



2020 Annual Report

Serving the people

The District of Saanich

British Columbia

Year ended December 31, 2020

2020 Annual Report

Year ended December 31, 2020 | District of Saanich, British Columbia
Prepared by: Corporate Services Department

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Introductory section

Our community

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

Saanich lies within the territories of the **Ləkʷəŋən** (lay-kwung-gen) peoples represented by the Songhees and Esquimalt Nations and the **WSÁNEĆ** (weh-saanich) peoples represented by the **WJOLELP** (Sart-Lip), **BOKÉĆEN** (Paw-Qua-Chin), **STÁUTW** (Say-Out), **WSIKEM** (Sigh-Come) and **MÁLEXEL** (Mal-a-hat) Nations. The First Peoples have been here since time immemorial and their history in this area is long and rich.

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

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

Our report

We strive to provide Saanich residents with relevant and accessible information. You will find information about the municipality, your elected officials, strategic planning and our achievements within this 2020 Annual Report. You will also find our 2020 strategic highlights, progress updates on municipal services and operations and the audited financial statements.

The 2020 Annual Report is available on [saanich.ca](https://www.saanich.ca). Printed copies are available by request.

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



Municipal Council and senior staff

Municipal Council

Mayor: Fred Haynes

Councillors:

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



Municipal senior staff

Chief Administrative Officer:

Paul Thorkelsson

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

Brent Reems

Director of Corporate Services:

Laura Ciarniello

Director of Engineering:

Harley Machielse

Director of Finance:

Valla Tinney

Fire Chief:

Mike Burgess

Director of Parks, Recreation and Community Services:

Suzanne Samborski

Director of Planning:

Sharon Hvozdzanski

Police Chief Constable:

Scott Green

Police Board

Mayor Fred Haynes
Mary Collins
Glen Crawford
Linda Murray
Bawan Saravanabawan

Auditors

KPMG LLP

Bankers

HSBC Bank Canada

Message from the Mayor



“I believe we can all be proud of what we have been able to achieve against the backdrop of this global pandemic.”

On behalf of Council, I am pleased to present the District of Saanich's 2020 Annual Report.

It seems like an understatement to say 2020 was a difficult year for everyone. Faced with the disruption of the COVID-19 pandemic, we worked to overcome challenge after challenge to resume our business operations and to continue service delivery for our residents. All while adopting and following extensive health and safety protocols, guidelines and orders. It has not been easy for our residents or for our staff.

Despite these difficulties, I believe we can all be proud of what we have been able to achieve against the backdrop of this global pandemic. Council continues to make progress on the initiatives within our 2019 to 2023 Strategic Plan while undertaking advocacy work on a variety of critical issues affecting our community. We launched our Housing Strategy Task Force and increased housing options with the approval of garden suites. Council approved our Climate Plan: 100% Renewable and Resilient Saanich, which has won two provincial awards. We made progress on road safety and active transportation initiatives. Saanich won the 2020 Large Community Award at the Small Business BC Open for Business Awards. In addition to working on improving options for day care, Council also approved the creation of a Diversity, Equity and Inclusion Strategic Plan to be tailored to our community.

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

Thank you to our community's residents and volunteers, our municipal staff and my Council colleagues for your patience and strength during this challenging year and for your collaboration to make Saanich an even better community. I am eager to continue our work together.

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

Mayor Fred Haynes



Message from the CAO

“*I am filled with gratitude to work with a talented team of hard-working staff who strive every day, even the tough days, to improve our community.*”



Saanich measures its progress on the 2019 to 2023 Strategic Plan through the 2020 Annual Report. Although our work in 2020 was significantly disrupted due to the COVID-19 pandemic, our staff persevered during a tremendously challenging year to make progress on planned activities and initiatives.



On March 6, 2020 we activated our Emergency Operations Centre (EOC) as the hub for Saanich's planning and response to the pandemic. The EOC's primary objective was to support the health and safety of staff and the community. We closed, paused or adjusted many of our services to follow provincial health orders and guidelines. Later in the spring and through the summer, with massive planning efforts that affected all municipal departments, we began to resume business operations, reopen facilities and restart services. That work continued through the end of year as we adjusted and evolved to this "new normal" while planning ahead for a hopeful, post-pandemic time.

Despite the challenges presented by the pandemic, we celebrated achievements in many different areas across the organization. We created and changed bylaws; increased privacy training for staff; strengthened our IT infrastructure; improved reports through our financial system; commenced work on the Fire Station 2 redevelopment; approved garden suites; made significant progress on our Shelbourne Street upgrades; and continued with invasive species removal.

Our work was recognized with several awards. Saanich won the Safety Improvement Award from the BC Municipal Safety Association and two awards, the Climate and Energy Action award from the Community Energy Association and the Award of Excellence in Policy Planning (City & Urban Areas) from the Planning Institute of BC, for our Climate Plan: 100% Renewable and Resilient Saanich.

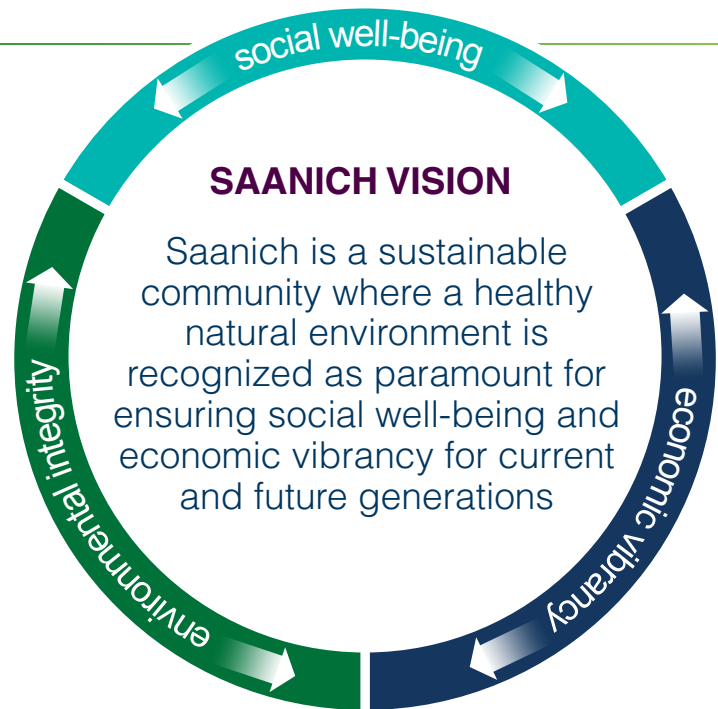
I am filled with gratitude to work with a talented team of hard-working staff who strive every day, even the tough days, to improve our community.

Paul Thorkelsson
Chief Administrative Officer

Achieving the vision

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

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



We use the Strategic Plan to:

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

Mission and values

Populo serviendo • Serving the people

Our Latin motto "Populo Serviendo" means, "Serving the People". We aim to enhance the quality of life for citizens, visitors and future generations in the municipality and the region.

We strive to live in harmony with each other and the environment and further Saanich citizens' economic, physical and social well-being.

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

Strategic planning and reporting structure

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

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

There are 41 initiatives and actions under the goals that all align with the OCP. These initiatives and actions are a to-do list; they are concrete steps to achieve the strategic plan and our vision.

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

The 2020 Annual Report measures progress on the 2019-2023 Strategic Plan.



2019–2023 Strategic Plan goals



Community well-being



Affordable housing, land use and infrastructure management



Organizational excellence



Economic diversification



Climate action and environmental leadership



Community well-being

Goal overview

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

Tracking our progress

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

For the indicators related to this goal, go to page 19

2020 Accomplishments

Completed child care inventory

We [completed a yearlong project](#) to create an inventory of licensed child care spaces for the communities of North Saanich, Central Saanich, Highlands, Oak Bay, Sidney and Saanich. These municipalities received a \$150,000 grant through the Union of British Columbia Municipalities Community Child Care Planning Program to [conduct the analysis](#), with an end goal to create a gap analysis for child care services and needs assessment by families.

Implemented equity and inclusion statement

Council approved a new [equity and inclusion statement](#) at the recommendation of the Healthy Saanich Advisory Committee. The new statement will be read at all of our public committee and council meetings to reaffirm Saanich is a safe and welcoming place.

Committed to a Diversity, Equity and Inclusion Strategy

In response to social movements such as Black Lives Matter, PRIDE and Missing & Murdered Indigenous Women/Girls, Council approved the creation of a Diversity, Equity and Inclusion Strategic Plan tailored to our community. Beginning in Spring 2021, the plan is estimated to take 18 months to draft, and at its completion, will provide benchmarks for a five-year implementation phase. As a community driven document, the strategy will rely on the voices of BIPOC and LGBTQ2+ residents. It will also provide Council with policy on racism.

Created COVID-safe programs for vulnerable populations

We began redesigning Community Services programs in early summer by finding COVID-safe ways to provide outdoor summer camps to youth; pop-up music experiences in local parks and near assisted-living facilities; and through “take and make” art projects for all ages. [“HeArts Together”](#) is a collaborative community art project that allows folks to take a blank clay or wooden heart, decorated it with a personal message, and return it to the Community Arts Program for public display. These collective heart installations will serve as a legacy of our shared experience during these times, showing that we can come together as a community while remaining safely apart.

Current and future initiatives

Plan for the use and management of major parks and open spaces. Council approved the Cedar Hill Park Management Plan in Q4 2020.

Collaborate with the Ministry of Transportation and Infrastructure to identify and undertake safety improvements and advance active transportation initiatives. Staff continue to participate in the technical working group for the development of the Uptown Mobility Hub short term improvements project.

Strengthen transportation safety for all road users. Staff continue to implement initiatives from the Active Transportation Plan (ATP) that improve overall transportation safety. Recent examples include the implementation of 20 new crosswalks in Saanich in 2020, our highest number ever recorded. 2020 was a strong year for contributions from ICBC with contributions for 13 projects focused on improving road safety. Consideration of required resource requests in 2021 budget discussion will be critical to advancing our goals in this area at the accelerated rate envisioned by the Climate Plan.

Reinforce and conduct ongoing reviews of bylaws, and review Saanich's bylaw enforcement approach. Broad policy review work has started with a project plan and schedule developed. A report to Council will be presented in Q1 2021.

Review bylaw enforcement hours of operation. Staff analyzed the hours of operation as part of the initiative to review Saanich's bylaw enforcement approach. A report to Council will be presented in Q1 2021.

Assess the need for childcare in Saanich and review/consider options to improve access. We worked with six municipal partners and a consultant to provide support and direction to fulfill requirements of a UBCM grant to conduct a child care analysis. The Child Care Inventory and Action Plan was presented to Council in Q3 2020 and further recommendations on advocacy were presented in Q4 2020.

Proactively support the installation of public art in the community. Work is underway secure First Nations art for the Municipal Hall in 2021 and for Fire Station 2 in 2022.

Undertake a citizens' assembly to explore the costs, benefits, and disadvantages of amalgamation between Victoria and Saanich. Council approved the final joint terms of reference on the citizens' assembly in Q1 2020 then the citizens' assembly was delayed due to impacts from COVID-19 pandemic. Victoria and Saanich staff will work together to present their respective Councils with a report recommending next steps in Q1 2021.

Improve parking enforcement. Discussed key issues and approaches about parking enforcement service delivery. A report with recommendations to Council will be presented in Q1 2021.



Affordable housing, land use and infrastructure management

Goal overview

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

For the indicators related to this goal, go to page 22

Tracking our progress

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

2020 Accomplishments

Made progress on road safety and active transportation initiatives

We moved forward with a number of road safety improvements and active transportation initiatives this year. After an extensive monitoring period of the [pilot single lane modification on Prospect Lake Road](#) at Calvert Park, we installed a concrete roadside barrier and single lane yield design as well as decreased the speed limit along the road. Roadway improvements were also completed along [Haliburton Road from the Pat Bay Highway to Wesley Road](#), creating a safer and more convenient route for all users. Our work also continues on implementing the important projects in the [Active Transportation Plan](#).

Increased housing options with approval of garden suites

It is now legal to construct a [garden suite](#) with a permit in Saanich on most single family residential (RS-zoned) properties. Garden suites are detached, ground-oriented dwellings located in the rear yard of a property with a single family house as its principal use. This new housing form will contribute to the amount and diversity of rental housing available in Saanich.

