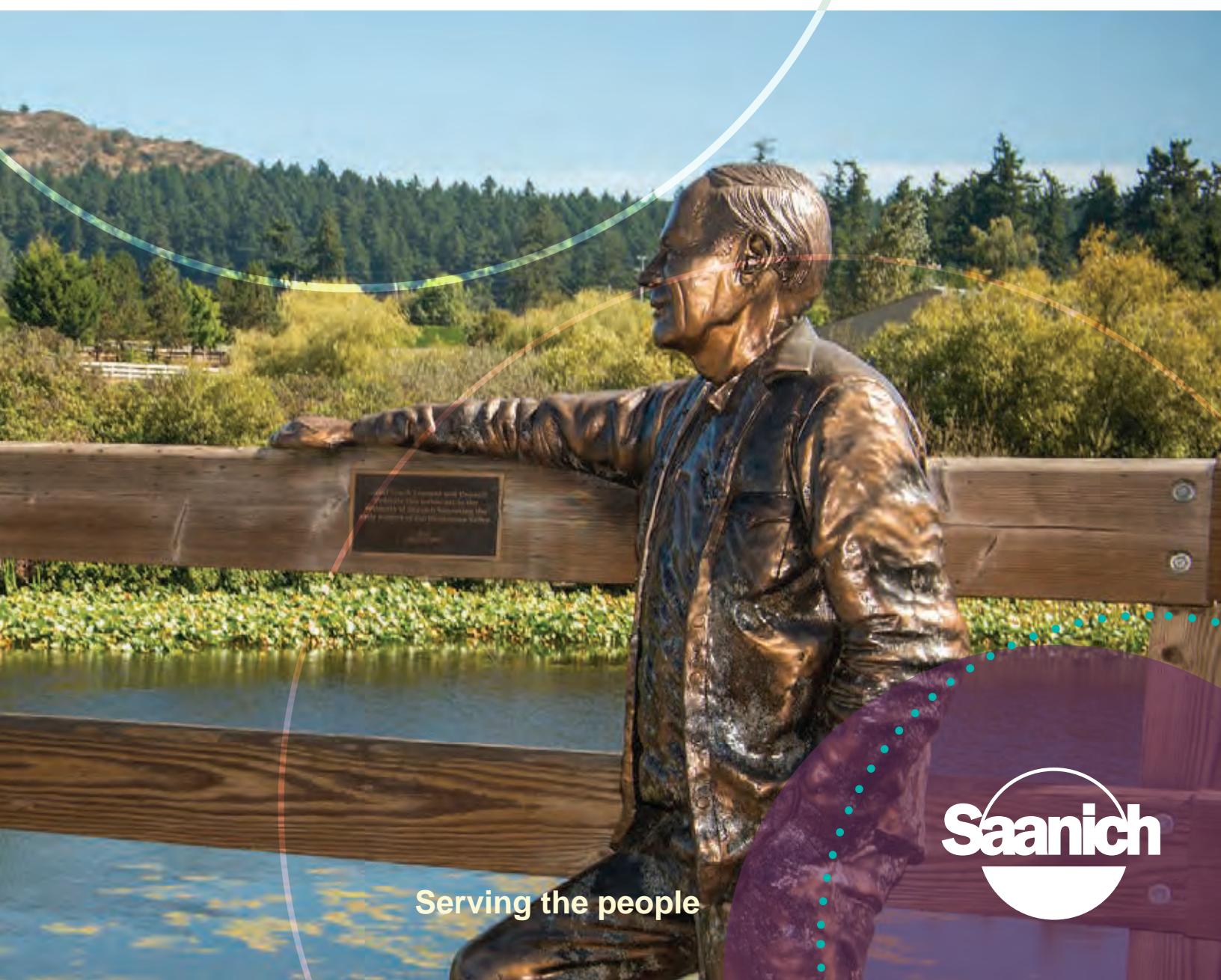


District of Saanich

2015 Annual Report

DISTRICT OF SAANICH
BRITISH COLUMBIA
YEAR ENDED DECEMBER 31, 2015



Serving the people

Saanich

District of Saanich 2015 Annual Report



DISTRICT OF SAANICH
BRITISH COLUMBIA
YEAR ENDED DECEMBER 31, 2015

Prepared by:
Legislative Services Department
Finance Department

Table of Contents

Introductory Section	4	Financial Section	55
Municipal Council and Officers.....	6	Report from the Director of Finance.....	56
Message from Saanich Council.....	7	Management's Responsibility for the Financial Statements.....	57
Message from the CAO.....	8	Independent Auditors' Report.....	58
Strategic Planning and Reporting Structure.....	9	Statement of Financial Position.....	59
Saanich Vision.....	10	Statement of Operations and Accumulated Surplus.....	60
Strategic Progress and Results	13	Statement of Change in Net Financial Assets	61
Environmental Integrity.....	14	Statement of Cash Flows.....	62
Sustainable Environment.....	16	Notes to Financial Statements.....	63
Balanced Transportation.....	18		
Social Well Being.....	20	Statistical Section	83
Healthy Community.....	22	Principal Taxpayers.....	86
Safe Community.....	24	Permissive Tax Exemptions.....	92
Economic Vibrancy.....	26		
Vibrant, Connected Economy.....	28	Appendix	95
Service Excellence.....	30	Strategic Alignment.....	96
Climate Action.....	32	Corporate Objectives.....	97
Public Participation.....	34	Objectives and Initiatives:	
Corporate Structure.....	36	Sustainable Environment.....	98
Municipal Services and Operations	37	Balanced Transportation.....	100
Corporate Services.....	39	Healthy Community.....	102
Engineering.....	41	Safe Community.....	104
Finance.....	43	Vibrant, Connected Economy.....	106
Fire.....	45	Service Excellence.....	108
Legislative Services.....	47		
Parks and Recreation.....	49		
Planning.....	51		
Police.....	53		

Saanich



The District of Saanich is an urban and rural municipality on Vancouver Island in British Columbia. It is located north of the provincial capital, Victoria. Saanich had an approximate population of 111,000 citizens in 2015, making it the most populous municipality on Vancouver Island, and the eighth most populous in the province. The word Saanich means "emerging land" or "emerging people." The District was incorporated on March 1, 1906.

Saanich is the largest municipality in the Greater Victoria Region with an area of 103.44 square kilometres (39.94 square miles) and is a member municipality of the Capital Regional District.





Introduction

Welcome to our 2015 Annual Report. At Saanich we continue to strive to make information relevant and easy for you to access. This year's Annual Report continues that tradition with an increase in the use of infographic features.

Within this report you will find information about Saanich, who your elected officials are and the strategic planning and reporting structure. Included are the strategic highlights for 2015 and progress information on municipal services and operations followed by the audited financial statements and permissive tax exemptions. A complete list of the objectives, initiatives and measures from the 2015-2018 Strategic Plan are also provided, including long-range targets to the year 2036.

For the full list of indicators and data sources contained in this report go to www.saanich.ca.

Both an executive summary brochure and a slide show containing the highlights of the report are also available in portable document format (PDF) for easy on screen viewing and printing. The complete report is also available at the Municipal Hall, Recreation Centres and all public library branches in printed form.

Your comments are welcome at the Legislative Services Department in person, by telephone at 250-475-1775 or through e-mail to clerksec@saanich.ca

Municipal Council & Officers

MUNICIPAL COUNCIL

Mayor:
Richard Atwell

Councillors:
Susan Brice
Judy Brownoff
Vic Derman
Fred Haynes
Dean Murdock
Colin Plant
Vicki Sanders
Leif Wergeland

MUNICIPAL OFFICERS

Chief Administrative Officer:
Paul Thorkelsson

Director of Corporate Services:
Laura Ciarniello

Director of Engineering:
Harley Machielse

Director of Finance:
Valla Tinney

Fire Chief:
Mike Burgess

Director of Legislative Services:
Carrie MacPhee

Director of Parks and Recreation:
Suzanne Samborski

Director of Planning:
Sharon Hvozdanski

Police Chief Constable:
Bob Downie

POLICE BOARD

Mayor Richard Atwell
Gail Flitton
Irwin Henderson
Chris Pease
Lorena Staples

AUDITORS

KPMG LLP

BANKERS

HSBC Bank Canada

Message from Saanich Council

As your elected Council from December 2014, we are pleased to present the District of Saanich's twelfth annual progress report. As required under the Community Charter, Section 98, a municipal Council must annually prepare a progress report that includes a brief report card on the previous year's efforts, a snapshot of municipal services and operations, financial information and the objectives and measures for the current and next year.

This progress report is based on the strategic focus for 2015-2018 which was developed by Council during its first year in office and formally adopted on October 26, 2015. This year's report continues use of infographics or data visualizations to help tell the story of our progress during 2015.

As we collectively continue to implement the strategic focus we plan to advance step by step each year toward our collective vision for Saanich in the future.

Standing left to right: Councillors Vicki Sanders, Vic Derman, Leif Wergeland, Dean Murdock, Judy Brownoff and Colin Plant
Seated: Councillor Fred Haynes, Mayor Richard Atwell and Councillor Susan Brice



Message from the CAO

The 2015-2018 Strategic Plan, upon which this progress report is based, is aligned to the Official Community Plan (OCP) vision for the future of a Sustainable Saanich. Three community themes, six corporate themes, 34 initiatives, 73 indicators, 18 objectives, and 327 policies are used to guide actions and report progress over the term of the plan.

How does Saanich measure progress and show that it is living up to the principles in the OCP? The target is to uphold the guiding principles when making decisions and taking actions. Long-range progress on the guiding principles is reported every five years. Progress on long range OCP indicators was last reported in the 2012 Annual Report. The next report on OCP progress is due to be published in June 2018.

Good progress has been achieved once again and I commend Saanich staff for moving many Strategic Plan initiatives forward while effectively managing the Corporation's expansive day to day operations.



Paul Thorkelsson, Chief Administrative Officer



Strategic Planning and Reporting Structure

Achieving the Saanich Vision

The policies adopted by Saanich Council in the Official Community Plan (OCP) express the fundamental values and goals of the community and establish the direction for achieving a collective vision. The OCP embraces three themes that Council and the community identified as core focus areas for Saanich over the next 20 years: Environmental Integrity, Social Well-Being and Economic Vibrancy. To ensure that the Strategic Plan remains focused on these priorities, six corporate themes are aligned to the community themes - Sustainable Environment, Balanced Transportation, Healthy Community, Safe Community, Vibrant Connected Economy, and Service Excellence.

Strategic Focus

The six corporate themes remain as a key strategic focus. Each initiative identified in the 2015-2018 Strategic Plan is grounded in the Saanich Vision, related to an OCP policy, linked to one of 18 objectives and aligned with one of the six corporate themes.

Progress toward each theme is reported anecdotally making reference to the percentage, trend or milestone achieved with each initiative. While the initiatives do not provide an exhaustive list of municipal activities, they have been carefully chosen as key priority actions to advance toward the Saanich Vision.

Each corporate theme also has target indicators used to measure past achievement. Annual indicators focus on short range progress with results measured each year to reflect current progress. Mid range indicators help identify important trends over time. Targets are set in the Strategic Plan and measured over a three to five year span. This report includes progress on annual and mid-range indicators for 2015. Progress on long-range indicators will next be published in June, 2018.

Saanich Vision







District of Saanich Strategic Progress and Results



Environmental Integrity



Vision of Environmental Integrity

Saanich is a model steward working diligently to improve and balance the natural and built environments. Saanich restores and protects air, land and water quality, the biodiversity of existing natural areas and ecosystems, the network of natural areas and open spaces and urban forests. The challenges posed by climate change are responded to. "Centres" and "Villages" accommodate the majority of future growth, using green building practices.

Vibrant, distinct neighbourhoods provide a high quality of life for individuals and families. A variety of travel modes connect neighbourhoods and businesses, allowing for the effective, efficient and safe movement of people, goods and services. Walking, cycling and transit are viable and popular travel options, resulting in less car dependence. Rural and farm land is protected by adherence to the Urban Containment Boundary.



Long-range indicators of Environmental Integrity

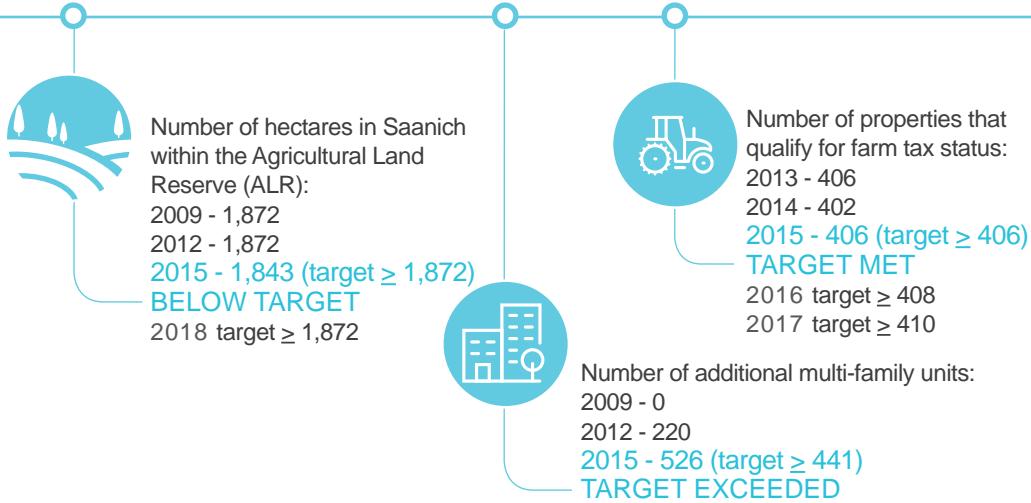


Progress on long-range indicators was last reported in the 2012 Annual Report. The next report for 2017 is due in June, 2018.

Environmental Integrity - Long-range OCP Indicators	Data Year	Latest Data	2036 Target
CLIMATE CHANGE			
Greenhouse gas (GHG) emissions: Tonnes of carbon dioxide equivalent units (CO_2 eq) per year			
Municipal operations	2015	4,713 tonnes	60% reduction
Community wide	2010	409,241 tonnes	60% reduction
Climate adaptation			
Storm events – number of residences at risk of flooding (salt or freshwater) during a major storm event	2015	400 residences	No residences at risk
Urban forest coverage - percentage of total land cover	2009	37.8%	$\geq 37.8\%$
MOBILITY			
Modal share - percentage of commuters travelling by *			
Automobile as a driver	2011	68%	$\leq 50\%$
Automobile as a passenger	2011	13%	$\geq 20\%$
Transit	2011	7%	$\geq 12\%$
Bicycle	2011	4%	$\geq 8\%$
Walking	2011	7%	$\geq 10\%$
Other (School bus, Handy Dart, other bus, taxi, any other mode)	2011	1%	-
Ratio of kms of roads to trails, bike lanes and sidewalks	2015	1.34:1	1:1 (requires additional 150 km of trails, bike lanes, and sidewalks)
GROWTH MANAGEMENT			
Percentage of citizens living inside “Centres” and “Villages” (assumption: 75% of new residents will live inside centres and villages)	2015	55.6%	$\geq 55.6\%$ (0.09% per year, over 24 years)
Parks, natural areas and open spaces as a percentage of the total land area in the municipality	2015	26.8%	$\geq 28\%$ (0.05% per year, over 24 years)

* Data is sourced from the CRD Travel Study done every 5 years. Next survey is scheduled for 2016 with data available by 2018.

Sustainable Environment



RITHET RESERVOIR

- The Rithet reservoir is a vital piece of infrastructure to about 60,000 residents in the Royal Oak area, and its reconstruction is nearly complete. The new 17,600 cubic meter reservoir is seismically sound and able to serve as a water source in the event of a major earthquake.

URBAN FOREST STRATEGY

- Implementation continued on the Urban Forest Strategy with outreach for the revised tree regulations. By 2018, the long-term plan for achieving a sustainable urban forest in Saanich will be fully implemented.

INVASIVE SPECIES MANAGEMENT

- Regulations were revised and education and outreach for noxious weeds provided. Development of best management practices for priority invasive species continues. By 2018, the long-term plan for minimizing the impacts of invasive species on the natural ecosystems in Saanich will be fully implemented.

Saanich is a model sustainable community and steward of the environment.



LOOKING FORWARD

DRAINAGE MASTER PLAN

- Saanich has made a commitment to improve its storm drain network and reduce the risk of flooding. A Drainage Master Plan is being prepared which includes modelling all drainage basins.

WASTEWATER PLANNING PROJECT

- The project, in partnership with the Capital Regional District (CRD), to develop options for wastewater treatment will continue.

BUILDING ENERGY RETROFIT STRATEGY

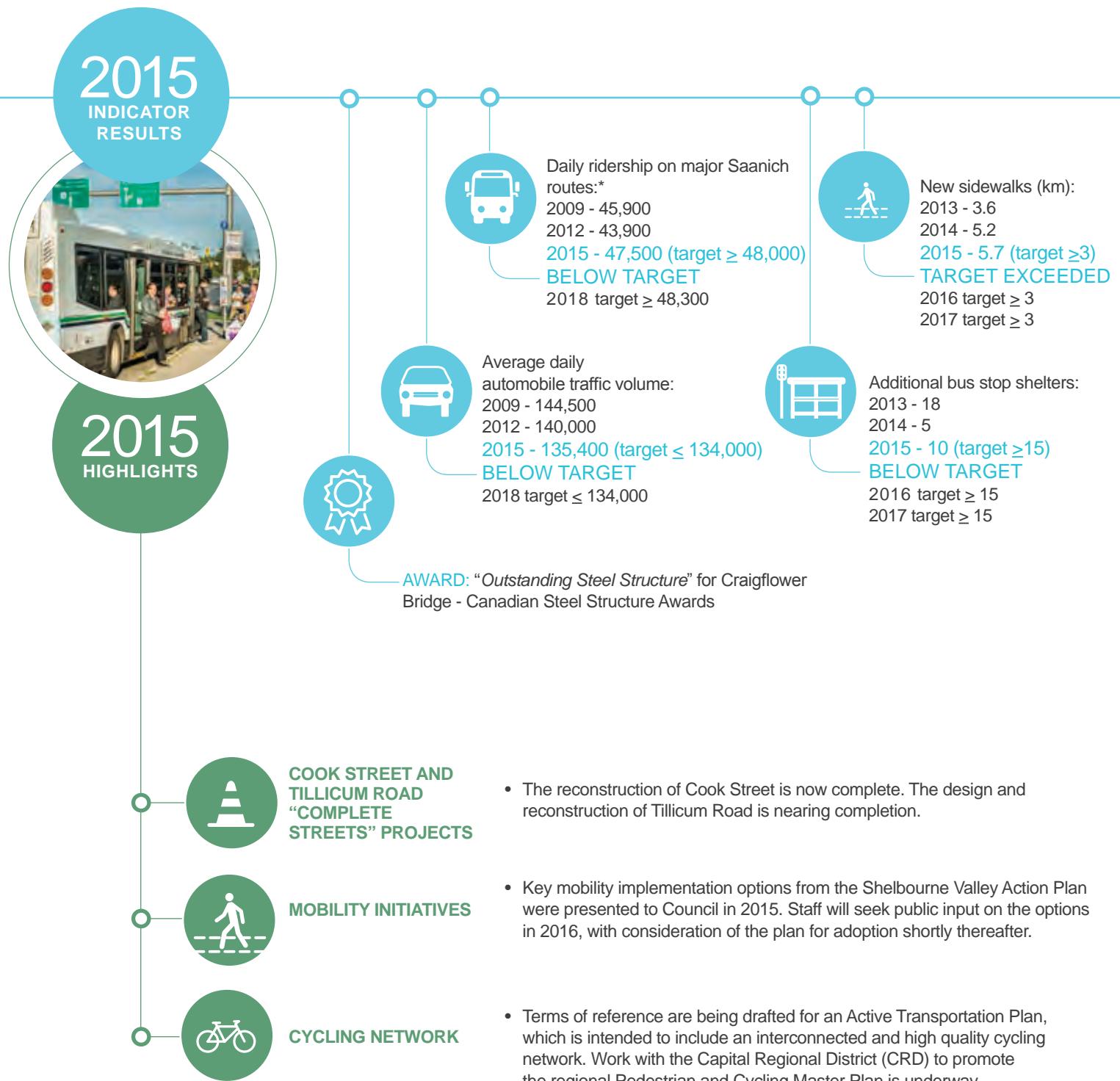
- This strategy includes participation in a 2016 pilot retrofit program in partnership with BC Hydro and FortisBC that will directly benefit Saanich homeowners looking to improve the comfort and value of their home.

