



2023 Annual Report

Serving the people

The District of Saanich

British Columbia

Year ended December 31, 2023

2023 Annual Report

Year ended December 31, 2023 | District of Saanich, British Columbia
Prepared by: Corporate Services Department

Territorial Acknowledgment

We acknowledge that the District of Saanich lies within the territories of the **ləkʷəŋən** peoples represented by the Songhees and Esquimalt Nations and the **ŪSÁNEĆ** peoples represented by the **ŪJOŁEŁP** (Tsartlip), **BOŪÉĆEN** (Pauquachin), **SŪÁUTŪ** (Tsawout), **ŪSIŪEM** (Tseycum) and **MÁLEXEŁ** (Malahat) Nations.

Diversity Statement

Saanich is committed to celebrating the rich diversity of people in our community and we are guided by the principle that embracing diversity enriches the lives of all people. We all share the responsibility for creating an equitable and inclusive community and for addressing discrimination in all forms.

Our Commitment

Saanich is committed to diversity, equity, inclusion, and continued progress towards reconciliation with Indigenous Peoples and communities. As part of this commitment, through the Strategic Plan you will see initiatives that support progress toward a more inclusive, equitable and diverse community and workplace through education and awareness, programs and services, policy development, relationship building and more. We believe these efforts will result in a healthier community.



Table of contents

INTRODUCTORY SECTION	4	Fire	54
Municipal Council and senior staff	5	Information Technology	56
Message from the Mayor	6	Legislative and Protective Services	58
Message from the CAO	7	Parks, Recreation and Community Services	62
Awards	9	Planning	66
Achieving the vision	10	Police	68
Mission, motto, values	11		
Strategic planning and reporting structure	12	FINANCIAL SECTION	70
2023 – 2027		Message from the Director of Finance	71
STRATEGIC PLAN THEMES	13	Report from the Director of Finance	72
Climate action and environmental leadership	14	Management's responsibility for the financial statements	73
Community well-being	18	Statement of financial position	77
Housing	24	Statement of operations and accumulated surplus	78
Transportation	28	Statement of change in net financial assets	79
Economic development	34	Statement of cash flows	80
Organizational excellence	36	Notes to financial statements	81
GRANTS RECEIVED FROM OTHER ORGANIZATIONS	42	STATISTICAL SECTION	108
A LOOK AT OUR DEPARTMENTS	44	Permissive tax exemptions granted for 2023	118
Administration	45		
Corporate Services	46		
Engineering	50		
Finance	52		

Introductory section

Our community

The District of Saanich is an urban, rural and coastal municipality on Vancouver Island in British Columbia. We are the largest municipality in the Capital Regional District with an area of 103 square kilometres and the most populated with more than 117,000 residents.

We are committed to celebrating the rich diversity of people in our community. We are guided by the principle that embracing diversity enriches the lives of all people. We all share the responsibility for creating an equitable and inclusive community and for addressing discrimination in all forms.

Saanich is proud that our name is derived from the **WSÁNEĆ** peoples. Saanich Council is committed to taking a leadership role in the process of healing wounds of the past and becoming a more just, fair and caring society.

Our report

We strive to provide Saanich residents with relevant and accessible information. You will find information about the municipality, your elected officials, strategic planning and our achievements within this 2023 Annual Report. You will also find our 2023 strategic highlights, progress updates on municipal services and operations, and the audited financial statements.

The 2023 Annual Report is available on saanich.ca. Printed copies are available by request.

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

Municipal Council and senior staff

Municipal Council

Mayor: Dean Murdock

Councillors:

Susan Brice
Judy Brownoff
Nathalie Chambers
Zac de Vries
Karen Harper
Teale Phelps Bondaroff
Colin Plant
Mena Westhaver



Municipal senior staff

Chief Administrative Officer:

Brent Reems

Director of Corporate

Services:

Sheila Allen

Director of Engineering:

Harley Machielse

Director of Finance:

Paul Arslan

Fire Chief:

Michael Burgess 2023

Michael Kaye 2024

Chief Information Officer,

IT Department:

Trevor Hurst

Director of Legislative &

Protective Services:

Angila Bains

Director of Parks, Recreation

and Community Services:

Suzanne Samborski

Director of Planning:

Lindsay Chase

Police Chief Constable:

Dean Duthie

Police Board

Dean Murdock, Chair
Linda Murray, Vice Chair
Jim Cambridge
Gurcharn Beckett
Shelly Niemi
Craig Morton

Auditors

KPMG LLP

Bankers

HSBC Bank Canada

Message from the Mayor



We're in a time of great change here in Saanich, as we work to build a stronger future for our community and its residents.

Saanich has always been a highly desirable place to live, and we want to ensure more people are able to put down roots and settle here.

The most important thing people need is a safe, comfortable place to call home. We are committed to meeting provincial housing targets and using creativity and innovation to create more homes that suit people at all stages of their lives. Our priorities are aligned with senior levels of government, and over the past year Saanich has made improvements in the areas of policy, process, technology and resourcing. We will continue to strengthen this approach over the coming years to deliver more homes, more quickly.

At the same time, we want people travelling from those homes to school, work and activities to feel safe and comfortable on our roads. We have been prioritizing infrastructure improvements on our high-risk crossings and corridors and looking at better road design, setting appropriate speeds, and increasing enforcement. These efforts continue as we work to refine our Road Safety Action Plan with your input.

We also build a stronger community when we show care and compassion to one another. In 2023, Saanich launched its first Accessibility Plan and a new Diversity, Equity and Inclusion Strategic Report and Action Framework. We want Saanich to be an accessible, inclusive and welcoming community where everyone can fully participate and feel like they truly belong here.

That sense of care and protection extends to our environment as well. We continue to prioritize healthy natural spaces and are working to reduce our corporate and community emissions and energy use. Last year, we won accolades for our highly successful eBike incentive program which helped more Saanich residents make the switch to eBikes to get around town. We will continue to explore initiatives that help build a healthier, more equitable and sustainable Saanich for everyone.

Your Saanich Council values the trust you place in us to listen, to learn, to maintain the high-quality services you rely on and to build a brighter future for you and your loved ones. Together, we're making progress on our shared priorities and building momentum as we journey through this exciting period of growth in our community.

A handwritten signature in dark ink that reads "Dean Murdock".

Mayor Dean Murdock

Message from the CAO



The Annual Report is an opportunity for transparency and accountability.

The District of Saanich has set a number of goals and priorities, focused on the key themes in our Strategic Plan, and this document helps us to measure and report our progress to the citizens we serve. Here are just a few of our accomplishments over the past year.

We know that everyone in the community benefits from a strong local economy. Our first-ever Economic Development Strategy looks at how we might attract employers in key sectors including life sciences, health care, cleantech and the creative economy. The family-supporting jobs they create will help more people put down roots in Saanich and build a life here.

This past year, we also reached a major milestone with our Saanich Operations Centre redevelopment project. The acquisition of a new property will reduce overall project costs and provide additional space for our operations, ensuring a high quality of service is maintained throughout the redevelopment process.

I'm proud of the work of Saanich staff to deliver exceptional services while at the same time, striving to make progress on some ambitious and challenging priorities. We don't underestimate the enormous task before us to meet provincially mandated housing targets and create more homes for people. We are keenly aware of the work needed to build a safer, more efficient and more sustainable transportation system for all. We are ever mindful of the growing need to meet our climate targets and prepare our community and corporation for future climate change impacts through adaptation and resiliency planning.

However, the District and its hard-working employees have never shied away from a challenge. We continue to explore best practices and new ways of doing things more effectively, pursuing efficiencies wherever we can. We are committed to working together with Saanich Council and across departments to achieve organizational excellence and in turn, positive outcomes for residents. Providing high-quality services to the people of Saanich is at the heart of what we do, and this report demonstrates our commitment to ensuring residents are aware of our priorities and see our progress towards a better community for everyone.

A handwritten signature in black ink, appearing to read 'Brent Reems'.

Brent Reems
Chief Administrative Officer



Awards



For the 16th consecutive year, Saanich's Finance Department received the **Canadian Award for Financial Reporting** from the Government Finance Officers Association (GFOA) for its 2022 financial statements.



For the 14th consecutive year, Saanich received the **Distinguished Budget Presentation Award** from GFOA for its 2023 to 2027 Financial Plan.



For the second year, the District of Saanich was selected as one of **BC's Top Employers**. This recognition confirms Saanich is an employer of choice, where talented and passionate individuals want to work and build their career.



In 2023, the District of Saanich received **two Community Energy Association (CEA) Climate & Energy Action Awards**. The first for the Community E-Bike Incentive Pilot Program, in collaboration with the University of British Columbia and the Community Social Planning Council and with support funding from the Federation of Canadian Municipalities; the second for the Zero Carbon Step Code Engagement and Adoption, alongside the Capital Regional District, the City of Victoria and the District of Central Saanich.

Achieving the vision

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

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

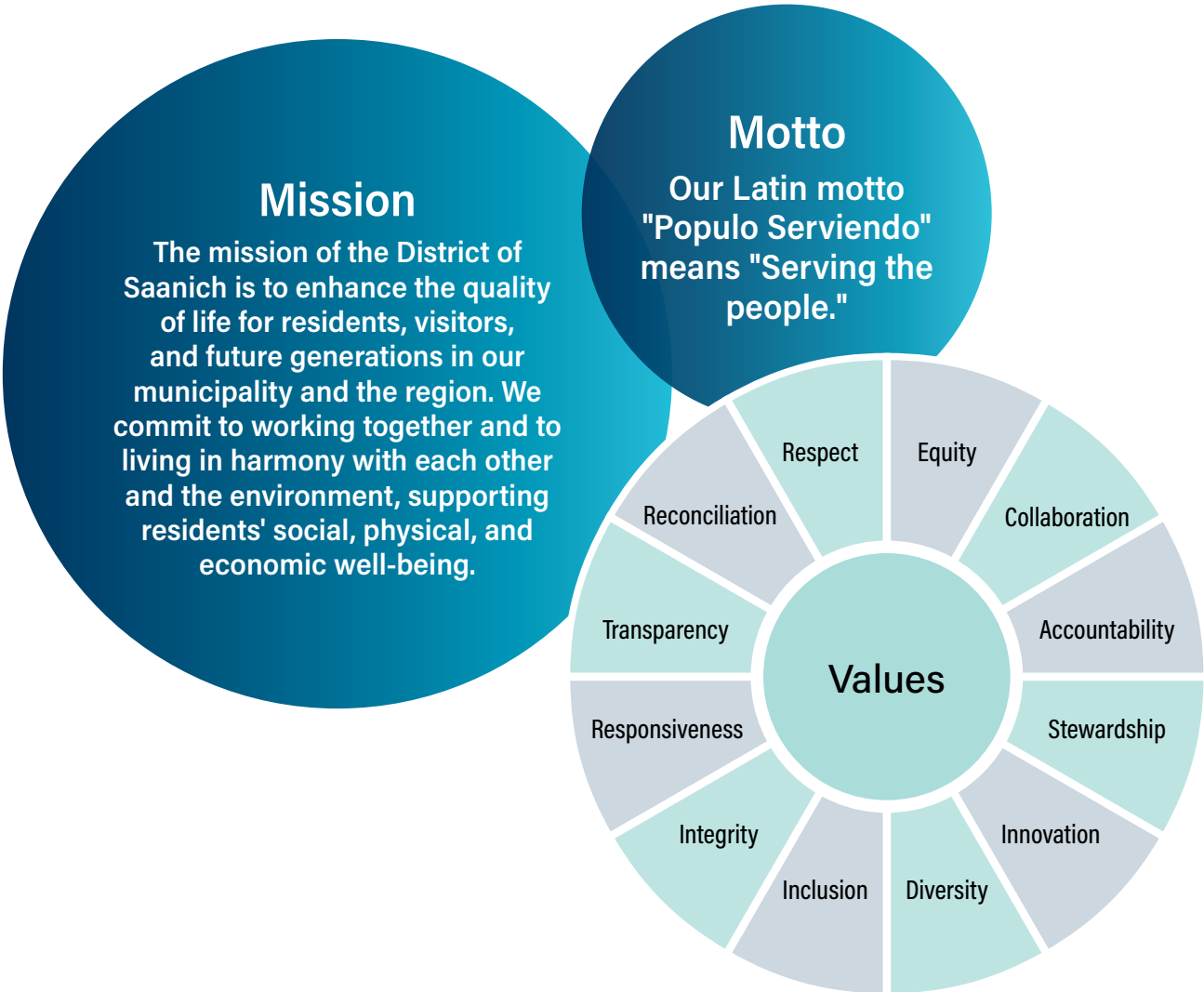
We use the Strategic Plan to:

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



Mission, motto, values

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



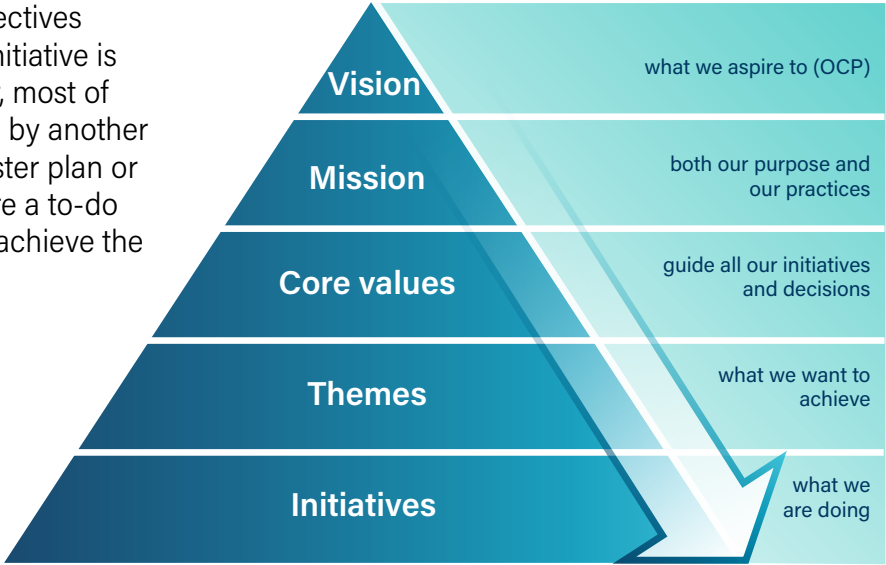
Strategic planning and reporting structure

Council adopted six themes in the 2023 to 2027 Strategic Plan:

- Climate action and environmental leadership
- Community well-being
- Housing
- Transportation
- Economic development
- Organizational excellence

Initiatives for achieving the objectives have been determined. Every initiative is aligned with the OCP; however, most of the initiatives are also informed by another process, program, strategy, master plan or public body. These initiatives are a to-do list; they are concrete steps to achieve the Strategic Plan.

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



The 2023 Annual Report measures progress on the 2023-2027 Strategic Plan.

2023 – 2027

Strategic Plan themes



Climate action and
environmental leadership



Community well-being



Housing



Transportation



Economic development



Organizational excellence



Climate action and environmental leadership

Theme overview

We steward the environment.

Initiatives

- 1.1.1 Introduce an Environmental Policy Framework.*
- 1.1.2 Implement key initiatives from the Agriculture and Food Security Plan.
- 1.1.3 Implement the existing Invasive Species Management Strategy.
- 1.1.4 Review, update and implement the Urban Forest Strategy.
- 1.1.5 Continue to advance Integrated Stormwater Management Plans over the next four years.*
- 1.1.6 Develop a Biodiversity Conservation Strategy.

2023 progress

Significant progress was made in 2023 to introduce and advance several key plans, frameworks and strategies. We also continued our work on the Regional Food and Farmland Trust and Food Hub initiative. Ongoing management of priority invasive species is underway by staff or through the Pulling Together Program.

Indicators



Urban forest coverage - percentage of total land cover

Source: PRCS department - see State of Urban Forest Report 2023
Total land cover: 10,465 Hectares

2023: 43%
2022: 43%



Preserve Saanich's natural areas and greenspaces – natural areas in parks

Source: PRCS department - see State of Urban Forest Report 2023

2023: 62%
2022: 62%



Volunteer hours for the natural environment

Source: Better Impact Database

2023: 16,000
2022: 16,313



Properties in ALR plus A+ zoned lands claiming farm status

Source: Tempest and Corporate GIS

2023: 221
2022: 281

What's next?

In 2024, drafts of the Environmental Policy Framework, Biodiversity Conservation Strategy and Urban Forest Strategy and Cordova Bay Integrated Stormwater Management Plan are expected to be presented to Council. We will also continue to implement key initiatives from the Agriculture and Food Security Plan, including proposed zoning amendments for farm stands and pocket markets. A District-wide drainage model will also be developed, in support of integrated stormwater management studies and to assess the implications of development application on the drainage system.

We take steps to ensure building stocks address our environmental and climate impact.

Initiatives

- 1.2.1 Develop and implement a Building Retrofit Strategy.*
- 1.2.2 Accelerate the adoption of heat pumps in new and existing buildings.*
- 1.2.3 Show leadership by achieving our 2025 corporate GHG targets.*

2023 progress

In 2023 Saanich was the first municipality alongside the City of Victoria and District of Central Saanich to adopt the BC Zero Carbon Step Code. This requires new buildings to achieve the Zero Carbon performance level and ensures they do not become part of the future existing building stock that need energy retrofits. Saanich also continues to be a leader in existing building retrofits, adopting the Building Retrofit Strategy and launching the Climate Action Tax Exemption Program, which fills the incentive gap for multi-unit residential and mixed use buildings. As with many Saanich climate actions, this is a first of its kind in B.C. and, alongside expansion of the Heat Pump Financing program, has resulted in Saanich continuing to see some of the highest uptakes of home energy upgrades and fuel switching rebates province-wide.

Indicators



Residential oil heating systems replaced by heat pumps since 2017
 Source: Provincial CleanBC rebate program
2023: 23%
2022: 22%



Natural gas heating systems replaced by heat pumps since 2017
 Source: Provincial CleanBC rebate program
2023: 1.7%
2022: 1.6%



Total natural gas connections and consumption (residential and commercial)
 Source: FortisBC

	Residential		Commercial	
	Connections	Consumption	Connections	Consumption
2022	16,867	864,247 GJ	964	873,634 GJ
2021	16,558	900,271 GJ	965	869,187 GJ

What's next?

Actions from the Building Retrofit Strategy will continue to be implemented, and more support will be provided to the community to convert from fossil fuel to heat pump systems. We look forward to sharing more progress in our annual Climate Report Cards available at saanich.ca/climateplan. Work also continues to look at ways and funding support to decarbonize municipal facilities.

We implement innovative solutions and practices to reduce emissions, mitigate and adapt to the effects of climate change, and protect the environment.

Initiatives

- 1.3.1 Review and update the Climate Plan and associated targets by 2025.*
- 1.3.2 Complete an updated Climate Risk assessment.*
- 1.3.3 Enhance electric vehicle infrastructure.
- 1.3.4 Develop an up to 100,000 Trees in 10 Years Initiative.
- 1.3.5 Develop and implement a community wide Zero Waste Strategy.*
- 1.3.6 Develop, fund and implement a Zero Emissions Fleet Strategy.*

2023 progress

Fleet electrification progressed with five electric cargo vans and another electric truck added to the Saanich fleet, complemented by new EV charging infrastructure. Major progress was made on the Zero Emissions Fleet Strategy and designs developed for on-street EV chargers and infrastructure. The number of applicants increased for Saanich top-up incentives for EV ready plans and infrastructure in apartments. We supported the CRD in development of the updated Climate Projections report and the Extreme Heat Information Portal - two key data sources which support the updated Climate Plan and Risk Assessment.

