



2021 Annual Report

Serving the people

The District of Saanich

British Columbia

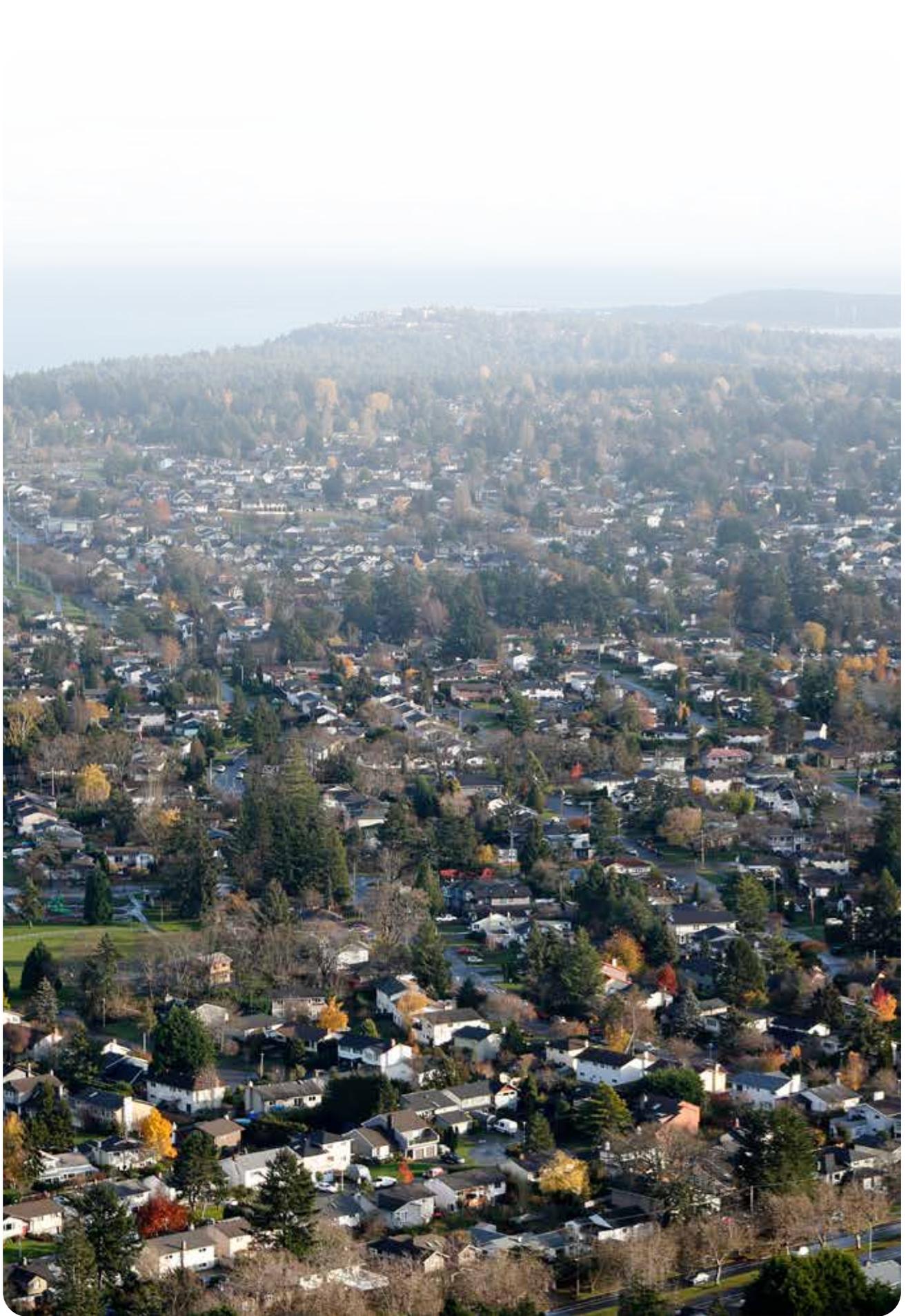
Year ended December 31, 2021

2021 Annual Report

Year ended December 31, 2021 | District of Saanich, British Columbia
Prepared by: Corporate Services Department

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Introductory section

Our community

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

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.

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.

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 2021 Annual Report. You will also find our 2021 strategic highlights, progress updates on municipal services and operations and the audited financial statements.

The 2021 Annual Report is available on saanich.ca. Printed copies are available by request.

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



Municipal Council and senior staff

Municipal Council

Mayor: Fred Haynes

Councillors:

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



Municipal senior staff

Chief Administrative Officer:

2021 Paul Thorkelsson
2022 Brent Reems

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

Brent Reems

Director of Corporate Services:

Laura Ciarniello

Director of Engineering:

Harley Machielse

Director of Finance:

Valla Tinney

Fire Chief:

Michael Burgess

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

Suzanne Samborski

Director of Planning:

Sharon Hvozdzanski

Police Chief Constable:

Scott Green

Police Board

Mayor Fred Haynes - Chair
Mary Collins
Linda Murray
Bawan Saravanabawan
Jacqueline King
Shelly Niemi

Auditors

KPMG LLP

Bankers

HSBC Bank Canada



Message from the Mayor



On behalf of Council, I am pleased to present the District of Saanich's 2021 Annual Report. I am proud of the progress we achieved on our 2019-2023 Strategic Plan initiatives while faced with many challenges and changes during the second year of the pandemic.

A most notable highlight from 2021 was the signing of a memorandum of understanding (MOU) **ÁTOL,NEUEL** (Respecting One Another) with the **WSÁNEĆ** Leadership Council (WLC) which creates opportunities for collaboration. The MOU represents a commitment by the WLC and Saanich to develop a strong and fair government-to-government relationship based on respect, co-operation, and partnership to address shared interests and priorities.

We made road safety improvements with new bike lanes, enhanced pedestrian networks and additional safe routes to schools. Council approved a comprehensive 10-year Housing Strategy that provides clear direction and actions to continue to increase the supply, affordability and diversity of housing options to accommodate a broad range of housing needs. Staff prepared the first Climate Plan Report Card to help track progress toward our renewed Climate Plan targets, objectives and actions. We received \$1.2 million from the Ministry of Transportation and Infrastructure to restore Garry oak and trembling aspen ecosystems. Council adopted recommendations from the development process review to further enhance the effectiveness of the application review process, expand stakeholder understanding and expectations and improve development application processing times. We implemented the new Checkout Bag Regulation Bylaw to regulate single-use bags by residents and business to reduce litter and waste in our community and our landfill.

In late 2021, Council appointed Mr. Brent Reems as Chief Administrative Officer. He previously served for more than four years as Saanich's Director of Building, Bylaw, Licensing and Legal Services.

Read on to learn about these successes and many more of our accomplishments over the past year.

To Saanich residents and volunteers, our municipal staff and my Council colleagues, thank you for your commitment and dedication to making Saanich an even greater place to live, work and play.

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

Mayor Fred Haynes

Message from the CAO



Across the organization, we celebrated many achievements and improvements over the last year.

We permanently adjusted late property tax penalties; piloted pop-up dog parks and a food truck program in parks across the community; opened a new bridge and trail in Mount Douglas Park; updated fire prevention bylaws; completed the long-awaited replacement of the slab in the Gold Arena at G.R. Pearkes Recreation Centre; further electrified our municipal fleet; completed a Housing Strategy to address the need to increase housing supply, diversity and affordability in the District; reviewed our bylaw enforcement model and implemented a new system for parking enforcement; and completed our first mid-term citizen satisfaction survey among many others that will have a positive impact on our residents. These examples are in addition to the operational accomplishments of staff in all District departments who continue to provide high levels of municipal service to District residents, as is showcased in this annual report.

Saanich was recognized with several awards for our work. We received the Organizational Safety Excellence Award at the BC Municipal Safety Association's annual awards celebration. Our Parks Division's Natural Intelligence campaign won first place in the Campaign of the Year – Associations and Institutions category at the 2021 Digital Communications Awards sponsored by Quadriga University of Applied Sciences in Berlin. Our HeArts Together Community Art Project received an Honorable Mention in the Program Excellence Award category as part of the 2021 BC Recreation and Parks Association Provincial Awards of Excellence. For the 14th consecutive year, Saanich's Finance Department received the Canadian Award for Financial Reporting from the Government Finance Officers Association (GFOA) for its 2019 financial statements. For the 12th consecutive year, Saanich received the Distinguished Budget Presentation Award from GFOA for its 2020 to 2024 Financial Plan.

Additionally, our Emergency Operations Centre remained active throughout 2021 to support our organization's response and recovery to the COVID-19 pandemic and ensure the health and safety of our employees and community. Our staff continued to adjust operations with evolving provincial health orders and WorksSafeBC practices all while maintaining high service levels for Saanich residents.

Thank you to Saanich Council for their leadership and to staff for their dedication and commitment. I look forward to this next year with anticipation as we continue to serve our residents and make progress together to further their economic, physical and social well-being.

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

Brent Reems

Chief Administrative Officer



Indigenous relationships

The District of Saanich lies within the territories of the **Ləkʷəŋən** (lay-kwung-gen) peoples represented by the Songhees and Esquimalt Nations and the **W̱SÁNEĆ** (weh-saanich) peoples represented by the **W̱JOŁŁP** (Tsartlip), **BOKÉĆEN** (Pauquachin), **STÁUTW** (Tsawout), **W̱SIKEM** (Tseycum) and **MÁLEXEL** (Malahat) Nations.

On December 3, 2021 the **W̱SÁNEĆ** Leadership Council (WLC) and the District of Saanich formalized their commitment to reconciliation and are pursuing opportunities for collaboration with the signing of an **ÁTOL,NEUEL** (“Respecting One Another”) Memorandum of Understanding (MOU).

The MOU outlines key areas of interest and priority for the **W̱SÁNEĆ** Leadership Council and Saanich within the following themes:

- recognition of **W̱SÁNEĆ** rights, history, and culture;
- governance;
- environmental concerns;
- protection of ancestral sites;
- public art and education projects;
- economic development opportunities; and
- parks management.

The District continues to work on building relationships with its other First Nations neighbours including the Songhees and Esquimalt and the Pauquachin First Nations.

The process forward will take patience as we take a hard look at our colonial past and work toward decolonization and reconciliation with the **W̱SÁNEĆ**, **Ləkʷəŋən**, and Urban Indigenous.



Did you know?

As a province, B.C. is home to a rich diversity of Indigenous peoples, including:

- 203 First Nations whose citizens originate from the area now known as B.C., making up 34 distinct Indigenous language groups, with at least 93 different dialects of those languages.
- Indigenous people of Métis and Inuit heritage and First Nations people from other parts of Canada who have made their homes in B.C., sometimes for many generations.

Awards



Our Parks Division's Natural Intelligence campaign won first place in the **Campaign of the Year – Associations and Institutions category** at the 2021 Digital Communications Awards sponsored by Quadriga University of Applied Sciences in Berlin.



Our HeArts Together Community Art Project received an **Honorable Mention in the Program Excellence Award category** as part of the 2021 BC Recreation and Parks Association Provincial Awards of Excellence.



For the 14th consecutive year, Saanich's Finance Department received the **Canadian Award for Financial Reporting** from the Government Finance Officers Association (GFOA) for its 2020 financial statements.



For the 12th consecutive year, Saanich received the **Distinguished Budget Presentation Award** from GFOA for its 2021 to 2025 Financial Plan.



Canadian Institute of Planners (CIP) 2021 Awards for Planning Excellence The District of Saanich 2020 Climate Plan has been selected as the winner of the Canadian Institute of Planners 2021 Award for Planning Excellence in the category of Climate Change Planning. CIP's Awards for Planning Excellence honour exceptional planning projects judged on their innovation, impact on the profession, implementation potential, and overall presentation.

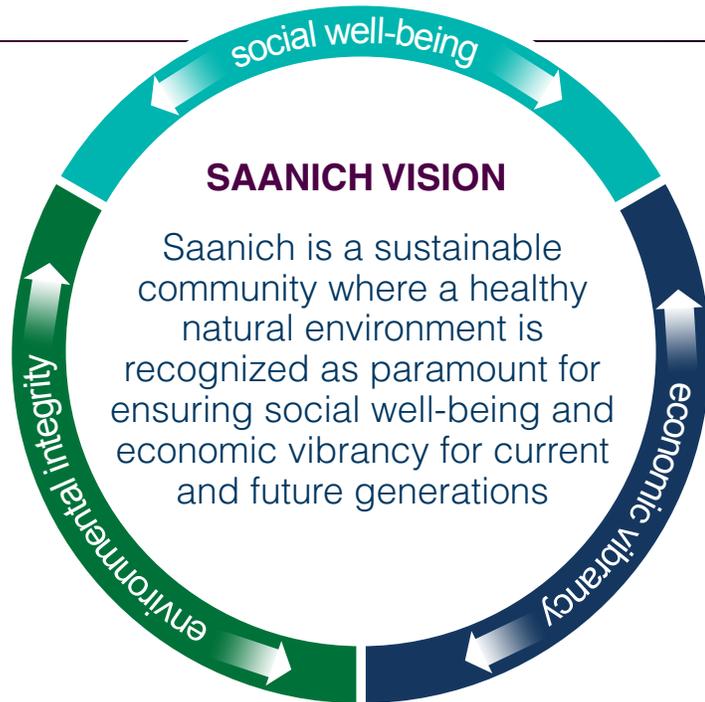


The District of Saanich has been awarded the **Organizational Safety Excellence Award** at the BC Municipal Safety Association's 2021 annual awards celebration. The award recognizes local governments for activities that reduce injuries, illness, disease and fatalities.

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 goals, initiatives and actions to move Saanich toward its future vision as outlined in our Official Community Plan (OCP).

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



We use the Strategic Plan to:

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

Mission and values

Serving the people

We aim to enhance the quality of life for citizens, visitors and future generations in the municipality and the region. We strive to live in harmony with each other and the environment and further Saanich citizens' economic, physical and social well-being.

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

Strategic planning and reporting structure

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

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

There are 43 initiatives and actions under the goals that all align with the OCP. These initiatives and actions are a to-do list; they are concrete steps to achieve the strategic plan and our vision.

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

The 2021 Annual Report measures progress on the 2019-2023 Strategic Plan.



2019–2023 Strategic Plan goals



Community well-being



Affordable housing, land use and infrastructure management



Organizational excellence



Economic diversification



Climate action and environmental leadership



Community well-being

Goal overview

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

Initiative progress and next steps

Migrate to Industry Canada’s dedicated public safety radio frequencies. CREST has removed VHF smart-zone programming from all the Next Generation P25 subscriber equipment in the core region. Reprogramming of subscriber equipment in the perimeter areas is ongoing and CREST is currently installing/programming Digital Vehicle Repeater Systems in most of the core fire apparatus. Completion is expected in late 2021.

Consider options on how community contributions can be negotiated in an equitable, clear and focused manner. The formal interim community amenity contributions policy was approved by Council. A consultant completed preliminary work to present to Council in early 2022.

Collaborate with the Ministry of Transportation and Infrastructure (MoTI) to identify and undertake safety improvements and advance active transportation initiatives. Staff will meet with BC Transit and MoTI in early 2022 to review the results of the Uptown Mobility Hub high-level pre-feasibility study. The high-level pre-feasibility study will consider initial concepts for a transit solution and the viability of any transit-oriented development on their lands. They will include Saanich in a broader discussion after the initial assessment has been completed.

Strengthen transportation safety for all road users. Groundwork is in place to begin acceleration of implementation with additional funding provided in 2021. Positions to support acceleration were filled and work began on traffic signal pedestrian equipment upgrades as the first strategic priority. In 2022, Council will consider a one-time resource request for funding to develop the Road Safety Action Plan. Staff will develop a Speed Limit Establishment Policy and continue to implement priorities of the Active Transportation Plan.

Reinforce and conduct ongoing reviews of bylaws, and review Saanich’s bylaw enforcement approach.

The operational review of the Bylaw Enforcement Policy to ensure consistency with Council direction provided related to implementing the new parking enforcement model and seven-day per week service was completed. Bylaw reviews will be ongoing.

Review bylaw enforcement hours of operation. Bylaw hours of operation as part of the initiative to review Saanich’s bylaw enforcement approach was completed. Bylaw officer started working evenings and weekends in spring 2021.

Proactively support and encourage the installation of public art in the community. Staff continue to discuss with First Nations about an appropriate approach to honouring First Nations through the installation of art at the Municipal Hall and Fire Hall 2.

