



# District of Saanich 2017 Annual Report

DISTRICT OF SAANICH  
BRITISH COLUMBIA  
YEAR ENDED DECEMBER 31, 2017

**Serving the people**



# 2017 Annual Report

YEAR ENDED DECEMBER 31, 2017  
DISTRICT OF SAANICH, BRITISH COLUMBIA

Prepared by: Corporate Services Department

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# Saanich

The District of Saanich is an urban and rural municipality on Vancouver Island in British Columbia. Saanich is located north of Victoria, the provincial capital. It is the largest municipality in the Greater Victoria Region with an area of 103 square kilometres (40 square miles) and is a member municipality of the Capital Regional District.

The District was incorporated on March 1, 1906. The word Saanich means “emerging land” or “emerging people.” Saanich had a population of 115,864 citizens in 2017, making it the most populated municipality on Vancouver Island, and the eighth most populated in the province.

## Connect with us

|                     |  |   |
|---------------------|--|---|
| <b>In person</b>    | 770 Vernon Ave. Victoria BC V8X 2W7  |   |
| <b>Website</b>      | <a href="http://saanich.ca">saanich.ca</a><br>Subscribe to our newsletters or RSS feeds, send us feedback or report a problem at <a href="http://saanich.ca/connect">saanich.ca/connect</a> .  |   |
| <b>Phone</b>        | Municipal Hall general enquiries: 250-475-1775<br>Public Works: 250-475-5599<br>Fire non-emergency: 250-475-5500<br>Police non-emergency: 250-475-4321<br>General recreation enquiries: 250-475-5422<br>Cedar Hill Recreation Centre: 250-475-7121<br>Cedar Hill Golf Course: 250-475-7151<br>Gordon Head Recreation Centre: 250-475-7100<br>G. R. Pearkes Recreation Centre: 250-475-5400<br>Saanich Commonwealth Place: 250-475-7600 |   |
| <b>Social media</b> | Follow us on social media to learn about Saanich news and events.  | @saanich<br>Saanich.BC                        |
|                     | Saanich Parks and Recreation   | @SaanichParksRec<br>SaanichParksandRecreation |
|                     | Emergency Program  | @SaanichEP                                    |
|                     | Police   | @SaanichPolice<br>SaanichPolice               |
|                     | Fire Department  | @SaanichFire                                  |

# Introduction

Saanich strives to make information relevant and easy for you to access.

Within the 2017 Annual Report you will find information about Saanich, your elected officials, strategic planning and our 2017 achievements. Included are the strategic highlights for 2017 and progress information on municipal services and operations followed by the audited financial statements.

The report presented here is available on [saanich.ca](http://saanich.ca) and is also available in printed form at the Municipal Hall, Recreation Centres and Saanich libraries.

Your comments are welcome via the Corporate Services Department in person, by telephone at 250-475-1775 or through email to [strategicplan@saanich.ca](mailto:strategicplan@saanich.ca).

## MUNICIPAL COUNCIL

### **Mayor:**

Richard Atwell

### **Councillors:**

Susan Brice  
Judy Brownoff  
Karen Harper  
Fred Haynes  
Dean Murdock  
Colin Plant  
Vicki Sanders  
Leif Wergeland

## MUNICIPAL SENIOR STAFF

### **Chief Administrative Officer:**

Paul Thorkeisson

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

Brent Reems

### **Director of Corporate Services:**

Laura Ciarniello

### **Director of Engineering:**

Harley Machielse

### **Director of Finance:**

Valla Tinney

### **Fire Chief:**

Mike Burgess

### **Director of Parks and Recreation:**

Suzanne Samborski

### **Director of Planning:**

Sharon Hvozdzanski

### **Police Chief Constable:**

Bob Downie

## POLICE BOARD

Mayor Richard Atwell  
Mary Collins  
Glen Crawford  
Bruce Hallsor, QC  
Irwin Henderson  
Tim Kane  
Lori Staples, QC

## AUDITORS

KPMG LLP

## BANKERS

HSBC Bank Canada

# Message from Saanich Council



Mayor Richard Atwell

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

This progress report is based on the strategic focus for 2015 to 2018 which was developed by Council during its first year in office, formally adopted on October 26, 2015 and updated June 15, 2017. This year's report continues to use infographics and data visualizations to help tell the story of our progress during 2017.

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



Top (left to right): Councillors Vicki Sanders, Leif Wergeland, Colin Plant, Dean Murdock, Judy Brownoff, Fred Haynes  
Bottom (left to right): Councillor Susan Brice, Mayor Richard Atwell, and Councillor Karen Harper

# Message from the CAO

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

How does Saanich measure progress and show that it is living up to the principles in the OCP? The target is to uphold the guiding principles when making decisions and taking actions.

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



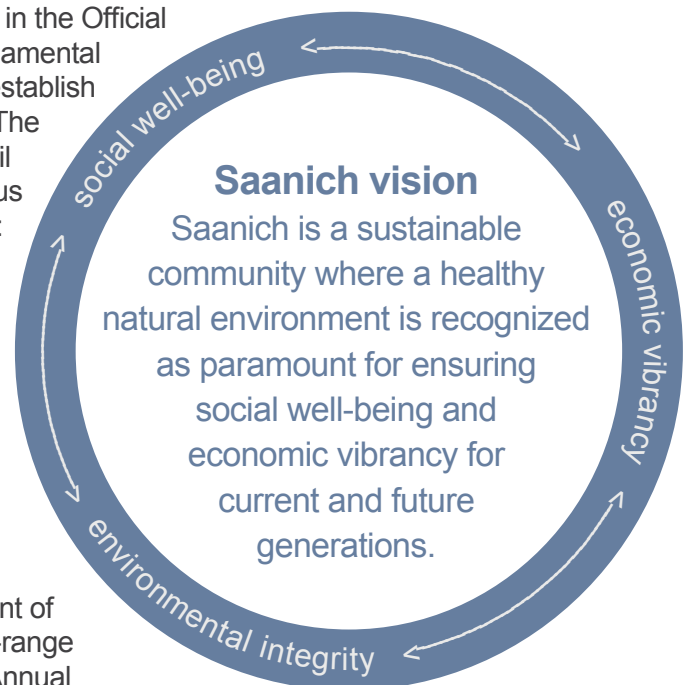
Paul Thorkelsson, Chief Administrative Officer



# Strategic planning and reporting structure

## Achieving the Saanich vision

The policies adopted by Saanich Council in the Official Community Plan (OCP) express the fundamental values and goals of the community and establish a direction to reach the collective vision. The OCP embraces three themes that Council and the community identified as core focus areas for Saanich over the next 20 years: environmental integrity, social well-being and economic vibrancy. To ensure that the Strategic Plan remains focused on these priorities, six corporate themes are aligned to the community themes: sustainable environment, balanced transportation, healthy community, safe community, vibrant connected economy, and service excellence. OCP indicators are used to measure broad outcomes that encourage the achievement of long-range targets. Progress on the long-range indicators was last reported in the 2015 Annual Report and will next be updated in the 2019 Annual Report.



## Strategic focus

The six corporate themes remain as a key strategic focus. Each initiative identified in the 2015-2018 Strategic Plan is grounded in the Saanich vision, related to an OCP policy, aligned with one of the six corporate themes, and linked to one of the corporate objectives. While the initiatives do not provide an exhaustive list of municipal activities, they were carefully chosen as key priority actions to advance toward the Saanich vision.

Each corporate theme also has target indicators used to measure past achievement. Annual indicators focus on short-range progress with results measured each year to reflect current progress. Mid-range indicators help identify important trends over time. Targets are set in the Strategic Plan and measured over a three to five year span. This report includes progress on annual indicators for 2017. Progress on mid-range indicators will be published in the 2018 Annual Report.



# Saanich vision from OCP

## (Official Community Plan)

### COMMUNITY THEMES



### CORPORATE THEMES



### CORPORATE OBJECTIVES

#### Citizen perspective

- Protect and enhance air, water and land quality
- Manage growth
- Enhance transportation alternatives
- Strengthen the physical, social and cultural participation of citizens
- Enhance public safety
- Support economic development
- Foster liveable neighbourhoods

#### Financial perspective

- Sustain community infrastructure
- Maintain comparable taxes and fees
- Build new partnerships for funding and services
- Diversify revenue resources

#### Internal process perspective

- Implement sustainability principles
- Continue community engagement
- Provide best value for money
- Monitor and report progress

#### Learning and growth perspective

- Develop and retain a skilled municipal workforce
- Enhance use of information technology
- Foster corporate excellence

# Environmental integrity

## Long-range indicators

### CLIMATE CHANGE

tCO<sub>2</sub>e

**GREENHOUSE GAS (GHG) EMISSIONS: TONNES OF CARBON DIOXIDE EQUIVALENT UNITS (tCO<sub>2</sub>e) PER YEAR**  
- MUNICIPAL OPERATIONS:  
2015 actual - 4,713 tonnes  
2036 target - 2,178 tonnes

tCO<sub>2</sub>e

**GREENHOUSE GAS (GHG) EMISSIONS: TONNES OF CARBON DIOXIDE EQUIVALENT UNITS (tCO<sub>2</sub>e) PER YEAR**  
- COMMUNITY WIDE:  
2010 actual - 409,241 tonnes  
2036 target - 176,333 tonnes

### MOBILITY



**MODAL SHARE - PERCENTAGE OF COMMUTERS TRAVELLING BY WALKING:**  
2011 actual - 7%  
2036 target - ≥ 10%



**MODAL SHARE - PERCENTAGE OF COMMUTERS TRAVELLING BY AUTOMOBILE AS A DRIVER:**  
2011 actual - 68%  
2036 target - ≤ 50%



**MODAL SHARE - PERCENTAGE OF COMMUTERS TRAVELLING BY AUTOMOBILE AS A PASSENGER:**  
2011 actual - 13%  
2036 target - ≥ 20%

### GROWTH MANAGEMENT



**PERCENTAGE OF CITIZENS LIVING INSIDE CENTRES AND VILLAGES (ASSUMPTION: 75% OF NEW RESIDENTS WILL LIVE INSIDE CENTRES AND VILLAGES):**  
2015 actual - 55.6%  
2036 target - ≥ 58.0%



**PARKS, NATURAL AREAS AND OPEN SPACES AS A PERCENTAGE OF THE TOTAL LAND AREA IN THE MUNICIPALITY:**  
2015 actual - 26.8%  
2036 target - ≥ 28%

# Vision of environmental integrity

Saanich is a model steward working diligently to improve and balance the natural and built environments. Saanich restores and protects air, land and water quality; the biodiversity of existing natural areas and eco-systems; and the network of natural areas, open spaces and urban forests.

Saanich responds to climate change challenges. Centres, villages and primary corridors accommodate the majority of future growth using green building practices.

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



**STORM EVENTS - NUMBER OF RESIDENCES AT RISK OF FLOODING (SALT OR FRESHWATER) DURING A MAJOR STORM EVENT:**

2015 actual - 400 residences  
2036 target - no residences at risk



**URBAN FOREST COVERAGE - PERCENTAGE OF TOTAL LAND COVER:**

2009 actual - 37.8%  
2036 target -  $\geq 37.8\%$



**RATIO OF KMs OF ROADS TO TRAILS, BIKE LANES AND SIDEWALKS:**

2015 actual - 1.34:1  
2036 target - 1:1  
(requires additional 150 km of trails, bike lanes and sidewalks)



**MODAL SHARE - PERCENTAGE OF COMMUTERS TRAVELLING BY TRANSIT:**

2011 actual - 7%  
2036 target -  $\geq 12\%$



**MODAL SHARE - PERCENTAGE OF COMMUTERS TRAVELLING BY BICYCLE:**

2011 actual - 4%  
2036 target -  $\geq 8\%$

# Sustainable environment

## ANNUAL INDICATORS



### NUMBER OF PROPERTIES THAT QUALIFY FOR FARM TAX STATUS:

2015 - 406  
 2016 - 411  
 2017 - 398 (TARGET ≥ 410)  
**TARGET NOT MET**  
 2018 target ≥ 410



### RESIDENTIAL GARBAGE CART COLLECTION PER YEAR (TONNES):

2015 - 8,286  
 2016 - 8,614  
 2017 - 8,867 (TARGET ≤ 8,180)  
**TARGET NOT MET**  
 2018 target ≤ 9,300

## MID-RANGE INDICATORS



### NUMBER OF HECTARES IN SAANICH WITHIN THE AGRICULTURAL LAND RESERVE (ALR):

2009 - 1,872  
 2012 - 1,872  
 2015 - 1,843  
 2018 target ≥ 1,872

## 2017 HIGHLIGHTS



### DRAINAGE MASTER PLAN

- Further development of watershed-based models was achieved with the completion of the Blenkinsop/Swan Creek drainage model.



### INVASIVE SPECIES MANAGEMENT

- The Pulling Together program increased support to 55 parks with over 200 volunteers working more than 17,000 hours to help restore disturbed natural areas. The long-term plan for minimizing the impacts of invasive species on the natural ecosystems in Saanich requires further resources to implement fully.



### PARKS AND OPEN SPACES


- A draft management plan was developed for Haro Woods Park which will be completed in 2018. A draft vision for Cedar Hill Park was also developed.




### URBAN FOREST STRATEGY

- Working towards achieving a sustainable urban forest, over 1,100 trees were planted. An additional watering truck was added in 2017 to ensure survival of these recently planted trees.


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



**RESIDENTIAL ORGANICS CART COLLECTION PER YEAR (TONNES):**  
 2015 - 8,490  
 2016 - 9,151  
**2017 - 8,967 (TARGET ≥ 8,500)**  
**TARGET ACHIEVED**  
 2018 target ≥ 9,200



**LITRES OF POTABLE WATER USED (AVERAGE PER RESIDENT/PER DAY):**  
 2015 - 249  
 2016 - 244  
**2017 - 242 (TARGET ≤ 250)**  
**TARGET ACHIEVED**  
 2018 target ≤ 250



**NUMBER OF ADDITIONAL MULTI-FAMILY UNITS:**  
 2009 - 0  
 2012 - 220  
 2015 - 526  
 2018 target ≥ 475

## MOVING FORWARD



### DRAINAGE MASTER PLAN

- Further improvements will be made to the storm drain network. The next stage is to develop a strategy to systematically deliver the remainder of the model developments and to establish the analysis criteria for the corporate drainage system.



### WASTEWATER PLANNING PROJECT

- Staff continue to provide support to the Capital Regional District project team for the construction of the residuals treatment facility, conveyance line, and attenuation tanks.

# Balanced transportation

## ANNUAL INDICATORS



### NEW SIDEWALKS (KM):

2015 - 5.7  
2016 - 3.0  
2017 - 4.5 (TARGET  $\geq$  3)  
TARGET ACHIEVED:  
2018 target  $\geq$  3



### NEW BIKE LANES (KM):

2015 - 7.3  
2016 - 3.9  
2017 - 3.8 (TARGET  $\geq$  4)  
TARGET NOT MET:  
2018 target  $\geq$  4

## MID-RANGE INDICATORS



### AVERAGE DAILY AUTOMOBILE TRAFFIC VOLUME:

2009 - 144,500  
2012 - 140,000  
2015 - 135,400  
2018 target  $\leq$  134,000

## 2017 HIGHLIGHTS



### TRANSPORTATION SAFETY

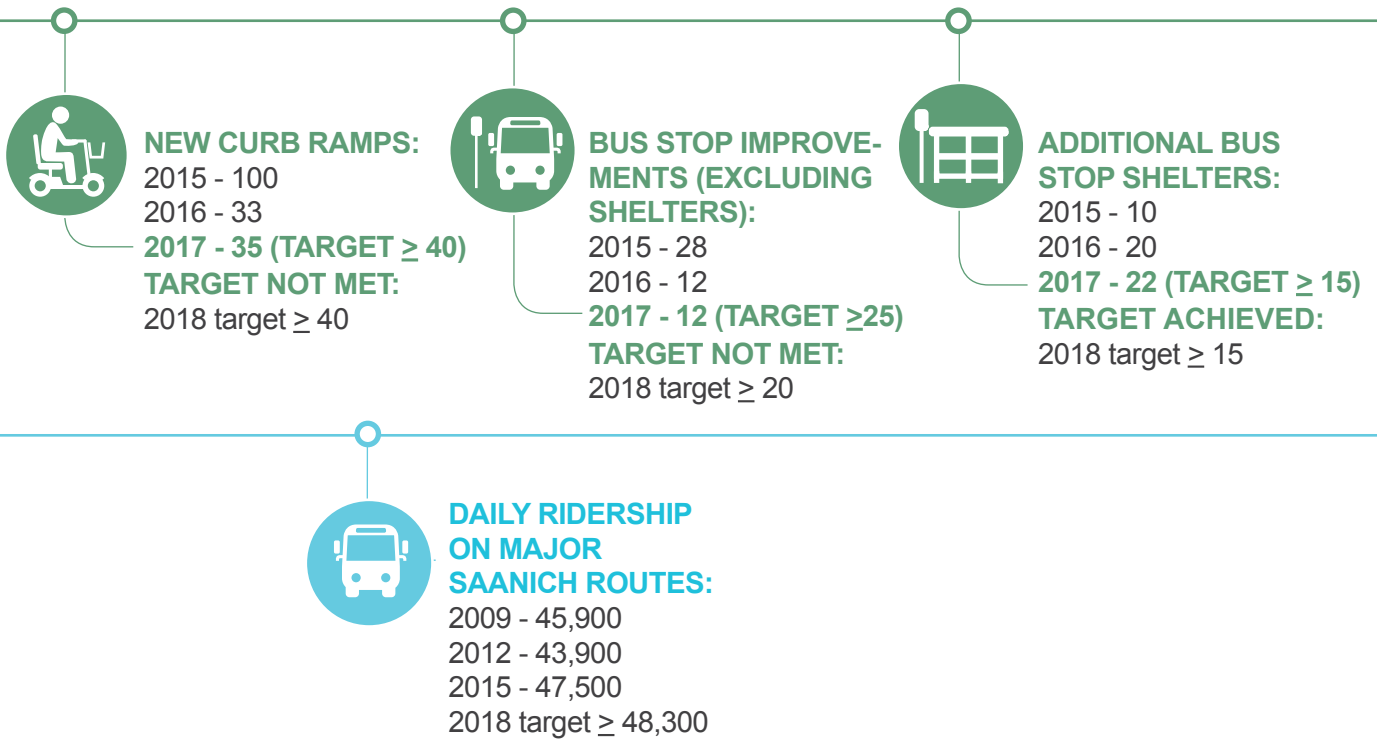
- Through collaboration with the Ministry of Transportation, advanced safety improvements were made as part of the McKenzie Interchange project.







