corporate fleet (mobility) GHG emissions (tCO ₂ e)	2,929	2,880	2,969	2,300	0
Corporate buildings GHG emissions (tCO ₂ e)	2,437	2,170	2,030	600	0

Climate projects

Climate emergency

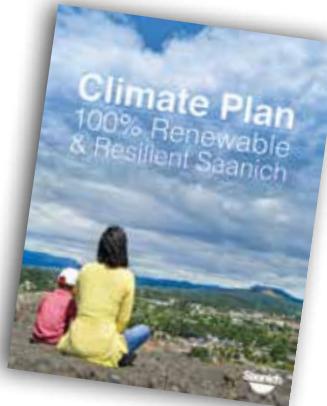
In March 2019, Council declared a climate emergency and was the first municipality in the Capital Regional District to endorse a suite of accelerated climate actions.

2020 Climate Plan approved

In January 2020, the 2020 Climate Plan: 100% Renewable & Resilient Saanich was unanimously adopted by Council. The plan provides a policy framework and action plan for a comprehensive response to climate change in our community over the next 10 years. It aims to:

- cut GHG emissions in half by 2030 and net zero by 2050
- transition to 100% renewable energy by 2050
- prepare for a changing climate

You can read the plan and find more information at saanich.ca/climateplan.



Carbon Calculator

The Saanich Carbon Calculator has been updated to align with the Climate Plan and helps residents take action on their personal GHGs. Use the Carbon Calculator (available at Saanich.ca/calculator) to find out how many tonnes of GHGs you have emitted in a year and get tips on how to lower your climate impact.

One Planet Saanich

Throughout 2019, several schools, businesses and community groups developed and finalized One Planet Action Plans for their organization while the Climate Plan was in development. They received support through a variety of informative workshops and from a team of trained integrators (local individuals with specialist knowledge in different aspects of sustainability). The groups celebrated the completion of their plans in June 2019 and continue to now work together on implementation. You can read some of the action plans and find out more information about the project at oneplanetsaanich.org.

Electric Vehicle (EV) Charging Bylaw

The need to electrify our vehicles is a primary action in the Climate Plan. We heard from the community that a key barrier to transitioning to EVs is the difficulty of installing new EV charging infrastructure in apartment and condo buildings. In 2019, Council approved the development of a new bylaw requiring 100% of parking stalls in new multi-unit residential buildings to be “EV ready”, meaning parking stalls will be pre-wired ready to easily install EV chargers as required. Saanich is also working on options to support the installation of EV charging infrastructure in existing buildings.



New community electric vehicle (EV) charging stations

Grants and funding for 20 new EV charging stations at municipal facilities were approved in 2019. These charging stations are due to be installed later in 2020. If you’re thinking about purchasing an EV, looking at installing an EV charger or looking at other climate-friendly transportation options such as electric bicycles, you can find information about rebates at saanich.ca/rebates.



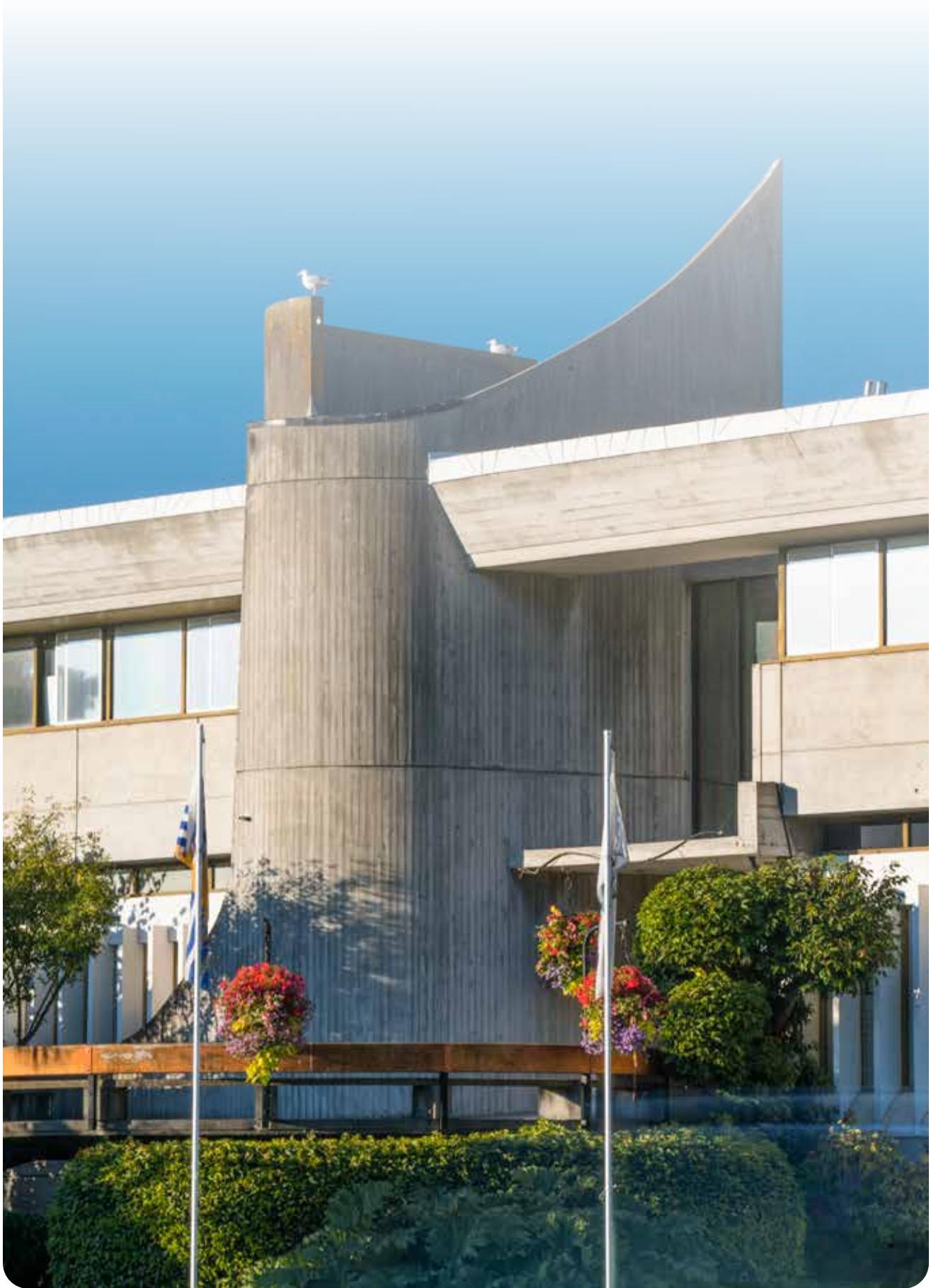
New building improvements - BC Energy Step Code

In 2019, Saanich adopted the BC Energy Step Code. This is an optional compliance path in the BC Building Code that establishes progressive performance steps in energy efficiency for new buildings from the current BC Building Code level to net zero energy ready buildings by 2032.

A net zero energy ready building is a building built to high energy-efficiency standards such that it could (with additional measures) generate enough onsite energy to meet its own energy needs. Buildings represent approximately 30% of Saanich’s community GHG emissions and so the Step Code provides an opportunity for Saanich to make progress on our climate change commitments. More information is available at saanich.ca/stepcode.

Existing building retrofits

Saanich provides top-up incentives for homes in Saanich to upgrade from fossil fuels (natural gas and oil) to heat pumps. In 2019, 70 households in Saanich accessed the rebate for this renewable energy upgrade. Rebates are available to make your home more climate-friendly, affordable, and comfortable. You can learn more at saanich.ca/rebates.

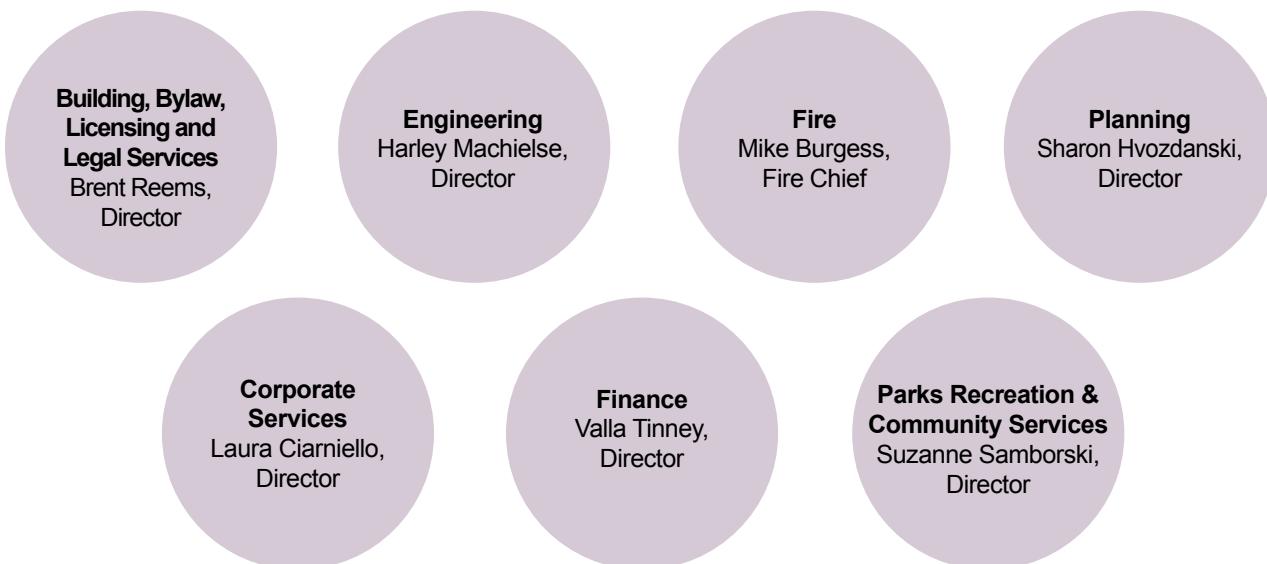


A look at our departments

Corporate structure



DEPARTMENTS



Building, Bylaw, Licensing and Legal Services

Dotting the i's and crossing the t's



What does this department do?

Building, Bylaw, Licensing and Legal Services provides a variety of external and internal customer services and oversees regulatory compliance. **Inspection Services and Inspection Administration** oversee the construction, alteration, repair and demolition of buildings by ensuring construction complies with bylaw requirements, the BC Building Code and applicable regulations. **Bylaw Enforcement** enforces municipal bylaws, responds to public complaints and enquiries, and conducts investigations related to alleged bylaw violations. **Business Licensing** administers business licenses, responds to customer complaints and enquiries, and conducts investigations regarding possible bylaw violations. **Legal Services** provides advice to Council and staff, prepares legal documents, negotiates contracts and manages legal proceedings. **Lands** acquires, manages, and disposes of property on behalf of the municipality. **Risk Management** promotes policies and procedures designed to prevent incidents causing loss. It also manages the District's insurance program and handles claims made against the District.

QUICK STATS key activity levels	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Building permits issued	869	747	695	770
Plumbing permits issued	912	894	835	880
Inspections conducted	6,670	6,477	6,143	6400
Bylaw complaint inspections	4,496	2,586	2,106	3050

Department 2019 accomplishments

- Reviewed land disposition policies and procedures and implemented a Council-approved Real Property Disposition Policy
- Completed a full review of the District's building regulations and presented an updated Building Bylaw for Council's adoption
- Presented the Checkout Bag Regulation Bylaw for Council's review and adoption and engaged the public and stakeholders on the bylaw
- Expanded the District's interjurisdictional business licence program by bringing forward the Vancouver Island Inter-Community Business Licence Bylaw for Council's adoption
- Completed the purchase of the former BC Hydro Property at 2661 Richmond Road and 1843/1845 Kings Road and supported the establishment of a fundraising framework to raise funds for the acquisition

Planned 2020 initiatives

- Reinforce and conduct ongoing reviews of bylaws and review Saanich's bylaw enforcement approach
- Review bylaw enforcement hours of operation
- Work with Saanich Police to research a better model for parking enforcement
- Review approaches to regulating short-term rentals in the District

Corporate Services

Providing internal support



What does this department do?

Corporate Services provides a variety of internal support services. **Communications** manages internal and external communications, including the Saanich website, social media, and media relations. **Human Resources** provides support to all employees including recruitment and selection; employee and labour relations; collective bargaining; job evaluation; compensation and benefits; wellness and disability management; and training.

Information Technology supports nine municipal locations, operates a Helpdesk for staff queries, conducts technology training courses, assesses new products and upgrades existing corporate applications. **Occupational Health and Safety** provides a corporate-wide OHS Program and Workplace Injury Management Program both of which are "COR" certified by WorkSafeBC. **Strategic Planning** manages and supports the strategic planning and annual reporting processes and conducts the citizen and business surveys.