Undertake a citizens’ assembly to explore the costs, benefits, and disadvantages of amalgamation between Victoria and Saanich. Saanich and Victoria staff worked with the province to seek one-third of the funding commitment for total costs associated with the Citizens’ Assembly and are awaiting a response from the province.

Improve parking enforcement. Implementation of new parking enforcement service delivery model and Bylaw Notice Enforcement ticketing system were completed.

Rename Mount Douglas Park. This initiative will form part of memorandum of understanding discussions with the **W̱SÁNEĆ** Leadership Council.

Explore ways to support the mental health of Saanich residents. Staff will present a report to Council in early 2022 outlining current actions and identifying areas of opportunity that fit within Saanich’s mandate.

Measuring this goal

Diversity, respect and inclusion is vital

Community connections foster a sense of belonging and identity, participation and involvement, diversity and inclusiveness. They also provide the means for accessing resources, services, and activities, both within neighbourhoods and the wider community. Community's connections can be strengthened through support for Saanich's heritage, arts and culture, recreational and institutional facilities, programs and services, activities and events that bring people together, active citizen involvement and community partnerships, and accessibility. A municipality cannot legislate a "sense of community", but it can provide the opportunities and supports necessary for the community to strengthen itself.



Citizens who feel the services offered by Saanich reflect our diversity (age, gender and ethnicity)
2021: 62%*



Residents who have a sense of belonging in their community
2021: 65%*

Public safety is critical to livability in our community

Safety is also more than the absence of crime – it requires a secure physical environment, supportive social surroundings, and a strong community foundation. Safe and healthy communities are diverse, convenient, and sustainable. They have a sense of place and neighbourliness, a clean, accessible, attractive, and stable built environment, peaceful residential neighbourhoods, and improved access to health, housing, education, employment, mobility, and the arts. They offer a wide variety of community-based services that are intergenerational, accessible, prevention oriented, supportive, coordinated, responsive to change, and effective.



Citizens who agree that Saanich neighbourhoods are safe
2019: 97%*



Citizens who agree roads in Saanich are safe for cars
2021: 81%*



Households prepared for a seven day emergency disaster event
2019: 45%*

* Indicator data is linked to the Saanich Citizen Survey, Citizen Pulse Survey or Business Survey. For information on analysis and reporting of the results, please refer to the survey reports posted on saanich.ca.

A healthy community is a worthy investment

Saanich is aiming to create a community where people are encouraged to live healthy and active lives. Parks and Recreation facilities provide amenities for residents and visitors that enhance community liveability and personal health. Saanich has several major community recreation centres that provide accessible, affordable, and inclusive recreation programming, ranging from sports and fitness opportunities to the exploration and enjoyment of arts and culture, and the organization of special events and activities that help foster the community's sense of identity and pride.



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

2021: 88%*



Citizens who participated in physical activity three or more days per week

2019: 88%*



Citizens who have a vegetable garden or keep poultry

2019: 51%*

* Indicator data is linked to the Saanich Citizen Survey, Citizen Pulse Survey or Business Survey. For information on analysis and reporting of the results, please refer to the survey reports posted on saanich.ca.





Affordable housing, land use and infrastructure management

Goal overview

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

Initiative progress and next steps

Investigate inclusionary zoning guidelines as a means to provide more affordable housing in Saanich. The formal interim community amenity contributions policy was approved by Council. A consultant completed preliminary work to present to Council in early 2022.

Complete the Uptown-Douglas Corridor Plan.

Additional information and analysis was requested by Council and completed by staff. Staff will present the plan to Council in early 2022.

Prepare a District-wide stormwater management master plan. Staff completed the Integrated Stormwater Management Plan (ISMP) Strategy. Baseline framework documents were completed related to Asset Management, Stormwater Natural Assets, Environmental Monitoring and Stormwater Flow Monitoring. Reviewed work plans for rainfall intensity/duration curve updates (specifications) and bylaw updates. The next step includes proceeding with the bylaw revisions.

Update the 12 Local Area Plans. Council postponed the Cordova Bay Local Area Plan Public Hearing until the completion of the Housing Strategy. Staff will present the Cordova Bay and Cadboro Bay Plans to Council for consideration in early 2022.

Develop an asset management road map. New program manager of asset management was hired. Over the next one to two years, staff will develop an Asset Management Strategy that will describe the current and desired future state of our asset management program and provide a road map of short, medium, and long-term actions.

Implement the Panama Flats concept plan. Staff will present a report outlining next steps to Council in 2022.

Explore options to increase below market and rental housing in Saanich, develop a housing needs assessment framework, and develop a housing strategy. These three initiatives were completed when the Housing Strategy was adopted by Council in 2021.

Develop a Tenant Assistance Policy. This policy is a priority "Top 12" implementation item in the Housing Strategy and Implementation Plan adopted by Council.

Measuring this goal

Affordable and diverse housing that meets our residents' needs now and in the future

Housing affordability will continue to play an important role not only in the community's quality of life, but also in its economy, health, and sustainability. Housing prices have risen significantly, making home ownership less or not affordable for numerous residents. Very little rental housing is being built and the region's vacancy rate is one of the lowest in Canada. Housing supply and price can affect the Municipality's ability to attract and retain young families and the necessary workforce. An insufficient amount and range of housing throughout the region forces people to commute long distances to find suitable and/or affordable housing, thus increasing the cost of travel and its carbon footprint.



30% or more of family income required for housing - renters
2016: 51%**



30% or more of family income required for housing - owners
2016: 49%**



Social and affordable housing units
2021: 5,962



People on regional wait-list for supportive housing (Greater Victoria Coalition to End Homelessness mission/CRD)
2019: 994

Land use decisions are consistent with our community-supported plans

By focusing new development in "Centres" and "Villages," Saanich will be better able to meet the objective of becoming a sustainable community, while accommodating new residents and businesses. Keeping the built environment more compact and avoiding building out into rural and environmentally significant lands can also reduce the need for and cost of further extending public infrastructure, and make walking, cycling, and transit more viable. Sensitivity will be required when addressing land use and design in these more dense nodes. However, appropriate design can ensure that these Centres and Villages reflect what is unique about each area and are interesting and vibrant places to live, work, and enjoy.



Citizens living inside centres, villages and corridors
2021: 46%

** Stats Canada Census data available July 2022

Asset management is critical to sustainable, effective service delivery

For years, the District's facilities have made a significant contribution to the quality of life Saanich residents enjoy. Providing services to residents is the District's reason for being. Saanich facilities are not isolated to the buildings alone, but extends to the services they support and deliver. It places services at the foundation of Saanich's existence, not the built infrastructure. Our buildings are a vital part of service delivery and must respond to residents' needs.



Asset management – Average Facility Condition Index (FCI) for all major District facilities
2021: 0.42

Active Transportation networks help our residents commute and connect

Improving opportunities for walking and cycling and using transit has a number of benefits, including less reliance on the automobile, cost savings for the entire community, individuals and families, improved natural and built environments, health protection, more lifestyle options, and a strengthened sense of community through daily interactions with people. Compact communities make walking, cycling, and transit use more attractive travel options.

Vehicle use is and will continue to be a part of most people's daily or weekly lives. However, small changes to residents' weekly driving habits can lead to a significant change in road congestion now and in the future, helping to ensure that the existing road system not only works better, but is also more compatible with a sustainable community.

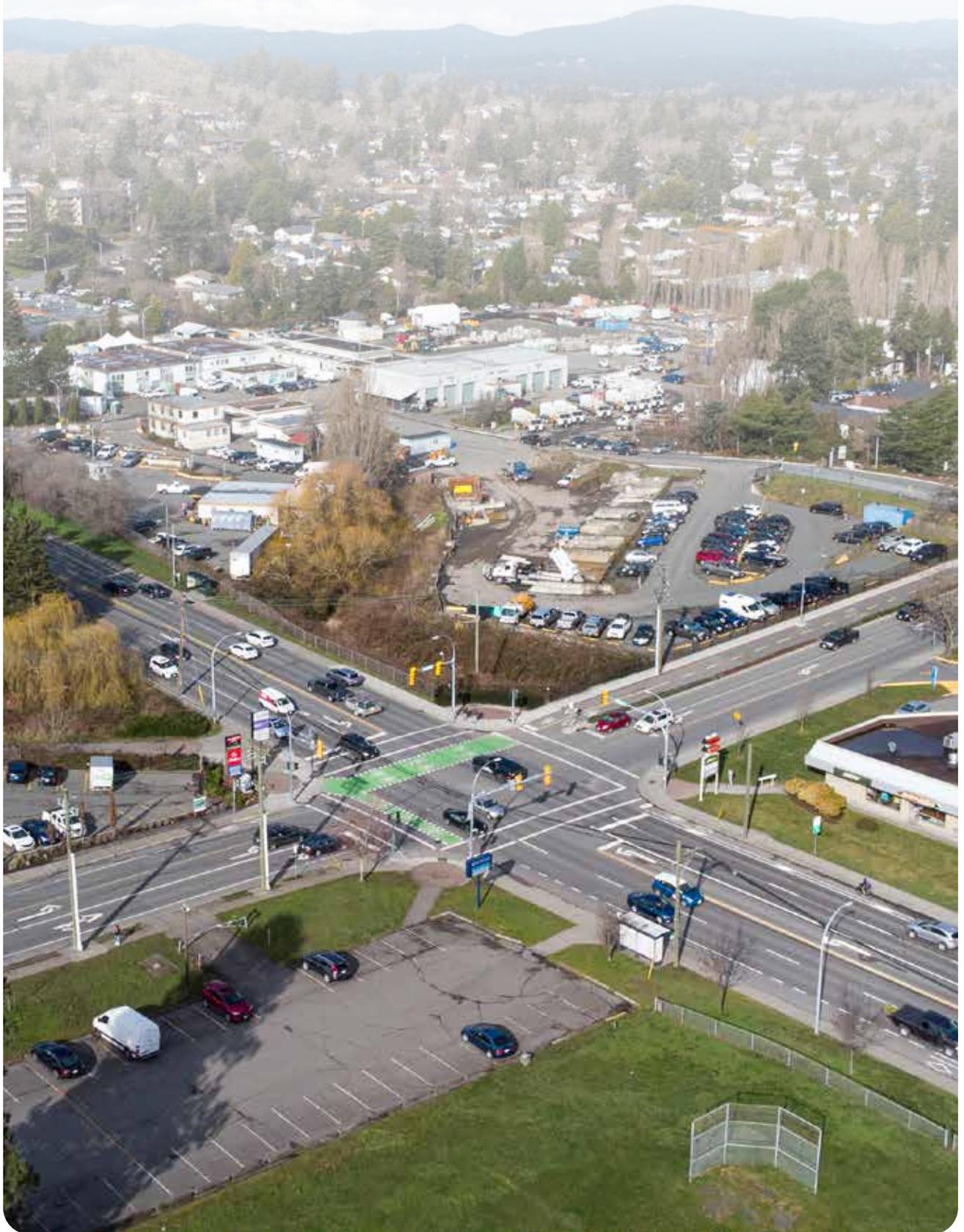


Combined modal share, all trips made by walking, cycling and transit
2017: 23%**



Modal share – all trips made by:
Walking – **2017: 8%****
Cycling – **2017: 5%****
Transit – **2017: 10%****

** Stats Canada Census data available July 2022





Organizational excellence

Goal overview

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

Initiative progress and next steps

Review and improve the development application process. Council endorsed the KPMG report/plan of action and in principle the new positions as outlined in the report. Staff will report back to Council with the outcome of the UBCM grant application and any funding implications as to the hiring of the new process champion position which will oversee the implementation of the KPMG Plan.

Review and update the Council Procedural Bylaw. Council approved the updated Council Procedural Bylaw.

Conduct a long-term financial planning process. Project was completed with KPMG. Staff will present final report to Council in early 2022.

Establish metrics related to a high-performing workforce. An employee survey was conducted by BC Stats. Council and all staff received the survey results. The leadership team will engage all employees to support and implement an action plan.

Integrate electronic records management. A consultant was hired and began an initial Electronic Document and Records Management System readiness assessment.

Consider the Strategic Plan through a post-colonial lens. Staff will submit a funding request for Council's consideration as part of the 2022 budget process to undertake this process.

Measuring this goal

Good governance balances speed, transparency and engagement

One of the important building blocks for creating a healthy and sustainable community is citizen involvement, based on open and fair processes that are accessible and responsive to residents' concerns and interests. A knowledgeable and involved citizenry, with opportunities to make meaningful contributions to decision-making processes, is better equipped to address community challenges and more likely to value their community. Engagement can also help citizens understand the importance of sustainability and the links between social, economic, and environmental issues.



Citizens who agree that Saanich welcomes citizen involvement
2019: 86%*



Citizens who agree that Saanich is doing a good job in general
2019: 90%*

Financial decisions are based in stability, prudence and long term sustainability

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



Citizens who agree they receive good value for the municipal taxes they pay
2021: 51%*

* Indicator data is linked to the Saanich Citizen Survey, Citizen Pulse Survey or Business Survey. For information on analysis and reporting of the results, please refer to the survey reports posted on saanich.ca.

Strong internal processes support service excellence

The greatest impact and creation of tangible sustainable benefits in the local economy can be achieved by providing excellent service delivery, relevant and innovative public infrastructure and amenities, consistent, enhanced public services, a fair and effective development and business regulatory framework, coordinated government through an integrative, collaborative approach, and a fostering of positive community attitudes to economic development.



Businesses who are satisfied with the services provided by Saanich
2019: 94.6%*



Citizens who are satisfied with the quality of public services provided by Saanich
2019: 85%*

A high performing workforce is our greatest asset

A stable labour market is essential to the social well-being and economic health of the community and region. Attracting and retaining environmentally friendly business to our community and region is essential to Saanich's sustainability. To achieve this aim, the social and physical infrastructure needs to be healthy and efficient. Recruiting and maintaining vibrant businesses can be significantly affected by the overall quality of life in Saanich, the cost and availability of accommodation – ownership and rental, support services such as child/elder care for employees, and the availability of a well-trained labour pool.



All employees who participated in the Saanich Employee Survey
2021: 59%



Full-time employees who participated in the Saanich Employee Survey
2021: 72%

* Indicator data is linked to the Saanich Citizen Survey, Citizen Pulse Survey or Business Survey. For information on analysis and reporting of the results, please refer to the survey reports posted on saanich.ca.





Economic diversification

Goal overview

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

Initiative progress and next steps

Consider the creation of an economic development strategy. An economic development manager was hired and will start with Saanich in early 2022. Part of their initial work will include development of an economic development strategy for Saanich.



Measuring this goal

A diversified economic base is foundational to community vibrancy

Diversifying and enhancing Saanich's economy has the potential to lay the groundwork for future economic, social, and environmental sustainability. A strong local economy will help to provide economic stability and resilience, spin-off opportunities for the primary and service sectors, preservation of agricultural capability in rural areas, promotion of local resource value-adding, increased support for local businesses and producers, employment and income, and increased demand for locally produced goods and materials.