BUILDING ENERGY EFFICIENCY UPGRADES

- Upgrades at several Saanich facilities will occur in 2016 including completion of the Gordon Head Recreation Centre boiler replacement and heating system and light emitting diode (LED) lighting upgrades at the Saanich Municipal Hall.

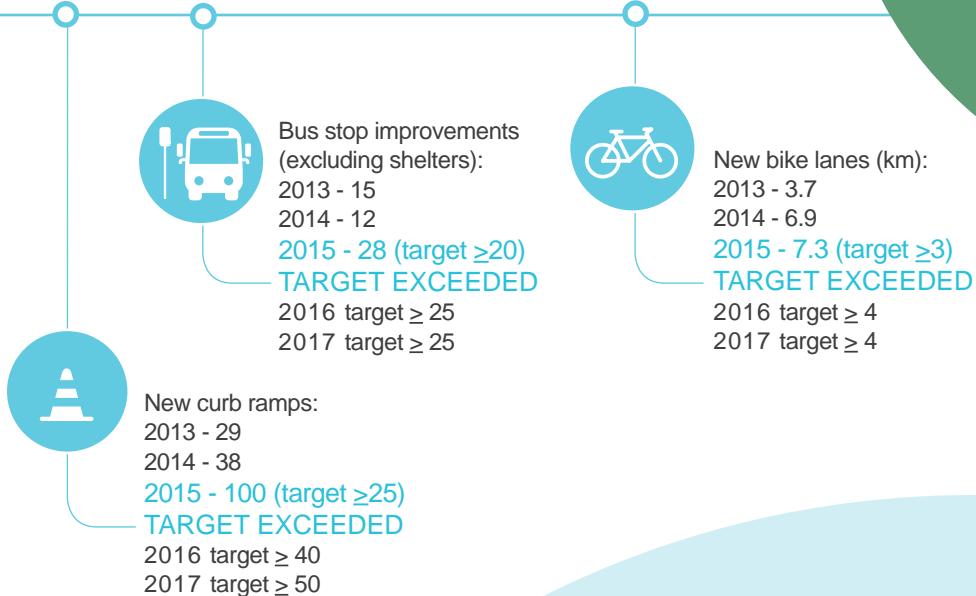


Balanced Transportation



*Data re-tabulated in 2016

Saanich: People in motion!



LOOKING FORWARD

SINCLAIR ROAD & GLANFORD AVENUE “COMPLETE STREETS” PROJECTS

- The “Complete Streets” design philosophy ensures that the needs of all transportation corridor users are considered and recognizes that streets can provide an important amenity to the community beyond transportation. Sinclair Road and Glanford Avenue projects are to commence pending outcomes of the Shelburne Valley Action Plan short-term mobility initiatives.

TRANSPORTATION INITIATIVES

- Continued work with BC Transit on transportation initiatives involving the region will ensure that Saanich interests are included in major projects that are designed to help maximize transit use opportunities.

TRANSPORTATION SAFETY

- Collaboration with the Ministry of Transportation will identify safety improvements as part of the Trans-Canada Highway / McKenzie Avenue and Admirals Road intersection.



Social Well-Being



Vision of Social Well-Being

Saanich offers opportunities for balanced, active and diverse lifestyles. Housing, public services and amenities are affordable, accessible and inclusive. Residents enjoy food security through the safeguarding of agricultural land and the promotion of community gardens and urban farming. The community's heritage is valued and promoted. Residents take advantage of a diverse range of recreational, educational, civic, social, arts and cultural services.

Community activities and events generate inter-generational and inter-cultural interest, participation and social integration. Land-use planning, infrastructure design and service delivery continue to address public safety issues. Citizen awareness, education and collaborative involvement promote a shared responsibility and ownership of community development.

Long-range indicators of Social Well-Being

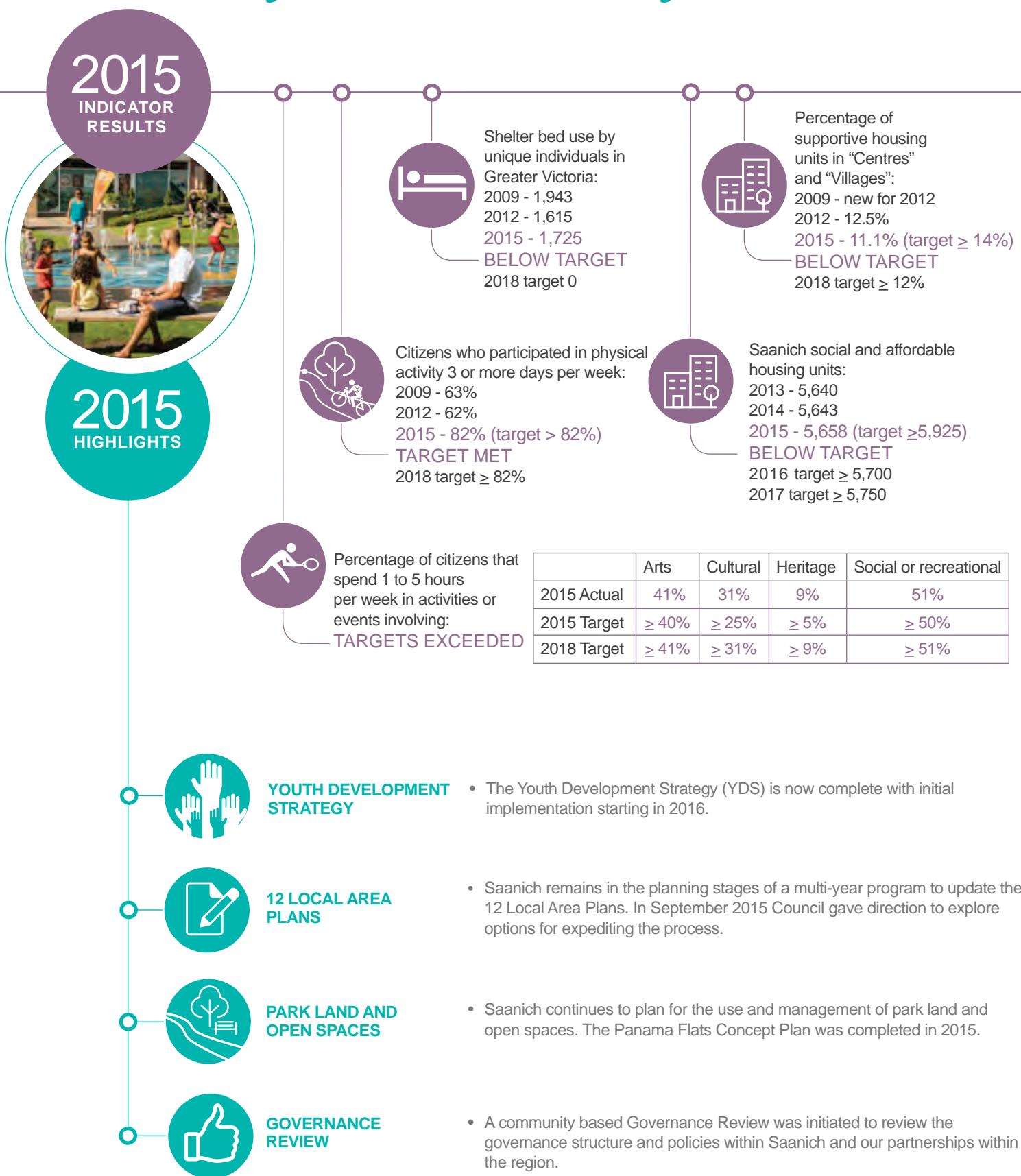


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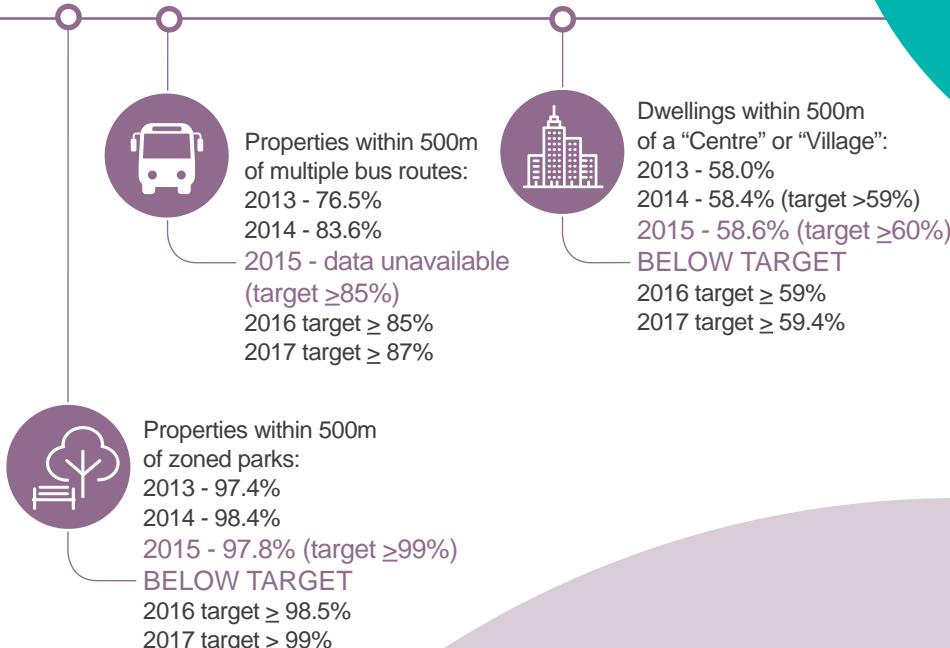
Social Well-Being - Long-range OCP Indicators	Data Year	Latest Data	2036 Target
FOOD SECURITY			
Land used for agriculture:			
Taxable commercial farmland	2011	2,222 hectares	Increase by 5% (1% every 5 years)
Backyard vegetable garden or poultry keeping	2015	42% of residents	Increase by 66%
Community gardens	2015	3	≥ 12
COMMUNITY PARTICIPATION / VITALITY			
Percentage of citizens who agree that Saanich welcomes citizen involvement	2015	79%	$\geq 85\%$
Percentage of citizens who rate the quality of life in Saanich as good or very good	2015	99%	$\geq 95\%$
HOUSING			
30% or more of family income required for housing:			
Percentage of renters	2011	44.5%	$\leq 35\%$
Percentage of owners	2011	19.5%	$\leq 15\%$
People on regional wait list for supportive housing* (Greater Victoria Coalition to end Homelessness Mission/CRD)	2015	1,502	0 by the year 2018
PUBLIC SAFETY			
Public safety:			
Municipal crime rate (number of incidents per 1,000 residents)	2014	36	< 51 per 1,000
Percentage of citizens who agree that Saanich neighbourhoods are safe	2015	96%	$\geq 97\%$
Percentage of households prepared for a 7 day emergency disaster event	2015	40%	$\geq 60\%$ by the year 2018 $\geq 90\%$ by the year 2036
Percentage of fire department emergency incident responses within 8 minutes	2015	91%	$\geq 90\%$
Critical infrastructure assessment	2006	C-	$\geq B$

* The four categories of homelessness identified by the Canadian Homelessness Research Network are: unsheltered, emergency sheltered, provisionally accommodated or insecurely housed

Healthy Community



Saanich is a community of choice, offering an active balanced, secure lifestyle: live well and enjoy life!



LOOKING FORWARD

OLDER ADULT STRATEGY

- Saanich will continue to develop strategies that recognize and support active lifestyles and cultural participation for its diverse age population. Work on an Older Adult Strategy (OAS) started in 2016. This project will emphasize healthy and active aging which strengthens the overall community.

MAJOR FACILITIES MASTER PLAN

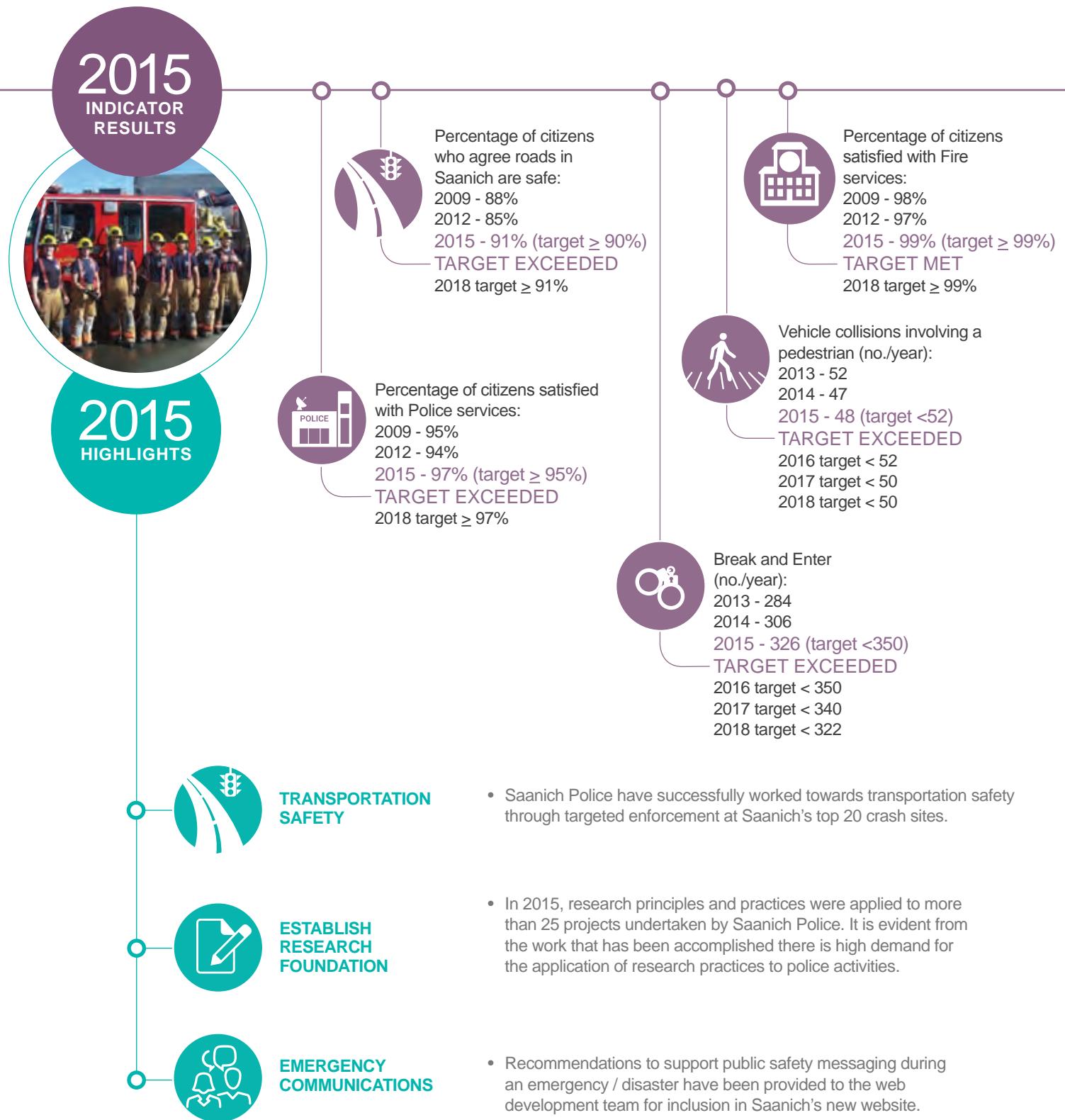
- Over the next decade, Saanich will complete a number of initiatives to ensure the long-term sustainability of aging municipal facility infrastructure. A Facilities Master Plan will be developed for all major District owned buildings.