Department 2019 accomplishments

- Implemented new phone system
- Upgraded Saanich IT network
- Launched the Saanich Spotlight community newsletter
- Achieved WSBC COR (Certificate of Recognition) for 2019
- Supported the Shaping Saanich initiative and produced fact sheets
- Supported Council in the creation and implementation of their 2019-2023 Strategic Plan
- Enhanced our social media support for Saanich initiatives and streamlined administration through the use of Hootsuite

Planned 2020 initiatives

- Enhance the Saanich Spotlight community newsletter and increase subscribers
- Collective Bargaining for CUPE and IAFF; potentially Police Association
- E-mail system replacement
- Refresh/replacement of desktop computers
- Maintain and adjust our OHS program in keeping with COR (including adapting to upcoming WorkSafe BC changes)
- Continue to support the corporate goal of mental health
- Implement the annual statistically valid online citizen survey
- Support Council with their strategic plan check-ins
- Implement disability management and safety training software application
- Strengthen cybersecurity awareness and response capabilities

Did you know?

We have 1,786 employees whose average tenure is 17.48 years.



Engineering

Building a functional community

What does this department do?

Engineering is responsible for policy development, design, delivery, construction and management for services and infrastructure on and under the street right-of-way as well as the design, construction and maintenance of municipal facilities. **Transportation and Development Services** plans, designs and implements all above ground infrastructure and transportation systems. **Water Resources** manages the municipal water, sanitary sewer and storm drainage systems by undertaking systems planning and analysis; engineering designing; and overseeing the construction of infrastructure improvement and replacement programs. **Public Works** maintains roads, bridges, traffic signals, streetlights, sidewalks, bus shelters, residential refuse collection, leaf pick up, roadside litter control, garden waste drop off and disposal, storm drainage, creeks and waterways, wastewater collection, water mains, hydrants, valves, water sample collection and testing, six finished water reservoirs and 30 pressure regulating stations. **Facility Operations** ensures the safe and uninterrupted operations and service delivery through municipally owned facilities.



QUICK STATS key activity levels	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Fixtures converted to LED	666	870	840	800
Illegal dumping responses	534	614	726	650
Waterways inspected/cleaned (km)	112	341	363	300
Water quality samples taken	518	600	714	700
Hydrants serviced	891	996	942	1,000

Department 2019 accomplishments

- Completed the construction of the Finnerty Road Upgrade Project
- Successful grant application to the Bike BC Program for the Shelbourne Street Improvements Project
- Implemented the first "leading pedestrian intervals" in the region at a number of traffic signals
- Implemented a phone queue for our 24/7 Public Works phone number 250-475-5599 in conjunction with Saanich Fire and Information Technology
- Conducted sample pilot project to determine effectiveness of inlaid road marking lines and recessed road reflectors for increased tolerance to snow clearing equipment and overall longevity
- Completed Bowker Creek erosion repair (south of Richmond Road/Kings Park)
- Participated in the CRD Solid Waste Management Advisory Committee

Planned 2020 initiatives

- Complete a business case for the redevelopment of the Saanich Operations Centre
- Progress the implementation of the redeveloped Fire Station #2 through Municipal permit approvals and construction tender
- Undertake a review of the Sidewalk Inspection Policy Completion
- Develop and implement coordinated signals on Shelbourne and Quadra Street corridors
- Develop a Works and Services Bylaw
- Develop staged strategy for an integrated stormwater master plan and drainage master plan delivery
- Develop storm drain main condition assessment rating framework and replacement prioritization framework based on asset
- Assess existing road surface condition of majors, collectors and a representative sampling of residential roads to determine future need for maintenance/replacement

Finance

Supporting our community through responsible fiscal practices

What does this department do?

Finance manages the financial affairs of the municipality and the procurement of all required goods and services. **The Financial Services Division** provides accounting and internal audit services for annual expenses and revenues; cash management and investing to maximize returns and provide additional income to both operating and reserve funds; accounts payable and payroll processing. It also supports departments with their financial analysis and coordinates the annual budgeting process and financial policy development as well as the preparation of the financial statements. Financial Services also provides a complete range of purchasing services to the organization. **The Revenue Services Division** processes all revenues including property taxes, utility billing, dog licences, business licences and recreation program revenue. Division staff provide high quality service to Saanich homeowners and businesses with their property taxation and utility billing needs.



Did you know?

The Financial Department has educational resources to help residents better understand financial planning. Visit saanich.ca/shapingsaanich to learn about:

- the Municipal budget process
- how property assessments relate to property taxes
- Saanich service delivery
- how financial planning works
- how Saanich plans connect

Department 2019 accomplishments

- Received Government Finance Officers Association Canadian award for Financial Reporting
- Received the Government Finance Officers Association Distinguished Budget Presentation award
- Developed new educational materials including a new annual tax information insert, instructional video and new annual "Budget in Brief" document to increase the public's understanding of Saanich's financial processes
- Implemented electronic pay stubs for employees reducing the use of paper and increasing staff efficiency
- Implemented enhanced opportunities for public engagement on the financial plan by launching an online engagement tool

Planned 2020 initiatives

- Improve reporting and ease of use of the financial software and improve productivity of all departments who use the system
- Acquire and implement budget software to replace current excel based budgeting
- Implement tendering management software to replace current manual system
- Improve purchasing templates
- Support departments with financial analysis
- Implement tracking process for new DCC program.
- Advance public engagement on budget

Fire

Keeping our community safe and prepared

What does this department do?

Fire provides emergency response, fire prevention and life-safety education services. Fire responds to a range of emergency incidents including fire suppression, medical response, vehicle extrication, land and marine rescue, mutual aid requests, hazardous materials incidents and requests for public service. Fire also provides fire safety inspections, public education, fire apparatus, and mechanical and high angle rescue services. Fire dispatch services, including emergency and non-emergency call receiving, processing and dispatching are provided to two client municipalities. **Saanich Emergency Program** support municipal efforts to prepare for, respond to and recover from major emergencies and disasters. SEP ensures continuity in government, provides a plan for preserving life and property and coordinates response from elected officials, municipal departments, volunteer services and outside agencies.



QUICK STATS key activity levels	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Emergency incident responses	4,151	3,900	4,732	4,600
Fire related fatalities	0	0	1	0
Fire related injuries	0	1	3	0
Estimated value of property saved	\$142,689,855	\$121,072,550	\$233,341,575	\$120,000,000

Department 2019 accomplishments

- Completed a comprehensive Fire Services Review of the current state and future requirements of the Fire Department and developed the 2020 Master Fire Plan to inform planning and decision-making for the delivery of fire services in Saanich for years to come
- Celebrated the Fire Department 100th anniversary by hosting an open house attended by 2,000 members of public at Fire Station No. 1 (Vernon Avenue) featuring the ShakeZone earthquake simulator, vehicle extrication and technical rope rescue demonstrations and a variety of information and apparatus displays
- Completed planning for the redevelopment of Fire Station No. 2 (Elk Lake Drive) which has been identified as a priority due to increased service needs and requirement to appropriately house fire apparatus
- Responded to 4,752 incidents for fire, medical, motor vehicle incidents, marine, hazardous materials and technical rescues where 90 percent of the time the first apparatus arrived within 8 minutes of the request for service

Planned 2020 initiatives

- Implement the recommendations of the 2020 Master Fire Plan to ensure the Fire Department is able to provide efficient, effective and fiscally responsible services to the District
- Develop Community Wildfire Preparedness Plan to further reduce wildfire by identifying the risks of wildland/urban interface fires in Saanich
- Develop a Life Safety Upgrade Program for multi-unit wood frame residential buildings
- Update Fire Prevention Bylaw to align with the Fire Safety Act and changes to the BC Building Code and BC Fire Code
- Implement Fire Fighter Health and Wellness Program to assist member with physical and mental health and wellness and address effects of post-traumatic stress
- Implement recommendations to improve the usability of the EOC and supporting technology
- Continue approved three year emergency management training and exercise plan (2019-2021)
- Work with provincial government and stakeholders to implement the Regional Emergency Management Partnership to enhance emergency management across the Capital Region

Parks, Recreation and Community Services

Providing healthy, inclusive opportunities to everyone

Did you know?

We distributed over \$50,000 of Jumpstart funding through our financial assistance program.



What does this department do?

Parks, Recreation and Community Services provides a wide-range of programs and services to promote and support active, healthy living. **Parks** coordinates the planning, design, construction and maintenance of 171 parks covering more than 825 hectares with over 100 kilometres of trails. Parks also maintains the urban forest. **Recreation** plans, coordinates and delivers active living programs and services spanning all ages and abilities, and manages and maintains four recreation centres and a golf course. **Community Services** coordinates and supports a wide variety of focus areas including municipal and community special events, community development, volunteerism, financial accessibility services for low income citizens, youth services and teen centres, summer playground programs, seniors and active aging initiatives, parks programming, multicultural and social programs, and healthy eating initiatives.

Department 2019 accomplishments

- Completed restoration work in Swan and Colquitz Creeks
- Completed final draft of the Cedar Hill Park Management Plan
- Amended Tree Protection Bylaw and created Urban Forest Reserve Fund
- Celebrated the 100th anniversary of Gore Peace Memorial Park. Installed new pathways, interpretive signs and the first foundation in a Saanich Park
- Rededicated Shelbourne Street as Memorial Avenue and installed sign toppers on the street signs
- Recognized 12 individuals and groups at new Saanich youth awards
- Launched the Older Adults Connections magazine
- Reviewed the Regional LIFE pass to assess efficacy and relevance
- Hosted first-ever BC Culture Days Hub at Cedar Hill Arts Centre
- Hosted new and improved Cadboro Bay Festival
- Launched a regional study to examine licensed childcare spaces and to generate an action plan in response to community need
- Created a new disc golf course and tournament at Layritz Park
- Added traditional Indigenous languages to the new welcome signs on public access doors

Planned 2020 initiatives

- Deliver the goals and actions from the Youth Development Strategy and Older Adult Strategy
- Develop a Multicultural Strategy
- Complete parks capital projects including, Horner Park renovations and natural area restorations
- Launch the Natural Intelligence Program that connects all Saanich residents to nature
- Replace the G.R. Pearkes Gold Arena slab and add ice melt pit
- Conduct Cedar Hill Golf Course service review
- Create a new allocations program for High Performance Sport at Saanich Commonwealth Place
- Implement year one of the Recreation, Health and Wellness Market Analysis



Did you know?

In 2019, we planted more than 750 trees on public lands!

Planning

Facilitating growth in our community

Did you know?

Annually, Planning staff engage and work with thousands of residents on matters such as current development activity and community planning projects.



What does this department do?

Planning works with Council, residents and stakeholders on a variety of plans, policies and programs to improve the community. **Community Planning** works on comprehensive plans and more focused projects that guide growth and change such as looking at means to develop more affordable housing and ways to support agriculture and long-term food security. **Current Planning** oversees a broad range of development related

applications such as rezoning, development permits, variances, subdivision, building stratification, agricultural land reserve, liquor, cannabis, and antenna. **Environmental Services** works on plans, policies and programs that support a healthy natural environment. **Sustainability** works to implement the goals of the Climate Plans with the overarching objective of reducing greenhouse gas emissions and making our community and region more resilient to the effects of climate change.

Department accomplishments

- Completed the updated Climate Action plan under the framework of moving towards “a 100 per cent renewable and resilient Saanich by 2050”
- Received Council endorsement for key accelerated climate change mitigation and adaptation actions to help the municipality and the community effect meaningful change
- Developed and received approval of terms of reference for the Resilient Saanich Environmental policy framework program of work, and commenced background work to support the technical committee
- Completed of the major community engagement phase for the Cordova Bay and Cadboro Bay Local Area Plans.
- Completed of the final engagement work and draft of the Uptown Douglas Corridor Plan
- Implemented key aspects of the Agricultural and Food Security Plan
- Received approval of the garden suites regulatory framework in support of a much needed alternative form of housing in Saanich.
- Worked on major development and affordable housing projects, such as University Heights, build out of the Nigel Valley, UVIC student housing along with a range of other residential and commercial projects
- Unveiled “Earth Drums”, which Saanich commissioned through a public art competition to commemorate Canada 150 designed by artist Carey Newman (Hayalthkin’geme) to engage people in reconciliation by asking them to change their relationship with the land

Planned initiatives

- Complete the Cordova Bay and Cadboro Bay Local Area Plan updates
- Complete the Uptown Douglas Corridor Plan
- Work with regional partners to complete a housing needs assessment
- Develop a housing strategy
- Implement the updated Climate Plan
- Launch the Home Energy Retrofit Municipal Financing Pilot Project
- Complete a community-wide electric vehicle strategy
- Complete the first two milestones of the Resilient Saanich Environmental Policy Framework
- Implement of the second phase of the BC Energy Step Code
- Implement key initiatives from the Agriculture and Food Security Plan
- Review and improve the development application process.

Did you know?



Ongoing reconciliation work with First Nations, Saanich Council and staff enabled meaningful discussions to take place in relation to the preparation of the Cadboro Bay and Cordova Bay Plans.

Police

Protecting our community

Did you know?

Saanich Police school liaison officers give more than 600 presentations each year to students, parents and staff at the 52 schools we serve.