Business generated property tax revenue

2021: 23.23%



Business licences issued

2021: 4,929



Permits issued for new commercial/industrial buildings

2021: 7



Permits issued for tenant improvements to existing commercial space

2021: 28

Economic development is a key focus area

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

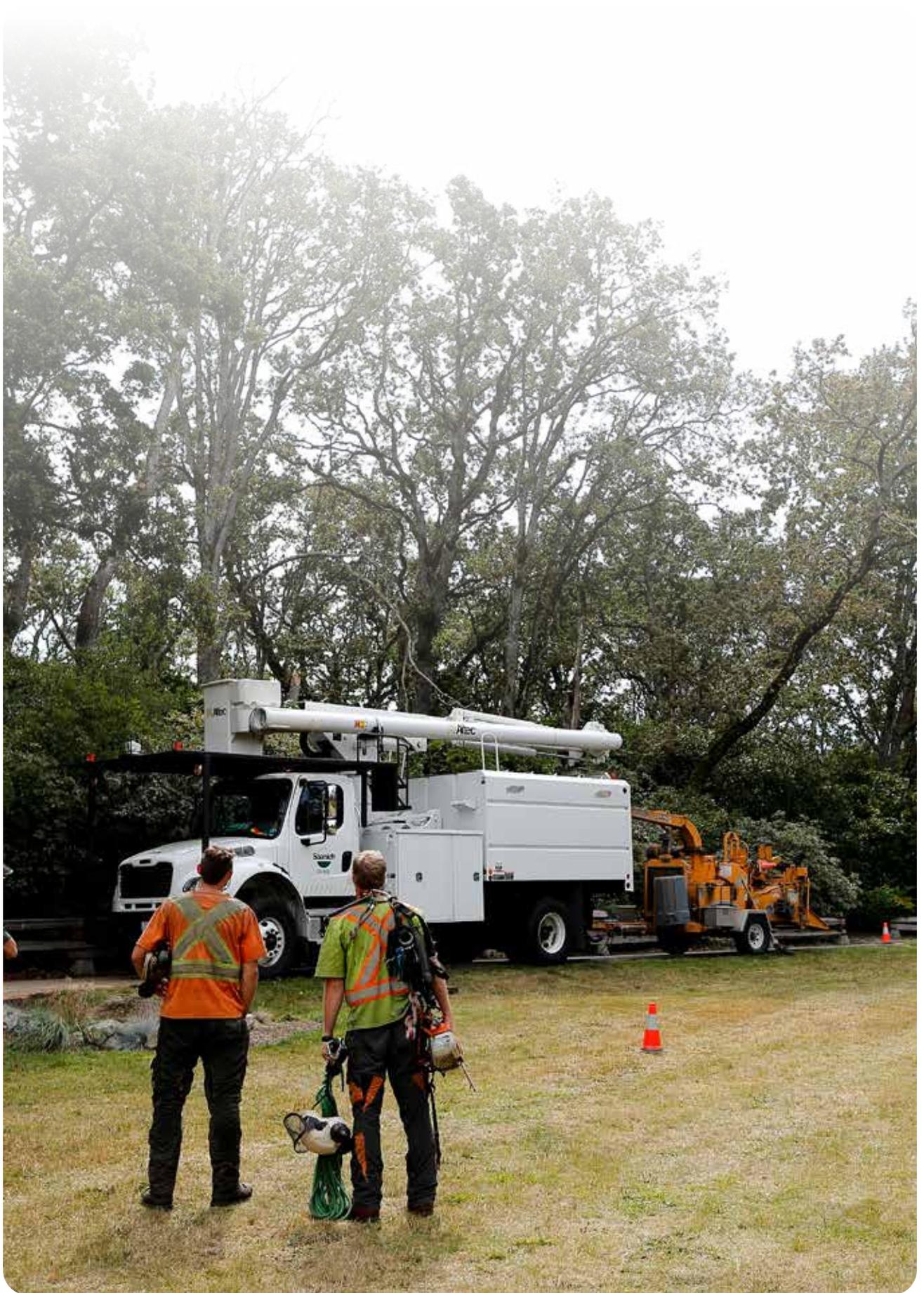
Saanich is a small player in the global, national, and even provincial economies. As a result, it is important to align the Municipality's economic development strategies with regional initiatives. The more that those agencies with responsibility for economic development can work together to achieve common goals, the more likely it is that results will be achieved.



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

2021: 16-18%







Climate action and environmental leadership

Goal overview

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

Initiative progress and next steps

Support the Capital Regional District (CRD) as they complete the Core Area Wastewater Treatment Project. The project is complete and the treatment plant is operational. Staff continue to work with the CRD to establish an Operating Agreement.

Commence the Shelbourne Street Improvement Project (SSIP). Phase 1 construction was delayed due to weather conditions with expected completion in March 2022. Phase 2 detailed design is complete and construction tender anticipated to be posted in March 2022.

Update Saanich's Climate Plan and implement actions. Staff presented the Annual Report Card to Council in early 2021 and continue to work on implementing actions. The next Annual Report Card will be presented to Council in early 2022.

Support BC Transit initiatives. Work is underway on the McKenzie Corridor study in partnership with BC Transit. This study will identify short- and long-term infrastructure improvements that will support improving active transportation and transit mode share.

Introduce an Environmental Policy Framework with a focus on climate change, stewardship and biodiversity. Council approved amendments to the original terms of reference and funding per Resilient Saanich Technical Committee request. Committee will undertake meaningful discussions with First Nations on vision, goals and objectives.

Implement key initiatives from the Agriculture and Food Security Plan. Staff will present the Farm Worker Housing Report to Council in 2022. Council's request for a second review of possible lands to be included in a Regional Farm Land Trust will also be presented in 2022.

Enhance electric vehicle infrastructure in an effort to reduce greenhouse gas emissions. Twenty new public level 2 EV chargers were installed at Saanich facilities and all sites are operational. The first set of new Level 2 fleet EV Chargers has been installed at 3500 Blanshard. Design and construction for the remaining 20 fleet EV chargers at other sites is underway and due to be completed in 2022.

Implement the existing Invasive Species Management Strategy. Further expansion of work supporting the Invasive Species Management Strategy requires additional staff support resources.

Review and implement the Urban Forest Strategy. Staff issued a request for proposals for a consultant to update the Urban Forest Strategy. Work is expected to begin in early 2022.

Encourage and support residents, institutions and businesses to generate less waste and increase recycling and composting of waste. Council approved a new project coordinator position in Fleet and Solid Waste and directed staff to undertake a review of the Yard and Garden Waste Drop-off service.

Measuring this goal

Steward the natural environment

Ongoing and effective stewardship of the environment in the future calls for a renewed and enhanced commitment to habitat creation and protection, preservation of biodiversity, water and energy conservation, and measures to improve efficient land use and air quality. Sustainability practices also need to be entrenched into the management of growth and development, and as part of all corporate and community decision-making.



Urban forest coverage - total land cover
2009: 37.8%



Parks with natural areas that have stewardship programs
2021: 44



Volunteers' hours for the natural environment
2021: 75



Properties in ALR and A+ zoned lands claiming farm status
2021: 236



Reduction in community GHG emissions
2021: 17%



Reduction in corporate GHG emissions by (all Municipal levels) - **2021: 12%**

Balanced transportation initiatives are supported to reduce our environmental impact

Mobility means providing convenient links for residents and businesses to and from destinations, using a variety of travel modes, including automobiles, commercial trucks, transit, bicycles, wheelchairs, scooters, and foot. Mobility is an integral part of a sustainable community fabric, and demands careful consideration of the interaction of land use and transportation and the resulting environmental, social, and economic impacts.



Saanich vehicles that are EV:
Electric personal vehicles – **2020: 2%**
Electric commercial vehicles – **2020: 2.1%**
Renewably powered personal and commercial vehicles – **2020: 2%**



Modal share infrastructure:
New sidewalks – **2021: 2,964m**
New curb ramps – **2021: 49**
New cycling facilities suitable for all ages and all abilities – **2021: 2,380m**
Enhanced transit stops – **2021: 27**



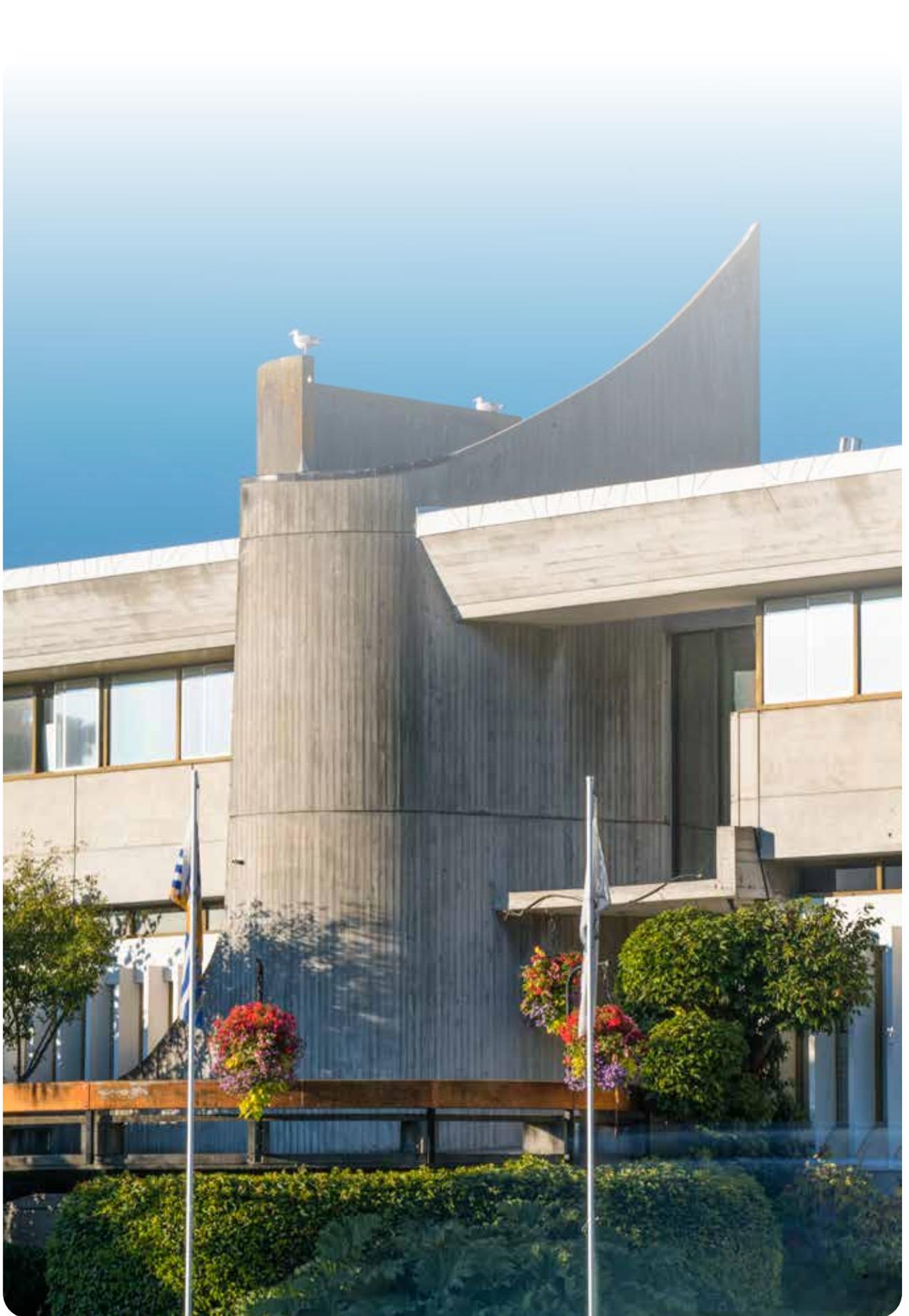
Grants received from other organizations

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 2021, Saanich secured the following funding:

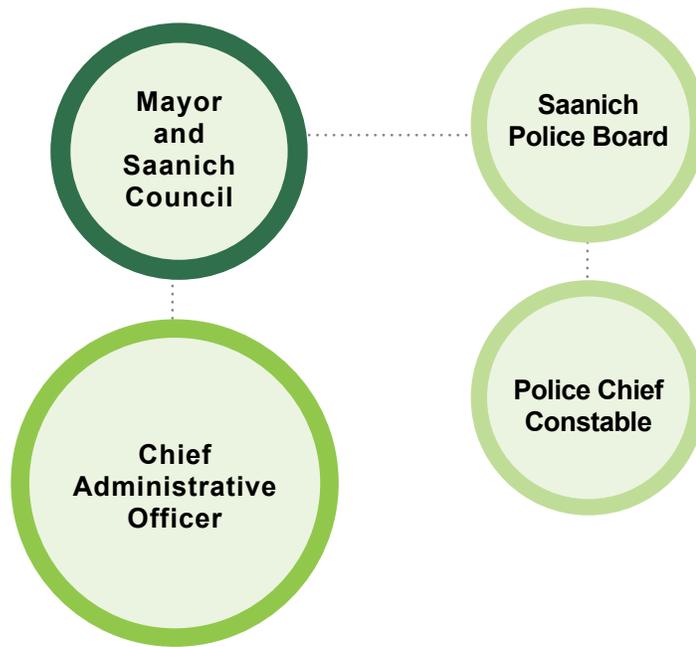


Agency	\$ Value	How funds were spent
BC Hydro	75,325	Various sustainability initiatives
Federation of Canadian Municipalities	78,187	Community e-bike incentive pilot
Fortis	99,976	Various sustainability initiatives
Government of Canada	30,279	Employment program
ICBC	194,800	Traffic improvements
Natural Resources Canada	100,000	Zero emission vehicle infrastructure
Province of BC	10,000	Infrastructure planning
Province of BC	169,247	Climate action revenue incentive program
Province of BC	1,483,887	Policing
Real Estate Foundation of BC	19,125	Home energy retrofit financing
Union of BC Municipalities	25,000	Emergency preparedness
Union of BC Municipalities	714,757	Saanich Commonwealth Place HVAC system

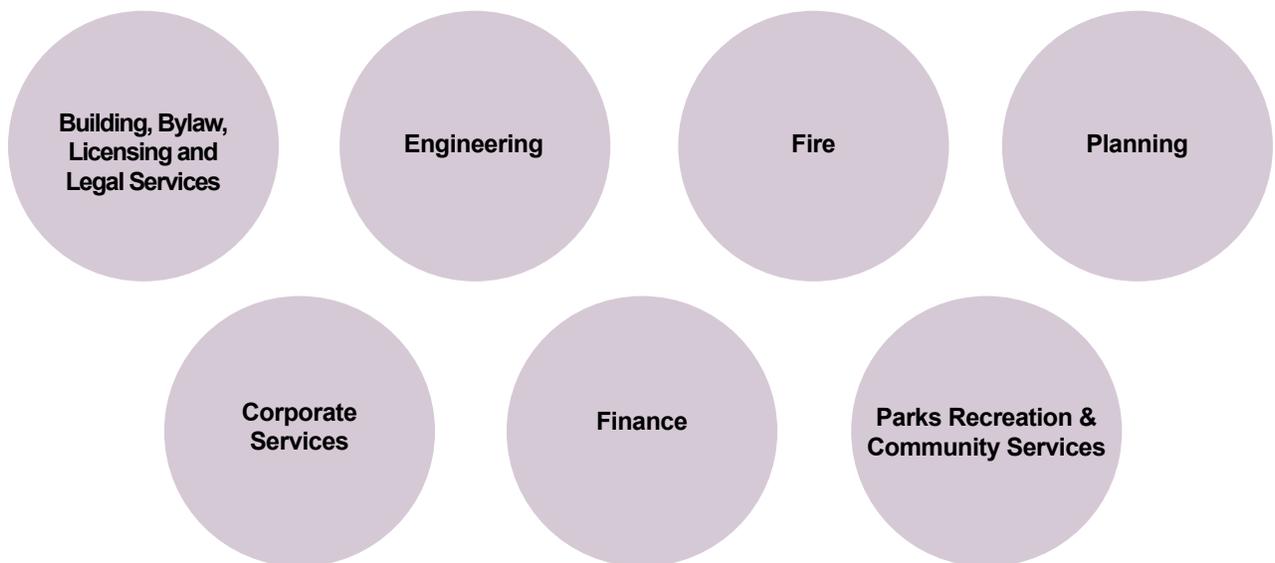


A look at our departments

Corporate structure



DEPARTMENTS



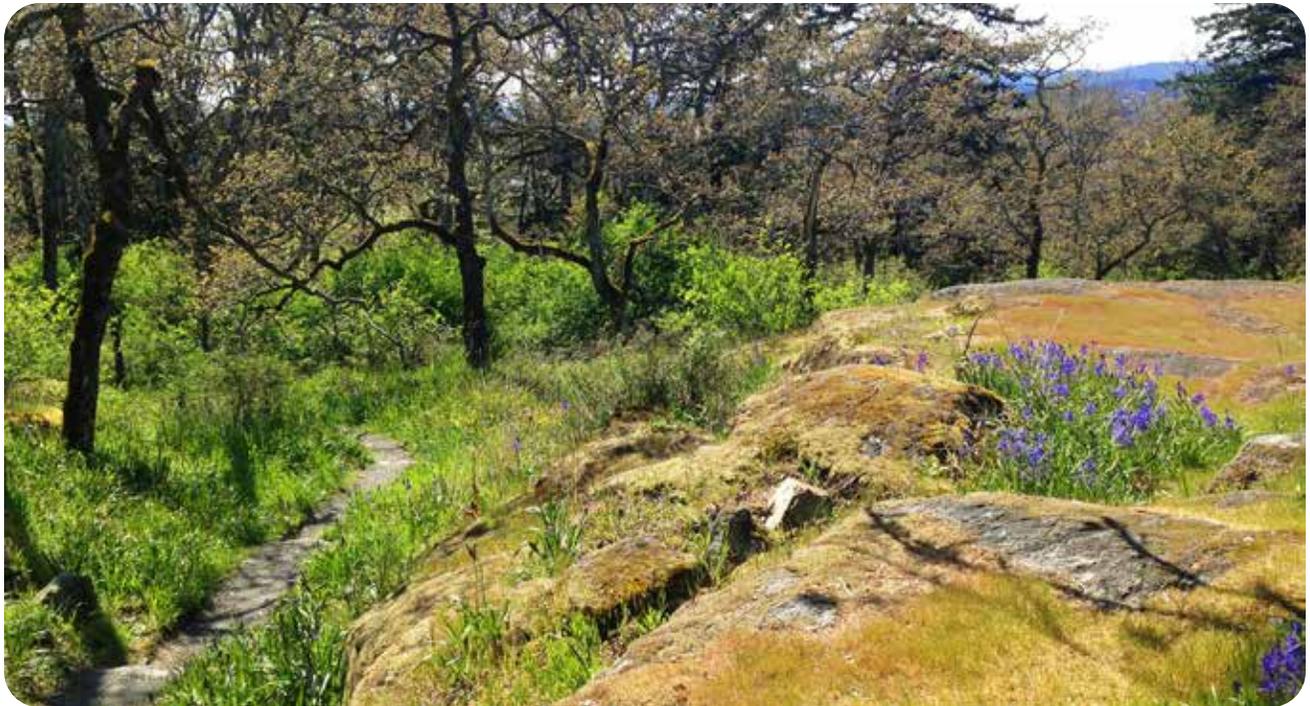
Building, Bylaw, Licensing and Legal Services



What does this department do?