Started Shelbourne Street construction

[Construction of the first phase](#) is well underway and is expected to take approximately 15-18 months. This phase includes new buffered bike lanes; improved pedestrian infrastructure; improved transit infrastructure; renewed or upgraded sewer, storm drain and water infrastructure; renewed asphalt road surface; and new traffic signals at Cedar Hill Road/Feltham Road and Shelbourne Street at Torquay Drive intersections.

Initiated Housing Strategy Task Force

The [housing strategy](#) will direct how we will move forward to achieve greater housing supply, affordability and diversity and accommodate a broad range of community housing needs now and into the future. The diverse range of [task force members](#) will help to develop recommendations for priority housing actions as part of the Housing Strategy.

Launched Gold Arena ice slab replacement project

This important and well used component of the G.R. Pearkes Recreation Centre is 52 years old and we are moving forward with the [replacement project](#). The project includes replacement of the Gold Arena ice slab, ice melt pit, elevator replacement, dasher boards/glass, arena netting, and the flooring around the boards.

Current and future initiatives

Explore the potential for garden suites as a new housing option in Saanich. Council approved bylaw amendments in Q3 2020 to allow garden suites. Staff will initiate one and two year post-implementation check-ins with Council.

Investigate inclusionary zoning guidelines as a means to provide more affordable housing in Saanich. Staff presented a report with options to Council in Q2 2020. The outcome was to create terms of reference for a consultant to do the work on a Community Amenity Contribution Policy and Inclusionary Zoning framework and to refer it to the Housing Task Force prior to returning it to Council. The draft request for proposals was presented to the Housing Task Force in Q4 2020 to receive feedback. A report will be prepared with the draft terms of reference, description of the current approach to negotiating community amenity contributions and possible interim strategies for a policy and will be presented to Council in Q1 2021.

Complete the Uptown-Douglas Corridor Plan. Staff presented a report with options to Council in Q3 2020. Work is underway to prepare an Official Community Plan Amendment Bylaw and present to Council for consideration; incorporate the development of Community Amenity Contribution (CAC) targets for the Uptown-Douglas Plan area as part of the future District-wide initiative to establish a structured CAC program; prepare Uptown-Douglas Development Permit Area Design Guidelines; undertake a pilot pre-zoning project in the Urban Mixed Use Residential and Mixed Employment land use designations and bring back a report with recommendations; and prepare a supplemental report to capture the feedback and recommendations from the Planning, Transportation and Economic Development Advisory Committee, the Active Transportation Advisory Committee and the Housing Task Force, and to include further clarification on the economic evaluation of the land transition of industrial, commercial and mixed use that will be used in the plan. A report to Council with updates on work completed to date will be presented in Q1 2021.

Prepare a District-wide stormwater management master plan. The scope of this project was extended to include integrated stormwater management plans. Staff undertook topographic surveys to close information gaps in our GIS network such that a digital hydrologic model can be created. Consultant work plans have been approved for an asset management investment plan for the drainage system, environmental monitoring framework and flow monitoring framework and technology review. A report will be presented to Council for information on the status of this initiative, completed work and next phases in Q2 2021.

Explore modular housing options on municipal lands. Council previously reviewed municipal land holdings in 2019. Discussions continue with BC Housing on opportunities for Saanich owned lands and other lands.

Update the 12 Local Area Plans. Staff conducted public engagement activities on the draft Cordova Bay and Cadboro Bay Plans in Q3/Q4 2020. Staff will present the Cordova Bay Plan to Council for review and consideration in Q1 2021. The Cadboro Bay Plan will be presented to Council for review and consideration in Q3 2021. The update of remaining local area plans is on hold pending completion of Housing Strategy.

Explore options to increase below market and rental housing in Saanich, develop a housing needs assessment framework and develop a housing strategy. These three initiatives are part of one consolidated work program. Council approved the Housing Task Force terms of reference in Q3. The task force's work was delayed to undertake additional review on a number of issues as requested by Council. Staff presented the Housing Needs Assessment to Council for review and consideration in Q4 2020. Staff will present the draft Housing Strategy to Council for review and consideration in Q2 2021.

Develop a Tenant Assistance Policy. Council directed staff to develop a Tenant Assistance Policy for renovations, redevelopment and/or rezoning applications where tenants will be required to find a new place to live as a result of these applications. Staff will present a report to Council in Q3 2021.



Organizational excellence

Goal overview

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

2020 Accomplishments

Held Strategic Plan check-in meetings

Council reviewed the progress made to date on the [2019-2023 Strategic Plan](#) at the September 28 and December 7 check-in meetings. The check-in meetings are an opportunity for Council to review progress on initiatives and reassess priorities.

Launched budget education tool

We launched a new [online budget education tool](#) to coincide with the first budget meeting in March 2020. The tool provided an opportunity for citizens to learn about the financial planning process while Council deliberated the draft plan. The tool provided real-time results to allow residents to see how budget changes could impact their property taxes.

For the indicators related to this goal, go to page 24

Tracking our progress

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

Current and future initiatives

Review structure, roles and appointment process for advisory committees and other Council appointments.

Staff completed this review in Q1 2020.

Review and improve the development application process. Council approved the terms of reference in Q2 2020. Hiring the required consultant to assist staff with the review of the process is delayed which will result in the delay of the development review. Staff expect to complete the review in Q3 2021.

Review and update the Council Procedural Bylaw.

The provincial government recently issued a council procedure best practice guide that staff is reviewing with the proposed draft bylaw. Staff will present the draft bylaw to Council by Q2 2021.

Conduct a long-term financial planning process.

Council's new Strategic Plan, the Climate Plan, Fire Services Master Plan, the potential acceleration of the Active Transportation Plan, and Development Cost Charges waivers and reductions decisions will all be key inputs into and impact the results of long term financial planning. A Request For Proposals for a consultant to assist with the process is planned for Q1 2021.

Establish metrics related to a high-performing workforce.

Staff created metrics related to Human Resource and Occupational Health and Safety which are provided as part of the CAO/Council update process. The employee survey, to be conducted by BC Stats, is planned for Q3 2021.

Integrate electronic records management. Staff continue to develop and draft policies for potential implementation of an electronic records management solution and option for migration of records.





Economic diversification

Goal overview

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

For the indicators related to this goal, go to page 26

Tracking our progress

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

2020 Accomplishments



Won Open for Business Award

Saanich [won the 2020 Large Community Award](#) at the [Small Business BC Open for Business Awards](#). The Open for Business Awards celebrate communities that best demonstrate they are promoting and adopting business friendly initiatives within their region.

Current and future initiatives

Consider the creation of an economic development strategy.

Council continued to focus on regional opportunities for economic development strategy and advocacy via the Capital Regional District and South Island Prosperity Partnership. Council determined this initiative will be brought forward in the 2021 Financial Plan.





Climate action and environmental leadership

Goal overview

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

For the indicators related to this goal, go to page 28

Tracking our progress

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

2020 Accomplishments

Initiated Resilient Saanich Technical Committee

We are developing an environmental policy framework based on three pillars: the Biodiversity Conservation strategy; the Climate Plan; and enhanced environmental stewardship. We created the Resilient Saanich Technical Committee of experts to advise and support the process. [Committee members](#) are specialists chosen to advise and share expertise towards the development of Resilient Saanich.

Strengthened Tree Protection Bylaw

Council [adopted several amendments](#) to strengthen Saanich's Tree Protection Bylaw. This bylaw regulates the cutting, removal or damaging of trees and sets requirements for replacing protected trees. A key amendment will increase the number of required replacement trees by one when protected trees need to be removed. We also introduced monetary deposits for non-development related tree removals. The Urban Forest Reserve Fund was created to house funds specifically related to trees in the District.

Approved Climate Plan

Our Climate Plan: 100% Renewable and Resilient Saanich that proposes actions to improve our quality of life, protects our community now and in future, and reduces local and global risks associated with a changing climate was [approved](#) by Council. The plan outlines options for achieving the ambitious climate targets necessary to stay below 1.5 °C of global warming and preparing the community for the anticipated climate change in response to the latest climate science and increasing public concern. A total of 131 actions are identified in the Climate Plan, and staff are working to implement these. Check out the Climate Plan report card to see our progress at saanich.ca/climateplan.

Completed Cedar Hill Park Management Plan

This signature Saanich Park now has a park management plan that was developed with significant public engagement. The plan spans about twenty years with a strong vision that balances nature with recreational enjoyment.

Climate Plan won the Climate and Energy Action award

The Community Energy Association recognized Saanich as the Climate and Energy Action award winner in the Community Planning and Development category at this year's Union of BC Municipalities convention. The awards are organized annually by the Community Energy Association in partnership with the Province of British Columbia, Union of BC Municipalities, BC Hydro, FortisBC, and Real Estate Foundation of BC. Thank you to all who contributed to the development of the Climate Plan and congratulations to the other nominees and winners. This is the second provincial award the Saanich Climate Plan has received since adoption in January 2020.

Added a new pond and park to park system

A new [parcel of land was donated](#) to Saanich's parks inventory. The parcel is home to a seasonal wetland, which is a continuation of the greater wetland known as King's Pond, off Queensbury Avenue. The late Mr. Brian Patriquin, by way of a gift in his will, donated a portion of the property at 1360 Queensbury Street to Saanich, to be held and used for park purposes. The completion of this donation not only brings to fruition the generous intentions of Mr. Patriquin, but it also fulfills our aspirations to acquire this land for park purposes.

Current and future initiatives

Support the Capital Regional District as they complete the Core Area Wastewater Treatment Project. Staff continued to review construction design changes, permits and construction field reviews. The project was substantially completed at the end of 2020.

Commence the Shelbourne Street Improvement Project (SSIP). Phase 1 construction (Garnet to Torquay) is proceeding on schedule and is expected to be complete by August 2021. Phase 2 design (North Dairy to Pear) has begun and is expected to be complete in Q1 2022.

Update Saanich's Climate Plan and implement actions. Council adopted the Climate Plan in Q1 2020. Staff continued to work on initiatives that can be completed with existing budgets and through external grants and partnerships. Council has formally committed to consider resource requests as part of the 2021 budget process. Staff will present first Climate Plan Report Card to Council in Q1 2021.

Support BC Transit initiatives. Staff continue to provide input into the development of the Rapid Bus Implementation Strategy.

Introduce an Environmental Policy Framework with a focus on climate change, stewardship and biodiversity. The Resilient Saanich Technical Committee, with support from staff, commenced work on this initiative. A report on goals and objectives defined by the committee will be presented to Council in Q2 2021. Completion of the entire program of work is scheduled for Q3 2022.

Implement key initiatives from the Agriculture and Food Security Plan. A staff member was hired on a two-year contract to work on implementing the initiatives and actions. Council approved the Regional Food and Farm Land Trust report. The Capital Regional District is the lead on the creation of this Trust. Staff work is underway on the urban/suburban/rural "gate sales" regulations; the Farm Worker Housing Report; and the Farm Market Report. These reports will be presented to Council for review and consideration in Q2 2021.

Enhance electric vehicle infrastructure in an effort to reduce greenhouse gas emissions. Council approved recommendations for EV infrastructure requirements for new buildings and these changes came into effect on September 1, 2020. Saanich received external funding for additional 20 new public level 2 stations at Saanich Facilities and external funding for additional level 2 EV charging stations for fleet vehicles at Saanich facilities. Council approved the report on user fees for public EV charging stations in Q3 2020. Staff presented E-Mobility Strategy to Council in Q4 2020.

Implement the existing Invasive Species Management Strategy. Pulling Together volunteers and school groups resumed their work in parks in Q2 2020. The Pulling Together program continues to operate at slightly reduced levels due to COVID-19 protocols.

Review and implement the Urban Forest Strategy. Staff continued the implementation of the Urban Forest Strategy. Funding is required to review and update this strategy. Council will consider resource requests for the review during the 2021 budget process.

Encourage and support residents, institutions and businesses to generate less waste and increase recycling and composting of waste. Staff participated in discussions and investigations regarding internal and external partnerships. Projects that can be done in-house and/or with existing budgets/partnerships will be advanced. Council will consider resource requests during the 2021 budget process.