Department 2019 accomplishments

- Implemented tactical emergency critical care training and a trauma resiliency program to staff to reduce the frequency of mental health injuries
- Changed how the Canine and Traffic Support Units are deployed to improve overall efficiency and effectiveness
- Administered an internal employee wellness survey to assess staff wellness and satisfaction with their work
- Completed reviews on service delivery for parking enforcement, pound services and alarm response
- Improved financial reporting for the Police Board
- Increased focus on Indigenous learning and building cultural awareness for staff to work toward building a strong relationship with Indigenous people
- Executed campaigns to increase awareness of financial crimes particularly fraud, elder abuse, distracted driving
- Delivered presentations for youth and parents on cannabis and on the sharing of sexually explicit materials online by youth as young as 12
- Increased patrolling of Saanich parks to proactively support public safety and provide outreach supports to people experiencing homelessness
- Executed enforcement campaigns to increase road safety through targeted enforcement of problems such as impaired driving, and distracted driving

What does this department do?

Police provide quality service by working with the community to keep Saanich safe. The police department consists of the Saanich Police Board providing civilian oversight to the Office of the Chief Constable, which is responsible for delivering services through the following divisions: Administration, Community Engagement, Detectives, Patrol, Professional Standards, and Staff Development. The 2018-2022 Saanich Police Strategic Plan identifies policing priorities and goals, and guides decisions, especially in relation to resource acquisition and allocation. It also reinforces the strong community-focused services of the Saanich Police and responds to feedback received from the department's extensive community and employee consultation process.

Planned 2020 initiatives

- Continue with trauma informed practice training for staff
- Implement alarm response protocols
- Implement a community safety officer program
- Implement online reporting for some types of calls for service
- Transition parking enforcement to Saanich bylaw staff
- Continue to explore integration opportunities
- Establish a bike registry for community members to register their bikes with police so that if it is stolen and recovered, it is more easily returned to the owner
- Review internal victim referral processes to look for efficiencies and improve responsiveness to victims who need supports
- Implement the Safe Place initiative where businesses, schools and other public locations can display a special decal that indicates the location is a safe place for those in the LGBTQ2S+ community to call police if they require assistance



Did you know?

Saanich's Block Watch program has 10,837 members who connect with their neighbours and keep watch over their communities to help prevent crime!



Indicators

Community well-being

Measuring this goal

Short-term (annual indicators)



Break and enter:

2017 - 175

2018 - 232

2019 - 339 (target < 271)



Number of citizens attending Neighbourhood Emergency Preparedness Presentations:

2017 - 2,229

2018 - 2,514

2019 - 1,945 (target > 2,000)



Vehicle collisions involving a pedestrian:

2017 - 46

2018 - 64

2019 - 40 (target < 50)



Vehicle collisions involving only vehicles:

2017 - 1,440

2018 - 1,297

2019 - 1,114 (target < 1,198)

WHAT ARE INDICATORS?

Annual indicators measure short-term progress

Mid-range indicators identify trends



Properties within 500m of zoned parks:

2017 - 97.8%

2018 - 97.8%

2019 - 97.6% (target > 99%)



Vehicle collisions involving a bicycle:

2017 - 68

2018 - 85

2019 - 75 (target < 71)



Recreation course registrations processed online:

2017 - 32%

2018 - 43%

2019 - 81% (target > 35%)

Measuring this goal



Fire safety - public building inspections:
2017 - 3,176
2018 - 3,006
2019 - 3,417 (target > 3,000)



Police calls responded to:
2017 - 30,828
2018 - 31,482
2019 - 32,039

Mid-term (mid-range indicators)



Percentage of citizens who agree roads in Saanich are safe:
2012 - 85%
2015 - 91%
2019 - 86% (target > 91%)



Citizens who participated in physical activity three or more days per week:
2012 - 62%
2015 - 82%
2019 - 88% (target > 82%)

Percentage of citizens that spend one to five hours per week in activities or events involving:



Heritage:
2015 - 9%
2019 - 11% (target > 9%)



Arts:
2015 - 41%
2019 - 41% (target > 41%)

Working toward long-term targets

Long-term (long-range indicators)



Municipal crime rate (number of incidents per 1,000 residents):
2017 - 35.32 per 1,000
2018 - 40.43 per 1,000
2019 - unavailable
2036 target - < 51 per 1,000



Percentage of citizens who agree that Saanich neighbourhoods are safe:
2015 - 96%
2019 - 97%
2036 target - > 97%



Percentage of households prepared for a seven day emergency disaster event:
2015 - 40%
2019 - 45%
2036 target - > 90%



Percentage of fire department emergency incident responses within eight minutes:
2018 - 90%
2019 - 88%
2036 target - > 90%



Percentage of citizens who rate the quality of life in Saanich as good or very good:
2015 - 99%
2019 - 99%
2036 target - > 99%



Parks, natural areas and open spaces as a percentage of the total land area in the municipality:
2015 - 26.8%
2019 - 27.1%
2036 target - > 28%

WHAT ARE LONG-RANGE INDICATORS?

Long-range indicators compare the most recent data with long-term targets. The data is gathered and recorded every five years.

Affordable housing, land use and infrastructure management

Measuring this goal

Short-term (annual indicators)



Social and affordable housing units:
2016 - 5,681
2017 - 5,681
2019 target > 5,750

WHAT ARE INDICATORS?

Annual indicators measure short-term progress
Mid-range indicators identify trends



Dwellings within 500m of a centre, village or corridor:
2017 - new data available Q3 2018
2018 - 58.9%
2019 - 59% (target > 59.4%)



Mid-term (mid-range indicators)



Average annual capital infrastructure replacement funding:
2015 - \$32,219,700
2018 - \$37,110,400
2019 - \$45,460,000
(target > \$40,466,000)



Number of additional multi-family units:
2015 - 526
2018 - 652
2019 - 664 (target > 475)



Shelter bed use by unique individuals in Greater Victoria:
2012 - 1,615
2015 - 1,725
2018 - 1,525 (target < 1,725)



Percentage of supportive housing units in centres, villages and corridors:
2012 - 12.5%
2015 - 11.1%
2019 - 33% (target > 12%)

Working toward long-term targets

Long-term (long-range indicators)



30% or more of family income required for housing - percentage of renters:
2016 - 51.0%
2036 target - < 35%



30% or more of family income required for housing - percentage of owners:
2016 - 49.0%
2036 target - < 15%



People on regional wait-list for supportive housing (Greater Victoria coalition to end homelessness mission/crd):
2015 - 1,502
2019 - 994
2018 target - < 1,502



Condition assessment by letter grade:
2012 - C
2036 target - > B



Percentage of citizens living inside centres, villages and corridors (assumption: 75% of new residents will live inside centres, villages and corridors):
2015 - 55.6%
2019 - 58.8%
2036 target - > 58.0%



WHAT ARE LONG-RANGE INDICATORS?

Long-range indicators compare the most recent data with long-term targets. The data is gathered and recorded every five years.

Organizational excellence

Measuring the goal

Mid-term (mid-range indicators)



Citizens who agree they recently received good service from Saanich staff:
2012 - 88%
2015 - 91%
2019 - 88% (target > 91%)

WHAT ARE INDICATORS?

Annual indicators measure short-term progress
Mid-range indicators identify trends



Citizens who are satisfied with the municipal website:
2012 - 95%
2015 - 96%
2019 - 91% (target > 96%)



Percentage of citizens satisfied with Fire services:
2012 - 97%
2015 - 99%
2019 - 98% (target > 99%)



Citizens who agree that Saanich is doing a good job in general:
2012 - 89%
2015 - 86%
2019 - 90% (target > 89%)



Citizens who agree they receive good value for the municipal taxes they pay:
2012 - 86%
2015 - 89%
2019 - 81% (target > 89%)



Percentage of citizens satisfied with Police services:
2012 - 94%
2015 - 97%
2019 - 95% (target > 97%)

Working toward long-term targets

Long-term (long-range indicators)



Municipal debt servicing per capita:
2015 - \$21
2019 - \$27
2036 target - < \$109



Percentage of revenue generated from property tax source:
2015 - 44%
2019 - 40.30%
2036 target - < 55%



Critical infrastructure assessment:
2006 - C-
2036 target - > B



Percentage of businesses who are satisfied with the services provided by Saanich:
2015 - 93%
2019 - 94.6%
2036 target - > 93%



Percentage of citizens who are satisfied with the quality of public services provided by Saanich:
2015 - 85%
2019 - 85%
2036 target - > 85%



Annual infrastructure gap: *
2015 - \$6.26 million
2016 target - \$6 million
2019 actual - \$4.9 million (target - no infrastructure gap) * calculated from five-year Financial Plan



Percentage of citizens who agree that Saanich welcomes citizen involvement:
2015 - 79%
2019 - 86%
2036 target - > 85%

WHAT ARE LONG-RANGE INDICATORS?

Long-range indicators compare the most recent data with long-term targets. The data is gathered and recorded every five years.

Economic diversification

Measuring this goal

Short-term (annual indicators)



Business generated property tax revenue:

2017 - 23.01%
2018 - 23.15%
2019 - 23.14% (target > 23%)

WHAT ARE INDICATORS?

Annual indicators measure short-term progress
Mid-range indicators identify trends



Value of commercial and industrial building permits:

2017 - \$28,436,000
2018 - \$19,537,000
2019 - \$26,846,000 (target > \$40,000,000)



Business licences issued:

2017 - 4,738
2018 - 4,773
2019 - 4,432 (target > 4,750)

Working toward long-term targets

Long-term (long-range indicators)



Employment by industry index:

2012 - 0.71

2036 target - > 0.75



Percentage of commercial, industrial and institutional area to residential property area in Saanich:

2015 - 28.3%

2036 target - > 35%



WHAT ARE LONG-RANGE INDICATORS?

Long-range indicators compare the most recent data with long-term targets. The data is gathered and recorded every five years.

Climate action and environmental leadership

Measuring this goal

Short-term (annual indicators)



Number of properties that qualify for farm tax status:

2017 - 398

2018 - 392

2019 - 384 (target > 410)

WHAT ARE INDICATORS?

Annual indicators measure short-term progress

Mid-range indicators identify trends



Residential garbage cart collection per year (tonnes):

2017 - 8,867

2018 - 8,942

2019 - 9,029 (target < 9,300)



Residential organics cart collection per year (tonnes):

2017 - 8,967

2018 - 8,947

2019 - 9,533 (target > 9,200)



Litres of potable water used (average per resident/per day):

2017 - 242

2018 - 240

2019 - 249 (target < 250)



New bike lanes (km):

2017 - 3.8

2018 - 1.6

2019 - 4.1 (target > 4)



New curb ramps:

2017 - 35

2018 - 28

2019 - 32 (target > 40)



New sidewalks (km):

2017 - 4.5

2018 - 2.5

2019 - 3 (target > 3)



Bus stop improvements (excluding shelters):

2017 - 12

2018 - 15

2019 - 12 (target > 20)



Additional bus stop shelters:

2017 - 22

2018 - 10

2019 - 7 (target > 15)

Measuring this goal

Mid-term (mid-range indicators)



Number of hectares in Saanich within the Agricultural Land Reserve (ALR):
2012 - 1,872
2015 - 1,843
2019 - 1,843 (target > 1,872)



Average daily automobile traffic volume:
2015 - 135,400
2018 - 128,500 (target < 134,000)



Daily ridership on major Saanich routes*:
2012 - 43,900
2015 - 47,500
2018 - 53,000 (target > 48,300)
(* data retabulated 2016)



Long-term (long-range indicators)



Greenhouse gas (ghg) emissions: tonnes of carbon dioxide equivalent units (tco₂e) per year - municipal operations:
2015 - 4,713 tonnes
2036 target - 2,178 tonnes



Greenhouse gas (ghg) emissions: tonnes of carbon dioxide equivalent units (tco₂e) per year - community wide:
2010 - 409,241 tonnes
2036 target - 176,333 tonnes



Storm events - number of residences at risk of flooding (salt or freshwater) during a major storm event:
2015 - 400 residences
2036 target - no residences at risk



Urban forest coverage - percentage of total land cover:
2009 - 37.8%
2019 - 37.8%
2036 target - > 37.8%

Working toward long-term targets



Modal share - percentage of all trips travelling by walking:
2017 - 8%
2036 target - > 12%



Modal share - percentage of all trips travelling by transit:
2017 - 10%
2036 target - > 14%



Modal share - percentage of all trips travelling by bicycle:
2017 - 5%
2036 target - ≥ 10%



Backyard vegetable garden or poultry keeping:
2015 - 42% of residents
2019 - 51% of residents
2036 target - 60% of residents



Modal share - percentage of all trips travelling by automobile:
2017 - 77%
2036 target - < 64%



Ratio of kms of roads to trails, bike lanes and sidewalks:
2015 - 1.34:1
2019 - 1:31:1
2036 target - 1:1
(requires additional 150 km of trails, bike lanes and sidewalks)



Taxable commercial farmland
2019 - 1,307 hectares
2036 target - 1,350 hectares



Community gardens:
2015 - 3
2019 - 5
2036 target - ≥ 12



WHAT ARE LONG-RANGE INDICATORS?

Long-range indicators compare the most recent data with long-term targets. The data is gathered and recorded every five years.

Grants received from other organizations

Cost sharing grants are a valuable source of funding for municipalities to cover the cost of plans and studies, pilot projects, capital projects and more. There are two different types of grants that Saanich secures. Conditional grants are designated for a specific purpose, such as climate change or community safety, and may not be used for another project. Unconditional grants may be used for any purpose the recipient local government sees fit.