The Building, Bylaw, Licensing and Legal Services Department provides a variety of external and internal customer services and oversees regulatory compliance. **Inspection Services and Inspection Administration** oversee the construction, alteration, repair and demolition of buildings by ensuring construction complies with bylaw requirements, the BC Building Code and applicable regulations. **Bylaw and Parking Enforcement** enforces municipal bylaws, responds to public complaints and enquiries and conducts investigations related to alleged bylaw violations. **Business Licensing** administers business licenses, responds to customer complaints and enquiries, and conducts investigations regarding possible bylaw violations. **Legal Services** provides advice to Council and staff, prepares legal documents, negotiates contracts and manages legal proceedings. **Lands** acquires, manages, and disposes of real property on behalf of the municipality. The section negotiates, prepares and registers municipal rights-of-way, and supports the subdivision process. **Risk Management** promotes policies and procedures designed to prevent incidents causing loss. The section manages an insurance program that sustains the municipality's ability to deliver services to the community.

QUICK STATS	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Building permits issued	695	726	753	755
Plumbing permits issued	835	823	880	850
Inspections conducted	6,143	6,913	6,875	6,900
Bylaw complaint inspections	2,106	4,705	3,713	3,800



2021

Department accomplishments

- Transitioned parking enforcement to the Bylaw Enforcement Division and fully operationalized the service.
- Acquired two additional properties for inclusion in the Swan Lake/Christmas Hill Nature Sanctuary.
- Expanded the capacity of Legal Services by adding the Associate Municipal Solicitor.

2022

Planned initiatives

- Work closely with Purchasing on the corporate-wide Procurement Overhaul Project to develop and implement new tools and processes that will help Saanich achieve an effective balance between accountability and efficiency while ensuring that we obtain good value for public money.
- Develop an enterprise risk management framework.
- Work with Planning and IT on implementation of electronic plan review.

Corporate Services



What does this department do?

The Corporate Services Department is comprised of: Communications, Human Resources, Information Technology, Occupational Health and Safety and Strategic Planning. We are the organizational connector enabling clients to achieve their best business outcomes and service delivery to citizens.

Communications provides support for internal and external communications across the organization. Communications oversees the Saanich website, intranet, social media, media relations, brand management, graphic design for print and digital publications and promotion of public participation activities. The division also provides print and mail services for the organization.

Human Resources serves approximately 1,700 employees from initial hire to the end of their employment life cycle. HR provides with a full range of services and programs. Support and strategic advice are offered on matters including recruitment and selection, employee and labour relations, collective bargaining,

Human Rights, workforce planning, job evaluation, compensation and benefits, wellness and disability management, personnel records management, training, employee recognition and workplace culture. **Information Technology** provides computer and technology to nine different locations. The Information Technology Division 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. **Occupational Health and Safety (OHS)** provides support to the corporation in keeping with Saanich's OHS Program and Workplace Injury Management (WIM) Program both of which are "COR" certified by WorkSafeBC. The OHS program includes risk assessment, hazard identification and control, training and certification, safety inspections, incident investigations, sub-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. **Strategic Planning** manages and supports Council's strategic planning and progress reporting processes, and conducts the citizen and business surveys.

Did you know?

The District has a total of 1,511 active employees and the average tenure of service is 10.06 years.





2021

Department accomplishments

- Conducted employee engagement survey.
- Conducted an online citizen survey and presented results to Council.
- Successfully negotiated a new IAFF collective agreement.
- Completed a review of exempt conditions of employment and implemented a new exempt job evaluation program.
- Increased awareness among Saanich staff about cybersecurity and best practices for protection.
- Created a long-term staffing plan for Saanich.
- Achieved WorkSafeBC Certificate of Recognition for 2021.
- Enhanced the public's understanding of Saanich's programs and services through proactive communications.
- Continued to support the organization's response to COVID-19.
- Supported communications for large-scale corporate, capital and infrastructure projects.
- Increased employee well-being and organizational resiliency.
- Implemented staff scheduling software for Fire department.

2022

Planned initiatives

- Develop a program focused on employee psychological safety.
- Implement Safety, Disability Management and Training software.
- Create and implement communications strategies for corporate, capital and infrastructure projects and initiatives.
- Negotiate new IAFF and CUPE collective agreements.
- Support the implementation of action plans for the 2021 employee survey results.
- Refresh desktop/laptop computers and update software throughout the organization.
- Support digitization of Planning department processes.
- Support the 2022 municipal election process.
- Conduct mental health training for leadership, managers, supervisors and employees.
- Prepare and conduct the citizen and business surveys to help guide financial and strategic decision making for Council and staff after the October 2022 election.
- Develop and advance IT master plan.
- Develop and advance leadership development.
- Advance Diversity, Equity and Inclusion Strategy.
- Continue to support the organization's response to COVID-19.
- Advance recruitment and organizational design for approved resource requests from Long-term Staffing plan.

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. **Project and Quality Management Office** plays an integrative role across the department in the delivery of capital projects and provides support in improving project management processes and tools for all departments.



QUICK STATS	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Fixtures converted to LED	840	800	940	900
Illegal dumping responses	726	650	727	700
Waterways inspected/cleaned (km)	363	300	461	350
Water quality samples taken	714	700	1166	1100
Hydrants serviced	942	1,000	691	800

2021

Department accomplishments

- Replaced the G.R. Pearkes Recreation Centre Gold Arena slab and ice melt pit.
- Completed a District-wide asset management program charter.
- Completed RFI for water meter reading technology and meter replacement products.
- Completed Integrated Storm Water Management Plan (ISMP) strategy.
- Initiated Cordova Bay Integrated Storm Water Management Plan Pilot Project.
- Initiated update to Water Supply Master Plan.
- Initiated update to Sanitary Sewer Master Plan.
- Responded to extreme flooding event including culvert and road reconstruction on West Saanich Road at Wray Creek.
- 98 percent of traffic signals in Saanich now have audible signals and count down timers
- 50 percent of bus stops in Saanich now meet BC Transits accessibility guidelines.
- Upgraded 20 traffic signals were upgraded to have leading pedestrian intervals.
- Initiated work on the McKenzie Avenue Corridor Study in partnership with BC Transit.



2022

Planned initiatives

- Begin work on updating the Active Transportation Plan.
- Develop a Road Safety Action Plan.
- Complete of the McKenzie Corridor Study in early 2023 in partnership with BC Transit.
- Modernize our development services policy framework, starting with updating the Engineering Specifications of the Subdivision Bylaw.
- Continue to advance the Redevelopment project for Fire Station #2 through permitting (Development and Building) and construction documentation processes. Construction is tentatively scheduled to start approximately Q1 2023.
- Continue to advance the conceptual and site master plan design and business case documentation for the Saanich Operations Centre Redevelopment project. The business case is tentatively scheduled to be submitted for approval approximately early Q2 2022.
- Review the Yard and Garden Waste Drop-off service model.
- Begin work on a District-wide Asset Management Strategy.
- Pilot new water meter replacement products and technology in advance of the greater District-wide replacement program.
- Complete the Cordova Bay Integrated Storm Water Management Plan Pilot Project
- Update the Watercourse and Drainage Bylaw to modernize language and align with Integrated Storm Water Management Plan objectives.
- Complete modernization of Unidirectional Flushing Program for Water Quality Operations.
- Complete update to Water Supply and Sewer Master Plans.

Finance

What does this department do?

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



Did you know?

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

- [the Municipal budget process](#)
- [Saanich service delivery](#)
- [how Saanich plans connect](#)
- [how property assessments relate to property taxes](#)
- [how financial planning works](#)





2021

Department accomplishments

- Received the Canadian Award for Financial Reporting from the Government Finance Officers Association for the 2020 financial statements.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 2021 to 2025 Financial Plan.
- Implemented reporting improvements.
- Completed research and drafting of the Long-Term Financial Plan.
- Implemented updated procurement templates and new procurement tools.
- Updated the application process for permissive tax exemptions.
- Conducted procurement process for the selection of new budget software.

2022

Planned initiatives

- Implement budget software to replace current Excel-based budgeting.
- Implement recommendations from the Long-Term Financial Planning project.
- Continue to overhaul procurement through updated bylaws, policies and protocols.
- Update the customer service counter to maximize use of space, increase security and improve accessibility.
- Develop long term funding strategy for park land acquisition.
- Support development of the business case and funding strategy for the Saanich Operations Centre.

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 132 uniformed personnel and eight support staff working out of three fire stations.



QUICK STATS	2019 Actual	2020 Actual	2021 Actual	2022 Estimate
Incident responses	4,732	3,686	4,896	5,100
Fire related fatalities	1	0	2	0
Fire related injuries	3	1	2	0
Estimated value of property loss	\$4,402,045	\$3,801,350	\$1,851,440	\$1,500,000
Estimated value of property saved	\$233,341,575	\$142,413,250	\$104,554,300	\$100,000,000
Incidents dispatched (Saanich Fire and clients)	7,692	5,960	7,242	10,200
Public education programs and events / attendees	45 / 13,218	130 / 2,090	7 / 855	30 / 8,000



2021

Department accomplishments

- Approved Fire Master Plan 10-year funding strategy to support fire department needs.
- Updated fire prevention bylaws to align with changes to the Fire Safety Act, BC Building Code and Fire Code.
- Reached agreements for joint mutual and automatic aid with the Victoria and Oak Bay fire departments to provide aid to one another, share resources and respond to incidents across jurisdictional boundaries.
- Expanded regional fire dispatch service to provide 9-1-1 call-taking and dispatch services to the Capital Regional District and its participants (15 fire departments in the districts of Highlands, Metchosin and Sooke and the Juan de Fuca, Salt Spring Island, and Southern Gulf Islands electoral areas).
- In response to the provincial state of emergency, deployed fire crews and emergency program staff to the BC interior to support fire suppression and evacuation operations in communities most heavily impacted by wildfire due to the extreme summer heat and dry conditions.

2022

Planned initiatives

- Implement Fire Master Plan recommendations to ensure delivery of efficient, effective and fiscally responsible fire services to the District.
- Oversee construction of Fire Station No. 2 to be completed in 2024.
- Complete Fire Underwriters Survey fire protection classification and grading index to support homeowner fire insurance protection rates.
- Improve Emergency Operations Centre usability and supporting technology to enhance municipal emergency management preparedness and response capabilities.
- Complete a Hazard, Risk and Vulnerability, Assessment to identify locations and areas of risk to inform an update of the District's Emergency Response and Recovery Plan.
- Continue to work with industry partners on greening and electrification of zero emission apparatus, vehicles, equipment and supplies.
- Provide professional development opportunities and continue to recruit and retain a skilled and diverse workforce.

Parks, Recreation and Community Services



What does this department do?

The Parks, Recreation and Community Services Department is committed to achieving a Healthy Saanich for residents and their families; community organizations and their volunteers; businesses and their employees; and the natural environment.

Parks is responsible for planning, designing, constructing, managing, programming and maintaining the District's 171 parks covering more than 825 hectares with more than 100 kilometres of trails. Saanich parks are biologically diverse, offering residents a spectrum of active living experiences and opportunities to connect with nature. **Recreation** is responsible for planning, coordinating and delivering active living programs and services for all ages and abilities, and for planning, managing and maintaining the four recreation centres and the golf course. **Community Services** coordinates and supports 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 healthy eating 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?

Almost 200 Pulling Together Volunteers put in more than 15,000 hours in Saanich parks which is equal to over eight full time employees.



2021

Department accomplishments

- Completed new trail, bridge and creek viewing area at Douglas Creek in Mount Douglas Park.
- Replaced park infrastructure as per capital plan in Normandy Park.
- Restored creek, relocated pathway and replanted trembling aspen at Cuthbert Holmes Park.
- Continued ecosystem restoration projects with staff and Pulling Together volunteers to replant site including new works in Cuthbert Holmes Park, Layritz Park and Colquitz River.
- Completed field renovation at Lochside.
- Completed McMinn Bike Skills Park.
- Installed 20 new Level 2 chargers at District-owned facilities and parks, and now operates a total of 32 charging stations for public use. Of the 32 stations, 30 are in Parks and Recreation Centre lots).
- Secured and offered opportunities for the community to interact in various ways with the travelling Witness Blanket installation at Cedar Hill Recreation and Arts Centre.
- Completed the Gold Arena slab replacement project and welcomed residents and ice users in time to enjoy a fall season.
- Won first place in an international digital communications award competition for Natural Intelligence advertising campaign.
- Continued to offer safe health, wellness and recreation programs and services at the four recreation centres and golf course under changing provincial health officer guidelines and restrictions.

2022

Planned initiatives

- Host events for the BC 55+ Games.
- Develop the terms of reference for the Parks, Recreation and Community Services Master Plan.
- Create a District-wide Diversity, Equity and Inclusion Strategy and implementation plan including the development of a Council policy on racism.
- Undertake the People, Pets and Parks District-wide strategy process.
- Implement initiatives from the Memorandum of Understanding **ÁTOL,NEUEL** (“Respecting One Another”) between the **WSÁNEĆ** Leadership Council and District of Saanich.
- Review and update the Urban Forest Strategy.
- Undertake Third Rink Demand Analysis.
- Host and/or support new and/or expanded cultural celebrations such as the Uptown Plaza Carnival, IYAKT Indigenous Music Festival, Artist in our Community and Moonfest Celebrations at Gordon Head Recreation Centre.
- Expand Parks Ambassador Program into Cuthbert Holmes Park.
- Contract with new Golf Course Operator at Cedar Hill Golf Course.



Did you know?

The recreation centres welcomed more than 750,000 people through our doors during another challenging pandemic year.

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. **Environmental Services** works on plans, policies and programs that support a healthy natural environment. **Sustainability** works to implement the goals and targets of the Climate Plan with the overarching objective of reducing greenhouse gas emissions and making our community and region more resilient to the effects of climate change.



2020

Department accomplishments

- Completed the Saanich Housing Strategy, which provides a 10-year framework for Saanich to achieve greater housing supply, diversity and affordability.
- Adopted the Uptown-Douglas Plan, a 30-year plan to strengthen housing, employment and community amenity opportunities and develop a heart and focal point for Saanich.
- Adopted the updated Cordova Bay Local Area Plan and associated Village Design guidelines.
- Completed the Draft Cadboro Bay Local Area Plan update.
- Established the terms of reference and selected a consultant to deliver a Biodiversity Conservation Strategy.
- Constructed and commissioned 20 new public Level 2 EV Charging stations at Saanich facilities.
- Launched the Community E-Bike Incentive Program Pilot, providing 300 incentives for new e-bikes with a focus on equity.
- Launched our Fleet E-Bike Program with 26 staff trained and over 500km travelled in the first year.
- Purchased Renewable Diesel for 20% of our fleet diesel use, saving 360 tonnes of carbon annually.
- Delivered a new Climate Action Workshop Series with over 50 registrants in the first intake.
- Joined the Race to Zero and Race to Resilience campaigns to rally global leadership in preparation for COP26.
- Achieved an A grade from the Carbon Disclosure Project for Climate Action Progress in 2021 and won the 2021 Award for Planning Excellence in Climate Change Planning from the Canadian Institute of Planners.
- Completed the Development Review Process and commenced implementation of recommended action items.
- Established an Interim Community Amenity Contribution Policy and initiated a process to develop a comprehensive Community Amenity Contribution and Inclusionary Housing Program.