### MOBILITY INITIATIVES

- Council passed the Shelbourne Valley Action Plan as an amendment to Saanich's Official Community Plan (OCP) in May 2017, including the short term mobility improvement actions referred to as the Shelbourne Valley Project (SVP).

## Saanich: People in motion!



## MOVING FORWARD

- 
**ACTIVE TRANSPORTATION**
  - Through the Moving Saanich Forward project, and with considerable community input, the Active Transportation Plan is in the final stages of development and is expected to be presented to Council for final adoption in the second quarter of 2018.
- 
**MOBILITY INITIATIVES**
  - Detailed design work is underway for Phase 1 of the Shelbourne Valley Project. Construction is anticipated to commence in the second quarter of 2019.
- 
**TRANSPORTATION INITIATIVES**
  - Staff continue to work with BC Transit on transportation initiatives, including a further refinement to the transit exchange at Uptown Centre and the implementation of southbound bus rapid transit on Douglas Street.
- 
**RELOCATE CORDOVA BAY RD WITHIN MT. DOUGLAS PARK**
  - Staff are initiating the analysis and developing options to support the slope and to mitigate ongoing erosion. The first round of stakeholder and public consultation is scheduled for late 2018.

# Social well-being

## Long-range indicators

### FOOD SECURITY



#### TAXABLE COMMERCIAL FARMLAND:

2011 actual - 2,222 hectares  
2036 target - 2,335 hectares



#### BACKYARD VEGETABLE GARDEN OR POULTRY KEEPING:

2015 actual - 42% of residents  
2036 target - 60% of residents

### HOUSING



#### 30% OR MORE OF FAMILY INCOME REQUIRED FOR HOUSING - PERCENTAGE OF RENTERS:

2011 actual - 44.5%  
2036 target - ≤ 35%



#### 30% OR MORE OF FAMILY INCOME REQUIRED FOR HOUSING - PERCENTAGE OF OWNERS:

2011 actual - 19.5%  
2036 target - ≤ 15%

### PUBLIC SAFETY



#### MUNICIPAL CRIME RATE (NUMBER OF INCIDENTS PER 1,000 RESIDENTS):

2015 actual - 39 per 1,000  
2036 target - < 51 per 1,000



#### PERCENTAGE OF CITIZENS WHO AGREE THAT SAANICH NEIGHBOURHOODS ARE SAFE:

2015 actual - 96%  
2036 target - ≥ 97%

### COMMUNITY PARTICIPATION / VITALITY



#### PERCENTAGE OF CITIZENS WHO AGREE THAT SAANICH WELCOMES CITIZEN INVOLVEMENT:

2015 actual - 79%  
2036 target - ≥ 85%



#### PERCENTAGE OF CITIZENS WHO RATE THE QUALITY OF LIFE IN SAANICH AS GOOD OR VERY GOOD:

2015 actual - 99%  
2036 target - ≥ 99%



# Vision of social well-being

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

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



## COMMUNITY GARDENS:

2015 actual - 3  
2036 target -  $\geq 12$



## PEOPLE ON REGIONAL WAIT-LIST FOR SUPPORTIVE HOUSING (GREATER VICTORIA COALITION TO END HOMELESSNESS MISSION/CRD) :

2015 actual - 1,502  
2018 target -  $< 1,502$



## PERCENTAGE OF HOUSEHOLDS PREPARED FOR A SEVEN DAY EMERGENCY DISASTER EVENT:

2015 actual - 40%  
2018 target -  $\geq 60\%$   
2036 target -  $\geq 90\%$



## PERCENTAGE OF FIRE DEPARTMENT EMERGENCY INCIDENT RESPONSES WITHIN EIGHT MINUTES:

2015 actual - 91%  
2036 target -  $\geq 90\%$



## CRITICAL INFRASTRUCTURE ASSESSMENT:

2006 actual - C-  
2036 target -  $\geq B$

# Healthy community

## ANNUAL INDICATORS



### DWELLINGS WITHIN 500M OF A CENTRE OR VILLAGE:

2015 - 58.6%

2016 - 58.8%

**2017 - NEW DATA AVAILABLE Q3 2018 (TARGET ≥ 59.4%)**

2018 target ≥ 59.4%

## MID-RANGE INDICATORS



### SHELTER BED USE BY UNIQUE INDIVIDUALS IN GREATER VICTORIA:

2009 - 1,943

2012 - 1,615

2015 - 1,725

2018 target < 1,725



### PERCENTAGE OF SUPPORTIVE HOUSING UNITS IN CENTRES AND VILLAGES:

2009 - new for 2012

2012 - 12.5%

2015 - 11.1%

2018 target ≥ 12%

## 2017 HIGHLIGHTS



### AGRICULTURE AND FOOD SECURITY PLAN

- An Agriculture and Food Security Plan was developed to support agriculture and improve food security within the community. The final report will be presented to Council for review and consideration in the second quarter of 2018.



### GOVERNANCE REVIEW

- This initiative has been completed. Council accepted the Governance Committee's report in December 2017 and staff are working on the implementation as recommended by Council.



### STRATEGIC FACILITIES MASTER PLAN

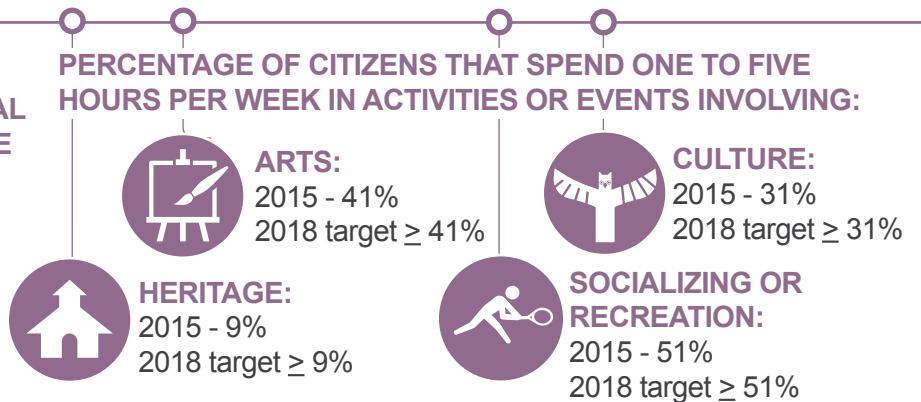
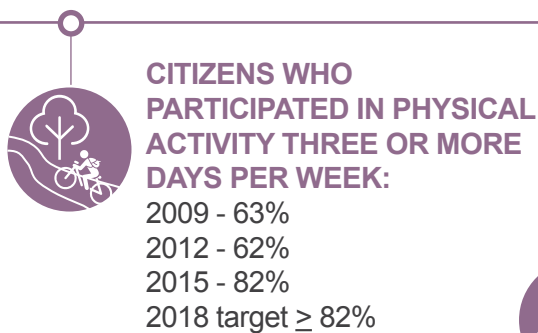
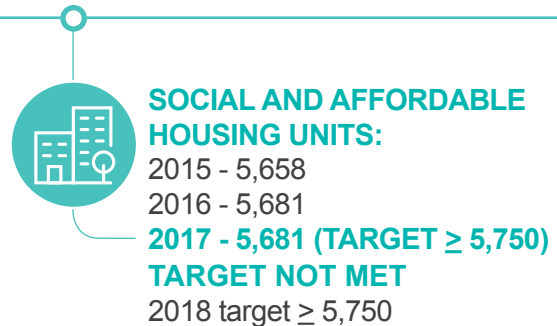
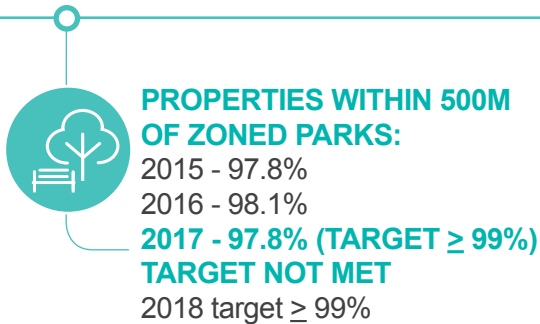
- A draft Strategic Facilities Master Plan to help guide facility maintenance, renovation and development projects, while improving service delivery was completed and presented to Council for information. The plan had significant public engagement.



### LOCAL AREA PLANS

- A strategy and work plan to update all of the Local Area Plans was developed and endorsed by Council. Work has commenced on the first two Local Area Plan updates: Cordova Bay and Cadboro Bay.

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



## MOVING FORWARD



- The final Strategic Facilities Master Plan will be presented to Council for adoption in the second quarter of 2018. Staff will then complete the redevelopment analysis and business case reports for the replacement of two significant facilities.
- An Affordable Housing Summary of what Saanich has already done and is proposing to do will be provided to Council in mid-2018. In addition, a Council report on possible options for creating new zones related to affordable housing in market projects will be brought forward for consideration by Council in late 2018.
- Garden suites are currently not permitted in Saanich. However, community engagement has begun and work will continue culminating in a report to Council in late 2018 to explore potential regulatory changes to permit secondary detached suites.



# Safe community

## ANNUAL INDICATORS



**VEHICLE COLLISIONS INVOLVING A PEDESTRIAN:**  
 2015 - 48  
 2016 - 59  
**2017 - 46 (TARGET < 50)**  
**TARGET ACHIEVED**  
 2018 target < 50



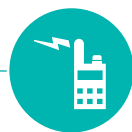
**VEHICLE COLLISIONS INVOLVING A BICYCLE:**  
 2015 - 86  
 2016 - 69  
**2017 - 68 (TARGET < 65)**  
**TARGET NOT MET**  
 2018 target < 71

## MID-RANGE INDICATORS



**PERCENTAGE OF CITIZENS SATISFIED WITH POLICE SERVICES:**  
 2009 - 95%  
 2012 - 94%  
 2015 - 97%  
 2018 target  $\geq$  97%

## 2017 HIGHLIGHTS



**PUBLIC SAFETY RADIO FREQUENCIES**

- Saanich Fire and Police undertook a network build-out and network coverage testing for a new public safety radio frequency. This provides first responders with enhanced audio clarity and coverage among other operational and safety benefits. They will transition to the new system in 2018.



**ESTABLISH RESEARCH FOUNDATION**

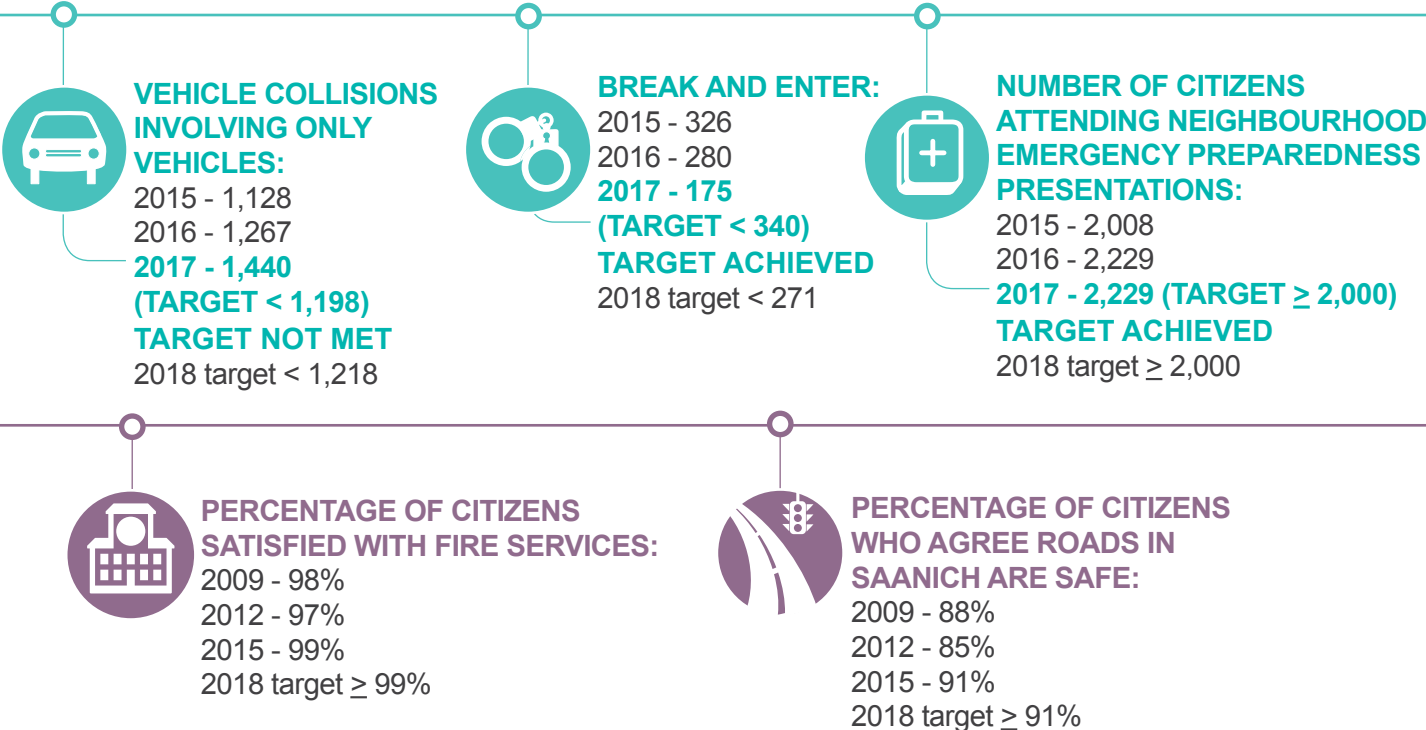
- Saanich Police conducted significant research to support long-term programming through the development of their new 2018-2022 Strategic Plan.







**TRANSPORTATION SAFETY**

- The Traffic Safety Unit continued to work with its regional partners to target high-crash intersections and reduce the number of collision-related injuries for drivers, pedestrians and cyclists.

# Saanich is a safe community for all citizens.



## MOVING FORWARD

- 
**ESTABLISH RESEARCH FOUNDATION**
  - Saanich Police will continue to maximize their research and auditing capacity to identify new methods for measuring police performance, identifying efficiencies and engaging with the public to ensure crime prevention and public safety programming remains relevant to the community's needs.
- 
**TRANSPORTATION SAFETY**
  - Saanich Police will work collaboratively with transportation safety partners, including ICBC and the provincial government, to launch several coordinated provincial traffic campaigns to address issues like distracted and impaired driving.
- 
**DISASTER PREPAREDNESS**
  - The Fire Department continues to support municipal departments to develop and implement their Departmental Operation Centre (DOC) plan to operate effectively during an emergency.
- 
**EMERGENCY COMMUNICATIONS**
  - This multi-year initiative will be advanced by the implementation of an emergency mass notification system that will enable staff, volunteers and residents to be contacted in a timely manner in the event of an incident.

# Economic vibrancy

## Long-range indicators

### LONG-TERM FINANCIAL SUSTAINABILITY



**MUNICIPAL DEBT SERVICING PER CAPITA:**  
2015 actual - \$21  
2036 target -  $\leq$  \$109



**PERCENTAGE OF REVENUE GENERATED FROM PROPERTY TAX SOURCE:**  
2015 actual - 44%  
2036 target -  $\leq$  55%

### COMMUNITY INFRASTRUCTURE



**ANNUAL INFRASTRUCTURE GAP: \***  
2015 actual - \$6.26 million  
2016 target - \$6 million  
2019 target - no infrastructure gap  
\* calculated from five-year Financial Plan



**CONDITION ASSESSMENT BY LETTER GRADE:**  
2012 actual - C  
2036 target -  $\geq$  B

### DIVERSIFIED ECONOMIC BASE



**EMPLOYMENT BY INDUSTRY INDEX:**  
2012 actual - 0.71  
2036 target -  $\geq$  0.75



**PERCENTAGE OF COMMERCIAL, INDUSTRIAL AND INSTITUTIONAL AREA TO RESIDENTIAL PROPERTY AREA IN SAANICH:**  
2015 actual - 28.3%  
2036 target -  $\geq$  35%

# Vision of economic vibrancy

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

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



**PERCENTAGE OF CITIZENS WHO ARE SATISFIED WITH THE QUALITY OF PUBLIC SERVICES PROVIDED BY SAANICH:**

2015 actual - 85%  
2036 target -  $\geq$  85%



**PERCENTAGE OF BUSINESSES WHO ARE SATISFIED WITH THE SERVICES PROVIDED BY SAANICH:**

2015 actual - 93%  
2036 target -  $\geq$  93%

# Vibrant, connected economy

## ANNUAL INDICATORS



### BUSINESS GENERATED PROPERTY TAX REVENUE:

2015 - 22.7%

2016 - 22.8%

**2017 - 23.01 (TARGET ≥ 23%)**

**TARGET ACHIEVED**

2018 target ≥ 23%

## MID-RANGE INDICATORS



### AVERAGE ANNUAL CAPITAL INFRASTRUCTURE REPLACEMENT FUNDING:

2009 - \$15,971,800

2012 - \$24,396,000

2015 - \$32,219,700

2018 target ≥ \$40,466,400

## 2017 HIGHLIGHTS



### UPTOWN/ DOUGLAS CORRIDOR PLANNING STUDY

- Community engagement on a broad range of issues related to the corridor was undertaken. A draft plan will be prepared and further community engagement will be undertaken. The draft plan will be presented to Council for review and consideration in late 2018.



### BUILDING AND DEVELOPMENT PROCESS


- Foundational work was undertaken on the Building Permit review process. Terms of reference for a review of the Building Permit process was endorsed by Council in early 2018. Internal work was undertaken on means to further improve the development application review process. A report with numerous options was presented to Council.