Indicators



Reduction in corporate GHG emissions (all municipal operations)
2007 Baseline emissions: 5,924 tCO₂e
tCO₂e = tonnes of Carbon Dioxide equivalent.
Source: Multiple. See Climate Plan Report Card.
2023: 27%
2022: 21%



Reduction in community GHG emissions
2007 Baseline emissions: 593,644 tCO₂e
tCO₂e = tonnes of Carbon Dioxide equivalent.
Source: Multiple. See Climate Plan Report Card.
2022: 16%
2021: 14%



Saanich vehicles that are EV:
Source: ICBC
Electric vehicles for personal use
2022: 2,117 of 69,415 (3.1%)
Electric vehicles for business use
2022: 318 of 9,896 (3.2%)



Saanich vehicles that are renewably powered - personal and commercial
Source: ICBC
2022: 2,435 of 79,311 (3.1%) total vehicles for both personal and business use

What's next?

In 2024 we will begin to update our Climate Plan and our Climate Risk Assessment, progress several climate adaptation actions and initiate a Zero Waste Strategy. Work will continue on expanding the public EV charging network, supporting building retrofits and EV charging infrastructure upgrades in apartments and finalizing the Zero Emissions Fleet Strategy.





Community well-being

Theme overview

Diversity, equity, inclusion, and respect will guide our decisions.

Initiatives

- 2.1.1 Launch and implement DEI Strategic Report and Action Framework.
- 2.1.2 Create and implement an Accessibility Action Plan and Policy.
- 2.1.3 Update the Youth Development Strategy.

2023 progress

In 2023, the DEI Strategic Report and Action Framework and Accessibility Action Plan were finalized, and actions continue to be implemented. Ongoing outreach, collaboration and relationship building is underway to support these strategies. Actions from the Youth Development Strategy also continue to be implemented.

Indicators



Residents who feel the services offered by Saanich reflect our diversity

Source**

2022: 62%

2021: 62%



Residents who have a sense of belonging and cultural safety in their community

Source**

2022: 64%

2021: 65%

What's next?

Implementation of the DEI Strategic Report and Framework will continue as well as implementation of the Accessibility Plan. Several initiatives are planned such as awareness events, education and training for Saanich staff, updates to policies and procedures as well as hiring practices, building and equipment upgrades and more.

Saanich continues to engage and work with its most vulnerable populations through targeted Parks, Recreation and Community Services programs, services and events. The Youth Development Strategy update will start in 2025.



We commit to a high level of public safety in our community.

Initiatives

2.2.1 Implement recommendations from the 2019 Fire Services Review - 2020 Fire Master Plan.

2.2.2 Develop and implement policy, programs, infrastructure and communications campaigns that support and empower residents and the community to be prepared for emergency events.*

2.2.3 Support regional efforts to unify the four core fire departments to better serve residents.

2023 progress

In 2023, 22 of the 40 recommendations from the 2019 Fire Services Review – 2020 Fire Master Plan were completed, with many others well underway. Implementation of policy, programs, infrastructure and communications campaigns also continues, specifically the development of the CRD Heat Mapping Information Portal.

Indicators



Percentage of Residents who agree that Saanich neighbourhoods are safe

Source**

2022: 77%



Households prepared for a 7-day emergency disaster event

Source**

2022: 42%



Check out the Saanich Emergency Program saanich.ca/prepare

What's next?

In 2024, Saanich Fire will continue to implement the 10-year funding strategy to ensure fire operations, staffing and equipment keep pace with population growth. Additional opportunities will also be explored to use the Heat Mapping Information Portal to identify future program and policy opportunities. Progress continues to be made on unifying core fire departments and increased collaboration opportunities are being identified.

We invest in people and neighbourhoods to foster community health and a sense of belonging.

Initiatives

- 2.3.1 Update community contribution policy and CAC framework.*
- 2.3.2 Undertake the ten-year PRCS Strategic Vision and Actions Plans with the community.
- 2.3.3 Implement the People, Pets and Parks Strategy.
- 2.3.4 Undertake a Parks Field Use and Allocation Strategy.
- 2.3.5 Continue modernizing agreements with community groups.
- 2.3.6 Promote well-being for residents through creating strong connections between local government, health agencies and social non-profits.*
- 2.3.7 Initiate the Lambrick Park Site-wide Integrated Planning Process.
- 2.3.8 Revisit the Panama Flats Concept Plan.

2023 progress

In 2023, the Community Amenity and Inclusionary Housing Policy was adopted and bylaw amendments were approved for the People, Pets and Parks Strategy. The PRCS Strategic Vision and Actions Plan project was also initiated. We also continue to modernize our agreements with community groups and create strong partnerships with various agencies and levels of government, all in the spirit of community well-being.

Indicators



Residents who rate the quality of life in Saanich as good or very good

Source**

2022: 89%

2021: 88%



Residents who spend 1 to 5 hours per week in activities or events involving heritage and arts

Source**

2022: 30%

New for 2022



Residents who participated in physical activity 3 or more days per week

Source**

2022: 85%



Residents who have access to a Saanich park within .3 km (5-10 minute walk)

Source: Corporate GIS

2023: 83%

New for 2023



Residents who have access to a Saanich park, regional park or publically accessible green space within .3 km (5-10 minute walk)

Source: Corporate GIS

2023: 94.3%

New for 2023

Did you know?

Saanich has over 171 parks.

What's next?

We look forward to advancing the plans and strategies that are underway.

Saanich will be implementing the 2024 action of the People, Pets and Parks Strategy, engaging a consultant for the Parks Field Use and Allocation Strategy in early Summer 2024 and a consultant for the Lambrick Park Site-wide Integrated Planning Process in late summer, early fall. Staff will be engaging with residents to update and confirm the Panama Flats Concept Plan.



We build and sustain respectful relationships with the many Indigenous Peoples in our community and our Indigenous neighbours.

Initiatives

- 2.4.1 Expand support for Urban Indigenous in Saanich.*
- 2.4.2 Continue implementation of the **ÁTOL,NEUEL** (“Respecting One Another”) Memorandum of Understanding with the **WSÁNEĆ** Leadership Council.
- 2.4.3 Develop and nurture formal Council-to-Council relationships with the **ləkʷəŋən** peoples and the **WSÁNEĆ** peoples.*

2023 progress

In 2023, we improved our relationships with the Victoria Native Friendship Centre and the BC Metis Foundation. Meetings were also held to discuss priorities and enhance engagement with the **WSÁNEĆ** Leadership Council.

Indicators



Number of Indigenous focused and Indigenous led community events.
Inclusion of Urban Indigenous, Metis and local First Nations.

Source: Human Resources Division

2023: 11

New for 2023

What's next?

In 2024 Saanich will recruit for a Manager of Indigenous Relations and Reconciliation. The Manager will develop an Indigenous Relations framework to guide the District's government-to-government work and will be responsible for the creation of a strategic reconciliation plan that will continue to position and promote Saanich as a District committed to continued progress towards reconciliation with Indigenous Peoples and communities. The Manager will lead change while influencing organizational culture across the programs and services offered by the District of Saanich.

Saanich staff continue to engage directly with neighbouring First Nation governments and continue to build upon its relationships through engagement and collaboration.

We work together, build understanding, seek knowledge, and advance truth and reconciliation.

Initiatives

2.5.1 Proactively support and encourage the installation of public art in the community.

2.5.2 Continue leading the District's response to the Truth and Reconciliation Commission's June 2015 "94 Calls to Action."

2.5.3 Develop a formal Reconciliation framework to guide the District's government to government work.

2.5.4 Install Indigenous Art at Municipal Hall and expand exhibition opportunities for First Nations, Urban Indigenous and Métis artists.

2023 progress

In 2023, two murals were installed featuring Indigenous and local artists. We also continued our response to the Truth and Reconciliation Commission's June 2015 "94 Calls to Action" with the creation of "Emergent Approach to Indigenous Relations," which will help to guide this work.

Indicators



Number of Saanich employees participating in Indigenous awareness, relationship building or other related training

Source: [Human Resources Division](#)

2023: 154

New for 2023

What's next?

Moving forward, we will continue to engage with Indigenous artists when opportunities arise. Appropriate maintenance and conservation of existing murals and art works in the collection will also be provided. We also look forward to continuing to build on the "Emergent Approach to Indigenous Relations" and exploring ways to further educate and broaden awareness. Additional awareness training opportunities will also be explored. We will also explore new opportunities to celebrate and display Indigenous art at our facilities.





Housing

Theme overview

We use mechanisms available to increase and improve the supply of diverse and affordable housing that meets the needs of our residents now and in the future.

Initiatives

- 3.1.1 Implement the Housing Strategy (Top 12, phase 1 and phase 2).
- 3.1.2 Undertake the Neighbourhood Homes Strategy.
- 3.1.3 Expand support to non-market housing including consideration of pre-zoning for non-market housing.

2023 progress

Significant progress has been made to implement the Housing Strategy as well as initiate the Neighbourhood Homes Strategy. The Development Cost Charges exemption program was also expanded to capture additional non-market housing projects.

Indicators



Saanich households on the waitlist for BC Housing
 Source: CRD/BC Housing
At December 2022: 573



Saanich residents in core housing need and extreme housing need
 Source: Census 2021
2021 Core Housing Need: 10.3%
2021 Extreme Core Housing Need: 6.1%



Non-market housing units approved at Development Permit
 Source: Prospero
2023: 0



Housing completions by unit type
 Source: CMHC
2023 total: 470
Single-detached: 125
Semi-detached: 2
Row house: 10
Apartment: 333



Annual Primary Rental Market vacancy rate
 Source: CMHC
2023: 1.5%

What's next?

In 2024, we look forward to bringing forward Rapid Deployment of Non-Market Housing policy and bylaw amendments. Zoning and policy amendments to support pre-zoning and other supports for non-market housing projects are in progress and will go to Council in September 2024. More progress will be made to implement our key strategies to increase and improve the supply of housing.

We make land use decisions consistent with the objectives of our community development plans (Climate Plan, Active Transportation Plan, etc.)

Initiatives

- 3.2.1 Develop remaining Centre, Corridor and Village Plans.
- 3.2.2 Work toward redevelopment of Nellie McClung Library space to increase and improve affordable housing.
- 3.2.3 Review and assess the need for 5-year updates of Centre, Corridor and Village Plans and OCP document.

2023 progress

We continue to work toward developing the remaining Centre, Corridor and Village Plans, specifically the Quadra-McKenzie Plan. Progress has also been made toward redevelopment of Nellie McClung Library space and initial rezoning applications have been submitted. Funding has also been allocated to undertake tactical 5-year update to Shelbourne Valley Action Plan to align with recently updated OCP.

Indicators



Percentage of new units located within Centre, Corridors and Villages (Primary Growth Areas (PGA))

Source: Corporate GIS

A total of 366 new units were completed in Saanich during 2023. Primary Growth Areas are as defined in the OCP, Map 3 Future Land Use Designations



Percentage of new units within the Urban Containment Boundary (UCB)

Source: Corporate GIS

**2023: 195 new units (53%) are located inside PGAs.
2023: 171 new units (47%) are located outside PGAs (in Residential and Rural areas)**

Unit counts are based on Residential + Commercial building permits completed during the calendar year.

What's next?

Terms of reference for a tactical update to the Shelbourne Valley Action Plan will be brought forward in 2024. The Draft Quadra McKenzie Plan will be released for review Summer of 2024.



Percentage of new units in Neighbourhoods that are forms other than single family
Source: Planning Department

2023: A total of 99 new non-SFD units were completed inside Neighbourhood Areas. This represents 27% of all new units completed in Saanich in 2023.

Note: Neighbourhood Areas include Non-SFD building forms and land located within the Urban Containment Boundary. OCP Rural Areas and Primary Growth Areas are excluded.

Additional Context: Missing middle units account for 64 new housing units. This represents 17% of all 2023 Saanich completions.



Percentage of households within 500 metres of a commercially zoned property
Source: Planning Department

2023: 75%

What's next?

Burnside Tillicum Centre Corridor and Village Plan is slated to be developed in 2024. Zoning bylaw amendments for the Nellie McClung project will be brought forward.

We continue to improve our active transportation networks and infrastructure to help our residents safely move and connect.

Initiatives

3.3.1 Modernize our standards for vehicle parking, bicycle parking and end of trip facilities.

3.3.2 Complete Corridor Plans for McKenzie Avenue and Quadra Street.*

2023 progress

Our work to modernize standards for vehicle and bicycle parking continues to progress. The first two phases of the Quadra McKenzie Study have also been completed.

Indicators

See indicators under Transportation objectives.

What's next?

We look forward to developing new draft bylaws and the draft Quadra McKenzie Plan.

We recognize the direction in the Provincial Housing Target Order to increase housing supply by taking steps to meet or exceed the targets through updates to policies, processes and development review approaches, and by measuring our progress as part of the District-wide approach to housing.

Initiatives

- 3.4.1 Evaluate and respond to the Housing Targets set out in the Provincial Order.*
- 3.4.2 Measure and document progress on the implementation of recommendations identified through the Development Process Review.*
- 3.4.3 Align progress reporting in the new Housing Strategy Monitoring Program.*

2023 progress

This year, the draft Official Community Plan bylaw was presented. We continue to make progress on the Development Process Review and continue to refine our reporting processes.

Indicators



Total number of new completed housing units minus demolitions

Source: Planning Department Housing Target Order Report

October 1, 2023 – March 31, 2024

Completed housing units: 230

Demolitions: 35

Net new housing units: 195



Net new below market rental units completed

October 1, 2023 – March 31, 2024

Units completed: 0

What's next?

In 2024, we'll continue to work towards achieving the housing targets as set out by the Province and will report on our progress. Work will also continue on improving our development processes.



Transportation

Theme overview

We build a culture to support sustainable transportation.

Initiatives

- 4.1.1 Update the Active Transportation Plan.
- 4.1.2 Develop a traffic calming framework for Saanich.
- 4.1.3 Implement outstanding actions in the E-Mobility Strategy.*
- 4.1.4 Explore options for accelerating the Active Transportation Plan implementation timeline.
- 4.1.5 Support regional initiatives for multi-modal transportation and transportation planning coordination.

2023 progress

In 2023, the Active Transportation Plan was updated, including the addition of a new traffic calming policy. We are also looking at ways to accelerate the actions in the Active Transportation Plan as well as implementing the outstanding actions in the E-Mobility Strategy. Our fleet e-bike program also expanded to the Saanich Operations Centre with two cargo e-bikes and over 30 additional staff trained in their operation. Progress was also made on coordinated efforts, specifically on the Quadra McKenzie Study.

Indicators



Number of schools within Saanich that have completed Active and Safe Routes to School Programs in the last 10 years

Source: CRD Active Travel Plans

	Total eligible schools	Completed schools	% of total
2023	25	23	92%
2022	25	23	92%

What's next?

Moving forward, additional progress will be made on implementing the Active Transportation Plan following the fantastic results from the UBC study on the Saanich E-bike Incentive Pilot, and an additional intake for e-bike incentives will be launched. We also look forward to reporting on options to further accelerate the Active Transportation Plan and continuing to make progress on the Quadra McKenzie Study, including opportunities for public engagement.

We achieve a significant shift to active modes of transportation to reduce vehicle trips.

Initiatives

4.2.1 Prioritize sustainable transportation options when developing street designs.*

4.2.2 Support higher density, mixed use development that promotes active transportation in centres, villages, and along rapid and frequent transit corridors.

2023 progress

In 2023, we continued our work with BC Transit on a corridor study on McKenzie Ave that will result in a long-term vision for Rapid Bus and a complete street. An update to our engineering standards is underway which will include corridor cross-sections that support active transportation within centres, villages, and corridors.

Indicators



Percentage of all trips taken by walking, cycling, transit, motor vehicles

Source: CRD - Origin Destination Travel Survey

**2023: 26% walk, cycle, transit
74% motor**

**2017: 23% walk, cycle, transit
77% motor**

What's next?

The McKenzie corridor study will be completed in 2024 and design work will begin for the short-term improvements. The new engineering standards are expected to be adopted in 2024.



We eliminate all fatalities and serious injuries on Saanich roads and trails.

Initiatives

4.3.1 Develop Saanich's first ever Road Safety Action Plan.

4.3.2 Implement the Council Speed Limit Establishment Policy on corridors and streets with increased crash risk / trends.

2023 progress

In 2023 we developed the draft Road Safety Action Plan and phase one of the Speed Limit Establishment Policy implementation was completed.

Indicators



ICBC Reported vehicle collisions involving people walking
2023: 61
2022: 45



ICBC Reported vehicle collisions involving people cycling
2023: 97
2022: 76



ICBC Reported fatal vehicle collisions involving people walking and cycling
2023: 2
2022: 1

What's next?

In 2024, we look forward to presenting the final Road Safety Action Plan and continuing our implementation of the Speed Limit Establishment Policy.



We create more connections for people walking, cycling, and using transit.

Initiatives

4.4.1 Support implementation of a Rapid Bus along McKenzie Avenue and Highway 17.

4.4.2 Support development of a world class multi-modal sustainable transportation hub in the Uptown area.

4.4.3 Work with BC Transit, the Victoria Regional Transit Commission, the CRD and other regional partners to accelerate service improvements and secure dramatically increased investments that support increased transit ridership.

2023 progress

In 2023, we continued our collaboration with local agencies and the BC Government to create more active transportation connections.

Indicators



Total length of sidewalk network

Source: Corporate GIS

2023: 289 km

2022: 288 km



Total length of bicycle network

Source: Corporate GIS

2023: 176 km

2022: 174 km



Percentage of bus stops with shelters

Source: Engineering Department

2023: 37%

2022: 36%

What's next?

In 2024, we look forward to continuing to implement the updated Active Transportation Plan as well as completing the Road Safety Action Plan, aligning with Vision Zero and the Safe Systems approaches. Construction will also continue on Shelbourne Street and Sinclair Road as we create new walking and cycling infrastructure. Phase 2 of the Speed Limit Establishment Policy will also kick off.

We build a network that is accessible and provides equitable mobility options.

Initiatives

- 4.5.1 Ensure best practices in accessibility are considered in conjunction with all new or improved trail and roadway projects
- 4.5.2 Prioritize walking and cycling investments in equity-deserving areas and in locations where there is evidence of road safety issues.
- 4.5.3 Ensure bus stops are designed to be accessible and in alignment with Provincial and Federal legislation; and advocate for BC Transit to reflect these improvements in their guidelines.

2023 progress

In 2023, we made progress on ensuring accessibility best practices are included in all new trail and roadway projects. The updated draft Active Transportation Plan and draft Road Safety Action Plan also include a spatial equity analysis that provides insight into where equity-deserving populations live in Saanich. We also made progress toward ensuring bus stops are designed to be accessible and in alignment with Provincial and Federal legislation.

Indicators



Percentage of bus stops that are accessible
Source: Engineering Department
2023: 54%
2022: 51%



Percentage of traffic signals with audible pedestrian signals
Source: Engineering Department
2023: 99%
2022: 99%

What's next?

In 2024, we look forward to continuing to implement the updated Active Transportation Plan as well as completing the Road Safety Action Plan, aligning with Vision Zero and the Safe Systems approaches.





Economic development

Theme overview

We focus on economic development to further diversify and expand our economic base which is foundational to a vibrant community.

Initiatives

5.1.1 Create and implement an Economic Development Strategy aligned to OCP, Housing Strategy, Climate Action Plan, and other related initiatives.