Did you know?

Heat pumps provide cooling in addition to heating. As our summers get hotter, heat pumps cool you down and reduce our climate impact by running on renewable energy. They are up to three times more efficient than natural gas heating systems and come with considerable rebates. Learn more at [Saanich.ca/rebates](https://www.saanich.ca/rebates).

2021

Planned initiatives

- Implement priority actions from the Saanich Housing Strategy, including undertaking a land capacity analysis, exploring incentives for rental housing and developing a Missing Middle Housing program.
- Commence work on new plans for the McKenzie Corridor, Quadra Corridor and Quadra-McKenzie Centre
- Undertake a strategic and focused update of the Official Community Plan.
- Undertake priority implementation actions for the Uptown-Douglas Plan, including developing design guidelines, reviewing parking standards, exploring pre-zoning and updating community amenity contribution approaches.
- Finalize public engagement on the Draft Cadboro Bay Local Area Plan and bring the final document forward for review and consideration by Council.
- Complete a mural pilot program and develop a long-term mural program.
- Provide a one-year progress report to Council on Garden Suite regulations.
- Respond to the recommendations of the Resilient Saanich Technical Committee regarding mapping and stewardship; support the consultant team preparing the State of Biodiversity Report and the Biodiversity Conservation Strategy; and facilitate the finalization of the Resilient Saanich goals and objectives.
- Complete a set of guides to help people enjoy and enhance the natural environment as well as enhance the Native Plant Salvage Program to encourage the propagation and sharing of native plants.
- Accelerate the number of multifamily buildings that incorporate EV-ready infrastructure by promoting Saanich's top-up incentives to the CleanBC Go Electric Program.
- Complete construction of 22 new Level 2 EV charging stations for Saanich fleet and secure grant funding and complete design for future DC Fast Chargers that support fleet electrification.
- Secure grant funding and commence project design for major climate focused retrofits at G.R. Parkes and Cedar Hill Recreation Centre, to implement their Pathways to 100% Renewable Energy.
- Update the Streamside Development Permit Area guidelines to be compliant with provincial legislation.
- Work with the CRD to update the Bowker Creek Blueprint.
- Commence implementation of the Elk/Beaver Lake Watershed Management Plan.
- Undertake update of off-street parking requirements in the Zoning Bylaw to support a mode shift towards active transportation.
- Engage on and develop an approach for implementation of low carbon building requirements and the upper steps of the BC Energy Step Code for new buildings, in collaboration with regional partners.
- Commence implementation of the Development Process Review recommendations.
- Review and update municipal processes and bylaws in order to be consistent with Bill 26 amendments as well as other regulatory changes.
- Review and update the off-street parking requirements in the Zoning Bylaw to support a mode shift towards active transportation.
- Update the Development Permit Area Design Guidelines and review and update the Zoning and Building bylaws to better support the development of a well-designed community and public realm; identify and remove municipal barriers to high performance buildings; and promote sustainable development that protects communities, the natural environment and biodiversity.
- Develop a Community Amenity Contribution and Inclusionary Housing Program.
- Undertake a process to select First Nations public art for the Municipal Hall.
- Launch the Neighbour to Neighbour grant program to support connected communities that have the ability to prepare for, endure and recover from climate change and other challenges.



Did you know?

75% of new housing units built in Saanich in the last five years were apartments

Police

What does this department do?

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



Did you know?

The Saanich Police Department was selected as one of BC's Top Employers for 2022!



Did you know?

We are actively recruiting for a variety of positions across the department. Check out joinspd.ca for details.





Did you know?

Officers spent a total of 550 hours (the equivalent of almost 23 full days) patrolling Saanich's parks in 2021.

2021

Department accomplishments

- Implemented the SPD Safe Place Program.
- Implemented the Garage 529 Bicycle Registry program.
- Implemented an internal coaching program for employee development.
- Began hiring for the Community Safety Officer program.
- Completed an audit of exhibit control to ensure all exhibits and data are entered and logged pursuant to industry best practices.
- Began publishing quarterly updates for the public's awareness of the work being done by the Saanich Police Department, as well as current trends in certain crime types and non-criminal issues.
- Began publishing an SPD Annual Report outlining the Department's accomplishments and some statistics for the public's awareness.
- Completed Tactical Emergency Casualty Care program training for staff.
- Launched our recruiting website (joinspd.ca) allowing submissions of electronic applications.
- Created the Health and Wellness Committee, which focuses on education and best practices to reduce absenteeism and promote holistic health.
- Established the Recruiting for Equity, Diversity, and Inclusion Committee to enhance our organization's cultural competencies and encourage recruitment from diverse communities.

2022

Planned initiatives

- Implement online reporting system as well as an online police record check system for the public.
- Introduce Zero Emission Vehicles into police non-operational fleet (Detectives, Community Engagement, Administration).
- Open the Uptown Community Safety Office after several COVID-19 related delays.
- Implement a new Saanich Police website that is modern and more user-friendly.
- Begin a pilot programme on operational front-line police vehicles.
- Develop new 2023-2026 SPD Strategic Plan.
- Develop and maintain an inventory of advanced training to provide accessibility while reducing costs.
- Provide in service training for supervisors.
- Use Re-Integration Program to aid staff returning from absences due to critical incidents.
- Implement Return to Active-Duty Program which is designed to familiarize staff who have been away from the workplace with updated policy and procedures.
- Implement Active Bystandership for Law Enforcement training for all staff to enhance our culture of peer intervention to prevent harm.
- Support Saanich Engineering in the development of the Saanich Road Safety Action Plan.

Financial section

2021 Financial Statements

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2021

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, 2020

Christopher P. Morill

Executive Director/CEO

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, 2021. The financial statements are the responsibility of the Saanich leadership team. The statements have been prepared in compliance with Section 167 of the Community Charter, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board. The financial statements have been audited by KPMG LLP who have expressed their opinion the statements present fairly, in all material aspects, the financial position of the District as at December 31, 2021. 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 2021 Financial Statements, the District's financial results reflect an improved financial position and a continued commitment to sound financial management. Operating results for last year were better than budgeted expectations. The District's net investment in capital assets increased by \$22.0 million and total reserves and appropriated surplus grew by \$25.4 million. All of this places us in a better position to provide sustainable services to our community over the long term. Saanich has been proactive in our financial commitment to sustainable infrastructure renewal since 2008. Saanich has very low debt in relation to the amount allowed under this legislation. Saanich's overall financial position strengthened by \$40.5 million.

Saanich's net financial position continued to grow in 2021, reflecting the ongoing commitment to strengthening capacity to meet financial obligations. The accumulated surplus grew in the year to a total of \$1.08 billion. Equity in capital assets makes up the most significant portion of the accumulated surplus balance (\$869.8 million), followed by reserve balances (\$127.0 million). Consolidated revenues for 2021 were \$20.5 million higher than 2020, primarily due to increased revenue from taxes and grants and contributions. The largest expense increase compared to 2020 was \$3.5 million for protective services which included an increase in the number of Fire personnel, contractual increases in wages, Police overtime for increased calls for service, and higher than usual retirement and service payments. 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 dark ink that reads "Valla Tinney".

Valla Tinney, Chief Financial Officer

Report from the Director of Finance



May 16, 2022

Mayor and Council
District of Saanich

Your Worship and Members of Council,

I am pleased to present the financial statements for the fiscal year ending December 31, 2021 pursuant to Section 98 of the Community Charter Act.

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

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

The audit firm of KPMG was appointed by Council and is responsible for expressing an opinion as to whether the financial statements, prepared by the Corporation's management, fairly present the financial position of the District of Saanich and the results of its 2021 operations.

In 2021, the Corporation's financial position continued to strengthen. Investment in tangible capital assets such as lands, parks infrastructure, roads and sidewalks increased by \$22.0 million and total reserves and appropriated surplus increased by \$25.4 million. The capital fund surplus decreased by \$7.3 million due to continued investment in tangible capital assets. Overall these results strengthened the Corporation's overall financial position by \$40.5 million.

Revenue increases for 2021 include grants and contributions of \$11.9 million and taxation of \$6.2 million. Total expenses increased by \$9.1 million or 4.4% over 2020 with a portion of this due to an increase in the number of Fire personnel, contractual increases in wages, Police overtime due to significant calls for service, and higher than usual retirement and severance payments.

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

Respectfully submitted,

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

Valla Tinney, FCPA, FCGA
Director of Finance

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

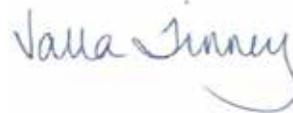
The Corporation's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a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

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

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



Brent Reems
Chief Administrative Officer



Valla Tinney
Director of Finance

May 16, 2022



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

INDEPENDENT AUDITORS' REPORT

To the Mayor and 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 District), which comprise:

- the statement of financial position as at December 31, 2021
- 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 District as at December 31, 2021, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

We are independent of the District 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.



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 District'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 District or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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



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

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 16, 2022

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets:		
Cash and cash equivalents (note 2)	\$ 172,829,583	\$ 190,956,308
Investments (note 2)	101,980,196	81,369,477
Receivables:		
Property taxes	2,551,070	2,716,081
Board of Cemetery Trustees of Greater Victoria (note 3b)	615,836	687,871
Accounts receivable	14,747,410	13,454,493
MFA cash deposit (note 4)	734,176	687,777
Other assets	6,798	6,800
	293,465,069	289,878,807
Financial liabilities:		
Accounts payable and accrued liabilities	22,429,495	43,695,849
Accrued employee benefit obligations (note 5)	21,011,539	20,227,639
Debt (note 3)	47,824,402	48,790,328
Deferred revenue (note 6)	21,619,587	20,324,685
Deposits and prepayments	22,440,788	16,955,136
	135,325,811	149,993,637
Net financial assets	158,139,258	139,885,170
Non-financial assets:		
Inventories of supplies	3,378,724	2,592,669
Prepaid expenses	3,952,112	3,196,588
Tangible capital assets (note 9)	917,455,933	896,273,372
	924,786,769	902,062,629
Contingent liabilities, contracts, commitments (notes 4, 11, 12)		
Subsequent event (note 15)		
Accumulated surplus (note 10)	\$ 1,082,926,027	\$ 1,041,947,799

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, 2021, with comparative information for 2020

	Budget (note 13)	2021	2020
Revenue:			
Taxes (note 7)	\$ 141,835,520	\$ 141,801,217	\$ 135,550,511
Grants in lieu of taxes	2,886,530	3,034,859	2,752,988
Sales of services	15,507,302	16,543,879	14,267,113
Revenue from own sources	11,104,260	12,900,578	13,868,827
Government transfers (note 8)	4,033,380	2,077,743	9,450,242
Sale of water	21,596,945	22,263,168	20,084,156
Water service charges	1,702,300	1,518,712	1,709,175
Sewer user charges	27,252,100	27,196,375	25,129,666
Grants and contributions	13,188,300	18,843,891	6,885,886
Developer contributions	-	7,508,467	3,940,405
Development cost charges (note 6)	5,710,700	1,441,498	1,751,075
Sub-regional parks reserve (note 6)	2,000,000	876,274	-
Other	299,581	709,038	859,403
Total revenue	247,116,918	256,715,699	236,249,447
Expenses:			
General government services	34,375,703	27,086,482	24,167,369
Protective services	62,223,188	63,949,096	60,921,083
Engineering and public works	28,218,534	27,686,082	29,940,238
Refuse collection	8,055,760	7,977,306	7,464,663
Community planning	5,449,120	4,323,819	3,713,129
Recreation, parks and cultural	40,813,857	41,640,879	39,927,177
Water utility	19,293,544	20,253,578	19,207,459
Sewer utility	23,658,114	22,747,453	21,554,510
Other fiscal services	97,750	72,776	128,745
Total expenses	222,185,570	215,737,471	207,024,373
Annual surplus	24,931,348	40,978,228	29,225,074
Accumulated surplus, beginning of year	1,041,947,799	1,041,947,799	1,012,722,725
Accumulated surplus, end of year	\$ 1,066,879,147	\$ 1,082,926,027	\$ 1,041,947,799

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, 2021, with comparative information for 2020

	Budget	2021	2020
Annual surplus	\$ 24,931,348	\$ 40,978,228	\$ 29,225,074
Acquisition of tangible capital assets	(79,087,400)	(35,404,108)	(33,189,603)
Developer contributions of tangible capital assets	-	(7,508,467)	(3,940,405)
Amortization of tangible capital assets	23,365,300	21,882,996	22,466,674
Loss on disposal of tangible capital assets	-	(152,982)	335,445
	(55,722,100)	(21,182,561)	(14,327,889)
Purchase of inventories of supplies	-	(786,055)	(182,579)
Purchase of prepaid expenses	-	(755,524)	(1,868,293)
	-	(1,541,579)	(2,050,872)
Change in net financial assets	(30,790,752)	18,254,088	12,846,313
Net financial assets, beginning of year	139,885,170	139,885,170	127,038,857
Net financial assets, end of year	\$ 109,094,418	\$ 158,139,258	\$ 139,885,170

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT CASH FLOWS

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 40,978,228	\$ 29,225,074
Items not involving cash:		
Amortization	21,882,996	22,466,674
Developer contributions of tangible capital assets	(7,508,467)	(3,940,405)
Actuarial adjustment on debt	(512,092)	(496,041)
Accrued employee benefit obligations	783,900	982,900
Loss on disposal of tangible capital assets	(152,982)	335,445
Change in non-cash assets and liabilities:		
Property taxes receivable	165,011	(360,536)
Board of Cemetery Trustees receivable	72,035	68,605
Accounts receivable	(1,292,915)	246,777
Other assets	-	11,798
Accounts payable and accrued liabilities	(21,266,354)	28,201,237
Deferred revenue	1,294,902	(2,528,713)
Deposits and prepayments	5,485,652	1,999,289
Inventories of supplies	(786,055)	(182,579)
Prepaid expenses	(755,524)	(1,868,293)
Net change in cash from operating activities	38,388,335	74,161,232
Capital Activities:		
Cash used to acquire tangible capital assets	(35,404,108)	(33,189,603)
Investing Activities:		
Net increase in investments	(20,610,719)	25,524,236
Financing Activities:		
MFA cash deposit	(46,399)	44,104
Debt proceeds	3,325,151	8,824,690
Debt repaid	(3,706,950)	(3,658,245)
Debt repaid (Board of Cemetery Trustees)	(72,035)	(68,605)
Net change in cash from financing activities	(500,233)	5,141,944
Increase (decrease) in cash and cash equivalents	(18,126,725)	71,637,809
Cash and cash equivalents, beginning of year	190,956,308	119,318,499
Cash and cash equivalents, end of year	\$ 172,829,583	\$ 190,956,308

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

NOTES ON FINANCIAL STATEMENTS

Year ended December 31, 2021

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.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

1. **Significant accounting policies (continued):**

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.

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.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

1. Significant accounting policies (continued):

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) 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.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

1. Significant accounting policies (continued):

j) Property tax revenue:

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

k) Loan guarantees:

Periodically the Corporation provides loan guarantees on specific debt issued by related authorities and other entities not consolidated in the Corporation's financial statements. Loan guarantees are accounted for as contingent liabilities and no amounts are accrued in the 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.

l) Non-financial assets:

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

- 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.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

1. Significant accounting policies (continued):

l) Non-financial assets (continued):

- 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.

m) Liability for contaminated sites:

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

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

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

1. Significant accounting policies (continued):

n) Use of estimates:

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

2. Cash, cash equivalents and investments:

	2021	2020
Cash and cash equivalents:		
Cash	\$ 163,804,288	\$ 181,944,785
Municipal Finance Authority money market fund	9,025,295	9,011,523
	172,829,583	190,956,308
Short-term investments:		
Guaranteed investment certificates	10,000,000	25,000,000
Long-term investments:		
Guaranteed investment certificates	45,000,000	10,000,000
Municipal Finance Authority bonds	46,980,196	46,369,477
	91,980,196	56,369,477
Total investments	101,980,196	81,369,477
Total cash, cash equivalents and investments	\$ 274,809,779	\$ 272,325,785

The Cash balance consists of bank accounts, Municipal Finance Authority pooled high interest savings accounts, and the money market fund with rates ranging from 0.25% to 0.75% (2020 - 0.30% to 0.90%). Guaranteed investment certificates and Municipal Finance Authority bonds had effective yields ranging from 0.63% to 2.57% (2020 - 0.61% to 6.80%) with maturities from 2022 to 2026.