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



**VALUE OF COMMERCIAL AND INDUSTRIAL BUILDING PERMITS:**  
 2015 - \$51,924,000  
 2016 - \$28,500,000  
 2017 - \$28,436,000 (TARGET ≥ \$40,000,000)  
**TARGET NOT MET**  
 2018 target ≥ \$40,000,000



**BUSINESS LICENCES ISSUED:**  
 2015 - 4,508  
 2016 - 4,600  
 2017 - 4,738 (TARGET ≥ 4,750)  
**TARGET NOT MET**  
 2018 target ≥ 4,750

## MOVING FORWARD

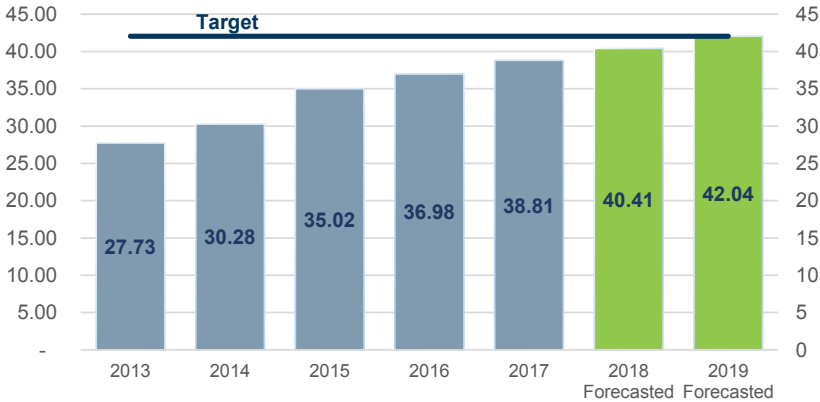


### SUSTAINABLE INFRASTRUCTURE REPLACEMENT LEVELS

- Saanich is on track to achieve sustainable infrastructure replacement levels by 2019.

#### Annual Funding

(millions)  
2019 Target = 42 million



### COMMUNITY AMENITY CONTRIBUTIONS

- A survey is underway to see what best practices are in use by other municipalities in the Capital Regional District and key communities in BC to assess community amenity contributions. Survey results will be presented to Council in mid to late 2018.

# Service excellence

## ANNUAL INDICATORS



### RECREATION COURSE REGISTRATIONS PROCESSED ONLINE:

2015 - 27%  
2016 - 29.6%  
**2017 - 32% (TARGET ≥ 28%)**  
**TARGET ACHIEVED**  
2018 target ≥ 35%

## MID-RANGE INDICATORS



### CITIZENS WHO AGREE THAT SAANICH IS DOING A GOOD JOB IN GENERAL:

2009 - 88%  
2012 - 89%  
2015 - 86%  
2018 target ≥ 89%



### CITIZENS WHO AGREE THEY RECEIVE GOOD VALUE FOR THE MUNICIPAL TAXES THEY PAY:

2009 - 88%  
2012 - 86%  
2015 - 89%  
2018 target ≥ 89%

## 2017 HIGHLIGHTS



### WEBCASTING OF COUNCIL MEETINGS

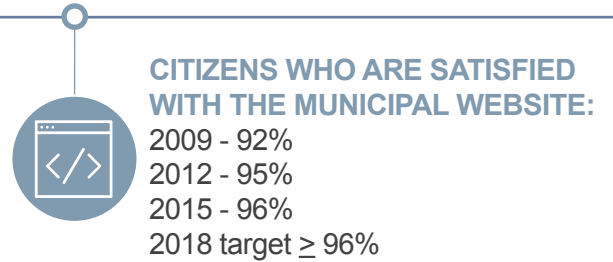
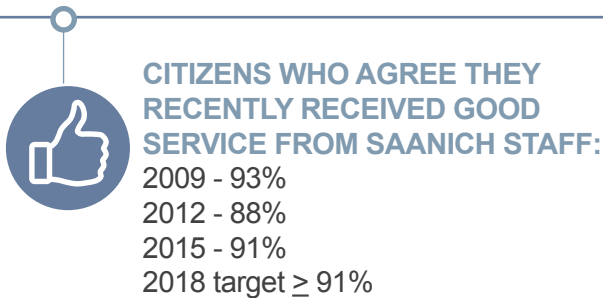
- In 2017 Saanich installed equipment that enables recording and viewing of council meetings. Webcasting has increased the accessibility for Saanich residents to better understand Council processes and decisions.



### BUSINESS TECHNOLOGY SYSTEMS

- 2017 saw the successful implementation of a new payroll system and the completion of a significant upgrade to the property tax and utility billing system.

## The heart of service excellence is people.



## MOVING FORWARD



**INFORMATION TECHNOLOGY FOUNDATION**

- Progress on this multi-year initiative continues in 2018 with focus on the phone system replacement.








**BUSINESS TECHNOLOGY SYSTEMS**

- Upgrades to hardware and software for the human resources, safety, supervisory control and data acquisition, and recreation systems are proceeding. These projects will streamline the systems to better serve citizens and support corporate operations.

# Climate action

Saanich supports moving toward 100% renewable energy.



|   |  | 2015  | 2016  | 2017  |
|---|--|-------|-------|-------|
| tCO <sub>2</sub> e  | Reduce corporate GHG emissions (tonnes)      | 4,713 | 4,819 | 4,846 |
|  | Increase electric vehicles in community      | 149   | 149   | *     |
|  | Reduce municipal fleet emissions (tonnes)    | 2,508 | 2,574 | 2,539 |
|  | Reduce municipal building emissions (tonnes) | 2,205 | 2,245 | 2,348 |
|  | Increase residential solar systems           | 68    | 72    | 92    |
|  | Increase community solid waste diversion     | 36%   | 40%   | 40%   |

|   |  | Previous data  | 2017 |
|---|--|----------------|------|
|  | Increase transit ridership                 | 7.0% (2011)    | *    |
|  | Increase walking participation             | 7.0% (2011)    | *    |
|  | Increase cycling participation             | 4.0% (2011)    | *    |
|  | Reduce residential energy use (tonnes)     | 87,613 (2012)  | *    |
| tCO <sub>2</sub> e  | Reduce community fuel consumption (tonnes) | 262,128 (2010) | *    |
|  | Reduce commercial energy use (tonnes)      | 44,908 (2012)  | *    |

\* new data available Q3 2018



## Cool It! Climate Leadership Training Program

The program has been delivered by the BC Sustainable Energy Association to schools in BC since 2007. In 2016 and 2017 Saanich and the Capital Regional District (CRD) funded nine school workshops. The student's actions resulted in projected savings of 96 tonnes of carbon dioxide equivalent each year (comparable to 20 passenger vehicles being taken off the road). The success means Saanich and the CRD have committed to funding for 17 Saanich school workshops in 2018.



## Updated Climate Plan: 100% Renewable and Resilient Saanich

In 2017, Saanich committed to becoming a 100% renewable energy community and to reducing greenhouse gas (GHG) emissions 80% by 2050 compared to 2007 levels. A Terms of Reference for updating the Climate Plan to achieve these targets was approved. It includes engagement with the public and key stakeholders to develop an updated climate plan in 2018 and early 2019. The plan will outline the actions needed to become a 100% renewable and resilient community. Learn more and get engaged at [saanich.ca/climateplan](http://saanich.ca/climateplan).



## Bike kitchens

Bike kitchens provide free tools and a pump for fixing your bike. There are bike kitchens at the Municipal Hall, all Saanich recreation centres, and the newest one at Cedar Hill Golf Course, which was installed in 2017.



## Municipal Hall efficiency upgrade

Saanich Municipal Hall underwent energy saving improvements in 2017, including controls, heating coils, and high efficiency boiler upgrades, which are projected to save approximately 60 tonnes of carbon dioxide equivalent per year.



## Electric Vehicle Strategy

Saanich is looking to increase the uptake of electric vehicles (EVs) in the community with the development of an EV Strategy in 2018. The strategy will set direction for EV charging infrastructure requirements in new development, identify gaps in the public charging network, and seek to increase equitable access to EVs and chargers through strategic program and policy development.



## Street Lighting Program

Did you know that BC Hydro electricity is currently 97% renewable energy? As well as focusing on reducing the use of fossil fuel, there are additional cost and energy savings with using electricity more efficiently. Phase three of our street light replacement program in 2017 saves nearly 200,000 kWh and \$18,000 per year.



## Renewable energy upgrades

Saanich is demonstrating leadership through upgrading to renewables in Saanich facilities. In 2018, design work will commence on Saanich Commonwealth Place to upgrade the current fossil fuel boilers to a renewable biomass heating system. Funding is provided through a federal grant. Construction will occur in a phased approach from 2019 to 2021. The project will be designed to reduce our GHG emissions from the facility by 90%, increasing efficiency, saving money and improving comfort at the same time.



## Oil to heat pump

One hundred and thirty-four Saanich residents have registered to access oil to heat pump rebates from the Province of BC, the CRD and Saanich, reducing their home's GHG emissions and protecting local waterways from oil spills.

# Public participation

The community benefits when there is a strong working partnership between citizens, Council and staff.

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



## Public participation

2017

|  |  |        |
|--|--|--------|
|  | Presentations  | 74     |
|  | Open houses and pop-up events (in person or digital)                             | 90     |
|  | Individual consultations and attendees at presentations, open houses and pop-ups | 8,737  |
|  | Citizen input at Council meetings  | 566    |
|  | Written feedback (including surveys)   | 4,864  |
|  | Information letters  | 50,223 |

## Community involvement

2017

|                 |        |
|-----------------|--------|
| Volunteers      | 1,446  |
| Volunteer hours | 31,033 |
| Event attendees | 40,735 |

## Volunteers

Volunteers are the true heroes who are constantly ready and willing to contribute their personal time, talents and energy to help make Saanich projects and events a success. They work with many departments including Fire, Police, Parks, Recreation, and Saanich Archives. Thank you for your enthusiasm and dedication!

### Top Tweet earned 3,275 impressions

TOMORROW: "Action for our Atmosphere: Climate Leadership in the Region" Curious about the role of cities & universities in climate action? Join speakers fr @cityofvictoria @Saanich & @UVic Campus Planning & Sustainability Office facebook.com/events/9012278... #yyjevents pic.twitter.com/cahkMCvIkE



👍 4 ❤️ 9

## Social media

Saanich uses social media to grow our community on and offline. We aim to increase engagement, celebrate success, share information and provide an easy way for citizens to share information with us.

Interested in learning more about Saanich news, events and public participation opportunities? Connect with us on Twitter @saanich and Facebook at facebook.com/Saanich.BC.

31

Total number of projects involving public participation in 2017.

# Highlighted projects



## Strategic Facilities Master Plan

The Strategic Facilities Master Plan provides a framework to guide future planning so Saanich buildings can continue to support important services like recreation programs, public safety, parks and public works. The goal is to maintain and improve service delivery over the next 20 years. During 2017, the public engagement strategy educated and informed the public. Sixty hours of pop-up engagement events exposed more than 12,000 citizens to this information. Social media and corporate website views totalled more than 18,000. A paper and web survey gathered input and data largely confirming support for the initiative.



## Uptown/Douglas Corridor Plan

The Uptown-Douglas Corridor Plan will include a 30-year vision and implementation plan for the area at the heart of the Capital Regional District. This plan is based on the framework which was developed through a comprehensive public engagement process. Phase three of the Uptown-Douglas Corridor Plan was completed in 2017. This phase included an intensive three-day community design workshop where the big moves and framework for the plan were developed. Additional consultation included two speaker series events, focused sessions with landowners and the business community and open houses.



## Active Transportation Plan

Through the Moving Saanich Forward project, staff worked with the community to develop a vision along with policies and actions to guide the development of safe, attractive and convenient active transportation options for people of all ages and abilities over the next 30 years. An online survey, open houses and presentations to community organizations were conducted throughout 2017 to actively seek feedback on the plan.



## Agriculture & Food Security Plan

The Agriculture and Food Security plan focuses on seven key themes, such as expanding urban agriculture and connecting gaps in the local food system, to support agriculture and improve food security in the community. Public engagement on the draft plan included working with residents to identify, review and refine actions to address key themes. Activities included a community workshop and open house, a public survey, meetings with a project task force and engagement with key stakeholders.



## McMinn Park Renovation

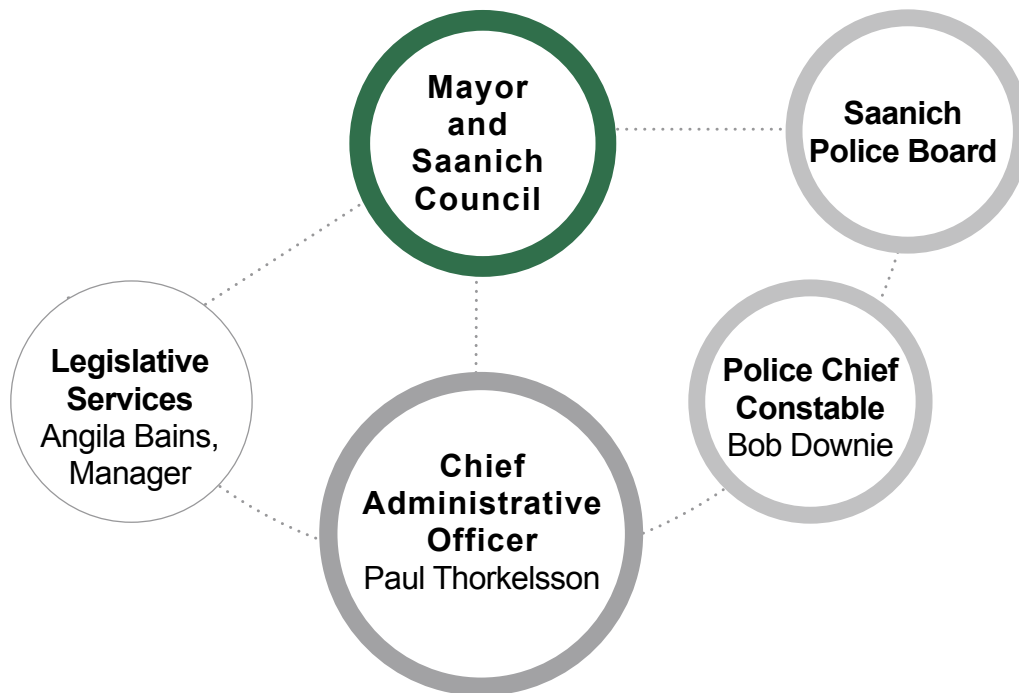
McMinn Park underwent a major renovation in 2017 to replace existing aging and non-compliant equipment and infrastructure. Two public events were held to finalize a concept plan that included a new public washroom building, playground, full sized sport court, pickle ball court, small bike-skills area, major drainage improvements, pathways and tree planting. The new playground accommodates all ages and incorporates a water play element and zip-line. The washroom building and final landscaping will be completed in 2018.



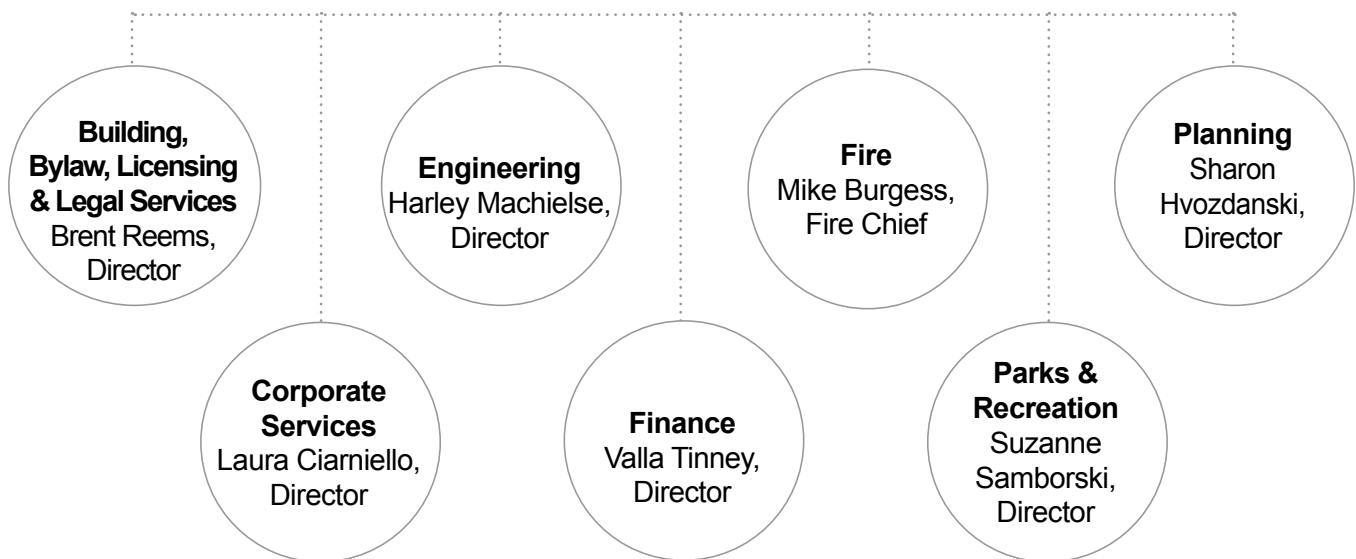




# Corporate structure



## DEPARTMENTS



The following brief statements of departmental operations for 2017 are presented in accordance with the Community Charter Section 98 requirements.