Saanich staff monitor available grant opportunities and submit applications with projects that meet the grant criteria and requirements. Once approved, Saanich secures grant funding in stages as work progresses. In 2019, Saanich secured the following funding:



Agency	\$ Value	How funds were spent
BC Hydro	100,238	Various sustainability initiatives
FCM	45,503	Climate action planning
Fortis	52,887	Various sustainability initiatives
Heritage BC	4,600	Interpretive signage improvements
ICBC	235,250 (estimate)	Traffic improvements
Jawl Properties	10,000	Natural area urban forestry
Province of BC	154,072	Various sustainability initiatives
Province of BC	6,711	Employment program
Province of BC	1,424,014	Policing
Real Estate Foundation	38,000	Home energy retrofit financing

Message from the Director of Finance

June 1, 2020

As the Director of Finance and the Chief Financial Officer for the District of Saanich, I am pleased to present the audited financial statements for the year ending December 31, 2019. The financial statements are the responsibility of the Saanich leadership team. The statements have been prepared in compliance with Section 167 of the Community Charter, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board. The financial statements have been audited by KPMG LLP who have expressed their opinion the statements present fairly, in all material aspects, the financial position of the District as at December 31, 2019. Saanich maintains a system of internal accounting controls designed to safeguard the assets of the District and provide reliable financial information.



Executive summary of financial results

As detailed in the 2019 Financial Statements, the District's financial results reflect an improved financial position and a continued commitment to sound financial management. Operating results for last year were better than budgeted expectations. The District's net investment in capital assets increased by \$6.0 million and reserves grew by \$10.2 million. All of this places us in a better position to provide sustainable services to our community over the long term. Saanich has been proactive in our financial commitment to sustainable infrastructure renewal since 2008. Saanich has very low debt in relation to the amount allowed under this legislation. Saanich's consolidated, operating surplus now stands at \$23.9 million.

Saanich's net financial position continued to grow in 2019, reflecting the ongoing commitment to strengthening capacity to meet

financial obligations. The accumulated surplus grew in the year to a total of \$1.0 billion. Equity in capital assets makes up the most significant portion of the accumulated surplus balance (\$838.5 million), followed by reserve balances (\$93.8 million). Consolidated revenues for 2019 were \$9.7 million higher than 2018, primarily due to increased revenue from taxes, utilities levied, and grants and contributions. The largest expense increase compared to 2018 was \$2.7 million for recreation, parks and cultural which is in line with program revenue increases. The implementation of the BC Employer Health Tax was the main factor for the increase in general government services (\$1.8 million). The net result for 2019 is a contribution to accumulated surplus of \$26.8 million for the year. While Saanich continues to be well managed financially, improvements are always possible; staff and Council

are constantly looking to enhance our financial and asset management planning processes to ensure long term financial sustainability. Saanich continues its commitment to continuous improvement and long term financial sustainability as reflected in its service enhancements; financial policies and processes; increasing investment in capital assets and reserves; and prudent management of debt.


Valla Tinney
Chief Financial Officer

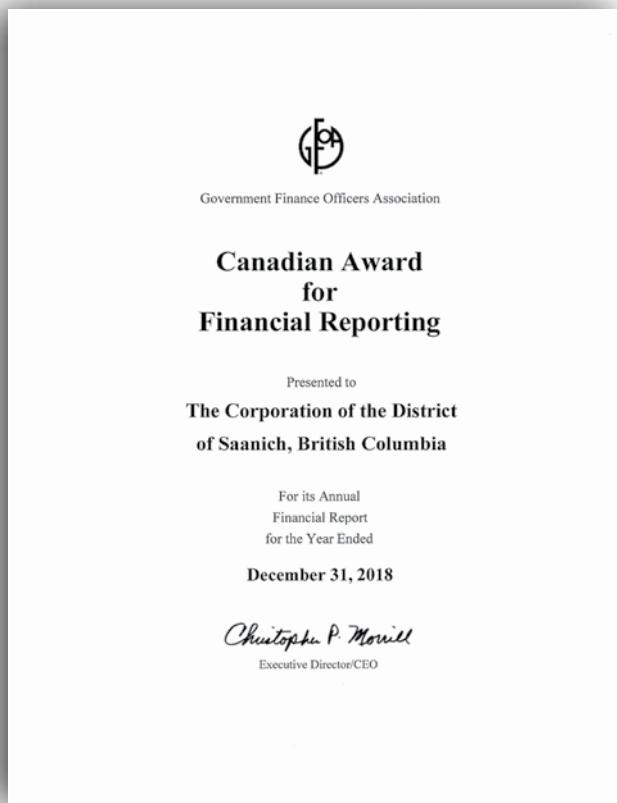
Financial section

2019 Financial Statements

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2019

Prepared by:
District of Saanich
Finance Department



Report from the Director of Finance



June 1, 2020

Mayor and Council
District of Saanich

Your Worship and Members of Council,

I am pleased to present the financial statements for the fiscal year ending December 31, 2019 pursuant to Section 98 of the Community Charter Act.

These statements have been prepared in accordance with generally accepted accounting principles and the recommendations of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and the Provincial Ministry of Municipal Affairs & Housing.

The Corporation maintains a system of internal accounting controls designed to safeguard the assets of the Corporation and provide reliable financial information. We verify and test these systems on a regular basis through the use and review of the internal controls.

The audit firm of KPMG was appointed by Council and is responsible for expressing an opinion as to whether the financial statements, prepared by the Corporation's management, fairly present the financial position of the District of Saanich and the results of its 2019 operations.

In 2019, the Corporation's financial position continued to strengthen. Investment in tangible capital assets such as lands, parks infrastructure, roads and sidewalks increased by \$6.0 million and total reserves and appropriated surplus increased by \$12.7 million. The operating fund decreased by \$2.5 million due to transfers to future expenditures for anticipated retroactive pay for collective agreement settlement and a transfer from 2018 surplus of approximately \$1.2 million to reserve for council initiatives. The capital fund surplus increased by \$11.9 million due to debt proceeds. Overall these results strengthened the Corporation's overall financial position by \$26.8 million.

Revenue increases to note for 2019 include taxation of \$4.7 million and sewer user charges of \$2.4 million. Grants and contributions increased by \$3.5 million which includes a one-time, additional Federal Gas Tax payment. Total expenses increased by \$8.2 million or 4.3% over 2018. The most significant proportion of this increase arose from implementation of the BC Employer Health Tax (\$1.8 million).

The Corporation's prudent approach to financial management is reflected in the increasing financial assets level, moderate use of long term debt, and level of reserves.

Respectfully submitted,

A handwritten signature in blue ink that reads "Valla Tinney".

Valla Tinney, FCPA, FCGA
Director of Finance

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the District of Saanich (the "Corporation") are the responsibility of the Corporation's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Corporation's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The Municipal Council meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Corporation. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Corporation's financial statements.



Paul Thorkelsson
Chief Administrative Officer



Valla Tinney
Director of Finance

June 1, 2020

THE CORPORATION OF THE DISTRICT OF SAANICH



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors of the Corporation of the District of Saanich

Opinion

We have audited the financial statements of the Corporation of the District of Saanich (the Entity), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations and accumulated surplus for the year then ended
- the statement of change in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

THE CORPORATION OF THE DISTRICT OF SAANICH



*Corporation of the District of Saanich
Page 2*

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

THE CORPORATION OF THE DISTRICT OF SAANICH



Corporation of the District of Saanich
Page 3

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
June 1, 2020

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets:		
Cash and cash equivalents (note 2)	\$ 119,318,499	\$ 95,042,171
Investments (note 2)	106,893,713	104,345,259
Receivables:		
Property taxes	2,355,545	1,924,378
Board of Cemetery Trustees of Greater Victoria (note 3b)	756,476	821,814
Accounts receivable	13,701,270	14,032,042
MFA cash deposit (note 4)	731,881	617,914
Other assets	18,598	7,619
	<u>243,775,982</u>	<u>216,791,197</u>
Financial liabilities:		
Accounts payable and accrued liabilities	15,494,612	11,908,234
Accrued employee benefit obligations (note 5)	19,244,739	18,045,439
Debt (note 3)	44,188,529	34,014,828
Deferred revenue (note 6)	22,853,398	21,280,461
Deposits and prepayments	14,955,847	14,769,920
	<u>116,737,125</u>	<u>100,018,882</u>
Net financial assets	127,038,857	116,772,315
Non-financial assets:		
Inventories of supplies	2,410,090	1,958,421
Prepaid expenses	1,328,295	1,238,500
Tangible capital assets (note 9)	881,945,483	865,964,467
	<u>885,683,868</u>	<u>869,161,388</u>
Contingent liabilities, contracts, commitments and subsequent events (notes 4, 11, 12 and 15)		
Accumulated surplus (note 10)	\$ 1,012,722,725	\$ 985,933,703

The accompanying notes are an integral part of these financial statements.

Director of Finance

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Year ended December 31, 2019, with comparative information for 2018

	Budget (note 13)	2019	2018
Revenue:			
Taxes (note 7)	\$ 129,455,790	\$ 127,038,584	\$ 122,321,935
Grants in lieu of taxes	2,655,900	2,747,165	2,572,116
Sales of services	19,990,710	21,421,712	20,613,810
Revenue from own sources	10,031,250	14,344,134	13,171,324
Transfers from other governments (note 8)	1,908,880	1,777,244	1,617,946
Sale of water	20,586,320	19,679,127	19,842,712
Water service charges	1,654,000	1,707,707	1,707,405
Sewer user charges	23,469,720	23,594,000	21,191,214
Grants and contributions	11,835,250	11,081,598	7,573,117
Developer contributions	-	2,290,008	5,163,197
Development cost charges (note 6)	3,104,800	52,129	364,438
Sub-regional parks reserve (note 6)	212,614	212,614	212,614
Other	394,654	982,513	891,690
Total revenue	225,299,888	226,928,535	217,243,518
Expenses:			
General government services	27,158,649	20,812,923	19,029,400
Protective services	59,529,803	58,992,798	58,766,380
Engineering and public works	31,262,899	26,248,120	25,759,099
Refuse collection	7,288,990	6,946,389	6,860,145
Community planning	4,388,690	3,654,472	3,212,254
Recreation, parks and cultural	43,853,475	45,012,899	42,321,285
Water utility	19,230,028	18,970,727	17,738,210
Sewer utility	22,987,289	19,386,973	18,178,258
Other fiscal services	96,624	114,212	77,165
Total expenses	215,796,447	200,139,513	191,942,196
Annual surplus	9,503,441	26,789,022	25,301,322
Accumulated surplus, beginning of year	985,933,703	985,933,703	960,632,381
Accumulated surplus, end of year	\$ 995,437,144	\$ 1,012,722,725	\$ 985,933,703

The accompanying notes are an integral part of these financial statements.

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Annual surplus	\$ 9,503,441	\$ 26,789,022	\$ 25,301,322
Acquisition of tangible capital assets	(80,461,056)	(34,658,250)	(28,990,615)
Developer contributions of tangible capital assets	-	(2,290,008)	(5,163,197)
Amortization of tangible capital assets	36,900,156	20,600,857	19,216,650
Loss on disposal of tangible capital assets	-	366,385	710,270
	(43,560,900)	(15,981,016)	(14,226,892)
Purchase of inventories of supplies	-	(451,669)	(68,340)
Purchase of prepaid expenses	-	(89,795)	(203,807)
	-	(541,464)	(272,147)
Change in net financial assets	(34,057,459)	10,266,542	10,802,283
Net financial assets, beginning of year	116,772,315	116,772,315	105,970,032
Net financial assets, end of year	\$ 82,714,856	\$ 127,038,857	\$ 116,772,315

The accompanying notes are an integral part of these financial statements.

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT CASH FLOWS

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 26,789,022	\$ 25,301,322
Items not involving cash:		
Amortization	20,600,857	19,216,650
Developer contributions of tangible capital assets	(2,290,008)	(5,163,197)
Actuarial adjustment on debt	(539,352)	(501,542)
Accrued employee benefit obligations	1,199,300	1,341,900
Loss on disposal of tangible capital assets	366,385	710,270
Change in non-cash assets and liabilities:		
Property taxes receivable	(431,167)	164,257
Board of Cemetery Trustees receivable	65,338	62,227
Accounts receivable	330,772	(554,000)
Other assets	(10,979)	(822)
Accounts payable and accrued liabilities	3,586,378	(4,380,021)
Deferred revenue	1,572,937	1,806,665
Deposits and prepayments	185,927	2,806,011
Inventories of supplies	(451,669)	(68,340)
Prepaid expenses	(89,795)	(203,807)
Net change in cash from operating activities	50,883,946	40,537,573
Capital Activities:		
Cash used to acquire tangible capital assets	(34,658,250)	(28,990,615)
Investing Activities:		
Net increase in investments	(2,548,454)	(19,452,234)
Financing Activities:		
MFA cash deposit	(113,967)	(21,481)
Debt proceeds	13,739,271	1,582,000
Debt repaid	(2,960,880)	(2,859,525)
Debt repaid (Board of Cemetery Trustees)	(65,338)	(62,227)
Net change in cash from financing activities	10,599,086	(1,361,233)
Increase (decrease) in cash and cash equivalents	24,276,328	(9,266,509)
Cash and cash equivalents, beginning of year	95,042,171	104,308,680
Cash and cash equivalents, end of year	\$ 119,318,499	\$ 95,042,171

The accompanying notes are an integral part of these financial statements.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES ON FINANCIAL STATEMENTS

Year ended December 31, 2019

The Corporation of the District of Saanich (the “Corporation”) is incorporated and operates under the provisions of the British Columbia Local Government Act and the Community Charter of British Columbia. The Corporation’s principle activities include the provision of local government services to residents of the incorporated area. These include protective, parks, recreation, transportation, drainage, water and sewer.