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

3. Debt:

	2021	2020
Debt principal:		
Short term	\$ 4,313,500	\$ 11,668,676
Long term	43,510,902	37,121,652
	\$ 47,824,402	\$ 48,790,328

- a) While the gross debenture debt issued as at December 31, 2021 was \$67,780,330 (2020 - \$63,041,330), 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 \$3,965,400 (2020 - \$11,245,400) and MFA 5-year equipment financing in the amount of \$348,100 (2020 - \$423,276).

- 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 2021 the debt and the receivable balance recorded in the financial statements is \$615,836 (2020 - \$687,871). At December 31, 2021 the Board also had an outstanding demand loan of \$939,097 (2020 - \$1,091,966) with the Bank of Montreal. The Corporation's guaranteed portion of both the long term debt and demand loan is \$777,466 (2020 - \$889,919).

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

	General	Sewer	Total
2022	\$ 7,223,227	\$ 710,542	\$ 7,933,769
2023	3,169,935	680,578	3,850,513
2024	3,164,392	680,578	3,844,970
2025	2,859,723	680,578	3,540,301
2026	2,597,678	618,844	3,216,522
2027 and thereafter	19,405,824	6,032,503	25,438,327

Interest on debt ranges from 0.91% to 3.65% with maturity dates from December 1, 2022 to September 27, 2036. Interest expense on debt during the year was \$1,441,320 (2020 - \$1,429,405).

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

4. Municipal Finance Authority debt reserve fund:

The Corporation issues its debt instruments through the Municipal Finance Authority (“MFA”). As a condition of the borrowing, the Corporation is obligated to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. The deposits are included in the Corporation’s financial statements as MFA cash deposits. If the debt is repaid without default, the deposits are refunded to the Corporation. The notes, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default and are not recorded in the financial statements. Upon the maturity of a debt issue, the demand notes are released and deposits refunded to the Corporation. As at December 31, 2021, there were contingent demand notes of \$2,150,673 (2020 - \$2,007,805) 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:

	2021	2020	Increase (Decrease)
Vacation pay and banked overtime	\$ 4,704,300	\$ 3,811,600	\$ 892,700
Accumulated sick leave and retirement benefit payment	15,866,800	15,870,600	(3,800)
Accrued benefit obligation	20,571,100	19,682,200	888,900
Add unamortized net actuarial gain	440,439	545,439	(105,000)
Accrued employee benefit obligations, end of year	21,011,539	20,227,639	783,900
Less funded amount	(10,233,458)	(9,794,206)	(439,252)
Total unfunded employee benefit obligations	\$ 10,778,081	\$ 10,433,433	\$ 344,648

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, 2021

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

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

	2021	2020
Accrued benefit obligations:		
Balance, beginning of year	\$ 20,227,639	\$ 19,244,739
Current service cost	1,465,000	1,325,200
Interest cost	408,900	483,300
Benefits paid	(1,560,300)	(943,000)
Actuarial gain on event-driven liabilities	531,000	235,300
Actuarial loss (gain)	(60,700)	(117,900)
Balance, end of year	\$ 21,011,539	\$ 20,227,639

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:

	2021	2020
Discount rates	2.50%	2.00%
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 at December 31, 2020, the Plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

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

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

The Corporation paid \$11,000,047 (2020 - \$10,158,440) for employer contributions while employees contributed \$8,805,763 (2020 - \$8,159,421) to the Plan in fiscal 2021.

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

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

GVLRA – CUPE Long-Term Disability Trust

The health and welfare trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers, and the Canadian Union of Public Employees, representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. Employers and employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020. At December 31, 2020, the total plan provision for approved and unreported claims was \$21,061,600 with a plan surplus of \$4,450,361. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$457,692 (2020 - \$437,106) for employer contributions and the Corporation's employees paid \$457,125 (2020 - \$437,976) for employee contributions to the plan in 2021.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

6. Deferred revenue:

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

	2021	2020
Development cost charges:		
Balance, beginning of year	\$ 15,580,342	\$ 16,407,493
Investment income	168,170	566,245
Fees and contributions	1,619,207	357,680
Amounts spent on projects and recorded as revenue	(1,441,498)	(1,751,075)
Balance, end of year	15,926,221	15,580,343
Sub-regional parks reserve:		
Balance, beginning of year	1,970,452	1,789,733
Investment income	8,535	23,069
Fees and contributions	5,000	157,650
Amounts spent on projects and recorded as revenue	(876,274)	-
Balance, end of year	1,107,713	1,970,452
General operating fund deferred revenue	4,389,813	2,636,390
Capital fund deferred revenue	195,840	137,500
Total deferred revenue	\$ 21,619,587	\$ 20,324,685

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

7. Taxation:

a) Taxes

	2021	2020
General Purpose:		
Property Tax	\$ 140,067,402	\$ 133,905,952
Utility 1% Tax	1,448,427	1,439,387
	141,515,829	135,345,339
Special Assessments:		
Cadboro Bay Village Business Improvement Area	-	20,000
	-	20,000
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	285,388	185,172
	\$ 141,801,217	\$ 135,550,511

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.

	2021	2020
Provincial Government - school taxes	\$ 54,279,269	\$ 46,730,570
Capital Regional District	10,372,537	10,056,089
Capital Regional Hospital District	7,307,594	7,663,810
Municipal Finance Authority	8,060	7,840
B.C. Assessment Authority	1,710,779	1,705,838
B.C. Transit Authority	8,560,755	8,519,362
	\$ 82,238,994	\$ 74,683,509

8. Government transfers:

	2021	2020
Operating transfers:		
Federal	\$ 40,279	\$ 177,019
Provincial	2,037,464	9,273,223
	\$ 2,077,743	\$ 9,450,242

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

9. Tangible capital assets:

Cost	Balance at December 31, 2020	Additions	Disposals and transfers	Balance at December 31, 2021
Land	\$ 303,027,998	\$ 3,323,739	\$ 450	\$ 306,351,287
Vehicles, machinery and equipment	72,939,585	6,130,045	1,789,393	77,280,237
Buildings and building improvements	140,697,500	8,466,464	215,451	148,948,513
Park infrastructure	46,169,050	322,725	-	46,491,775
Drainage infrastructure	211,590,773	4,520,056	-	216,110,829
Roads infrastructure	221,303,892	2,243,267	-	223,547,159
Water infrastructure	158,384,570	5,115,665	17,639	163,482,596
Sewer infrastructure	171,679,153	3,341,285	-	175,020,438
Assets under construction	14,553,713	24,003,042	14,553,713	24,003,042
Total	\$ 1,340,346,234	\$ 57,466,288	\$ 16,576,646	\$ 1,381,235,876

Accumulated amortization	Balance at December 31, 2020	Disposals	Amortization expense	Balance at December 31, 2021
Vehicles, machinery and equipment	\$ 40,018,596	\$ 2,030,515	\$ 5,590,561	\$ 43,578,642
Buildings and building improvements	50,401,463	132,036	2,962,258	53,231,685
Park infrastructure	31,651,704	-	1,394,155	33,045,859
Drainage infrastructure	90,875,240	-	2,408,708	93,283,948
Roads infrastructure	100,168,660	-	5,330,212	105,498,872
Water infrastructure	58,502,875	13,364	2,108,875	60,598,386
Sewer infrastructure	72,454,324	-	2,088,227	74,542,551
Assets under construction	-	-	-	-
Total	\$ 444,072,862	\$ 2,175,915	\$ 21,882,996	\$ 463,779,943

	Net book value December 31, 2020	Net book value December 31, 2021
Land	\$ 303,027,998	\$ 306,351,287
Vehicles, machinery and equipment	32,920,989	33,701,595
Buildings and building improvements	90,296,037	95,716,828
Park infrastructure	14,517,346	13,445,916
Drainage infrastructure	120,715,533	122,826,881
Roads infrastructure	121,135,232	118,048,287
Water infrastructure	99,881,695	102,884,210
Sewer infrastructure	99,224,829	100,477,887
Assets under construction	14,553,713	24,003,042
Total	\$ 896,273,372	\$ 917,455,933

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

9. Tangible capital assets (continued):

Cost	Balance at December 31, 2019	Additions	Disposals and transfers	Balance at December 31, 2020
Land	\$ 300,464,179	\$ 2,712,144	\$ 148,325	\$ 303,027,998
Vehicles, machinery and equipment	69,031,988	6,553,094	2,645,497	72,939,585
Buildings and building improvements	137,582,860	3,114,640	-	140,697,500
Park infrastructure	45,726,984	493,999	51,933	46,169,050
Drainage infrastructure	207,859,058	3,731,715	-	211,590,773
Roads infrastructure	213,687,059	7,616,833	-	221,303,892
Water infrastructure	152,230,532	6,170,752	16,714	158,384,570
Sewer infrastructure	167,755,730	3,923,423	-	171,679,153
Assets under construction	11,740,303	14,553,713	11,740,303	14,553,713
Total	\$ 1,306,078,693	\$ 48,870,313	\$ 14,602,772	\$ 1,340,346,234

Accumulated amortization	Balance at December 31, 2019	Disposals	Amortization expense	Balance at December 31, 2020
Vehicles, machinery and equipment	\$ 36,128,244	\$ 2,466,053	\$ 6,356,405	\$ 40,018,596
Buildings and building improvements	47,646,496	-	2,754,967	50,401,463
Park infrastructure	30,193,203	44,254	1,502,755	31,651,704
Drainage infrastructure	88,172,959	-	2,702,281	90,875,240
Roads infrastructure	95,189,765	-	4,978,895	100,168,660
Water infrastructure	56,404,594	16,715	2,114,996	58,502,875
Sewer infrastructure	70,397,949	-	2,056,375	72,454,324
Assets under construction	-	-	-	-
Total	\$ 424,133,210	\$ 2,527,022	\$ 22,466,674	\$ 444,072,862

	Net book value December 31, 2019	Net book value December 31, 2020
Land	\$ 300,464,179	\$ 303,027,998
Vehicles, machinery and equipment	32,903,744	32,920,989
Buildings and building improvements	89,936,364	90,296,037
Park infrastructure	15,533,781	14,517,346
Drainage infrastructure	119,686,099	120,715,533
Roads infrastructure	118,497,294	121,135,232
Water infrastructure	95,825,938	99,881,695
Sewer infrastructure	97,357,781	99,224,829
Assets under construction	11,740,303	14,553,713
Total	\$ 881,945,483	\$ 896,273,372

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$24,003,042 (2020 - \$14,553,713) 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 \$7,508,467 (2020 - \$3,940,405) comprised of land in the amount of \$2,997,394 (2020 - \$1,712,953), drainage, parks and transportation infrastructure \$1,266,278 (2020 - \$1,086,734), and water and sewer infrastructure in the amount of \$3,244,795 (2020 - \$1,140,718). Contributed assets capitalized in 2021 were \$6,620,657 (2020 - \$3,544,600) and the remaining \$887,810 (2020 - \$395,805) were expensed.

c) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. 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 2021 or 2020.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

10. Accumulated surplus:

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

	2021	2020
Surplus:		
Invested in tangible capital assets	\$ 870,247,367	\$ 848,170,916
Operating funds	23,900,246	22,808,534
Capital funds	54,081,555	61,359,674
Unfunded employee benefit obligations	(10,778,081)	(10,433,433)
Total surplus	937,451,087	921,905,691
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	11,688,540	15,553,800
Working capital	4,450,000	4,450,000
Total appropriated surplus	18,453,840	22,319,100
Reserves set aside for specific purpose by Council:		
Land sales fund	2,716,731	1,181,861
Public safety and security fund	3,237,718	3,117,411
Carbon neutral fund	667,227	836,830
Climate action fund	253,478	-
Equipment depreciation fund	8,278,692	7,038,015
Capital works fund	59,317,432	46,205,651
Urban forest fund	314,224	320,638
Commonwealth pool operating fund	5,277	12,196
Commonwealth pool high performance repair and replacement fund	292,703	261,198
Facility replacement fund	16,312,205	16,360,179
Computer hardware and software fund	10,466,092	8,787,296
Sayward gravel pit fund	858,502	1,208,575
Specific area capital project fund	2,509,870	2,547,949
Water capital fund	8,719,401	4,385,085
Sewer capital fund	12,471,548	5,460,124
Development cost charge program municipal responsibility reserve	600,000	-
Total reserve funds	127,021,100	97,723,008
	\$ 1,082,926,027	\$ 1,041,947,799

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

11. Contingent liabilities:

- a) Capital Regional District debt, under the provisions of the Local Government Act, is a direct, joint and several liability of the Capital Regional District and each member municipality within the District, including The Corporation of the District of Saanich.
- b) The Corporation is a shareholder and member of the Capital Region Emergency Service Telecommunications (CREST) Incorporated, which provides centralized emergency communications and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- c) In the normal course of a year, claims for alleged damages are made against the Corporation and are recorded when a liability is likely and reasonably determinable. The Corporation maintains an insurance reserve in its accumulated surplus of \$2,315,300 (2020 - \$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, 2021 the combined demand loan balance was \$939,097 (2020 - \$1,091,966) with the Corporation's share of that balance being \$469,549 (2020 - \$545,983). In the Corporation's view, no provision for loss is required at this time.
- e) The Corporation has identified two properties in use which will be remediated for environmental contaminants in the future. Investigative work into the extent of remediation required is in progress and a liability for estimated future costs will be recognized when an estimate and commitment to remediate is made.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

12. Contracts and commitments:

At December 31, 2021, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 12,511,840	\$ 2,710,083
Consulting and Parks and Public Works projects	21,266,587	12,746,109
Facilities projects	5,571,162	2,738,005

Commitments:

- a) The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as library (Emily Carr Library). The term of the lease is for 10 years ending December 2023. The lease payment is currently \$223,392 per annum and increasing slightly each 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 eight years ending April, 2024. The lease payment is currently \$304,412 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, 2019. Under the terms of the agreement, E-Comm will provide 9-1-1 call answer and dispatch services including emergency call-taking, telephone reports, and radio dispatch for the Corporation. The annual charge will be based on the Corporation's share of actual costs for the calendar year as determined in the agreement. The estimated cost for 2021 is \$1,791,880.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

13. Budget data:

The budget data presented in these financial statements is based upon the 2021-2025 Financial Plan adopted by Council May 10, 2021. 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	\$ 196,965,600
Total Water Utility revenues per Financial Plan	25,144,400
Total Sewer Utility revenues per Financial Plan	29,154,200
Add:	
Net Fleet revenues recorded as gross per PSAB	1,125,670
Less:	
COVID-19 Restart Grant recognized as surplus appropriation per PSAB	(2,983,300)
Inter departmental revenues netted against expenses per PSAB	(2,289,652)
Total revenue	247,116,918
Expenses:	
Total General expenses per Financial Plan	181,536,000
Total Water Utility expenses per Financial Plan	19,128,500
Total Sewer Utility expenses per Financial Plan	23,221,100
Capital expenditure budget that is expensed per PSAB	4,277,000
Less:	
Reserve expenditure recognized as transfers per PSAB	(3,687,378)
Inter departmental revenues netted against expenses per PSAB	(2,289,652)
Total expenses	222,185,570
Annual surplus	\$ 24,931,348

14. Comparative figures:

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

15. Subsequent events:

In April 2022, the Corporation acquired land for future park purposes for a total value of \$3,760,000.

On May 9, 2022, Mayor and Council approved the award of a contract for animal control services to the Capital Regional District effective June 1, 2022 for a term extending until the end of 2027.

Estimated costs for the term are \$2,814,000.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

16. Segmented information:

The Corporation is a diversified municipal government organization providing a wide range of services to its citizens including General Government; Protective Services; Engineering and Public Works; Planning; Parks, Recreation & 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 and Administration; Finance; Building, Bylaw, Licensing & Legal Services; Human Resources; Tax Collection; Civic Centre Maintenance, and other functions categorized as non-departmental.

Protective Services

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

Engineering and Public Works

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

Planning

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2021

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 2021 - 2025 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.