# Building, Bylaw, Licensing & Legal Services



**Building Inspections**



**Business Licensing**



**Bylaw Enforcement**



**Lands**



**Legal**



**Risk Management**

| KEY ACTIVITY LEVELS  | 2016 Actual | 2017 Estimate | 2017 Actual  | 2018 Estimate |
|--|-------------|---------------|--------------|---------------|
| Communication licenses at Mount Douglas and Mount Tolmie communication facilities negotiated and managed | 11          | 14            | <b>10</b>    | 10            |
| Rights of way negotiated and acquired  | 20          | 20            | <b>20</b>    | 20            |
| Legal documents prepared for registration at the Land Title Office                                       | 61          | 40            | <b>117</b>   | 40            |
| Bylaws and other general legal instruments reviewed and/or prepared                                      | 20          | 25            | <b>53</b>    | 25            |
| Contracts and agreements reviewed  | 31          | 25            | <b>50</b>    | 50            |
| Building permits issued  | 845         | 800           | <b>869</b>   | 850           |
| Plumbing permits issued  | 964         | 800           | <b>912</b>   | 850           |
| Inspections conducted  | 6,666       | 6,500         | <b>6,670</b> | 6,500         |
| Bylaw complaint inspections  | 2,824       | 2,500         | <b>4,496</b> | 4,000         |

| 2017 Key accomplishments | 2018 & 2019 Initiatives planned |
|--------------------------|---------------------------------|
|--------------------------|---------------------------------|

- Updated several bylaws, including the Firearms and Bow Regulation Bylaw, Officers Bylaw and Signing Authority Bylaw.
- Completed lease and licence agreement renewals, property agreements, covenants and rights-of-way.
- Held risk management workshops for staff and conducted risk assessments on parks, facilities, and equipment in order to prevent loss.
- Settled significant damage claims in an equitable, timely, and cost effective manner.
- Processed a high volume of building permits, including an increased volume of permits for multi-family construction projects.
- Managed a high-volume bylaw enforcement caseload with increasing complexity due to continued municipal growth and densification.

- Review and update bylaw enforcement policies and procedures and ensure continued alignment with best practices.
- Review and update the Building Bylaw to incorporate changes to the BC Building Code.
- Review and update municipal bylaws to ensure alignment with the Provincial Building Act.
- Work with internal working group to develop recommendations on Step Code implementation.



# Corporate Services



Communications



Human Resources



Information Technology



Occupational Health & Safety



Strategic Planning

| KEY ACTIVITY LEVELS   | 2016 Actual | 2017 Estimate | 2017 Actual   | 2018 Estimate |
|---|-------------|---------------|---------------|---------------|
| Service requests to Human Resources                           | 5,982       | 6,000         | <b>11,150</b> | 13,000        |
| Return to work opportunities from illness or injury supported | 159         | 125           | <b>135</b>    | 140           |
| Service requests to IT Helpdesk                               | 3,168       | 3,000         | <b>4,300</b>  | 4,000         |
| Software applications supported                               | 67          | 50            | <b>250</b>    | 275           |
| Service requests to Occupational Health and Safety            | 99          | 80            | <b>54</b>     | 80            |
| Group facilitation sessions conducted                         | 3           | 20            | <b>30</b>     | 35            |

## 2017 Key accomplishments

- Improved profile of Saanich through media relations.
- Boosted public interaction, engagement and awareness via the website and social media.
- Coordinated Council check-ins for the Corporate Strategic Plan revisions.
- Finalized a new Police and CUPE collective agreement.
- Implemented new HR and Payroll software modules.
- Concluded negotiations on a new pay-line resulting from the CUPE job evaluation project.
- Established a secondary data centre for disaster recovery and business continuity.
- Compiled and uploaded 16 spatial datasets to the Saanich GIS spatial data catalogue.
- New Asbestos Management and Ammonia Exposure Control Plans to meet WorkSafeBC requirements.

## 2018 & 2019 Initiatives planned

- Create a crisis communications plan.
- Create an organization wide print advertising strategy.
- Implementation of new HR and Safety software modules.
- Implement the results of the CUPE Job Evaluation Maintenance Project.
- Implementation of a new telephone system.
- Support the Recreation Business Enterprise System Replacement Project.
- Prepare for the citizen and business surveys.



# Engineering



Administration



Facilities



Project Management



Public Works



Transportation & Development



Underground Services

| KEY ACTIVITY LEVELS         | 2016 Actual | 2017 Estimate | 2017 Actual  | 2018 Estimate |
|-----------------------------|-------------|---------------|--------------|---------------|
| Fixtures converted to LED   | 734         | 600           | <b>666</b>   | 620           |
| Graffiti call responses     | 892         | 1,550         | <b>1,535</b> | 1,535         |
| Signs maintained            | 5,073       | 4,500         | <b>5,440</b> | 5,440         |
| Lanes swept (km)            | 2,651       | 3,000         | <b>1,846</b> | 2,500         |
| Illegal dumping responses   | 418         | 425           | <b>534</b>   | 550           |
| Drain mains cleaned (km)    | 198         | 200           | <b>148</b>   | 160           |
| Catch basins cleaned        | 9,374       | 7,500         | <b>8,200</b> | 8,000         |
| Waterways inspected/cleaned | 106         | 75            | <b>112</b>   | 75            |
| Water meters replaced       | 1,352       | 1,500         | <b>977</b>   | 1,000         |
| Water quality samples taken | 514         | 400           | <b>518</b>   | 450           |
| Hydrants serviced           | 972         | 1,000         | <b>891</b>   | 900           |
| Water mains flushed (km)    | 277         | 370           | <b>335</b>   | 350           |

| 2017 Key accomplishments | 2018 & 2019 Initiatives planned |
|--------------------------|---------------------------------|
|--------------------------|---------------------------------|

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>Completed Wilkinson Bridge Replacement and Colquitz River Trail in May 2017.</li> <li>Opened the Borden Cycle Track in July 2017; 140,000 cycling trips made in the second half 2017.</li> <li>Constructed a new sidewalk and cycle track on McKenzie between Shelbourne and Cedar Hill X Rd, closing a gap in this important cycling route.</li> <li>Upgraded Grange and Wilkinson Pump Stations.</li> <li>Replaced 5,000 metres of watermain.</li> <li>Replaced/rehabilitated 3,000 metres of sanitary sewer and 2,200 metres of storm drain.</li> <li>Implemented radio-based traffic signal coordination on McKenzie Ave from Nelthorpe St to Braefoot Rd and some adjacent intersections to improve traffic flow and reduce idling and greenhouse gases.</li> <li>Completed second phase of street light upgrades from HPS to LED, resulting in 8% reduction in total power use.</li> <li>Replaced heating plant in the municipal hall with multiple, smaller boilers to increase level of system redundancy and protect facility from unforeseen shutdowns. Optimized system performance and further reduced the Corporate GHG emissions by 35 tonnes.</li> </ul> | <ul style="list-style-type: none"> <li>Develop an Active Transportation Master Plan to serve as a long-term strategic vision for the District that will help guide active transportation decisions and public investments for the years ahead.</li> <li>Develop and implement a major Facilities Master Plan. Over the next decade, Saanich will complete a number of initiatives to ensure the long-term sustainability of aging municipal facility infrastructure.</li> <li>Develop a strategic plan to protect or relocate Cordova Bay Road within Mount Douglas Park.</li> <li>Begin implementation of the Shelbourne Valley Action Plan (SVAP) short term mobility improvements project. As part of the SVAP, it was identified that short term mobility priorities needed to be implemented along the Shelbourne corridor to enhance the pedestrian, cycling, and transit infrastructure. The existing road structure and underground utilities are also in need of replacement and repair to maintain service levels and/or extend the useful life of each asset.</li> </ul> |
|--|---|



# Finance



Accounting



Payroll



Purchasing  
Services



Revenue  
Collection

| KEY ACTIVITY LEVELS                     | 2016<br>Actual | 2017<br>Estimate | 2017<br>Actual | 2018<br>Estimate |
|---|----------------|------------------|----------------|------------------|
| Purchasing card transactions            | 17,508         | 17,500           | <b>17,389</b>  | 17,500           |
| Debit or credit card transactions       | 195,941        | 180,000          | <b>184,006</b> | 185,000          |
| Cheques, EFTs, and direct debits issued | 11,100         | 11,000           | <b>11,416</b>  | 11,000           |
| T4 slips produced and distributed       | 1,761          | 1,800            | <b>1,831</b>   | 1,800            |
| Invoices processed                      | 42,000         | 23,000           | <b>25,200</b>  | 25,000           |
| Quotations, tenders, RFPs processed     | 210            | 250              | <b>189</b>     | 190              |
| Pieces of mail handled                  | 178,982        | 200,000          | <b>181,997</b> | 180,000          |
| Photocopies produced in the print shop  | 365,496        | 400,000          | <b>552,293</b> | 450,000          |
| Property tax notices produced           | 42,900         | 43,000           | <b>42,963</b>  | 43,000           |
| Electronic home owner grants processed  | 15,559         | 15,000           | <b>15,852</b>  | 15,500           |
| Utility bills produced                  | 111,900        | 119,500          | <b>118,081</b> | 119,000          |
| Tax deferrals processed                 | 2,416          | 2,350            | <b>2,717</b>   | 2,500            |

## 2017 Key accomplishments

- Government Finance Officers Association Financial Reporting Award received.
- Government Finance Officers Association Distinguished Budget Presentation Award received.
- Implementation of Payroll software module.
- Implementation of Tempest (land and utility software) upgrade.
- Development Cost Charges transition plan.

## 2018 & 2019 Initiatives planned

- Enhance the financial management of capital projects from inception to completion.
- Improve reporting and ease of use of the current system and improve productivity of all departments who use the system.
- Assist with the implementation of the new HR and Safety modules in JD Edwards.
- Assist with the review and implementation of a new Development Cost Charges program.



# Fire



**Emergency Program**



**Fire Communications**



**Fire Prevention**



**Fire Suppression**



**Fire Training**



**Mechanical Services**

| KEY ACTIVITY LEVELS                             | 2016 Actual   | 2017 Estimate | 2017 Actual          | 2018 Estimate |
|---|---------------|---------------|----------------------|---------------|
| Incident responses                              | 4,691         | 4,600         | <b>4,975</b>         | 4,900         |
| Emergency incident responses                    | 3,910         | 3,800         | <b>4,151</b>         | 4,000         |
| Fire related fatalities                         | 0             | 0             | <b>0</b>             | 0             |
| Fire related injuries                           | 11            | 0             | <b>0</b>             | 0             |
| Dollar fire loss (estimated)                    | \$6,417,025   | \$2,225,000   | <b>\$2,311,465</b>   | \$2,225,000   |
| Estimated value of property saved               | \$187,428,675 | \$50,000,000  | <b>\$142,689,855</b> | \$100,000,000 |
| Incidents dispatched (Saanich Fire and clients) | 12,736        | 13,000        | <b>13,601</b>        | 13,000        |
| Public education programs and events            | 216           | 100           | <b>74</b>            | 75            |
| Public education program and event attendees    | 18,308        | 13,000        | <b>26,634</b>        | 20,000        |

## 2017 Key accomplishments

- More than 1,000 people attended the department's Open House at Station No. 2 (Royal Oak), which featured the ShakeZone earthquake simulator, vehicle extrication and technical rope rescue demonstrations and a variety of information and apparatus displays.
- In response to the request from the Office of the Fire Commissioner to support the provincial state of emergency due to wildfire conditions across B.C., the Fire Department deployed more than 30 firefighting personnel and equipment, including an engine and the Saanich Command Vehicle over a two month period to assist with firefighting efforts.
- Emergency Operations Centre and/or Incident Command System training provided to 129 municipal staff. Emergency preparedness presentations provided to staff in Public Works and Recreation.
- To improve fleet efficiencies and response capabilities, the department took delivery of an electric vehicle to be used for daily inspections and a utility vehicle to enhance rescue and medical assistance capabilities in parks and on trails.

## 2018 & 2019 Initiatives planned

- Commence a fire services review to update the department's 10 year strategic plan to guide long term planning for the delivery of fire and rescue safety services for the District.
- Complete Fire Station No. 1 and No. 3 renovations to sustain the infrastructure and accommodate health and safety, workplace and staffing requirements.
- Implement an emergency notification system for staff and volunteer recall.
- Attend community events and deliver community fire and safety public education programs to a wide range of audiences at a variety of locations.



# Parks and Recreation



Community  
Services



Golf



Parks



Recreation  
Centres

| KEY ACTIVITY LEVELS                            | 2016<br>Actual | 2017<br>Estimate | 2017<br>Actual | 2018<br>Estimate |
|--|----------------|------------------|----------------|------------------|
| Trees planted                                  | 908            | 600              | <b>1,100</b>   | 1,000            |
| Bridges repaired                               | 3              | 1                | <b>4</b>       | 3                |
| Trails resurfaced (km)                         | 3              | 3                | <b>3</b>       | 3                |
| Calls for service received                     | 3,049          | 3,000            | <b>3,092</b>   | 3,000            |
| Tree preservation permits processed            | 774            | 600              | <b>875</b>     | 650              |
| Youth centre visits                            | 26,300         | 21,000           | <b>10,132</b>  | 10,150           |
| Registrations to summer playground programs    | 2,270          | 1,850            | <b>1,950</b>   | 2,000            |
| Active volunteers                              | 148            | 125              | <b>240</b>     | 260              |
| Participants in special events                 | 67,200         | 73,000           | <b>73,000</b>  | 75,000           |
| Leisure Involvement for Everyone (LIFE) visits | 37,310         | 39,000           | <b>42,900</b>  | 44,000           |
| Golf green fee rounds                          | 23,177         | 21,500           | <b>25,326</b>  | 27,000           |

## 2017 Key accomplishments

- Completion of the Lindsay Street portion of the Colquitz Trail.
- Implementation of Mount Douglas Park access initiatives.
- Replacement of Sierra Park playground.
- First solar lighting of pathway in Layritz Park.
- Dedication of Vic Derman Park.
- Council adoption of Older Adult Strategy.
- Regional sign-off and implementation of the Health and Recreation Partnership.
- Completed substantial drainage improvement project at Cedar Hill Golf Course.
- Over 1,800 tree-related calls for service; over 1,100 trees planted; and over 1,145 young trees watered.
- Planted and maintained over 735 displays of flowers and shrubs, including over 450 cul-de-sacs.
- Over 2.4 million people formally participated in Saanich parks and recreation programs and services.
- Completed Phase one of McMinn Park renovation.

## 2018 & 2019 Initiatives planned

- Successful completion of Recreation System Replacement project.
- Complete Haro Woods Park Management Plan.
- Continue to develop Cedar Hill Park Management Plan
- Infrastructure planning for continued maintenance and renewal of assets.
- Extension of High Performance Sport Trust Fund at Saanich Commonwealth Place through the 2020 Summer Olympics.
- Provide leadership in regional initiatives.
- Develop and pilot a Park Ambassador program in Mount Douglas Park.
- Implement ActiveNet Enterprise Software.
- Undertake a Recreation Access Pass Review.



# Planning



Community Planning



Current Planning



Environmental Services



Sustainability

| KEY ACTIVITY LEVELS                                 | 2016 Actual | 2017 Estimate | 2017 Actual | 2018 Estimate |
|---|-------------|---------------|-------------|---------------|
| Zoning applications processed                       | 15          | 20            | 8           | 10            |
| Development permit amendment applications processed | 40          | 30            | 28          | 30            |
| Development permit applications processed           | 43          | 35            | 30          | 32            |
| Environmental Development Permits                   | 27          | 37            | 16          | 18            |
| Environmental Awards process                        | 1           | 1             | 1           | 1             |
| Environmental Protocols processed                   | 16          | 40            | 29          | 31            |
| Environmental and social reviews                    | 51          | 29            | 43          | 45            |
| Subdivision applications processed                  | 20          | 30            | 20          | 22            |

## 2017 Key accomplishments

- Completed four phases of the Uptown Douglas Corridor Plan, which most recently include a comprehensive round of community and stakeholder engagement and initial policy development work.
- Completed community and stakeholder engagement on the Agriculture and Food Security Plan and initial policy development.
- The master work plan for the renewal of the Local Area Plans was endorsed by Council.
- The new Air Source Heat Pump at Gordon Head Recreation Centre was commissioned in early 2017 resulting in considerable natural gas savings.
- Saanich continues to lead in the province with 126 homes registered for the Oil to Heat Pump program.

## 2018 & 2019 Initiatives planned

- Improve building energy efficiency and move toward 100% renewable energy.
- Updates to both the Cordova Bay and Cadboro Bay Local Area Plans will continue in 2018, with a targeted completion in the first half of 2019.
- Completion of the draft Uptown Douglas Corridor Plan is targeted for the end of Q4 2018. The study area represents a critical regional hub that is expected to experience significant growth and change in the near future.
- Garden suites are not permitted in Saanich but with growing community interest in having a suite, a study to explore potential regulatory changes is targeted for completion in Q4 2018.





# Police



Administrative  
Support



Community  
Engagement



Detective



Patrol



Professional  
Standards



Staff  
Development

| KEY ACTIVITY LEVELS                                 | 2016<br>Actual | 2017<br>Estimate | 2017<br>Actual | 2018<br>Estimate |
|---|----------------|------------------|----------------|------------------|
| Volunteers actively engaged with Saanich Police     | 1,125          | ≥ 1,058          | <b>1,079</b>   | ≥ 1,058          |
| Block Watch participants (total number of blocks)   | 702            | 700              | <b>714</b>     | ≥ 700            |
| Engagement and educational initiatives with seniors | 14             | -                | <b>20</b>      | 20               |
| Engagement and events with youth                    | 65             | -                | <b>61</b>      | 60               |
| Vehicle-only collisions                             | 1,267          | ≤ 1,198          | <b>1,440</b>   | ≤ 1,218          |
| Vehicle collisions involving a pedestrian           | 59             | ≤ 50             | <b>46</b>      | ≤ 50             |
| Vehicle collisions involving a bicycle              | 69             | ≤ 70             | <b>68</b>      | ≤ 71             |

## 2017 Key accomplishments

- After extensive research and public engagement, the 2018-2022 Strategic Plan was released with 13 key strategic priorities to guide police programs over the next five years.
- Training was delivered to all officers on the use of Naloxone as well as the signs and symptoms of an opioid overdose.
- Developed new relationships with stakeholders who work with older adults to increase awareness of issues facing seniors in Saanich.
- Worked in partnership with young Indigenous artists and the Victoria Native Friendship Centre to create the Seaton Ascension Mural that showcases the interpretation of what reconciliation means to the artists.
- Monitored high-use bicycle transportation routes including the Galloping Goose and the Lochside Regional Trail and completed an educational campaign aimed at increasing cyclists' use of protective equipment.