Indicators

Community well-being

Measuring this goal

Short-term (annual indicators)



Break and enter:
 2018 - 232
 2019 - 339
 2020 - 378 (target < 278)



Number of citizens attending
 Neighbourhood Emergency
 Preparedness Presentations:
 2018 - 2,514
 2019 - 1,945
 2020 - 300 (target ≥ 500)



Vehicle collisions involving a pedestrian:
 2018 - 64
 2019 - 40
 2020 - 32 (target < 47)



Vehicle collisions involving only vehicles:
 2018 - 1,297
 2019 - 1,114
 2020 - 843 (target < 1,181)

WHAT ARE INDICATORS?
Annual indicators measure short-term progress
Mid-range indicators identify trends



Properties within 500m of zoned parks:
 2018 - 97.8%
 2019 - 97.6%
 2020 - 97.6% (target > 99%)



Vehicle collisions involving a bicycle:
 2018 - 85
 2019 - 75
 2020 - 44 (target < 71)



Recreation course registrations processed online:
 2018 - 43%
 2019 - 81%
 2020 - 82.5% (target > 80%)

Measuring this goal



Fire safety - public building inspections:

2018 - 3,006
2019 - 3,417
2020 - 3,469 (target \geq 3,400)



Police calls responded to:

2018 - 31,482
2019 - 32,039
2020 - 29,730 (target \geq 31,381)

Mid-term (mid-range indicators)



Percentage of citizens who agree roads in Saanich are safe:

2012 - 85%
2015 - 91%
2019 - 86% (target $>$ 91%)



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

2012 - 62%
2015 - 82%
2019 - 88% (target $>$ 82%)

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



Heritage:

2015 - 9%
2019 - 11% (target $>$ 9%)



Arts:

2015 - 41%
2019 - 41% (target $>$ 41%)

Working toward long-term targets

Long-term (long-range indicators)



Municipal crime rate (number of incidents per 1,000 residents):

2018 - 40.43
2019 - 43.79
2036 target - < 51



Percentage of citizens who agree that Saanich neighbourhoods are safe:

2015 - 96%
2019 - 97%
2036 target - > 97%



Percentage of households prepared for a seven day emergency disaster event:

2015 - 40%
2019 - 45%
2036 target - > 90%



Percentage of fire department emergency incident responses within eight minutes:

2019 - 88%
2020 - 86%
2036 target - > 90%



Percentage of citizens who rate the quality of life in Saanich as good or very good:

2015 - 99%
2019 - 99%
2036 target - > 99%



Parks, natural areas and open spaces as a percentage of the total land area in the municipality:

2019 - 27.1%
2020 - 27.1%
2036 target - > 28%

WHAT ARE LONG-RANGE INDICATORS?

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

Affordable housing, land use and infrastructure management

Measuring this goal

Short-term (annual indicators)



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



Dwellings within 500m of a centre, village or corridor:
2018 - 58.9%
2019 - 59%
2020 - 62.2% (target > 63%)

WHAT ARE INDICATORS?

Annual indicators measure short-term progress

Mid-range indicators identify trends

Mid-term (mid-range indicators)



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



Number of additional multi-family units:
2018 - 652
2019 - 664
2020 - 662 (target > 475)



Shelter bed use by unique individuals in Greater Victoria:
2015 - 1,725
2018 - 1,525
2020 - 1,523 (target < 1,725)



Percentage of supportive housing units in centres, villages and corridors:
2015 - 11.1%
2019 - 33%
2020 - 45.7% (target > 12%)

Working toward long-term targets

Long-term (long-range indicators)



30% or more of family income required for housing - percentage of renters:
2016 - 51%
2036 target - < 35%



30% or more of family income required for housing - percentage of owners:
2016 - 49%
2036 target - < 15%



People on regional wait-list for supportive housing (Greater Victoria Coalition to End Homelessness mission/CRD):
2015 - 1,502
2019 - 994
2020 target - < 994



Percentage of citizens living inside centres, villages and corridors (assumption: 75% of new residents will live inside centres, villages and corridors):
2019 - 58.8%
2020 - 58.9%
2036 target - ≥ 58%

WHAT ARE LONG-RANGE INDICATORS?

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

Organizational excellence

Measuring this goal

Mid-term (mid-range indicators)



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

WHAT ARE INDICATORS?

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



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



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



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



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



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

Working toward long-term targets

Long-term (long-range indicators)



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



Percentage of revenue generated from property tax source:
2015 - 44%
2019 - 40.3%
2036 target - < 55%



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



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



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

WHAT ARE LONG-RANGE INDICATORS?

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

Economic diversification

Measuring this goal

Short-term (annual indicators)



Business generated property tax revenue:
2017 - 23.01%
2018 - 23.15%
2019 - 23.14% (target > 23%)

WHAT ARE INDICATORS?
Annual indicators measure short-term progress
Mid-range indicators identify trends



Value of commercial and industrial building permits:
2018 - \$19,537,000
2019 - \$26,846,000
2020 - \$29,543,000 (target > \$40,000,000)



Business licences issued:
2018 - 4,773
2019 - 4,432
2020 - 4,776 (target > 4,600)

Working toward long-term targets

Long-term (long-range indicators)



Employment by industry index:
2012 - 0.71
2036 target - > 0.75



Percentage of commercial, industrial
and institutional area to residential
property area in Saanich:
2020 - 19%
2036 target - > 35%

WHAT ARE LONG-RANGE INDICATORS?

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

Climate action and environmental leadership

Measuring this goal

Short-term (annual indicators)



Number of properties that qualify for farm tax status:
 2017 - 398
 2018 - 392
 2019 - 384 (target > 410)

WHAT ARE INDICATORS?
Annual indicators measure short-term progress
Mid-range indicators identify trends



Residential garbage cart collection per year (tonnes):
 2018 - 8,942
 2019 - 9,029
 2020 - 9,960



Residential organics cart collection per year (tonnes):
 2018 - 8,947
 2019 - 9,533
 2020 - 10,772



Litres of potable water used (average per resident/per day):
 2018 - 240
 2019 - 249
 2020 - 246



New bike lanes (km):
 2018 - 1.6
 2019 - 4.1
 2020 - 7.8 (target > 4)



New curb ramps:
 2018 - 28
 2019 - 32
 2020 - 33 (target > 40)



New sidewalks (km):
 2018 - 2.5
 2019 - 3
 2020 - 1.9 (target > 3)



Bus stop improvements (excluding shelters):
 2018 - 15
 2019 - 12
 2020 - 7 (target > 20)



Additional bus stop shelters:
 2018 - 10
 2019 - 7
 2020 - 4 (target > 15)

Measuring this goal

Mid-term (mid-range indicators)



Number of hectares in Saanich within the Agricultural Land Reserve (ALR):

2015 - 1,843
2019 - 1,843
2020 - 1,843 (target > 1,872)



Average daily automobile traffic volume:

2015 - 135,400
2018 - 128,500 (target < 134,000)



Daily ridership on major Saanich routes*:

2015 - 47,500
2018 - 53,000 (target > 48,300)
(* data retabulated 2016)

Long-term (long-range indicators)



Greenhouse gas (ghg) emissions: tonnes of carbon dioxide equivalent units (tco2e) per year - municipal operations:

2020 - 4,753 tonnes
2036 target - 2,178 tonnes



Greenhouse gas (ghg) emissions: tonnes of carbon dioxide equivalent units (tco2e) per year - community wide:

2018 - 496,408 tonnes
2030 target - 287,418 tonnes



Storm events - number of residences at risk of flooding (salt or freshwater) during a major storm event:

2015 - 400 residences
2036 target - no residences at risk



Urban forest coverage - percentage of total land cover:

2009 - 37.8%
2019 - 37.8%
2036 target - > 37.8%

Working toward long-term targets



Modal share - percentage of all trips travelling by walking:

2017 - 8%
2036 target - > 12%



Modal share - percentage of all trips travelling by automobile:

2017 - 77%
2036 target - < 64%



Modal share - percentage of all trips travelling by transit:

2017 - 10%
2036 target - > 14%



Ratio of kms of roads to trails, bike lanes and sidewalks:

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



Modal share - percentage of all trips travelling by bicycle:

2017 - 5%
2036 target - ≥ 10%



Taxable commercial farmland

2019 - 1,307 hectares
2036 target - 1,350 hectares



Backyard vegetable garden or poultry keeping:

2015 - 42% of residents
2019 - 51% of residents
2036 target - 60% of residents



Community gardens:

2019 - 5
2020 - 5
2036 target - ≥ 12

WHAT ARE LONG-RANGE INDICATORS?

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

Grants received from other organizations

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

Saanich staff monitor available grant opportunities and submit applications with projects that meet the grant criteria and requirements. Once approved, Saanich secures grant funding in stages as work progresses. In 2020, Saanich secured the following funding:

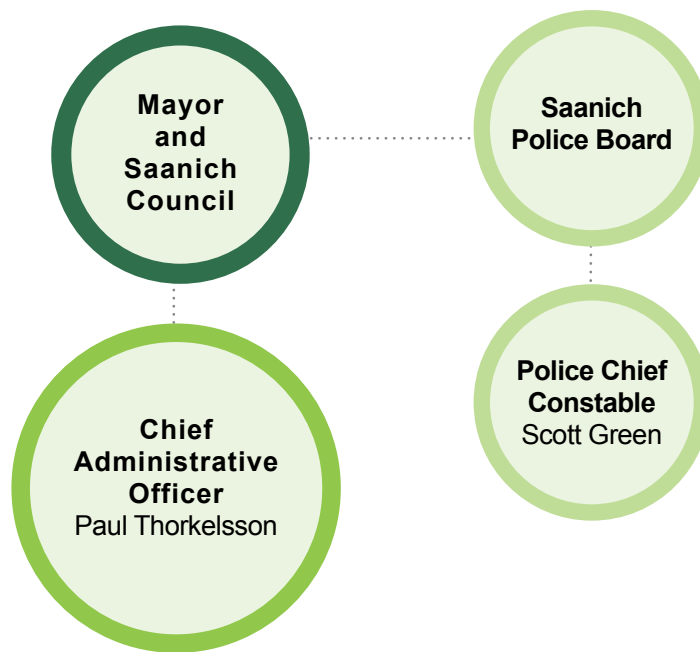


Agency	\$ Value	How funds were spent
BC Hydro	146,032	Various sustainability initiatives
Fortis	134,004	Various sustainability initiatives
ICBC	227,750	Traffic improvements
Province of BC	7,453,000	COVID-19 related expenditure and revenue shortfall
Province of BC	9,660	Employment program
Province of BC	1,606,131	Policing
UBCM	138,831	Child care study
UBCM	420,496	Saanich Commonwealth Place HVAC system
Government of Canada	24,528	Employment program
Canadian Parks and Recreation Association	11,574	Employment program
Natural Resources Canada	11,700	Zero emission vehicle infrastructure

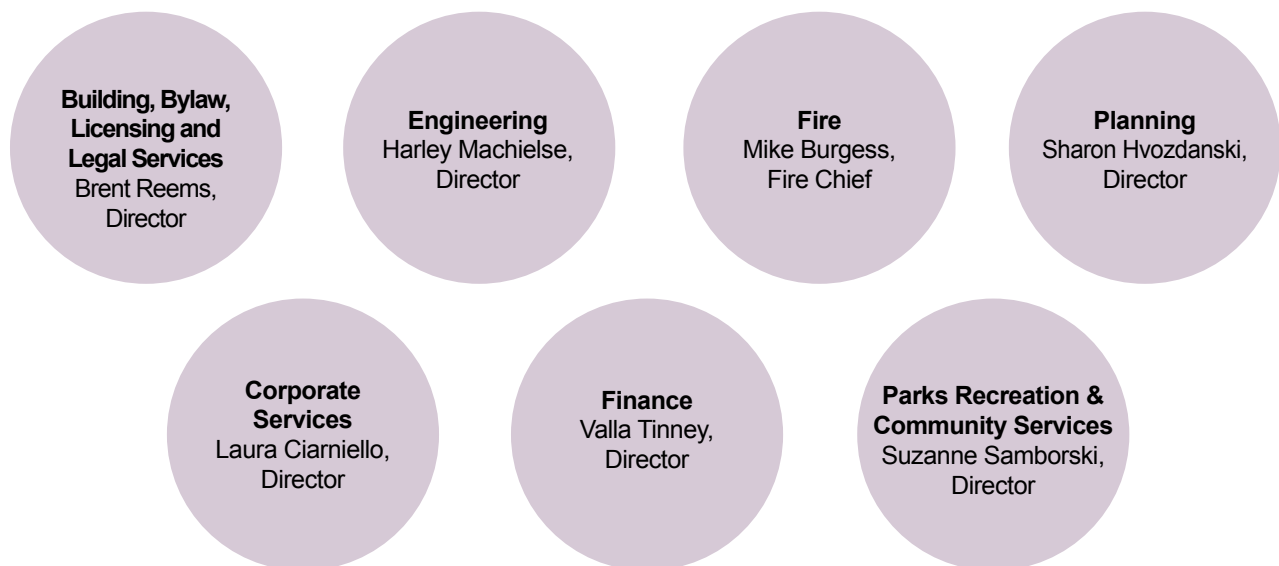


A look at our departments

Corporate structure



DEPARTMENTS



Building, Bylaw, Licensing and Legal Services

Dotting the i's and crossing the t's



What does this department do?