2023 progress

Work to develop and implement a strategic real estate function is delayed as we shifted resources to other priorities. Implementation of the Economic Development Strategy also continues.

Indicators



Business generated property tax revenue

Source: JD Edwards

2023: 23.27%

2022: 23.15%



Business licences issued

Source: LPS database

2023: 4,813

2022: 4,936



Permits issued for new commercial/industrial buildings

Source: Prospero

2023: 5

2022: 3



Permits issued for tenant improvements to existing commercial space

Source: Prospero

2023: 46

2022: 90



Vacancy rate of commercial properties (retail, office, industrial)

Source: Colliers quarterly market report

2023 Annual Average:

Office: 6.6%

Industrial: 0.3%

2023 Q4 Average: Retail: 2.7%

Data for retail is new starting in Q4.



Number of local businesses engaged

Source: Economic Development Office

2023: 141

What's next?

We look forward to continuing our implementation of the Economic Development Strategy.

We commit to sustainable economic development that balances economic growth with environmental protection, social equity, and quality of life for residents.

Initiatives

- 5.2.1 Undertake a citizens' assembly to explore the costs, benefits, and disadvantages of amalgamation between Victoria and Saanich.
- 5.2.2 Update the 2002 Comprehensive Arts Policy and Arts and Culture Strategy.*
- 5.2.3 Align strategies to support Indigenous economic development fostering social equity and reconciliation.
- 5.2.4 Continue to explore and implement a strategic real estate function.
- 5.2.5 Develop an upgraded website as a central information and communication hub for Economic Development.

2023 progress

In 2023, significant progress was made on our implementation of the Economic Development Strategy with an enhanced website presence. The Citizens' Assembly process is also underway and is being led by MASS LBP.

Indicators



Percentage of commercial, industrial and institutional area to residential property area in Saanich
Source: Corporate GIS / ICI Land Capacity Zoning
2023: 24%
2022: 19.5%

What's next?

We look forward to continuing our progress on implementing the Economic Development Strategy and supporting the Citizens' Assembly. The 2002 Comprehensive Arts Policy and Arts and Culture Strategy will also begin to be updated starting in 2025. We will continue our work to align strategies to support Indigenous economic development fostering social equity and reconciliation, and explore a robust real estate function within Saanich.



Organizational excellence

Theme overview

We balance efficiency, transparency, and engagement.

Initiatives

- 6.1.1 Procure and implement a public engagement platform.
- 6.1.2 Implement a Council Agenda Management System.
- 6.1.3 Enhance access to government information through open data initiatives.
- 6.1.4 Explore the potential for semi-annual Town Halls to be held in various neighbourhoods within the District to further public engagement.

2023 Progress

Saanich's new public engagement platform was launched in January 2024. This platform provides a more modernized way for the community to share ideas and obtain information about Saanich projects and initiatives. We also continued our work to implement a new Council agenda management system and explored options to improve access to government information through open data initiatives.

Indicators



Residents who agree that Saanich welcomes resident involvement
 Source**
2022: 50%



Residents who agree that Saanich is doing a good job in general
 Source**
2022: 58%

What's next?

In 2024, we will continue to promote our public engagement platform as one of the ways the community can engage with Saanich. Work will also progress on implementing a new Council Agenda Management System. Planning is also underway for semi-annual town halls.



We base financial decisions on predictability, consistency, prudence, and long-term sustainability.

Initiatives

- 6.2.1 Review various payment methods available to residents/businesses.
- 6.2.2 Finalize the Purchasing policy and signing authority.
- 6.2.3 Review implementation of digital capture of purchasing cards and cheque requisition receipts.
- 6.2.4 Modernize the utility rates to promote water conservation, sustain service delivery and provide equity amongst users.
- 6.2.5 Explore a new user fee for rainwater management.*

2023 Progress

Significant progress was made on developing a new purchasing policy as well as digitizing purchasing cards and cheque requisition receipts. We also continue to modernize utility rates and have explored options to promote water conservation, sustainable service delivery and equity. A new user fee for rainwater management considering site permeability and the diverse landscapes of the community is also in the initial stages.

Indicators



Residents who agree they receive good value for the municipal taxes they pay

Source**

2022: 45%

2021: 51%

What's next?

In 2024, we look forward to improving our reporting and ensuring our financial software is easy to use and efficient. Continued support with financial analysis is also planned.



We ensure continuous improvement to support robust and modern internal processes.

Initiatives

6.3.1 Review and improve the development application process.

6.3.2 Integrate electronic records management.

6.3.3 Enhance automated data analytics and improve internal processes with automation.

2023 Progress

In 2023, a development Planning Process Manager was hired to advance the KPMG recommendations and develop application process improvements. Integrating our electronic records also continues to progress, as well as enhanced internal processes through the introduction of new software.

Indicators



Businesses who are satisfied with the services provided by Saanich

Source**

2022: 61%



Residents who are satisfied with the quality of public services provided by Saanich

Source**

2022: 68%

What's next?

In 2024, the pre-application process will be formalized and we will update the development application requirements. We also look forward to continuing our progress on integrating electronic records management and improving internal processes with automation.



We recognize that a healthy, safe, engaged, diverse, and effective workforce is our greatest asset and will invest accordingly.

Initiatives

6.4.1 Create and implement a Saanich Workforce Plan (People & Culture Plan).

6.4.2 Create and implement a Health & Safety Action Plan.

6.4.3 Create a Learning and Development Framework.

2023 Progress

In 2023, key elements of the Workforce Plan were completed including an Accessibility Action Plan and DEI Strategic Report and Action Framework. Progress was also made on a Learning and Development Framework.

Several safety initiatives were completed this year, including:

- Implementation of a Health & Safety Action Plan.
- Completion of Saanich's 15th Certificate of Recognition audit, scoring above industry average.
- Development of Corrective Action Plan.
- Joined the BC Regional Psychological (Health and Safety) Planning Committee and conducted research on international best practices supporting the development of a Psychological Health and Safety program.
- Continuation of Psychological Health and Safety Certificate training program for managers, supervisors and workers.
- Creation of a workplace disability management assessment response plan.

Indicators



Number of Saanich employees participating in related training programs

2023: 1,763

New for 2023

What's next?

Moving forward we will implement additional strategies to support recruitment and selection, succession planning, learning and development, retention and engagement. A training needs analysis will also be complete in support of employee learning and development that is aligned with the District's key priorities and objectives.

In terms of safety, several key initiatives are planned for 2024, including:

- Implementation of the Corrective Action Plan.
- Planning for a musculoskeletal injury prevention program.
- Continued development of Saanich's Psychological Health and Safety program.
- Implementation of the workplace disability management assessment response plan.

We practice asset management to support the sustainability of our services.

In 2023, Saanich's first-ever Asset Management Strategy was approved. We look forward to continuing to implement our short and medium-term priorities as part of this plan throughout 2024 and beyond.

Initiatives

- 6.5.1 Develop an Asset Management Strategy.
- 6.5.2 Update the Infrastructure Replacement Funding Strategy.
- 6.5.3 Develop asset management plans for engineered and natural assets.
- 6.5.4 Develop and implement an asset management software solution.

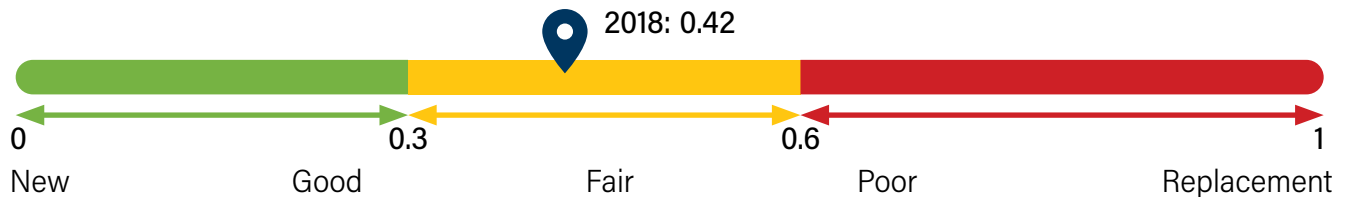
Indicators



Asset management - Average Facility Condition Index (FCI) for all major District facilities

Source: VFA Software

2018: 0.42



For additional information regarding plans and reporting visit the Saanich Documents Library on Saanich.ca

Footnotes for theme overview

* Some initiatives have been abbreviated for formatting purposes, see Strategic Plan for details.

** Source the most recent Saanich Citizen Survey, Citizen Pulse Survey or Business Survey. The next Resident Survey will occur in November 2024. For information on analysis and reporting of the results, please refer to the survey reports posted on saanich.ca.



Grants received from other organizations

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

Saanich staff monitor available grant opportunities and submit applications with projects that meet the grant criteria and requirements. Once approved, Saanich secures grant funding in stages as work progresses. In 2023, Saanich secured the following funding:

Note that grant funding may or may not increase year over year depending upon availability, funding specifications and project requirements. In 2022, Saanich secured over \$3,900,000 in grant funding and in 2023, Saanich secured \$21,237,191 in capital related grants and grant Reserves.

Agency	\$ Value	Program or service supported
BC Hydro	173,790	Various sustainability initiatives
Federation of Canadian Municipalities	137,500	Home energy retrofit financing
Fortis	60,000	Various sustainability initiatives
Government of Canada	65,020	Employment program
ICBC	256,700	Traffic improvements
Province of BC	1,313,000	Policing
Real Estate Foundation of BC	19,000	Home energy retrofit financing
Union of BC Municipalities	48,465	Community Emergency Preparedness
Province of BC	14,634,000	Growing Communities Fund
Province of BC	375,082	Local Government Climate Action Program
Province of BC	35,659	Clean BC for installing EV charging infrastructure
Province of BC	272,500	Next Generation 911 implementation
Province of BC	231,933	Park Infrastructure Upgrades
Province of BC	875,000	BC Active Grant – Biking Infrastructure
Union of BC Municipalities	2,311,815	Saanich Commonwealth Mechanical Replacement
Province of BC	146,916	Clean BC Community Grant – heat recovery and renewable energy planning for Pearkes Recreation Centre
Government of Canada	50,756	Accessibility Grant
Province of BC	69,991	Mass Timber planning for Fire Hall #2
Government of Canada	160,064	Green & Inclusive Community Building Program planning for Cedar Hill Recreation Centre
Total	21,237,191	

Did you know: Saanich is currently supporting many operational initiatives with grant and charitable contributions which may have been partially carried forward from previous years or new this year. Some of these initiatives include:

- **Disability Inclusion Services**

- Over \$100k each year from Island Health to recruit and train support staff for kids with accommodation needs.

- **Child & Youth Services**

- TransCare BC Grant for Queer Youth Art Drop-in programming, supply kits, and a family education and connection event.
- Grant funds from BCRPA for new programming supplies, equipment updates and repairs, and to support community partnerships and programs.
- Charitable contribution from Netflix "Maid" production to support new youth programs, including equipment updates and repairs, and to support community partnerships and programs.

- **Granted through the BC Fairs, Festivals and Events Fund**, this grant helps support community event organizers address ongoing challenges related to cost increases, reduced revenue or decreases in sponsorships, and address new issues such as the results of severe weather events. In 2023 funds also supported Earth Day Festival, Strawberry Festival and Cadboro Bay Festival.

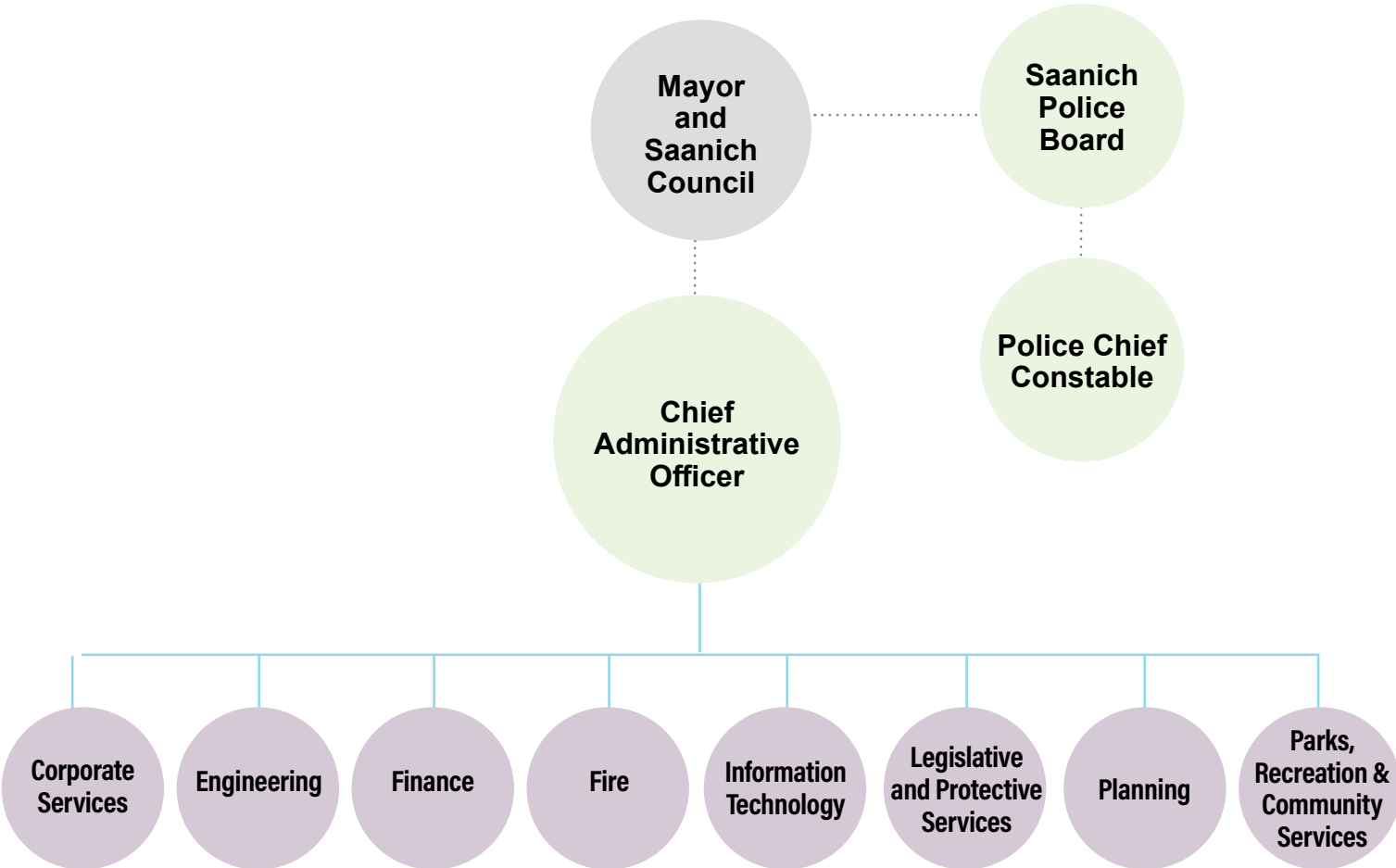
- **And there are others such as:**

- Disability Inclusion Services
- Diversity, Equity & Inclusion
- Community Youth program
- Civic Events
- Older Adult Services
- Community Arts
- Parks Programs - Music
- Community Programs- Financial Development
- SNPP-Saanich Neighbourhood Playground Program supporting summer camps.



A look at our departments

Corporate structure



Administration

What does this department do?

Administration is responsible for corporate leadership for all municipal operations and providing strategic advice to Council.

The Legal Services Division provides legal services to the municipality and is responsible for providing advice to Council and staff, preparing legal documents, negotiating contracts, and managing legal proceedings.



Corporate Services

What does this department do?

The Corporate Services Department is comprised of six distinct divisions including Communications, Economic Development, Human Resources, Occupational Health and Safety, Sustainability and the Equity Office. We are the organizational connector enabling departments, partners, and residents to achieve their best outcomes and we help deliver the Saanich vision.

The **Communications Division** raises awareness, builds understanding and helps to achieve organizational goals through effective communications and engagement planning tailored for both internal and external audiences. Communications oversees the Saanich website, intranet, social media, media relations, issues management, the Visual Identity Program, graphic design for print and digital publications and supports public participation activities. The division also provides print and mail services for the organization.

The **Planning and Reporting Section** manages and supports Council's strategic planning and progress reporting and conducts the resident and business surveys.

The **Human Resources Division (HR)** enables the people vision throughout the organization by providing professional consultation, building effective business partnerships and developing and delivering critical programs and services. All are designed to enhance the employee experience and foster an accountable and productive workforce. Programs, strategies, policies and consulting span topic areas such as workforce and workplace consulting, recruitment and selection, training and development, employee recognition, disability management, workforce planning, employee and labour relations, collective bargaining, job evaluation,

compensation and benefits management and employee records management.

The **Occupational Health and Safety Division (OHS)** provides leadership, advice, and services to enhance the organizational safety culture and support the physical and psychological health and safety of all Saanich employees. The division leads the design, implementation, auditing (WorkSafeBC Certificate of Recognition) and continuous improvement of Saanich's OHS and Workplace Injury Management (WIM) Programs. The OHS program includes hazard identification, risk assessment and control, training and certification, safe work practices, inspections, incident investigations, hazard specific programs and support for Saanich's Joint Health and Safety Committees. The WIM program supports employees who have sustained an occupational injury or illness and facilitates timely return to work.

The **Sustainability Division** works with Council, residents, staff and a range of stakeholders on implementing the goals and objectives of the 2020 Climate Plan. The work is both corporate and community in nature with the overarching objective of reducing GHG emissions and making our community and region more resilient to the effects of climate change. The Division's work and success relies heavily on partnerships with other local governments, institutions and

community organizations. Sustainability also provides professional advice to Council, the public, staff and a broad range of stakeholders on sustainability and climate change matters and regulatory documents.

The **Economic Development Office** is responsible for the creation and implementation of the District's Economic Development Strategy and program. Working with Council, staff, residents, the local business community, senior level governments, and various agencies and stakeholder groups the Office pursues activities that support business attraction, retention, and expansion in the District.

The newly formed **Equity Office** will develop, support, and implement equity policies and

practices in municipal government that build diversity, equity, and inclusion. This Office builds capacity and enables the District's workforce to promote and model equity principles and practices in the community and within the organization. This office will manage the District's overall approach to government relations with the Songhees, Esquimalt, Tsartlip, Pauquachin, Tsawout, Tseycum, and Malahat Nations. It will lead departments in the implementation of Council's strategic direction in the areas of Accessibility, Diversity, Equity, Inclusion and Reconciliation.



2023

Department accomplishments

- Launched an employee engagement survey.
- Developed a DEI and antiracism action plan.
- Created an Accessibility Plan.
- Began developing a Learning and Development Framework.
- Piloted a new Performance Management tool.
- Completed 15th Certificate of Recognition audit, scoring above industry average.
- Began developing a workplace disability management assessment response plan.
- Created a Health and Safety Action Plan.
- Launched a public engagement platform.
- Improved processes through piloting a new phone tree system.
- Improved processes through use of digital fillable forms.
- Processed 402 job postings in 2023 resulting in 550 positions being filled.
- Engaged 280 staff in Respectful Workplace training.
- Provided leadership development (Harvard Manage Mentor) to 99 leaders.
- Partnered with IT to implement new technology to streamline print service requests.
- Conducted a Food Hub Feasibility Study that identified the opportunity for an Indigenous food hub at Camosun College.