## 2018 & 2019 Initiatives planned

- Advance the new key strategic priority of effective communication from the 2018-2022 Strategic Plan through the development of new outreach and communication strategies.
- Work with regional partners in road safety to develop and implement coordinated traffic safety campaigns to address issues such as distracted and impaired driving.
- Work with subject matter experts and community partners to educate officers on emerging issues facing seniors and increase awareness of elder abuse.
- Engage with youth in schools to facilitate honest conversations and answer questions about issues surrounding substance use and fentanyl.
- Continue to target prolific offenders of property crime through intelligence-led policing and crime analysis.
- Introduce a new employee mental health and wellness program.
- Renovate the front desk to create a more secure interface for the public to interact with front-desk officers and improve the waiting area.

# District of Saanich

## Financial section



2017 Financial statements

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

Fiscal year ended  
December 31, 2017

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, 2016**

*Christopher P. Morrell*  
Executive Director/CEO

# Report from the Director of Finance



May 14, 2018

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, 2017 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 District maintains a system of internal accounting controls designed to safeguard the assets of the corporation and provide reliable financial information. We verify and test these systems on a regular basis through the use and review of the internal controls.

The audit firm of KPMG was appointed by Council and is responsible for expressing an opinion as to whether the financial statements, prepared by the District's management, fairly present the financial position of the District of Saanich and the results of its 2017 operations.

In 2017, Saanich's financial position continued to strengthen. Investment in tangible capital assets such as lands, parks infrastructure, roads and sidewalks increased by \$6.8 million. Total reserves increased by \$20.4 million, while operating and capital funds surpluses combined, increased by \$3.9 million. These results strengthened Saanich's overall financial position by \$30.2 million.

Revenue increases to note for 2017 include taxation of \$5.1 million, sewer user charges of \$1.3 million, and grants and contributions of \$5.2 million. Sewer user charges increased to support debt servicing costs for the Regional Sewer Treatment Program while grants and contributions increased due to a transfer to the Specific Area Capital Projects Fund Reserve from Development Cost deferred revenue. Total expenses increased by \$8.4 million or 4.7% over 2016.

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

Respectfully submitted,

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

Valla Tinney, FCPA, FCGA  
Director of Finance

# THE CORPORATION OF THE DISTRICT OF SAANICH

## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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


The Municipal Council 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.



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Paul Thorkelsson  
Chief Administrative Officer



---

Valla Tinney  
Director of Finance

May 14, 2018



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

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the Corporation of the District of Saanich, which comprise the statement of financial position as at December 31, 2017, the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Corporation of the District of Saanich as at December 31, 2017, 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.

Chartered Professional Accountants

Victoria, Canada  
May 14, 2018

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## STATEMENT OF FINANCIAL POSITION

December 31, 2017, with comparative information for 2016

|  | 2017                  | 2016                  |
|--|-----------------------|-----------------------|
| <b>Financial assets:</b>   |                       |                       |
| Cash and cash equivalents (note 2)                                 | \$ 104,308,680        | \$ 78,309,537         |
| Investments (note 2)   | 84,893,025            | 87,129,024            |
| <b>Receivables:</b>  |                       |                       |
| Property taxes   | 2,088,635             | 2,281,782             |
| Board of Cemetery Trustees of Greater Victoria (note 3b)           | 884,041               | 943,304               |
| Accounts receivable  | 13,478,042            | 13,769,471            |
| MFA cash deposit (note 4)  | 596,433               | 537,986               |
| Other assets   | 6,797                 | 6,797                 |
|  | <b>206,255,653</b>    | <b>182,977,901</b>    |
| <b>Financial liabilities:</b>                                      |                       |                       |
| Accounts payable and accrued liabilities                           | 16,288,255            | 14,497,148            |
| Accrued employee benefit obligations (note 5)                      | 16,703,539            | 15,798,957            |
| Capital lease obligations  | -                     | 3,587                 |
| Debt (note 3)  | 35,856,122            | 32,004,879            |
| Deferred revenue (note 6)  | 19,473,796            | 22,637,843            |
| Deposits and prepayments   | 11,963,909            | 11,285,156            |
|  | <b>100,285,621</b>    | <b>96,227,570</b>     |
| <b>Net financial assets</b>  | <b>105,970,032</b>    | <b>86,750,331</b>     |
| <b>Non-financial assets:</b>                                       |                       |                       |
| Inventories of supplies  | 1,890,081             | 1,825,362             |
| Prepaid expenses   | 1,034,693             | 787,835               |
| Tangible capital assets (note 9)                                   | 851,737,575           | 841,048,556           |
|  | <b>854,662,349</b>    | <b>843,661,753</b>    |
| <b>Contingent liabilities and commitments (notes 4, 11 and 12)</b> |                       |                       |
| <b>Accumulated surplus (note 10)</b>                               | <b>\$ 960,632,381</b> | <b>\$ 930,412,084</b> |

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, 2017, with comparative information for 2016

|   | Budget<br>(note 13)   | 2017                  | 2016                  |
|---|-----------------------|-----------------------|-----------------------|
| <b>Revenue:</b>                               |                       |                       |                       |
| Taxes (note 7)                                | \$ 117,532,180        | \$ 117,594,301        | \$ 112,480,997        |
| Grants in lieu of taxes                       | 2,292,540             | 2,416,030             | 2,307,301             |
| Sales of services                             | 19,256,065            | 19,897,971            | 19,584,292            |
| Revenue from own sources                      | 8,840,100             | 12,472,690            | 11,462,753            |
| Transfers from other governments (note 8)     | 1,648,940             | 1,777,289             | 1,690,725             |
| Sale of water                                 | 19,157,753            | 18,731,765            | 19,660,606            |
| Water service charges                         | 1,664,000             | 1,681,581             | 1,684,983             |
| Sewer user charges                            | 19,402,980            | 18,901,240            | 17,586,782            |
| Grants and contributions                      | 6,533,700             | 13,735,590            | 8,554,246             |
| Developer contributions                       | -                     | 5,344,725             | 2,255,373             |
| Development cost charges (note 6)             | 1,670,100             | -                     | 2,045,324             |
| Sub-regional parks reserve (note 6)           | 212,613               | 212,613               | 212,613               |
| Other   | 358,930               | 807,210               | 764,311               |
| <b>Total revenue</b>                          | <b>198,569,901</b>    | <b>213,573,005</b>    | <b>200,290,306</b>    |
| <b>Expenses:</b>                              |                       |                       |                       |
| General government services                   | 21,633,192            | 16,770,535            | 16,951,813            |
| Protective services                           | 54,295,553            | 56,111,109            | 53,881,430            |
| Engineering and public works                  | 21,664,889            | 26,639,750            | 24,389,313            |
| Refuse collection                             | 6,718,850             | 6,502,197             | 6,421,907             |
| Community planning                            | 3,204,140             | 2,658,119             | 2,545,823             |
| Recreation, parks and cultural                | 38,271,347            | 41,547,026            | 39,820,666            |
| Water utility                                 | 15,861,753            | 16,790,012            | 16,706,350            |
| Sewer utility                                 | 15,832,430            | 16,261,783            | 14,174,196            |
| Other fiscal services                         | 95,500                | 72,177                | 67,097                |
| <b>Total expenses</b>                         | <b>177,577,654</b>    | <b>183,352,708</b>    | <b>174,958,595</b>    |
| <b>Annual surplus</b>                         | <b>20,992,247</b>     | <b>30,220,297</b>     | <b>25,331,711</b>     |
| <b>Accumulated surplus, beginning of year</b> | <b>930,412,084</b>    | <b>930,412,084</b>    | <b>905,080,373</b>    |
| <b>Accumulated surplus, end of year</b>       | <b>\$ 951,404,331</b> | <b>\$ 960,632,381</b> | <b>\$ 930,412,084</b> |

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, 2017, with comparative information for 2016

|  | Budget        | 2017          | 2016          |
|--|---------------|---------------|---------------|
| Annual surplus                                     | \$ 20,992,247 | \$ 30,220,297 | \$ 25,331,711 |
| Acquisition of tangible capital assets             | (71,578,900)  | (24,933,322)  | (36,855,627)  |
| Developer contributions of tangible capital assets | -             | (5,344,725)   | (2,255,373)   |
| Amortization of tangible capital assets            | 19,434,600    | 19,406,889    | 20,851,718    |
| Loss on disposal of tangible capital assets        | -             | 182,139       | 420,413       |
|  | (52,144,300)  | (10,689,019)  | (17,838,869)  |
| Purchase of inventories of supplies                | -             | (64,719)      | (370,255)     |
| Purchase of prepaid expenses                       | -             | (246,858)     | (77,010)      |
|  | -             | (311,577)     | (447,265)     |
| Change in net financial assets                     | (31,152,053)  | 19,219,701    | 7,045,577     |
| Net financial assets, beginning of year            | 86,750,331    | 86,750,331    | 79,704,754    |
| Net financial assets, end of year                  | \$ 55,598,278 | \$105,970,032 | \$ 86,750,331 |

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



# THE CORPORATION OF THE DISTRICT OF SAANICH

## STATEMENT OF CASH FLOWS

Year ended December 31, 2017, with comparative information for 2016

|  | 2017           | 2016          |
|--|----------------|---------------|
| Cash provided by (used in):                        |                |               |
| Operating Activities:                              |                |               |
| Annual surplus                                     | \$ 30,220,297  | \$ 25,331,711 |
| Items not involving cash:                          |                |               |
| Amortization                                       | 19,406,889     | 20,851,718    |
| Developer contributions of tangible capital assets | (5,344,725)    | (2,255,373)   |
| Actuarial adjustment on debt                       | (450,466)      | (403,695)     |
| Accrued employee benefit obligations               | 904,582        | 161,230       |
| Loss on disposal of tangible capital assets        | 182,139        | 420,413       |
| Change in non-cash assets and liabilities:         |                |               |
| Property taxes receivable                          | 193,147        | 448,648       |
| Board of Cemetery Trustees receivable              | 59,263         | 56,442        |
| Accounts receivable                                | 291,429        | (4,041,254)   |
| Accounts payable and accrued liabilities           | 1,791,107      | 1,425,546     |
| Deferred revenue                                   | (3,164,047)    | (412,726)     |
| Deposits and prepayments                           | 678,753        | 1,415,783     |
| Inventories of supplies                            | (64,719)       | (370,255)     |
| Prepaid expenses                                   | (246,858)      | (77,010)      |
| Net change in cash from operating activities       | 44,456,791     | 42,551,178    |
| Capital Activities:                                |                |               |
| Cash used to acquire tangible capital assets       | (24,933,322)   | (36,855,627)  |
| Investing Activities:                              |                |               |
| Net decrease in investments                        | 2,235,999      | 22,303,065    |
| Financing Activities:                              |                |               |
| MFA cash deposit                                   | (58,447)       | (80,320)      |
| Debt issued  | 6,831,798      | 11,307,230    |
| Capital lease repaid                               | (3,587)        | (2,710)       |
| Debt repaid  | (2,470,826)    | (1,890,754)   |
| Debt repaid (Board of Cemetery Trustees)           | (59,263)       | (56,442)      |
| Net change in cash from financing activities       | 4,239,675      | 9,277,004     |
| Increase (decrease) in cash and cash equivalents   | 25,999,143     | 37,275,620    |
| Cash and cash equivalents, beginning of year       | 78,309,537     | 41,033,917    |
| Cash and cash equivalents, end of year             | \$ 104,308,680 | \$ 78,309,537 |

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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

### 1. Significant accounting policies:

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

#### a) Reporting entity:

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

#### b) Basis of accounting:

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

#### c) Cash and cash equivalents:

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

#### d) Investments:

Investments are recorded at cost except for the investments in the Municipal Finance Authority of British Columbia Bond and Intermediate Funds which are recorded at cost plus earnings that are reinvested in the funds. Short-term investments are comprised of bankers' acceptances, guaranteed investment certificates (GIC's), deposit notes and debentures with a maturity date of 3 months to 1 year subsequent to acquisition date, while investments with a maturity date greater than 1 year are classified as long-term.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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

d) Investments (continued):

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

e) Deferred revenue:

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

f) Deposits and prepayments:

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

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

h) Employee future benefits:

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

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

i) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made, except when and to the extent the transfer gives rise to an obligation that meets the definition of a liability. Transfers received for which expenses are not yet incurred are included in deferred revenue.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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

j) Property tax revenue:

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

k) Non-financial assets:

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

i) Tangible capital assets

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

| <b>Asset</b>                             | <b>Useful Life - Years</b> |
|--|----------------------------|
| 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.

ii) Contributions of tangible capital assets

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

iii) Works of art and cultural and historic assets

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

iv) Interest capitalization

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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

Non-financial assets (continued):

v) Leased tangible capital assets

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

vi) Inventories of supplies

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

l) 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 District 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 District 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.

m) Use of estimates:

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 2. Cash and cash equivalents and investments:

|  | 2017           | 2016           |
|--|----------------|----------------|
| Cash and cash equivalents:   |                |                |
| Cash   | \$ 83,707,837  | \$ 69,762,579  |
| Bankers' acceptances, deposit notes, and<br>Municipal Finance Authority money market funds | 20,600,843     | 8,546,958      |
|  | 104,308,680    | 78,309,537     |
| Short-term investments:  |                |                |
| Bankers' acceptances, GIC's and deposit notes  | 17,428,930     | 5,000,000      |
| Long-term investments:   |                |                |
| Deposit notes and debentures   | 24,377,285     | 29,377,285     |
| Municipal Finance Authority bond, and intermediate<br>and bond funds                       | 43,086,810     | 52,751,739     |
|  | 67,464,095     | 82,129,024     |
| Total investments  | 84,893,025     | 87,129,024     |
| Total cash, cash equivalents and investments   | \$ 189,201,705 | \$ 165,438,561 |

Bankers' acceptances, deposit notes, bonds and GIC's have effective interest rates of 1.05% to 2.82% (2016 – 1.20% to 2.82%) and mature from 2018 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 with three days' notice.

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 3. Debt:

|                 | 2017          | 2016          |
|-----------------|---------------|---------------|
| Debt principal: |               |               |
| Short term      | \$ 3,401,289  | 3,242,630     |
| Long term       | 32,454,833    | 28,762,249    |
|                 | \$ 35,856,122 | \$ 32,004,879 |

- a) While the gross debenture debt issued as at December 31, 2017 was \$49,554,700 (2016 - \$43,858,900), 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 \$2,536,630 and MFA 5-year equipment financing in the amount of \$864,659, both bearing interest at 1.94% (2016 - 1.44%).

- b) In 2003 the Corporation borrowed \$1,500,000 on behalf of the Board of Cemetery Trustees of Greater Victoria. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2017 the debt and the receivable balance recorded in the financial statements is \$884,041 (2016 - 943,304).
- c) Principal payments on debt for the next five years are as follows:

|      | General   | Sewer   | Total     |
|------|-----------|---------|-----------|
| 2018 | 4,863,706 | 491,977 | 5,355,683 |
| 2019 | 2,354,701 | 491,977 | 2,846,678 |
| 2020 | 2,383,307 | 454,903 | 2,838,210 |
| 2021 | 2,134,625 | 454,903 | 2,589,528 |
| 2022 | 1,735,693 | 454,903 | 2,190,596 |

Interest on debt ranges from 1.55% to 3.73% with maturity dates from February 28, 2018 to October 4, 2032. Interest expense on debt during the year was \$1,160,849 (2016 - \$1,122,212).

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 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, 2017, there were contingent demand notes of \$1,714,668 (2016 - \$1,549,286) 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:

|   | 2017         | 2016         | Increase<br>(Decrease) |
|---|--------------|--------------|------------------------|
| Vacation pay and banked overtime                          | \$ 2,140,115 | \$ 1,962,650 | \$ 177,465             |
| Accumulated sick leave and<br>retirement benefit payments | 14,563,424   | 13,836,307   | 727,117                |
| Total employee benefit obligations                        | 16,703,539   | 15,798,957   | 904,582                |
| Less funded amount  | (8,859,357)  | (8,845,248)  | (14,109)               |
| Total unfunded employee benefit obligations               | \$ 7,844,182 | \$ 6,953,709 | \$ 890,473             |

Accrued vacation pay and banked overtime are the calculated value of entitlement carried forward into the next year. Accumulated sick leave represents the liability for sick leave banks accumulated for estimated drawdowns at future dates and/or for payout either on an approved retirement, or upon termination or death. Retirement benefit payments represent the Corporation’s share of the cost to provide employees with various benefits upon retirement including lump sum retirement payments, and certain vacation entitlements in the year of retirement. The accrued benefit obligations and the net periodic benefit cost are estimated actuarially using a projected cost method.



# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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

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

|                            | 2017          | 2016          |
|----------------------------|---------------|---------------|
| Balance, beginning of year | \$ 13,836,307 | \$ 13,594,163 |
| Current service cost       | 1,275,932     | 1,108,459     |
| Interest cost              | 493,889       | 477,099       |
| Benefits paid              | (1,133,561)   | (886,688)     |
| Actuarial loss (gain)      | 90,857        | (456,726)     |
| Balance, end of year       | \$ 14,563,424 | \$ 13,836,307 |

The Corporation has performed its own actuarial valuation for 2017 and prior year obligations.

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

|                                    | 2017           | 2016           |
|------------------------------------|----------------|----------------|
| Discount rates                     | 3.15%          | 3.15%          |
| Expected future inflation rates    | 2.25%          | 2.25%          |
| Expected wage and salary increases | 2.58% to 4.50% | 2.58% to 4.50% |

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, 2016, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local governments.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018 with results available later in 2019.