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

QUICK STATS	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Building permits issued	747	695	726	740
Plumbing permits issued	894	835	823	840
Inspections conducted	6,477	6,143	6,913	6,400
Bylaw complaint inspections	2,586	2,106	4,705	3,050



2020

Department accomplishments

- Supported Council's response to the COVID-19 pandemic:
 - temporarily suspended enforcement of off-street vehicle parking requirements to facilitate business use of outdoor space;
 - sent letters to licensed restaurants, cafes and public inviting them to bring forward solutions or requires regarding the use of public space that would help mitigate the impact of the pandemic on their operations;
 - established a process to review general requests to use public space; and
 - established a temporary program to permit the sale of homegrown and value-added fruits, vegetables and homemade crafts at roadside stands within the Urban Containment Program.
- Brought forward amendments to the Animals Bylaw and Zoning Bylaw and supported other departments in bringing forward bylaw updates and amendments.
- Supported land transactions including the sale of a large parcel (Willis Pt. Road) and purchase of a strategic property (Swan Lake Road).



2021

Planned initiatives

- Develop an enterprise risk management framework.
- Review short term rental regulations.
- Review purchasing policy and related legal procurement documents.
- Continue to review the District's approach to bylaw enforcement, parking enforcement and bylaw enforcement hours of operation.



Corporate Services

Providing internal support



What does this department do?

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

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

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

Human Rights, workforce planning, job evaluation, compensation and benefits, wellness and disability management, personnel records management, training, employee recognition and workplace culture. **Information Technology** provides computer and technology to nine different locations. The Information Technology Division operates a Helpdesk for staff queries, conducts technology training courses, assesses new products and upgrades existing corporate applications. Network Services operates a geographical dispersed integrated data and voice network with secure access to the internet. **Occupational Health and Safety (OHS)** provides support to the corporation in keeping with Saanich's OHS Program and Workplace Injury Management (WIM) Program both of which are "COR" certified by WorkSafeBC. The OHS program includes risk assessment, hazard identification and control, training and certification, safety inspections, incident investigations, sub-programs and support for Saanich's Joint Health and Safety Committees. The WIM program supports employees who have sustained an occupational injury or illness and facilitates timely return to work. **Strategic Planning** manages and supports Council's strategic planning and progress reporting processes, and conducts the citizen and business surveys.

Did you know?

The average years of service for District employees is 10.98 years.





2020

Department accomplishments

- Signed new contracts with CUPE and the Saanich Police Association.
- Supported the organization through the COVID-19 pandemic by working with EOC, leadership team and managers and by establishing the Corporate Services Departmental Operations Centre.
- Provided communications support for the Shelbourne Street Improvement Project and the Climate Plan: 100% Renewable and Resilient Saanich.
- Consolidated, updated and streamlined the on-boarding and off-boarding process for Saanich staff.
- Focused on moving mental health awareness into practice; supported our staff during COVID-19 and successfully published monthly mental health talks.
- Completed Certificate of Recognition 2020 External Audit.
- Implemented Microsoft Office and retired GroupWise.

2021

Planned initiatives

- Enhance the public's understanding of Saanich's programs and services through proactive communications.
- Continue to support the organization's response to COVID-19.
- Support communications for large-scale corporate, capital and infrastructure projects.
- Conduct employee satisfaction survey.
- Increase employee well-being and organizational resiliency.
- Implement staff scheduling software for Fire department.
- Refresh staff computers and update software.
- Adjust OHS and WIM programs in consideration of WorkSafeBC changes to the Certificate of Recognition Program.
- Develop an OHS program focused on employee psychological safety.
- Implement the annual statistically valid online citizen survey.
- Coordinate Council Strategic Plan check-ins.

Engineering

Building a functional community

What does this department do?

The Engineering Department is responsible for policy development, design, delivery, construction and management for services and infrastructure on and under public streets as well as the design, construction, and maintenance of municipal facilities. **Transportation and Development Services** plans, designs and implements all above ground infrastructure and transportation systems. **Water Resources** manages the municipal water, sanitary sewer and storm drainage systems by undertaking systems planning and analysis; engineering designs and overseeing the construction of infrastructure improvement and replacement programs. **Public Works** manages transportation network repairs, residential refuse collection, leaf pick up, garden waste drop off and disposal, storm drainage, creeks and waterways maintenance, and sewer and water utility maintenance and operations. **Municipal Facilities** ensures the safe and uninterrupted operations and service delivery through municipally owned facilities. The stewardship of these assets includes strategic planning, design, construction, commissioning, operational efficiency management, maintenance, repair as well as minor and major modifications as required. **Project and Quality Management Office** plays an integrative role across the department in the delivery of capital projects and provides support in improving project management processes and tools for all departments.



QUICK STATS	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Fixtures converted to LED	870	840	1,464	1400
Illegal dumping responses	614	726	715	725
Waterways inspected/cleaned (km)	341	363	110	250
Water quality samples taken	600	714	1,418*	1,000
Hydrants serviced	996	942	893	1,000

* Combined Saanich and CRD compliance samples



2020

Department accomplishments

- Renovated 3500 Blanshard and relocated the Engineering Department and OHS staff from the Municipal Hall.
- Obtained Organizational Quality Management accreditation from Engineers and Geoscientists of BC.
- Developed a schedule for street sweeping based on the category of the road.
- Coordinated a regional approach to reduced speed limits on local roads.
- Completed a storm drain main condition assessment rating and replacement prioritization framework.
- Completed a staged strategy for integrated stormwater master plan delivery.
- Completed multiple street modernization projects.
- Installed new style litter bins that have a consistent look with City of Victoria and provide improved ergonomics for staff.
- Transitioned deceased animal pickup service from Police to Solid Waste section.

2021

Planned initiatives

- Lead a regional pilot project to reduce the default speed limit on streets without a continuous yellow dividing line.
- Construct intersection improvements at West Saanich/Prospect Lake/Sparton.
- Develop a plan to protect or relocate the Cordova Bay sewer trunk main (subject to grant funding).
- Continue to advance the redevelopment project for Fire Station 2.
- Continue to advance the conceptual and site master plan design for the Saanich Operations Centre redevelopment project.
- Start construction of the mechanical upgrades and biomass boiler system at Saanich Commonwealth Place.
- Replace the Gold Arena slab and ice melt pit.

Finance

Supporting our community through responsible fiscal practices

What does this department do?

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



Did you know?

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

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





2020

Department accomplishments

- Received Government Finance Officers Association Canadian award for Financial Reporting.
- Received the Government Finance Officers Association Distinguished Budget Presentation award.
- Implemented reporting improvements in the financial software, improving productivity and access to data to inform decision-making.
- Developed and implemented changes to utility billing and property taxation programs in recognition of the financial hardships brought on by the COVID-19 pandemic.
- Supported the public with transitioning to alternative methods of paying property taxes resulting from restricted access to the Municipal Hall.
- Implemented tendering management software reducing the amount of manual, paper-based work related to procurement.
- Supported departments with financial analysis, in particular Recreation as they adapted to significant revenue downturn during the pandemic.
- Conducted ongoing analysis and reporting to Council on the financial impacts of COVID-19 on the financial health of the municipality.

2021

Planned initiatives

- Acquire and implement budget software to replace current excel based budgeting.
- Conduct an overhaul of procurement bylaws, policies, procedures and templates.
- Conduct a citizen survey on financial topics.
- Develop a Long Term Financial Plan.
- Develop a Permissive Tax Exemption Policy.



Fire

Keeping our community safe and prepared

What does this department do?

The Fire Department provides high quality, efficient and caring emergency response, fire prevention and life-safety education services to the District of Saanich. Saanich Fire responds to a range of emergency incidents including fire suppression, medical response, vehicle extrication, land and marine rescue, mutual aid requests, hazardous materials incidents and requests for public service. The Department also provides fire safety inspections, public education and fire dispatch services to two client municipalities. In addition, the Department administers Saanich's Emergency Program which provides for continuity in government and preservation of life and property in the event of a major emergency or disaster and ensures emergency response and recovery plans are in place and exercised for the District. The Department employs 127 uniformed personnel and eight support staff working out of three fire stations in 2021.



QUICK STATS	2018 Actual	2019 Actual	2020 Actual	2021 Estimate
Incident responses	4,575	4,732	3,686	4,500
Fire related fatalities	0	1	0	0
Fire related injuries	1	3	1	0
Estimated value of property loss	\$1,010,485	\$4,402,045	\$3,801,350	\$3,500,000
Estimated value of property saved	\$121,072,550	\$233,341,575	\$142,413,250	\$130,000,000
Incidents dispatched (Saanich Fire and clients)	10,699	7,692	5,960	6,000
Public education programs and events / attendees	60 / 20,149	45 / 13,218	130 / 2,090	25 / 500



2020

Department accomplishments

- Activated Saanich's Emergency Operations Centre to support the District's response to the COVID-19 pandemic.
- Implemented an automated station alerting system to reduce number of steps and time to dispatch 9-1-1 emergency incidents.
- Implemented mutual and automatic aid agreements with the Districts of Central Saanich, Highlands and Oak Bay, and the CRD (Juan de Fuca Electoral Areas) to provide aid to one another, share resources and respond to incidents across jurisdictional boundaries.
- Received Fire Underwriters Survey re-accreditation for superior tanker shuttle service and extension of fire insurance equivalency to residents living the north and west areas of the District.
- Constructed a centennial plaza and memorial wall as a tribute to the work fire fighters do on a daily basis and recognize members who have lost their lives in the line of duty.

2021

Planned initiatives

- Continue to support the District's response to the COVID-19 pandemic.
- Implement recommendations of the 2020 Master Fire Plan to ensure the Fire Department provides efficient, effective and fiscally responsible services to the District.
- Complete the Community Wildfire Protection Plan to improve wildfire programs, partnerships and community education to make the District as fire safe as possible.
- Complete the Department's Fire Underwriters Survey to update fire insurance gradings which may result in reduced home insurance costs for property owners.
- Provide oversight for replacement and construction of Fire Station 2 to be completed in 2023.
- Update fire fighter training plans to meet the new standards established by the Office of the Fire Commissioner.
- Continue approved three year emergency management and training exercise plan for municipal staff assigned to the Emergency Operations Centre and working at key municipal facilities.

Parks, Recreation and Community Services

Providing healthy, inclusive opportunities to everyone



What does this department do?

The Parks, Recreation and Community Services Department is committed to achieving a Healthy Saanich for residents and their families; community organizations and their volunteers; businesses and their employees; and the natural environment. **Parks** is responsible for planning, designing, constructing, managing, programming and maintaining the District's 171 parks covering more than 825 hectares with more than 100 kilometres of trails. Saanich parks are biologically diverse, offering residents a spectrum of active living experiences and opportunities to connect with nature. **Recreation** is responsible for planning, coordinating and delivering active living programs and services for all ages and abilities, and for planning, managing and maintaining the four recreation centres and the golf course. **Community Services** coordinates and supports municipal and community special events, community development, volunteerism, financial accessibility services for low income citizens, inclusion services, youth services and teen centres, summer playground programs, seniors and active aging initiatives, parks programming, multicultural and social programs, and healthy eating initiatives. The goal is to maximize resources in the community to decrease the barriers many families and individuals face in accessing parks and recreation services.

Did you know?

Saanich Commonwealth Place had 25,824 weight room visits between July and December 2020 with COVID-19 restrictions in place!