2024

Planned initiatives

- Update Saanich Sustainability Procurement Guidelines and explore a bulk-purchase program.
- Design and implement a Revitalization Tax Exemption program.
- Implement a Climate Friendly Commuter Program and improve bike parking at Saanich facilities.
- Complete design and installation of the first phase of on-street Electric Vehicle Charging Infrastructure.
- Implement bylaw changes to support high performance buildings and sustainable development.
- Update connection to South Island Film Commission to identify new opportunities and align with emerging trends.
- In cooperation with the South Island Prosperity Partnership, conduct a study to assess the region's research & development assets and capabilities.
- Conduct an intelligent community assessment to evaluate Saanich's intelligent city potential and identify opportunities for leveraging technology and community partnerships.
- Implement a Circular Economy Accelerator Program to support local businesses to adopt circular economy practices.
- Develop a Flavour Trail to connect local food growers, producers and makers to consumers/residents to support and grow the local food economy.
- Launch a business visitation program to support the retention and expansion of local businesses.
- Launch an employee survey and create and support corporate and departmental action plans.
- Provide accessibility awareness training to all staff and finalize the Learning and Development Framework and Plan.
- Expand the leadership development program to frontline supervisors.
- Enhance automated data analytics and service delivery through new systems and supports.
- Develop a workforce 'people plan' for the District.
- Complete research and discovery phase of the website refresh project.
- Improve communication by creating an internal communications plan.
- Increase engagement and communications reach using a variety of platforms.
- Initiate the Equity Office.
- Continue implementing the Health and Safety Action Plan including focus on musculoskeletal injury and psychological health and safety.

Engineering

What does this department do?

The Engineering Department is responsible for policy development, design, delivery, construction and management for services and infrastructure on and under public streets as well as the design, construction, and maintenance of municipal facilities.

Transportation and Development Services

plans, designs and implements all above ground infrastructure and transportation systems.

Water Resources manages the municipal water, sanitary sewer and storm drainage systems by undertaking systems planning and analysis;

engineering designs and overseeing the construction of infrastructure improvement and replacement programs.

Public Works manages transportation network repairs, residential refuse collection, leaf pick-up, garden waste drop off and disposal, storm drainage, creeks and waterways maintenance, and sewer and water utility maintenance and operations.

Municipal Facilities ensures the safe and uninterrupted operations and service delivery through municipally owned facilities. The stewardship of these assets includes strategic planning, design, construction, commissioning, operational efficiency management, maintenance, repair as well as minor and major modifications as required.



QUICK STATS	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Fixtures converted to LED	940	560	1,040	1,000
Illegal dumping responses	727	689	721	800
Waterways inspected/cleaned (km)	461	265	354	325
Water quality samples taken	1,166	1,394	1,168	1,150
Hydrants serviced	691	486	349	600

Did you know?

- The 10,347 kg of organic waste we collected from residents in 2023 equates to 399 - 53-foot tractor trailers filled with organic material that were diverted from Hartland Landfill and beneficially recycled into high-quality soil amendments.
- The Development Services Section processes approximately 2,800 development and utility applications each year.

2023

Department accomplishments

- Updated Active Transportation Plan adopted.
- Gorge Road Phase 1 Transportation and Utilities Project completed.
- Completed and presented updated Water and Sewer Master Plans to Council.
- Amended the Subdivision Bylaw to provide onsite stormwater retention in select zones and replacement of the Intensity-Duration-Frequency rainfall curve.
- Council adopted the Asset Management Strategy.

2024

Planned initiatives

- Begin implementation of the updated Active Transportation Plan.
- Complete the development of the Road Safety Action Plan that aligns with Vision Zero and Safe Systems approaches.
- Implement Phase 2 of the Speed Limit Establishment Policy.
- Construct new walking and cycling infrastructure along with underground linear asset renewal on Shelbourne Street (Phase III), and Sinclair Road.
- Move to a fully digital submission review and acceptance process for development works.
- Complete the Integrated Stormwater Management Plan (ISMP) for Cordova Bay and advance the development of a municipal-wide drainage model in parallel with Colquitz Creek ISMP works.
- Begin to implement the replacement priorities of the updated Water and Sewer Master Plans.
- Complete pilot project for residential water meter replacement product(s) and reading technology.
- Modernize the water and sewer rate design and establish a dedicated funding source for drainage infrastructure.
- Start construction for Fire Station #2 Redevelopment.
- Begin Phase II work of Feasibility Study for the Saanich Operations Centre Redevelopment project.
- Enhance accessibility and electrification of Cedar Hill Recreation Centre.
- Start major energy retrofits at G.R. Pearkes Recreation Centre.

Did you know?

- The Creeks and Waterways section partners with nonprofit organizations to improve water quality and conveyance and restore habitat for approximately 3.5 km of creeks and waterways each year.

Finance

What does this department do?

Finance manages the financial affairs of the municipality and the procurement of all required goods and services.

Financial Services provides a complete range of budgeting, accounting, payroll and purchasing services to all departments.

Accounting Services provides accounting and audit services for approximately \$457 million in annual expenses and revenues; cash management of over \$282 million in investments to maximize the returns and provide additional income to both operating and reserve funds and accounts payable processing of more than 37,190 invoices annually. The division also performs financial policy development as well as the preparation of the financial statements which are audited by an independent accounting firm.

Payroll Services coordinates the time sheet entries for the District, the production of five different payroll groups paid on a bi-weekly basis and maintains benefits records for more than 1,659 staff.

Financial Planning supports departments with their financial analysis and coordinates the annual budgeting process.

Purchasing Services centralizes the procurement of goods and services to all departments. One hundred and eighty-nine procurement processes including quotations, tenders, direct awards and requests for proposals with an estimated total of \$82 million dollars are managed and processed in a year.

Revenue Collection processes all revenues including property taxes, utility bills, dog licenses, business licenses and recreation programs. Around 111,790 utility bills and 44,740 tax notices are produced annually. This section also manages a pre-approved instalment tax payment system and a web-based online payment system.

JDE Program supports the financial enterprise software of the District by creating a multi-year roadmap for ongoing implementation, maintenance and operations of the JDE system which will enhance efficient operations within the District. The section also project manages the enhancement work and the ongoing support and training strategy to ensure the organization and end users are successful.





2023

Department accomplishments

- Successfully implemented new budget software to replace Excel as the corporate budgeting tool.
- Developed a long-term funding strategy for annual asset replacement.
- Developed a long-term funding strategy for future borrowing needs to implement the Strategic Facilities Master Plan.

2024

Planned initiatives

- Improve reporting and ease of use of the financial software for all departments.
- Continue phase 2 of the budget software implementation.
- Support departments with financial analysis.

Fire

What does this department do?

The Fire Department provides high quality, efficient and caring emergency response, fire prevention and life safety education services to the District of Saanich. Saanich Fire responds to a range of emergency incidents including fire suppression, medical response, vehicle extrication, land and marine rescue, mutual aid requests, hazardous materials incidents and requests for public service. The department also provides fire safety inspections, public education and fire dispatch services to two client municipalities. In addition, the department administers Saanich’s Emergency Program which provides for continuity in government and preservation of life and property in the event of a major emergency or disaster and ensures emergency response and recovery plans are in place and exercised for the District. The department employs 142 uniformed personnel and eight support staff working out of three fire stations.

Did you know?

- In 2023, the Fire Dispatch Centre dispatched approximately 12,905 incidents to 18 regional fire departments, including Saanich.
- Four of the Fire Department front-line response apparatus are now equipped with anti-idling technology. The Fire Prevention Division has also purchased 4 electric vehicles in the last 12 months to make our fleet more sustainable.

QUICK STATS	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Incident responses	4,896	5,520	6,221	6,800
Fire-related fatalities	2	2	0	0
Fire-related injuries	2	4	6	0
Estimated value of property loss	\$1,851,440	\$1,545,441	\$2,977,057	\$2,000,000
Estimated value of property saved	\$104,554,300	\$170,225,310	\$114,637,118	\$125,000,000
Incidents dispatched (Saanich Fire and clients)	7,242	11,664	12,905	13,550
Public education programs and events / attendees	7 / 855	78 / 16,137	91 / 11,440	100 / 12,000

Did you know?

- Saanich is one of only a few fire departments in the Province with a Fire Underwriters Public Fire Protection Classification grade 2 or better on the Fire Insurance Grading Index. Grade 2 is reflective of a very high standard of fire protection, resulting in 99% of all residents living in non-hydrant protected areas of Saanich being eligible for insurance premium savings.

2023

Department accomplishments

- Construction activities officially began on the Fire Station No. 2 Replacement project including a groundbreaking ceremony with Mayor and Council and other community stakeholders. The temporary accommodation is in place and construction is set to begin in early 2024 with a scheduled completion set for early 2026.
- Preparation is underway to make the transition to Next Gen 9-1-1 dispatch services. Through our technology partnership with E-Comm the infrastructure will be in place in advance of the CRTC deadlines.
- Fire Underwriters completed a survey which lowered the hazard risk rating for Saanich. The lowered risk rating will result in lowered insurance costs for many of our residents.
- After completing training in the Spring, suppression crews and task force leaders were deployed across the province to support wildfire suppression operations.
- The Corporate Emergency Response Plan was updated to align with modernized emergency management legislation to ensure compliance with the new Emergency and Disaster Management Act.
- Supported the provincial response to a demanding wildfire season by activating a virtual reception centre and deploying volunteers (in-person and remote), supporting thousands of evacuees during a critical time of need.

2024

Planned initiatives

- Complete recommendations identified in the 2020 Master Fire Plan to ensure the Fire Department continues to provide efficient, effective and fiscally responsible services to the District.
- Increase collaboration among four core fire services (Saanich, Victoria, Oak Bay & Esquimalt) and identify fire service integration opportunities within those municipalities.
- Develop an implementation plan for the modernized Fire Safety Act. Modernized features include the implementation of a risk-based compliance monitoring system to identify higher-risk buildings; an administrative penalty system to incentivize owner compliance; and more efficient enforcement of the fire legislation and codes.
- Continue construction of Fire Station No. 2, improving critical services to residents and enhancing training quality for fire fighters for 2026.
- Implement Next Generation 9-1-1 and work with E-Comm to implement this federally-mandated initiative.
- Operationalize the Emergency Operations Centre following a significant renovation and audio-visual enhancements.
- Work with Saanich Sustainability on the greening and electrification of the department by moving to zero emission apparatus, vehicles, equipment and supplies.

Information Technology

What does this department do?

The Information Technology Department provides computers and technology to nine different locations. Information Technology operates a Helpdesk for staff queries, conducts technology training courses, assesses new products and upgrades existing corporate applications. Network Services operates a geographical dispersed integrated data and voice network with secure access to the internet.

QUICK STATS	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Total service requests per year	not measured	2,455	3,946	6,000
Preventative maintenance changes	not measured	100	364	400
Total system availability (minus planned maintenance)	not measured	not measured	>99%	>99.9%
Average issue response time	not measured	<=60 min	<=60 min	<=30 min

2023

Department accomplishments

- Adobe Digital signatures implemented across the District.
- 15 meeting rooms across our various sites enabled with Teams Appliances and large screens.
- Two new online applications went live: Road Occupancy and Road Allowance E-Apply.
- Public Works Fuel Management System Upgrade to optimize and manage our fuel expenditures.
- New Microsoft Productivity apps including Planner, team scheduling, and digital in/out boards have been configured and ready for release.
- New Finance budget software implemented.
- 50 ruggedized mobile devices deployed across Fire, Parks, Recreation, and Public Works (these allow for real-time data connections).
- New Platform to enable online IT Service Portal – first release is Change management in ServiceNow.
- Print Shop Online implemented (on same platform IT will use for Service requests).
- Urban Project in the Planning Department implemented.
- Staff scheduling software ‘Microsoft Shifts’ implemented for Bylaw and Recreation.
- MoveIT file transfer system replaced with Custom Secure cloud service based on Microsoft Sharepoint and implemented to 80 users.
- Several training sessions related to Microsoft Outlook, Teams and Bluebeam (planning/permitting/engineering markup tools).
- New multifunction printers and copiers throughout the District.

Did you know?

Saanich maintains a geo-spatial database containing over 2.64 million objects which tracks important Saanich assets and related infrastructure used for planning. This data is available for residents to view (SaanichMap | District of Saanich). For instance, Saanich has:

- 11,178 hectares of municipal land and water, 1,788 of which is dedicated to public parks.
- 111.1 km of trail networks (1.1 km more than 2022).
- 2345 fire hydrants (18 more than 2022).
- 576 km of surfaced roads (2 km more than 2022).
- 188 km of bicycle lanes.

2024

Planned initiatives

- Implement email and E-link to remaining casual workers to ensure all Saanich staff have digital access to Saanich.
- Implement a brand-new Public Participation Citizen Engagement Platform.
- Release a brand-new Council Agenda Management System including an innovative voting dashboard.
- Further Bluebeam (digital plan markup) and SharePoint workflow improvements to support the planning and permitting process and Saanich achieving our housing targets.
- Implement a Development Tracker dashboard to show in realtime progress towards provincial occupancy permit targets.
- Discovery and procurement planning for Saanich district-wide HR Information Management System.
- 80 large monitors to be deployed across Inspections, Engineering, Planning, and Public Works.
- A Major GIS upgrade and plenty of Saanich Maps updates both internally and externally.
- Security improvements, with more systems set for multi-factor authentication (MFA).
- New security awareness training – video format training
- Planning, preparation and testing for the next-generation Saanich Device (Windows 11 plus full cloud apps) implementation in 2025
- More Mobile devices and large format monitors for Asset Management functions including some high-power laptops for specialized functions.
- Saanich Leisure Involvement for Everyone (LIFE Recreation facility subsidy) online app will be piloted.
- Further improvements to IT Service Delivery processes including on/offboarding of staff.
- Implementation of Secure Print, allowing mobile workers to print sensitive information to printer and have it print out after secure login.
- Migrate banking interfaces from HSBC to Royal Bank (RBC acquired HSBC Canada)
- Fully deploy infrastructure to support Next-Generation 911 Emergency Communications.

Legislative and Protective Services

What does this department do?

The Legislative and Protective Services Department has seven sections that provide a diversity of external and internal customer services as well as oversee regulatory compliance in the municipality.

Building and Inspections Services oversees the construction, alteration, repair and demolition of buildings in the District by ensuring construction complies with bylaw requirements, the BC Building Code and applicable regulations. It processes building applications for residential, commercial, institution and industrial use and provides advice to Council, the public, staff and stakeholders.

Bylaw Services enforces municipal bylaws, responding to public complaints and enquiries and conducting investigations related to alleged violations. The Section advises on enforcement matters, educates the public and stakeholders and ensures compliance.

Business Licensing issues more than 4,600 business licenses annually. The Section also responds to customer complaints and enquiries and investigates possible bylaw violations.

Legislative Services, under the Corporate Officer's direction, carries out duties related to the statutory responsibility outlined in the Community Charter. It organizes and prepares agendas and minutes for Council meetings, Public Hearings, Council Advisory Committees, Advisory Design Panel and Board of Variance. The division processes and safeguards municipal bylaws and receives and distributes Council correspondence. It also conducts local

government elections, referenda and elector approval processes.

Real Estate Services acquires, manages, and disposes of real property for the municipality. It negotiates, prepares and registers municipal rights-of-way and supports the subdivision process. The Section manages the rental housing stock and communication facilities at PKOLS and Mt. Tolmie.

Records and Information Services has three programs: Records and Information Management, Information Access and Privacy Management, and Archives. The Records and Information Management Program guides the creation, distribution, use and disposition of physical records, electronic documents and data, ensuring effective information management across the organization. The Information Access and Privacy Management Program ensures public accountability and protection of personal privacy under the Freedom of Information and Protection of Privacy Act (FIPPA). Archives collects, preserves and publicly shares Saanich's documentary heritage.

Risk Management promotes policies and procedures designed to prevent incidents causing loss. It also manages an insurance program that sustains the municipality's ability to deliver services. The Section receives, investigates and adjusts claims filed by citizens or businesses and assists with recovery of costs when the Municipality suffers a loss as a result of a third party.

QUICK STATS	2021 Actual	2022 Actual	2023 Actual	2024 Estimate
Building permits issued	753	629	608	750
Plumbing permits issued	880	775	703	800
Inspections conducted	6,875	6,841	6,899	7,200
Bylaw complaint inspections	3,713	5,114	4,952	5,200

2023

Department accomplishments

- Implemented Board of Variance applications to support materials and payment.
- Completed RFP process for an agenda management system. Working with supplier on system design, discovery and implementation.
- Developed Saanich's Strategic Risk Register.
- Independent Consultant procured by Saanich and Victoria to facilitate the Citizens' Assembly process.
- Implemented electronic ticketing for bylaw offence notices for parking enforcement.
- Completed Mayors of Saanich: First 100 Years online Archival photo gallery.
- Implemented Blue Beam to receive and review building plans digitally.
- Completed a corporate shared drive restructuring pilot, a foundational project for shared drive clean-up, in preparation for future migration of records.

INFORMATION MANAGEMENT STATISTICS	2022	2023
Access Requests under FIPPA	237	170
Training Sessions - RM, Privacy and Access	16	6
People trained - RM, Privacy and Access	267	63
Privacy Impact Assessments (PIA) completed	23	35
Archival research inquiries managed	439 inquiries	

2024

Planned initiatives

Community well-being

- Ensure that all life/safety complaints are addressed while minimizing corporate liability.
- Ensure a healthy and safe community through guidance of the Bylaw Enforcement Policy.
- Ensure all buildings constructed in Saanich are meeting minimum health and safety standards in compliance with the BC Building Code.

Organizational Excellence

- Continue to support the Citizens' Assembly process.
- Increase online resources on Archives website including digitized archival documents, and an opportunity to create online history exhibits.
- Assessment of access to information and protection of privacy controls, implementation of online learning opportunities.
- Continue to advance the records and information management framework from paper-centric to an enterprise document management system (EDRMS) in collaboration with the IT Department.
- Continue to ensure citizen engagement in Council proceedings.

Business Licensing

- Address the increase in demand for service for the License Bylaw Officer.
- Review future enforcement of short-term rentals and the potential of business licenses for secondary suites.
- Proactively identify unlicensed businesses while enforcing the Business Licence Bylaw through voluntary compliance and creating additional Business Licence revenue.

Building and Inspections

- Manage Provincial mandate for increased housing and current complex development projects.
- Digitization of permitting plans to enhance the services to residents.

Bylaw

- Continued support for Bylaw Enforcement Officers to enhance service delivery.
- Real Estate Services.
- Finalize Phase 2 and commence Phase 3 of the Shelbourne Street Improvements Project.
- Replace the PKOLS Telecommunications tower.
- Streamline management and maintenance of District-owned properties.
- Legislative Services.
- Implement the Council agenda management system with voting dashboard.

-
- Review the organization, access and storage needs for agreements. Develop inventory of executed agreements and plan for access and storage.

Records and Information Services

- Update the records Management Policy to a Records and Information Management Policy inclusive of physical records, electronic documents and data and establish an information governance committee.
- Advance the SaanichIM project: Enterprise Document and Records Management System (EDRMS) readiness and implementation, in collaboration with the IT Department.
- Select departments inventory of physical records, located in offices and offsite storage, for digitization and automation purposes.

Archives

- Continue to provide additional online resources on Archives website.
- Commence education and research in preparation for digital archives, including software requirements.
- Review and update the Mandate and Collections Policy.

Freedom of Information and Protection of Privacy

- Develop a self-study PowerPoint presentation for new employees and advanced topics on FIPPA w/Q&A.
- Review and update Information Access and Privacy Training Plan.
- Personal Information Inventory (PII) Phase Two - Project involving all program areas and Records Management and update the locations personal information is stored.