LOCAL AGRICULTURE AND FOOD SECURITY ACTION PLAN

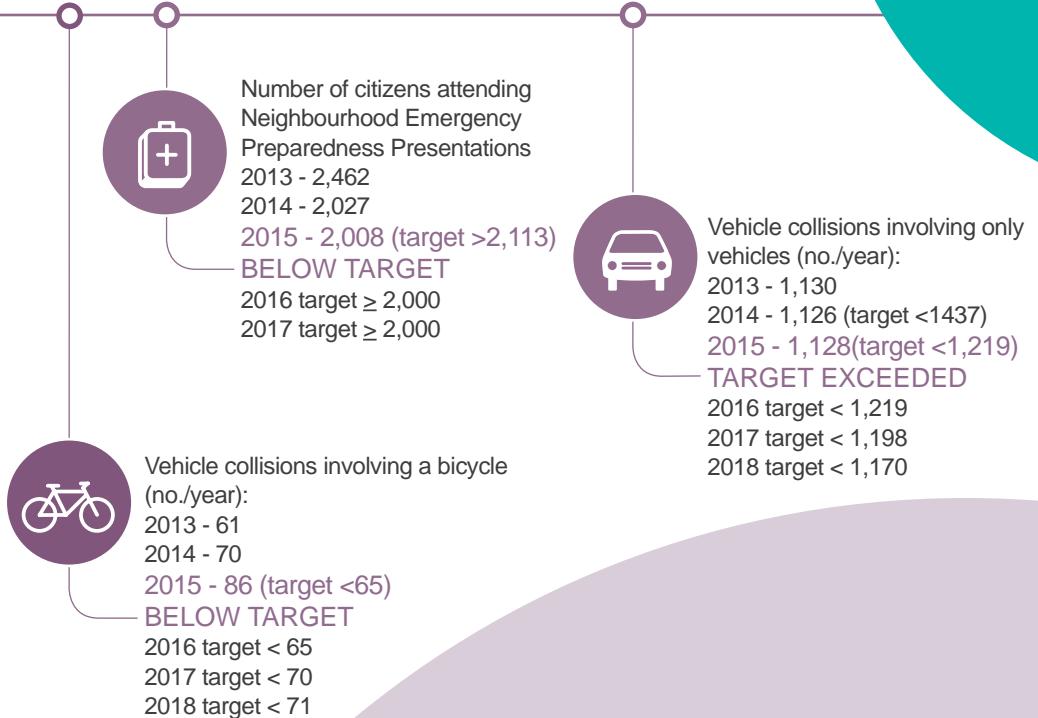
- A healthy, sustainable and stable food supply is vital to Saanich and the region. In order to support and promote local agriculture and food security, over the next year Saanich will establish a task force and prepare an action plan and implementation strategy.



Safe Community



Saanich is a
safe community
for all citizens.



LOOKING FORWARD

DISASTER PREPAREDNESS

- Disaster preparedness continues to increase using Departmental Operations Centre (DOC) Plans, which now include Fire and Public Works with Finance and Police under development.



PUBLIC SAFETY RADIO FREQUENCIES

- The 2016 CREST Levy was revised to support migration to Next Generation subscriber equipment for Police and Fire which is required to work on the new system.



ACTIVE & SAFE ROUTES TO SCHOOL PROGRAM

- In partnership with this program, Saanich plans to complete four safe routes during 2016. The goal is to overcome barriers to children's active school travel by mobilizing children and families.



TRANSPORTATION SAFETY

- The Traffic Safety Unit will continue to work with the Insurance Corporation of BC to reduce the frequency and severity of crashes by targeting locations that experience the highest volume of severe crashes which result in the greatest number of injuries.



Economic Vibrancy



Vision of Economic Vibrancy

Saanich's economy is connected locally, regionally and globally, providing diverse economic opportunities, ranging from high technology to agriculture. Our economy and labour force is responsive and has the ability to adapt to change. Saanich's clean, appealing environment, skilled workforce, responsive public services and excellent community infrastructure make it an ideal location to live, work and conduct business.

Implementation of strategic economic development strategies sustains and enhances the economy and ensures long-term financial sustainability, while meeting social and environmental commitments. Saanich ensures sustainability through the provision of efficient, affordable, accessible and reliable public services, programs and utilities that meet community expectations and are achieved through careful management, fiscal responsibility, innovation, progress monitoring, community involvement and meaningful consultation.

Long-range indicators of Economic Vibrancy



Progress on long-range indicators was last reported in the 2012 Annual Report. The next report for 2017 is due in June, 2018.

Environmental Integrity - Long-range OCP Indicators	Data Year	Latest Data	2036 Target
COMMUNITY INFRASTRUCTURE			
Infrastructure gap* with condition assessment			
<ul style="list-style-type: none"> Annual Infrastructure gap calculated from current 5-yr Financial Plan 	2015	\$6.26 million	\$6 million by 2016 - No infrastructure gap by 2019
<ul style="list-style-type: none"> Condition assessment by letter grade 	2012	C	≥ B
Percentage of citizens who are satisfied with the quality of public services provided by Saanich	2015	85%	≥ 85%
Percentage of businesses who are satisfied with the services provided by Saanich	2015	93%	≥ 93%
LONG-TERM FINANCIAL SUSTAINABILITY			
Municipal debt servicing per capita**	2015	\$21	≤ \$109
Diversified revenue portfolio			
<ul style="list-style-type: none"> Percentage of revenue generated from property tax source 	2015	44%	≤ 55%
DIVERSIFIED ECONOMIC BASE			
Employment by industry index***	2012	0.71	≥ 0.75
Percentage of commercial, industrial and institutional area to residential property area in Saanich	2015	28.3%	≥ 25%

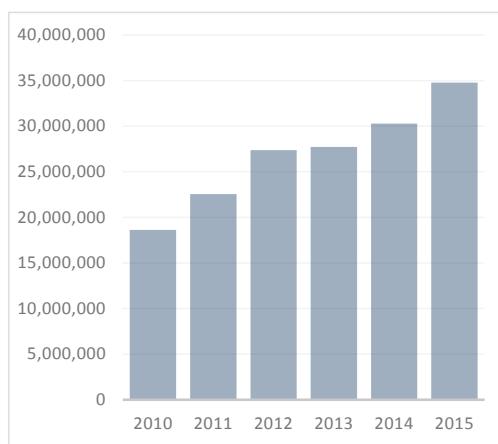
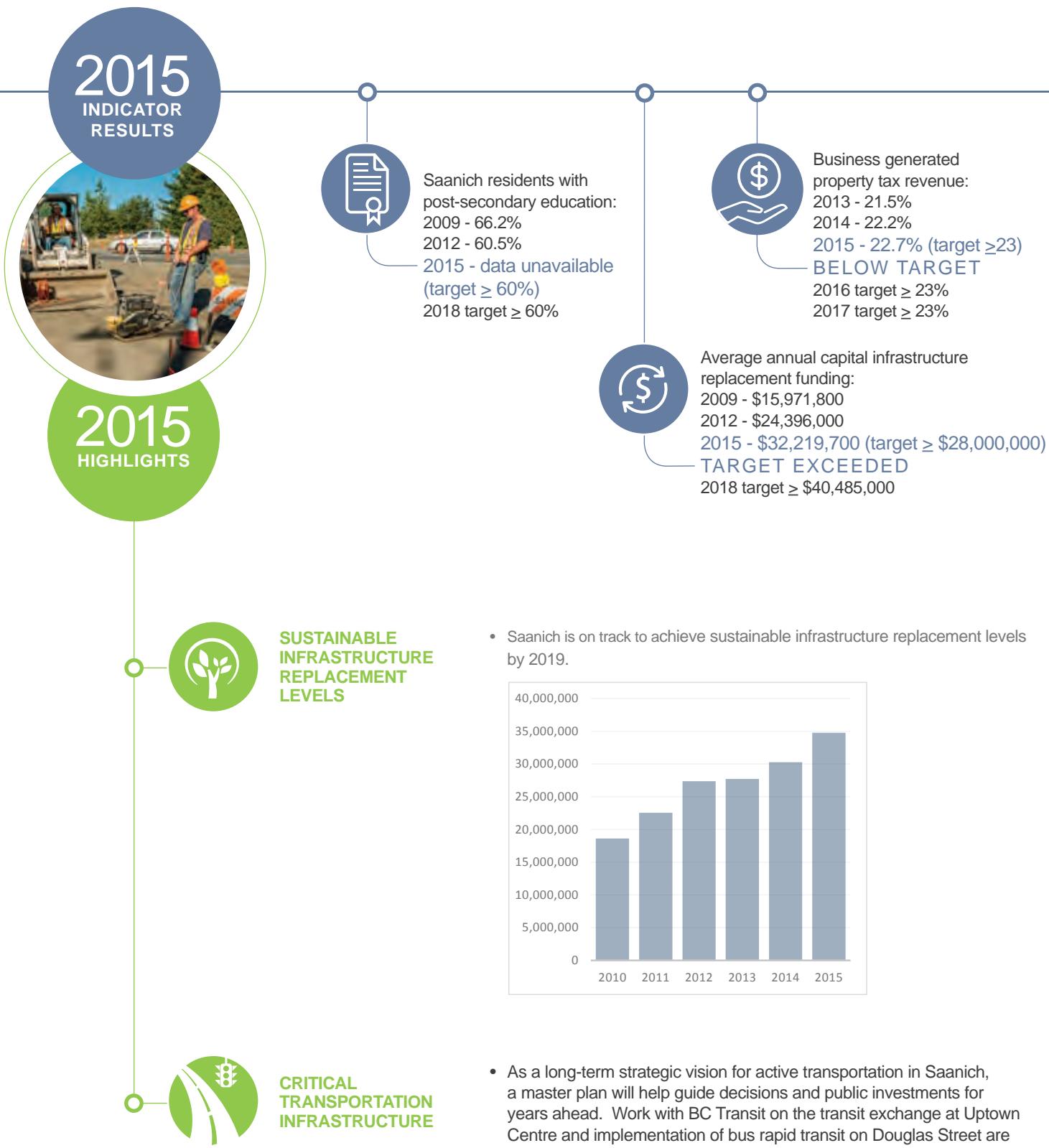
* Infrastructure gap is the difference between annual funding required to replace infrastructure assets at the end of their useful life and the amount budgeted for that purpose.

** Municipal debt servicing per capita target is less than the limit established by Council policy.

*** The calculation used is the "Hachman Index," which measures how similar the Capital Region's economy is to Canada's in terms of industrial structure.

The score can range from 0 to 1 – the less similar, the lower the score.

Vibrant, Connected Economy



Saanich is a community supported by a vibrant, diverse and connected regional economy.



Value of commercial and industrial building permits:
2013 - \$19,821,000
2014 - \$16,678,000
2015 - \$51,924,000
(target $\geq \$30,000,000$)
TARGET EXCEEDED
2016 target $\geq \$40,000,000$
2017 target $\geq \$40,000,000$



Business licences issued:
2013 - 4,640
2014 - 4,676
2015 - 4,508 (target $\geq 4,750$)
BELOW TARGET
2016 target $\geq 4,700$
2017 target $\geq 4,750$



LOOKING FORWARD

DOUGLAS CORRIDOR / UPTOWN PLANNING STUDY

- A review of the Douglas Corridor and Uptown Centre will help focus effort on promoting the best long term use of the area. Updated terms of reference were approved by Council in September 2015, and public events are scheduled to begin in 2016.

PARKING STANDARDS STUDY FOR "CENTRES" AND "VILLAGES"

- The objective of this two-year initiative is to look at the impacts of various Transportation Demand Management measures that could be implemented by a landowner and/or developer in "Centres" and "Villages".

COMMUNITY AMENITY CONTRIBUTIONS

- Saanich is committed to remaining a community that is affordable. This review will recommend implementation on "best practices" for amenity contributions in areas identified for density.



Service Excellence



The heart
of service is
people.



Citizens who are satisfied with the municipal website:
2009 - 92%
2012 - 95%
2015 - 96% (target \geq 96%)
TARGET MET
2018 target \geq 96%



Recreation course registrations processed online:
2013 - 22%
2014 - 24%
2015 - 27% (target \geq 25%)
TARGET EXCEEDED
2016 target \geq 27%
2017 target \geq 28%



LOOKING FORWARD

BUSINESS TECHNOLOGY RESOURCE PLANNING

- Implementation of updated financial system software continues in 2016. In 2017-2018 work will commence on upgrading the recreation and human resources systems.

NEXT GENERATION WEBSITE

- Staff throughout the District have been working on the redesign of the municipal website as a key component of the communication program. Look for the launch in July of 2016.

MANAGEMENT OF ELECTRONIC RECORDS

- Implementation of an electronic document and records management system will increase staff capacity, productivity, and knowledge retention and transfer. A key component of the strategy is to ensure that records are managed effectively and efficiently using appropriate technologies.

ASSET MANAGEMENT

- A corporate wide asset management system impacts the entire organization by improving the District's ability to track, assess and manage the long term maintenance, repair and replacement needs of the assets under its stewardship.



Climate Action

**2015
PROGRESS
RESULTS**



**2015
HIGHLIGHTS**

-14%

Reduced GHG
(tCO₂e) emissions:
2007 - 5,446
2014 - 4,778
2015 - 4,713



Heating oil tank
removals in the
community increased
significantly in 2015.

SUCCESS STORY

In 2014, Saanich implemented the first bike kitchen on the Lochside Trail. This was thanks to the inspiration of Saanich's Bike to Work Week lead Adam Flint, who was looking to provide staff with a place to maintain their bikes at work. Two years later and the bike kitchens have expanded to seven across the community and more being installed by other organizations. A great example of how one idea can lead to a big impact in our community.



WWF EARTH HOUR CITY CHALLENGE



MUNICIPAL ELECTRIC VEHICLES



ORGANICS COLLECTION PROGRAM



LOW-CARBON BOILER SYSTEM UPGRADE



ELECTRIC VEHICLE FAST-CHARGING STATION

- Saanich has been selected as one of three Canadian finalists for the World Wildlife Fund's (WWF) Earth Hour City Challenge. Finalists compete for the title of National Earth Hour Capital and Global Earth Hour Capital which will be announced in May 2016.
- The municipal fleet now has 9 electric vehicles after 2 were purchased for the Saanich pooled fleet and 2 for the Parks department.
- The first full year of the program collected over 8,000 tonnes of compostable kitchen scraps, yard and garden waste, resulting in more than 2,000 tonnes of GHG emissions reduced in the community.
- Design work was completed for a new low-carbon boiler system upgrade at Gordon Head Recreation Centre. The project will include replacement of the existing natural gas boilers with a new air source heat pump hybrid system. This includes integration of the existing solar hot water system. The system will be fully installed in June 2016.
- The District of Saanich, Uptown, the Province of British Columbia, and the Government of Canada partnered to install the Capital Region's first electric vehicle direct current (DC) fast-charging station. An immediate success, this station has been one of the busiest in B.C.

Saanich is exploring the feasibility for integration of 100% renewable energy into municipal operations

KEY ACTIONS: COMMUNITY / MUNICIPAL

Home energy retrofit incentive pilot starts Fall 2016



Feasibility review of 100% renewable energy use in municipal buildings



Implementation of Community Building Energy Retrofit Strategy



LOOKING FORWARD

CLIMATE ACTION PLAN PROGRESS RESULTS	Data Year	Latest Data	2020 Target
Increase transit ridership	2011	7%	8.7%
Increase walking participation	2011	7%	8%
Increase cycling participation	2011	4%	5.3%
Increase electric vehicles in community	2015	149	5,000
Increase community fuel efficiency	2010	3%	30%
Improve residential energy efficiency	2010	3%	30%
Improve commercial energy efficiency	2010	7%	30%
Reduce municipal fleet emissions	2015	14%	50%
Reduce municipal building emissions	2015	14%	50%
Residential solar systems increase	2015	68	1,000
Community solid waste diversion	2015	36%	34.5%



HARVEST WORKSHOPS

- Communities in Harvest workshops return for a fourth year in 2016. The workshop series educates, supports and engages residents in backyard food growing with the goal of enhancing food security in our community.



RENEWABLE ENERGY

- Saanich is exploring the feasibility for integration of 100% renewable energy into municipal operations. The results will highlight how Saanich can build upon the existing municipal GHG reduction target of 50% by 2020.



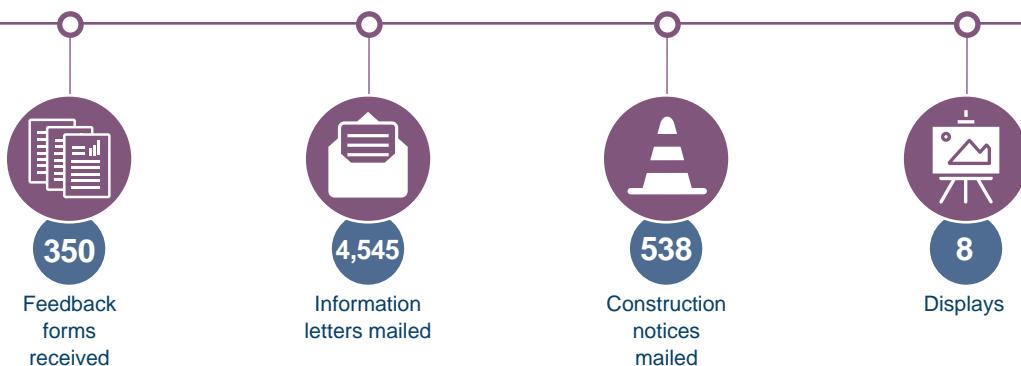
SELECTED HIGHLIGHTS

Public Participation

In 2015 when Saanich implemented our Public Participation Policy, it was based on the understanding that the community, as a whole, benefits when there is a strong working partnership between citizens, Council and staff. The more informed and involved citizens and community groups are, the better able we are to build the community we all want.



* Presentations include presentations, information sessions, focus groups, open houses, meetings, town hall meetings, and site visits.