2020

Department accomplishments

- Completed Cedar Hill Park Management Plan.
- Amended Tree Protection Bylaw to increase requirements for replacement trees.
- Substantively completed Horner Park renewal.
- Created local marketing campaign on Natural Intelligence.
- Parks volunteers spent over 11,600 hours removing invasive plants.
- Planted 420 calliper sized trees on boulevards and in parks, with another 900 smaller trees planted in natural areas; 35 areas restored in parks with over 5,000 shrubs and small trees planted.
- Launched the 2020 Golf Services Review, the G.R. Pearkes Gold Arena Slab Replacement Project and the Saanich Commonwealth Place Bio Mass Boiler Replacement Project.
- Offered COVID-safe ways to provide outdoor summer camps to youth; pop-up music experiences in local parks and near assisted-living facilities; and through “take and make” art projects for all ages.
- Completed a yearlong project of creating an inventory of licensed child care spaces for the communities of North Saanich, Central Saanich, Highlands, Oak Bay, Sidney and Saanich.

2021

Planned initiatives

- Create a Diversity, Equity and Inclusion Strategy.
- Undertake the Third Arena Feasibility Study.
- Provide Indigenous Cultural Awareness training to Saanich Staff.
- Continue ecosystem restoration projects including new work in Cuthbert Holmes Park, Layritz Park and Colquitz River.
- Expand BIPOC and LGBTQ2+ programming.
- Complete new trail, bridge and creek viewing area at Douglas Creek in Mount Douglas Park.
- Construct the new youth bike park.
- Replace parks infrastructure including playgrounds in Normandy and Allenby Parks.

Did you know?



You can have positive mental health benefits by spending just two hours a week in nature? That can be many short periods or one long one! What are you doing to build your Natural Intelligence?

Planning

Facilitating growth in our community

What does this department do?

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

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

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



Did you know?

Staff supported and Council approved two new UVic buildings consisting of a total of 783 student housing beds, a 600 seat dining hall and two new 225 seat classrooms. This \$200 million project will provide much needed on campus student housing and help to free up some off campus rental housing for others wishing to secure rental housing in Saanich or the region.



2020

Department accomplishments

- Delivered a Housing Needs Report and established a Housing Task Force to support the development of a Housing Strategy.
- Completed the Uptown-Douglas Plan which provides a comprehensive vision and action plan to guide change over the next 30 years.
- Completed the Cordova Bay Local Area Plan.
- Initiated a development process review to improve application timelines and processes.
- Worked on major development and affordable housing projects, such as UVic student housing, build out of the Nigel Valley and approval of Vancouver Island Tech Park along with a range of other affordable housing, residential and commercial projects.
- Began the Resilient Saanich process to create a new environmental policy framework; established a technical committee of professionals to guide the project.
- Completed major inter-municipal projects such as the Bowker Creek Daylighting Feasibility Study and the Elk/Beaver Lake Watershed Management Plan, supporting the improvement of water quality and habitat values in these watersheds.
- Received Council approval of the 2020 Climate Plan: 100% Renewable & Resilient Saanich.
- Launched the Residents' Climate Action Guidebook to support residents in taking action.
- Completed the Saanich Electric Mobility Strategy, securing federal grant funding for an additional 20 public level 2 electric vehicle (EV) charging stations to be installed by summer 2021 and implementing bylaws requiring new buildings to electrify parking stalls so they are EV ready.

2021

Planned initiatives

- Provide a one-year progress report to Council on Garden Suite regulations.
- Update the Streamside Development Permit Area guidelines to be compliant with new provincial legislation.
- Begin implementing the Bowker Creek Daylighting Feasibility Study and the Elk/Beaver Lake Watershed Management Plan.
- Publish a set of guides to help people enjoy and enhance the natural environment as well as enhance the Native Plant Salvage Program to encourage the propagation and sharing of native plants.
- Accelerate implementation of RapidBus Saanich projects in collaboration with Engineering and external partners.
- Review and update the off-street parking requirements in the Zoning Bylaw to support a mode shift towards active transportation.
- Secure funding and launch the E-Bike Incentive Program.
- Develop a comprehensive Building Retrofit Strategy.
- Engage on implementation of upper steps of the BC Energy Step Code in collaboration with regional partners.



Police

Protecting our community

What does this department do?

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



Did you know?

Saanich Police officers spent an average of one hour and 42 minutes per visit at the hospital in 2020 for mental health calls. On average, SPD attended 41 such calls per month in 2020.





2020

Department accomplishments

- All sworn staff completed Canadian Police Knowledge Network Trauma Informed Practice training.
- Increased proactive patrols of 171 parks and public spaces by SPD Animal Control.
- Reached agreement on integrated canine services with Victoria Police.
- Renewed a five-year services agreement with Oak Bay Police.
- Constructed a trauma informed soft interview room at 760 Vernon Ave.
- Effectively maintained full service and business continuity throughout the COVID-19 pandemic.
- Produced a culturally diverse and professional recruiting video.

2021

Planned initiatives

- Implement an Operational Support Officer Program.
- Implement an internal coaching program and partnership with University of Victoria.
- Develop and implement an online reporting system.
- Redesign the SPD website to include joinspd.ca/ Police Board/Safe Place.
- Implement the Safe Place Program.
- Create an Internal Equity, Diversity, and Inclusion Committee to increase social media presence, assist in reaching out to diverse candidates for recruiting purposes, develop initiatives that communicate our commitment to diversity.
- Begin a trial of electric vehicles for non-front-line usage (Detectives, Community Engagement, Administration).



Did you know?

A new Community Safety Office is opening at Uptown in Spring 2021. This office will support various programs and community outreach.

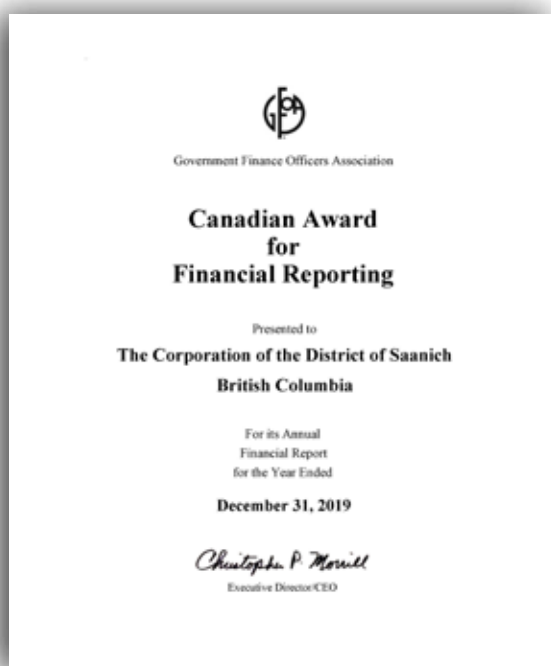
Financial section

2020 Financial Statements

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2020

Prepared by:
District of Saanich
Finance Department



Message from the Director of Finance



June 1, 2021

As the Director of Finance and the Chief Financial Officer for the District of Saanich, I am pleased to present the audited financial statements for the year ending December 31, 2020. The financial statements are the responsibility of the Saanich leadership team. The statements have been prepared in compliance with Section 167 of the Community Charter, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board. The financial statements have been audited by KPMG LLP who have expressed their opinion the statements present fairly, in all material aspects, the financial position of the District as at December 31, 2020. Saanich maintains a system of internal accounting controls designed to safeguard the assets of the District and provide reliable financial information.

Executive summary of financial results

As detailed in the 2020 Financial Statements, the District's financial results reflect an improved financial position and a continued commitment to sound financial management. Operating results for last year were better than budgeted expectations. The District's net investment in capital assets increased by \$9.6 million and total reserves and appropriated surplus grew by \$12.3 million. All of this places us in a better position to provide sustainable services to our community over the long term. Saanich has been proactive in our financial commitment to sustainable infrastructure renewal since 2008. Saanich has very low debt in relation to the amount allowed under this legislation. Saanich's overall financial position strengthened by \$29.2 million.

Saanich's net financial position continued to grow in 2020, reflecting the ongoing commitment to strengthening capacity to meet financial obligations. The accumulated surplus grew in the year to a total of \$1.0 billion. Equity in capital assets makes up the most significant portion of the accumulated surplus balance (\$848.2 million), followed by reserve balances (\$97.7 million). Consolidated revenues for 2020 were \$9.3 million higher than 2019, primarily due to increased revenue from taxes and grants and contributions. While tax revenue increased to ensure consistent service levels were maintained and capital infrastructure replacement funding levels move to sustainability, there was also an increase of \$2.7 million relating to a contingency established in 2019 for uncertainty in assessed property values that was ultimately not required and was added back into revenue. The largest expense increase compared to 2019 was \$3.7 million for engineering and public works for expenses budgeted as capital but due to their nature or size, not recognized for capitalization in compliance with PSAB and the District's tangible capital asset policy. While Saanich continues to be well managed financially, improvements are always possible; staff and Council are constantly looking to enhance our financial and asset management planning processes to ensure long term financial sustainability. Saanich continues its commitment to continuous improvement and long term financial sustainability as reflected in its service enhancements; financial policies and processes; increasing investment in capital assets and reserves; and prudent management of debt.

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

Valla Tinney, Chief Financial Officer

Report from the Director of Finance



May 10, 2021

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, 2020 pursuant to Section 98 of the Community Charter Act.

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

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

The audit firm of KPMG was appointed by Council and is responsible for expressing an opinion as to whether the financial statements, prepared by the Corporation's management, fairly present the financial position of the District of Saanich and the results of its 2020 operations.

In 2020, the Corporation's financial position continued to strengthen. Investment in tangible capital assets such as lands, parks infrastructure, roads and sidewalks increased by \$9.6 million and total reserves and appropriated surplus increased by \$12.3 million. The operating fund decreased by \$2.0 million due to an increase in employee benefit obligations and transfers to reserves for future expenditures. The capital fund surplus increased by \$9.3 million due to debt proceeds. Overall these results strengthened the Corporation's overall financial position by \$29.2 million.

Revenue increases to note for 2020 include taxation of \$8.5 million, \$2.7 million of which relates to adding back 2019 risk to roll contingency, and \$7.6 million for transfers from other governments of which \$7.5 million is the COVID-19 Safe Restart Grant. Total expenses increased by \$6.9 million or 3.4% over 2019. The majority of the increase relates to capital expenditures not recognized for capitalization per PSAB and the Corporations' tangible capital assets policy.

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

Respectfully submitted,

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

Valla Tinney, FCPA, FCGA
Director of Finance

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

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

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



Paul Thorkelsson
Chief Administrative Officer



Valla Tinney
Director of Finance

May 10, 2021



KPMG LLP
800 - 730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

INDEPENDENT AUDITORS' REPORT

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

Opinion

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

- the statement of financial position as at December 31, 2020
- the statement of operations and accumulated surplus for the year then ended
- the statement of change in net financial assets for the year then ended
- the statements of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2020 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

THE CORPORATION OF THE DISTRICT OF SAANICH



Corporation of the District of Saanich
Page 3

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 10, 2021

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets:		
Cash and cash equivalents (note 2)	\$ 190,956,308	\$ 119,318,499
Investments (note 2)	81,369,477	106,893,713
Receivables:		
Property taxes	2,716,081	2,355,545
Board of Cemetery Trustees of Greater Victoria (note 3b)	687,871	756,476
Accounts receivable	13,454,493	13,701,270
MFA cash deposit (note 4)	687,777	731,881
Other assets	6,800	18,598
	289,878,807	243,775,982
Financial liabilities:		
Accounts payable and accrued liabilities	43,695,849	15,494,612
Accrued employee benefit obligations (note 5)	20,227,639	19,244,739
Debt (note 3)	48,790,328	44,188,529
Deferred revenue (note 6)	20,324,685	22,853,398
Deposits and prepayments	16,955,136	14,955,847
	149,993,637	116,737,125
Net financial assets	139,885,170	127,038,857
Non-financial assets:		
Inventories of supplies	2,592,669	2,410,090
Prepaid expenses	3,196,588	1,328,295
Tangible capital assets (note 9)	896,273,372	881,945,483
	902,062,629	885,683,868
Contingent liabilities, contracts, commitments and subsequent events (notes 4, 11, 12 and 15)		
Accumulated surplus (note 10)	\$ 1,041,947,799	\$ 1,012,722,725

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, 2020, with comparative information for 2019