Risk Management

- Continue implementation of the Enterprise Risk Management program with the development of departmental risk registers.
- Manage the insurance portfolio to ensure the most cost-effective coverage for the Municipality.
- Ensure the equitable resolution of third-party injury/damage claims and recovery for first party damage claims.

Parks, Recreation and Community Services



What does this department do?

Parks stewards *healthy nature* through planning, designing, constructing, managing, programming and maintaining the District's 171 parks, covering more than 825 hectares with more than 100 kilometres of trails. Parks' work is environmental stewardship and protection, which is integrated into all the division's work. Biodiversity does not recognize fence lines, so caring for and protecting nature on private lands is as important as public lands. The division's lands are biologically diverse, offering residents a spectrum of active living experiences and opportunities to connect with nature.

Recreation supports *healthy people* by planning, coordinating and delivering a continuum of active living recreation and wellness programs and services spanning all ages and abilities, and by planning, managing and maintaining the District's four recreation centres (Cedar Hill, Gordon Head, G.R. Pearkes and Saanich Commonwealth Place), the Cedar Hill Golf Course and Braefoot Park Centre.

Community Services creates *healthy community* by coordinating and supporting a wide variety of focus areas to Saanich's underserved and/or most vulnerable populations including municipal and community special events, community development, volunteerism, financial accessibility services for low-income citizens, inclusion services, youth services and teen centres, summer playground programs, seniors and active aging initiatives, parks programming, multicultural and social programs, and mental health initiatives. The goal is to maximize resources in the community to decrease the barriers many families and individuals face in accessing parks and recreation services.

Did you know?

In 2023, the LIFE program supported 2,872 clients which is a 28% increase from 2022. Adults (19-59yrs) and children (5-12yrs) made up the largest percentage of these clients with 1,385 adults and 605 children.

Did you know?

With close to 700 employees, PRCS is fortunate enough to lead the largest number of the District's greatest asset – its staff.

2023

Department accomplishments

- Installed two Indigenous mural projects.
- Completed the People, Pets and Parks Strategy.
- Completed the Fowler/Lochside Park concept and re-design.
- Completed Ice Demand Analysis.
- Installed washrooms at McMinn and Playfair Parks.
- Acquired property adjacent to Meadow Park and South Prospect Lake Park.
- Installed PRIDE crosswalks at all Recreation Centres.
- Expanded the LIFE program to include additional populations.
- Continued additional creek restoration at Cuthbert Holmes Park.
- Hosted the University of Victoria / Tsawout Archeological Field School in Cordova Bay parks.
- Second Chance Café is now operating at Cedar Hill Recreation Centre to support The Cridge Centre's brain injury survivors.
- Installed new boardwalk trail at Layritz Park.
- Hosted the 2023 Diving Plongeon Canada National Dive meet.
- Expanded youth internship program by 10%.
- Started on the journey to decolonizing Remembrance Day.
- Continued electrification of the golf course equipment - electric backpack blowers, electric string trimmers, electric chainsaws, electric hedge trimmers were all purchased to replaced gas machines. While we still have some of these items in gas form, as we replace, we opt for electric where possible – including trading in two gas utility vehicles that were replaced with electric units.
- Replanted hundreds of spring flower bulbs around trees in parks to prevent our mowers from getting too close to trees and protect our urban forest.



Did you know?

Cedar Hill Golf Course had 63,800 annual rounds played in 2023 which is the highest yet and the first time we've surpassed 60,000 rounds. For reference, there were 48,320 rounds played in 2018.

Department accomplishments cont.

- Older Adult Services programs expanded to include "Social Croquet" Free Days, 70yrs+ Speed Friending Events and Social Knitting Drop-Ins. We also provided free Elder College lectures for "Beat the Fraudster," "Getting Around Safely," and "Exploring the Needs of LGBTQ2+ Older Adults."
- Music in the Park has returned to pre-pandemic attendance numbers, and we added a new "Music on the Gorge" concert that was targeted toward paddlers, boarders, and rowers on the waterway.
- In May, the Community Arts program supported the "Scattered Art Tour" which promoted local artists in our neighbourhoods.
- From January through March, we partnered with art therapist Debbie Douez, the Victoria Native Friendship Centre and UVIC's Centre for Youth and Society to bring the Art of Reconciliation (AoR) program to Cedar Hill Arts Centre. Indigenous and non-Indigenous young adults aged 18-29 explore how they feel about reconciliation through art-making workshops, reflection, group discussion and deep learning with invited guest speakers. A culminating exhibition and a free community event was held in March.

2024

Planned initiatives

- Implement the 2023 DEI Strategic Report and Action Framework.
- Undertake the 10-year PRCS Strategic Direction and Action Plan.
- Implement the relevant and financed pieces of the People, Pets and Parks Strategy.
- Undertake a Parks Sports Field Strategy.
- Expand support for Urban Indigenous in Saanich through partnerships with VNFC and the BC Metis Federation.
- Complete Rutledge Park redesign and splashpad.
- Initiate the Lambrick Park Site-wide Integrated Planning Process.
- Expand programs beyond the 'bricks and mortar' of recreation centres.
- Complete planned improvement for PKOLS following formal naming ceremony.

- Continue modernizing partnership and user group agreements throughout PRCS.
- Introduce an Environmental Policy Framework with a focus on climate change, enhanced stewardship and biodiversity.
- Implement existing Invasive Species Management Strategy.
- Implement the updated Urban Forest Strategy.
- Finalize and implement a Biodiversity Conservation Strategy.
- Develop an up-to 100,000 Trees in Ten Years strategy as part of the Urban Forest Strategy.
- Continue working toward Wildlife and Habitat Management as the next module of the Audubon Cooperative Sanctuary Certification program for golf courses at the Cedar Hill Golf Course. Completed modules Water Conservation and Chemical Reduction and Safety in 2023.



Planning

What does this department do?

Planning works with Council, residents and stakeholders on a variety of plans, policies and programs to build, strengthen and enhance the community.

Community Planning works on comprehensive plans and more focused projects that guide growth and change such as looking at means to develop more affordable housing and ways to support agriculture and long-term food security.

Current Planning oversees a broad range of development related applications such as rezoning, development permits, variances, subdivision, building stratification, agricultural land reserve, liquor, cannabis and antenna.



2023

Department accomplishments

- Strategic Official Community Plan review was completed and received first bylaw readings in December 2023.
- Cadboro Bay Local Area Plan approved by Council Resolution.
- Terms of Reference for Neighbourhood Homes project was approved. Project has since pivoted with Bill 44 requirements to develop Small Scale Multi-Unit Housing (SSMUH) bylaws.
- Housing Strategy implementation including the Tenant Assistance Policy, Definition of Affordability, Permissive Tax Exemption Policy, Small Apartment Infill zone policy, and work on Rapid Deployment of Non-Market Housing.
- Community Amenity and Inclusionary Housing Policy was adopted, replacing the interim policy from 2021.
- Increased Current Planning capacity to manage complex development applications including high-rise, mixed-use, and affordable housing projects.
- Housing Accelerator Fund application submitted to CMHC.
- Worked with Sustainability to complete the update of the Development Permit Area Design Guidelines and updated the Zoning and Building bylaws to better support the development of a well-designed community and public realm; identified and removed municipal barriers to high performance buildings.
- Development Process Manager was hired in Current Planning Division to support ongoing process management work. This position works collaboratively with staff in other departments to advance development application process improvements.
- Completed a Land Capacity Analysis to ensure that land use planning policy and zoning can support population and housing projections for the next 20 years

Did you know?

- The Planning Department reached a full staff complement in 2023 with staff from four continents who speak ten different languages.
- Saanich has one third of the single detached lots in the Greater Victoria area. In real numbers this is 24,000 lots out of 74,000!

2024

Planned initiatives

- Complete the Quadra McKenzie Centre, Corridor, Village Study. A draft plan will be available for review by Summer and feedback on the draft will be incorporated into a proposed plan for Council consideration. It is anticipated that implementation of this plan will include updates to the Official Community Plan.
- Small Scale Multi-Unit Housing (Neighbourhood Homes). Staff are working to implement the new Bill 44 requirements by the June 2024 deadline. This will result in large areas within the urban containment boundary being made available for infill housing. Bill 44 also requires that we consider secondary accommodation in rural areas.
- Transit Oriented Area (Bill 46) Implementation. Zoning amendments will be presented to implement this new legislation.
- Develop and implement regulations to facilitate the Rapid Deployment of Non-Market Housing.
- Update the Housing Needs Report once new provincial guidance is released.
- Replace current fast-tracking of selected development applications with a non-market housing policy to accelerate the processing of non-market housing applications.
- Develop Terms of Reference for Tillicum Burnside Centre, Corridor and Village planning work.
- Continue to implement the Food and Agriculture Strategy by developing Farm Stands Zoning Amendments, and Pocket Markets Zoning Amendments (in conjunction with Parks Department).
- Develop Terms of Reference to review off-street parking requirements in Zoning Bylaw.
- Undertake implementation work associated with the Uptown Douglas Plan through development of Terms of Reference for Uptown Douglas Pre-Zoning. This project proposes pre-zoning in the Core, Urban Mixed-Use, and Mixed Employment Land Use designations. This work will also focus on the design of the road network and needed frontage improvements to ensure that the vision of the Uptown Douglas Plan can be realized.
- Development Process Review implementation—implement pre-application process, develop new application packages and work towards eApply for additional application types.
- Undertake review and update of off-street parking requirements in the Zoning bylaw to support a mode shift towards active transportation and to update bike parking standards.
- Update Land Capacity Analysis to consider Retail and SSMUH.
- Support Engineering Department in review and update to the Subdivision Bylaw.
- Initiate a targeted review of the Shelbourne Valley Action Plan.
- Continue implementation of Agriculture and Food Security Plan including through involvement in Regional Food and Farmland Trust and Food Hub initiatives.
- Continue ongoing work to streamline internal workflows and update technology to manage application submissions digitally to prepare us for accepting development applications online (eApply).
- Continue implementation of the Development Process Review recommendations adopted by Council.

Police

What does this department do?

Our mission is to provide culturally informed, community responsive public safety services. The 2023-2026 Strategic Plan outlines the SPD values and our commitments to the community. It will guide decision making about how to strategically allocate resources to best support community safety and well-being. With the support, governance and oversight of the Saanich Police Board, our services are delivered by officers and civilian staff in six divisions: Administration, Community Engagement, Detectives, Patrol, Professional Standards and Staff Development.



QUICK STATS	2021 Actual	2022 Actual	2023 Actual	2024 Estimate*
Calls for Service	26,868	24,519	24,889	22,880
Collisions – injuries and fatalities	303	281	221	152
Break & Enters (Residential and Business)	283	273	278	100
Mental Health Act	687	714	619	444

*based on Q1 2024 data

2023

Department accomplishments

- Launched the 2023-2026 Strategic Plan.
- Hosted several Gang Education Seminars to educate youth and caregivers.
- Delivered the “Beat the Fraudster” Safety series which provided practical techniques to increase financial and technological safety skills to members of the public.
- Implemented a dictation pilot project to better utilize resources.
- Upgraded equipment for tactical officers (e.g., shields, vehicles).
- Completed a 2022 BMO incident operational debriefing and formal recognition ceremony.
- Implemented the Language in Motion app to improve access to translation services.
- Implemented a departmental occupational stress support dog, Beacon, to support staff wellness and witness and survivor interviews.

2024

Planned initiatives

- Expand the Community Safety Officer Program to increase capacity.
- Patrol resourcing enhancements to increase resources on the road and enhance health and well-being.
- Identify new strategies and initiatives that effectively respond to cybercrimes and fraud-related scams.
- Increase number of accredited Team Commanders to lead major cases and align with Major Case Management policies.
- Enhance our methods of engaging and connecting with youth outside of school settings.
- Reorganize training allocations to better meet all staff needs.
- Build research partnerships to enhance our ability to integrate evidence-based practices into decision making and operations.
- Develop and implement a leadership development program that supports succession planning.
- Reassess and modernize recruitment strategies to attract and hire increased numbers of qualified candidates that reflect the diversity of our community.
- Implement mandatory psychological check-ins for all positions across the Department.
- Create and implement a Post-Secondary Practicum Program between local academic institutions and SPD.

Did you know?

- The Street Crime Unit was involved in the first organized vape sale investigation in Canada under new legislation, resulting in over \$100,000 of product being seized.
- Our Special Investigations Section handled more than 210 new files in 2023, with 40% involving allegations of sexual assault involving adults. Overall, the Section completed over 300 witness and survivor interviews as part of these investigations.
- Our Patrol and Traffic units participated in 9 different road safety related campaigns in 2023, focusing on reducing distracted driving and impaired driving, as well as increasing seat belt use and safe winter driving.
- The Saanich Police Department has been selected as a Top Employer in BC three years in a row and we are actively recruiting for a variety of positions across the Department. Check out www.joinspd.ca for details.

Financial section

2023 Financial Statements

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2023

Prepared by:
District of Saanich
Finance Department



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**The Corporation of the District of Saanich
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2022

Christopher P. Morrell

Executive Director/CEO

Message from the Director of Finance



Message from the Director of Finance

As the Director of Finance and the Chief Financial Officer for the District of Saanich, I am pleased to present the audited financial statements for the year ending December 31, 2023. The financial statements are the responsibility of the Saanich leadership team. The statements have been prepared in compliance with Section 167 of the Community Charter, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board. The financial statements have been audited by KPMG LLP who have expressed their opinion that the statements present fairly, in all material aspects, the financial position of the District as of December 31, 2023. Saanich maintains a system of internal accounting controls designed to safeguard the assets of the District and provide reliable financial information.

Executive summary of financial results

As detailed in the 2023 financial statements, the District's financial results reflect an improved financial position and a continued commitment to sound financial management. The District's net investment in capital assets increased by \$25.3 million and total reserves and appropriated surplus grew by \$13.8 million. All of this places us in a better position to provide sustainable services to our community over the long term. Saanich's overall financial position strengthened by \$52.9 million.

Saanich's accumulated surplus continued to grow in 2023, reflecting the ongoing commitment to strengthening capacity to meet financial obligations. Saanich has been proactive in our financial commitment to sustainable infrastructure renewal since 2008 and our equity in capital assets makes up the most significant portion of the accumulated surplus balance (\$924.2 million), followed by reserve balances (\$144.5 million).

Revenue increases for 2023 include sale of services of \$4.0 million due to an increase in fees and revenues collected by the recreation facilities. Other increases include revenues from own sources with an increase of \$7.8 million from permit revenues and interest income earned on investments due to the current high interest rate environment. Additional revenue increases include increases to taxation of \$11.6 million due to an increase in property tax rates and increases to transfers from other governments of \$14.5 million due to a one-time provincial grant received to support local government to increase local housing supplies. Total expenses increased by \$27.4 million or 11.9% over 2022 due to higher wage settlements in Protective Services, increased volume of services provided in recreation programs, bylaw services and park operations, and higher inflationary costs for road, sewer, and water maintenance.

While Saanich continues to be well managed financially, improvements are always possible; staff and Council are constantly looking to enhance our financial and asset management planning processes to ensure long term financial sustainability. Saanich continues its commitment to continuous improvement and long-term financial sustainability as reflected in its service enhancements; financial policies and processes; increasing investment in capital assets and reserves, and prudent management of debt.

A handwritten signature in black ink, appearing to read 'Paul Arslan'.

Paul Arslan, Chief Financial Officer

Report from the Director of Finance



May 13, 2024

Mayor and Council
District of Saanich

Dear Mayor and Council,

I am pleased to present the financial statements for the fiscal year ending December 31, 2023, pursuant to Section 98 of the Community Charter Act.

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

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

The audit firm of KPMG was appointed by Council and is responsible for expressing an opinion as to whether the financial statements, prepared by the Corporation's management, fairly present the financial position of the District of Saanich and the results of its 2023 operations.

In 2023, the Corporation's financial position continued to strengthen. Investment in tangible capital assets such as lands, parks infrastructure, roads and sidewalks increased by \$25.3 million and total reserves and appropriated surplus increased by \$13.8 million. Overall, these results increased the Corporation's overall financial position by \$37.4 million.

Revenue increases for 2023 include sale of services of \$4.0 million due to an increase in fees and revenues collected by the recreation facilities. Other increases include revenues from own sources with an increase of \$7.8 million mainly attributed to permit revenues and interest income earned on investments due to high interest rate environment in the year. An increase in taxation of \$11.6 million from an increase of the property tax rate, and transfers from other governments increased by \$14.5 million due to a one-time provincial grant received to support local government to increase local housing supplies.

Total expenses increased by \$27.4 million or 11.9% over 2022 mainly due to higher wage settlements in Protective Services, increased volume of services provided in recreation programs, bylaw services and park operations, and higher inflationary costs for road, sewer, and water maintenance.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Arslan".

Paul Arslan
Director of Finance

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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



Brent Reems
Chief Administrative Officer



Paul Arslan
Director of Finance

May 13, 2024



KPMG LLP

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

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

Opinion

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

- the statement of financial position as at December 31, 2023
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2023, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our auditor’s report.

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

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

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.