PROJECTS

PARKS

- Emily Carr Playground replacement
- Playfair Park pathway upgrade
- Brodick Playground replacement
- Rutledge Park splash pad & washrooms
- Cuthbert Holmes / Tillicum Park Management Plan

INFRASTRUCTURE

- McKenzie/Borden interchange
- Safe Routes to School Program
- Cook Street “Complete Streets”
- Glanford Road / Mann Road intersection upgrade
- Morris Drive sidewalk

ENVIRONMENTAL

- Sustainability initiatives
- Environmental Development Permit Area (EDPA)
- Lansdowne Road bike lanes
- Cedar Hill Cross Road overlay
- Duke to Bridge pathway

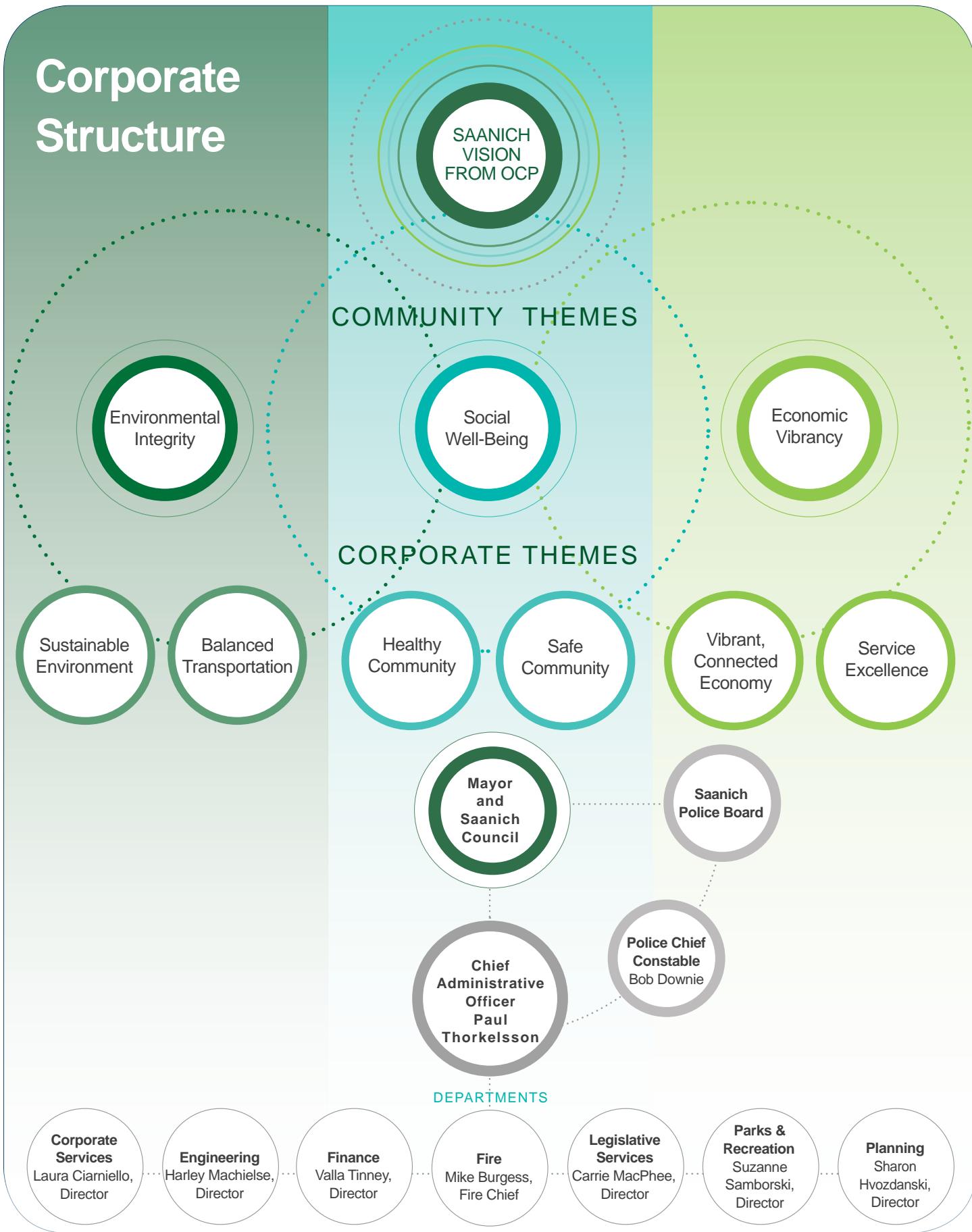
The more informed and involved citizens and community groups are, the better we are able to build the community we all want.



2015

COMMUNITY INVOLVEMENT		VOLUNTEERS	
Emergency Preparedness		Emergency Program volunteers Emergency Program volunteer hours	106 3,579
Crime Prevention		Ace Team members Student volunteers Block Watch members Reserves members	36 23 1,061 30
Parks & Recreation		Volunteers Volunteer hours Pulling Together (weed control) volunteer hours	151 5,425 13,652
COMMUNITY INVOLVEMENT		ATTENDEES	
Emergency Preparedness		Emergency Program volunteer recruitment sessions Neighbourhood Emergency Program presentations	30 2,008
Parks & Recreation		Music in the Park Moon Festival Canada Day Picnic / Gorge on Art Cadboro Bay Festival Deck the Halls Strawberry Festival	12,725 3,500 8,500 3,800 1,000 7,200
Sustainability		Bike Kitchen Repair Workshops	30
Archives		Inquiries / visits	837

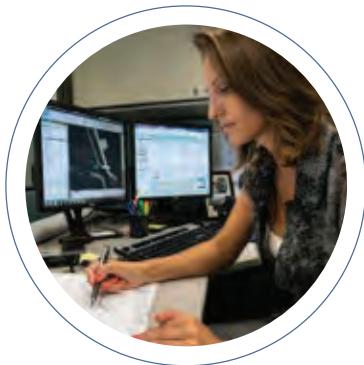
Corporate Structure



District of Saanich

Municipal Services and Operations

The following brief statements of departmental operations for 2015 are presented in accordance with the Community Charter Section 98 requirements.





Corporate Services

What we provide:



Communication



Human Resources



Information Technology



Occupational Health & Safety



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Service requests	-	-	new for 2016	1,127	1,127
Return to work opportunities from non-occupational illness or injury supported	-	-	new for 2016	20	20
Service requests to IT Helpdesk - reduce service requests by 5%	4,225	4,750	4,376	4,117	4,117
Software upgrades or new products installed	157	54	40	47	47
Safety training sessions provided	237	200	514	200	200
Work site inspections	100	100	77	100	100

2015 Key Accomplishments

- Revised the press release guidelines and process to reflect the Visual Identity Program (VIP), Style Writing Guide, and best practices.
- Concluded an eight year collective agreement for the Saanich Fire Department, expiring December 31, 2019.
- Consolidated employee benefits to a new carrier.
- Reviewed and assessed municipal telephone systems.
- Enhanced procedures for workplace disability management and achieved over a 50% reduction in days lost due to workplace injuries.
- Improved the centralized electronic storage, reviewed the management of health and safety program documentation and injury statistics.

2016 & 2017 Initiatives Planned

- Commence and conclude collective bargaining with the Canadian Union of Public Employees (CUPE) and implement the resulting collective agreement, and accompanying staff training.
- Upgrade the Geographic Information System (GIS) software to ensure compliance with vendor, and support ongoing service delivery to staff and citizens.
- Update the workplace injury reporting system policy and provide staff training to ensure workplace injuries are appropriately investigated. Provide support to ensure employees return to work as soon as possible.
- Consolidate current social media accounts, train staff on best practices and communicate benefits to citizens.



Engineering

What we provide:



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Number of fixtures converted to LED	new	new	new	1,000	1,500
Number of graffiti calls responded to	984	1,398	913	1,460	1,550
Number of signs maintained	new	new	new	4,500	4,500
Number of lane kilometres swept	1,900	4,118	3,092	3,000	3,000
Number of illegal dumpings responded to	new	445	445	480	≤ 480
Kilometres of drain mains cleaned	new	235	235	200	200
Number of catch basins cleaned	9,446	7,500	8,410	7,500	7,500
Kilometres of waterways inspected/cleaned	new	83	83	75	75
Number of water meters replaced	1,051	900	1,364	1,500	1,500
Number of water quality samples taken	new	521	521	400	425
Number of hydrants serviced	878	821	821	1,000	1,000
Kilometres of water mains flushed	new	378	378	370	380

2015 Key Accomplishments

- Completed Cook Street “Complete Streets” project with first raised cycle track application in the region, and achieved the Public Works Association of BC’s award for Project of the Year.
- Completed the Tillicum Road “Complete Streets” project, which included 2.4 km of new and upgraded sidewalks and 2.2 km of bike lanes. Other highlights include enhanced storm water management, new underground municipal utilities and traffic safety improvements. The project provided a key cycling connection to the Galloping Goose Regional Trail from the surrounding neighbourhoods.
- Implemented LED Street Light Pilot on Cook Street and Tattersall Drive “Complete Streets” corridors.
- In the fourth year of a five year Mt Douglas Creek restoration project, Parks and Public Works, in collaboration with the Friends of Mt. Douglas, aided in the creek bank stabilization, channel enhancement, and erosion control measures.
- Initiated a Facilities Master Plan to guide future investment into major facility repairs and replacement.

2016 & 2017 Initiatives Planned

- Complete the Wilkinson bridge replacement project including adding new bike lanes, sidewalks, and extending the Colquitz River Trail.
- Complete the missing gap in the Lochside Trail on Borden/ McKenzie and Cedar Hill Cross Road. The new facility is to meet AAA standards for all ages and abilities.
- Complete four active and safe routes to school plans.
- Complete a new sewage lift station in Gorge Park, which will replace two existing aged stations and will include public washroom facilities for the users of Gorge Park.
- Begin the conversion of High Pressure Sodium (HPS) fixtures to LED Street Light fixture replacement program.



Finance



What we provide:



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Purchasing card transactions	16,518	16,500	17,258	17,000	17,500
Debit or credit card transactions	189,435	190,000	197,767	190,000	180,000
Accounts payable and deposit cheques distributed	7,285	11,000	11,108	11,000	11,000
T4 slips produced and distributed	1,820	1,800	1,766	1,800	1,800
Number of invoices processed	21,741	21,500	21,580	23,000	23,000
Number of quotations, tenders, RFPs processed	290	300	227	230	250
Pieces of mail handled	241,964	170,000	204,605	200,000	200,000
Photocopies produced in the print shop	442,103	400,000	393,193	400,000	400,000
Property tax notices produced	42,600	42,600	42,728	42,600	43,000
Electronic home owner grants processed	14,164	14,000	14,670	14,500	15,000
Utility bills produced	116,100	116,100	119,509	119,000	119,500
Tax deferments processed	2,352	2,300	2,211	2,300	2,350

2015 Key Accomplishments

- Received Government Finance Officers Association (GFOA) Financial Reporting Award for 9 consecutive years.
- Received Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for 7 consecutive years.
- Implemented the Public Sector Accounting Board (PSAB) Accounting Standard for contaminated sites.
- Improved the purchasing process.
- Implemented standardized corporate records procedures and practices for Finance.

2016 & 2017 Initiatives Planned

- Continuation of a two year project to develop a process, with Engineering, to enhance the financial management of capital projects from inception to completion.
- Review and update the Stores service model.
- Review and improve the rotational consulting process.
- Implement upgrade of the finance and payroll software.



Fire



What we provide:



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Incident responses	4,171	4,300	4,610	4,600	4,600
Emergency incident responses	3,420	3,200	3,800	3,800	3,800
Number of fire related fatalities	new	0	2	0	0
Number of fire related injuries	8	6	5	0	0
Total dollar fire loss (estimated)	\$3,005,400	\$2,225,000	1,749,320	\$2,225,000	\$2,225,000
Estimated value of property saved	new	\$50,000,000	\$51,337,730	\$50,000,000	\$50,000,000
Public building inspections	2,982	3,250	3,180	3,000	3,000
Number of incidents dispatched (Saanich Fire and clients)	11,100	9,000	12,286	13,000	13,000
Number of dispatch clients	7	7	7	8	8
Public education including Learn Not to Burn Program: a) Events/activities*	77	75	100	100	100
Public education including Learn Not to Burn Program: b) Attendees*	10,758	7,600	13,500	13,000	13,000

Fire Key 2015 Accomplishments

- Suppression/Rescue attended 4,610 incidents for fire, medical, motor vehicle incidents, marine, hazardous materials and technical rescues where 91% of the time the first apparatus arrived within 8 minutes of the request for service.
- Completed 3,180 public building inspections, reviewed 178 pre-fire and new construction plans and carried out 432 oil burner and tank inspections.
- Members provided 60 fire and life-safety programs to more than 12,400 attendees, including Learn Not to Burn, Grade 5 Fire Expo and Fire Prevention Week as well as attended 126 community events attended by 16,800 participants.
- Emergency Program staff and volunteers delivered 63 Neighbourhood Emergency Preparedness Program presentations to 2,008 participants.
- Significant paving and rebuilding of the road base was completed at Fire Station No. 1 and plans were developed for No. 3 Fire Station improvements.

2016 & 2017 Initiatives Planned

- Increase municipal emergency management capabilities. Work with Police, Public Works and Corporate Services to develop and implement a strategy to provide timely public communications in a major emergency.
- Migrate to Industry Canada's dedicated public safety radio frequencies to support all emergency communications for Saanich Fire, Police and its dispatch clients.
- Complete Fire Station No. 3 renovations.
- Continue to attend community events and deliver community fire and life safety public education programs.
- Develop municipal Rapid Damage Assessment (RDA) process to support post disaster response and recovery.



Legislative Services

What we provide:



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Archival research inquiries managed	932	1,000	837	1,000	1,000
Archive website visits	new	100,000	102,673	100,000	100,000
Number of communication licenses at Mt. Douglas and Mt. Tolmie communication facilities negotiated and managed	new	12	12	12	14
Number of rights of way negotiated and acquired	16	20	18	20	20
Number of legal documents prepared for registration at the Land Title Office	36	40	41	40	40
Number of bylaws and other general legal instruments reviewed and/or prepared	9	25	32	25	25
Incidents received and investigated to ensure corrective action	48	60	134	60	60
Contracts and agreements reviewed	16	12	30	25	25
Number of group facilitation sessions conducted	14	20	20	20	20
Council and committee meetings supported	179	190	196	190	190
Records management and FIPPA training sessions provided	3	4	7	11	12

2015 Key Accomplishments

- Reviewed corporate privacy management, resulting in a comprehensive privacy management framework.
- Completed the new records classification system.
- Handled an almost three-fold increase in the number of requests for access to corporate records.
- Held risk management workshops for staff and conducted risk assessments on parks, facilities, and equipment in order to prevent loss.
- Coordinated the citizen and business surveys in the first quarter to help guide financial and strategic decision making for both Council and staff.
- Continued the multi-year Saanich Census project.

2016 & 2017 Initiatives Planned

- Implement a more comprehensive privacy management program, based on the framework completed in 2015.
- Implement an electronic agenda management system as Phase II of the webcasting project.
- Coordinate a 2016 Council check-in of the 2015 – 2018 Strategic Plan.
- Review and update the policies for the acquisition, disposition and management of municipal land holdings.
- Prepare a new Animals Bylaw, separating out and enhancing the kennel regulations.
- Continue the “Saanich Remembers World War One” project.



Parks and Recreation



What we provide:



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Tree planting	681	600	652	600	600
Bridges repaired	2	1	1	1	1
Trails resurfacing (km)	3	3	3	3	3
Benches and furniture refinished	90	100	50	100	100
Calls for service received	2,975	3,000	2,829	3,000	3,000
Tree preservation permits processed	661	600	675	600	600
Number of youth centre visits	25,275	21,000	27,008	21,000	21,000
Number of registrations to summer playground programs	2,225	1,850	2,632	1,850	1,850
Total number of active volunteers	127	125	149	125	125
Number of participants in special events	80,550	73,000	97,944	80,000	80,000
Number of Leisure Involvement for Everyone (LIFE) visits	39,675	39,000	37,309	39,000	39,000
Golf green fee rounds	20,504	20,000	21,556	20,000	20,000

2015 Key Accomplishments

- Added new playgrounds at Brodick and Emily Carr Parks.
- Completed Cuthbert Holmes Park Management Plan.
- Installed wayfinding trail markers and signs in Mount Douglas Park and Rithet's Bog.
- Completed major energy efficiency upgrades to the G.R. Pearkes ice plant.
- Installed PlayBoxes in McMinn, Rudd and Rutledge parks.
- Introduced FootGolf at Cedar Hill Golf Course, attracting new patrons to the course.
- Completed Beckwith Park land acquisitions to create a trail connection between Beckwith Park and the Lochside Trail.

2016 & 2017 Initiatives Planned

- Continue with wayfinding and interpretive sign development and implementation.
- Create the plans and design for reception counter upgrades at Saanich Commonwealth Place and Cedar Hill Recreation Centres.
- Continue energy efficiency improvements at recreation centres.
- Implement Volunteer Program Review Recommendations.
- Begin Haro Woods management planning process.
- Complete renovations to Tolmie Park.
- Commence Cedar Hill Park plan.



Planning



What we provide:



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Zoning applications processed	16	20	13	20	20
Development permit amendment applications processed	15	30	28	30	30
Development permit applications processed	30	35	33	35	35
Environmental Development Permits	new	37	18	37	37
Environmental Awards Process	new	1	1	1	1
Environmental Approvals	new	40	38	40	40
Environmental and Social Reviews	new	29	15	29	29
Building permits issued	701	800	722	800	800
Plumbing permits issued	737	800	864	800	800
Inspections conducted	6,263	6,500	6,476	6,500	6,500
Bylaw complaints processed	2,363	2,500	1,925	2,500	2,500
Subdivision applications processed	22	30	24	30	30

2015 Key Accomplishments

- Prepared a Mobility Option Review as part of the Shelburne Valley Action Plan.
- Staff implemented, did outreach, and retrained on the amendments to the BC Building Code using a collaborative approach with the Provincial Building Policy Branch.
- Installed Craigflower Bridge public art (shown on facing photograph).
- Promoted the Capital Region Partnership for invasive species.
- Piloted Bike Kitchen workshops to encourage new riders.
- Partnered to install the Capital Region's first Electric Vehicle Fast-Charging Station at Uptown.

2016 & 2017 Initiatives Planned

- Investigate renewable energy in Saanich municipal buildings.
- Implement a Residential Building Retrofit Strategy.
- Initiate municipal hall energy upgrades
- Review of Development Applications, overseeing the construction of new buildings and enforcing Council Bylaws.



Police



What we provide:



KEY ACTIVITY LEVELS	2014 Actual	2015 Estimate	2015 Actual	2016 Estimate	2017 Estimate
Number of calls responded to	25,554	New	28,571	≥ 28,500	≥ 28,500
Number of volunteers actively engaged with Saanich Police	-	New	1,058	≥ 1,058	≥ 1,058
Number of Block Watch participants (total number of blocks)	-	New	660	680	700
Number of engagement and educational initiatives with seniors	-	New	-	Baseline year	-
Number of engagement and educational initiatives with youth	-	New	-	Baseline year	-
Number of Break and Enters (businesses, homes and other)	306	≤ 350	326	≤ 340	≤ 322
Number of vehicle-only collisions	1,126	≤ 1,219	1,128	≤ 1,198	≤ 1,170
Number of vehicle collisions involving a pedestrian	47	≤ 52	48	≤ 50	≤ 50
Number of vehicle collisions involving a bicycle	70	≤ 65	86	≤ 70	≤ 71
Number of project hours dedicated to targeted top crash sites (in hours)	596	New	1,038	≥ 1,000	≥ 1,000

2015 Key Accomplishments

- Promoted positive growth and engagement amongst the community, youth, senior and homeless.
- Increased capacity of emergency disaster response.
- Implemented the Integrated Tech Crime Unit.
- Revitalized the Greater Victoria Crime Stoppers program.
- Increased research capacity to use insight gained through data analysis.
- Participated in a collaborative project with Insurance Company of BC (ICBC) on crash configuration data.

2016 & 2017 Initiatives Planned

- Improve transportation safety at high risk intersections.
- Develop a Saanich Police 2017-2021 Strategic Plan.
- Continue engagement with the community by expanding the use of the summer student program.
- Use intelligence-led policing to target prolific offenders and problem areas.
- Develop Departmental Operations Centre (DOC) and response and evacuation plans.
- Continue developing relationships and partnerships to enhance services.
- Continue working with regional partners exploring opportunities to improve effectiveness and efficiency through further integration.