The Corporation paid \$9,316,909 (2016 - \$9,071,289) for employer contributions while employees contributed \$7,224,204 (2016 - \$7,146,233) to the Plan in fiscal 2017.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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

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, 2014. At December 31, 2016, the total plan provision for approved and unreported claims was \$18,937,267 with a plan surplus of \$392,313. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$463,030 (2016 - \$472,009) for employer contributions and the Corporation's employees paid \$463,559 (2016 - \$472,915) for employee contributions to the plan in 2017.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 6. Deferred revenue:

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

|   | 2017                 | 2016                 |
|---|----------------------|----------------------|
| Development cost charges:                         |                      |                      |
| Balance, beginning of year                        | \$ 18,002,782        | \$ 18,942,266        |
| Investment income                                 | 204,819              | 297,163              |
| Fees and contributions                            | 1,713,010            | 808,677              |
| Amounts spent on projects and recorded as revenue | -                    | (2,045,324)          |
| Transferred to reserve fund                       | (5,103,034)          | -                    |
| Balance, end of year                              | 14,817,577           | 18,002,782           |
| Sub-regional parks reserve:                       |                      |                      |
| Balance, beginning of year                        | 1,162,013            | 969,747              |
| Investment income                                 | 16,579               | 15,979               |
| Fees and contributions                            | 263,185              | 388,900              |
| Amounts spent on projects and recorded as revenue | (212,613)            | (212,613)            |
| Balance, end of year                              | 1,229,164            | 1,162,013            |
| General operating fund deferred revenue           | 3,368,355            | 3,473,048            |
| Capital fund deferred revenue                     | 58,700               | -                    |
| <b>Total deferred revenue</b>                     | <b>\$ 19,473,796</b> | <b>\$ 22,637,843</b> |

During the year, Council and the Province approved the transfer of funds from development cost charges to a reserve fund established for capital purposes.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 7. Taxation:

#### a) Taxes

|   | 2017                  | 2016                  |
|---|-----------------------|-----------------------|
| General Purpose:                                    |                       |                       |
| Property Tax  | \$ 116,000,039        | \$ 110,908,342        |
| Utility 1% Tax                                      | 1,380,145             | 1,379,686             |
|   | <u>117,380,184</u>    | <u>112,288,028</u>    |
| Special Assessments:                                |                       |                       |
| Local Improvement Frontage Tax                      | -                     | 1,437                 |
| Cadboro Bay Village Business Improvement Area       | 20,000                | 20,000                |
|   | <u>20,000</u>         | <u>21,437</u>         |
| Hotel Room Tax:                                     |                       |                       |
| Tourism Victoria – Destination Marketing Commission | 194,117               | 171,532               |
|   | <u>\$ 117,594,301</u> | <u>\$ 112,480,997</u> |

#### b) Taxes levied for other Authorities

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

|                                      | 2017                 | 2016                 |
|--------------------------------------|----------------------|----------------------|
| Provincial Government - school taxes | \$ 48,089,501        | \$ 48,412,050        |
| Capital Regional District            | 9,100,588            | 8,603,412            |
| Capital Regional Hospital District   | 8,264,922            | 7,870,464            |
| Municipal Finance Authority          | 6,409                | 5,423                |
| B.C. Assessment Authority            | 1,474,427            | 1,536,285            |
| B.C. Transit Authority               | 7,784,936            | 7,893,933            |
|                                      | <u>\$ 74,720,783</u> | <u>\$ 74,321,567</u> |

### 8. Government transfers:

|                      | 2017                | 2016                |
|----------------------|---------------------|---------------------|
| Operating transfers: |                     |                     |
| Federal              | \$ 11,729           | \$ 11,298           |
| Provincial           | 1,765,560           | 1,679,427           |
|                      | <u>\$ 1,777,289</u> | <u>\$ 1,690,725</u> |

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 9. Tangible capital assets:

| Cost                                | Balance at<br>December 31,<br>2016 | Additions            | Disposals<br>and transfers | Balance at<br>December 31,<br>2017 |
|-------------------------------------|------------------------------------|----------------------|----------------------------|------------------------------------|
| Land                                | \$ 290,586,960                     | \$ 3,342,235         | \$ 18,750                  | \$ 293,910,445                     |
| Vehicles, machinery and equipment   | 56,361,110                         | 7,392,298            | 2,316,123                  | 61,437,285                         |
| Buildings and building improvements | 128,429,053                        | 3,873,585            | -                          | 132,302,638                        |
| Park infrastructure                 | 41,378,910                         | 1,912,731            | 30,251                     | 43,261,390                         |
| Drainage infrastructure             | 195,325,970                        | 4,192,396            | -                          | 199,518,366                        |
| Roads infrastructure                | 191,802,111                        | 9,508,257            | -                          | 201,310,368                        |
| Water infrastructure                | 136,174,240                        | 6,198,956            | 28,078                     | 142,345,118                        |
| Sewer infrastructure                | 153,407,933                        | 3,404,067            | -                          | 156,812,000                        |
| Assets under construction           | 21,462,432                         | 12,026,890           | 21,462,432                 | 12,026,890                         |
| <b>Total</b>                        | <b>\$ 1,214,928,719</b>            | <b>\$ 51,851,415</b> | <b>\$ 23,855,634</b>       | <b>\$ 1,242,924,500</b>            |

| Accumulated<br>amortization         | Balance at<br>December 31,<br>2016 | Disposals           | Amortization<br>expense | Balance at<br>December 31,<br>2017 |
|-------------------------------------|------------------------------------|---------------------|-------------------------|------------------------------------|
| Vehicles, machinery and equipment   | \$ 30,943,002                      | \$ 2,049,600        | \$ 4,638,545            | \$ 33,531,947                      |
| Buildings and building improvements | 39,820,466                         | -                   | 2,639,077               | 42,459,543                         |
| Park infrastructure                 | 26,550,313                         | 29,839              | 1,358,724               | 27,879,198                         |
| Drainage infrastructure             | 80,382,643                         | -                   | 2,512,504               | 82,895,147                         |
| Roads infrastructure                | 81,083,157                         | -                   | 4,460,524               | 85,543,681                         |
| Water infrastructure                | 50,515,840                         | 20,688              | 1,902,331               | 52,397,483                         |
| Sewer infrastructure                | 64,584,742                         | -                   | 1,895,184               | 66,479,926                         |
| Assets under construction           | -                                  | -                   | -                       | -                                  |
| <b>Total</b>                        | <b>\$ 373,880,163</b>              | <b>\$ 2,100,127</b> | <b>\$ 19,406,889</b>    | <b>\$ 391,186,925</b>              |

|                                     | Net book value<br>December 31,<br>2016 | Net book value<br>December 31,<br>2017 |
|-------------------------------------|--|--|
| Land                                | \$ 290,586,960                         | \$ 293,910,445                         |
| Vehicles, machinery and equipment   | 25,418,108                             | 27,905,338                             |
| Buildings and building improvements | 88,608,587                             | 89,843,095                             |
| Park infrastructure                 | 14,828,597                             | 15,382,192                             |
| Drainage infrastructure             | 114,943,327                            | 116,623,219                            |
| Roads infrastructure                | 110,718,954                            | 115,766,687                            |
| Water infrastructure                | 85,658,400                             | 89,947,635                             |
| Sewer infrastructure                | 88,823,191                             | 90,332,074                             |
| Assets under construction           | 21,462,432                             | 12,026,890                             |
| <b>Total</b>                        | <b>\$ 841,048,556</b>                  | <b>\$ 851,737,575</b>                  |

## THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

## 9. Tangible capital assets (continued):

| Cost                                | Balance at<br>December 31,<br>2015 | Additions            | Disposals<br>and transfers | Balance at<br>December 31,<br>2016 |
|-------------------------------------|------------------------------------|----------------------|----------------------------|------------------------------------|
| Land                                | \$ 287,140,802                     | \$ 3,446,158         | \$ -                       | \$ 290,586,960                     |
| Vehicles, machinery and equipment   | 48,901,215                         | 3,724,277            | 1,934,335                  | 50,691,157                         |
| Buildings and building improvements | 115,555,004                        | 13,072,975           | 198,926                    | 128,429,053                        |
| Park infrastructure                 | 46,511,051                         | 1,074,649            | 536,837                    | 47,048,863                         |
| Drainage infrastructure             | 190,467,206                        | 4,858,764            | -                          | 195,325,970                        |
| Roads infrastructure                | 185,979,330                        | 5,834,827            | 12,046                     | 191,802,111                        |
| Water infrastructure                | 131,787,708                        | 4,386,532            | -                          | 136,174,240                        |
| Sewer infrastructure                | 147,926,476                        | 5,481,457            | -                          | 153,407,933                        |
| Assets under construction           | 24,211,071                         | 21,462,432           | 24,211,071                 | 21,462,432                         |
| <b>Total</b>                        | <b>\$ 1,178,479,863</b>            | <b>\$ 63,342,071</b> | <b>\$ 26,893,215</b>       | <b>\$ 1,214,928,719</b>            |

| Accumulated<br>amortization         | Balance at<br>December 31,<br>2015 | Disposals           | Amortization<br>expense | Balance at<br>December 31,<br>2016 |
|-------------------------------------|------------------------------------|---------------------|-------------------------|------------------------------------|
| Vehicles, machinery and equipment   | \$ 23,276,342                      | \$ 1,585,861        | \$ 6,298,618            | \$ 27,989,099                      |
| Buildings and building improvements | 37,694,171                         | 172,241             | 2,298,536               | 39,820,466                         |
| Park infrastructure                 | 28,190,188                         | 473,821             | 1,787,849               | 29,504,216                         |
| Drainage infrastructure             | 77,882,742                         | -                   | 2,499,901               | 80,382,643                         |
| Roads infrastructure                | 76,790,663                         | 9,808               | 4,302,302               | 81,083,157                         |
| Water infrastructure                | 48,677,433                         | -                   | 1,838,407               | 50,515,840                         |
| Sewer infrastructure                | 62,758,637                         | -                   | 1,826,105               | 64,584,742                         |
| Assets under construction           | -                                  | -                   | -                       | -                                  |
| <b>Total</b>                        | <b>\$ 355,270,176</b>              | <b>\$ 2,241,731</b> | <b>\$ 20,851,718</b>    | <b>\$ 373,880,163</b>              |

|                                     | Net book value<br>December 31,<br>2015 | Net book value<br>December 31,<br>2016 |
|-------------------------------------|--|--|
| Land                                | \$ 287,140,802                         | \$ 290,586,960                         |
| Vehicles, machinery and equipment   | 25,624,873                             | 22,702,058                             |
| Buildings and building improvements | 77,860,833                             | 88,608,587                             |
| Park infrastructure                 | 18,320,863                             | 17,544,647                             |
| Drainage infrastructure             | 112,584,464                            | 114,943,327                            |
| Roads infrastructure                | 109,188,667                            | 110,718,954                            |
| Water infrastructure                | 83,110,275                             | 85,658,400                             |
| Sewer infrastructure                | 85,167,839                             | 88,823,191                             |
| Assets under construction           | 24,211,071                             | 21,462,432                             |
| <b>Total</b>                        | <b>\$ 823,209,687</b>                  | <b>\$ 841,048,556</b>                  |

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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### 9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$12,026,890 (2016 - \$21,462,432) 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 \$5,344,725 (2016 - \$2,255,373) comprised of land in the amount of \$3,333,735 (2016 - \$1,362,482), drainage and transportation infrastructure \$1,008,767 (2016 - \$278,725), and water and sewer infrastructure in the amount of \$474,100 (2016 - \$614,166). Contributed assets capitalized in 2017 were \$4,816,602 (2016 - \$2,255,373) and the remaining \$528,123 (2016 - nil) were expensed.

c) Tangible capital assets disclosed at nominal values

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

d) Works of art and historical treasures

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

e) Write-down of tangible capital assets

No significant write-down of tangible capital assets occurred during 2017 or 2016.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 10. Accumulated surplus:

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

|   | 2017                  | 2016                  |
|---|-----------------------|-----------------------|
| <b>Surplus:</b>   |                       |                       |
| Invested in tangible capital assets                               | \$ 816,765,494        | \$ 809,983,394        |
| Operating funds   | 22,340,665            | 25,522,813            |
| Capital funds   | 45,690,853            | 38,569,961            |
| Unfunded employee benefit obligations                             | (7,844,182)           | (6,953,709)           |
| <b>Total surplus</b>  | <b>876,952,830</b>    | <b>867,122,459</b>    |
| <b>Appropriated surplus set aside for:</b>                        |                       |                       |
| Insurance   | 2,315,300             | 2,315,300             |
| Future expenses   | 9,485,478             | 4,837,883             |
| Working capital   | 4,450,000             | 4,450,000             |
| <b>Total appropriated surplus</b>                                 | <b>16,250,778</b>     | <b>11,603,183</b>     |
| <b>Reserve funds set aside for specific purpose by Council:</b>   |                       |                       |
| Land sales fund   | 2,789,212             | 2,358,164             |
| Public safety and security fund                                   | 2,743,352             | 2,105,389             |
| Carbon neutral fund   | 782,033               | 721,067               |
| Equipment depreciation fund                                       | 6,451,013             | 5,870,002             |
| Capital works fund  | 30,749,934            | 26,573,054            |
| Commonwealth pool operating fund                                  | 479,175               | 734,510               |
| Commonwealth pool high performance repair<br>and replacement fund | 188,094               | 215,467               |
| Facility replacement fund   | 8,277,122             | 5,709,076             |
| Computer hardware and software fund                               | 5,565,901             | 4,577,235             |
| Sayward gravel pit fund   | 1,812,411             | 1,859,307             |
| Specific area capital project fund                                | 4,571,301             | -                     |
| Water capital fund  | 901,003               | -                     |
| Sewer capital fund  | 2,118,222             | 963,171               |
| <b>Total reserve funds</b>  | <b>67,428,773</b>     | <b>51,686,442</b>     |
|   | <b>\$ 960,632,381</b> | <b>\$ 930,412,084</b> |



# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 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 (2016 - \$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.

### 12. Commitments:

At December 31, 2017, the following major contracts were in progress:

|  | Total amount<br>of contract | Paid or<br>accrued |
|--|-----------------------------|--------------------|
| Purchase of vehicles and equipment             | \$ 1,144,477                | \$ -               |
| Consulting and Parks and Public Works projects | 8,897,969                   | 6,181,495          |
| Facilities projects                            | 2,159,595                   | 837,817            |

The Corporation has a liability to the Capital Regional District of \$425,225 for the Haro Wood property purchase. The payment term remaining is two years, ending September 2019, at \$212,613 per annum.

The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as library (Emily Carr Library). The term of the lease is for 10 years ending December 2023, at \$197,120 for the first five years and \$213,646 for subsequent five years.

The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for eight years ending April, 2024 reaching \$261,173 per annum for the last five years.

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 13. Budget data:

The budget data presented in these financial statements is based upon the 2017-2021 Financial Plan adopted by Council May 10, 2017. 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                    | \$ 157,017,400       |
| Total Water Utility revenues per Financial Plan              | 21,230,700           |
| Total Sewer Utility revenues per Financial Plan              | 19,778,500           |
| Add:   |                      |
| Net Fleet revenues recorded as gross per PSAB                | 759,120              |
| Reserve transfers recognized as revenues per PSAB            | 1,882,713            |
| Less:  |                      |
| Inter departmental revenues netted against expenses per PSAB | (2,098,532)          |
| <b>Total revenue</b>   | <b>198,569,901</b>   |
| Expenses:  |                      |
| Total General expenses per Financial Plan                    | 152,288,900          |
| Total Water Utility expenses per Financial Plan              | 16,051,400           |
| Total Sewer Utility expenses per Financial Plan              | 15,913,300           |
| Less:  |                      |
| Reserve expenditure recognized as transfers per PSAB         | (4,577,414)          |
| Inter departmental revenues netted against expenses per PSAB | (2,098,532)          |
| <b>Total expenses</b>  | <b>177,577,654</b>   |
| <b>Annual surplus</b>  | <b>\$ 20,992,247</b> |

### 14. Comparative figures:

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

### 15. Segmented information:

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

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

#### **General Government**

The General Government Operations provide the functions of Corporate Services and Administration, Finance, Human Resources, Tax Collection, Civic Center Maintenance, and other functions categorized as non-departmental.