Corporation of the District of Saanich
Page 2

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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



Corporation of the District of Saanich
Page 3

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

Victoria, Canada
May 13, 2024

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets:		
Cash and cash equivalents (note 2)	\$ 209,171,302	\$ 168,938,563
Investments (note 2)	106,540,909	118,059,835
Receivables:		
Property taxes	2,924,288	2,808,869
Board of Cemetery Trustees of Greater Victoria (note 3b)	460,780	540,199
Accounts receivable	18,438,552	17,875,936
MFA cash deposit (note 4)	906,865	759,725
Other assets	19,978	6,798
	338,462,674	308,989,925
Financial liabilities:		
Accounts payable and accrued liabilities	29,429,113	29,334,801
Accrued employee benefit obligations (note 5)	21,560,239	21,002,139
Debt (note 3)	57,735,841	46,613,765
Deferred revenue (note 6)	23,583,354	19,852,187
Deposits and prepayments	26,154,566	24,923,261
Asset retirement obligation (note 8)	10,214,709	-
	168,677,822	141,726,153
Net financial assets	169,784,852	167,263,772
Non-financial assets:		
Deposits on assets	3,251,101	-
Inventories of supplies	4,840,665	4,683,030
Prepaid expenses	2,136,510	1,828,625
Tangible capital assets (note 9)	991,647,994	944,980,006
	1,001,876,270	951,491,661
Contingent liabilities, contracts, commitments (notes 4, 11, 12)		
Accumulated surplus (note 10)	\$1,171,661,122	\$ 1,118,755,433

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, 2023, with comparative information for 2022

	Budget (note 13)	2023	2022
Revenue:			
Taxes (note 7)	\$ 163,564,488	\$ 163,366,880	\$ 151,734,601
Grants in lieu of taxes	3,362,780	3,387,428	3,183,076
Sales of services	21,421,185	24,446,127	20,541,273
Revenue from own sources	14,360,081	24,540,759	16,767,148
Government transfers (note 7)	2,069,740	16,850,691	2,381,939
Sale of water	24,457,864	24,925,059	21,989,587
Water service charges	1,712,400	1,734,353	1,912,858
Sewer user charges	28,593,835	28,633,183	26,972,653
Grants and contributions	15,731,800	12,170,516	9,553,217
Developer contributions	-	6,247,386	7,555,004
Development cost charges (note 6)	11,292,000	3,778,372	3,154,663
Sub-regional parks reserve (note 6)	1,140,800	-	-
Other	333,156	870,147	758,381
Total revenue	288,040,129	310,950,901	266,504,400
Expenses:			
General government services	35,167,840	34,594,391	28,046,213
Protective services	70,906,530	73,236,943	68,018,797
Engineering and public works	37,465,792	33,648,338	29,755,247
Refuse collection	9,054,730	9,220,967	8,369,828
Community planning	6,696,690	6,102,583	4,931,407
Recreation, parks and cultural	53,475,049	51,719,188	46,833,143
Water utility	21,412,244	22,912,662	20,122,394
Sewer utility	26,673,075	26,228,427	24,523,072
Other fiscal services	110,125	381,713	74,893
Total expenses	260,962,075	258,045,212	230,674,994
Annual surplus	27,078,054	52,905,689	35,829,406
Accumulated surplus, beginning of year	1,118,755,433	1,118,755,433	1,082,926,027
Accumulated surplus, end of year	\$ 1,145,833,487	\$ 1,171,661,122	\$ 1,118,755,433

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, 2023, with comparative information for 2022

	Budget	2023	2022
Annual surplus	\$ 27,078,054	\$ 52,905,689	\$ 35,829,406
Acquisition of tangible capital assets	(86,238,200)	(56,907,081)	(43,158,221)
Developer contributions of tangible capital assets	-	(6,247,386)	(7,555,004)
Amortization of tangible capital assets	23,353,600	26,449,006	22,666,090
Increase in deposits on assets		(3,251,101)	-
Increase in tangible capital assets due to asset retirement obligations		(9,869,570)	-
Loss (gain) on disposal of tangible capital assets	-	(92,957)	523,062
	(62,884,600)	(49,919,089)	(27,524,073)
Purchase of inventories of supplies	-	(157,635)	(1,304,306)
Consumption (purchase) of prepaid expenses	-	(307,885)	2,123,487
	-	(465,520)	819,181
Change in net financial assets	(35,806,546)	2,521,080	9,124,514
Net financial assets, beginning of year	167,263,772	167,263,772	158,139,258
Net financial assets, end of year	\$ 131,457,226	\$ 169,784,852	\$ 167,263,772

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, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 52,905,689	\$ 35,829,406
Items not involving cash:		
Amortization	26,449,006	22,666,090
Accretion of asset retirement obligations	345,139	-
Developer contributions of tangible capital assets	(6,247,386)	(7,555,004)
Actuarial adjustment on debt	(476,119)	(466,628)
Accrued employee benefit obligations	558,100	(9,400)
Loss (gain) on disposal of tangible capital assets	(92,957)	523,062
Change in non-cash assets and liabilities:		
Property taxes receivable	(115,419)	(257,799)
Board of Cemetery Trustees receivable	79,419	75,637
Accounts receivable	(562,614)	(3,128,526)
Other assets	(13,181)	-
Accounts payable and accrued liabilities	94,312	6,905,306
Deferred revenue	3,731,167	(1,767,400)
Deposits and prepayments	1,231,306	2,482,473
Inventories of supplies	(157,635)	(1,304,306)
Prepaid expenses	(307,885)	2,123,487
Net change in cash from operating activities	77,420,942	56,116,398
Capital Activities:		
Cash used to acquire tangible capital assets	(56,907,083)	(43,158,221)
Cash used for deposits on assets	(3,251,101)	-
Net change in cash from capital activities	(60,158,184)	(43,158,221)
Investing Activities:		
Net increase in investments	11,518,926	(16,079,639)
Financing Activities:		
MFA cash deposit	(147,140)	(25,549)
Debt proceeds	15,987,413	3,565,000
Debt repaid	(4,309,799)	(4,233,372)
Debt repaid (Board of Cemetery Trustees)	(79,419)	(75,637)
Net change in cash from financing activities	11,451,055	(769,558)
Decrease in cash and cash equivalents	40,232,739	(3,891,020)
Cash and cash equivalents, beginning of year	168,938,563	172,829,583
Cash and cash equivalents, end of year	\$ 209,171,302	\$ 168,938,563

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, 2023

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 principal activities include the provision of local government services to residents of the incorporated area. These include protective, parks, recreation, transportation, drainage, water, and sewer.

1. Significant accounting policies:

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

a) Reporting entity:

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

b) Basis of accounting:

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

c) Cash and cash equivalents:

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

d) Investments:

Investments are recorded at cost. Short-term investments are comprised of guaranteed investment certificates and deposit notes with a maturity date of 3 months to one year subsequent to acquisition date, while investments with a maturity date greater than one year are classified as long-term. 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.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

1. Significant accounting policies (continued):

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 the 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) Asset retirement obligations:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for the removal of asbestos in several building owned by the Corporation has also been recognized and a liability for the removal of contaminated soil also recognized based on estimated future expenses. Under the prospective method, the discount rate and assumption used on initial recognition are those as of January 1, 2023.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

1. Significant accounting policies (continued):

i) Asset retirement obligation (continued):

The liability is discounted using a present value calculation and will be adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets.

j) 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 and stipulations not yet fulfilled are included in deferred revenue.

k) 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.

l) Loan guarantees:

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

m) 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.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

1. Significant accounting policies (continued):

m) Non-financial assets (continued):

- Tangible capital assets

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

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

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

- 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.

- 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.

- Interest capitalization

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

- 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.

- Inventories of supplies

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

1. Significant accounting policies (continued):

n) Liability for contaminated sites:

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

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

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

o) Financial instruments:

The Corporation's financial instruments include cash and cash equivalents, investments, receivables, MFA cash deposits, accounts payable and accrued liabilities and debt.

Financial instruments are recorded at fair value on initial recognition and subsequently at amortized cost. The Corporation does not hold any equity instruments or derivatives and has not elected to carry any other financial instruments at fair value. There are no unrealized changes in fair value in the years presented; as a result, the Corporation does not have a Statement of Remeasurement Gains and Losses.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations.

Transaction costs incurred on the acquisition of financial instruments recorded at cost are included in the cost and amortized on an effective interest basis.

p) 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. Estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, asset retirement obligations, the determination of employee benefit obligations, provision for contingencies, and accrued liabilities. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

1. Significant accounting policies (continued):

q) Change in accounting policies:

i) PS 3280 – Asset Retirement Obligations:

On January 1, 2023, the Corporation adopted Public Accounting Standard PS 3280 – Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associated with retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. The standard was adopted on the prospective basis at the date of adoption.

ii) PS3450 – Financial Instruments, PS2601 – Foreign Currency Translation and PS3041 – Portfolio Investments:

On January 1, 2023, the Corporation adopted PS 3450 – Financial Instruments, PS 2601 Foreign Currency Translation, PS1201 Financial Statement Presentation and PS3041 Portfolio Investments. These standards were adopted prospectively from the date of adoption and provide comprehensive requirements for the recognition, measurement, presentation, and disclosure of financial instruments. Under PS 3450, all financial instruments, including derivatives, are included on the statement of financial position, and are measured either at fair value or amortized cost based on the characteristics of the instrument and the Corporation's accounting policy choices. The adoption of this new standard did not result in changes to previously reported amounts in the financial statements.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

2. Cash, cash equivalents and investments:

	2023	2022
Cash and cash equivalents:		
Cash	\$ 199,506,126	\$ 159,738,556
Municipal Finance Authority money market fund	9,665,176	9,200,007
	209,171,302	168,938,563
Short-term investments:		
Guaranteed investment certificates	-	10,000,000
Long-term investments:		
Guaranteed investment certificates	50,000,000	55,000,000
Municipal Finance Authority bonds	56,540,909	53,059,835
	106,540,909	108,059,835
Total investments	106,540,909	118,059,835
Total cash, cash equivalents and investments	\$ 315,712,211	\$ 286,998,398

The Cash balance consists of bank accounts, Municipal Finance Authority pooled high interest savings accounts, and the money market fund with rates ranging from 4.11% to 5.65% (2022 - 1.94% to 4.80%). Guaranteed investment certificates and Municipal Finance Authority non-money market funds had effective yields ranging from 3.35% to 6.60% (2022 – 0.92% to 3.41%) with maturities from 2024 to 2033.

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

3. Debt:

	2023	2022
Debt principal:		
Short term	\$ 5,806,801	\$ 2,408,752
Long term	51,929,040	44,205,013
	\$ 57,735,841	\$ 46,613,765

- a) While the gross debenture debt issued as at December 31, 2023 was \$77,823,830 (2022 - \$68,630,330), the debt principal reported is net of repayments and actuarial gains or losses (per above).

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

Short term debt consists of MFA short term financing in the amount of \$4,448,480 (2022 - \$2,175,400) and MFA 5-year equipment financing in the amount of \$1,358,322 (2022 - \$233,352).

- b) The City of Victoria and the Corporation established the Board of Cemetery Trustees of Greater Victoria in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. The terms of the agreement provides the Board a borrowing limit of \$3 million, with the City of Victoria and the Corporation providing equal guarantee. Under this agreement, in 2003 the Corporation borrowed \$1,500,000 of long-term debt through the Municipal Finance Authority on behalf of the Board. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2023 the debt and the receivable balance recorded in the financial statements is \$460,780 (2022 - \$540,199). On December 31, 2023, the Board also had an outstanding demand loan of \$484,305 (2022 - \$795,917) with the Bank of Montreal. The Corporation's guaranteed portion of both the long-term debt and demand loan is \$628,349 (2022 - \$668,058).

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

	General	Sewer	Total
2024	\$ 7,796,898	\$ 746,276	\$ 8,543,174
2025	4,056,856	746,276	4,803,132
2026	3,780,368	684,542	4,464,911
2027	3,023,835	684,542	3,708,377
2028	3,664,443	684,542	4,348,985
2029 and thereafter	25,985,812	5,881,450	31,867,262

Interest on debt ranges from 0.91% to 5.96% with maturity dates from October 9, 2024, to October 12, 2053. Interest expense on debt during the year was \$1,757,316 (2022 - \$1,494,780).

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

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 of December 31, 2023, there were contingent demand notes of \$2,698,404 (2022 - \$2,232,889) 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:

	2023	2022	Increase (Decrease)
Vacation pay and banked overtime	\$ 4,845,100	\$ 4,229,600	\$ 615,500
Accumulated sick leave and retirement benefit payment	14,450,300	13,867,200	583,100
Accrued benefit obligation	19,295,400	18,096,800	1,198,600
Add unamortized net actuarial gain	2,264,839	2,905,339	(640,500)
Accrued employee benefit obligations, end of year	21,560,239	21,002,139	558,100
Less funded amount	(10,738,565)	(10,464,046)	(274,519)
Total unfunded employee benefit obligations	\$ 10,821,674	\$ 10,538,093	\$ 283,581

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

The unamortized net actuarial gain is amortized over the employees’ average remaining service lifetime (11 years).

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

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

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

	2023	2022
Accrued benefit obligations:		
Balance, beginning of year	\$ 21,002,139	\$ 21,011,539
Current service cost	1,415,200	1,756,900
Interest cost	822,300	532,000
Benefits paid	(1,538,300)	(2,429,500)
Actuarial loss on event-driven liabilities	144,800	187,900
Actuarial gain	(285,900)	(56,700)
Balance, end of year	\$ 21,560,239	\$ 21,002,139

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

Key estimates used in the valuation:

	2023	2022
Discount rates	4.10%	4.40%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.50% to 5.90%	2.50% to 5.90%

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 administering 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 of December 31, 2023, the Plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

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

The most recent valuation for the Municipal Pension Plan as of December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Corporation paid \$11,666,763 (2022 - \$10,529,433) for employer contributions while employees contributed \$9,809,243 (2022 - \$8,785,887) to the Plan in fiscal 2023.

The next valuation will be as at December 31, 2024.

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

GVLRA – CUPE Long-Term Disability Trust

The health and welfare trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers, and the Canadian Union of Public Employees, representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. Employers and employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020 and extrapolated to December 31, 2021. At December 31, 2022, the total plan provision for approved and unreported claims was \$25,808,500 with a plan deficit of \$3,026,543. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$598,218 (2022 - \$501,862) for employer contributions and the Corporation's employees paid \$600,041 (2022 - \$505,188) for employee contributions to the plan in 2023.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

6. Deferred revenue:

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

	2023	2022
Development cost charges:		
Balance, beginning of year	\$ 14,130,853	\$ 15,926,221
Investment income	713,339	449,123
Fees and contributions	4,539,611	910,172
Amounts spent on projects and recorded as revenue	(3,778,372)	(3,154,663)
Balance, end of year	15,605,431	14,130,853
Sub-regional parks reserve:		
Balance, beginning of year	1,152,137	1,107,713
Investment income	24,549	11,286
Fees and contributions	-	33,138
Amounts spent on projects and recorded as revenue	-	-
Balance, end of year	1,176,686	1,152,137
General operating fund deferred revenue	5,611,376	4,507,404
Capital fund deferred revenue	1,189,861	61,793
Total deferred revenue	\$ 23,583,354	\$ 19,852,187

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

7. Taxation and Government Transfers:

a) Taxes

	2023	2022
General Purpose:		
Property Tax	\$ 161,364,418	\$ 149,828,752
Utility 1% Tax	1,514,412	1,435,899
	162,878,830	151,264,651
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	20,000
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	468,050	449,950
	\$ 163,366,880	\$ 151,734,601

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.

	2023	2022
Provincial Government - school taxes	\$ 61,718,502	\$ 57,371,811
Capital Regional District	11,861,348	11,309,041
Capital Regional Hospital District	6,857,662	6,873,997
Municipal Finance Authority	10,953	9,797
B.C. Assessment Authority	1,907,516	1,782,630
B.C. Transit Authority	11,086,464	9,197,879
	\$ 93,442,445	\$ 86,545,155

c) Government transfers:

	2023	2022
Operating transfers:		
Federal	\$ 65,020	\$ 34,998
Provincial	16,785,671	2,346,941
	\$ 16,850,691	\$ 2,381,939

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

8. Asset retirement obligation:

The Corporation owns land and operates several buildings that are known to have asbestos, hazardous materials including lead paint, and soil contamination which represents a health hazard upon demolition of the buildings and redevelopment of the land. There is a legal obligation to remove the asbestos, hazardous materials, and soil contamination. Following the adoption of *PS3280 – Asset retirement obligations*, the Corporation recognized an obligation relating to the removal and post-removal care of the asbestos, hazardous materials, and soil contaminate as estimated at January 1, 2023.

The Corporation has adopted this standard prospectively. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adopting of the standard. Estimated costs of \$10,214,709 have been discounted using a present value calculation with a discount rate of 3.99% for buildings over 10-years and 3.73% for land over 5-years. Discount rates based on the December 31, 2023 Municipal Finance Authority indicative long-term finance rates.

	2023	2022
Balance, beginning of year:	\$ -	\$ -
Initial recognition of expected discounted cash flows:		
Buildings	1,869,570	-
Land	8,000,000	-
Increase due to accretion:		
Buildings	46,739	-
Land	298,400	-
Balance, end of year:	\$ 10,214,709	\$ -

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

9. Tangible capital assets:

Cost	Balance at December 31, 2022	Additions	Disposals and transfers	Balance at December 31, 2023
Land	\$ 311,244,038	\$ 12,871,773	\$ -	\$ 324,115,811
Vehicles, machinery & equipment	81,350,759	8,231,721	1,700,505	87,881,975
Buildings & building improvements	149,834,913	10,675,784	-	160,510,697
Park infrastructure	47,244,916	212,163	-	47,457,079
Drainage infrastructure	219,910,671	6,923,153	-	226,833,824
Roads infrastructure	229,151,839	8,032,171	-	237,184,010
Water infrastructure	167,022,959	5,941,786	6,999	172,957,746
Sewer infrastructure	177,691,517	3,346,210	-	181,037,727
Assets under construction	47,288,521	64,457,238	47,288,521	64,457,238
Total	\$ 1,430,740,133	\$ 120,691,999	\$ 48,996,025	\$ 1,502,436,107

Accumulated amortization	Balance at December 31, 2022	Disposals	Amortization expense	Balance at December 31, 2023
Land (ARO amortization)	\$ -	\$ -	\$ 1,600,000	\$ 1,600,000
Vehicles, machinery & equipment	49,204,974	1,414,021	8,267,281	56,058,234
Buildings & building improvements	56,330,742	-	3,108,256	59,438,998
Park infrastructure	34,251,022	-	1,219,185	35,470,207
Drainage infrastructure	95,699,122	-	2,440,936	98,140,058
Roads infrastructure	110,873,773	-	5,518,127	116,391,900
Water infrastructure	62,759,540	6,999	2,201,811	64,954,352
Sewer infrastructure	76,640,954	-	2,093,410	78,734,364
Assets under construction	-	-	-	-
Total	\$ 485,760,127	\$ 1,421,020	\$ 26,449,006	\$ 510,788,113

	Net book value December 31, 2022	Net book value December 31, 2023
Land	\$ 311,244,038	\$ 322,515,811
Vehicles, machinery & equipment	32,145,785	31,823,741
Buildings & building improvements	93,504,171	101,071,699
Park infrastructure	12,993,894	11,986,872
Drainage infrastructure	124,211,549	128,693,766
Roads infrastructure	118,278,066	120,792,110
Water infrastructure	104,263,418	108,003,394
Sewer infrastructure	101,050,564	102,303,363
Assets under construction	47,288,521	64,457,238
Total	\$ 944,980,006	\$ 991,647,994

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2021	Additions	Disposals and transfers	Balance at December 31, 2022
Land	\$ 306,351,287	\$ 4,892,751	\$ -	\$ 311,244,038
Vehicles, machinery & equipment	77,280,237	5,270,326	1,199,804	81,350,759
Buildings & building improvements	148,948,513	886,400	-	149,834,913
Park infrastructure	46,491,775	753,141	-	47,244,916
Drainage infrastructure	216,110,829	3,799,842	-	219,910,671
Roads infrastructure	223,547,159	5,604,680	-	229,151,839
Water infrastructure	163,482,596	3,549,526	9,163	167,022,959
Sewer infrastructure	175,020,438	2,671,079	-	177,691,517
Assets under construction	24,003,042	47,288,521	24,003,042	47,288,521
Total	\$ 1,381,235,876	\$ 74,716,266	\$ 25,212,009	\$ 1,430,740,133

Accumulated amortization	Balance at December 31, 2021	Disposals	Amortization expense	Balance at December 31, 2022
Vehicles, machinery & equipment	\$ 43,578,642	\$ 679,156	\$ 6,305,488	\$ 49,204,974
Buildings & building improvements	53,231,685	-	3,099,057	56,330,742
Park infrastructure	33,045,859	-	1,205,163	34,251,022
Drainage infrastructure	93,283,948	-	2,415,174	95,699,122
Roads infrastructure	105,498,872	-	5,374,901	110,873,773
Water infrastructure	60,598,386	6,750	2,167,904	62,759,540
Sewer infrastructure	74,542,551	-	2,098,403	76,640,954
Assets under construction	-	-	-	-
Total	\$ 463,779,943	\$ 685,906	\$ 22,666,090	\$ 485,760,127

	Net book value December 31, 2021	Net book value December 31, 2022
Land	\$ 306,351,287	\$ 311,244,038
Vehicles, machinery & equipment	33,701,595	32,145,785
Buildings & building improvements	95,716,828	93,504,171
Park infrastructure	13,445,916	12,993,894
Drainage infrastructure	122,826,881	124,211,549
Roads infrastructure	118,048,287	118,278,066
Water infrastructure	102,884,210	104,263,418
Sewer infrastructure	100,477,887	101,050,564
Assets under construction	24,003,042	47,288,521
Total	\$ 917,455,933	\$ 944,980,006

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$64,457,238 (2022 - \$47,288,521) 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 \$6,247,386 (2022 - \$7,555,004) comprised of land in the amount of \$3,317,381 (2022 - \$4,277,752), drainage, parks, and transportation infrastructure \$1,232,217 (2022 - \$2,099,664), and water and sewer infrastructure in the amount of \$1,697,788 (2022 - \$1,177,588). Contributed assets capitalized in 2023 were \$5,668,523 (2022 - \$7,062,373) with \$578,863 expensed (2022 - \$492,631) and the remaining amount is recognized as a deferred contribution of \$996,516.