1. Significant accounting policies:

The financial statements of the Corporation are prepared by management in accordance with Canadian generally accepted accounting principles for local governments, as prescribed by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Corporation are as follows:

a) Reporting entity:

The financial statements include the combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all the activities and funds of the Corporation. The Corporation does not control any significant external entities and accordingly, no entities have been consolidated in the financial statements. Inter-departmental balances and significant organizational transactions have been eliminated. The Corporation does not administer any trust activities on behalf of external parties.

b) Basis of accounting:

The Corporation follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

c) Cash and cash equivalents:

Cash and cash equivalents are comprised of cash on hand, deposit notes, and short-term, highly liquid investments with a maturity date of less than 3 months subsequent to acquisition date that are readily converted to known amounts of cash and which are subject to an insignificant risk of change in value. Cash equivalents also include investments in Municipal Finance Authority of British Columbia Money Market Funds which are recorded at cost plus earnings reinvested in the fund.

d) Investments:

Investments are recorded at cost except for the investments in the Municipal Finance Authority of British Columbia Bond and Intermediate Funds which are recorded at cost plus earnings that are reinvested in the funds. Short-term investments are comprised of bankers’ acceptances, guaranteed investment certificates and deposit notes with a maturity date of 3 months to one year subsequent to acquisition date, while investments with a maturity date greater than one year are classified as long-term.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

1. Significant accounting policies (continued):

d) Investments (continued):

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

e) Deferred revenue:

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

f) Deposits and prepayments:

Receipts restricted by third parties are deferred as deposits and are refundable under certain circumstances. Deposits and prepayments are recognized as revenue when qualifying expenditures are incurred.

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

h) Employee future benefits:

The Corporation and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred. The costs of multi-employer defined contribution pension plan benefits, such as the Municipal Pension Plan, are the employer's contributions due to the plan in the period.

Sick leave and other retirement benefits are also available to the Corporation's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligation under these benefit plans is accrued based on projected benefits as the employees render services necessary to earn the future benefits.

i) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability.

Transfers received for which expenses are not yet incurred are included in deferred revenue.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

1. Significant accounting policies (continued):

j) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved tax rates and the anticipated assessment related to the current year.

k) Loan guarantees:

Periodically the Corporation provides loan guarantees on specific debt issued by related authorities and other entities not consolidated in the Corporation's financial statements. Loan guarantees are accounted for as contingent liabilities and no amounts are accrued in the consolidated financial statements of the Corporation until the Corporation considers it likely that the borrower will default on the specified loan obligation. Should a default occur, the Corporation's liability would be recorded in the consolidated financial statements.

l) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Vehicles, machinery and equipment	4 - 25
Buildings and building improvements	20 - 75
Parks infrastructure	15 - 50
Drainage, water and sewer infrastructure	40 - 100
Roads infrastructure	15 - 100

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Corporation's ability to provide goods and services or when the value of the future economic benefits associated with the asset is less than the book value of the asset. Amortization is charged upon the asset becoming available for productive use in the year of acquisition. Assets under construction are not amortized until the year after the asset is available for productive use.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

1. Significant accounting policies (continued):

i) Non-financial assets (continued):

ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

iv) Interest capitalization

The Corporation does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

v) Leased tangible capital assets

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

vi) Inventories of supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

m) Liability for contaminated sites:

Contaminated sites are defined as contamination of ground or water of a chemical, organic, or radioactive material that exceeds an environmental standard. A liability for remediation of a contaminated site is recognized when a Corporation-owned site not in productive use, or another site, meets all of the following criteria:

- (i) an environmental standard exists
- (ii) ground or water contamination exceeds the environmental standard
- (iii) the Corporation is directly responsible or accepts responsibility for a liability
- (iv) it is expected that future economic benefits will be given up, and
- (v) a reasonable estimate of the liability can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

1. Significant accounting policies (continued):

n) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, the determination of employee benefit obligations, provision for contingencies, and accrued liabilities. Actual results could differ from those estimates.

2. Cash, cash equivalents and investments:

	2019	2018
Cash and cash equivalents:		
Cash	\$ 90,476,166	\$ 56,322,104
Bankers' acceptances, deposit notes,		
Municipal Finance Authority money market fund	28,842,333	38,720,067
	119,318,499	95,042,171
Short-term investments:		
Bankers' acceptances, guaranteed investment certificates, deposit notes	57,000,000	50,999,619
Long-term investments:		
Deposit notes and debentures	5,000,000	9,503,907
Municipal Finance Authority bond, intermediate bond fund	44,893,713	43,841,733
	49,893,713	53,345,640
Total investments	106,893,713	104,345,259
Total cash, cash equivalents and investments	\$ 226,212,212	\$ 199,387,430

The Cash balance consists of bank accounts and a high interest savings account opened the late fall of 2018 with an effective interest rate of 2.32% as of December 31, 2019. Bankers' acceptances, guaranteed investment certificates, money market fund and bonds had effective yields ranging from 1.83% to 3.14% (2018 – 1.25% to 2.77%) maturing from 2020 to 2026.

The Municipal Finance Authority Funds earn interest based on current market conditions and do not have set maturity dates. Funds can be withdrawn within three days' notice. The Corporation's investments have market values that approximate costs.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

3. Debt:

	2019	2018
Debt principal:		
Short term	\$ 6,333,697	\$ 3,948,010
Long term	37,854,832	30,066,818
	<hr/> \$ 44,188,529	<hr/> \$ 34,014,828

- a) While the gross debenture debt issued as at December 31, 2019 was \$60,561,330 (2018 – \$49,391,330), the debt principal reported is net of repayments and actuarial gains or losses (per above).

The loan agreements with the Capital Regional District and the MFA provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the MFA's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the Corporation.

Short term debt consists of MFA short term financing in the amount of \$5,670,400 and MFA 5-year equipment financing in the amount of \$663,297 both bearing interest at 2.55% (2018 – 2.80%).

- b) The City of Victoria and the Corporation established the Board of Cemetery Trustees of Greater Victoria in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. The terms of the agreement provides the Board a borrowing limit of \$3 million, with the City of Victoria and the Corporation providing equal guarantee. Under this agreement, in 2003 the Corporation borrowed \$1,500,000 of long term debt through the Municipal Finance Authority on behalf of the Board. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2019 the debt and the receivable balance recorded in the financial statements is \$756,476 (2018 – \$821,814). At December 31, 2019 the Board also had an outstanding demand loan of \$1,094,259 (2018 - \$1,196,655) with the Bank of Montreal. The Corporation's guarantee portion of both the long term debt and demand loan is \$925,368 (2018 - \$1,009,235).

- c) Principal payments on debt for the next five years and thereafter are as follows:

	General	Sewer	Total
2020	\$ 8,609,876	\$ 715,124	\$ 9,325,000
2021	2,847,346	565,124	3,412,470
2022	2,446,356	565,124	3,011,480
2023	2,360,990	535,160	2,896,150
2024	2,354,155	535,160	2,889,315
2025 and thereafter	17,044,662	5,609,452	22,654,114

Interest on debt ranges from 1.55% to 3.73% with maturity dates from April 6, 2020 to October 9, 2034. Interest expense on debt during the year was \$1,356,673 (2018 - \$1,241,359).

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

4. Municipal Finance Authority debt reserve fund:

The Corporation issues its debt instruments through the Municipal Finance Authority ("MFA"). As a condition of the borrowing, the Corporation is obligated to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. The deposits are included in the Corporation's financial statements as MFA cash deposits. If the debt is repaid without default, the deposits are refunded to the Corporation. The notes, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default and are not recorded in the financial statements. Upon the maturity of a debt issue, the demand notes are released and deposits refunded to the Corporation. As at December 31, 2019, there were contingent demand notes of \$2,091,601 (2018 - \$1,755,622) which are not included in the financial statements of the Corporation.

5. Accrued employee benefit obligations and pension plan:

The Corporation provides sick leave and certain other benefits to its employees. These amounts and other employee related liabilities will require funding in future periods and are set out below:

	2019	2018	Increase (Decrease)
Vacation pay and banked overtime	\$ 3,330,900	\$ 2,994,700	\$ 336,200
Accumulated sick leave and retirement benefit payment	14,506,600	13,418,900	1,087,700
Accrued benefit obligation	17,837,500	16,413,600	1,423,900
Add unamortized net actuarial gain	1,407,239	1,631,839	(224,600)
Accrued employee benefit obligations, end of year	19,244,739	18,045,439	1,199,300
<u>Less funded amount</u>	<u>(9,711,273)</u>	<u>(9,574,841)</u>	<u>(136,432)</u>
Total unfunded employee benefit obligations	\$ 9,533,466	\$ 8,470,598	\$ 1,062,868

Accrued vacation pay, banked overtime, and accumulated sick leave represent the liability of banks accumulated for estimated drawdowns at future dates and/or for payout either on an approved retirement, or upon termination or death. Retirement benefit payments represent the Corporation's share of the cost to provide employees with various benefits upon retirement including lump sum retirement payments, and certain vacation entitlements in the year of retirement.

The unamortized net actuarial gain is amortized over the employees' average remaining service lifetime (13 years).

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

5. Accrued employee benefit obligations and pension plan (continued):

Information about liabilities for the Corporation's employee obligations is as follows:

	2019	2018
Accrued benefit obligations:		
Balance, beginning of year	\$ 18,045,439	\$ 16,703,539
Current service cost	1,249,200	1,210,500
Interest cost	547,500	549,000
Benefits paid	(821,100)	(970,600)
Actuarial gain on event-driven liabilities	349,200	553,000
Actuarial loss (gain)	(125,500)	-
Balance, end of year	\$ 19,244,739	\$ 18,045,439

The accrued benefit obligations and the benefit costs were estimated by actuarial valuation by an independent actuarial firm. For event-driven liabilities, actuarial gains or losses are immediately recognized.

Key estimates used in the valuation:

	2019	2018
Discount rates	2.60%	3.20%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.5% to 5.9%	2.5% to 5.9%

The Corporation and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administrating the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2019, the Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

THE CORPORATION OF THE DISTRICT OF SAANICH



NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

5. Accrued employee benefit obligations and pension plan (continued):

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Corporation paid \$9,791,360 (2018 - \$10,214,606) for employer contributions while employees contributed \$7,881,685 (2018 - \$8,106,607) to the Plan in fiscal 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

GVLRA – CUPE Long-Term Disability Trust

The health and welfare trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers, and the Canadian Union of Public Employees, representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. Employers and employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2018. At December 31, 2018, the total plan provision for approved and unreported claims was \$18,160,100 with a plan surplus of \$3,016,917. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$425,869 (2018 - \$483,395) for employer contributions and the Corporation's employees paid \$424,184 (2018 - \$489,722) for employee contributions to the plan in 2019.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

6. Deferred revenue:

Development Cost Charges and Sub-regional Parks Reserve represent funds received from developers restricted for capital expenditures.

	2019	2018
Development cost charges:		
Balance, beginning of year	\$ 15,370,957	\$ 14,817,577
Investment income	451,736	291,794
Fees and contributions	636,929	626,023
Amounts spent on projects and recorded as revenue	<u>(52,129)</u>	<u>(364,438)</u>
Balance, end of year	16,407,493	15,370,956
Sub-regional parks reserve:		
Balance, beginning of year	1,724,750	1,229,164
Investment income	25,597	26,600
Fees and contributions	252,000	681,600
Amounts spent on projects and recorded as revenue	<u>(212,614)</u>	<u>(212,614)</u>
Balance, end of year	1,789,733	1,724,750
General operating fund deferred revenue	4,518,672	4,184,755
Capital fund deferred revenue	137,500	-
Total deferred revenue	\$ 22,853,398	\$ 21,280,461

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

7. Taxation:

a) Taxes

	2019	2018
General Purpose:		
Property Tax	\$ 125,099,770	\$ 120,641,750
Utility 1% Tax	1,461,046	1,432,707
	126,560,816	122,074,457
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	20,000
	20,000	20,000
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	457,768	227,478
	\$ 127,038,584	\$ 122,321,935

An allowance for a reduction in property taxes levied has been applied to property tax revenue due to a potential adjustment in assessed value.

b) Taxes levied for other Authorities

In addition to taxes levied for municipal purposes, the Corporation is legally obligated to collect and remit taxes levied for the following authorities. These collections and remittances are not recorded as revenue and expenses.