	Budget (note 13)	2020	2019
Revenue:			
Taxes (note 7)	\$ 133,818,710	\$ 135,550,511	\$ 127,038,584
Grants in lieu of taxes	2,693,300	2,752,988	2,747,165
Sales of services	20,345,180	14,267,113	21,421,712
Revenue from own sources	11,081,190	13,868,827	14,344,134
Government transfers (note 8)	1,877,900	9,450,242	1,777,244
Sale of water	21,652,540	20,084,156	19,679,127
Water service charges	1,690,000	1,709,175	1,707,707
Sewer user charges	25,393,170	25,129,666	23,594,000
Grants and contributions	8,733,200	6,885,886	11,081,598
Developer contributions	-	3,940,405	2,290,008
Development cost charges (note 6)	2,112,400	1,751,075	52,129
Sub-regional parks reserve (note 6)	-	-	212,614
Other	387,581	859,403	982,513
Total revenue	229,785,171	236,249,447	226,928,535
Expenses:			
General government services	30,942,719	24,167,369	20,812,923
Protective services	61,556,668	60,921,083	58,992,798
Engineering and public works	30,132,233	29,940,238	26,248,120
Refuse collection	7,618,510	7,464,663	6,946,389
Community planning	4,176,200	3,713,129	3,654,472
Recreation, parks and cultural	45,988,288	39,927,177	45,012,899
Water utility	20,681,740	19,207,459	18,970,727
Sewer utility	24,803,080	21,554,510	19,386,973
Other fiscal services	97,750	128,745	114,212
Total expenses	225,997,188	207,024,373	200,139,513
Annual surplus	3,787,983	29,225,074	26,789,022
Accumulated surplus, beginning of year	1,012,722,725	1,012,722,725	985,933,703
Accumulated surplus, end of year	\$ 1,016,510,708	\$ 1,041,947,799	\$ 1,012,722,725

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, 2020, with comparative information for 2019

	Budget	2020	2019
Annual surplus	\$ 3,787,983	\$ 29,225,074	\$ 26,789,022
Acquisition of tangible capital assets	(76,047,200)	(33,189,603)	(34,658,250)
Developer contributions of tangible capital assets	-	(3,940,405)	(2,290,008)
Amortization of tangible capital assets	21,219,000	22,466,674	20,600,857
Loss on disposal of tangible capital assets	-	335,445	366,385
	(54,828,200)	(14,327,889)	(15,981,016)
Purchase of inventories of supplies	-	(182,579)	(451,669)
Purchase of prepaid expenses	-	(1,868,293)	(89,795)
	-	(2,050,872)	(541,464)
Change in net financial assets	(51,040,217)	12,846,313	10,266,542
Net financial assets, beginning of year	127,038,857	127,038,857	116,772,315
Net financial assets, end of year	\$ 75,998,640	\$ 139,885,170	\$ 127,038,857

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT CASH FLOWS

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 29,225,074	\$ 26,789,022
Items not involving cash:		
Amortization	22,466,674	20,600,857
Developer contributions of tangible capital assets	(3,940,405)	(2,290,008)
Actuarial adjustment on debt	(496,041)	(539,352)
Accrued employee benefit obligations	982,900	1,199,300
Loss on disposal of tangible capital assets	335,445	366,385
Change in non-cash assets and liabilities:		
Property taxes receivable	(360,536)	(431,167)
Board of Cemetery Trustees receivable	68,605	65,338
Accounts receivable	246,777	330,772
Other assets	11,798	(10,979)
Accounts payable and accrued liabilities	28,201,237	3,586,378
Deferred revenue	(2,528,713)	1,572,937
Deposits and prepayments	1,999,289	185,927
Inventories of supplies	(182,579)	(451,669)
Prepaid expenses	(1,868,293)	(89,795)
Net change in cash from operating activities	74,161,232	50,883,946
Capital Activities:		
Cash used to acquire tangible capital assets	(33,189,603)	(34,658,250)
Investing Activities:		
Net increase in investments	25,524,236	(2,548,454)
Financing Activities:		
MFA cash deposit	44,104	(113,967)
Debt proceeds	8,824,690	13,739,271
Debt repaid	(3,658,245)	(2,960,880)
Debt repaid (Board of Cemetery Trustees)	(68,605)	(65,338)
Net change in cash from financing activities	5,141,944	10,599,086
Increase (decrease) in cash and cash equivalents	71,637,809	24,276,328
Cash and cash equivalents, beginning of year	119,318,499	95,042,171
Cash and cash equivalents, end of year	\$ 190,956,308	\$ 119,318,499

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

NOTES ON FINANCIAL STATEMENTS

Year ended December 31, 2020

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

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in governments worldwide, including the Canadian federal and provincial governments, enacting emergency measures to combat the spread of the virus. The economic conditions and the Corporation’s response to the pandemic had a material impact on the Corporation’s operating results and financial position in 2020. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Corporation is not known at this time.

1. Significant accounting policies:

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

a) Reporting entity:

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

b) Basis of accounting:

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

c) Cash and cash equivalents:

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

d) Investments:

Investments are recorded at cost except for the investments in the Municipal Finance Authority of British Columbia Bond Funds which are recorded at cost plus earnings that are reinvested in the funds. Short-term investments are comprised of guaranteed investment certificates and deposit notes with a maturity date of 3 months to one year subsequent to acquisition date, while investments with a maturity date greater than one year are classified as long-term. Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

e) Deferred revenue:

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

f) Deposits and prepayments:

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

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

h) Employee future benefits:

The Corporation and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred. The costs of the plan are the employer's contributions due to the plan in the period.

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

i) Government transfers:

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

j) Property tax revenue:

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

k) Loan guarantees:

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

l) Non-financial assets:

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

- Tangible capital assets

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

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

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

l) Non-financial assets (continued):

- Contributions of tangible capital assets

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

- Works of art and cultural and historic assets

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

- Interest capitalization

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

- Leased tangible capital assets

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

- Inventories of supplies

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

m) Liability for contaminated sites:

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

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

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

1. Significant accounting policies (continued):

n) Use of estimates:

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

2. Cash, cash equivalents and investments:

	2020	2019
Cash and cash equivalents:		
Cash	\$ 181,944,785	\$ 90,476,166
Municipal Finance Authority money market fund	9,011,523	28,842,333
	190,956,308	119,318,499
Short-term investments:		
Guaranteed investment certificates, bankers' acceptances	25,000,000	57,000,000
Long-term investments:		
Guaranteed investment certificates	10,000,000	5,000,000
Municipal Finance Authority bonds	46,369,477	44,893,713
	56,369,477	49,893,713
Total investments	81,369,477	106,893,713
Total cash, cash equivalents and investments	\$ 272,325,785	\$ 226,212,212

The Cash balance consists of bank accounts, Municipal Finance Authority pooled high interest savings accounts, and the money market fund with rates ranging from 0.30% to 0.90% (2019 - 1.70% to 1.86%). Guaranteed investment certificates and Municipal Finance Authority bonds had effective yields ranging from 0.61% to 6.80% (2019 - 1.83% to 3.14%) with maturities from 2021 to 2026.

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

3. Debt:

	2020	2019
Debt principal:		
Short term	\$ 11,668,676	\$ 6,333,697
Long term	37,121,652	37,854,832
	\$ 48,790,328	\$ 44,188,529

- a) While the gross debenture debt issued as at December 31, 2020 was \$63,041,330 (2019 - \$60,561,330), the debt principal reported is net of repayments and actuarial gains or losses (per above).

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

Short term debt consists of MFA short term financing in the amount of \$11,245,400 (2019 - \$5,670,400) and MFA 5-year equipment financing in the amount of \$423,276 (2019 - \$663,297).

- b) The City of Victoria and the Corporation established the Board of Cemetery Trustees of Greater Victoria in 1922 under the Municipal Cemeteries Act. The Board is a not-for-profit organization that operates the Royal Oak Burial Park. The terms of the agreement provides the Board a borrowing limit of \$3 million, with the City of Victoria and the Corporation providing equal guarantee. Under this agreement, in 2003 the Corporation borrowed \$1,500,000 of long term debt through the Municipal Finance Authority on behalf of the Board. The Corporation is reimbursed for all payments of principal and interest as they are paid. In 2020 the debt and the receivable balance recorded in the financial statements is \$687,871 (2019 - \$756,476). At December 31, 2020 the Board also had an outstanding demand loan of \$1,091,966 (2019 - \$1,094,259) with the Bank of Montreal. The Corporation's guaranteed portion of both the long term debt and demand loan is \$889,919 (2019 - \$925,368).
- c) Principal payments on debt for the next five years and thereafter are as follows:

	General	Sewer	Total
2021	\$ 12,827,060	\$ 2,125,360	\$ 14,952,420
2022	2,680,329	625,360	3,305,689
2023	2,591,996	595,395	3,187,391
2024	2,586,104	595,395	3,181,499
2025	2,281,071	595,395	2,876,466
2026 and thereafter	15,668,528	5,618,335	21,286,863

Interest on debt ranges from 0.91% to 3.73% with maturity dates from April 9, 2021 to October 2, 2035. Interest expense on debt during the year was \$1,429,405 (2019 - \$1,356,673).

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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, 2020, there were contingent demand notes of \$2,007,805 (2019 - \$2,091,601) 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:

	2020	2019	Increase (Decrease)
Vacation pay and banked overtime	\$ 3,811,600	\$ 3,330,900	\$ 480,700
Accumulated sick leave and retirement benefit payment	15,870,600	14,506,600	1,364,000
Accrued benefit obligation	19,682,200	17,837,500	1,844,700
Add unamortized net actuarial gain	545,439	1,407,239	(861,800)
Accrued employee benefit obligations, end of year	20,227,639	19,244,739	982,900
Less funded amount	(9,794,206)	(9,711,273)	(82,933)
Total unfunded employee benefit obligations	\$ 10,433,433	\$ 9,533,466	\$ 899,967

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

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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

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

	2020	2019
Accrued benefit obligations:		
Balance, beginning of year	\$ 19,244,739	\$ 18,045,439
Current service cost	1,325,200	1,249,200
Interest cost	483,300	547,500
Benefits paid	(943,000)	(821,100)
Actuarial gain on event-driven liabilities	235,300	349,200
Actuarial loss (gain)	(117,900)	(125,500)
Balance, end of year	\$ 20,227,639	\$ 19,244,739

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

Key estimates used in the valuation:

	2020	2019
Discount rates	2.00%	2.60%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.50% to 5.90%	2.50% to 5.90%

The Corporation and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2019, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local governments.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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

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

The Corporation paid \$10,158,440 (2019 - \$9,791,360) for employer contributions while employees contributed \$8,159,421 (2019 - \$7,881,685) to the Plan in fiscal 2020.