NOTES TO FINANCIAL STATEMENTS
Year ended December 31, 2021

16. Segmented information (continued):

2021	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 19,024,698	\$ 56,618,313	\$ 28,376,629	\$ 3,489,714	\$ 34,291,863	\$ -	\$ -	\$ 141,801,217
Grants in lieu of taxes	407,170	1,211,757	607,322	74,688	733,922	-	-	3,034,859
Sales of services	-	463,040	7,293,620	-	8,787,219	-	-	16,543,879
Other revenue from own sources	3,769,477	2,437,022	1,562,214	4,354,440	14,400	157,406	605,619	12,900,578
Government transfers	-	1,483,887	-	563,577	30,279	-	-	2,077,743
Sale of water and charges	-	-	-	-	-	23,781,880	-	23,781,880
Sewer user charge	-	-	-	-	-	27,196,375	-	27,196,375
Grants and contributions	149,899	-	925,840	-	15,000	45,978	17,707,174	18,843,891
Development cost charges	952,595	-	-	-	-	488,903	-	1,441,498
Developer contribution	-	-	4,263,672	-	-	3,244,795	-	7,508,467
Sub-regional park fund	876,274	-	-	-	-	-	-	876,274
Other	33,750	-	385,834	-	-	289,454	-	709,038
Total revenue	25,213,863	62,214,019	43,415,131	8,482,419	43,872,683	55,204,791	18,312,793	256,715,699
Expenses:								
Salaries, wages and benefits	16,597,136	55,389,167	14,504,991	3,532,596	21,982,183	4,330,755	-	116,336,828
Goods and services	5,572,679	6,868,981	7,102,237	785,870	6,970,503	31,035,119	-	58,335,389
Interest and financial charges	97,519	3,063	809,076	-	253,076	317,613	-	1,480,347
Other	1,616,673	-	-	-	6,562,091	-	-	8,178,764
Capital expenditures	1,419,748	38,530	3,920,086	-	2,025,507	2,119,276	-	9,523,147
Amortization	1,855,503	1,649,355	9,326,998	5,353	3,847,519	5,198,268	-	21,882,996
Total expenses	27,159,258	63,949,096	35,663,388	4,323,819	41,640,879	43,001,031	-	215,737,471
Annual surplus (deficit)	(1,945,395)	(1,735,077)	7,751,743	4,158,600	2,231,804	12,203,760	18,312,793	40,978,228
Accumulated surplus, beginning of year								1,041,947,799
Accumulated surplus, end of year								\$ 1,082,926,027

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS Year ended December 31, 2021

16. Segmented information (continued):

2020	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 17,532,081	\$ 55,476,587	\$ 26,293,940	\$ 3,036,796	\$ 33,211,107	\$ -	\$ -	\$ 135,550,511
Grants in lieu of taxes	356,071	1,126,712	534,022	61,676	674,507	-	-	2,752,988
Sales of services	-	449,541	6,926,700	-	6,890,872	-	-	14,267,113
Other revenue from own sources	3,931,862	2,521,887	1,477,935	4,010,233	56,795	-	1,870,115	13,868,827
Government transfers	6,569,300	1,606,131	-	214,092	177,019	883,700	-	9,450,242
Sale of water and charges	-	-	-	-	-	21,793,331	-	21,793,331
Sewer user charge	-	-	-	-	-	25,129,666	-	25,129,666
Grants and contributions	-	-	750,416	-	-	-	6,135,470	6,885,886
Development cost charges	433,482	-	-	-	-	1,317,593	-	1,751,075
Developer contribution	-	-	2,799,687	-	-	1,140,718	-	3,940,405
Sub-regional park fund	-	-	-	-	-	-	-	-
Other	33,750	-	437,674	-	-	387,979	-	859,403
Total revenue	28,856,546	61,180,858	39,220,374	7,322,797	41,010,300	50,652,987	8,005,585	236,249,447
Expenses:								
Salaries, wages and benefits	15,160,449	50,983,575	13,864,903	3,461,208	20,949,413	4,416,456	-	108,836,004
Goods and services	4,359,152	7,547,445	6,536,480	242,042	6,502,389	28,691,222	-	53,878,730
Interest and financial charges	184,986	3,063	738,743	-	292,140	305,468	-	1,524,400
Other	1,035,699	-	-	-	6,695,765	-	-	7,731,464
Capital expenditures	1,083,930	950,103	6,642,949	-	1,744,313	2,165,806	-	12,587,101
Amortization	2,471,898	1,436,897	9,621,826	9,879	3,743,157	5,183,017	-	22,466,674
Total expenses	24,296,114	60,921,083	37,404,901	3,713,129	39,927,177	40,761,969	-	207,024,373
Annual surplus (deficit)	4,560,432	259,775	1,815,473	3,609,668	1,083,123	9,891,018	8,005,585	29,225,074
Accumulated surplus, beginning of year								1,012,722,725
Accumulated surplus, end of year								\$ 1,041,947,799

Schedule A, Statement of BC Safe Restart Grant

Year ended December 31, 2021
(unaudited)

	2021	2020
Balance, beginning of year	\$ 4,014,305	\$ -
BC Safe Restart Grant, funding received November 2020	-	7,453,000
Use of funds:		
Revenue losses due to recreation centre closures and additional health capacity costs as directed by health authority	(698,423)	(1,236,100)
Emergency Operation Centre and municipal facilities support for additional health capacity costs as directed by health authority	(794,292)	(898,295)
Losses due to decreases in investments and tax penalty income	(324,200)	(420,600)
Loss due to shortage of water utility income	(720,000)	(883,700)
Balance, end of year	\$ 1,477,390	\$ 4,014,305

Statistical section

2021 Statistical section

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2021

Prepared by:
District of Saanich
Finance Department

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Revenue by source – 5 year comparison (unaudited)

	2021	2020	2019	2018	2017
Revenue:					
Taxes	141,801,217	135,550,511	127,038,584	122,321,935	117,594,301
Grants in lieu of taxes	3,034,859	2,752,988	2,747,165	2,572,116	2,416,030
Sales of services	16,543,879	14,267,113	21,421,712	20,613,810	19,897,971
Revenue from own sources	12,900,578	13,868,827	14,344,134	13,171,324	12,472,690
Transfers from other governments	2,077,743	9,450,242	1,777,244	1,617,946	1,777,289
Sale of water	22,263,168	20,084,156	19,679,127	19,842,712	18,731,765
Water service charges	1,518,712	1,709,175	1,707,707	1,707,405	1,681,581
Sewer user charges	27,196,375	25,129,666	23,594,000	21,191,214	18,901,240
Grants and contributions	18,843,891	6,885,886	11,081,598	7,573,117	13,735,590
Development cost charges	1,441,498	1,751,075	52,129	364,438	-
Developer contributions	7,508,467	3,940,405	2,290,008	5,163,197	5,344,725
Sub-regional park reserve	876,274	-	212,614	212,614	212,613
Other	709,038	859,403	982,513	891,690	807,210
	256,715,699	236,249,447	226,928,535	217,243,518	213,573,005

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

	2021	2020	2019	2018	2017
Expenses by function:					
General government services	27,086,482	24,167,369	20,812,923	19,029,400	16,770,535
Protective services	63,949,096	60,921,083	58,992,798	58,766,380	56,111,109
Engineering and public works	27,686,082	29,940,238	26,248,120	25,759,099	26,639,750
Refuse collection	7,977,306	7,464,663	6,946,389	6,860,145	6,502,197
Community planning	4,323,819	3,713,129	3,654,472	3,212,254	2,658,119
Recreation, parks and cultural	41,640,879	39,927,177	45,012,899	42,321,285	41,547,026
Water utility	20,253,578	19,207,459	18,970,727	17,738,210	16,790,012
Sewer utility	22,747,453	21,554,510	19,386,973	18,178,258	16,261,783
Other fiscal services	72,776	128,745	114,212	77,165	72,177
	215,737,471	207,024,373	200,139,513	191,942,196	183,352,708
Expenses by object:					
Salaries, wages and benefits	116,336,828	108,836,004	107,871,787	106,906,331	102,214,819
Goods and services	67,858,536	66,465,831	61,942,175	56,463,031	53,179,668
Interest and financial charges	1,480,347	1,524,400	1,437,134	1,285,901	1,201,526
Other	8,178,764	7,731,464	8,287,560	8,070,283	7,349,806
Amortization	21,882,996	22,466,674	20,600,857	19,216,650	19,406,889
	215,737,471	207,024,373	200,139,513	191,942,196	183,352,708

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Taxable assessments for general and regional district - 5 year comparison

(unaudited)

	2021	2020	2019	2018	2017
Residential	34,019,087,376	32,656,753,450	33,086,206,001	31,144,829,050	26,640,824,959
Utilities	19,632,400	18,668,400	15,511,900	14,152,100	13,121,000
Light industry	29,531,900	27,591,900	29,373,900	26,663,200	21,918,400
Business/other	2,449,975,199	2,490,797,701	2,427,418,801	2,223,267,101	2,063,980,601
Managed forest	-	16,400	16,400	15,000	13,300
Recreation/non-profit	19,408,400	18,880,400	16,959,300	16,726,500	14,198,600
Farm	3,638,630	3,574,282	3,461,093	3,487,625	3,564,581
	36,541,273,905	35,216,282,533	35,578,947,395	33,429,140,576	28,757,621,441

Property taxes collected - 5 year comparison

(unaudited)

	2021	2020	2019	2018	2017
Taxes due beginning of year	2,716,080	2,355,545	1,924,379	2,088,635	2,281,782
General purpose taxes	141,515,829	135,345,339	126,560,816	122,074,458	117,380,184
Special assessments	-	20,000	20,000	20,000	20,000
Penalties and interest	647,545	463,568	783,288	661,480	617,364
User and other charges	826,617	866,127	794,634	842,304	756,274
Taxes and charges due	145,706,071	139,050,579	130,083,117	125,686,877	121,055,604
District of Saanich					
Taxes and charges due					
Other authorities	82,238,994	74,683,509	79,078,001	76,905,998	74,720,783
Taxes and charges due	227,945,065	213,734,088	209,161,118	202,592,875	195,776,387
Taxes collected - District of Saanich	144,075,387	137,283,559	128,618,138	124,493,009	119,764,125
Taxes collected - Other Authorities	81,318,608	73,734,449	78,187,435	76,175,487	73,923,627
Taxes collected	225,393,995	211,018,008	206,805,573	200,668,496	193,687,752
Taxes outstanding	2,551,070	2,716,080	2,355,545	1,924,379	2,088,635
Percentage of taxes collected	98.88%	98.73%	98.87%	99.05%	98.93%

Taxes levied for other authorities

(unaudited)

	2021	2020	2019	2018	2017
Provincial Government – school taxes	54,279,269	46,730,570	51,482,229	49,971,231	48,089,501
Capital Regional District	10,372,537	10,056,089	9,562,379	9,299,660	9,100,588
Capital Regional Hospital District	7,307,594	7,663,810	8,296,356	8,426,815	8,264,922
Municipal Finance Authority	8,060	7,840	7,885	7,396	6,409
B.C. Assessment Authority	1,710,779	1,705,838	1,588,949	1,568,011	1,474,427
B.C. Transit Authority	8,560,755	8,519,362	8,140,203	7,632,885	7,784,936
	82,238,994	74,683,509	79,078,001	76,905,998	74,720,783

Municipal tax rates (unaudited)

	2021	2020	2019	2018	2017
Residential	3.0965	3.0378	2.9034	2.9529	3.3249
Utilities	25.9079	27.2421	28.6143	30.2356	31.6409
Supportive Housing	3.0965	3.0378	2.9034	2.9529	3.3249
Light Industry	7.0277	7.1124	6.5235	7.8435	8.9685
Business/Other	13.0864	12.0517	12.0139	12.5655	12.9357
Managed Forest	19.6296	18.1167	17.6896	18.6502	20.4070
Rec/Non Profit	8.1364	7.9042	8.4916	8.3025	8.1242
Farm	0.4933	0.4968	0.5000	0.5000	0.5000

Principal taxpayers (unaudited)

Registered Owner	Primary Property	2021 Taxes Levied
Ravine Equities (Nominee) Inc.	Uptown Shopping Centre	\$ 6,468,052
Anthem Crestpoint Tillicum Holdings Ltd.	Tillicum Centre	2,232,985
4000 Seymour Place Building Ltd.	BC Systems Building	1,404,487
Grosvenor Canada Ltd. & Admns Broadmead Investment Corp.	Broadmead Shopping Centre	1,374,407
University Heights Shopping Centre	University Heights Shopping Centre	1,052,747
Foundation For The University of Victoria	Vancouver Island Technology Centre	1,041,438
Island Home Centre Holdings Ltd.	Island Home Centre	1,016,344
Royal Oak Shopping Centre Ltd. & Hansbraun Investments Ltd.	Royal Oak Shopping Centre	962,211
High Quadra Holdings Ltd./Hansbraun Investments Ltd./Marcentre Holdings Ltd./Highmark Holdings Ltd.	Saanich Centre Shopping Centre	652,862
Saanich Plaza Holdings Ltd.	Saanich Plaza Shopping Centre	599,023

Principal industries of employment (unaudited)

Occupation	Number of People
Management	6,525
Business, finance and administration	9,460
Natural and applied sciences and related	5,095
Health	5,060
Education, law and social, community and government services	8,250
Art, culture, recreation and sport	2,210
Sales and services	14,695
Trans, transport and equipment operators and related	6,275
Natural resources, agriculture and related production	1,035
Occupations in manufacturing and utilities	735

Source: 2016 Census Profile updated every five years

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Reserve fund balances and surpluses

(unaudited)

	2021	2020	2019	2018	2017
Reserve funds balances:					
Land sales fund	2,716,731	1,181,861	1,043,630	2,484,857	2,789,212
Public safety and security fund	3,237,718	3,117,411	2,940,436	2,507,604	2,743,352
Carbon neutral fund	667,227	836,830	758,060	671,619	782,033
Climate action fund	253,478	-	-	-	-
Equipment depreciation fund	8,278,692	7,038,015	5,468,375	6,348,126	6,451,013
Capital works fund	59,317,432	46,205,651	45,826,849	37,183,881	30,749,934
Urban forest fund	314,224	320,638	-	-	-
Commonwealth pool operating fund	5,277	12,196	99,933	213,386	479,175
Commonwealth pool high performance repair and replacement fund	292,703	261,198	228,013	212,305	188,094
Facility replacement fund	16,312,205	16,360,179	15,267,382	12,014,502	8,277,122
Computer hardware and software fund	10,466,092	8,787,296	8,102,530	7,340,750	5,565,901
Sayward gravel pit fund	858,502	1,208,575	1,497,416	1,852,946	1,812,411
Specific area capital project fund	2,509,870	2,547,949	3,130,196	4,552,665	4,571,301
Water capital fund	8,719,401	4,385,085	4,330,725	4,064,270	901,003
Sewer capital fund	12,471,548	5,460,124	5,093,697	4,091,506	2,118,222
Development cost charge program municipal responsibility reserve	600,000	-	-	-	-
	127,021,100	97,723,008	93,787,242	83,538,417	67,428,773
Reserve surpluses:					
Insurance	2,315,300	2,315,300	2,315,300	2,315,300	2,315,300
Future expenses	11,688,540	15,553,800	7,203,950	4,748,546	9,485,478
Working capital	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000
	18,453,840	22,319,100	13,969,250	11,513,846	16,250,778

Financial position

(unaudited)

	2021	2020	2019	2018	2017
Financial assets	293,465,069	289,878,807	243,775,982	216,791,197	206,255,653
Financial liabilities	135,325,811	149,993,637	116,737,125	100,018,882	100,285,621
Net financial assets	158,139,258	139,885,170	127,038,857	116,772,315	105,970,032

Accumulated surplus

(unaudited)

	2021	2020	2019	2018	2017
Annual surplus	40,978,228	29,225,074	26,789,022	25,301,322	30,220,297
Accumulated surplus, beginning of year	1,041,947,799	1,012,722,725	985,933,703	960,632,381	930,412,084
Accumulated surplus, end of year	1,082,926,027	1,041,947,799	1,012,722,725	985,933,703	960,632,381

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt

(unaudited)