	2019	2018
Provincial Government - school taxes	\$ 51,482,229	\$ 49,971,231
Capital Regional District	9,562,379	9,299,660
Capital Regional Hospital District	8,296,356	8,426,815
Municipal Finance Authority	7,885	7,396
B.C. Assessment Authority	1,588,949	1,568,011
B.C. Transit Authority	8,140,203	7,632,885
	\$ 79,078,001	\$ 76,905,998

8. Government transfers:

	2019	2018
Operating transfers:		
Federal	\$ 6,711	\$ 12,724
Provincial	1,770,533	1,605,222
	\$ 1,777,244	\$ 1,617,946

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

9. Tangible capital assets:

Cost	Balance at December 31, 2018	Additions	Disposals and transfers	Balance at December 31, 2019
Land	\$ 294,705,392	\$ 5,758,787	\$ -	\$ 300,464,179
Vehicles, machinery and equipment	63,569,856	8,504,001	3,041,869	69,031,988
Buildings and building improvements	134,820,366	2,904,395	141,901	137,582,860
Park infrastructure	45,124,896	1,061,872	459,784	45,726,984
Drainage infrastructure	204,503,317	3,355,741	-	207,859,058
Roads infrastructure	207,547,818	6,139,241	-	213,687,059
Water infrastructure	147,017,148	5,232,144	18,760	152,230,532
Sewer infrastructure	161,684,706	6,071,024	-	167,755,730
Assets under construction	13,819,251	11,740,303	13,819,251	11,740,303
Total	\$ 1,272,792,750	\$ 50,767,508	\$ 17,481,565	\$ 1,306,078,693

Accumulated amortization	Balance at December 31, 2018	Disposals	Amortization expense	Balance at December 31, 2019
Vehicles, machinery and equipment	\$ 33,981,362	\$ 2,706,364	\$ 4,853,246	\$ 36,128,244
Buildings and building improvements	45,050,963	141,901	2,737,434	47,646,496
Park infrastructure	29,230,757	434,795	1,397,241	30,193,203
Drainage infrastructure	85,505,508	-	2,667,451	88,172,959
Roads infrastructure	90,282,081	-	4,907,684	95,189,765
Water infrastructure	54,367,182	12,870	2,050,282	56,404,594
Sewer infrastructure	68,410,430	-	1,987,519	70,397,949
Assets under construction	-	-	-	-
Total	\$ 406,828,283	\$ 3,295,930	\$ 20,600,857	\$ 424,133,210

	Net book value December 31, 2018	Net book value December 31, 2019
Land	\$ 294,705,392	\$ 300,464,179
Vehicles, machinery and equipment	29,588,494	32,903,744
Buildings and building improvements	89,769,403	89,936,364
Park infrastructure	15,894,139	15,533,781
Drainage infrastructure	118,997,809	119,686,099
Roads infrastructure	117,265,737	118,497,294
Water infrastructure	92,649,966	95,825,938
Sewer infrastructure	93,274,276	97,357,781
Assets under construction	13,819,251	11,740,303
Total	\$ 865,964,467	\$ 881,945,483

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2017	Additions	Disposals and transfers	Balance at December 31, 2018
Land	\$ 293,910,445	\$ 794,947	\$ -	\$ 294,705,392
Vehicles, machinery and equipment	61,437,285	6,139,918	4,007,347	63,569,856
Buildings and building improvements	132,302,638	2,589,115	71,387	134,820,366
Park infrastructure	43,261,390	2,034,987	171,481	45,124,896
Drainage infrastructure	199,518,366	4,984,951	-	204,503,317
Roads infrastructure	201,310,368	6,255,148	17,698	207,547,818
Water infrastructure	142,345,118	4,689,676	17,646	147,017,148
Sewer infrastructure	156,812,000	4,872,706	-	161,684,706
Assets under construction	12,026,890	13,819,251	12,026,890	13,819,251
Total	\$ 1,242,924,500	\$ 46,180,699	\$ 16,312,449	\$ 1,272,792,750

Accumulated amortization	Balance at December 31, 2017	Disposals	Amortization expense	Balance at December 31, 2018
Vehicles, machinery and equipment	\$ 33,531,947	\$ 3,314,240	\$ 3,763,655	\$ 33,981,362
Buildings and building improvements	42,459,543	68,788	2,660,208	45,050,963
Park infrastructure	27,879,198	170,479	1,522,038	29,230,757
Drainage infrastructure	82,895,147	-	2,610,361	85,505,508
Roads infrastructure	85,543,681	5,687	4,744,087	90,282,081
Water infrastructure	52,397,483	16,098	1,985,797	54,367,182
Sewer infrastructure	66,479,926	-	1,930,504	68,410,430
Assets under construction	-	-	-	-
Total	\$ 391,186,925	\$ 3,575,292	\$ 19,216,650	\$ 406,828,283

	Net book value December 31, 2017	Net book value December 31, 2018
Land	\$ 293,910,445	\$ 294,705,392
Vehicles, machinery and equipment	27,905,338	29,588,494
Buildings and building improvements	89,843,095	89,769,403
Park infrastructure	15,382,192	15,894,139
Drainage infrastructure	116,623,219	118,997,809
Roads infrastructure	115,766,687	117,265,737
Water infrastructure	89,947,635	92,649,966
Sewer infrastructure	90,332,074	93,274,276
Assets under construction	12,026,890	13,819,251
Total	\$ 851,737,575	\$ 865,964,467

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$11,740,303 (2018 - \$13,819,251) have not been amortized. Amortization of these assets will commence the year after the asset is put into service.

b) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$2,290,008 (2018 - \$5,163,197) comprised of land in the amount of \$242,467 (2018 - \$794,948), drainage, parks and transportation infrastructure \$1,398,960 (2018 - \$3,016,458), and water and sewer infrastructure in the amount of \$648,581 (2018 - \$1,351,791). Contributed assets capitalized in 2019 were \$2,009,925 (2018 - \$4,370,990) and the remaining \$280,083 (2018 -\$792,207) were expensed.

c) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

d) Works of art and historical treasures

The Corporation manages and controls various works of art and non-operational historical cultural assets including buildings, artefacts, paintings and sculptures located at municipal sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

e) Write-down of tangible capital assets

No significant write-down of tangible capital assets occurred during 2019 or 2018.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

10. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2019	2018
Surplus:		
Invested in tangible capital assets	\$ 838,513,429	\$ 832,771,452
Operating funds	23,935,174	26,422,798
Capital funds	52,051,096	40,157,788
Unfunded employee benefit obligations	(9,533,466)	(8,470,598)
Total surplus	904,966,233	890,881,440
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	7,203,950	4,748,546
Working capital	4,450,000	4,450,000
Total appropriated surplus	13,969,250	11,513,846
Reserve funds set aside for specific purpose by Council:		
Land sales fund	1,043,630	2,484,857
Public safety and security fund	2,940,436	2,507,604
Carbon neutral fund	758,060	671,619
Equipment depreciation fund	5,468,375	6,348,126
Capital works fund	45,826,849	37,183,881
Commonwealth pool operating fund	99,933	213,386
Commonwealth pool high performance repair and replacement fund	228,013	212,305
Facility replacement fund	15,267,382	12,014,502
Computer hardware and software fund	8,102,530	7,340,750
Sayward gravel pit fund	1,497,416	1,852,946
Specific area capital project fund	3,130,196	4,552,665
Water capital fund	4,330,725	4,064,270
Sewer capital fund	5,093,697	4,091,506
Total reserve funds	93,787,242	83,538,417
	<hr/> \$ 1,012,722,725	<hr/> \$ 985,933,703

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

11. Contingent liabilities:

- a) Capital Regional District debt, under the provisions of the Local Government Act, is a direct, joint and several liability of the Capital Regional District and each member municipality within the District, including The Corporation of the District of Saanich.
- b) The Corporation is a shareholder and member of the Capital Region Emergency Service Telecommunications (CREST) Incorporated, which provides centralized emergency communications and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- c) In the normal course of a year, claims for alleged damages are made against the Corporation and are recorded when a liability is likely and reasonably determinable. The Corporation maintains an insurance reserve in its accumulated surplus of \$2,315,300 (2018 - \$2,315,300) to provide for claims, and also maintains insurance coverage to provide for insured claims should they exceed \$2,000,000 in any year.
- d) The Corporation has provided a 50% loan guarantee in respect of a Bank of Montreal demand loan of the Board of Cemetery Trustees of Greater Victoria. The guarantee covers a demand loan balance of up to \$1,900,000 (the Corporation's share: \$950,000). The loan bears interest at the Bank's prime lending rate plus 0.5%, calculated monthly. The loan has fixed monthly payments of \$12,741 including both principal and interest. As of December 31, 2019 the balance of the demand loan was \$1,094,259 (2018 - \$1,196,655) with the Corporation's share of that balance being \$547,130 (2018 - \$598,328). In the Corporation's view, no provision for loss is required at this time.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

12. Contracts and commitments:

At December 31, 2019, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 2,864,962	\$ 354,794
Consulting and Parks and Public Works projects	9,917,721	5,491,109
Facilities projects	3,591,821	841,049

Commitments:

- a) The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as library (Emily Carr Library). The term of the lease is for 10 years ending December 2023. The lease payment is currently \$223,392 per annum and increasing slightly each due to Saanich's share of the operating costs.
- b) The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for eight years ending April, 2024. The lease payment is currently \$304,412 per annum and increasing slightly each due to Saanich's share of the operating costs.
- c) The Corporation entered into a five-year agreement for police related dispatch services with E-Comm Emergency Communications for British Columbia Incorporated effective January 1, 2019. Under the terms of the agreement, E-Comm will provide 9-1-1 call answer and dispatch services including emergency call-taking, telephone reports, and radio dispatch for the Corporation. The annual charge will be based on the Corporation's share of actual costs for the calendar year as determined in the agreement. The estimated cost for 2020 is \$1,488,630.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

13. Budget data:

The budget data presented in these financial statements is based upon the 2019-2023 Financial Plan adopted by Council May 13, 2019. The following chart reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Total General revenues per Financial Plan	\$ 177,009,500
Total Water Utility revenues per Financial Plan	22,895,600
Total Sewer Utility revenues per Financial Plan	24,403,700
Add:	
Net Fleet revenues recorded as gross per PSAB	875,150
Reserve transfers recognized as revenues per PSAB	2,304,400
Less:	
Inter departmental revenues netted against expenses per PSAB	(2,188,462)
Total revenue	225,299,888
Expenses:	
Total General expenses per Financial Plan	163,397,600
Total Water Utility expenses per Financial Plan	17,561,100
Total Sewer Utility expenses per Financial Plan	19,648,300
Capital expenditure budget that is expensed per PSAB	17,107,056
Less:	
Reserve expenditure recognized as transfers per PSAB	270,853
Inter departmental revenues netted against expenses per PSAB	(2,188,462)
Total expenses	215,796,447
Annual surplus	\$ 9,503,441

14. Comparative figures:

Certain comparative information has been reclassified to conform with the financial statement presentation for the current year.

15. Subsequent events:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This situation presents uncertainty over the Corporation's future cash flows and may have a significant impact on the Corporation's future operations. Potential impacts on the Corporation could include future decreases in revenue, future increases in expenses, impairment of receivables, impairment of investments or reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact of the economy are not known, an estimate of the financial effect on the Corporation is not practical at this time.

THE CORPORATION OF THE DISTRICT OF SAANICH



NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

16. Segmented information:

The Corporation is a diversified municipal government organization providing a wide range of services to its citizens including General Government; Protective Services; Engineering and Public Works; Planning; Parks, Recreation and Culture, and Water and Sewer Services. For management reporting purposes, the Corporation's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities reported within these funds. Certain functions that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General Government

The General Government Operations provide the functions of Corporate Services and Administration; Finance; Building, Bylaw, Licensing & Legal Services; Human Resources; Tax Collection; Civic Centre Maintenance, and other functions categorized as non-departmental.

Protective Services

Protective services comprise three different functions, Police, Fire, and Emergency Preparedness. The mission of the Police Department is to provide quality police service and keep Saanich safe. The Fire Department's mandate is to protect citizens and property, provide all proper measures to prevent, control, and extinguish fires and provide assistance to medical emergencies, land and marine rescue operations, requests from other fire services, and hazardous materials incidents and requests for public service. The Emergency Program's mandate is to provide continuity in government and the preservation of life and property through a coordinated response by elected officials, municipal departments, volunteer services, and such outside agencies as may be able to assist during a major emergency or disaster.

Engineering and Public Works

The Engineering and Public Works Department is responsible for all municipal infrastructures, which includes roads, drains and street and traffic lights.

Planning

The Planning Department is comprised of four Divisions: Community Planning, Current Planning, Environmental Services, and Sustainability and Climate Change. These Divisions manage all activities and applications relating to long range and current planning, subdivision review, environmental protection, and sustainability projects.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2019

16. Segmented information (continued):

Parks, Recreation and Culture

The Parks and Recreation Department promotes active, healthy living through the effective provision of a wide range of programs, services and facilities. It also promotes the engagement of community members in a variety of arts, special events, cultural and social activities to encourage strong community connections. The Department is comprised of three Divisions that plan and manage a number of municipal services. Their mission is to work in partnership with the community to create a quality of life that fosters and supports healthy citizens and community environments.