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. Land is the only category to which nominal values are assigned.

d) Works of art and historical treasures

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

e) Write-down of tangible capital assets

No significant write-down of tangible capital assets occurred during 2023 or 2022.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

10. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses and reserves as follows:

	2023	2022
Surplus:		
Invested in tangible capital assets	\$ 924,158,224	\$ 898,906,439
Operating funds	29,388,823	25,882,980
Capital funds	67,399,566	56,727,537
Unfunded employee benefit obligations	(10,821,674)	(10,538,093)
Total surplus	1,010,124,939	970,978,863
Appropriated surplus set aside for:		
Insurance	2,000,000	2,315,300
Future expenses	10,569,012	9,914,795
Working capital	4,450,000	4,450,000
Total appropriated surplus	17,019,012	16,680,095
Reserves set aside for specific purpose by Council:		
Land sales fund	58,753	393,398
Public safety and security fund	2,491,443	3,172,390
Prospect Lake fund	200,000	-
Carbon neutral fund	279,824	587,660
Climate action fund	776,328	537,695
Equipment depreciation fund	14,600,121	11,935,323
Growing communities fund	15,242,599	-
Capital works fund	56,450,928	58,754,664
Urban forest fund	446,025	211,239
Park lands acquisition fund	44,443	-
Commonwealth pool operating fund	-	-
Commonwealth pool high performance repair and replacement fund	294,363	288,222
Facility replacement fund	16,850,357	17,226,921
Computer hardware and software fund	13,076,238	12,113,861
Sayward gravel pit fund	218,114	463,521
Specific area capital project fund	2,338,982	2,289,489
Water capital fund	6,058,564	8,553,067
Sewer capital fund	12,920,025	13,197,290
Development cost charge program municipal responsibility reserve	1,800,000	1,200,000
Receivable reserves	370,064	171,735
Total reserve funds	144,517,171	131,096,475
	\$ 1,171,661,122	\$ 1,118,755,433

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

11. Contingent liabilities:

- a) Capital Regional District debt, under the provisions of the Local Government Act, is a direct, joint and several liability of the Capital Regional District and each member municipality within the District, including The Corporation of the District of Saanich.
- b) The Corporation is a shareholder and member of the Capital Region Emergency Service Telecommunications (CREST) Incorporated, which provides centralized emergency communications and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- c) In the normal course of a year, claims for alleged damages are made against the Corporation and are recorded when a liability is likely and reasonably determinable. The Corporation maintains an insurance reserve in its accumulated surplus of \$2,000,000 (2022 - \$2,315,300) to provide for claims, and also maintains insurance coverage to provide for insured claims should they exceed \$2,000,000 in any year.
- d) The Corporation has provided a 50% loan guarantee in respect of two Bank of Montreal demand loans of the Board of Cemetery Trustees of Greater Victoria. The guarantee covers a demand loan balance of up to \$1,900,000 (the Corporation's share: \$950,000). The loans bear interest at the Bank's prime lending rate plus 0.5%, calculated monthly. The loans have fixed monthly payments totalling \$15,249 including both principal and interest. As of December 31, 2023 the combined demand loan balance was \$484,305 (2022 - \$795,917) with the Corporation's share of that balance being \$242,152 (2022 - \$397,959). In the Corporation's view, no provision for loss is required at this time.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

12. Contracts and commitments:

At December 31, 2023, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 13,985,250	\$ 1,019,295
Consulting and Parks and Public Works projects	44,829,565	23,586,307
Facilities projects	16,223,584	5,508,489

Commitments:

- a) The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as a library (Emily Carr Library). The term of the lease is for 5 years ending December 2028. The lease payment is currently \$247,514 per annum and increasing slightly each year due to Saanich’s share of the operating costs.
- b) The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for five years ending April, 2029. The lease payment is currently \$331,300 per annum and increasing slightly each year due to Saanich’s share of the operating costs.
- c) The Corporation entered into a five-year agreement for police related dispatch services with E-Comm Emergency Communications for British Columbia Incorporated effective January 1, 2024. Under the terms of the agreement, E-Comm will provide 9-1-1 call answer and dispatch services including emergency call-taking, telephone reports, and radio dispatch for the Corporation. The annual charge will be based on the Corporation’s share of actual costs for the calendar year as determined in the agreement. The estimated cost for 2024 is \$2,619,340.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

13. Budget data:

The budget data presented in these financial statements is based upon the 2023-2027 Financial Plan adopted by Council May 8, 2023. The following chart reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues:	
Total General revenues per Financial Plan	\$ 232,572,300
Total Water Utility revenues per Financial Plan	27,699,800
Total Sewer Utility revenues per Financial Plan	29,705,900
Add:	
Net Fleet revenues recorded as gross per PSAB	1,384,530
Less:	
COVID-19 Restart Grant recognized as surplus appropriation per PSAB	(300,000)
Inter departmental revenues netted against expenses per PSAB	(3,022,401)
Total revenue	288,040,129
Expenses:	
Total General expenses per Financial Plan	205,833,900
Total Water Utility expenses per Financial Plan	20,765,100
Total Sewer Utility expenses per Financial Plan	24,076,700
Capital expenditure budget that is expensed per PSAB	14,611,900
Less:	
Reserve expenditure recognized as transfers per PSAB	(1,111,980)
Inter departmental revenues netted against expenses per PSAB	(3,213,545)
Total expenses	260,962,075
Annual surplus	\$ 27,078,054

14. Comparative figures:

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

15. Risk management:

The Corporation has exposure to the following risks from its use of financial instruments: credit risk, liquidity risk, and market risk (foreign currency risk, interest rate risk, and other price risk). Management oversees the Corporation's systems and practices of internal control and ensures that these controls contribute to the assessment and mitigation of risk. Management reports regularly to Council on its activities. The Corporation has experienced no change in its risk exposure and has not made any changes to its risk management policies and procedures during the year.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

15. Risk management (continued):

a) Credit risk:

Credit risk is the risk of a financial loss to the Corporation if a counterparty to a financial instrument fails to meet its contractual obligations resulting in a financial loss. Such risks arise principally from certain financial assets held by the Corporation consisting of cash and cash equivalents, investments, and receivables.

Cash and cash equivalents and investments are held with reputable financial institutions with investment grade external credit ratings. The majority of receivables are owing from government agencies. The Corporation is able to recover delinquent taxes through tax sale of properties with unpaid property taxes.

The Corporation assesses on a continuous basis its receivables and provides for any amounts that are collectible in an allowance for doubtful accounts. The maximum exposure to credit risk is the carrying value of financial assets.

b) Liquidity risk:

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they become due. The Corporation's objective is to have sufficient liquidity to meet these liabilities when due. The Corporation prepares financial plans, monitors its cash balance and cash flows to meet its liquidity requirements. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

c) Market risk:

Market risk is the risk that changes in market price, such as foreign exchange rates, interest rates and other price risks, will affect the Corporation's results of operations or the fair value of its holdings of financial instruments. In the normal course of operations, the Corporation makes purchases denominated in US dollars. The Corporation does not have any material transactions denominated in foreign currencies at year end.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The Corporation mitigates interest rate risk by investing in fixed-rate investments and debt. Investments are managed following the Corporation's investment policy and the performance of certain long-term investments is dependent on market conditions over time. Certain investments are subject to changes in market conditions. The Corporation does not invest for speculative purposes.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

16. Segmented information:

The Corporation is a diversified municipal government organization providing a wide range of services to its citizens including General Government; Protective Services; Engineering and the Saanich Operations Centre; Planning; Parks, Recreation & Community Services, 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; Administration; Finance; Information Technology; Legislative and Protective Services; Tax Collection; Civic Centre Maintenance, and other functions categorized as non-departmental.

Protective Services

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

Engineering

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

Planning

The Planning Department is comprised of two Divisions: Community Planning and Current Planning. These Divisions manage all activities and applications relating to long range and current planning, and subdivision review.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

16. Segmented information (continued):

Parks, Recreation & Community Services

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

Water and Sewer

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

Statement of Segmented Information

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net departmental budgeted expenditures in the 2023 - 2027 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, 2023

16. Segmented information (continued):

	General Government	Protective Services	Engineering	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
2023								
Revenue:								
Taxes	\$ 23,532,697	\$ 63,658,272	\$ 31,370,927	\$ 3,720,185	\$ 41,084,799	\$ -	\$ -	\$ 163,366,880
Grants in lieu of taxes	487,953	1,319,960	650,479	77,139	851,897	-	-	3,387,428
Sales of services	-	854,699	8,200,801	-	15,390,627	-	-	24,446,127
Other revenue from own sources	8,845,364	2,354,683	2,840,982	4,846,907	26,750	1,939,147	3,686,926	24,540,759
Government transfers	-	7,313,000	-	838,671	8,699,020	-	-	16,850,691
Sale of water and charges	-	-	-	-	-	26,659,412	-	26,659,412
Sewer user charge	-	-	-	-	-	28,633,183	-	28,633,183
Grants and contributions	114,154	-	3,999,935	-	231,933	-	7,824,494	12,170,516
Development cost charges	2,045,340	-	-	-	-	1,733,032	-	3,778,372
Developer contribution	-	-	4,549,598	-	-	1,697,788	-	6,247,386
Sub-regional park fund	-	-	-	-	-	-	-	-
Other	46,125	-	337,178	-	-	486,844	-	870,147
Total revenue	35,071,633	75,500,614	51,949,900	9,482,902	66,285,026	61,149,406	11,511,420	310,950,901
Expenses:								
Salaries, wages, and benefits	19,889,451	61,223,120	17,333,163	3,668,232	28,866,999	5,255,674	-	136,236,639
Goods and services	5,477,412	9,321,547	8,228,112	2,428,998	10,015,545	33,258,411	-	68,730,025
Interest and financial charges	518,969	-	1,043,191	-	235,157	331,549	-	2,128,866
Other	3,008,195	-	-	-	7,066,730	-	-	10,074,925
Capital expenditures	791,160	455,236	5,942,273	-	1,946,723	4,945,220	-	14,080,612
Accretion	46,739	-	298,400	-	-	-	-	345,139
Amortization	5,244,178	2,237,040	10,024,166	5,353	3,588,034	5,350,235	-	26,449,006
Total expenses	34,976,104	73,236,943	42,869,305	6,102,583	51,719,188	49,141,089	-	258,045,212
Annual surplus (deficit)	95,529	2,263,671	9,080,595	3,380,319	14,565,838	12,008,317	11,511,420	52,905,689
Accumulated surplus, beginning of year								1,118,755,433
Accumulated surplus, end of year								\$ 1,171,661,122

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2023

16. Segmented information (continued):

2022	General Government	Protective Services	Engineering	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 21,152,027	\$ 60,083,781	\$ 29,165,785	\$ 4,431,194	\$ 36,901,814	\$ -	\$ -	\$ 151,734,601
Grants in lieu of taxes	443,725	1,260,433	611,837	92,957	774,124	-	-	3,183,076
Sales of services	-	750,134	7,687,957	-	12,103,182	-	-	20,541,273
Other revenue from own sources	6,313,528	2,420,592	2,106,214	3,544,545	1,403	950,000	1,430,866	16,767,148
Government transfers	-	1,388,354	-	957,587	35,998	-	-	2,381,939
Sale of water and charges	-	-	-	-	-	23,902,445	-	23,902,445
Sewer user charge	-	-	-	-	-	26,972,653	-	26,972,653
Grants and contributions	73,100	-	1,900,522	-	10,000	9,650	7,559,945	9,553,217
Development cost charges	1,147,875	-	-	-	-	2,006,788	-	3,154,663
Developer contribution	-	-	6,377,416	-	-	1,177,588	-	7,555,004
Sub-regional park fund	-	-	-	-	-	-	-	-
Other	33,750	-	324,086	-	-	400,545	-	758,381
Total revenue	29,164,005	65,903,294	48,173,817	9,026,283	49,826,521	55,419,669	8,990,811	266,504,400
Expenses:								
Salaries, wages, and benefits	17,986,875	56,690,450	15,024,493	3,044,043	24,932,867	4,797,438	-	122,476,166
Goods and services	5,361,331	8,726,355	7,172,145	2,576,523	8,410,337	31,880,908	-	64,127,599
Interest and financial charges	122,507	-	857,700	-	230,127	325,587	-	1,535,921
Other	1,374,260	-	-	-	6,695,064	-	-	8,069,324
Capital expenditures	1,006,528	863,328	5,563,984	11,864	2,106,371	2,247,819	-	11,799,894
Amortization	2,269,605	1,738,664	9,506,753	5,353	3,752,001	5,393,714	-	22,666,090
Total expenses	28,121,106	68,018,797	38,125,075	5,637,783	46,126,767	44,645,466	-	230,674,994
Annual surplus (deficit)	1,042,899	(2,115,503)	10,048,742	3,388,500	3,699,754	10,774,203	8,990,811	35,829,406
Accumulated surplus, beginning of year								1,082,926,027
Accumulated surplus, end of year								\$ 1,118,755,433

THE CORPORATION OF THE DISTRICT OF SAANICH

Schedule A, Statement of BC Safe Restart Grant

Year ended December 31, 2023
(unaudited)

	2023	2022
Balance, beginning of year	\$ 1,312,304	\$ 1,477,390
Use of funds:		
Revenue losses due to previous recreation centre closures impacting current staffing shortages for programs	(420,000)	-
Emergency Operations Centre and municipal facilities support for additional office protective barrier costs	(240,226)	(165,086)
Grants to Other Organizations	(70,000)	-
Balance, end of year	\$ 582,078	\$ 1,312,304

Schedule B, Statement of Growing Communities Fund Grant

Year ended December 31, 2023
(unaudited)

	2023	2022
Balance, beginning of year	\$ -	\$ -
Growing Communities Fund Grant, funding received	14,634,000	-
Interest earned	608,599	-
Balance, end of year	\$ 15,242,599	\$ -

Statistical section

2023 Statistical section

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2023

Prepared by:
District of Saanich
Finance Department

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Revenue by source – 5-year comparison (unaudited)

	2023	2022	2021	2020	2019
Revenue:					
Taxes	163,366,880	151,734,601	141,801,217	135,550,511	127,038,584
Grants in lieu of taxes	3,387,428	3,183,076	3,034,859	2,752,988	2,747,165
Sales of services	24,446,127	20,541,273	16,543,879	14,267,113	21,421,712
Revenue from own sources	24,540,759	16,767,148	12,900,578	13,868,827	14,344,134
Transfers from other governments	16,850,691	2,381,939	2,077,743	9,450,242	1,777,244
Sale of water	24,925,059	21,989,587	22,263,168	20,084,156	19,679,127
Water service charges	1,734,353	1,912,858	1,518,712	1,709,175	1,707,707
Sewer user charges	28,633,183	26,972,653	27,196,375	25,129,666	23,594,000
Grants and contributions	12,170,516	9,553,217	18,843,891	6,885,886	11,081,598
Development cost charges	6,247,386	3,154,663	1,441,498	1,751,075	52,129
Developer contributions	3,778,372	7,555,004	7,508,467	3,940,405	2,290,008
Sub-regional park reserve	-	-	876,274	-	212,614
Other	870,147	758,381	709,038	859,403	982,513
	310,950,901	266,504,400	256,715,699	236,249,447	226,928,535

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

	2023	2022	2021	2020	2019
Expenses by function:					
General government services	34,594,391	28,046,213	27,086,482	24,167,369	20,812,923
Protective services	73,236,943	68,018,797	63,949,096	60,921,083	58,992,798
Engineering and public works	33,648,338	29,755,247	27,686,082	29,940,238	26,248,120
Refuse collection	9,220,967	8,369,828	7,977,306	7,464,663	6,946,389
Community planning	6,102,583	4,931,407	4,323,819	3,713,129	3,654,472
Recreation, parks and cultural	51,719,188	46,833,143	41,640,879	39,927,177	45,012,899
Water utility	22,912,662	20,122,394	20,253,578	19,207,459	18,970,727
Sewer utility	26,228,427	24,523,072	22,747,453	21,554,510	19,386,973
Other fiscal services	381,713	74,893	72,776	128,745	114,212
	258,045,212	230,674,994	215,737,471	207,024,373	200,139,513
Expenses by object:					
Salaries, wages, and benefits	136,236,639	122,476,166	116,336,828	108,836,004	107,871,787
Goods and services	83,155,776	75,927,493	67,858,536	66,465,831	61,942,175
Interest and financial charges	2,128,866	1,535,921	1,480,347	1,524,400	1,437,134
Other	10,074,925	8,069,324	8,178,764	7,731,464	8,287,560
Amortization	26,449,006	22,666,090	21,882,996	22,466,674	20,600,857
	258,045,212	230,674,994	215,737,471	207,024,373	200,139,513

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

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

	2023	2022	2021	2020	2019
Residential	47,081,436,076	42,045,648,460	34,019,087,376	32,656,753,450	33,086,206,001
Utilities	22,555,200	20,655,700	19,632,400	18,668,400	15,511,900
Light industry	41,598,400	33,977,400	29,531,900	27,591,900	29,373,900
Major industry	447,000	-	-	-	-
Business/other	2,940,510,679	2,659,104,964	2,449,975,199	2,490,797,701	2,427,418,801
Managed forest	-	-	-	16,400	16,400
Recreation/non-profit	23,456,000	23,061,800	19,408,400	18,880,400	16,959,300
Farm	3,607,487	3,731,002	3,638,630	3,574,282	3,461,093
	50,113,610,842	44,786,179,326	36,541,273,905	35,216,282,533	35,578,947,395

Property taxes collected - 5-year comparison (unaudited)

	2023	2022	2021	2020	2019
Taxes due beginning of year	2,808,869	2,551,070	2,716,080	2,355,545	1,924,379
General purpose taxes	162,878,885	151,264,651	141,515,829	135,345,339	126,560,816
Special assessments	20,000	20,000	-	20,000	20,000
Penalties and interest	776,981	731,591	647,545	463,568	783,288
User and other charges	1,002,604	855,641	826,617	866,127	794,634
Taxes and charges due	167,487,339	155,422,953	145,706,071	139,050,579	130,083,117
District of Saanich					
Taxes and charges due					
Other authorities	93,442,445	86,545,155	82,238,994	74,683,509	79,078,001
Taxes and charges due	260,929,784	241,968,108	227,945,065	213,734,088	209,161,118
Taxes collected - District of Saanich	165,610,278	153,618,737	144,075,387	137,283,559	128,618,138
Taxes collected - Other Authorities	92,395,218	85,540,502	81,318,608	73,734,449	78,187,435
Taxes collected	258,005,496	239,159,239	225,393,995	211,018,008	206,805,573
Taxes outstanding	2,924,288	2,808,869	2,551,070	2,716,080	2,355,545
Percentage of taxes collected	98.88%	98.84%	98.88%	98.73%	98.87%

Taxes levied for other authorities (unaudited)