District of Saanich Financial Section

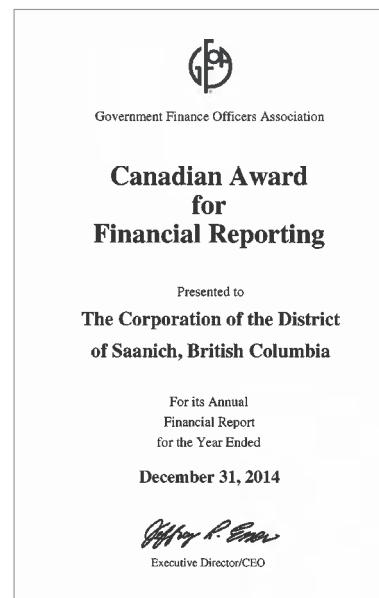


2015 Financial Statements

The Corporation of the
District of Saanich
British Columbia

Fiscal year ended December 31, 2015

Prepared by:
District of Saanich
Finance Department



Report from the Director of Finance



May 16, 2016

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, 2015 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 Institute of Chartered Accountants and the Provincial Ministry of Community, Sport & Cultural Development.

The District 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 District's management, fairly present the financial position of the District of Saanich and the results of its 2015 operations.

In 2015, Saanich's financial position continued to strengthen. Investment in tangible capital assets such as lands, parks infrastructure, roads and sidewalks increased by \$16.6 million. Total reserves increased by \$1.5 million, while operating and capital funds surpluses combined, increased by \$2.5 million. These results strengthened Saanich's overall financial position by \$20.6 million.

Revenue increases for 2015 included user charges of \$2.0 million, taxation of \$4.8 million and sales of services of \$0.7 million. Revenues have increased over 2014 with the exception of Grants and Contributions which in 2014 included \$7.9 million of previously deferred Gas Tax revenue that is non-recurring. Total expenses increased by \$3.0 million or 1.9% over 2014.

Saanich's prudent approach to financial management is reflected in the increasing financial assets level, low long term debt, and level of reserves.

Respectfully submitted,

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

Valla Tinney
Director of Finance

THE CORPORATION OF THE DISTRICT OF SAANICH

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, acting through its Finance, Audit and Personnel Committee, 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

May 16, 2016



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St. Andrew's Square II
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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

We have audited the accompanying financial statements of the Corporation of the District of Saanich, which comprise the statement of financial position as at December 31, 2015, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation of the District of Saanich as at December 31, 2015, 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.

KPMG LLP

Chartered Professional Accountants

May 16, 2016
Victoria, Canada

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

STATEMENT OF FINANCIAL POSITION

December 31, 2015, with comparative information for 2014

	2015	2014
Financial assets:		
Cash and cash equivalents (note 2)	\$ 41,033,917	\$ 82,870,619
Investments (note 2)	109,432,089	67,478,810
Receivables:		
Property taxes	2,730,430	2,776,151
Board of Cemetery Trustees of Greater Victoria (note 3b)	999,746	1,053,500
Accounts receivable	9,728,217	9,020,252
MFA cash deposit (note 4)	457,666	477,095
Other assets	6,797	6,797
	164,388,862	163,683,224
Financial liabilities:		
Accounts payable and accrued liabilities	13,071,603	17,767,305
Accrued employee benefit obligations (note 5)	15,637,727	15,232,242
Capital lease obligations (note 6)	6,297	17,437
Debt (note 3)	23,048,539	25,502,510
Deferred revenue (note 7)	23,050,569	22,409,696
Deposits and prepayments	9,869,373	8,941,508
	84,684,108	89,870,698
Net financial assets	79,704,754	73,812,526
Non-financial assets:		
Inventories of supplies	1,455,107	1,334,087
Prepaid expenses	710,825	284,547
Tangible capital assets (note 10)	823,209,687	809,068,159
	825,375,619	810,686,793
Contingent liabilities and commitments (notes 4, 12 and 13).		
Accumulated surplus (note 11)	\$ 905,080,373	\$ 884,499,319

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, 2015, with comparative information for 2014

	Budget (note 14)	2015	2014
Revenue:			
Taxes (note 8)	\$ 108,253,380	\$ 108,248,863	\$ 103,424,844
Grants in lieu of taxes	2,184,000	2,251,524	2,185,034
Sales of services	17,988,620	18,785,980	18,100,695
Revenue from own sources	8,315,050	11,206,385	9,887,328
Transfers from other governments (note 9)	1,606,310	1,739,137	1,059,266
Sale of water	18,372,800	18,898,264	18,291,138
Water service charges	1,640,000	1,661,741	1,669,797
Sewer user charges	16,487,400	15,944,230	14,504,661
Grants and contributions	1,841,000	5,576,170	14,717,419
Developer contributions (note 10b)	-	1,907,488	911,219
Development cost charges (note 7)	2,848,300	439,689	873,330
Sub-regional park reserve (note 7)	-	212,613	779,613
Other	303,929	1,201,203	1,134,427
Total revenue	179,840,789	188,073,287	187,538,771
Expenses:			
General government services	18,074,960	14,589,225	14,993,247
Protective services	49,817,333	53,274,526	50,265,056
Engineering and public works	20,814,806	22,824,334	24,361,182
Refuse collection	6,382,940	6,193,436	6,901,317
Community planning	2,925,410	2,483,844	2,428,115
Recreation, parks and cultural	36,642,674	38,635,385	37,692,803
Water utility	15,322,300	15,089,974	15,375,451
Sewer utility	14,904,150	13,931,938	11,937,822
Other fiscal services	95,737	469,571	488,087
Total expenses	164,980,310	167,492,233	164,443,080
Annual surplus	14,860,479	20,581,054	23,095,691
Accumulated surplus, beginning of year	884,499,319	884,499,319	861,403,628
Accumulated surplus, end of year	\$ 899,359,798	\$ 905,080,373	\$ 884,499,319

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, 2015, with comparative information for 2014

	Budget (note 14)	2015	2014
Annual surplus	\$ 14,860,479	\$ 20,581,054	\$ 23,095,691
Acquisition of tangible capital assets	(85,073,500)	(31,129,125)	(37,968,268)
Developer contributions of tangible capital assets	-	(1,907,488)	(911,219)
Amortization of tangible capital assets	16,688,600	18,649,209	16,498,531
<u>Loss on disposal of tangible capital assets</u>	<u>-</u>	<u>245,876</u>	<u>778,247</u>
	(68,384,900)	(14,141,528)	(21,602,709)
Purchase of inventories of supplies	-	(121,020)	(157,659)
<u>Purchase of prepaid expenses</u>	<u>-</u>	<u>(426,278)</u>	<u>(99,913)</u>
	-	(547,298)	(257,572)
Change in net financial assets	(53,524,421)	5,892,228	1,235,410
Net financial assets, beginning of year	73,812,526	73,812,526	72,577,116
<u>Net financial assets, end of year</u>	<u>\$ 20,288,105</u>	<u>\$ 79,704,754</u>	<u>\$ 73,812,526</u>

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF CASH FLOWS

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 20,581,054	\$ 23,095,691
Items not involving cash:		
Amortization	18,649,209	16,498,531
Developer contributions of tangible capital assets	(1,907,488)	(911,219)
Actuarial adjustment on debt	(426,327)	(449,162)
Accrued employee benefit obligations	405,485	1,049,956
Loss on disposal of tangible capital assets	245,876	778,247
Change in non-cash assets and liabilities:		
Property taxes receivable	45,721	574,258
Board of Cemetery Trustees receivable	53,754	51,193
Accounts receivable	(707,965)	6,467,176
Accounts payable and accrued liabilities	(4,695,702)	776,313
Deferred revenue	640,873	(8,662,690)
Deposits and prepayments	927,865	(14,451)
Inventories of supplies	(121,020)	(157,659)
Prepaid expenses	(426,278)	(99,913)
Net change in cash from operating activities	33,265,057	38,996,271
Capital Activities:		
Cash used to acquire tangible capital assets	(31,129,125)	(37,968,268)
Investing Activities:		
Net increase in investments	(41,953,279)	(1,800,755)
Financing Activities:		
MFA cash deposit	19,429	(34,983)
Debt issued	-	7,125,000
Capital lease repaid	(11,140)	(29,320)
Debt repaid	(1,973,890)	(2,318,049)
Debt repaid (Board of Cemetery Trustees)	(53,754)	(51,194)
Net change in cash from financing activities	(2,019,355)	4,691,454
Increase (decrease) in cash and cash equivalents	(41,836,702)	3,918,702
Cash and cash equivalents, beginning of year	82,870,619	78,951,917
Cash and cash equivalents, end of year	\$ 41,033,917	\$ 82,870,619

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

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, demand deposits, and short-term highly liquid investments with a maturity date of less than 3 months subsequent to year end 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, Intermediate, and Money Market 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 (GIC's), deposit notes and debentures with a maturity date of 3 months to 1 year, while investments with a maturity date greater than 1 year are classified as long-term.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

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, 2015

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) 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	2 - 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.

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.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

1. Significant accounting policies (continued):

Non-financial assets (continued):

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.

l) 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.

m) Adoption of new accounting policy:

The Corporation adopted the Public Sector Accounting Board Standard PS 3260 *Liability for Contaminated Sites* effective January 1, 2015. Under PS 3260, contaminated sites are defined as the result of contamination being introduced in air, soil, water and or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. This Standard relates to sites that are not in productive use where an unexpected event resulted in contamination. The adoption of this standard had no impact on the opening accumulated surplus of the Corporation.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

2. Cash and cash equivalents and investments:

	2015	2014
Cash and cash equivalents:		
Cash	\$ 22,554,920	\$ 23,876,205
Bankers' acceptances, deposit notes, and Municipal Finance Authority money market funds	18,478,997	58,994,414
	<u>41,033,917</u>	<u>82,870,619</u>
Short-term investments:		
Bankers' acceptances, GIC's and deposit notes	2,500,000	15,158,660
Long-term investments:		
Deposit notes and debentures	26,877,284	3,877,285
Municipal Finance Authority intermediate and bond funds	80,054,805	48,442,865
	<u>106,932,089</u>	<u>52,320,150</u>
Total investments	109,432,089	67,478,810
Total cash, cash equivalents and investments	\$ 150,466,006	\$ 150,349,429

Bankers' acceptances, deposit notes, and GIC's have effective interest rates of 1.45% to 2.82% (2014 – 0.73% to 5.18%) and mature from 2016 to 2018. The Municipal Finance Authority Funds earn interest based on current market conditions and do not have set maturity dates.

The Corporation's investments have market values that approximate costs.

3. Debt:

- a) Debt principal is reported net of repayments and actuarial gains or losses. The gross debenture debt issued at December 31, 2015 was \$37,624,300 (2014 - \$40,569,300).

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.

- b) In 2003 the Corporation borrowed \$1,500,000 on behalf of the Board of Cemetery Trustees of Greater Victoria. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2015 the debt and the receivable balance recorded in the financial statements is \$999,746.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

3. Debt (continued):

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

	General	Local Improvements	Sewer	Total
2016	\$ 1,530,608	\$ -	\$ 351,468	\$ 1,882,076
2017	1,552,465	-	314,394	1,866,859
2018	1,575,109	-	268,051	1,843,160
2019	1,598,567	-	268,051	1,866,618
2020	1,622,870	-	230,978	1,853,848

Interest on debt ranges from 1.55% to 4.82% with maturity dates from June 1, 2016 to October 14, 2029. Interest paid during the year was \$1,291,158 (2014 - \$1,274,532).

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, 2015, there were contingent demand notes of \$1,350,596 (2014 - \$1,437,945) 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:

	2015	2014	Increase (Decrease)
Vacation pay and banked overtime	\$ 2,043,564	\$ 2,014,916	\$ 28,648
Accumulated sick leave and retirement benefit payments	13,594,163	13,217,326	376,837
Total employee benefit obligations	15,637,727	15,232,242	405,485
Less funded amount	(8,771,554)	(8,315,877)	(455,677)
Total unfunded employee benefit obligations	\$ 6,866,173	\$ 6,916,365	\$ (50,192)

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

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

Accrued vacation pay and banked overtime are the calculated value of entitlement carried forward into the next year. Accumulated sick leave represents the liability for sick leave 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 accrued benefit obligations and the net periodic benefit cost are estimated actuarially using a projected cost method.

Information about obligations for employee sick leave and retirement benefit plan is as follows:

	2015	2014
Balance, beginning of year	\$ 13,217,326	\$ 12,031,769
Current service cost	1,089,810	1,182,646
Interest cost	730,495	677,569
Benefits paid	(605,547)	(673,917)
Actuarial gain	(837,921)	(741)
 Balance, end of year	 \$ 13,594,163	 \$ 13,217,326

The Corporation has performed its own actuarial valuation for 2015 and prior year obligations.

The significant actuarial assumptions adopted in measuring the Corporation's accrued benefit obligations are as follows:

	2015	2014
Discount rates	3.15%	3.15%
Expected future inflation rates	2.25%	2.25%
Expected wage and salary increases	2.33% to 4.38%	2.33% to 4.25%

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, 2014, the Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015 with results available later in 2016.

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.

The Corporation paid \$9,618,253 (2014 - \$7,983,762) for employer contributions while employees contributed \$7,610,374 (2014 - \$6,377,409) to the Plan in fiscal 2015.

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, 2014. At December 31, 2015, the total plan provision for approved and unreported claims was \$17,582,101 with a net deficit of \$1,519,599. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$485,165 (2014 - \$459,952) for employer contributions and the Corporation's employees paid \$485,655 (2014 - \$460,536) for employee contributions to the plan in 2015.

6. Capital lease obligations:

The Corporation leases certain equipment under lease agreements, which are classified as capital leases. The future minimum annual lease payments are as follows:

2016	\$ 2,796
2017	2,498
2018	1,014
2019	169
2020	-
Total minimum lease payments	6,477
Less amount representing interest	(180)
Net minimum capital lease payments	\$ 6,297

Total interest expense during the year was \$202 (2015 - \$660) and interest rates ranged from 1.50% to 2.00%.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

7. Deferred revenue:

Development Cost Charges and Sub-regional Parks Reserve represent funds received from developers restricted for capital expenditures. The Federal Gas Tax Reserve represents funds received from the Government of Canada. The use of the funding is established by a funding agreement between the Corporation and the Union of British Columbia Municipalities. Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements. Previous to 2014 the Corporation recorded these funds as deferred revenue which is then recognized as revenue when the related costs are incurred. However effective April 1, 2014, the agreements were revised for all new funding and for amounts unspent from prior periods. The new agreement broadened the scope of eligible expenditures for these funds and eliminated certain potential repayment criteria. These changes have resulted in a change in the accounting for such funds for 2014 to recognize all amounts into revenue when received including recognizing as revenue all amounts previously deferred. Unspent funding is included in the Capital Works reserve fund.

	2015	2014
Development cost charges:		
Balance, beginning of year	\$ 18,502,134	\$ 18,531,732
Investment income	297,662	372,545
Fees and contributions	582,159	471,187
Amounts spent on projects and recorded as revenue	<u>(439,689)</u>	<u>(873,330)</u>
Balance, end of year	18,942,266	18,502,134
Sub-regional parks reserve:		
Balance, beginning of year	1,067,878	1,714,972
Investment income	10,227	29,025
Fees and contributions	104,255	103,494
Amounts spent on projects and recorded as revenue	<u>(212,613)</u>	<u>(779,613)</u>
Balance, end of year	969,747	1,067,878
Federal Gas Tax reserve:		
Balance, beginning of year	-	7,895,645
Contributions	-	4,529,801
Investment income	-	159,720
Amounts spent on projects and recorded as revenue	-	-
Transfer to revenue	-	<u>(12,585,166)</u>
Balance, end of year	-	-
General operating fund deferred revenue	3,138,556	2,839,684
Total deferred revenue	\$ 23,050,569	\$ 22,409,696

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

8. Taxation:

a) Taxes

	2015	2014
General Purpose:		
Property Tax	\$ 106,691,616	\$ 101,888,318
Utility 1% Tax	1,398,795	1,391,020
	<u>108,090,411</u>	<u>103,279,338</u>
Special Assessments:		
Local Improvement Frontage Tax	1,733	5,315
Provincial	20,000	15,000
	<u>21,733</u>	<u>20,315</u>
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	136,719	125,191
	<u>\$ 108,248,863</u>	<u>\$ 103,424,844</u>

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.