Water and Sewer

The Water and Sewer Utilities operate and distribute water and network sewer mains, storm sewers and pump stations.

Statement of Segmented Information

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net departmental budgeted expenditures in the 2019 - 2023 Financial Plan. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS
Year ended December 31, 2019

16. Segmented information (continued):

2019	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 19,614,387	\$ 51,710,867	\$ 21,246,640	\$ 2,724,921	\$ 31,741,769	\$ -	\$ -	\$ 127,038,584
Grants in lieu of taxes	424,155	1,118,229	459,451	58,925	686,405	-	-	2,747,165
Sales of services	-	634,052	6,659,250	-	14,128,410	-	-	21,421,712
Other revenue from own sources	5,228,787	2,708,770	1,022,270	3,391,134	8,477	-	-	14,344,134
Transfers from other governments	-	1,442,614	-	327,919	6,711	-	-	1,777,244
Sale of water and charges	-	-	-	-	-	21,386,834	-	21,386,834
Sewer user charge	-	-	-	-	-	23,594,000	-	23,594,000
Grants and contributions	52,129	-	788,181	-	14,600	(193,244)	10,472,061	11,081,598
Development cost charges	-	-	1,641,426	-	-	-	-	52,129
Developer contribution	-	-	-	-	-	648,582	-	2,290,008
Sub-regional park fund	212,614	-	-	-	-	-	-	212,614
Other	33,749	-	472,412	-	-	476,352	-	982,513
	25,565,821	57,614,532	32,289,630	6,502,899	46,586,372	45,912,524	12,456,757	226,928,535
Expenses:								
Salaries, wages and benefits	13,554,692	49,408,469	13,589,470	3,273,611	23,300,956	4,744,589	-	107,871,787
Goods and services	3,861,591	7,778,324	6,299,837	303,283	8,841,307	27,108,330	-	54,192,682
Interest and financial charges	145,542	3,063	673,911	-	326,470	288,148	-	1,437,134
Other	1,673,573	-	-	-	6,613,987	-	-	8,287,560
Capital expenditures	778,687	540,899	3,531,436	67,689	1,675,619	1,155,163	-	7,749,493
Amortization	913,050	1,262,043	9,099,855	9,879	4,254,560	5,061,470	-	20,600,857
Annual surplus (deficit)	20,927,135	58,992,798	33,194,509	3,654,472	45,012,899	38,357,700	-	200,139,513
Accumulated surplus, beginning of year	4,638,686	(1,378,266)	(904,879)	2,848,427	1,573,473	7,554,824	12,456,757	26,789,022
Accumulated surplus, end of year								985,933,703
								\$ 1,012,722,725

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS
Year ended December 31, 2019

16. Segmented information (continued):

	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
2018								
Revenue:								
Taxes	\$ 17,945,245	\$ 50,847,313	\$ 20,985,769	\$ 2,536,389	\$ 30,007,219	\$ 630,975	-	\$ 122,321,935
Grants in lieu of taxes	377,342	1,069,188	441,277	53,334	13,296,973	-	-	2,572,116
Sales of services	-	952,080	6,364,757	-	36,281	-	-	20,613,810
Other revenue from own sources	4,775,857	2,773,199	1,104,002	3,340,903	12,724	-	-	13,171,324
Transfers from other governments	-	1,451,487	-	153,735	-	-	-	1,617,946
Sale of water and charges	-	-	-	-	-	21,550,117	-	21,550,117
Sewer user charge	-	-	-	-	-	21,191,214	-	21,191,214
Grants and contributions	-	-	455,542	-	54,600	1,246,440	5,816,535	7,573,117
Development cost charges	364,438	-	-	-	-	-	-	364,438
Developer contribution	-	-	3,811,406	-	-	1,351,791	-	5,163,197
Sub-regional park fund	212,614	-	-	-	-	-	-	212,614
Other	32,625	-	415,473	-	-	443,592	-	891,690
	23,708,121	57,093,267	33,578,226	6,084,361	44,038,772	45,783,154	6,957,617	217,243,518
Expenses:								
Salaries, wages and benefits	13,535,381	50,778,345	13,242,118	2,772,774	21,935,747	4,841,966	-	106,906,331
Goods and services	2,438,460	6,240,572	6,500,807	425,363	8,230,384	24,611,915	-	48,447,501
Interest and financial charges	62,603	3,062	631,330	-	311,913	276,993	-	1,285,901
Other	1,158,250	-	-	-	6,912,033	-	-	8,070,283
Capital expenditures	1,301,403	291,285	3,390,051	3,901	1,561,286	1,467,604	-	8,015,530
Amortization	610,468	1,453,116	8,854,938	10,216	3,369,922	4,917,990	-	19,216,650
Annual surplus (deficit)	19,106,565	58,766,380	32,619,244	3,212,254	42,321,285	35,916,468	-	191,942,196
Accumulated surplus, beginning of year	4,601,556	(1,673,113)	958,982	2,872,107	1,717,487	9,866,686	6,957,617	25,301,322
Accumulated surplus, end of year								960,632,381
								\$ 985,933,703

Statistical section

2019 Statistical section

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2019

Prepared by:
District of Saanich
Finance Department

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Revenue by source – 5 year comparison (unaudited)

	2019	2018	2017	2016	2015
Revenue:					
Taxes	127,038,584	122,321,935	117,594,301	112,480,997	108,248,863
Grants in lieu of taxes	2,747,165	2,572,116	2,416,030	2,307,301	2,251,524
Sales of services	21,421,712	20,613,810	19,897,971	19,584,292	18,785,980
Revenue from own sources	14,344,134	13,171,324	12,472,690	11,462,753	11,206,385
Transfers from other governments	1,777,244	1,617,946	1,777,289	1,690,725	1,739,137
Sale of water	19,679,127	19,842,712	18,731,765	19,660,606	18,898,264
Water service charges	1,707,707	1,707,405	1,681,581	1,684,983	1,661,741
Sewer user charges	23,594,000	21,191,214	18,901,240	17,586,782	15,944,230
Grants and contributions	11,081,598	7,573,117	13,735,590	8,554,246	5,576,170
Development cost charges	52,129	364,438	-	2,045,324	439,689
Developer contributions	2,290,008	5,163,197	5,344,725	2,255,373	1,907,488
Sub-regional park reserve	212,614	212,614	212,613	212,613	212,613
Other	982,513	891,690	807,210	764,311	1,201,203
	226,928,535	217,243,518	213,573,005	200,290,306	188,073,287

Expenses by function and object – 5 year comparison (unaudited)

	2019	2018	2017	2016	2015
Expenses by function:					
General government services	20,812,923	19,029,400	16,770,535	16,951,813	14,589,225
Protective services	58,992,798	58,766,380	56,111,109	53,881,430	53,274,526
Engineering and public works	26,248,120	25,759,099	26,639,750	24,389,313	22,824,334
Refuse collection	6,946,389	6,860,145	6,502,197	6,421,907	6,193,436
Community planning	3,654,472	3,212,254	2,658,119	2,545,823	2,483,844
Recreation, parks and cultural	45,012,899	42,321,285	41,547,026	39,820,666	38,635,385
Water utility	18,970,727	17,738,210	16,790,012	16,706,350	15,089,974
Sewer utility	19,386,973	18,178,258	16,261,783	14,174,196	13,931,938
Other fiscal services	114,212	77,165	72,177	67,097	469,571
	200,139,513	191,942,196	183,352,708	174,958,595	167,492,233
Expenses by object:					
Salaries, wages and benefits	107,871,787	106,906,331	102,214,819	99,457,880	95,781,255
Goods and services	61,942,175	56,463,031	53,179,668	46,516,546	44,718,233
Interest and financial charges	1,437,134	1,285,901	1,201,526	1,157,809	1,232,362
Other	8,287,560	8,070,283	7,349,806	6,974,642	7,111,174
Amortization	20,600,857	19,216,650	19,406,889	20,851,718	18,649,209
	200,139,513	191,942,196	183,352,708	174,958,595	167,492,233

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Taxable assessments for general and regional district - 5 year comparison (unaudited)

	2019	2018	2017	2016	2015
Residential	33,086,206,001	31,144,829,050	26,640,824,959	22,052,514,473	21,050,842,866
Utilities	15,511,900	14,152,100	13,121,000	12,176,200	12,005,000
Light industry	29,373,900	26,663,200	21,918,400	17,409,300	17,445,200
Business/other	2,427,418,801	2,223,267,101	2,063,980,601	1,910,211,201	1,829,143,451
Managed forest	16,400	15,000	13,300	11,700	10,800
Recreation/non-profit	16,959,300	16,726,500	14,198,600	14,590,000	14,429,100
Farm	3,461,093	3,487,625	3,564,581	3,594,700	3,634,235
	35,578,947,395	33,429,140,576	28,757,621,441	24,010,507,574	22,927,510,652

Property taxes collected - 5 year comparison (unaudited)

	2019	2018	2017	2016	2015
Taxes and charges due District of Saanich	130,083,117	125,686,877	121,055,604	116,381,798	112,353,357
Taxes and charges due Other authorities	79,078,001	76,905,998	74,720,783	74,321,567	74,741,172
Taxes and charges due	209,161,118	202,592,875	195,776,387	190,703,365	187,094,529
Taxes collected - District of Saanich	128,618,138	124,493,009	118,442,099	113,451,772	109,447,299
Taxes collected - Other Authorities	78,198,785	76,175,487	72,245,653	74,969,811	74,916,800
Taxes collected	206,805,573	200,668,796	193,687,752	188,421,583	184,364,099
Taxes outstanding	2,355,545	1,924,379	2,088,635	2,281,782	2,730,430
Percentage of taxes collected	98.87%	99.05%	98.90%	98.80%	98.54%

Taxes levied for other authorities (unaudited)

	2019	2018	2017	2016	2015
Provincial Government – school taxes	51,482,229	49,971,231	48,089,501	48,412,050	49,257,297
Capital Regional District	9,562,379	9,299,660	9,100,588	8,603,412	8,267,852
Capital Regional Hospital District	8,296,356	8,426,815	8,264,922	7,870,464	7,752,092
Municipal Finance Authority	7,885	7,396	6,409	5,423	5,175
B.C. Assessment Authority	1,588,949	1,568,011	1,474,427	1,536,285	1,596,751
B.C. Transit Authority	8,140,203	7,632,885	7,784,936	7,893,933	7,862,005
	79,078,001	76,905,998	74,720,783	74,321,567	74,741,172

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Municipal tax rates

(unaudited)

	2019	2018	2017	2016	2015
Residential	2.9034	2.9529	3.3249	3.8568	3.8911
Utilities	28.6143	30.2356	31.6409	31.8954	31.5087
Supportive Housing	2.9034	2.9529	3.3249	3.8568	3.8911
Light Industry	6.5235	7.8435	8.9685	9.4304	9.1914
Business/Other	12.0139	12.5655	12.9357	13.3157	13.2118
Managed Forest	17.6896	18.6502	20.4070	22.3876	23.2153
Rec/Non Profit	8.4916	8.3025	8.1242	7.9211	7.7024
Farm	0.50000	0.5000	0.5000	0.5000	0.5000

Principal taxpayers

(unaudited)

Registered Owner	Primary Property	2019 Taxes Leved
Ravine Equities (Nominee) Inc.	Uptown Shopping Centre	\$ 6,874,371
Riokim Holdings	Tillicum Centre	2,553,500
Grosvenor Canada Ltd. & Admns Broadmead Investment Corp.	Broadmead Shopping Centre	1,378,906
4000 Seymour Place Building Ltd.	BC Systems Building	1,240,426
Individuals	University Heights Shopping Centre	1,220,366
Island Home Centre Holdings Ltd.	Island Home Centre	1,166,460
Foundation For The University of Victoria	Vancouver Island Technology Centre	957,797
Royal Oak Shopping Centre Ltd	Royal Oak Shopping Centre	912,318
High Quadra Holdings Ltd. /Hansbraun Investments Ltd.	Saanich Centre Shopping Centre	730,020
First Capital (Tuscany Village) Corporation	Tuscany Village Shopping Centre	646,334

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Reserve fund balances and surpluses (unaudited)