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

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

GVLRA – CUPE Long-Term Disability Trust

The health and welfare trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers, and the Canadian Union of Public Employees, representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. Employers and employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2019. At December 31, 2019, the total plan provision for approved and unreported claims was \$19,081,300 with a plan surplus of \$4,244,806. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$437,106 (2019 - \$425,869) for employer contributions and the Corporation's employees paid \$437,976 (2019 - \$424,184) for employee contributions to the plan in 2020.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

6. Deferred revenue:

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

	2020	2019
Development cost charges:		
Balance, beginning of year	\$ 16,407,493	\$ 15,370,957
Investment income	566,245	451,736
Fees and contributions	357,680	636,929
Amounts spent on projects and recorded as revenue	(1,751,075)	(52,129)
Balance, end of year	15,580,343	16,407,493
Sub-regional parks reserve:		
Balance, beginning of year	1,789,733	1,724,750
Investment income	23,069	25,597
Fees and contributions	157,650	252,000
Amounts spent on projects and recorded as revenue	-	(212,614)
Balance, end of year	1,970,452	1,789,733
General operating fund deferred revenue	2,636,390	4,518,672
Capital fund deferred revenue	137,500	137,500
Total deferred revenue	\$ 20,324,685	\$ 22,853,398

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

7. Taxation:

a) Taxes

	2020	2019
General Purpose:		
Property Tax	\$ 133,905,952	\$ 125,099,770
Utility 1% Tax	1,439,387	1,461,046
	135,345,339	126,560,816
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	20,000
	20,000	20,000
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	185,172	457,768
	\$ 135,550,511	\$ 127,038,584

In 2019 an allowance for a reduction in property taxes levied was applied to property tax revenue due to a potential adjustment in assessed value.

b) Taxes levied for other Authorities

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

	2020	2019
Provincial Government - school taxes	\$ 46,730,570	\$ 51,482,229
Capital Regional District	10,056,089	9,562,379
Capital Regional Hospital District	7,663,810	8,296,356
Municipal Finance Authority	7,840	7,885
B.C. Assessment Authority	1,705,838	1,588,949
B.C. Transit Authority	8,519,362	8,140,203
	\$ 74,683,509	\$ 79,078,001

8. Government transfers:

	2020	2019
Operating transfers:		
Federal	\$ 177,019	\$ 6,711
Provincial	9,273,223	1,770,533
	\$ 9,450,242	\$ 1,777,244

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

9. Tangible capital assets:

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

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

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

9. Tangible capital assets (continued):

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

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

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$14,553,713 (2019 - \$11,740,303) 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 \$3,940,405 (2019 - \$2,290,008) comprised of land in the amount of \$1,712,953 (2019 - \$242,467), drainage, parks and transportation infrastructure \$1,086,734 (2019 - \$1,398,960), and water and sewer infrastructure in the amount of \$1,140,718 (2019 - \$648,581). Contributed assets capitalized in 2020 were \$3,544,600 (2019 - \$2,009,925) and the remaining \$395,805 (2019 - \$280,083) 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 2020 or 2019.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

10. Accumulated surplus:

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

	2020	2019
Surplus:		
Invested in tangible capital assets	\$ 848,170,916	\$ 838,513,429
Operating funds	22,808,534	23,935,174
Capital funds	61,359,674	52,051,096
Unfunded employee benefit obligations	(10,433,433)	(9,533,466)
Total surplus	921,905,691	904,966,233
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	15,553,800	7,203,950
Working capital	4,450,000	4,450,000
Total appropriated surplus	22,319,100	13,969,250
Reserve funds set aside for specific purpose by Council:		
Land sales fund	1,181,861	1,043,630
Public safety and security fund	3,117,411	2,940,436
Carbon neutral fund	836,830	758,060
Equipment depreciation fund	7,038,015	5,468,375
Capital works fund	46,205,651	45,826,849
Urban forest fund	320,638	
Commonwealth pool operating fund	12,196	99,933
Commonwealth pool high performance repair and replacement fund	261,198	228,013
Facility replacement fund	16,360,179	15,267,382
Computer hardware and software fund	8,787,296	8,102,530
Sayward gravel pit fund	1,208,575	1,497,416
Specific area capital project fund	2,547,949	3,130,196
Water capital fund	4,385,085	4,330,725
Sewer capital fund	5,460,124	5,093,697
Total reserve funds	97,723,008	93,787,242
	\$ 1,041,947,799	\$ 1,012,722,725

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

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 (2019 - \$2,315,300) to provide for claims, and also maintains insurance coverage to provide for insured claims should they exceed \$2,000,000 in any year.
- d) The Corporation has provided a 50% loan guarantee in respect of two Bank of Montreal demand loans of the Board of Cemetery Trustees of Greater Victoria. The guarantee covers a demand loan balance of up to \$1,900,000 (the Corporation's share: \$950,000). The loans bear interest at the Bank's prime lending rate plus 0.5%, calculated monthly. The loans have fixed monthly payments totalling \$15,249 including both principal and interest. As of December 31, 2020 the combined demand loan balance was \$1,091,966 (2019 - \$1,094,259) with the Corporation's share of that balance being \$545,983 (2019 - \$547,130). In the Corporation's view, no provision for loss is required at this time.
- e) The Corporation has identified two properties in use which will be remediated for environmental contaminants in the future. Investigative work into the extent of remediation required is in progress and a liability for estimated future costs will be recognized when an estimate and commitment to remediate is made.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

12. Contracts and commitments:

At December 31, 2020, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 3,346,341	\$ 1,780,853
Consulting and Parks and Public Works projects	26,024,411	12,033,834
Facilities projects	5,369,069	2,327,862

Commitments:

- a) The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as library (Emily Carr Library). The term of the lease is for 10 years ending December 2023. The lease payment is currently \$223,392 per annum and increasing slightly each due to Saanich’s share of the operating costs.

- b) The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for eight years ending April, 2024. The lease payment is currently \$304,412 per annum and increasing slightly each due to Saanich’s share of the operating costs.

- c) The Corporation entered into a five-year agreement for police related dispatch services with E-Comm Emergency Communications for British Columbia Incorporated effective January 1, 2019. Under the terms of the agreement, E-Comm will provide 9-1-1 call answer and dispatch services including emergency call-taking, telephone reports, and radio dispatch for the Corporation. The annual charge will be based on the Corporation’s share of actual costs for the calendar year as determined in the agreement. The estimated cost for 2021 is \$1,648,260.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

13. Budget data:

The budget data presented in these financial statements is based upon the 2020-2024 Financial Plan adopted by Council April 27, 2020. 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	\$ 179,553,600
Total Water Utility revenues per Financial Plan	25,289,800
Total Sewer Utility revenues per Financial Plan	26,750,700
Add:	
Net Fleet revenues recorded as gross per PSAB	877,820
Less:	
Inter departmental revenues netted against expenses per PSAB	(2,686,749)
Total revenue	229,785,171
Expenses:	
Total General expenses per Financial Plan	174,642,300
Total Water Utility expenses per Financial Plan	18,441,800
Total Sewer Utility expenses per Financial Plan	21,405,200
Capital expenditure budget that is expensed per PSAB	16,314,200
Less:	
Reserve expenditure recognized as transfers per PSAB	(2,119,563)
Inter departmental revenues netted against expenses per PSAB	(2,686,749)
Total expenses	225,997,188
Annual surplus	\$ 3,787,983

14. Comparative figures:

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

15. Subsequent events:

In April 2021 the Corporation sold a parcel of land to the Capital Regional District in the amount of \$1,750,000.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

16. Segmented information:

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

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

General Government

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

Protective Services

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

Engineering and Public Works

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

Planning

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2020

16. Segmented information (continued):

Parks, Recreation & Community Services

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

Water and Sewer

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

Statement of Segmented Information

The following statement provides additional financial information for the foregoing functions. Taxation and grants in lieu of taxes are apportioned to the functions based on their share of net departmental budgeted expenditures in the 2020 - 2024 Financial Plan. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

NOTES TO FINANCIAL STATEMENTS
Year ended December 31, 2020

16. Segmented information (continued):

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS Year ended December 31, 2020

16. Segmented information (continued):

	General Government	Protective Services	Engineering and Public works	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
2019								
Revenue:								
Taxes	\$ 19,614,387	\$ 51,710,867	\$ 21,246,640	\$ 2,724,921	\$ 31,741,769	\$ -	\$ -	\$ 127,038,584
Grants in lieu of taxes	424,155	1,118,229	459,451	58,925	686,405	-	-	2,747,165
Sales of services	-	634,052	6,659,250	-	14,128,410	-	-	21,421,712
Other revenue from own sources	5,228,787	2,708,770	1,022,270	3,391,134	8,477	-	1,984,696	14,344,134
Government transfers	-	1,442,614	-	327,919	6,711	-	-	1,777,244
Sale of water and charges	-	-	-	-	-	21,386,834	-	21,386,834
Sewer user charge	-	-	-	-	-	23,594,000	-	23,594,000
Grants and contributions	-	-	788,181	-	14,600	(193,244)	10,472,061	11,081,598
Development cost charges	52,129	-	-	-	-	-	-	52,129
Developer contribution	-	-	1,641,426	-	-	648,582	-	2,290,008
Sub-regional park fund	212,614	-	-	-	-	-	-	212,614
Other	33,749	-	472,412	-	-	476,352	-	982,513
Total revenue	25,565,821	57,614,532	32,289,630	6,502,899	46,586,372	45,912,524	12,456,757	226,928,535
Expenses:								
Salaries, wages and benefits	13,554,692	49,408,469	13,589,470	3,273,611	23,300,956	4,744,589	-	107,871,787
Goods and services	3,861,591	7,778,324	6,299,837	303,293	8,841,307	27,108,330	-	54,192,682
Interest and financial charges	145,542	3,063	673,911	-	326,470	288,148	-	1,437,134
Other	1,673,573	-	-	-	6,613,987	-	-	8,287,560
Capital expenditures	778,687	540,899	3,531,436	67,689	1,675,619	1,155,163	-	7,749,493
Amortization	913,050	1,262,043	9,099,855	9,879	4,254,560	5,061,470	-	20,600,857
Total expenses	20,927,135	58,992,798	33,194,509	3,654,472	45,012,899	38,357,700	-	200,139,513
Annual surplus (deficit)	4,638,686	(1,378,266)	(904,879)	2,848,427	1,573,473	7,554,824	12,456,757	26,789,022
Accumulated surplus, beginning of year								985,933,703
Accumulated surplus, end of year								\$ 1,012,722,725

Schedule A, Statement of BC Safe Restart Grant

Year ended December 31, 2020
(unaudited)

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

Statistical section

2020 Statistical section

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2020

Prepared by:
District of Saanich
Finance Department

STATISTICAL SECTION

Revenue by source – 5 year comparison (unaudited)

	2020	2019	2018	2017	2016
Revenue:					
Taxes	135,550,511	127,038,584	122,321,935	117,594,301	112,480,997
Grants in lieu of taxes	2,752,988	2,747,165	2,572,116	2,416,030	2,307,301
Sales of services	14,267,113	21,421,712	20,613,810	19,897,971	19,584,292
Revenue from own sources	13,868,827	14,344,134	13,171,324	12,472,690	11,462,753
Transfers from other governments	9,450,242	1,777,244	1,617,946	1,777,289	1,690,725
Sale of water	20,084,156	19,679,127	19,842,712	18,731,765	19,660,606
Water service charges	1,709,175	1,707,707	1,707,405	1,681,581	1,684,983
Sewer user charges	25,129,666	23,594,000	21,191,214	18,901,240	17,586,782
Grants and contributions	6,885,886	11,081,598	7,573,117	13,735,590	8,554,246
Development cost charges	1,751,075	52,129	364,438	-	2,045,324
Developer contributions	3,940,405	2,290,008	5,163,197	5,344,725	2,255,373
Sub-regional park reserve	-	212,614	212,614	212,613	212,613
Other	859,403	982,513	891,690	807,210	764,311
	236,249,447	226,928,535	217,243,518	213,573,005	200,290,306

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

	2020	2019	2018	2017	2016
Expenses by function:					
General government services	24,167,369	20,812,923	19,029,400	16,770,535	16,951,813
Protective services	60,921,083	58,992,798	58,766,380	56,111,109	53,881,430
Engineering and public works	29,940,238	26,248,120	25,759,099	26,639,750	24,389,313
Refuse collection	7,464,663	6,946,389	6,860,145	6,502,197	6,421,907
Community planning	3,713,129	3,654,472	3,212,254	2,658,119	2,545,823
Recreation, parks and cultural	39,927,177	45,012,899	42,321,285	41,547,026	39,820,666
Water utility	19,207,459	18,970,727	17,738,210	16,790,012	16,706,350
Sewer utility	21,554,510	19,386,973	18,178,258	16,261,783	14,174,196
Other fiscal services	128,745	114,212	77,165	72,177	67,097
	207,024,373	200,139,513	191,942,196	183,352,708	174,958,595
Expenses by object:					
Salaries, wages and benefits	108,836,004	107,871,787	106,906,331	102,214,819	99,457,880
Goods and services	66,465,831	61,942,175	56,463,031	53,179,668	46,516,546
Interest and financial charges	1,524,400	1,437,134	1,285,901	1,201,526	1,157,809
Other	7,731,464	8,287,560	8,070,283	7,349,806	6,974,642
Amortization	22,466,674	20,600,857	19,216,650	19,406,889	20,851,718
	207,024,373	200,139,513	191,942,196	183,352,708	174,958,595

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

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

	2020	2019	2018	2017	2016
Residential	32,656,753,450	33,086,206,001	31,144,829,050	26,640,824,959	22,052,514,473
Utilities	18,668,400	15,511,900	14,152,100	13,121,000	12,176,200
Light industry	27,591,900	29,373,900	26,663,200	21,918,400	17,409,300
Business/other	2,490,797,701	2,427,418,801	2,223,267,101	2,063,980,601	1,910,211,201
Managed forest	16,400	16,400	15,000	13,300	11,700
Recreation/non-profit	18,880,400	16,959,300	16,726,500	14,198,600	14,590,000
Farm	3,574,282	3,461,093	3,487,625	3,564,581	3,594,700
	35,216,282,533	35,578,947,395	33,429,140,576	28,757,621,441	24,010,507,574