	2015	2014
Provincial Government - school taxes	\$ 49,257,297	\$ 49,787,825
Capital Regional District	8,267,852	7,808,593
Capital Regional Hospital District	7,752,092	7,915,770
Municipal Finance Authority	5,175	5,115
B.C. Assessment Authority	1,596,751	1,641,458
B.C. Transit Authority	7,862,005	7,878,477
	<u>\$ 74,741,172</u>	<u>\$ 75,037,238</u>

9. Government transfers:

	2015	2014
Operating transfers:		
Federal	\$ 9,842	\$ -
Provincial	1,729,295	1,059,266
Total	<u>\$ 1,739,137</u>	<u>\$ 1,059,266</u>

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

10. Tangible capital assets:

Cost	Balance at December 31, 2014	Additions	Disposals and transfers	Balance at December 31, 2015
Land	\$ 286,737,432	\$ 441,106	\$ 37,736	\$ 287,140,802
Vehicles, machinery and equipment	48,130,265	3,462,164	2,691,214	48,901,215
Buildings and building improvements	114,315,189	1,644,986	405,171	115,555,004
Park infrastructure	45,534,616	1,334,865	358,430	46,511,051
Drainage infrastructure	186,907,101	3,616,179	56,074	190,467,206
Roads infrastructure	178,559,872	7,419,458	-	185,979,330
Water infrastructure	128,568,458	3,219,250	-	131,787,708
Sewer infrastructure	145,815,184	2,122,069	10,777	147,926,476
Assets under construction	14,294,838	24,211,071	14,294,838	24,211,071
Total	\$ 1,148,862,955	\$ 47,471,148	\$ 17,854,240	\$ 1,178,479,863

Accumulated amortization	Balance at December 31, 2014	Disposals	Amortization expense	Balance at December 31, 2015
Vehicles, machinery and equipment	\$ 21,127,849	\$ 2,687,478	\$ 4,535,971	\$ 23,276,342
Buildings and building improvements	35,849,710	373,130	2,217,591	37,694,171
Park infrastructure	26,808,200	358,431	1,740,419	28,190,188
Drainage infrastructure	75,466,938	47,419	2,463,223	77,882,742
Roads infrastructure	72,707,019	-	4,083,644	76,790,663
Water infrastructure	46,886,061	-	1,791,372	48,677,433
Sewer infrastructure	60,949,019	7,371	1,816,989	62,758,637
Assets under construction	-	-	-	-
Total	\$ 339,794,796	\$ 3,173,829	\$ 18,649,209	\$ 355,270,176

	Net book value December 31, 2014	Net book value December 31, 2015
Land	\$ 286,737,432	\$ 287,140,802
Vehicles, machinery and equipment	27,002,416	25,624,873
Buildings and building improvements	78,465,479	77,860,833
Park infrastructure	18,726,416	18,320,863
Drainage infrastructure	111,440,163	112,584,464
Roads infrastructure	105,852,853	109,188,667
Water infrastructure	81,682,397	83,110,275
Sewer infrastructure	84,866,165	85,167,839
Assets under construction	14,294,838	24,211,071
Total	\$ 809,068,159	\$ 823,209,687

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

10. Tangible capital assets (continued):

Cost	Balance at December 31, 2013	Additions	Disposals and transfers	Balance at December 31, 2014
Land	\$ 285,492,024	\$ 1,245,408	\$ -	\$ 286,737,432
Vehicles, machinery and equipment	42,863,742	8,250,917	2,984,394	48,130,265
Buildings and building improvements	118,022,913	2,899,987	6,607,711	114,315,189
Park infrastructure	43,065,557	1,316,298	339,021	44,042,834
Drainage infrastructure	181,277,520	5,763,478	133,897	186,907,101
Roads infrastructure	161,673,416	17,077,579	191,123	178,559,872
Water infrastructure	123,861,417	4,726,143	19,102	128,568,458
Sewer infrastructure	141,876,253	3,956,515	17,584	145,815,184
Assets under construction	20,651,681	14,294,838	20,651,681	14,294,838
Total	\$ 1,118,784,523	\$ 59,531,163	\$ 30,944,513	\$ 1,147,371,173

Accumulated amortization	Balance at December 31, 2013	Disposals	Amortization expense	Balance at December 31, 2014
Vehicles, machinery and equipment	\$ 20,824,290	\$ 2,712,179	\$ 3,015,738	\$ 21,127,849
Buildings and building improvements	39,973,578	6,252,456	2,128,588	35,849,710
Park infrastructure	24,036,004	324,053	1,604,467	25,316,418
Drainage infrastructure	73,174,147	99,863	2,392,654	75,466,938
Roads infrastructure	68,935,859	92,219	3,863,379	72,707,019
Water infrastructure	45,179,743	16,236	1,722,554	46,886,061
Sewer infrastructure	59,195,452	17,584	1,771,151	60,949,019
Assets under construction	-	-	-	-
Total	\$ 331,319,073	\$ 9,514,590	\$ 16,498,531	\$ 338,303,014

	Net book value December 31, 2013	Net book value December 31, 2014
Land	\$ 285,492,024	\$ 286,737,432
Vehicles, machinery and equipment	22,039,452	27,002,416
Buildings and building improvements	78,049,335	78,465,479
Park infrastructure	19,029,553	18,726,416
Drainage infrastructure	108,103,373	111,440,163
Roads infrastructure	92,737,557	105,852,853
Water infrastructure	78,681,674	81,682,397
Sewer infrastructure	82,680,801	84,866,165
Assets under construction	20,651,681	14,294,838
Total	\$ 787,465,450	\$ 809,068,159

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

10. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$24,211,071 (2014 - \$14,294,838) 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 \$1,907,488 (2014 - \$911,219) comprised of land in the amount of \$441,105 (2014 - \$30,767), drainage and transportation infrastructure \$1,101,906 (2014 - \$614,493), and water and sewer infrastructure in the amount of \$364,477 (2014 - \$265,959).

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 write-down of tangible capital assets occurred during 2015 or 2014.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

11. Accumulated surplus:

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

	2015	2014
Surplus:		
Invested in tangible capital assets	\$ 801,154,597	\$ 784,601,712
Operating funds	24,526,554	19,258,875
Capital funds	31,499,629	34,262,168
Unfunded employee benefit obligations	(6,866,173)	(6,916,365)
Total surplus	850,314,607	831,206,390
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	3,664,758	8,124,689
Working capital	4,450,000	4,450,000
Total appropriated surplus	10,430,058	14,889,989
Reserve funds set aside for specific purpose by Council:		
Land sales fund	2,974,060	2,896,454
Public safety and security fund	2,208,776	2,148,854
Carbon neutral fund	733,503	552,664
Equipment depreciation fund	5,972,046	6,039,461
Capital works fund	24,086,088	22,450,659
Commonwealth pool operating fund	973,018	1,207,880
Commonwealth pool high performance repair and replacement fund	165,892	167,428
Facility replacement fund	3,377,522	990,894
Computer hardware and software fund	1,756,544	-
Sayward gravel pit fund	1,838,259	1,812,581
Sewer capital fund	250,000	-
Receivable reserves	-	136,095
Total reserve funds	44,335,708	38,402,940
	<hr/> \$ 905,080,373	<hr/> \$ 884,499,319

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

12. 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 (2014 - \$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.

13. Commitments:

At December 31, 2015, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 1,649,132	\$ 326,345
Consulting and Parks and Public Works projects	31,148,172	23,874,622
Facilities projects	1,113,632	307,416

The Corporation has contracted with E-COMM to provide computer aided dispatch and records management system support for a five year term ending December 31, 2018 at \$329,620 per annum.

The Corporation has a liability to the Capital Regional District of \$1,063,063 for the Haro Wood property purchase. The payment term remaining is four years, ending September 2019, at \$212,613 per annum.

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, at \$197,120 for the first five years and \$213,646 for subsequent five years.

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 if for eight years ending April 2024 at an average of \$179,400 per annum.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

13. Commitments (continued):

Subsequent to the end of the year end but prior to the issuing of the statements, the Corporation finalized an agreement for the purchase of the Beckwith Lands for \$1,270,508 which was paid in March 2016.

14. Budget data:

The budget data presented in these financial statements is based upon the 2015-2019 Financial Plan adopted by Council May 11, 2015. The chart on the next page reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Operating budget	\$ 152,803,489
Capital budget	81,797,400
Less:	
Transfers from other funds	(45,845,500)
Proceeds on debt issue	(8,914,600)
Total revenue	179,840,789
Expenses:	
Operating budget	162,236,552
Capital budget	81,797,400
Amortization	16,993,500
Less:	
Transfers to other funds	(12,685,942)
Capital expenses	(81,797,400)
Debt principal payments	(1,563,800)
Total expenses	164,980,310
Annual surplus	\$ 14,860,479

15. Comparative figures:

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

16. Segmented information:

The Corporation is a diversified municipal government organization that provides a wide range of services to its citizens, including General Government, Protective, Parks, Recreation and Culture, Engineering and Public Works, Planning and Development, 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, Human Resources, Tax Collection, Civic Center 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 and Development

The Planning Department is comprised of four Divisions: Community Planning, Environmental Services, Subdivision and Inspections/Bylaw Enforcement. These Divisions manage all activities and applications relating to long range and current planning, subdivision review, building construction, environmental protection and bylaw enforcement.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

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 budgeted expenditures in the 2015 - 2019 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, 2015

16. Segmented information (continued):

	General Government	Protective Services	Engineering and Public works	Planning and Development	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 13,650,802	\$ 45,782,720	\$ 20,513,760	\$ 2,501,492	\$ 25,800,089	\$ -	\$ -	\$ 108,248,863
Grants in lieu of taxes	283,930	952,258	426,676	52,030	536,630	-	-	2,251,524
Sales of services	-	849,426	5,731,019	-	12,205,535	-	-	18,785,980
Other revenue from own sources	3,925,312	3,169,185	1,205,189	2,434,471	29,158	-	443,070	11,206,385
Transfers from other governments	-	1,669,295	-	69,842	-	20,560,005	-	1,739,137
Sale of water and charges	-	-	-	-	-	15,944,230	-	20,560,005
Sewer user charge	-	-	-	-	-	57,088	-	15,944,230
Grants and contributions	-	-	203,602	-	-	5,315,480	-	5,576,170
Development cost charges	-	-	279,689	-	120,000	40,000	-	439,689
Developer contribution	-	-	1,101,906	-	441,105	364,477	-	1,907,488
Sub-regional park fund	212,613	-	-	-	-	-	-	212,613
Other	31,500	-	667,718	-	-	501,985	-	1,201,203
	18,104,157	52,422,884	30,129,559	5,057,835	39,189,605	37,410,697	5,758,550	188,073,287
Expenses:								
Salaries, wages and benefits	11,032,633	45,457,488	12,548,319	2,350,337	19,859,195	4,533,283	-	95,781,255
Goods and services	1,106,097	6,449,009	5,526,577	120,973	7,558,442	19,355,761	-	40,116,859
Interest and financial charges	34,548	7,753	525,708	-	374,853	289,500	-	1,232,362
Other	1,226,104	-	-	-	5,885,070	-	-	7,111,174
Capital expenditures	409,423	114,960	2,378,536	-	1,159,226	539,229	-	4,601,374
Amortization	1,249,991	1,245,316	8,038,630	12,534	3,798,599	4,304,139	-	18,649,209
	15,058,796	53,274,526	29,017,770	2,483,844	38,635,385	29,021,912	-	167,492,233
Annual surplus (deficit)	3,045,361	(835,819)	1,107,880	2,573,991	542,306	8,388,785	5,758,550	20,581,054
Accumulated surplus, beginning of year								884,499,319
Accumulated surplus, end of year								\$ 905,080,373

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2015

16. Segmented information (continued):

2014	General Government	Protective Services	Engineering and Public works	Planning and Development	Parks, Recreation and Culture	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 17,370,427	\$ 41,309,662	\$ 18,961,124	\$ 2,283,181	\$ 23,500,450	\$ -	\$ -	\$ 103,424,844
Grants in lieu of taxes	366,981	872,740	400,588	48,236	496,489	-	-	2,185,034
Sales of services	-	844,404	5,447,471	-	11,808,820	-	-	18,100,695
Other revenue from own sources	3,750,526	2,461,504	1,024,399	1,897,739	35,160	-	718,000	9,887,328
Transfers from other governments	-	1,059,266	-	-	-	-	-	1,059,266
Sale of water and charges	-	-	-	-	-	19,960,935	-	19,960,935
Sewer user charge	-	-	-	-	-	14,504,661	-	14,504,661
Grants and contributions	-	-	1,706,018	-	287,660	-	12,723,741	14,717,419
Development cost charges	-	-	305,775	-	362,266	205,289	-	873,330
Developer contribution	-	-	454,746	-	-	456,473	-	-
Sub-regional park fund	779,613	-	-	-	-	-	-	779,613
Other	31,500	-	674,938	-	-	427,989	-	1,134,427
	22,299,047	46,547,576	28,975,059	4,229,156	36,490,845	35,555,347	13,441,741	187,538,771
Expenses:								
Salaries, wages and benefits	11,594,894	42,802,835	12,771,801	2,237,863	19,160,655	4,221,757	-	92,789,805
Goods and services	1,800,505	6,101,864	6,118,540	154,681	7,259,535	17,463,655	-	38,898,780
Interest and financial charges	34,185	49,740	433,532	-	483,287	297,209	-	1,297,953
Other	1,279,977	-	-	-	5,721,092	-	-	7,001,069
Capital expenditures	431,330	186,436	4,366,459	-	1,841,076	1,131,641	-	7,956,942
Amortization	340,443	1,124,181	7,572,167	35,571	3,227,158	4,199,011	-	16,498,531
	15,481,334	50,265,056	31,262,499	2,428,115	37,692,803	27,313,273	-	164,443,080
Annual surplus (deficit)	6,817,713	(3,717,480)	(2,287,440)	1,801,041	(1,201,958)	8,242,074	13,441,741	23,095,691
Accumulated surplus, beginning of year							861,403,628	
Accumulated surplus, end of year								\$ 884,499,319



District of Saanich Statistical Section

2015 Statistical Section

The Corporation of the
District of Saanich
British Columbia

Fiscal year ended December 31, 2015

THE CORPORATION OF THE DISTRICT OF SAANICH

Revenue by source – 5 year comparison (unaudited)

	2015	2014	2013	2012	2011
Revenue:					
Taxes	108,248,863	103,424,844	99,657,263	95,370,688	91,190,810
Grants in lieu of taxes	2,251,524	2,185,034	2,189,407	2,086,324	2,042,818
Sales of services	18,785,980	18,100,695	17,142,785	16,116,849	16,303,268
Revenue from own sources	11,206,385	9,887,328	16,923,696	11,510,975	9,528,944
Transfers from other governments	1,739,137	1,059,266	1,021,437	2,092,353	2,207,886
Sale of water	18,898,264	18,291,138	16,526,391	16,021,559	14,796,409
Water service charges	1,661,741	1,669,797	1,663,368	1,658,182	1,635,813
Sewer user charges	15,944,230	14,504,661	12,456,844	10,362,054	9,662,578
Grants and contributions	5,576,170	14,717,419	12,084,083	3,440,065	5,997,936
Development cost charges	439,689	873,330	599,920	1,417,029	558,985
Developer contributions	1,907,488	911,219	6,480,034	3,068,371	2,005,502
Sub-regional park reserve	212,613	779,613	246,337	-	375,000
Other	1,201,203	1,134,427	2,087,934	1,596,278	1,641,090
	188,073,287	187,538,771	189,079,499	164,740,727	157,947,039

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

	2015	2014	2013	2012	2011
Expenses by function:					
General government services	14,589,225	14,993,247	12,963,223	11,185,085	12,881,708
Protective services	53,274,526	50,265,056	47,198,327	45,473,299	41,491,042
Engineering and public works	22,824,334	24,361,182	20,904,026	22,202,366	20,930,585
Refuse collection	6,193,436	6,901,317	5,276,804	5,073,688	4,989,532
Community planning	2,483,844	2,428,115	2,256,328	2,081,629	2,181,239
Recreation, parks and cultural	38,635,385	37,692,803	36,856,776	36,468,555	34,767,096
Water utility	15,089,974	15,375,451	14,672,917	14,439,004	15,164,804
Sewer utility	13,931,938	11,937,822	10,451,528	8,754,592	8,573,663
Other fiscal services	469,571	488,087	477,317	509,275	539,716
	167,492,233	164,443,080	151,057,246	146,187,493	141,519,385
Expenses by object:					
Salaries, wages and benefits	95,781,255	92,789,805	87,853,593	84,925,092	82,521,107
Goods and services	44,718,233	38,898,780	39,078,889	37,298,432	35,722,344
Interest and financial charges	1,232,362	1,297,953	1,319,483	1,439,168	1,397,675
Other	7,111,174	7,001,069	6,602,745	6,353,272	6,547,219
Amortization	18,649,209	16,498,531	16,202,536	16,171,529	15,331,040
	167,492,233	164,443,080	151,057,246	146,187,493	141,519,385

THE CORPORATION OF THE DISTRICT OF SAANICH

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

	2015	2014	2013	2012	2011
Residential	21,050,842,866	20,742,785,143	21,382,227,492	21,967,042,470	22,069,937,620
Utilities	12,005,000	12,591,500	12,529,700	12,504,200	12,062,200
Light industry	17,445,200	13,083,700	12,489,700	8,843,800	8,065,000
Business/other	1,829,143,451	1,838,317,391	1,765,092,579	1,691,037,292	1,524,069,039
Managed forest	10,800	10,300	11,000	11,500	12,600
Recreation/non-profit	14,429,100	14,529,400	15,890,400	18,767,800	18,956,900
Farm	3,634,235	3,661,466	3,741,535	3,617,400	3,618,137
	22,927,510,652	22,624,978,900	23,191,982,406	23,701,824,462	23,636,721,496

Property taxes collected - 5 year comparison
(unaudited)

	2015	2014	2013	2012	2011
Taxes and charges due	187,094,529	183,190,858	183,568,900	174,047,348	170,525,952
Taxes collected	184,364,099	180,414,707	180,218,491	171,182,839	168,054,765
Taxes outstanding	2,730,430	2,776,151	3,350,409	2,864,509	2,471,187
Percentage of taxes collected	98.54%	98.48%	98.17%	98.35%	98.55%

Taxes levied for other authorities
(unaudited)

	2015	2014	2013	2012	2011
Provincial Government – school taxes	49,257,297	49,787,825	50,267,495	50,072,328	49,041,105
Capital Regional District	8,267,852	7,808,593	7,743,960	7,277,320	6,914,420
Capital Regional Hospital District	7,752,092	7,915,770	7,790,240	7,632,238	7,483,570
Municipal Finance Authority	5,175	5,115	5,203	5,291	5,221
B.C. Assessment Authority	1,596,751	1,641,458	1,658,878	1,633,350	1,694,355
B.C. Transit Authority	7,862,005	7,878,477	7,470,719	6,658,617	6,525,395
	74,741,172	75,037,238	74,936,495	73,279,144	71,664,066

THE CORPORATION OF THE DISTRICT OF SAANICH

Municipal tax rates (unaudited)

	2015	2014	2013	2012	2011
Residential	3.8911	3.7719	3.5429	3.3303	3.2034
Utilities	31.5087	28.3459	27.7146	26.9534	27.1147
Supportive Housing	3.8911	3.7719	3.5429	3.3303	3.2034
Light Industry	9.1914	10.6164	10.7993	11.7953	11.7732
Business/Other	13.2118	12.6030	12.3350	11.9608	12.1162
Managed Forest	23.2153	23.3500	21.2587	18.9158	16.7545
Rec/Non Profit	7.7024	7.2379	6.8588	6.2457	6.5391
Farm	0.5000	0.5000	0.5000	0.5000	0.5000

Principal taxpayers (unaudited)

Registered Owner	Primary Property	2015 Taxes Levied
Ravine Equities (Nominee) Inc.	Uptown Shopping Centre	6,517,141
Riokim Holdings	Tillicum Centre	2,566,058
Grosvenor Canada Ltd. & Admns Broadmead Investment Corp.	Broadmead Shopping Centre	1,260,458
4000 Seymour Place Building Ltd.	BC Systems Building	1,087,753
Island Home Centre Holdings Ltd.	Island Home Centre	1,015,704
Individuals	University Heights Shopping Centre	977,397
Foundation For The University of Victoria	Vancouver Island Technology Centre	852,467
Royal Oak Shopping Centre Ltd.	Royal Oak Shopping Centre	886,158
High Quadra Holdings Ltd. /Hansbraun Investments Ltd.	Saanich Centre Shopping Centre	687,078
First Capital (Tuscany Village) Corporation	Tuscany Village Shopping Centre	661,201

THE CORPORATION OF THE DISTRICT OF SAANICH

Reserve fund balances and surpluses
(unaudited)