	Amount of Issue			
	Authorized	Unissued and Unsold	2021 Outstanding	2020 Outstanding
General Government				
IT Equipment	1,069,039	-	1,069,039	1,526,223
Land	3,965,400	-	3,965,400	4,040,400
	5,034,439		5,034,439	5,566,623
Engineering and Public Works:				
Roads	12,008,570	-	12,008,570	11,255,309
Drains	11,712,184	-	11,712,184	11,913,280
	23,720,754	-	23,720,754	23,168,589
Refuse collection	2,395,576	-	2,395,576	2,812,809
Recreation, Parks and Cultural Services:				
Equipment	348,100	-	348,100	235,246
Recreation facilities	701,635	-	701,635	894,490
Parks and trails	5,689,547	-	5,689,547	5,109,308
Library	-	-	-	249,248
	6,739,282	-	6,739,282	6,488,292
Protective services	-	-	-	15,134
Other (energy retrofit/school)	37,792	-	37,792	24,396
Accrued actuarial gain	(122,899)	-	(122,899)	(128,626)
General capital fund	37,804,944	-	37,804,944	34,906,909
General operating fund (ROBP)	615,836	-	615,836	687,871
Sewer construction	9,446,088	-	9,446,088	10,189,394
Accrued actuarial gain	(42,466)	-	(42,466)	(34,154)
Sewer capital fund	9,403,622	-	9,403,622	10,155,240
	47,824,402	-	47,824,402	48,790,328

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt charges (unaudited)

	2021			2020
	Interest	Principal Instalments	Total	Total
General Government				
IT Equipment	20,754	452,816	473,570	325,340
Land	37,739	-	37,739	66,273
	58,493	452,816	511,309	391,613
Engineering and Public Works:				
Roads	311,333	558,998	870,331	813,644
Drains	347,743	1,078,601	1,426,344	1,291,256
Local improvements	-	-	-	-
Other	-	-	-	-
	659,076	1,637,599	2,296,675	2,104,900
Refuse collection	150,000	329,745	479,745	479,745
Recreation, Parks and Cultural Services:				
Equipment	1,851	92,296	94,147	89,715
Recreation facilities	50,555	150,387	200,942	434,474
Parks	150,465	272,969	423,434	517,562
Other	50,205	137,038	187,243	187,245
	253,076	652,690	905,766	1,228,996
Protective services:				
Royal Oak Burial Park	3,063	8,740	11,803	11,803
Debt charges recovery	33,750	31,428	65,178	65,178
	(33,750)	(31,428)	(65,178)	(65,178)
	1,123,708	3,081,590	4,205,298	4,217,057
Interest allowed on prepaid taxes	19,238	-	19,238	72,745
Other	19,788	-	19,788	22,250
	1,162,734	3,081,590	4,244,324	4,312,052

Debt (unaudited)

	2021	2020	2019	2018	2017
General	38,420,780	38,635,088	35,663,385	27,079,638	28,330,385
Sewer utility	9,403,622	10,155,240	8,525,144	6,935,190	7,525,737
Total outstanding debt	47,824,402	48,790,328	44,188,529	34,014,828	35,856,122
Estimated debt limit	620,000,000	671,000,000	633,000,000	558,000,000	547,000,000
Legal debt servicing limit	56,558,096	53,623,777	53,519,092	50,681,673	48,242,706
Population (BC Stats)	124,639	125,107	122,173	122,245	115,864
Debt per capita	384	390	362	278	309
Debt charges as a percentage of expenses	2.4%	2.5%	2.2%	2.2%	2.0%

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].

STATISTICAL SECTION

Miscellaneous information and demographic statistics (unaudited)

	2021	2020	2019	2018	2017
Area of municipality - land and Water	11,178 Hec				
Estimated population (BC Stats)	124,639	125,107	122,173	122,245	115,864
Voter's list electors	86,656	86,656	86,656	86,656	83,559
Number of properties	41,388	41,130	40,924	40,754	40,335
Number of public parks	171	171	171	172	172
Area of public parks and open spaces	1,778 Hec	1,762 Hec	1,761 Hec	1,751 Hec	1,751 Hec
Trail networks	110 km	110 km	110 km	110 km	109.2 km
Surfaced roads	574 km				
Marked bicycle lanes	182 km	180 km	174.6 km	171.8 km	170.2 km
Storm sewers	578 km	576 km	575 km	575 km	573 km
Sanitary sewers	570 km	570 km	568 km	568 km	568 km
Water mains	547 km	547 km	547 km	548 km	547 km
Water services	30,185	30,128	30,084	30,407	30,361
Fire hydrants	2,327	2,305	2,298	2,290	2,282
Business licences	4,741	4,776	4,787	4,768	4,718
Number of District of Saanich employees	1,584	1,757	1,787	1,715	1,624
Building Permits issued					
Number of single family and duplex	100	86	73	84	119
Dollar value of single family and duplex	72,760,000	52,516,000	56,413,000	57,426,000	87,109,000
Number of other permits	614	640	622	663	750
Dollar value of other permits	253,426,000	243,371,000	119,724,000	180,832,000	223,560,000
Total permits issued	714	726	695	747	869
Total value of permits issued	326,186,000	295,887,000	176,137,000	238,258,000	310,669,000

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Capital expenses by source

(unaudited)

	2021	2020	2019	2018	2017
Capital fund:					
Operating fund	14,831,949	10,103,795	5,232,922	9,529,791	11,593,234
Reserves	14,242,139	14,441,846	13,798,505	12,500,904	4,018,285
Development cost charges	1,206,823	1,046,534	52,129	364,439	414,453
Developer/public	4,263,672	2,870,201	1,656,026	3,923,982	4,568,286
Grants & contributions	1,090,739	682,916	788,181	397,566	1,471,493
Debt	3,325,150	6,571,100	11,590,000	1,582,000	5,331,800
	38,960,472	35,716,392	33,117,763	28,298,682	27,397,551
Sewer capital fund:					
Operating fund	4,251,051	2,723,782	1,870,830	3,979,098	3,103,227
Reserves	-	514,800	-	1,743,872	-
Development cost charges	166,561	660,883	-	-	-
Developer/public	432,427	404,378	240,067	349,534	277,001
Grants & contributions	-	-	-	1,226,439	758,340
Debt	-	2,300,000	2,200,000	-	1,500,000
	4,850,039	6,603,843	4,310,897	7,298,943	5,638,568
Water capital fund:					
Operating fund	5,851,732	6,118,241	6,474,305	4,839,186	5,908,768
Development cost charges	68,114	43,658	-	-	99,687
Developer/public	2,812,368	899,533	428,403	1,022,258	520,989
Grants & contributions	45,978	-	-	-	-
	8,778,192	7,061,432	6,902,708	5,861,444	6,529,624

THE CORPORATION OF THE DISTRICT OF SAANICH

ANNUAL DEVELOPMENT COST CHARGES REPORT For 2021 (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 2021.

Development Cost Charge Reserve Funds

	Beginning Balance	Fees Collected	Project Appropriations	Interest Earned	Ending Balance	Waivers and Reductions
Area Wide - Sewer	\$251,852	\$134,332	\$(166,561)	\$ 2,344	\$221,967	-
Area Wide - Water	1,768,089	90,096	(68,114)	19,104	1,809,175	-
Area Wide - Drains	1,347,707	60,687	(254,228)	12,317	1,166,483	-
Area Wide - Roads	3,323,119	507,840	(911,513)	31,156	2,950,602	-
Cordova Bay - Roads	4,654,024	101,390	-	50,750	4,806,163	-
Area Wide Parks Parks S.E. Comm. Area	1,780,952 464,626	582,622 78,629	(41,082) -	24,786 5,798	2,347,278 549,053	- -
Parks S.W. Comm. Area	242,124	9,436	-	2,685	254,245	-
Parks N.E. Comm. Area	431,585	-	-	4,606	436,191	-
Parks N.W. Comm. Area	1,316,266	54,174	-	14,625	1,385,065	-
	<u>\$15,580,343</u>	<u>\$1,619,206</u>	<u>\$(1,441,498)</u>	<u>\$168,171</u>	<u>\$15,926,221</u>	<u>-</u>

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2021

Total tax levy for Saanich and other authorities

(unaudited)

Organization	2021 Taxes
Places of Public Worship	
Elk Lake Baptist Church	19,764
Cordova Bay United Church	28,407
Lion of Judah Ministries	31,154
Unitarian Church of Victoria	40,722
St David by the Sea Anglican Church	10,860
Gateway Baptist Church	33,177
Victoria First Church of The Nazarene	28,568
Seventh Day Adventist Church	35,036
Saanich Community Church Mennonite Brethren	19,761
St Michael's Anglican Church	17,518
United Church of Canada	216
Our Lady of Fatima Catholic Church	18,015
Victoria and Vancouver Island Greek Community Church	35,975
St Joseph's Catholic Church	7,749
Iglesia Ni Cristo Church of Christ	14,027
Christ Community Christian Reformed Church	21,511
Cornerstone Pentecostal Church	9,518
Westview Gospel Chapel	8,548
Sacred Heart Catholic Church	37,053
Christian Reformed Church	31,675
Salvation Army Victoria Citadel	119,584
New Life Community Fellowship	14,418
The Church of Jesus Christ of Latter-Day Saints	33,997
Saanich Baptist Church	35,597
Christadelphian Ecclesia	14,951
Croatian Catholic Church St Leopold Mandic	14,522
Holy Cross Catholic Church	32,405
Lambrick Park Church	21,511
St Dunstan's Anglican Church	29,682
St Aidan's United Church	18,426
St Peter's Anglican Church	18,825
St Luke's Anglican Church	30,192
St John the Evangelist Church	4,688
North Douglas Pentecostal Church	30,855
New Apostolic Church	1,512
Kingdom Hall of Jehovah's Witnesses	9,000
Trinity Presbyterian Church	3,964
City Light Church of Victoria	14,093
Hope Lutheran Church	11,862
Victoria Pacific Rim Alliance Church	8,629
Knox Presbyterian Church	11,312
Shelbourne Street Church of Christ	15,262
Lutheran Church of the Cross	23,643
St George's Anglican Church	25,899
Cadboro Bay United Church	25,217
Winners Chapel International Victoria	89,694
	1,108,994

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2021 (CONTINUED)

Total tax levy for Saanich and other authorities

(unaudited)

Sport

Braefoot Community Association	27,932
Gorge Soccer Association	157,099
Saanich Health & Physical Endeavors Society	29,651
Southern Island Sailing Society	31,837
Victoria Rowing Society	29,767
Victoria Canoe & Kayak Club	7,206
Power To Be	43,353
	326,845

Community Activity Centres

Cordova Bay Community Club	21,630
The District of Saanich (Nature Trust of BC)	21,157
Royal Oak Women's Institute	9,411
Garth Homer Foundation	83,625
Saanich Neighbourhood Place	5,565
Greater Victoria Public Library Board	36,796
Shekinah Homes Society	10,027
Goward House Society	59,592
	247,803

Cultural Organizations

Saanich Heritage Foundation	29,757
Crown Provincial (Hallmark Heritage Society)	3,334
Vancouver Island Netherlands Assn	15,745
Ukrainian Canadian Cultural Society	20,405
Jewish Community Centre of Victoria	17,663
	86,904

Agricultural Organizations

Haliburton Community Organic Farm Society	32,280
Horticulture Centre of the Pacific	163,221
Capital City Allotment Association	25,506
	221,007

Community Service Organizations

Canadian Centre of Learning for Maitreya Missionary	3,795
Artscalibre Foundation Society	20,925
Girl Guides of Canada	30,923
Prospect Lake Community Association	13,502
Society of St Vincent de Paul of Vancouver Island	46,005
Cridge Centre	11,696
Gordon Head Mutual Improvement Society	8,297
Children's Health Foundation of Vancouver Island	231,476
Scout Properties (BC/Yukon)	37,406
Victoria Native Friendship Centre	146,948
Habitat for Humanity (Restore)	54,852
Bishop of Victoria, Corporate Sole	1,347
The District of Saanich (Saanich Police)	83,723
Victoria Humane Society	11,172
	702,067

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2021 (CONTINUED)

Total tax levy for Saanich and other authorities

(unaudited)

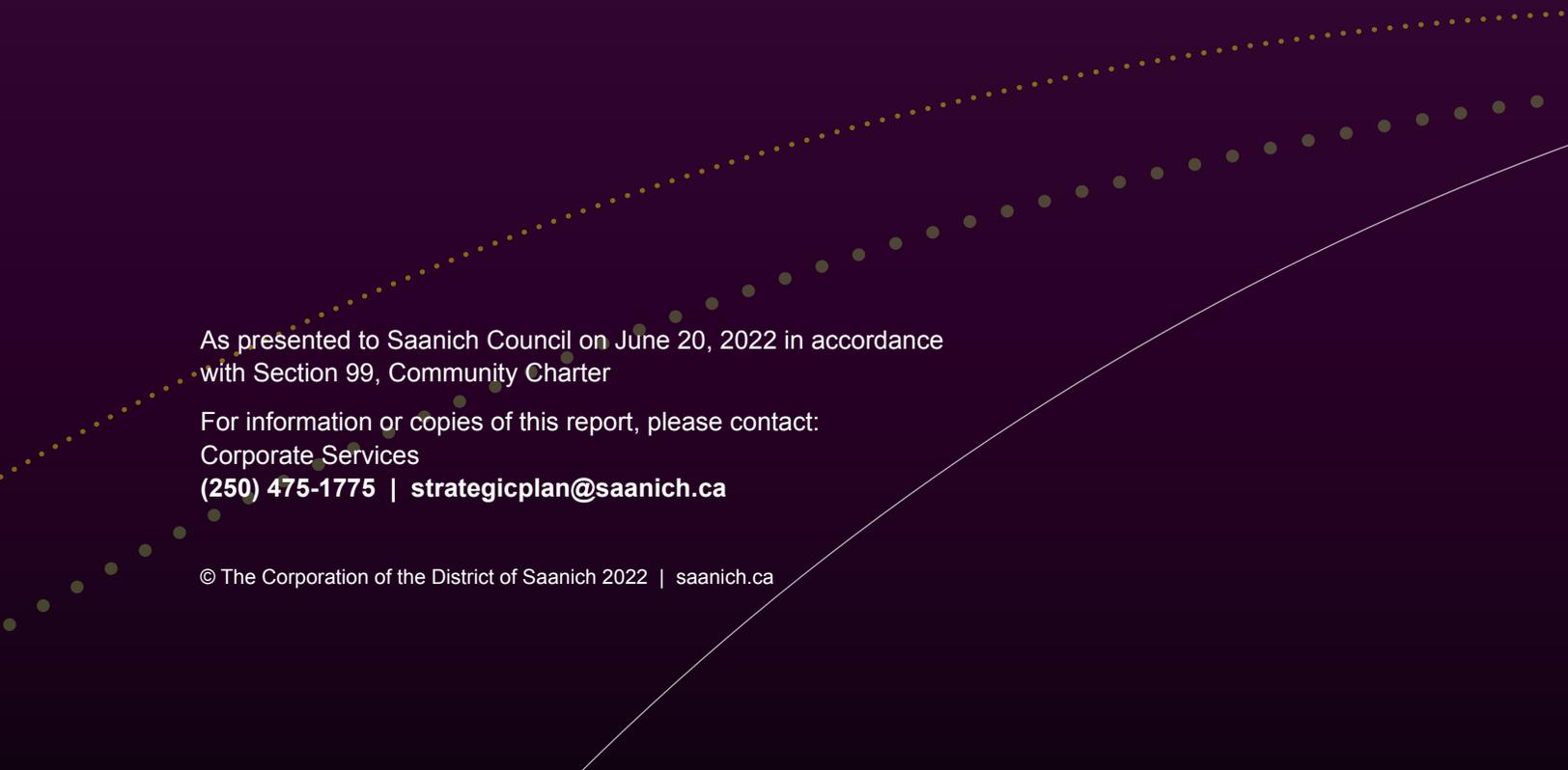
Community Housing Organizations

Victoria Association for Community Living	89,854
Baptist Housing Mount View Heights Care Society	172,698
Independent Living Housing Society	19,938
Baptist Housing Society of BC	12,639
Dawson Heights Housing Ltd	26,155
Broadmead Care Society	10,403
Island Community Mental Health Association	8,814
Independent Living Housing Society	27,494
Luther Court Society	17,547
	<hr/>
	385,542

Natural Area Preservation

Hunter, Frances	213
	<hr/>
	213

Total Permissive Tax Exemptions For 2021	\$ 3,079,375
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As presented to Saanich Council on June 20, 2022 in accordance
with Section 99, Community Charter

For information or copies of this report, please contact:
Corporate Services
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