	2019	2018	2017	2016	2015
Reserve funds balances:					
Land sales reserve fund	1,043,630	2,484,857	2,789,212	2,358,164	2,974,060
Public safety and security reserve fund	2,940,436	2,507,604	2,743,352	2,105,389	2,208,776
Carbon neutral reserve fund	758,060	671,619	782,033	721,067	733,503
Equipment depreciation reserve fund	5,468,375	6,348,126	6,451,013	5,870,002	5,972,046
Capital works reserve fund	45,826,849	37,183,881	30,749,934	26,573,054	24,086,088
Commonwealth pool operating reserve fund	99,933	213,386	479,175	734,510	973,018
Commonwealth pool high performance repair and replacement reserve fund	228,013	212,305	188,094	215,467	165,892
Facility replacement fund	15,267,382	12,014,502	8,277,122	5,709,076	3,377,522
Computer hardware and software fund	8,102,530	7,340,750	5,565,901	4,577,235	1,756,544
Sayward gravel pit reserve fund	1,497,416	1,852,946	1,812,411	1,859,307	1,838,259
Specific area capital project reserve fund	3,130,196	4,552,665	4,571,301	-	-
Water capital fund	4,330,725	4,064,270	901,003	-	-
Sewer capital fund	5,093,697	4,091,506	2,118,222	963,171	250,000
Investment income reserve	-	-	-	-	-
Receivable reserve	-	-	-	-	-
	93,787,242	83,538,417	67,428,773	51,686,442	44,335,708
Reserve surpluses:					
Insurance	2,315,300	2,315,300	2,315,300	2,315,300	2,315,300
Future expenses	7,203,950	4,748,546	9,485,478	4,837,883	3,664,758
Working capital	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000
	13,969,250	11,513,846	16,250,778	11,603,183	10,430,058

Financial position (unaudited)

	2019	2018	2017	2016	2015
Financial assets	243,775,982	216,791,197	206,255,653	182,977,901	164,388,862
Financial liabilities	116,737,125	100,018,882	100,285,621	96,227,570	84,684,108
Net financial assets	127,038,857	116,772,315	105,970,032	86,750,331	79,704,754

Accumulated surplus (unaudited)

	2019	2018	2017	2016	2015
Annual surplus	26,789,022	25,301,322	30,220,297	25,331,711	20,581,054
Accumulated surplus, beginning of year	985,933,703	960,632,381	930,412,084	905,080,373	884,499,319
Accumulated surplus, end of year	1,012,722,725	985,933,703	960,632,381	930,412,084	905,080,373

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt

(unaudited)

	<u>Amount of Issue</u>			
	Authorized	Unissued and Unsold	2019 Outstanding	2018 Outstanding
General Government				
IT Equipment	1,133,283	-	1,133,283	650,533
Land	4,040,400	-	4,040,400	
	5,173,683		5,173,683	650,533
Engineering and Public Works:				
Roads	9,227,178	-	9,227,178	6,137,365
Drains	10,353,526	-	10,353,526	8,995,777
	19,580,704	-	19,580,704	15,133,142
Refuse collection	3,213,994	-	3,213,994	3,599,749
Recreation, Parks and Cultural Services:				
Equipment	304,210	-	304,210	314,083
Recreation facilities	1,414,872	-	1,414,872	1,919,164
Parks and trails	4,895,114	-	4,895,114	4,055,673
Library	364,935	-	364,935	528,792
	6,979,131	-	6,979,131	6,817,712
Protective services	29,686	-	29,686	43,679
Other (energy retrofit/school)	135,491	-	135,491	189,692
Accrued actuarial gain	(205,780)	-	(205,780)	(176,683)
General capital fund	34,906,909	-	34,906,909	26,257,824
General operating fund (ROBP)	756,476	-	756,476	821,814
Sewer construction	8,552,154	-	8,552,154	6,958,381
Accrued actuarial gain	(27,010)	-	(27,010)	(23,191)
Sewer capital fund	8,525,144	-	8,525,144	6,935,190
	44,188,529	-	44,188,529	34,014,828

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt charges (unaudited)

	2019		2018	
	Interest	Principal Instalments	Total	Total
General Government				
IT Equipment	18,696	172,035	190,731	187,480
Land	46,384	-	46,384	-
	65,080	172,035	237,115	187,480
Engineering and Public Works:				
Roads	221,362	320,713	542,075	494,312
Drains	302,549	834,293	1,136,842	1,118,566
Local improvements	-	-	-	-
Other	-	-	-	-
	523,911	1,155,006	1,678,917	1,612,878
Refuse collection	150,000	329,745	479,745	479,745
Recreation, Parks and Cultural Services:				
Equipment	7,112	69,873	76,985	40,156
Recreation facilities	132,963	349,013	481,976	439,704
Parks	136,190	247,451	383,641	372,903
Other	50,205	137,040	187,245	187,245
	326,470	803,377	1,129,847	1,040,008
Protective services:				
Royal Oak Burial Park	3,063	8,740	11,803	11,802
Debt charges recovery	33,750	31,428	65,178	64,053
	(33,750)	(31,428)	(65,178)	(64,053)
	1,068,524	2,468,903	3,537,427	3,331,913
Interest allowed on prepaid taxes	60,854	-	60,854	14,665
Other	19,608	-	19,608	29,877
	1,148,986	2,468,903	3,617,889	3,376,455

Long-term debt (unaudited)

	2019	2018	2017	2016	2015
General	35,663,385	27,079,638	28,330,385	25,410,292	18,748,441
Sewer utility	8,525,144	6,935,190	7,525,737	6,594,587	4,300,098
Total outstanding debt	44,188,529	34,014,828	35,856,122	32,004,879	23,048,539
Estimated debt limit	633,000,000	558,000,000	547,000,000	467,000,000	507,000,000
Legal debt servicing limit	53,519,092	50,681,673	48,242,706	46,556,781	44,752,096
Population (BC Stats)	122,173	122,245	115,864	110,889	110,803
Debt per capita	362	278	309	289	208
Debt charges as a percentage of expenses	2.2%	2.2%	2.0%	1.7%	1.9%

Note: Numbers on this page are updated from District of Saanich internal departments, except for the Estimated Population [source: BC Statistics] and Number of Properties [source: BC Assessment].

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Miscellaneous information and demographic statistics (unaudited)

	2019	2018	2017	2016	2015
Area of municipality - land and Water	11,178 Hec				
Estimated population (BC Stats)	122,173	122,245	115,864	110,889	110,803
Voter's list electors	86,656	86,656	83,559	82,155	82,155
Number of properties	40,924	40,754	40,335	40,258	40,076
Number of public parks	171	172	172	171	170
Area of public parks and open spaces	1,761 Hec	1,751 Hec	1,751 Hec	1,751 Hec	1,750 Hec
Trail networks	110 km	110 km	109.2 km	107.9 km	100.0 km
Surfaced roads	574 km				
Marked bicycle lanes	174.6 km	171.8 km	170.2 km	167.9 km	164 km
Storm sewers	575 km	575 km	573 km	571 km	567 km
Sanitary sewers	568 km	568 km	568 km	568 km	566 km
Water mains	547 km	548 km	547 km	547 km	551 km
Water services	30,084	30,407	30,361	30,013	30,235
Fire hydrants	2,298	2,290	2,282	2,274	2,265
Business licences	4,787	4,768	4,718	4,610	4,907
Number of District of Saanich employees	1,787	1,715	1,624	1,615	1,583
Building Permits issued					
Number of single family and duplex	73	84	119	123	91
Dollar value of single family and duplex	56,413,000	57,426,000	87,109,000	81,137,000	55,417,000
Number of other permits	622	663	750	722	631
Dollar value of other permits	119,724,000	180,832,000	223,560,000	147,615,000	124,012,000
Total permits issued	695	747	869	845	722
Total value of permits issued	176,137,000	238,258,000	310,669,000	228,752,000	179,429,000

Note: Numbers on this page are updated from District of Saanich internal departments, except for the Estimated Population [source: BC Statistics] and Number of Properties [source: BC Assessment].

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Capital expenses by source (unaudited)

	2019	2018	2017	2016	2015
Capital fund:					
Operating fund	5,232,922	9,529,791	11,593,234	11,211,000	11,609,540
Reserves	13,850,634	12,865,343	4,432,738	18,470,789	11,976,344
Developer/public	1,656,026	3,923,982	4,568,286	1,756,241	1,447,887
Grants & contributions	788,181	397,566	1,471,493	2,491,528	609,187
Debt	11,590,000	1,582,000	5,331,800	-	-
	33,117,763	28,298,682	27,397,551	33,929,558	25,642,958
Sewer capital fund:					
Operating fund	1,870,830	3,979,098	3,103,227	2,399,954	4,291,850
Reserves	-	1,743,872	-	-	1,264,612
Developer/public	240,067	349,534	277,001	63,987	215,675
Grants	-	1,226,439	758,340	-	-
Debt	2,200,000	-	1,500,000	2,764,600	-
	4,310,897	7,298,943	5,638,568	5,228,541	5,772,137
Water capital fund:					
Operating fund	6,474,305	4,839,186	6,008,635	5,073,638	5,740,436
Reserves	-	-	-	-	-
Developer/public	428,403	1,022,258	520,989	550,179	236,578
	6,902,708	5,861,444	6,529,624	5,623,817	5,977,014

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2019

Total tax levy for Saanich and other authorities (unaudited)

Organization	2019 Taxes
Places Of Public Worship	
Elk Lake Baptist Church	\$ 16,258
Cordova Bay United Church	24,414
Lion Of Judah Ministries	25,634
Unitarian Church Of Victoria	33,318
St David By The Sea Anglican Church	8,901
Gateway Baptist Church	27,276
Victoria First Church Of The Nazarene	23,534
Seventh Day Adventist Church	28,727
Saanich Community Church Mennonite Brethren	16,196
St Michael's Anglican Church	14,527
United Church Of Canada	212
Our Lady Of Fatima Catholic Church	14,868
Victoria And Vancouver Island Greek Community Church	31,781
Iglesia Ni Cristo Church Of Christ	11,592
Christ Community Christian Reformed Church	17,646
Cornerstone Pentecostal Church	7,813
Westview Gospel Chapel	7,031
Sacred Heart Catholic Church	31,821
Christian Reformed Church	25,983
Salvation Army Victoria Citadel	119,878
New Life Community Fellowship	12,007
The Church Of Jesus Christ Of Latter-Day Saints	27,981
Saanich Baptist Church	29,417
Christadelphian Ecclesia	12,303
Croatian Catholic Church St Leopold Mandic	12,710
Holy Cross Catholic Church	27,061
Gordon Head United Church	14,961
Lambrick Park Church	17,646
St Dunstan's Anglican Church	24,702
St Aidan's United Church	15,153
St Peter's Anglican Church	15,482
St Luke's Anglican Church	25,504
St John The Evangelist Church	4,533
North Douglas Pentecostal Church	25,461
New Apostolic Church	1,255
Kingdom Hall Of Jehovah's Witnesses	7,412
Trinity Presbyterian Church	3,246
City Light Church of Victoria	11,920
Hope Lutheran Church	9,760
Victoria Pacific Rim Alliance Church	7,082
Knox Presbyterian Church	9,512
Shelbourne Street Church Of Christ	12,544
Lutheran Church Of The Cross	22,342
St George's Anglican Church	21,587
Cadboro Bay United Church	20,778
	879,769

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2019 (CONTINUED)

Total tax levy for Saanich and other authorities
 (unaudited)

Schools

St Joseph's School	12,207
	12,207

Sport

Braefoot Community Association	23,616
Gorge Soccer Association	120,406
Power To Be	41,225
Saanich Health & Physical Endeavors Society	17,827
Southern Island Sailing Society	25,864
Victoria Rowing Society	24,437
Victoria Canoe & Kayak Club	5,622
	258,997

Community Activity Centres

Cordova Bay Community Club	18,223
Nature Trust of BC	17,318
Royal Oak Women's Institute	7,954
Saanich Neighbourhood Place	4,799
Garth Homer Foundation	71,935
Greater Victoria Public Library Board	42,577
Shekinah Homes Society	9,415
Goward House Society	45,313
	217,534

Cultural Organizations

Saanich Heritage Foundation	25,072
Crown Provincial (Hallmark Heritage Society)	2,728
Vancouver Island Netherlands Assn	15,361
Ukrainian Canadian Cultural Society	17,732
Jewish Community Centre Of Victoria	13,740
	74,633

Agricultural Organizations

Haliburton Community Organic Farm Society	6,992
Horticulture Centre Of The Pacific	134,861
Capital City Allotment Association	28,330
	170,183

Community Service Organizations

Canadian Centre Of Learning For Maitreya Missionary	3,712
Island Community Mental Health Association	15,680
Girl Guides Of Canada	24,225
Prospect Lake District Community Association	10,446
Society Of St. Vincent De Paul Of Vancouver Island	49,793
Cridge Centre	9,545
Gordon Head Mutual Improvement Society	8,142
Children's Health Foundation Of Vancouver Island	189,055
Scout Properties	32,403
Victoria Native Friendship Centre	125,033
Habitat for Humanity	98,379
Bishop of Victoria	999

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2019 (CONTINUED)

Total tax levy for Saanich and other authorities (unaudited)

The Catholic Diocese of Victoria	12,136
The District of Saanich (Police)	80,271
	659,819

Community Housing Organizations

Baptist Housing Mount View Heights Care Society	159,512
Baptist Housing Society Of BC	9,176
Broadmead Care Society	9,765
Dawson Heights Housing Ltd	23,802
Independent Living Housing Society	18,533
Island Community Mental Health Association	8,371
Luther Court Society	53,270
Victoria Senior Citizens Housing Society	22,677
Victoria Association For Community Living	77,437
	382,543

Natural Area Preservation

Hunter, Frances	177
	177

Total Permissive Tax Exemptions For 2019	\$ 2,655,862
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As presented to Saanich Council on July 13, 2020 in accordance
with Section 99, Community Charter

For information or copies of this report, please contact:
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