#### **Protective Services**

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

#### **Engineering and Public Works**

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

#### **Planning**

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

# THE CORPORATION OF THE DISTRICT OF SAANICH

## NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2017

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### 15. Segmented information (continued):

#### **Parks, Recreation and Culture**

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

#### **Water and Sewer**

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

#### **Statement of segmented information**

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net departmental budgeted expenditures in the 2017 - 2021 Financial Plan. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

# THE CORPORATION OF THE DISTRICT OF SAANICH

**NOTES TO FINANCIAL STATEMENTS**

Year ended December 31, 2017

**15. Segmented information (continued):**

|   | General Government | Protective Services | Engineering and Public works | Planning         | Parks, Recreation and Culture | Water and Sewer  | Reserve Funds     | Total                 |
|---|--------------------|---------------------|------------------------------|------------------|-------------------------------|------------------|-------------------|-----------------------|
| <b>Revenue:</b>                         |                    |                     |                              |                  |                               |                  |                   |                       |
| Taxes                                   | \$ 17,917,100      | \$ 49,246,576       | \$ 20,816,115                | \$ 2,502,490     | \$ 27,112,020                 | \$ -             | \$ -              | \$ 117,594,301        |
| Grants in lieu of taxes                 | 368,115            | 1,011,794           | 427,677                      | 51,415           | 557,029                       | -                | -                 | 2,416,030             |
| Sales of services                       | -                  | 917,834             | 6,123,415                    | -                | 12,866,722                    | -                | -                 | 19,897,971            |
| Other revenue from own sources          | 3,920,251          | 2,743,748           | 734,793                      | 4,054,274        | 279,835                       | -                | 739,789           | 12,472,690            |
| Transfers from other governments        | -                  | 1,655,897           | -                            | 109,663          | 11,729                        | -                | -                 | 1,777,289             |
| Sale of water and charges               | -                  | -                   | -                            | -                | -                             | 20,413,346       | -                 | 20,413,346            |
| Sewer user charge                       | -                  | -                   | -                            | -                | -                             | 18,901,240       | -                 | 18,901,240            |
| Grants and contributions                | -                  | 40,000              | 1,421,493                    | -                | 10,000                        | 787,022          | 11,477,075        | 13,735,590            |
| Development cost charges                | -                  | -                   | -                            | -                | -                             | -                | -                 | -                     |
| Developer contribution                  | 212,613            | -                   | 4,627,739                    | -                | -                             | 716,986          | -                 | 5,344,725             |
| Sub-regional park fund                  | 31,500             | -                   | 339,285                      | -                | -                             | 436,425          | -                 | 212,613               |
| Other                                   | 22,449,579         | 55,615,849          | 34,490,517                   | 6,717,842        | 40,827,335                    | 41,255,019       | 12,216,864        | 213,573,005           |
| <b>Expenses:</b>                        |                    |                     |                              |                  |                               |                  |                   |                       |
| Salaries, wages and benefits            | 12,765,667         | 49,033,701          | 12,574,491                   | 2,480,098        | 20,921,087                    | 4,439,775        | -                 | 102,214,819           |
| Goods and services                      | 2,024,455          | 5,151,794           | 5,928,681                    | 167,332          | 8,204,811                     | 22,232,758       | -                 | 43,709,831            |
| Interest and financial charges          | 53,922             | 3,062               | 565,526                      | -                | 310,110                       | 268,906          | -                 | 1,201,526             |
| Other                                   | 1,208,771          | -                   | -                            | -                | 6,141,035                     | -                | -                 | 7,349,806             |
| Capital expenditures                    | 71,981             | 392,407             | 5,552,537                    | -                | 2,069,603                     | 1,383,309        | -                 | 9,469,837             |
| Amortization                            | 717,916            | 1,530,145           | 8,520,712                    | 10,689           | 3,900,380                     | 4,727,047        | -                 | 19,406,889            |
|   | 16,842,712         | 56,111,109          | 33,141,947                   | 2,658,119        | 41,547,026                    | 33,051,795       | -                 | 182,352,708           |
| <b>Annual surplus (deficit)</b>         | <b>5,606,867</b>   | <b>(495,260)</b>    | <b>1,348,570</b>             | <b>4,059,723</b> | <b>(7,19,691)</b>             | <b>8,203,224</b> | <b>12,216,864</b> | <b>30,220,297</b>     |
| Accumulated surplus, beginning of year  |                    |                     |                              |                  |                               |                  |                   | 930,412,084           |
| <b>Accumulated surplus, end of year</b> |                    |                     |                              |                  |                               |                  |                   | <b>\$ 960,632,381</b> |

# THE CORPORATION OF THE DISTRICT OF SAANICH

**NOTES TO FINANCIAL STATEMENTS**

Year ended December 31, 2017

**15. Segmented information (continued):**

| 2016                                   | General Government | Protective Services | Engineering and Public works | Planning     | Parks, Recreation and Culture | Water and Sewer | Reserve Funds | Total          |
|--|--------------------|---------------------|------------------------------|--------------|-------------------------------|-----------------|---------------|----------------|
| Revenue:                               |                    |                     |                              |              |                               |                 |               |                |
| Taxes                                  | \$ 16,709,697      | \$ 47,141,828       | \$ 20,312,165                | \$ 2,355,167 | \$ 25,962,140                 | \$ -            | \$ -          | \$ 112,480,997 |
| Grants in lieu of taxes                | 342,763            | 967,011             | 416,660                      | 48,311       | 532,556                       | -               | -             | 2,307,301      |
| Sales of services                      | -                  | 891,573             | 5,894,832                    | -            | 12,797,887                    | -               | -             | 19,584,292     |
| Other revenue from own sources         | 3,529,914          | 2,628,365           | 1,271,449                    | 3,284,510    | 26,162                        | -               | 722,353       | 11,462,753     |
| Transfers from other governments       | -                  | 1,615,885           | -                            | 63,542       | 11,298                        | -               | -             | 1,690,725      |
| Sale of water and charges              | -                  | -                   | -                            | -            | -                             | 21,345,589      | -             | 21,345,589     |
| Sewer user charge                      | -                  | -                   | -                            | -            | -                             | 17,586,782      | -             | 17,586,782     |
| Grants and contributions               | -                  | 80,152              | 2,443,539                    | -            | 82,871                        | -               | 5,947,684     | 8,554,246      |
| Development cost charges               | -                  | -                   | 678,680                      | -            | 1,326,644                     | 40,000          | -             | 2,045,324      |
| Developer contribution                 | -                  | -                   | 1,641,207                    | -            | -                             | 614,166         | -             | 2,255,373      |
| Sub-regional park fund                 | 212,613            | -                   | -                            | -            | -                             | -               | -             | 212,613        |
| Other                                  | 31,500             | -                   | 285,052                      | -            | -                             | 447,759         | -             | 764,311        |
|  | 20,826,487         | 53,324,814          | 32,943,584                   | 5,751,530    | 40,739,558                    | 40,034,296      | 6,670,037     | 200,290,306    |
| Expenses:                              |                    |                     |                              |              |                               |                 |               |                |
| Salaries, wages and benefits           | 12,113,714         | 46,677,193          | 12,857,589                   | 2,393,851    | 21,021,558                    | 4,393,975       | -             | 99,457,880     |
| Goods and services                     | 1,013,709          | 5,517,697           | 5,804,485                    | 139,595      | 7,782,639                     | 20,183,958      | -             | 40,442,083     |
| Interest and financial charges         | 36,126             | 7,753               | 533,574                      | -            | 326,156                       | 254,200         | -             | 1,157,809      |
| Other                                  | 929,932            | -                   | -                            | -            | 6,044,710                     | -               | -             | 6,974,642      |
| Capital expenditures                   | 70,349             | 368,943             | 3,266,397                    | -            | 765,256                       | 1,603,518       | -             | 6,074,463      |
| Amortization                           | 2,855,080          | 1,309,844           | 8,349,175                    | 12,377       | 3,880,347                     | 4,444,895       | -             | 20,851,718     |
|  | 17,018,910         | 53,881,430          | 30,811,220                   | 2,545,823    | 39,820,666                    | 30,880,546      | -             | 174,958,595    |
| Annual surplus (deficit)               | 3,807,577          | (556,616)           | 2,132,364                    | 3,205,707    | 918,892                       | 9,153,750       | 6,670,037     | 25,331,711     |
| Accumulated surplus, beginning of year |                    |                     |                              |              |                               |                 |               | 905,080,373    |
| Accumulated surplus, end of year       |                    |                     |                              |              |                               |                 |               | \$ 930,412,084 |

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# District of Saanich Statistical section

2017 Statistical section

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

Fiscal year ended  
December 31, 2017

Prepared by:  
District of Saanich  
Finance Department

# THE CORPORATION OF THE DISTRICT OF SAANICH

## Revenue by source – 5 year comparison (unaudited)

|                                  | 2017        | 2016        | 2015        | 2014        | 2013        |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| Revenue:                         |             |             |             |             |             |
| Taxes                            | 117,594,301 | 112,480,997 | 108,248,863 | 103,424,844 | 99,657,263  |
| Grants in lieu of taxes          | 2,416,030   | 2,307,301   | 2,251,524   | 2,185,034   | 2,189,407   |
| Sales of services                | 19,897,971  | 19,584,292  | 18,785,980  | 18,100,695  | 17,142,785  |
| Revenue from own sources         | 12,472,690  | 11,462,753  | 11,206,385  | 9,887,328   | 16,923,696  |
| Transfers from other governments | 1,777,289   | 1,690,725   | 1,739,137   | 1,059,266   | 1,021,437   |
| Sale of water                    | 18,731,765  | 19,660,606  | 18,898,264  | 18,291,138  | 16,526,391  |
| Water service charges            | 1,681,581   | 1,684,983   | 1,661,741   | 1,669,797   | 1,663,368   |
| Sewer user charges               | 18,901,240  | 17,586,782  | 15,944,230  | 14,504,661  | 12,456,844  |
| Grants and contributions         | 13,735,590  | 8,554,246   | 5,576,170   | 14,717,419  | 12,084,083  |
| Development cost charges         | -           | 2,045,324   | 439,689     | 873,330     | 599,920     |
| Developer contributions          | 5,344,725   | 2,255,373   | 1,907,488   | 911,219     | 6,480,034   |
| Sub-regional park reserve        | 212,613     | 212,613     | 212,613     | 779,613     | 246,337     |
| Other                            | 807,210     | 764,311     | 1,201,203   | 1,134,427   | 2,087,934   |
|                                  | 213,573,005 | 200,290,306 | 188,073,287 | 187,538,771 | 189,079,499 |

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

|                                | 2017        | 2016        | 2015        | 2014        | 2013        |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| Expenses by function:          |             |             |             |             |             |
| General government services    | 16,770,535  | 16,951,813  | 14,589,225  | 14,993,247  | 12,963,223  |
| Protective services            | 56,111,109  | 53,881,430  | 53,274,526  | 50,265,056  | 47,198,327  |
| Engineering and public works   | 26,639,750  | 24,389,313  | 22,824,334  | 24,361,182  | 20,904,026  |
| Refuse collection              | 6,502,197   | 6,421,907   | 6,193,436   | 6,901,317   | 5,276,804   |
| Community planning             | 2,658,119   | 2,545,823   | 2,483,844   | 2,428,115   | 2,256,328   |
| Recreation, parks and cultural | 41,547,026  | 39,820,666  | 38,635,385  | 37,692,803  | 36,856,776  |
| Water utility                  | 16,790,012  | 16,706,350  | 15,089,974  | 15,375,451  | 14,672,917  |
| Sewer utility                  | 16,261,783  | 14,174,196  | 13,931,938  | 11,937,822  | 10,451,528  |
| Other fiscal services          | 72,177      | 67,097      | 469,571     | 488,087     | 477,317     |
|                                | 183,352,708 | 174,958,595 | 167,492,233 | 164,443,080 | 151,057,246 |
| Expenses by object:            |             |             |             |             |             |
| Salaries, wages and benefits   | 102,214,819 | 99,457,880  | 95,781,255  | 92,789,805  | 87,853,593  |
| Goods and services             | 53,179,668  | 46,516,546  | 44,718,233  | 38,898,780  | 39,078,889  |
| Interest and financial charges | 1,201,526   | 1,157,809   | 1,232,362   | 1,297,953   | 1,319,483   |
| Other                          | 7,349,806   | 6,974,642   | 7,111,174   | 7,001,069   | 6,602,745   |
| Amortization                   | 19,406,889  | 20,851,718  | 18,649,209  | 16,498,531  | 16,202,536  |
|                                | 183,352,708 | 174,958,595 | 167,492,233 | 164,443,080 | 151,057,246 |



# THE CORPORATION OF THE DISTRICT OF SAANICH

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

|                       | 2017           | 2016           | 2015           | 2014           | 2013           |
|-----------------------|----------------|----------------|----------------|----------------|----------------|
| Residential           | 26,640,824,959 | 22,052,514,473 | 21,050,842,866 | 20,742,785,143 | 21,382,227,492 |
| Utilities             | 13,121,000     | 12,176,200     | 12,005,000     | 12,591,500     | 12,529,700     |
| Light industry        | 21,918,400     | 17,409,300     | 17,445,200     | 13,083,700     | 12,489,700     |
| Business/other        | 2,063,980,601  | 1,910,211,201  | 1,829,143,451  | 1,838,317,391  | 1,765,092,579  |
| Managed forest        | 13,300         | 11,700         | 10,800         | 10,300         | 11,000         |
| Recreation/non-profit | 14,198,600     | 14,590,000     | 14,429,100     | 14,529,400     | 15,890,400     |
| Farm                  | 3,564,581      | 3,594,700      | 3,634,235      | 3,661,466      | 3,741,535      |
|                       | 28,757,621,441 | 24,010,507,574 | 22,927,510,652 | 22,624,978,900 | 23,191,982,406 |

## Property taxes collected - 5 year comparison (unaudited)

|                               | 2017        | 2016        | 2015        | 2014        | 2013        |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|
| Taxes and charges due         | 195,776,387 | 190,703,365 | 187,094,529 | 183,190,858 | 183,568,900 |
| Taxes collected               | 193,687,752 | 188,421,583 | 184,364,099 | 180,414,707 | 180,218,491 |
| Taxes outstanding             | 2,088,635   | 2,281,782   | 2,730,430   | 2,776,151   | 3,350,409   |
| Percentage of taxes collected | 98.90%      | 98.80%      | 98.54%      | 98.48%      | 98.17%      |

## Taxes levied for other authorities (unaudited)

|   | 2017       | 2016       | 2015       | 2014       | 2013       |
|---|------------|------------|------------|------------|------------|
| Provincial Government –<br>school taxes | 48,089,501 | 48,412,050 | 49,257,297 | 49,787,825 | 50,267,495 |
| Capital Regional District               | 9,100,588  | 8,603,412  | 8,267,852  | 7,808,593  | 7,743,960  |
| Capital Regional Hospital<br>District   | 8,264,922  | 7,870,464  | 7,752,092  | 7,915,770  | 7,790,240  |
| Municipal Finance Authority             | 6,409      | 5,423      | 5,175      | 5,115      | 5,203      |
| B.C. Assessment Authority               | 1,474,427  | 1,536,285  | 1,596,751  | 1,641,458  | 1,658,878  |
| B.C. Transit Authority                  | 7,784,936  | 7,893,933  | 7,862,005  | 7,878,477  | 7,470,719  |
|   | 74,720,783 | 74,321,567 | 74,741,172 | 75,037,238 | 74,936,495 |

# THE CORPORATION OF THE DISTRICT OF SAANICH

## Municipal tax rates (unaudited)

|                    | 2017    | 2016    | 2015    | 2014    | 2013    |
|--------------------|---------|---------|---------|---------|---------|
| Residential        | 3.3249  | 3.8568  | 3.8911  | 3.7719  | 3.5429  |
| Utilities          | 31.6409 | 31.8954 | 31.5087 | 28.3459 | 27.7146 |
| Supportive Housing | 3.3249  | 3.8568  | 3.8911  | 3.7719  | 3.5429  |
| Light Industry     | 8.9685  | 9.4304  | 9.1914  | 10.6164 | 10.7993 |
| Business/Other     | 12.9357 | 13.3157 | 13.2118 | 12.6030 | 12.3350 |
| Managed Forest     | 20.4070 | 22.3876 | 23.2153 | 23.3500 | 21.2587 |
| Rec/Non Profit     | 8.1242  | 7.9211  | 7.7024  | 7.2379  | 6.8588  |
| Farm               | 0.5000  | 0.5000  | 0.5000  | 0.5000  | 0.5000  |

## Principal taxpayers (unaudited)

| Registered Owner   | Primary Property                   | 2017 Taxes Levied |
|--|------------------------------------|-------------------|
| Ravine Equities (Nominee) Inc.                           | Uptown Shopping Centre             | 6,852,695         |
| Riokim Holdings  | Tillicum Centre                    | 2,565,815         |
| Grosvenor Canada Ltd. & Admns Broadmead Investment Corp. | Broadmead Shopping Centre          | 1,387,789         |
| Island Home Centre Holdings Ltd.                         | Island Home Centre                 | 1,140,864         |
| 4000 Seymour Place Building Ltd.                         | BC Systems Building                | 1,122,597         |
| Individuals  | University Heights Shopping Centre | 1,063,295         |
| Royal Oak Shopping Centre Ltd.                           | Royal Oak Shopping Centre          | 927,671           |
| Foundation For The University of Victoria                | Vancouver Island Technology Centre | 896,590           |
| High Quadra Holdings Ltd. /Hansbraun Investments Ltd.    | Saanich Centre Shopping Centre     | 726,866           |
| First Capital (Tuscany Village) Corporation              | Tuscany Village Shopping Centre    | 667,682           |

# THE CORPORATION OF THE DISTRICT OF SAANICH

## Reserve fund balances and surpluses (unaudited)

|  | 2017       | 2016       | 2015       | 2014       | 2013       |
|--|------------|------------|------------|------------|------------|
| Reserve funds balances:  |            |            |            |            |            |
| Land sales reserve fund  | 2,789,212  | 2,358,164  | 2,974,060  | 2,896,454  | 3,275,206  |
| Public safety and security reserve fund                                | 2,743,352  | 2,105,389  | 2,208,776  | 2,148,854  | 2,725,343  |
| Carbon neutral reserve fund  | 782,033    | 721,067    | 733,503    | 552,664    | 530,780    |
| Equipment depreciation reserve fund                                    | 6,451,013  | 5,870,002  | 5,972,046  | 6,039,461  | 8,081,516  |
| Capital works reserve fund   | 30,749,934 | 26,573,054 | 24,086,088 | 22,450,659 | 12,374,812 |
| Commonwealth pool operating reserve fund                               | 479,175    | 734,510    | 973,018    | 1,207,880  | 1,428,250  |
| Commonwealth pool high performance repair and replacement reserve fund | 188,094    | 215,467    | 165,892    | 167,428    | 137,390    |
| Facility replacement fund  | 8,277,122  | 5,709,076  | 3,377,522  | 990,864    | -          |
| Computer hardware and software fund                                    | 5,565,901  | 4,577,235  | 1,756,544  | -          | -          |
| Sayward gravel pit reserve fund  | 1,812,411  | 1,859,307  | 1,838,259  | 1,812,581  | 1,782,804  |
| Specific area capital project reserve fund                             | 4,571,301  | -          | -          | -          | -          |
| Water capital fund   | 901,003    | -          | -          | -          | -          |
| Sewer capital fund   | 2,118,222  | 963,171    | 250,000    | -          | -          |
| Investment income reserve  | -          | -          | -          | -          | -          |
| Receivable reserve   | -          | -          | -          | 136,095    | 295,940    |
|  | 67,428,773 | 51,686,442 | 44,335,708 | 38,402,940 | 30,632,041 |
| Reserve surpluses:   |            |            |            |            |            |
| Insurance  | 2,315,300  | 2,315,300  | 2,315,300  | 2,315,300  | 2,315,300  |
| Future expenses  | 9,485,478  | 4,837,883  | 3,664,758  | 8,124,689  | 8,288,841  |
| Working capital  | 4,450,000  | 4,450,000  | 4,450,000  | 4,450,000  | 4,450,000  |
|  | 16,250,778 | 11,603,183 | 10,430,058 | 14,889,989 | 15,054,141 |