	2015	2014	2013	2012	2011
Reserve funds balances:					
Land sales reserve fund	2,974,060	2,896,454	3,275,206	3,052,667	1,962,078
Public safety and security reserve fund	2,208,776	2,148,854	2,725,343	2,660,723	2,215,878
Carbon neutral reserve fund	733,503	552,664	530,780	497,444	327,713
Equipment depreciation reserve fund	5,972,046	6,039,461	8,081,516	6,975,420	6,220,519
Capital works reserve fund	24,107,088	22,450,659	12,374,812	11,163,582	8,102,717
Commonwealth pool operating reserve fund	973,018	1,207,880	1,428,250	1,446,262	992,090
Commonwealth pool high performance repair and replacement reserve fund	165,892	167,428	137,390	140,001	122,144
Facility replacement fund	3,377,522	990,864	-	-	-
Computer hardware and software fund	1,756,544	-	-	-	-
Sayward gravel pit reserve fund	1,838,259	1,812,581	1,782,804	1,739,218	1,730,489
Sewer capital fund	250,000	-	-	-	-
Investment income reserve	-	-	-	-	-
Receivable reserve	-	136,095	295,940	61,263	91,263
	44,335,708	38,402,940	30,632,041	27,736,580	21,764,891
Reserve surpluses:					
Insurance	2,315,300	2,315,300	2,315,300	2,315,300	2,315,300
Future expenses	3,664,758	8,124,689	8,288,841	8,284,258	7,573,390
Working capital	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000
	10,430,058	14,889,989	15,054,141	15,049,558	14,338,690
Financial position (unaudited)					
	2015	2014	2013	2012	2011
Financial assets	164,388,862	163,683,224	165,021,411	152,197,049	139,835,254
Financial liabilities	84,684,108	89,870,698	92,444,295	86,921,194	89,760,836
Net financial assets	79,704,754	73,812,526	72,577,116	65,275,855	50,074,418
Accumulated surplus (unaudited)					
	2015	2014	2013	2012	2011
Annual surplus	20,581,054	23,095,691	38,022,253	18,553,234	16,427,654
Accumulated surplus, beginning of year	884,499,319	861,403,628	823,381,375	804,828,141	788,400,487
Accumulated surplus, end of year	905,080,373	884,499,319	861,403,628	823,381,375	804,828,141

THE CORPORATION OF THE DISTRICT OF SAANICH

Debt
(unaudited)

	<u>Amount of Issue</u>			
	Authorized	Unissued and Unsold	2015 Outstanding	2014 Outstanding
Engineering and Public Works:				
Roads	642,632	-	642,632	735,790
Drains	7,874,821	-	7,874,821	8,461,670
Local improvements	-	-	-	2,723
	8,517,453	-	8,517,453	9,200,183
Refuse collection	4,670,255	-	4,670,255	5,000,000
Recreation, Parks and Cultural Services:				
Recreation facilities	2,227,157	-	2,227,157	2,584,309
Parks and trails	1,035,906	-	1,035,906	1,209,674
Library	983,510	-	983,510	1,123,576
	4,246,573	-	4,246,573	4,917,559
Protective services	82,510	-	82,510	94,471
Other (energy retrofit/school)	340,108	-	340,108	463,497
Accrued actuarial gain	(108,204)	-	(108,204)	(99,434)
General capital fund	17,748,695	-	17,748,695	19,576,276
General operating fund (ROBP)	999,746	-	999,746	1,053,500
Sewer construction	4,340,624	-	4,340,624	4,911,735
Accrued actuarial gain	(40,526)	-	(40,526)	(39,001)
Sewer capital fund	4,300,098	-	4,300,098	4,872,734
	23,048,539	-	23,048,539	25,502,510

THE CORPORATION OF THE DISTRICT OF SAANICH

Debt charges
(unaudited)

	2015		2014	
	Interest	Principal Instalments	Total	Total
Engineering and Public Works:				
Roads	60,381	68,070	128,451	128,451
Drains	290,471	586,849	877,320	877,818
Local improvements	1,748	1,494	3,242	5,210
Other	23,196	54,139	77,335	81,244
	375,796	710,552	1,086,348	1,092,723
Refuse collection	149,912	329,745	479,657	32,143
Recreation, Parks and Cultural Services:				
Recreation facilities	172,030	255,713	427,743	485,711
Parks	79,558	123,355	202,913	464,252
Other	123,264	137,039	260,303	260,302
	374,853	516,107	890,960	1,210,265
Protective services:				
Royal Oak Burial Park	7,753	8,740	16,493	483,466
Debt charges recovery	31,500	31,429	69,929	62,929
	(31,500)	(31,429)	(69,929)	(62,929)
	966,559	1,852,038	2,473,458	2,818,597
Interest allowed on prepaid taxes	12,903	-	12,903	12,476
Other	-	-	21,645	46,661
	921,217	1,565,144	2,508,006	2,877,734

Long-term debt
(unaudited)

	2015	2014	2013	2012	2011
General	18,748,441	20,629,776	17,798,057	19,535,438	21,237,101
Sewer utility	4,300,098	4,872,734	3,397,857	3,961,052	3,713,472
	23,048,539	25,502,510	21,195,914	23,496,490	24,950,573
Population (BC Stats)	110,803	110,767	110,879	114,013	113,999
Debt per capita	208	230	191	206	219
Debt charges as a percentage of expenses	1.9%	2.2%	2.1%	2.2%	2.0%
Legal debt limit	42,379,316	42,423,706	38,653,473	36,929,671	34,902,213

THE CORPORATION OF THE DISTRICT OF SAANICH

Miscellaneous information and demographic statistics (unaudited)

	2015	2014	2013	2012	2011
Area of municipality - land and Water	10,334 Hec	11,178 Hec	11,178 Hec	11,178 Hec	11,178 Hec
Estimated population (BC Stats)	110,803	110,767	110,879	114,013	113,999
Voter's list electors	82,155	82,155	84,546	84,546	84,546
Number of properties	40,076	39,954	39,925	39,711	39,677
Number of public parks	170	169	169	169	168
Area of public parks and open spaces	1750 Hec	1,749 Hec	1,749 Hec	1,737 Hec	1,737 Hec
Trail networks	100.0 KM	100.0 KM	100.0 KM	100.0 KM	99.0 KM
Surfaced roads	574 KM	574 KM	574 KM	572 KM	572 KM
Marked bicycle lanes	164 KM	157 KM	151 KM	147 KM	142 KM
Storm sewers	567KM	566 KM	564 KM	561 KM	558 KM
Sanitary sewers	566KM	566 KM	566 KM	566 KM	550 KM
Water mains	551KM	547 KM	547 KM	547 KM	545 KM
Water services	30,235	30,191	30,159	30,124	30,098
Fire hydrants	2,265	2,257	2,250	2,230	2,195
Business licences	4,907	4,676	4,756	4,776	4,710
Building Permits issued					
Number of single family and duplex	91	53	53	86	77
Dollar value of single family and duplex	55,417,000	30,614,000	22,353,000	38,416,000	32,897,000
Number of other permits	631	648	592	639	595
Dollar value of other permits	124,012,000	88,933,000	191,623,000	91,972,000	147,920,000
Total permits issued	722	701	645	725	672
Total value of permits issued	179,429,000	119,547,000	213,976,000	130,388,000	180,817,000

THE CORPORATION OF THE DISTRICT OF SAANICH

Capital expenses by source
(unaudited)

	2015	2014	2013	2012	2011
Capital fund:					
Operating fund	11,609,540	14,195,956	13,428,722	10,559,634	9,662,863
Reserves	11,976,344	7,647,058	10,347,726	3,385,367	4,776,908
Developer/public	1,447,887	1,839,588	6,055,113	2,305,876	1,759,545
Grants & contributions	609,187	773,339	5,956,413	811,262	5,591,247
Debt	-	5,004,823	39,670	8,470	8,400,000
	25,642,958	29,460,764	35,827,644	17,070,609	30,190,563
Sewer capital fund:					
Operating fund	4,291,850	1,913,830	3,760,000	1,784,550	2,831,451
Reserves	1,264,612	-	523,615	37,000	442,301
Developer/public	215,675	651,002	228,829	123,150	230,134
Debt	-	2,125,000	-	750,000	-
	5,772,137	4,689,832	4,512,444	2,694,700	3,503,886
Water capital fund:					
Operating fund	5,740,436	6,741,835	4,338,624	4,316,220	2,540,869
Reserves	-	4,723,880	494,711	-	-
Developer/public	236,578	381,871	180,093	450,880	264,505
	5,977,014	11,847,586	5,013,428	4,767,100	2,805,374

THE CORPORATION OF THE DISTRICT OF SAANICH

Permissive Tax Exemptions granted for 2015 (unaudited)

<u>Organization</u>	<u>2015 Taxes</u>
Places Of Public Worship	
Elk Lake Baptist Church	\$ 13,651
Cordova Bay United Church	22,869
Lion Of Judah Ministries	22,465
Unitarian Church Of Victoria	29,218
St David By The Sea Anglican Church	7,464
Gateway Baptist Church	22,908
Victoria First Church Of The Nazarene	19,789
Seventh Day Adventist Church	25,910
Saanich Community Church Mennonite Brethren	13,584
St Michael's Anglican Church	12,277
Our Lady Of Fatima Catholic Church	11,661
Victoria And Vancouver Island Greek Community Church	28,622
St Joseph's Catholic Church	64
Iglesia Ni Cristo Church Of Christ	9,592
Christ Community Christian Reformed Church	14,781
Christian Life Pentecostal Church	6,591
Westview Gospel Chapel	5,897
Sacred Heart Catholic Church	36,221
Christian Reformed Church	21,769
Salvation Army Victoria Citadel	92,965
New Life Community Fellowship	10,595
The Church Of Jesus Christ Of Latter-Day Saints	23,527
Saanich Baptist Church	25,202
Christadelphian Ecclesia	10,330
Croatian Catholic Church St Leopold Mandic	11,446
Holy Cross Catholic Church	23,272
Gordon Head United Church	13,862
Lambrick Park Church	14,794
St Dunstan's Anglican Church	20,828
St Aidan's United Church	12,522
St Peter's Anglican Church	12,999
St Luke's Anglican Church	21,989
St John The Evangelist Church	2,788
North Douglas Pentecostal Church	21,448
New Apostolic Church	1,059
Kingdom Hall Of Jehovah's Witnesses	6,398
Trinity Presbyterian Church	2,724
Victoria Full Gospel Fellowship	10,213
Hope Lutheran Church	8,193
Victoria Pacific Rim Alliance Church	5,944
Knox Presbyterian Church	8,136
Shelbourne Street Church Of Christ	10,531
Lutheran Church Of The Cross	21,317
St George's Anglican Church	16,675
Cadboro Bay United Church	9,393
United Church Of Canada	126
	744,609

THE CORPORATION OF THE DISTRICT OF SAANICH

Permissive Tax Exemptions granted for 2015 (continued)
 (unaudited)

Schools

Seventh Day Adventist School	19,924
St Joseph's School	74,823
Discovery School Society	10,897
St. Andrew's Catholic School	27,254
Victoria Christian Education Society	57,350
St Margaret's School	84,084
Int'L Ass'n Of Prog. Montessorians (Day Care)	21,220
St Patrick's School	19,267
St Michael's University School	<u>87,767</u>
	402,586

Sport

Braefoot Community Association	23,013
Gorge Soccer Association	132,564
Saanich Health & Physical Endeavors Society	14,107
Southern Island Sailing Society	8,190
Victoria Rowing Society	27,409
Victoria Canoe & Kayak Club	5,865
Velox Valhallians Sports Association	<u>0</u>
	211,148

Community Activity Centres

Cordova Bay Community Club	14,725
Royal Oak Women's Institute	7,012
Garth Homer Foundation	92,615
Greater Victoria Public Library Board	43,234
Shekinah Homes Society	8,880
Goward House Society	<u>46,385</u>
	212,851

Cultural Organizations

Saanich Heritage Foundation	23,908
Vancouver Island Netherlands Assn	9,811
Ukrainian Canadian Cultural Society	13,010
Jewish Community Centre Of Victoria	<u>10,811</u>
	57,540

Agricultural Organizations

Haliburton Community Organic Farm Society	6,711
Horticultural Centre Of The Pacific	122,051
Capital City Allotment Association	<u>24,742</u>
	153,504

THE CORPORATION OF THE DISTRICT OF SAANICH

Permissive Tax Exemptions granted for 2015 (continued)
(unaudited)

Community Service Organizations

Canadian Centre Of Learning For Maitreya Missionary	3,124
Island Community Mental Health Association	15,878
Girl Guides Of Canada	17,026
Prospect Lake District Community Association	8,429
Society Of St. Vincent De Paul	44,477
Cridge Centre	12,658
Gordon Head Mutual Improvement Society	5,287
Children's Health Foundation Of Vancouver Island	200,344
Scout Properties	32,334
Victoria Native Friendship Centre	131,787
	<hr/>
	471,344

Community Housing Organizations

Baptist Housing Mount View Heights Care Society	181,717
Linwood Foundation	17,826
Dawson Heights Housing Ltd	21,174
Independent Living Housing Society	16,432
Victoria Association For Community Living	80,141
Broadmead Care Society	11,256
Luther Court Society	73,295
Island Community Mental Health Association	7,870
Victoria Association For Community Living	4,798
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	414,509

Natural Area Preservation

Hunter, Frances	139
	<hr/>
	139

Total Permissive Tax Exemptions For 2015	\$2,668,230
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District of Saanich

Appendix

This appendix provides excerpts from the 2015-2018 Strategic Plan as adopted by Council: October 26, 2015.



Strategic Alignment



Corporate Objectives

Community

Is the municipality delivering services that citizens want?

- C1 STRENGTHEN THE PHYSICAL, SOCIAL AND CULTURAL PARTICIPATION OF CITIZENS:** Promote public health and wellness by providing opportunities for residents to be physically, socially and culturally active.
- C2 FOSTER LIVEABLE NEIGHBOURHOODS:** Develop “Centres” and “Villages” as a focal point with business service and housing opportunities that are accessible to surrounding neighbourhoods.
- C3 MANAGE GROWTH:** Balance modest growth with environmental sustainability and community values.
- C4 PROTECT AND ENHANCE AIR, WATER AND LAND QUALITY:** Restore and protect air, land and water quality to support a healthy local ecosystem for plants, animals and people.
- C5 SUPPORT ECONOMIC DEVELOPMENT:** Take a leadership role in the promotion of a strong and growing local and regional economy.
- C6 ENHANCE PUBLIC SAFETY:** Engage in problem solving partnerships with the community. Maintain a comprehensive emergency preparedness strategy involving emergency services, municipal staff, business and community associations.
- C7 ENHANCE TRANSPORTATION ALTERNATIVES:** Provide a range of transportation alternatives to enhance mobility of all citizens. Plan, design and construct transportation infrastructure that promotes and enhances safety.

Financial

Is the municipality managing resources wisely?

- F1 MAINTAIN COMPARABLE TAXES AND FEES:** Deliver a regionally comparable package of services, taxes and fees.
- F2 DIVERSIFY REVENUE SOURCES:** Increase and diversify the revenue base through levying user fees and selling our services to other municipalities. Grow the commercial tax base by enhancing the existing business sector and creating new business opportunities.
- F3 BUILD NEW PARTNERSHIPS FOR FUNDING AND SERVICES:** Seek out cost-sharing or service delivery partnerships to reduce costs or improve services.
- F4 SUSTAIN COMMUNITY INFRASTRUCTURE:** Provide efficient, affordable, accessible and reliable public services, programs and utilities that sustain mobility, public safety, the economy and community liveability.

Internal Process

How does the organization improve business processes?

- P1 CONTINUE COMMUNITY ENGAGEMENT:** Develop and strengthen partnerships with residents, neighbourhoods, community organizations, social services, schools, businesses and governments.
- P2 IMPLEMENT SUSTAINABILITY PRINCIPLES:** Continue to incorporate sustainability principles in land-use and transportation planning and in municipal operating and reporting systems.
- P3 PROVIDE BEST VALUE FOR MONEY:** Continually review operational processes, searching out redundancies, changing conditions or improved technologies to reduce cycle time and improve service to deliver best value for money.
- P4 MONITOR AND REPORT PROGRESS:** Continue to improve service delivery through use of best practices, regional cooperation and consultation to anticipate and exceed customer expectations.

Learning & Growth

How does the organization give our employees the tools and training to continually improve and respond to changing needs?

- L1 DEVELOP AND RETAIN A SKILLED MUNICIPAL WORKFORCE:** Recruit and retain a workforce that is committed to and accountable for quality and value in the services it provides.
- L2 ENHANCE USE OF INFORMATION TECHNOLOGY:** Improve efficiency and effectiveness of information technology in organizational processes.
- L3 FOSTER CORPORATE EXCELLENCE:** Foster an environment of organizational wellness that supports excellence in meeting the needs of citizens.

Sustainable Environment



Saanich is a model sustainable community and steward of the environment.



C4

Protect and enhance air, water and land quality

<p>a. Reconstruct the Rithet reservoir. The Rithet reservoir is a vital piece of infrastructure for residents in the Royal Oak area. In addition to ensuring an adequate supply of potable water, the reservoir provides water for fire suppression. Reconstructing the reservoir will deal with existing seismic deficiencies and significant water loss due to fractures in the bedrock base.</p>	<p>Owner: Engineering Measure: Construction completed Target: Q4 2015 OCP policy: 4.2.10.29 Funded: Capital budget Informed by: Capital Infrastructure Replacement</p>
<p>b. Support the Capital Regional District (CRD) Wastewater Planning Project. Saanich participates in the CRD Core Area Liquid Waste Management Service and is represented on the Eastside Wastewater Treatment and Resource Recovery Select Committee (Eastside Committee). The Eastside Committee has been tasked with developing and evaluating sub-regional treatment options for a wastewater treatment and resource recovery plan for the municipalities of Saanich, Victoria, and Oak Bay.</p>	<p>Owner: Engineering Measure: Work of Eastside Committee completed Target: Q4 2015 OCP policy: 4.2.10.18 Funded: Operating budget Informed by: CRD</p>
<p>c. Implement key initiatives from the Climate Action Plans. Saanich is committed to responding and adapting locally and regionally to climate change. In 2015 and 2016, the focus will be to:</p> <ul style="list-style-type: none"> • Develop and implement a Building Energy Retrofit Strategy for residential buildings • Implement municipal building energy upgrades identified in the completed 2014 Energy Studies 	<p>Owner: Planning Measure: Completed Target: Q4 2016 OCP policy: 4.1.2.28 Funded: Operating budget Informed by: Climate Action Plans</p>
<p>d. Implement the Invasive Species Management Strategy. By 2018, the long-term plan for minimizing the impacts of invasive species on the natural ecosystems in Saanich will be fully implemented. In 2015, the focus will be to:</p> <ul style="list-style-type: none"> • Revise the regulations and provide education and outreach for the management of noxious weeds. • Continue development of best management practices for priority invasive species. • Complete protocols to inventory, map and monitor priority invasive species. 	<p>Owner: Parks and Recreation Measure: Completed Target: Q4 2018 OCP policy: 4.1.2.3, 4.1.2.27 Funded: Operating budget Informed by: Invasive Species Management Strategy</p>
<p>e. Implement the Urban Forest Strategy. By 2018, the long-term plan for achieving a sustainable urban forest in Saanich will be fully implemented. In 2015, the focus will be to:</p> <ul style="list-style-type: none"> • Provide education and outreach for the revised tree regulations. • Develop an operations manual that will guide the urban forest work plan. • Establish the comprehensive tree planting program. 	<p>Owner: Parks and Recreation Measure: Implement recommendations Target: Q4 2018 OCP policy: 4.1.2.9 Funded: Operating budget Informed by: Urban Forest Strategy</p>
<p>f. Complete a Drainage Master Plan. Saanich has made a long-term commitment to improve its storm drain network and reduce the risk of flooding. As part of this commitment a Drainage Master Plan is being prepared and the first step is to model all drainage basins. These models will consider the impact of climate change, identify deficiencies and solutions, and evaluate the impact of stormwater management improvements. Over the next four years, the following watersheds are to be modeled:</p> <ul style="list-style-type: none"> • Blenkinsop/Swan Creek watershed in 2015/2016 • Colquitz/Elk Lake watershed in 2016/2017 • Todd Creek watershed in 2017/2018 	<p>Owner: Engineering Measure: Completed Target: Q4 2018 OCP policy: 4.1.1.5, 4.2.10.19-23 Funded: Capital budget Informed by: Capital Infrastructure Replacement</p>

Balanced Transportation



Saanich:
People in motion!