	2023	2022	2021	2020	2019
Provincial Government – school taxes	61,718,502	57,371,811	54,279,269	46,730,570	51,482,229
Capital Regional District	11,861,348	11,309,041	10,372,537	10,056,089	9,562,379
Capital Regional Hospital District	6,857,662	6,873,997	7,307,594	7,663,810	8,296,356
Municipal Finance Authority	10,953	9,797	8,060	7,840	7,885
B.C. Assessment Authority	1,907,516	1,782,630	1,710,779	1,705,838	1,588,949
B.C. Transit Authority	11,086,464	9,197,879	8,560,755	8,519,362	8,140,203
	93,442,445	86,545,155	82,238,994	74,683,509	79,078,001

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Municipal tax rates (unaudited)

	2023	2022	2021	2020	2019
Residential	2.5793	2.6832	3.0965	3.0378	2.9034
Utilities	24.6819	25.2581	25.9079	27.2421	28.6143
Supportive Housing	2.5793	2.6832	3.0965	3.0378	2.9034
Major Industry	6.0993	-	-	-	-
Light Industry	6.0993	6.8334	7.0277	7.1124	6.5235
Business/Other	12.6325	12.8853	13.0864	12.0517	12.0139
Managed Forest	18.9488	19.3280	19.6296	18.1167	17.6896
Rec/Non-Profit	9.3290	8.1467	8.1364	7.9042	8.4916
Farm	0.4935	0.4936	0.4933	0.4968	0.5000

Principal taxpayers (unaudited)

Registered Owner	Primary Property	2023 Taxes Levied
Ravine Equities (Nominee) Inc.	Uptown Shopping Centre	\$ 6,372,881
Anthem Crestpoint Tillicum Holdings Ltd.	Tillicum Centre	2,396,644
Grosvenor Canada Ltd. & Admns Broadmead Investment Corp.	Broadmead Shopping Centre	1,481,408
4000 Seymour Place Building Ltd.	BC Systems Building	1,373,698
University Heights Shopping Centre	University Heights Shopping Centre	1,092,279
Foundation For the University of Victoria	Vancouver Island Technology Centre	1,089,867
Island Home Centre Holdings Ltd.	Island Home Centre	1,067,605
Royal Oak Shopping Centre Ltd. & Hansbraun Investments Ltd.	Royal Oak Shopping Centre	1,047,498
Saanich Plaza Holdings Ltd	Saanich Plaza Shopping Centre	733,274
High Quadra Holdings Ltd./Hansbraun Investments Ltd./Marcentre Holdings Ltd./Highmark Holdings Ltd	Saanich Centre Shopping Centre	722,650

Principal industries of employment (unaudited)

Occupation	Number of People
Management	820
Business, finance, and administration	10,710
Natural and applied sciences and related	6,060
Health	5,905
Education, law and social, community and government services	9,455
Art, culture, recreation, and sport	2,505
Sales and services	15,450
Trades, transport, and equipment operators and related	8,280
Natural resources, agriculture, and related production	1,315
Manufacturing and utilities	1,005

Source: 2021 Census Profile updated every five years

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Reserve fund balances and surpluses (unaudited)

	2023	2022	2021	2020	2019
Reserve funds balances:					
Land sales fund	58,753	393,398	2,716,731	1,181,861	1,043,630
Public safety and security fund	2,491,443	3,172,390	3,237,718	3,117,411	2,940,436
Prospect Lake fund	200,000	-	-	-	-
Carbon neutral fund	279,824	587,660	667,227	836,830	758,060
Climate action fund	776,328	537,695	253,478	-	-
Equipment depreciation fund	14,600,121	11,935,323	8,278,692	7,038,015	5,468,375
Growing communities fund	15,242,599	-	-	-	-
Capital works fund	56,450,928	58,754,664	59,317,432	46,205,651	45,826,849
Urban forest fund	446,025	211,239	314,224	320,638	-
Park lands acquisition fund	44,443	-	-	-	-
Commonwealth pool operating fund	-	-	5,277	12,196	99,933
Commonwealth pool high performance repair and replacement fund	294,363	288,222	292,703	261,198	228,013
Facility replacement fund	16,850,357	17,226,921	16,312,205	16,360,179	15,267,382
Computer hardware and software fund	13,076,238	12,113,861	10,466,092	8,787,296	8,102,530
Sayward gravel pit fund	218,114	463,521	858,502	1,208,575	1,497,416
Specific area capital project fund	2,338,982	2,289,489	2,509,870	2,547,949	3,130,196
Water capital fund	6,058,564	8,553,067	8,719,401	4,385,085	4,330,725
Sewer capital fund	12,920,025	13,197,290	12,471,548	5,460,124	5,093,697
Development cost charge program municipal responsibility reserve	1,800,000	1,200,000	600,000	-	-
Receivable reserves	370,064	171,735	-	-	-
	144,517,171	131,096,475	127,021,100	97,723,008	93,787,242
Reserve surpluses:					
Insurance	2,000,000	2,315,300	2,315,300	2,315,300	2,315,300
Future expenses	10,569,012	9,914,795	11,688,540	15,553,800	7,203,950
Working capital	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000
	17,019,012	16,680,095	18,453,840	22,319,100	13,969,250

Financial position (unaudited)

	2023	2022	2021	2020	2019
Financial assets	338,462,674	308,989,925	293,465,069	289,878,807	243,775,982
Financial liabilities	168,677,822	141,726,153	135,325,811	149,993,637	116,737,125
Net financial assets	169,784,852	167,263,772	158,139,258	139,885,170	127,038,857

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Accumulated surplus

(unaudited)

	2023	2022	2021	2020	2019
Annual surplus	52,905,689	35,829,406	40,978,228	29,225,074	26,789,022
Accumulated surplus, beginning of year	1,118,755,433	1,082,926,027	1,041,947,799	1,012,722,725	985,933,703
Accumulated surplus, end of year	1,171,661,122	1,118,755,433	1,082,926,027	1,041,947,799	1,012,722,725

Debt

(unaudited)

	Amount of Issue			
	Authorized	Unissued and Unsold	2023 Outstanding	2022 Outstanding
General Government				
IT Equipment	2,436,777	-	2,436,777	793,487
Municipal Hall Renovations	440,000	-	440,000	-
Land	100,000	-	100,000	2,175,400
	2,976,777	-	2,976,777	2,968,887
Engineering and Public Works:				
Roads	19,155,856	-	19,155,856	13,287,706
Drains	16,121,486	-	16,121,486	12,387,950
	35,277,342	-	35,277,342	25,675,656
Refuse collection	1,510,375	-	1,510,375	1,961,654
Recreation, Parks, and Cultural Services:				
Equipment	1,358,322	-	1,358,322	233,352
Recreation facilities	416,921	-	416,921	504,449
Parks and trails	6,037,745	-	6,037,745	5,935,259
	7,812,988	-	7,812,988	6,673,060
Protective services	-	-	-	-
Other (energy retrofit/school)	458,350	-	458,350	-
Accrued actuarial gain	(188,401)	-	(188,401)	(151,662)
General capital fund	47,847,431	-	47,847,431	37,127,595
General operating fund (ROBP)	460,780	-	460,780	540,199
Sewer construction	9,483,525	-	9,483,525	8,992,093
Accrued actuarial gain	(55,895)	-	(55,895)	(46,122)
Sewer capital fund	9,427,630	-	9,427,630	8,945,971
	57,735,841	-	57,735,841	46,613,765

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt charges (unaudited)

	2023			2022
	Interest	Principal Instalments	Total	Total
General Government				
IT Equipment	44,359	264,785	309,144	288,188
Land	109,023	-	109,023	57,963
	153,382	264,785	418,167	346,151
Engineering and Public Works:				
Roads	481,649	854,273	1,335,922	1,107,876
Drains	411,542	1,369,059	1,780,601	1,587,279
Local improvements	-	-	-	-
Other	-	-	-	-
	893,191	2,223,332	3,116,523	2,695,155
Refuse collection	150,000	329,745	479,745	479,745
Recreation, Parks, and Cultural Services:				
Equipment	25,104	129,564	154,668	121,175
Recreation facilities	21,938	86,996	108,934	201,702
Parks	188,114	385,976	574,090	516,137
Other	-	-	-	31,656
	235,156	602,536	837,692	870,670
Protective services:	-	-	-	-
Royal Oak Burial Park	46,125	31,428	77,554	65,178
Debt charges recovery	(46,125)	(31,428)	(77,554)	(65,178)
	1,431,729	3,420,398	4,852,127	4,391,721
Interest allowed on prepaid taxes	314,071	-	314,071	20,122
Other	21,516	-	21,516	21,020
	1,767,316	3,420,398	5,187,714	4,432,863

Debt (unaudited)

	2023	2022	2021	2020	2019
General	48,308,212	37,667,794	38,420,780	38,635,088	35,663,385
Sewer utility	9,427,630	8,945,971	9,403,622	10,155,240	8,525,144
Total outstanding debt	57,735,842	46,613,765	47,824,402	48,790,328	44,188,529
Estimated debt limit	648,000,000	573,000,000	620,000,000	671,000,000	633,000,000
Legal debt servicing limit	67,921,449	61,154,202	56,558,096	53,623,777	53,519,092
Population (BC Stats)	129,786	125,853	124,639	125,107	122,173
Debt per capita	445	370	384	390	362
Debt charges as a percentage of expenses	2.5%	2.5%	2.4%	2.5%	2.2%

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Miscellaneous information and demographic statistics

(unaudited)

	2023	2022	2021	2020	2019
Area of municipality - land and Water	11,178 Hec	11,178 Hec	11,178 Hec	11,178 Hec	11,178 Hec
Estimated population	129,786	125,853	124,639	125,107	122,173
Greater Victoria unemployment rate	3.7%	3.8%	4.9%	7.8%	3.5%
Average household income	117,100	117,100	117,100	117,100	102,290
Voter's list electors	89,654	89,654	86,656	86,656	86,656
Number of properties	41,508	41,480	41,388	41,130	40,924
Number of public parks	172	172	171	171	171
Area of public parks and open spaces	1,788 Hec	1,788 Hec	1,778 Hec	1,762 Hec	1,761 Hec
Trail networks	111 km	110 km	110 km	110 km	110 km
Surfaced roads	576 km	576 km	574 km	574 km	574 km
Marked bicycle lanes	188 km	188 km	182 km	180 km	174.6 km
Storm sewers	580 km	578 km	578 km	576 km	575 km
Sanitary sewers	570 km	570 km	570 km	570 km	568 km
Water mains	548 km	548 km	547 km	547 km	547 km
Water services	30,228	30,497	30,185	30,128	30,084
Fire hydrants	2,345	2,333	2,327	2,305	2,298
Business licences	5,652	4,931	4,741	4,776	4,787
Number of District of Saanich employees	1,862	1,659	1,584	1,757	1,787
Building Permits issued					
Number of single family and duplex	69	98	100	86	73
Dollar value of single family and duplex	48,242,000	67,250,000	72,760,000	52,516,000	56,413,000
Number of other permits	539	531	614	640	622
Dollar value of other permits	303,421,000	90,125,000	253,426,000	243,371,000	119,724,000
Total permits issued	608	629	714	726	695
Total value of permits issued	351,663,000	157,375,000	326,186,000	295,887,000	176,137,000

Note: Numbers on this page are updated from District of Saanich internal departments, except for the Estimated Population & Unemployment Rates [source: BC Statistics], Average Household Income [source: Statistics Canada 2021 & 2016 Census updated every 5 years] and Number of Properties [source: BC Assessment].

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Capital expenses by source

(unaudited)

	2023	2022	2021	2020	2019
Capital fund:					
Operating fund	13,880,834	14,470,277	14,831,949	10,103,795	5,232,922
Reserves	23,008,037	19,759,309	14,242,139	14,441,846	13,798,505
Development cost charges	2,706,827	1,946,830	1,206,823	1,046,534	52,129
Developer/public	4,549,598	6,377,416	4,263,672	2,870,201	1,656,026
Grants & contributions	4,346,022	1,983,622	1,090,739	682,916	788,181
Debt	14,687,413	2,865,000	3,325,150	6,571,100	11,590,000
	63,178,731	47,402,454	38,960,472	35,716,392	33,117,763
Sewer capital fund:					
Operating fund	4,344,972	4,251,934	4,251,051	2,723,782	1,870,830
Reserves	-	-	-	514,800	-
Development cost charges	584,888	364,419	166,561	660,883	-
Developer/public	516,314	417,423	432,427	404,378	240,067
Grants & contributions	-	-	-	-	-
Debt	1,300,000	700,000	-	2,300,000	2,200,000
	6,746,174	5,733,776	4,850,039	6,603,843	4,310,897
Water capital fund:					
Operating fund	4,725,753	7,635,758	5,851,732	6,118,241	6,474,305
Reserves	2,672,000	-	-	-	-
Development cost charges	486,657	843,414	68,114	43,658	-
Developer/public	1,181,474	760,165	2,812,368	899,533	428,403
Grants & contributions	-	9,650	45,978	-	-
	9,065,884	9,248,987	8,778,192	7,061,432	6,902,708

THE CORPORATION OF THE DISTRICT OF SAANICH

ANNUAL DEVELOPMENT COST CHARGES REPORT

For 2023

(unaudited)

As per the *Local Government Act, Part 14, Division 19, Section 569 (1)*, a municipality is to report on development cost charges collected and used during the fiscal period. The following table shows the activity for 2023.

Development Cost Charge Reserve Funds

	Beginning Balance	Fees Collected	Project Appropriations	Interest Earned	Ending Balance	Waivers and Reductions
Area Wide - Sewer	\$(2,767)	\$642,060	\$(584,888)	\$2,534	\$56,939	-
Area Wide - Water	1,102,747	430,578	(486,657)	48,750	1,095,418	-
Area Wide - Drains	454,810	233,221	(661,487)	1,236	27,780	-
Area Wide - Roads	2,366,880	1,616,220	(1,508,558)	230,555	2,705,097	-
Cordova Bay - Roads	4,893,022	28,787	(18,720)	113,066	5,016,155	-
Area Wide Parks Parks S.E. Comm. Area	2,619,267	1,588,745	(88,495)	191,871	4,311,388	-
Parks S.W. Comm. Area	564,187	-	-	26,278	590,465	-
Parks N.E. Comm. Area	261,253	-	(273,421)	12,168	-	-
Parks N.W. Comm. Area	448,214	-	-	20,876	469,090	-
	1,423,242	-	(156,146)	66,003	1,333,099	-
	<u>\$14,130,855</u>	<u>\$4,539,611</u>	<u>\$(3,778,372)</u>	<u>\$713,337</u>	<u>\$15,605,431</u>	<u>-</u>

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2023

Total tax levy for Saanich and other authorities

(unaudited)

Organization	2023 Taxes
Places of Public Worship	
Elk Lake Baptist Church	\$ 28,218
Cordova Bay United Church	39,309
Lion Of Judah Ministries	44,337
Unitarian Church Of Victoria	50,365
St David By the Sea Anglican Church	15,522
Gateway Baptist Church	47,192
Victoria First Church of The Nazarene	40,696
Seventh Day Adventist Church	50,081
Saanich Community Church Mennonite Brethren	28,500
St Michael' Anglican Church	24,892
United Church of Canada	328
Our Lady of Fatima Catholic Church	25,592
Victoria And Vancouver Island Greek Community Church	46,927
St Joseph' Catholic Church	16,581
Iglesia Ni Cristo Church of Christ	20,020
Christ Community Christian Reformed Church	30,719
Cornerstone Pentecostal Church	13,526
Westview Gospel Chapel	12,189
Sacred Heart Catholic Church	45,241
Christian Reformed Church	45,368
Salvation Army Victoria Citadel	172,273
New Life Community Fellowship	19,748
The Church of Jesus Christ of Latter-Day Saints	48,545
Saanich Baptist Church	51,041
Christadelphian Ecclesia	21,268
Croatian Catholic Church St Leopold Mandic	19,237
Holy Cross Catholic Church	45,693
Lambrick Park Church	30,782
St Dunstan's Anglican Church	19,549
St Aidan's United Church	26,387
St Peter's Anglican Church	26,919
St Luke's Anglican Church	40,656
St John The Evangelist Church	7,201
North Douglas Pentecostal Church	43,882
New Apostolic Church	2,178
Kingdom Hall Of Jehovah's Witnesses	12,828
Trinity Presbyterian Church	5,673
City Light Church of Victoria	19,536
Hope Lutheran Church	16,907
Victoria Pacific Rim Alliance Church	12,316
Knox Presbyterian Church	15,921
Shelbourne Street Church of Christ	21,749
Lutheran Church of The Cross	29,398
St George's Anglican Church	35,330
Cadboro Bay United Church	35,993
	1,406,613

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2023 (CONTINUED)

Total tax levy for Saanich and other authorities

(unaudited)

Sport	
Victoria Rowing Society	34,488
Gorge Soccer Association (Field Houses)	170,894
Saanich Health & Physical Endeavors Society	38,395
Victoria Canoe & Kayak Club	19,330
Southern Island Sailing Society	43,380
Power To Be	59,821
	366,308
Community Activity Centres	
Cordova Bay Community Club	30,192
The District of Saanich (Nature Trust Of BC)	26,902
Royal Oak Women's Institute	13,165
Garth Homer Foundation	93,724
Saanich Neighbourhood Place	19,200
Greater Victoria Public Library Board	43,492
Shekinah Homes Society	10,677
Goward House Society	73,745
	311,097
Cultural Organizations	
Saanich Heritage Foundation	36,530
Crown Provincial (Hallmark Heritage Society)	3,812
Vancouver Island Netherlands Assn	26,914
Ukrainian Canadian Cultural Society	39,048
Jewish Community Centre of Victoria	24,536
	130,840
Agricultural Organizations	
Haliburton Community Organic Farm Society	40,528
Horticulture Centre of the Pacific	196,215
Capital City Allotment Association	32,242
	268,985
Community Service Organizations	
Canadian Centre of Learning for Maitreya Missionary	4,560
Artscalibre Foundation Society	25,863
Girl Guides of Canada	41,989
Prospect Lake Community Association	17,978
Society Of St. Vincent De Paul of Vancouver Island	46,070
Cridge Centre	12,850
Gordon Head Mutual Improvement Society	12,092
Children's Health Foundation of Vancouver Island	247,991
Scout Properties (BC/Yukon)	37,553
The First Cedar Hill Hall Society	13,290
Victoria Native Friendship Centre	170,784
Habitat For Humanity (Restore)	90,816
Bishop Of Victoria, Corporate Sole	1,683
The District of Saanich (Saanich Police)	82,437
Victoria Humane Society	12,061
Burnside Gorge Community Association	11,692
	829,709

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2023 (CONTINUED)

Total tax levy for Saanich and other authorities

(unaudited)

Community Housing Organizations	
Victoria Association for Community Living	107,581
Baptist Housing Mount View Heights Care Society	143,438
Independent Living Housing Society	22,927
Baptist Housing Society Of BC	45,313
Dawson Heights Housing Ltd	24,851
Broadmead Care Society	31,064
Island Community Mental Health Association	9,815
Greater Victoria Housing Society	30,605
Luther Court Society	14,570
	<hr/>
	430,164
 Natural Area Preservation	
Hunter, Frances	212
	<hr/>
	212
<hr/>	
Total Permissive Tax Exemptions For 2023	\$ 3,743,928



As presented to Saanich Council on June 24, 2024 in accordance
with Section 99, Community Charter

For information or copies of this report, please contact:
Corporate Services
(250) 475-1775 | strategicplan@saanich.ca

© The Corporation of the District of Saanich 2024 | saanich.ca