## Financial position (unaudited)

|                       | 2017        | 2016        | 2015        | 2014        | 2013        |
|-----------------------|-------------|-------------|-------------|-------------|-------------|
| Financial assets      | 206,255,653 | 182,977,901 | 164,388,862 | 163,683,224 | 165,021,411 |
| Financial liabilities | 100,285,621 | 96,227,570  | 84,684,108  | 89,870,698  | 92,444,295  |
| Net financial assets  | 105,970,032 | 86,750,331  | 79,704,754  | 73,812,526  | 72,577,116  |

## Accumulated surplus (unaudited)

|  | 2017        | 2016        | 2015        | 2014        | 2013        |
|--|-------------|-------------|-------------|-------------|-------------|
| Annual surplus                         | 30,220,297  | 25,331,711  | 20,581,054  | 23,095,691  | 38,022,253  |
| Accumulated surplus, beginning of year | 930,412,084 | 905,080,373 | 884,499,319 | 861,403,628 | 823,381,375 |
| Accumulated surplus, end of year       | 960,632,381 | 930,412,084 | 905,080,373 | 884,499,319 | 861,403,628 |

## THE CORPORATION OF THE DISTRICT OF SAANICH

### Debt (unaudited)

|  | Amount of Issue |                        |                     |                     |
|--|-----------------|------------------------|---------------------|---------------------|
|  | Authorized      | Unissued<br>and Unsold | 2017<br>Outstanding | 2016<br>Outstanding |
| General Government                       |                 |                        |                     |                     |
| IT Equipment                             | 819,952         | -                      | 819,952             | 850,000             |
|  | 819,952         |                        | 819,952             | 850,000             |
| Engineering and Public Works:            |                 |                        |                     |                     |
| Roads                                    | 5,699,878       | -                      | 5,699,878           | 3,345,749           |
| Drains                                   | 9,709,332       | -                      | 9,709,332           | 9,426,514           |
|  | 15,409,210      | -                      | 15,409,210          | 12,772,263          |
| Refuse collection                        | 3,970,667       | -                      | 3,970,667           | 4,327,320           |
| Recreation, Parks and Cultural Services: |                 |                        |                     |                     |
| Equipment                                | 178,507         | -                      | 178,507             | 70,000              |
| Recreation facilities                    | 2,366,126       | -                      | 2,366,126           | 2,691,096           |
| Parks and trails                         | 3,864,691       | -                      | 3,864,691           | 2,681,076           |
| Library                                  | 686,347         | -                      | 686,347             | 837,842             |
|  | 7,095,671       | -                      | 7,095,671           | 6,280,014           |
| Protective services                      | 57,133          | -                      | 57,133              | 70,070              |
| Other (energy retrofit/school)           | 241,810         | -                      | 241,810             | 291,922             |
| Accrued actuarial gain                   | (148,099)       | -                      | (148,099)           | (124,601)           |
| General capital fund                     | 27,446,344      | -                      | 27,446,344          | 24,466,988          |
| General operating fund (ROBP)            | 884,041         | -                      | 884,041             | 943,304             |
| Sewer construction                       | 7,542,109       | -                      | 7,542,108           | 6,617,639           |
| Accrued actuarial gain                   | (16,372)        | -                      | (16,372)            | (23,052)            |
| Sewer capital fund                       | 7,525,737       | -                      | 7,525,736           | 6,594,587           |
|  | 35,856,122      | -                      | 35,856,121          | 32,004,879          |

# THE CORPORATION OF THE DISTRICT OF SAANICH

## Debt charges (unaudited)

|  | 2017     |                       |           | 2016      |
|--|----------|-----------------------|-----------|-----------|
|  | Interest | Principal Instalments | Total     | Total     |
| General Government                       |          |                       |           |           |
| IT Equipment                             | 13,246   | 163,848               | 177,094   | 529       |
|  | 13,246   | 163,848               | 177,094   | 529       |
| Engineering and Public Works:            |          |                       |           |           |
| Roads                                    | 96,780   | 213,180               | 309,960   | 155,311   |
| Drains                                   | 318,746  | 707,542               | 1,026,288 | 904,280   |
| Local improvements                       | -        | -                     | -         | -         |
| Other                                    | -        | -                     | -         | -         |
|  | 415,526  | 920,722               | 1,336,248 | 1,059,591 |
| Refuse collection                        | 150,000  | 329,745               | 479,745   | 479,745   |
| Recreation, Parks and Cultural Services: |          |                       |           |           |
| Equipment                                | 1,033    | 13,493                | 14,526    | 44        |
| Recreation facilities                    | 135,250  | 262,016               | 397,266   | 387,426   |
| Parks                                    | 112,392  | 177,555               | 289,947   | 203,169   |
| Other                                    | 61,435   | 137,039               | 198,474   | 260,302   |
|  | 310,110  | 590,103               | 900,213   | 850,941   |
| Protective services:                     |          |                       |           |           |
| Royal Oak Burial Park                    | 3,062    | 8,740                 | 11,802    | 16,493    |
| Debt charges recovery                    | 31,500   | 31,429                | 62,929    | 62,929    |
|  | (31,500) | (31,429)              | (62,929)  | (62,929)  |
|  | 891,944  | 2,013,158             | 2,905,102 | 2,407,299 |
| Interest allowed on prepaid taxes        | 17,692   | -                     | 17,692    | 14,430    |
| Other                                    | 22,984   | -                     | 22,985    | 21,167    |
|  | 932,620  | 2,013,158             | 2,945,779 | 2,442,896 |

## Long-term debt (unaudited)

|  | 2017        | 2016        | 2015        | 2014        | 2013       |
|--|-------------|-------------|-------------|-------------|------------|
| General                                  | 28,330,385  | 25,410,292  | 18,748,441  | 20,629,776  | 17,798,057 |
| Sewer utility                            | 7,525,737   | 6,594,587   | 4,300,098   | 4,872,734   | 3,397,857  |
| Total outstanding debt                   | 35,856,122  | 32,004,879  | 23,048,539  | 25,502,510  | 21,195,914 |
| Estimated debt limit                     | 547,000,000 | 467,000,000 | 507,000,000 | 405,000,000 | N/A        |
| Legal debt servicing limit               | 48,242,706  | 46,556,781  | 44,752,096  | 42,423,706  | 38,653,473 |
| Population (BC Stats)                    | 115,864     | 110,889     | 110,803     | 110,767     | 110,879    |
| Debt per capita                          | 309         | 289         | 208         | 230         | 191        |
| Debt charges as a percentage of expenses | 2.0%        | 1.7%        | 1.9%        | 2.2%        | 2.1%       |

# THE CORPORATION OF THE DISTRICT OF SAANICH

## Miscellaneous information and demographic statistics (unaudited)

|  | 2017               | 2016               | 2015               | 2014               | 2013               |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Area of municipality - land and Water    | 11,178 Hec         | 11,178 Hec         | 11,178 Hec         | 11,178 Hec         | 11,178 Hec         |
| Estimated population (BC Stats)          | 115,864            | 110,889            | 110,803            | 110,767            | 110,879            |
| Voter's list electors                    | 83,559             | 82,155             | 82,155             | 82,155             | 84,546             |
| Number of properties                     | 40,335             | 40,258             | 40,076             | 39,954             | 39,925             |
| Number of public parks                   | 172                | 171                | 170                | 169                | 169                |
| Area of public parks and open spaces     | 1751 Hec           | 1751 Hec           | 1750 Hec           | 1,749 Hec          | 1,749 Hec          |
| Trail networks                           | 109.2 km           | 107.9 km           | 100.0 km           | 100.0 km           | 100.0 km           |
| Surfaced roads                           | 574 km             | 574 km             | 574 km             | 574 km             | 574 km             |
| Marked bicycle lanes                     | 170.2 km           | 167.9 km           | 164 km             | 157 km             | 151 km             |
| Storm sewers                             | 573 km             | 571 km             | 567 km             | 566 km             | 564 km             |
| Sanitary sewers                          | 568 km             | 568 km             | 566 km             | 566 km             | 566 km             |
| Water mains                              | 547 km             | 547 km             | 551 km             | 547 km             | 547 km             |
| Water services                           | 30,361             | 30,013             | 30,235             | 30,191             | 30,159             |
| Fire hydrants                            | 2,282              | 2,274              | 2,265              | 2,257              | 2,250              |
| Business licences                        | 4,718              | 4,610              | 4,907              | 4,676              | 4,756              |
| Number of District of Saanich employees  | 1,624              | 1,615              | 1,583              | 1,546              | 1,564              |
| <b>Building Permits issued</b>           |                    |                    |                    |                    |                    |
| Number of single family and duplex       | 119                | 123                | 91                 | 53                 | 53                 |
| Dollar value of single family and duplex | 87,109,000         | 81,137,000         | 55,417,000         | 30,614,000         | 22,353,000         |
| Number of other permits                  | 750                | 722                | 631                | 648                | 592                |
| Dollar value of other permits            | 223,560,000        | 147,615,000        | 124,012,000        | 88,933,000         | 191,623,000        |
| <b>Total permits issued</b>              | <b>869</b>         | <b>845</b>         | <b>722</b>         | <b>701</b>         | <b>645</b>         |
| <b>Total value of permits issued</b>     | <b>310,669,000</b> | <b>228,752,000</b> | <b>179,429,000</b> | <b>119,547,000</b> | <b>213,976,000</b> |

# THE CORPORATION OF THE DISTRICT OF SAANICH

## Capital expenses by source (unaudited)

|                            | 2017              | 2016              | 2015              | 2014              | 2013              |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Capital fund:</b>       |                   |                   |                   |                   |                   |
| Operating fund             | 11,593,234        | 11,211,000        | 11,609,540        | 14,195,956        | 13,428,722        |
| Reserves                   | 4,432,738         | 18,470,789        | 11,976,344        | 7,647,058         | 10,347,726        |
| Developer/public           | 4,568,286         | 1,756,241         | 1,447,887         | 1,839,588         | 6,055,113         |
| Grants & contributions     | 1,471,493         | 2,491,528         | 609,187           | 773,339           | 5,956,413         |
| Debt                       | 5,331,800         | -                 | -                 | 5,004,823         | 39,670            |
|                            | <b>27,397,551</b> | <b>33,929,558</b> | <b>25,642,958</b> | <b>29,460,764</b> | <b>35,827,644</b> |
| <b>Sewer capital fund:</b> |                   |                   |                   |                   |                   |
| Operating fund             | 3,103,227         | 2,399,954         | 4,291,850         | 1,913,830         | 3,760,000         |
| Reserves                   | -                 | -                 | 1,264,612         | -                 | 523,615           |
| Developer/public           | 277,001           | 63,987            | 215,675           | 651,002           | 228,829           |
| Grants                     | 758,340           | -                 | -                 | -                 | -                 |
| Debt                       | 1,500,000         | 2,764,600         | -                 | 2,125,000         | -                 |
|                            | <b>5,638,568</b>  | <b>5,228,541</b>  | <b>5,772,137</b>  | <b>4,689,832</b>  | <b>4,512,444</b>  |
| <b>Water capital fund:</b> |                   |                   |                   |                   |                   |
| Operating fund             | 6,008,635         | 5,073,638         | 5,740,436         | 6,741,835         | 4,338,624         |
| Reserves                   | -                 | -                 | -                 | 4,723,880         | 494,711           |
| Developer/public           | 520,989           | 550,179           | 236,578           | 381,871           | 180,093           |
|                            | <b>6,529,624</b>  | <b>5,623,817</b>  | <b>5,977,014</b>  | <b>11,847,586</b> | <b>5,013,428</b>  |

# THE CORPORATION OF THE DISTRICT OF SAANICH

**Permissive Tax Exemptions granted for 2017**  
**Total tax levy for Saanich and other authorities**  
 (unaudited)

| <u>Organization</u>                                  | <u>2017 Taxes</u> |
|--|-------------------|
| <b>Places Of Public Worship</b>                      |                   |
| Elk Lake Baptist Church                              | \$ 13,843         |
| Cordova Bay United Church                            | 22,569            |
| Lion Of Judah Ministries                             | 21,776            |
| Unitarian Church Of Victoria                         | 30,067            |
| St David By The Sea Anglican Church                  | 7,555             |
| Gateway Baptist Church                               | 23,226            |
| Victoria First Church Of The Nazarene                | 20,060            |
| Seventh Day Adventist Church                         | 26,245            |
| Saanich Community Church Mennonite Brethren          | 13,757            |
| St Michael's Anglican Church                         | 12,472            |
| United Church Of Canada                              | 163               |
| Our Lady Of Fatima Catholic Church                   | 12,704            |
| Victoria And Vancouver Island Greek Community Church | 29,118            |
| Iglesia Ni Cristo Church Of Christ                   | 9,709             |
| Christ Community Christian Reformed Church           | 14,978            |
| Christian Life Pentecostal Church                    | 6,678             |
| Westview Gospel Chapel                               | 5,985             |
| Sacred Heart Catholic Church                         | 29,242            |
| Christian Reformed Church                            | 22,054            |
| Salvation Army Victoria Citadel                      | 109,635           |
| New Life Community Fellowship                        | 10,708            |
| The Church Of Jesus Christ Of Latter-Day Saints      | 23,847            |
| Saanich Baptist Church                               | 25,335            |
| Christadelphian Ecclesia                             | 10,476            |
| Croatian Catholic Church St Leopold Mandic           | 11,590            |
| Holy Cross Catholic Church                           | 23,479            |
| Gordon Head United Church                            | 14,164            |
| Lambrick Park Church                                 | 14,978            |
| St Dunstan's Anglican Church                         | 21,024            |
| St Aidan's United Church                             | 12,882            |
| St Peter's Anglican Church                           | 13,175            |
| St Luke's Anglican Church                            | 22,329            |
| St John The Evangelist Church                        | 3,489             |
| North Douglas Pentecostal Church                     | 21,759            |
| New Apostolic Church                                 | 1,075             |
| Kingdom Hall Of Jehovah's Witnesses                  | 6,349             |
| Trinity Presbyterian Church                          | 2,754             |
| Victoria Full Gospel Fellowship                      | 10,440            |
| Hope Lutheran Church                                 | 8,306             |
| Victoria Pacific Rim Alliance Church                 | 6,025             |
| Knox Presbyterian Church                             | 8,285             |
| Shelbourne Street Church Of Christ                   | 10,669            |
| Lutheran Church Of The Cross                         | 21,743            |
| St George's Anglican Church                          | 19,455            |
| Cadboro Bay United Church                            | 17,726            |
|  | <b>773,898</b>    |



# THE CORPORATION OF THE DISTRICT OF SAANICH

## Permissive Tax Exemptions granted for 2017 (continued) Total tax levy for Saanich and other authorities (unaudited)

|   |                |
|---|----------------|
| <b>Schools</b>                                      |                |
| St Joseph's School                                  | 32,765         |
|   | <b>32,765</b>  |
| <b>Sport</b>  |                |
| Braefoot Community Association                      | 22,793         |
| Gorge Soccer Association                            | 126,235        |
| Power To Be   | 37,015         |
| Saanich Health & Physical Endeavors Society         | 16,065         |
| Southern Island Sailing Society                     | 34,403         |
| Victoria Rowing Society                             | 25,761         |
| Victoria Canoe & Kayak Club                         | 5,026          |
|   | <b>267,298</b> |
| <b>Community Activity Centres</b>                   |                |
| Cordova Bay Community Club                          | 15,937         |
| Royal Oak Women's Institute                         | 7,028          |
| Garth Homer Foundation                              | 81,863         |
| Greater Victoria Public Library Board               | 43,325         |
| Shekinah Homes Society                              | 8,347          |
| Goward House Society                                | 44,003         |
|   | <b>200,503</b> |
| <b>Cultural Organizations</b>                       |                |
| Saanich Heritage Foundation                         | 23,819         |
| Vancouver Island Netherlands Assn                   | 12,599         |
| Ukrainian Canadian Cultural Society                 | 14,777         |
| Jewish Community Centre Of Victoria                 | 11,949         |
|   | <b>63,144</b>  |
| <b>Agricultural Organizations</b>                   |                |
| Haliburton Community Organic Farm Society           | 7,145          |
| Horticulture Centre Of The Pacific                  | 125,812        |
| Capital City Allotment Association                  | 25,808         |
|   | <b>158,765</b> |
| <b>Community Service Organizations</b>              |                |
| Canadian Centre Of Learning For Maitreya Missionary | 3,452          |
| Island Community Mental Health Association          | 15,134         |
| Girl Guides Of Canada                               | 22,441         |
| Prospect Lake District Community Association        | 9,997          |
| Society Of St. Vincent De Paul Of Vancouver Island  | 45,954         |
| Cridge Centre                                       | 9,969          |
| Gordon Head Mutual Improvement Society              | 6,965          |
| Children's Health Foundation Of Vancouver Island    | 196,040        |
| Scout Properties                                    | 18,151         |
| Victoria Native Friendship Centre                   | 131,926        |
| The First Cedar Hill Hall Society                   | 7,327          |
| Boy Scouts  | 3,958          |
| Habitat for Humanity                                | 37,926         |

# THE CORPORATION OF THE DISTRICT OF SAANICH

**Permissive Tax Exemptions granted for 2017 (continued)**  
**Total tax levy for Saanich and other authorities**  
 (unaudited)

|   |                     |
|---|---------------------|
| The Catholic Diocese of Victoria                | 11,545              |
| The District of Saanich (Police)                | 73,523              |
|   | <b>594,308</b>      |
| <br><b>Community Housing Organizations</b>      |                     |
| Baptist Housing Mount View Heights Care Society | 180,835             |
| Baptist Housing Society Of BC                   | 8,554               |
| Broadmead Care Society                          | 10,253              |
| Dawson Heights Housing Ltd                      | 22,195              |
| Independent Living Housing Society              | 17,235              |
| Island Community Mental Health Association      | 7,249               |
| Luther Court Society                            | 57,926              |
| Victoria Association For Community Living       | 75,235              |
|   | <b>379,482</b>      |
| <br><b>Natural Area Preservation</b>            |                     |
| Hunter, Frances                                 | 167                 |
|   | <b>167</b>          |
| <br><hr/>                                       |                     |
| <b>Total Permissive Tax Exemptions For 2017</b> | <b>\$ 2,470,330</b> |



As presented to Saanich Council on June 18, 2018  
in accordance with Section 99, Community Charter

For information or copies of this  
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