C7 Enhance transportation alternatives

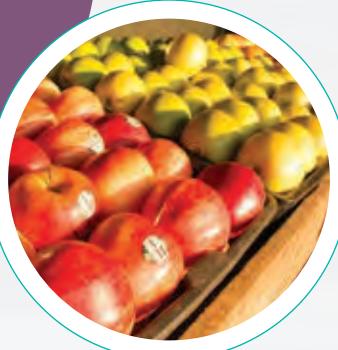
a. Collaborate with the Ministry of Transportation to identify safety improvements as part of the Trans-Canada Highway / McKenzie Avenue and Admirals Road intersection. On July 22, 2015 the Federal and Provincial Governments announced the approval of funding for the construction of an interchange to improve traffic flow and safety. In addition to vehicular improvements, particular emphasis will be given to improving the safety of pedestrians and cyclists.	Owner: Measure: Target: OCP policy: Funded: Informed by:	Engineering Saanich interests included Q2 2016 4.2.9.16 Operating budget Federal/Provincial Governments
b. Provide an interconnected and high quality cycling network. Saanich encourages and promotes cycling as an alternative mode of transportation. In 2015 and 2016, the focus will be to:	Owner: Measure: Target: OCP policy: Funded: Informed by:	Engineering Initiatives completed Q2 2016 4.2.4.1, 4.2.9.6, 4.2.9.11 Operating budget Capital Infrastructure Upgrade
<ul style="list-style-type: none"> • Develop an Active Transportation Master Plan to serve as a long-term strategic vision for the District that will help guide active transportation decisions and public investments for the years ahead. • Include updated bike lane standards in engineering specifications. • Seek funding partnerships for cycling friendly infrastructure in Saanich, including bike signals, signage, and bike lockers/boxes. 		
c. Design and construct "Complete Streets". The "Complete Streets" design philosophy ensures that the needs of all transportation corridor users are considered and recognizes that streets can provide an important amenity to the community beyond transportation. Over the next four years, "Complete Streets" projects will include:	Owner: Measure: Target: OCP policy: Funded: Informed by:	Engineering Projects completed Q4 2018 4.2.9.9, 4.2.9.12, 4.2.9.18 Capital budget Capital Infrastructure Upgrade
<ul style="list-style-type: none"> • The design and reconstruction of Tillicum Road in 2015 and 2016. • The design and reconstruction of Sinclair Road in 2016 and 2017. • The design and reconstruction of Glanford Avenue in 2017 and 2018. 		
d. Implement key mobility initiatives from the Shelbourne Valley Action Plan. The Shelbourne Valley Action Plan defines transportation and land use from Feltham Avenue to North Dairy Road. Implementation of key initiatives designed to improve mobility on this critical transportation corridor will be an important step in realizing the long-term vision of the action plan.	Owner: Measure: Target: OCP policy: Proposed funding: Informed by:	Planning Initiatives implemented Q4 2018 4.2.9.6, 4.2.9.18 Future Capital budget Shelbourne Valley Action Plan
e. Collaborate with BC Transit on transportation initiatives. Over the next four years, Saanich will work with BC Transit to ensure municipal interests are included in the following major projects that are designed to help maximize transit use opportunities:	Owner: Measure: Target: OCP policy: Funded: Informed by:	Engineering Saanich interests included Q4 2018 4.2.9.17, 4.2.9.23 Operating budget BC Transit
<ul style="list-style-type: none"> • The planning and construction of a transit exchange at Uptown Centre. • The planning and implementation of bus rapid transit on Douglas St. and McKenzie Avenue. • The planning and implementation of regional rapid transit. 		

F4 Sustain community infrastructure

a. Develop a strategic plan to protect or relocate Cordova Bay Road within Mount Douglas Park. Over the past decade, several Geotechnical reports have been completed to monitor the slope erosion below Cordova Bay Road. Recommendations from the most recent report state "Saanich should prepare a strategic plan to protect or relocate Cordova Bay Road within Mount Douglas Park. The plan should include measures to reduce the rate of erosion at the toe of the slope, as well as to protect portions of the middle and upper slope sections below Cordova Bay Road. Options for eventual road relocation should be evaluated." As part of the strategic plan, environmental issues will be identified and considered.	Owner: Measure: Target: OCP policy: Funded: Informed by:	Engineering Plan completed Q2 2017 5.1.4.4 Capital budget Capital Infrastructure Upgrade
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Healthy Community



Saanich is a community of choice, offering an active, balanced, secure lifestyle.

C1**Strengthen the physical, social and cultural participation of citizens**

a. Develop strategies that recognize and support active lifestyles and cultural participation for Saanich's diverse age population. Active living opportunities for all ages are important in ensuring a healthy, vibrant, connected community. Completion of the Youth Development Strategy is scheduled for 2015 along with the initiation of an Older Adult Strategy to be completed in 2016.

Owner: Parks and Recreation
Measure: Strategies completed
Target: Q4 2016
OCP policy: 5.2.2.2
Funded: Operating budget
Informed by: Parks, Recreation and Culture Master Plan

C2**Foster liveable neighbourhoods**

a. Develop a Local Agriculture and Food Security Action Plan. A healthy, sustainable and stable food supply is vital to Saanich and the region. In order to support and promote local agriculture and food security, over the next two years Saanich will establish a task force and prepare an action plan and implementation strategy.

Owner: Planning
Measure: Action plan completed
Target: Q2 2016
OCP policy: 5.1.1.1
Funded: Operating budget
Informed by: OCP

b. Commence multi-year program to update the 12 Local Area Plans. The Official Community Plan (OCP) is the principal legislative tool for guiding future growth and change in Saanich. The 12 Local Area Plans (LAPs), which form part of and work in tandem with the OCP, are intended to capture issues unique to Saanich neighbourhoods. Beginning in 2014 a multi-year program will be developed to update the LAPs, incorporating new policies, procedures and legislation, and addressing neighbourhood concerns and objectives.

Owner: Planning
Measure: Program completed
Target: Q4 2024
OCP policy: 5.2.1.7
Funded: Operating budget
Informed by: OCP

F4**Sustain community infrastructure**

a. Plan for the use and management of park land and open spaces. Saanich is committed to providing both natural and developed park land and open spaces that support a high quality of life. Over the next five years plans will be developed for the management and use of the following areas: Cuthbert Holmes; Beckwith/Blenkinsop Lake/Valewood; Haro; Mount Douglas; Colquitz River Linear Park; Cedar Hill Park; future acquisitions.

Owner: Parks and Recreation
Measure: Plans completed
Target: Q4 2019
OCP policy: 4.2.8.12
Funded: Operating budget
Informed by: Parks, Recreation and Culture Master Plan

b. Develop and implement a major Facilities Master Plan. Over the next decade, Saanich will complete a number of initiatives to ensure the long-term sustainability of aging municipal facility infrastructure. The focus of the next five years will be to:

- In 2015 and 2016, complete a Facilities Master Plan for all major District owned buildings.
- By 2020, complete two critical facility upgrades.

Owner: Engineering
Measure: Facilities Master Plan completed
Target: Q4 2019
OCP policy: 5.1.4.8
Funded: Capital budget
Informed by: Capital Infrastructure Repair and Replacement

P1**Continue Community Engagement**

a. Undertake a Governance Review. At the polls on November 15, 2014, the Saanich electorate gave the Municipality a mandate to initiate a community-based review of the governance structure and policies within Saanich and our partnerships within the Region. It is anticipated that this community-based review will be a multi-year initiative and the first step in 2015 will be to determine how such a review will be structured and carried out. Once a decision is made on the overall framework for the review, a strategy will be developed.

Owner: Administration
Measure: Review completed
Target: Q4 2016
OCP policy: 5.2.1.7
Funded: Operating budget
Informed by: Community Opinion Question



Safe Community

Saanich is a safe
community for all
citizens.

C6 Enhance Public Safety

<p>a. Continue to improve transportation safety. Saanich is committed to developing and implementing measures that will increase safety at high risk intersections. Using ICBC records and other information to identify intersections with the highest incidence of injury and/or damage, appropriate and effective mitigation measures will be developed in a multi-disciplinary approach. Measures may include physical changes to the intersection, changes in traffic regulations, and increased enforcement.</p>	<p>Owner: Police Measure: Locations identified and mitigation measures developed Target: Q4 2015 OCP Policy: 5.1.4.4 Funded: Capital and Operating budgets Informed by: Police Strategic Plan</p>
<p>b. Increase disaster preparedness using Departmental Operations Centre (DOC) Plans. Provide a systems based support structure for individual Municipal Departments to respond and provide continuity of department specific responsibilities and operations during emergencies. Emergency Program to provide support (DOC) framework and template for build-out and implementation by individual departments. Target: 2 departments to complete their DOC plans each year.</p>	<p>Owner: Fire Measure: Plans completed Target: Q4 2015 OCP Policy: 5.1.4.8 Funded: Operating budget Informed by: Emergency Preparedness Improvements</p>
<p>c. Establish research foundation. The application of research principles and practices within policing underpins business and organization goals by determining the best use of limited resources. To achieve this objective, measurement tools will be implemented to monitor the impact of police activities and research will be conducted that supports internal decisions regarding resource allocation and programming. The number of research initiatives will be tracked and assessed for 2015.</p>	<p>Owner: Police Measure: Research utilized Target: Q1 2016 OCP Policy: 5.1.4.6 Funded: Operating budget Informed by: Police Strategic Plan</p>
<p>d. Increase municipal emergency communication capabilities. The effective use of social media to share and disseminate vital information in the face of a major emergency is a critical component of an emergency program. In 2014, Saanich developed a strategy to enhance its ability to undertake timely and integrated emergency public communications. Over the next three years, the focus will be to:</p> <ul style="list-style-type: none"> • 2015 - Develop an Emergency Information Response Plan incorporating social media and the web into operational guidelines. • 2016 - Develop procedures for corporate wide emergency staff notification and call centre activation. • 2017 - Develop and implement capacity for multi-modal mass notification and consider earthquake warning system technology in appropriate Saanich facilities. 	<p>Owner: Fire Measure: Plan implemented Target: Q4 2018 OCP Policy: 5.1.4.8 Funded: Operating budget Informed by: Emergency Preparedness Improvements</p>

L2 Enhance use of information technology

<p>a. Migrate to Industry Canada's dedicated public safety radio frequencies. Work collaboratively with Capital Region Emergency Services Telecom (CREST) to support a safe and effective transition to a Project 25 standard technology platform for emergency communications which will support all emergency communications for Saanich Fire, Police and its dispatch clients.</p>	<p>Owner: Fire Measure: Transition completed Target: Q4 2016 OCP Policy: 5.1.4.9 Funded: Operating budget Informed by: CREST</p>
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Vibrant, Connected Economy



Saanich is a community supported by a vibrant, diverse and connected regional economy.

C5 Support economic development

<p>a. Undertake a Parking Standards Study for “Centres” and “Villages”. The policies of the Official Community Plan call for Saanich to encourage local businesses to become more sustainable. The objective of this two-year initiative is to look at the impacts of various Transportation Demand Management measures that could be implemented by a landowner and/or developer in “Centres” and “Villages”, and the potential to achieve a corresponding parking variance.</p>	<p>Owner: Planning Measure: Study completed Target: Q4 2016 OCP policy: 6.2.13, 4.2.9.25, 4.2.9.36, 4.2.9.37 Proposed funding: Future Operating budget Informed by: OCP</p>
<p>b. Complete the Douglas Corridor and Uptown Centre Planning Study. The review of the Douglas Corridor and Uptown Centre will help focus effort on promoting the best long term use of the area and will take advantage of the momentum created by new development. The focus of this initiative:</p> <ul style="list-style-type: none"> • In 2014, the background research, mapping and area analysis was undertaken • In 2015 and 2016, community consultation will be undertaken and an Action Plan will be developed. 	<p>Owner: Planning Measure: Plan completed, background work and plan developed Target: Q4 2017 OCP policy: 6.1.2 Funded: Operating budget Informed by: OCP</p>

F4 Sustain community infrastructure

<p>a. Achieve sustainable infrastructure replacement levels. Saanich is committed to meeting its long-term objective of reducing the gap between the actual and required capital investment for the replacement of municipal infrastructure. As capital funding continues to increase, the municipality moves toward sustainable replacement levels. This program provides needed infrastructure for local business and supports the local economy through job creation and capital investment. Sustainable levels of capital funding are intended to be achieved by 2019.</p>	<p>Owner: Finance Measure: Sustainable levels reached Target: Q4 2019 OCP policy: 4.2.10.4, 6.2.1 Funded: Capital budget Informed by: Capital Infrastructure Replacement</p>
<p>b. Replace critical transportation infrastructure. Bridges are a critical component in the local and regional transportation network. The bridge replacement program is currently focused on regionally significant corridors with funding assistance. Replacement of these bridges will ensure these vital infrastructures meet current seismic standards and contains adequate facilities for alternative transportation modes, including cycling and walking. In 2016 and 2017 the following bridges are scheduled for replacement:</p> <ul style="list-style-type: none"> • Wilkinson Bridge in 2016 • Marigold Bridge and Interurban Bridge in 2017 	<p>Owner: Engineering Measure: Construction completed Target: Q4 2017 OCP policy: 4.2.10.4, 5.1.4.4 Funded: Capital budget Informed by: Capital Infrastructure Replacement</p>
<p>c. Review options related to community amenity contributions. Saanich is committed to remaining a community that is affordable. This review will recommend “best practices” for amenity contributions in areas identified for density.</p>	<p>Owner: Planning Measure: Report completed Target: Q4 2016 OCP policy: 7.1.4 Funded: Operating budget Informed by: OCP</p>

Service Excellence



The heart of service
is people.

P1

Continue Community Engagement

- a. Deliver the next generation of the Saanich website.** Updating the technology and design of the municipal website is key to public engagement and increasing the awareness of local government services and support. In 2015 a complete redesign of the website will be undertaken that will add functionality such as capital projects scheduling and reporting, enhanced document and photo libraries, emergency notification features and the ability to conduct surveys.

Owner: Corporate Services
Measure: Website upgraded
Target: Q3 2016
OCP policy: 5.2.1.7, 5.2.1.8
Funded: Operating budget
Informed by: OCP

P3

Provide best value for money

- a. Implement business technology resource planning.** The objective of this program is to ensure that technological capabilities meet desired business and organizational objectives well into the future. In 2014 a comprehensive assessment of the core software programs that support Saanich's internal municipal processes was completed. A multi-year phased project will be undertaken as a result of this assessment:
- 2015 / 2016 – Upgrade JD Edwards financial software.
 - 2016 / 2017 – Replace CLASS recreation software.
 - 2017 / 2018 – Replace ePersonality human resources software.

Owner: Corporate Services
Measure: Implementation completed
Target: Q4 2019
OCP policy: 6.2.1
Funded: Capital budget
Informed by: Foundational

L2

Enhance use of information technology

- a. Integrate and improve the management of electronic records.** Implementation of the Document and Information Management Strategy will increase staff capacity, productivity, and knowledge retention and transfer. A key component of the strategy is to ensure that electronic records are managed effectively and efficiently using appropriate technologies. Beginning in 2016, this three-year phase of the project will focus on a restructure of the local area network and the implementation of a corporate electronic document management system.

Owner: Legislative Services
Measure: Implementation completed
Target: Q4 2018
OCP policy: 6.2.1
Proposed funding: Future operating budget
Informed by: Foundational

- b. Implement asset management.** A corporate wide asset management system impacts the entire organization by improving the District's ability to track, assess and manage the long term maintenance, repair and replacement needs of the assets under its stewardship. In 2015 work will continue on process improvements and development of a project charter.

Owner: Administration
Measure: Implementation completed
Target: Q4 2018
OCP policy: 6.2.1
Proposed funding: Current and future Operating and Capital budgets
Informed by: Foundational / Gas Tax Agreement

- c. Strengthen information technology (IT) foundation.** Based on the IT system audits and high level needs assessment conducted in 2013 and 2014, it became apparent that time and resources need to be dedicated at the foundational level of the information technology infrastructure. The work proposed will not only protect Saanich resources but will help meet the asset replacement strategy. This multi-year project will begin in 2015 and continue in phases

Owner: Corporate Services
Measure: Upgrades implemented
Target: Q4 2019
OCP policy: 6.2.1
Funded: Capital budget
Informed by: Foundational

- 2015 – Telephone infrastructure replacement, upgrade of network connectivity between municipal sites, disaster recovery, security remediation.
- 2016 – Storage and server upgrades, email system upgrade, network upgrade and component replacement, security remediation.
- 2017 – Wi-fi replacement, printer infrastructure replacement, data centre upgrades.

- d. Implement webcasting of Council meetings.** A variety of technologies, including webcasting, are being used by local governments to strengthen public engagement. The webcasting of Saanich Council and Committee of the Whole meetings will allow greater access to the decision-making process and promote openness and transparency. The project is anticipated to take place in two phases:
- 2015 (Phase 1) – Install video capabilities that will facilitate recording and viewing of council and committee of the whole meetings.
 - 2016 (Phase 2) - Implement agenda management software that connects the agenda with the webcast.

Owner: Corporate Services
Measure: Project completed
Target: Q2 2016
OCP policy: 5.2.1.8
Funded: Operating budget
Informed by: OCP





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AS PRESENTED TO SAANICH COUNCIL ON JUNE 13, 2016
IN ACCORDANCE WITH SECTION 99, COMMUNITY CHARTER



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