Property taxes collected - 5 year comparison (unaudited)

	2020	2019	2018	2017	2016
Taxes and charges due District of Saanich	136,350,579	130,083,117	125,686,877	121,055,604	116,381,798
Taxes and charges due Other authorities	74,683,509	79,078,001	76,905,998	74,720,783	74,321,567
Taxes and charges due	211,034,088	209,161,118	202,592,875	195,776,387	190,703,365
Taxes collected - District of Saanich	134,595,701	128,618,138	124,493,009	118,442,099	113,451,772
Taxes collected - Other Authorities	73,722,307	78,198,785	76,175,487	72,245,653	74,969,811
Taxes collected	208,318,008	206,805,573	200,668,796	193,687,752	188,421,583
Taxes outstanding	2,716,080	2,355,545	1,924,379	2,088,635	2,281,782
Percentage of taxes collected	98.71%	98.87%	99.05%	98.90%	98.80%

Taxes levied for other authorities (unaudited)

	2020	2019	2018	2017	2016
Provincial Government – school taxes	46,730,570	51,482,229	49,971,231	48,089,501	48,412,050
Capital Regional District	10,056,089	9,562,379	9,299,660	9,100,588	8,603,412
Capital Regional Hospital District	7,663,810	8,296,356	8,426,815	8,264,922	7,870,464
Municipal Finance Authority	7,840	7,885	7,396	6,409	5,423
B.C. Assessment Authority	1,705,838	1,588,949	1,568,011	1,474,427	1,536,285
B.C. Transit Authority	8,519,362	8,140,203	7,632,885	7,784,936	7,893,933
	74,683,509	79,078,001	76,905,998	74,720,783	74,321,567

STATISTICAL SECTION

Municipal tax rates (unaudited)

	2020	2019	2018	2017	2016
Residential	3.0378	2.9034	2.9529	3.3249	3.8568
Utilities	27.2421	28.6143	30.2356	31.6409	31.8954
Supportive Housing	3.0378	2.9034	2.9529	3.3249	3.8568
Light Industry	7.1124	6.5235	7.8435	8.9685	9.4304
Business/Other	12.0517	12.0139	12.5655	12.9357	13.3157
Managed Forest	18.1167	17.6896	18.6502	20.4070	22.3876
Rec/Non Profit	7.9042	8.4916	8.3025	8.1242	7.9211
Farm	0.4968	0.5000	0.5000	0.5000	0.5000

Principal taxpayers (unaudited)

Registered Owner	Primary Property	2020 Taxes Levied
Ravine Equities (Nominee) Inc.	Uptown Shopping Centre	\$ 5,781,635
Riokim Holdings	Tillicum Centre	1,717,919
Grosvenor Canada Ltd. & Admns Broadmead Investment Corp.	Broadmead Shopping Centre	1,216,770
4000 Seymour Place Building Ltd.	BC Systems Building	1,179,760
Island Home Centre Holdings Ltd.	Island Home Centre	990,560
Individuals	University Heights Shopping Centre	988,136
Foundation For The University of Victoria	Vancouver Island Technology Centre	919,144
Royal Oak Shopping Centre Ltd	Royal Oak Shopping Centre	800,360
High Quadra Holdings Ltd. /Hansbraun Investments Ltd.	Saanich Centre Shopping Centre	581,358
First Capital (Tuscany Village) Corporation	Tuscany Village Shopping Centre	559,243

Principal industries of employment (unaudited)

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

Source: 2016 Census Profile

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Reserve fund balances and surpluses (unaudited)

	2020	2019	2018	2017	2016
Reserve funds balances:					
Land sales reserve fund	1,181,861	1,043,630	2,484,857	2,789,212	2,358,164
Public safety and security reserve fund	3,117,411	2,940,436	2,507,604	2,743,352	2,105,389
Carbon neutral reserve fund	836,830	758,060	671,619	782,033	721,067
Equipment depreciation reserve fund	7,038,015	5,468,375	6,348,126	6,451,013	5,870,002
Capital works reserve fund	46,205,651	45,826,849	37,183,881	30,749,934	26,573,054
Urban forest reserve fund	320,638	-	-	-	-
Commonwealth pool operating reserve fund	12,196	99,933	213,386	479,175	734,510
Commonwealth pool high performance repair and replacement reserve fund	261,198	228,013	212,305	188,094	215,467
Facility replacement fund	16,360,179	15,267,382	12,014,502	8,277,122	5,709,076
Computer hardware and software fund	8,787,296	8,102,530	7,340,750	5,565,901	4,577,235
Sayward gravel pit reserve fund	1,208,575	1,497,416	1,852,946	1,812,411	1,859,307
Specific area capital project reserve fund	2,547,949	3,130,196	4,552,665	4,571,301	-
Water capital fund	4,385,085	4,330,725	4,064,270	901,003	-
Sewer capital fund	5,460,124	5,093,697	4,091,506	2,118,222	963,171
Investment income reserve	-	-	-	-	-
Receivable reserve	-	-	-	-	-
	97,723,008	93,787,242	83,538,417	67,428,773	51,686,442
Reserve surpluses:					
Insurance	2,315,300	2,315,300	2,315,300	2,315,300	2,315,300
Future expenses	15,553,800	7,203,950	4,748,546	9,485,478	4,837,883
Working capital	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000
	22,319,100	13,969,250	11,513,846	16,250,778	11,603,183

Financial position (unaudited)

	2020	2019	2018	2017	2016
Financial assets	289,878,807	243,775,982	216,791,197	206,255,653	182,977,901
Financial liabilities	149,993,637	116,737,125	100,018,882	100,285,621	96,227,570
Net financial assets	139,885,170	127,038,857	116,772,315	105,970,032	86,750,331

Accumulated surplus (unaudited)

	2020	2019	2018	2017	2016
Annual surplus	29,225,074	26,789,022	25,301,322	30,220,297	25,331,711
Accumulated surplus, beginning of year	1,012,722,725	985,933,703	960,632,381	930,412,084	905,080,373
Accumulated surplus, end of year	1,041,947,799	1,012,722,725	985,933,703	960,632,381	930,412,084

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt (unaudited)

	Amount of Issue			
	Authorized	Unissued and Unsold	2020 Outstanding	2019 Outstanding
General Government				
IT Equipment	1,526,223	-	1,526,223	1,133,283
Land	4,040,400	-	4,040,400	4,040,400
	5,566,623		5,566,623	5,173,683
Engineering and Public Works:				
Roads	11,255,309	-	11,255,309	9,227,178
Drains	11,913,280	-	11,913,280	10,353,526
	23,168,589	-	23,168,589	19,580,704
Refuse collection	2,812,809	-	2,812,809	3,213,994
Recreation, Parks and Cultural Services:				
Equipment	235,246	-	235,246	304,210
Recreation facilities	894,490	-	894,490	1,414,872
Parks and trails	5,109,308	-	5,109,308	4,895,114
Library	249,248	-	249,248	364,935
	6,488,292	-	6,488,292	6,979,131
Protective services	15,134	-	15,134	29,686
Other (energy retrofit/school)	24,396	-	24,396	135,491
Accrued actuarial gain	(128,626)	-	(128,626)	(205,780)
General capital fund	37,947,217	-	37,947,217	34,906,909
General operating fund (ROBP)	687,871	-	687,871	756,476
Sewer construction	10,189,394	-	10,189,394	8,552,154
Accrued actuarial gain	(34,154)	-	(34,154)	(27,010)
Sewer capital fund	10,155,240	-	10,155,240	8,525,144
	48,790,328	-	48,790,328	44,188,529

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt charges (unaudited)

	2020			2019
	Interest	Principal Instalments	Total	Total
General Government				
IT Equipment	23,718	301,622	325,340	190,731
Land	66,273	-	66,273	46,384
	89,991	301,622	391,613	237,115
Engineering and Public Works:				
Roads	274,370	539,274	813,644	542,075
Drains	314,373	976,883	1,291,256	1,136,842
Local improvements	-	-	-	-
Other	-	-	-	-
	588,743	1,516,157	2,104,900	1,678,917
Refuse collection	150,000	329,745	479,745	479,745
Recreation, Parks and Cultural Services:				
Equipment	4,650	85,065	89,715	76,985
Recreation facilities	85,461	349,013	434,474	481,976
Parks	151,824	365,738	517,562	383,641
Other	50,205	137,040	187,245	187,245
	292,140	936,856	1,228,996	1,129,847
Protective services:	3,063	8,740	11,803	11,803
Royal Oak Burial Park	33,750	31,428	65,178	65,178
Debt charges recovery	(33,750)	(31,428)	(65,178)	(65,178)
	1,123,937	3,093,120	4,217,057	3,537,427
Interest allowed on prepaid taxes	72,745	-	72,745	60,854
Other	22,250	-	22,250	19,608
	1,218,932	3,093,120	4,312,052	3,617,889

Debt (unaudited)

	2020	2019	2018	2017	2016
General	38,635,088	35,663,385	27,079,638	28,330,385	25,410,292
Sewer utility	10,155,240	8,525,144	6,935,190	7,525,737	6,594,587
Total outstanding debt	48,790,328	44,188,529	34,014,828	35,856,122	32,004,879
Estimated debt limit	671,000,000	633,000,000	558,000,000	547,000,000	467,000,000
Legal debt servicing limit	53,623,777	53,519,092	50,681,673	48,242,706	46,556,781
Population (BC Stats)	125,107	122,173	122,245	115,864	110,889
Debt per capita	390	362	278	309	289
Debt charges as a percentage of expenses	2.5%	2.2%	2.2%	2.0%	1.7%

Note: Numbers on this page are updated from District of Saanich internal departments, except for the Estimated Population [source:

STATISTICAL SECTION

Miscellaneous information and demographic statistics (unaudited)

	2020	2019	2018	2017	2016
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)	125,107	122,173	122,245	115,864	110,889
Voter's list electors	86,656	86,656	86,656	83,559	82,155
Number of properties	41,130	40,924	40,754	40,335	40,258,
Number of public parks	171	171	172	172	171
Area of public parks and open spaces	1,762 Hec	1,761 Hec	1,751 Hec	1,751 Hec	1,751 Hec
Trail networks	110 km	110 km	110 km	109.2 km	107.9 km
Surfaced roads	574 km	574 km	574 km	574 km	574 km
Marked bicycle lanes	180 km	174.6 km	171.8 km	170.2 km	167.9 km
Storm sewers	576 km	575 km	575 km	573 km	571 km
Sanitary sewers	570 km	568 km	568 km	568 km	568 km
Water mains	547 km	547 km	548 km	547 km	547 km
Water services	30,128	30,084	30,407	30,361	30,013
Fire hydrants	2,305	2,298	2,290	2,282	2,274
Business licences	4,776	4,787	4,768	4,718	4,610
Number of District of Saanich employees	1,757	1,787	1,715	1,624	1,615
Building Permits issued					
Number of single family and duplex	86	73	84	119	123
Dollar value of single family and duplex	52,516,000	56,413,000	57,426,000	87,109,000	81,137,000
Number of other permits	640	622	663	750	722
Dollar value of other permits	243,371,000	119,724,000	180,832,000	223,560,000	147,615,000
Total permits issued	726	695	747	869	845
Total value of permits issued	295,887,000	176,137,000	238,258,000	310,669,000	228,752,000

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

STATISTICAL SECTION

Capital expenses by source (unaudited)

	2020	2019	2018	2017	2016
Capital fund:					
Operating fund	10,103,795	5,232,922	9,529,791	11,593,234	11,211,000
Reserves	14,441,846	13,798,505	12,500,904	4,018,285	17,845,789
Development cost charges	1,046,534	52,129	364,439	414,453	625,000
Developer/public	2,870,201	1,656,026	3,923,982	4,568,286	1,756,241
Grants & contributions	682,916	788,181	397,566	1,471,493	2,491,528
Debt	6,571,100	11,590,000	1,582,000	5,331,800	-
	35,716,392	33,117,763	28,298,682	27,397,551	33,929,558
Sewer capital fund:					
Operating fund	2,723,782	1,870,830	3,979,098	3,103,227	2,399,954
Reserves	514,800	-	1,743,872	-	-
Development cost charges	660,883				
Developer/public	404,378	240,067	349,534	277,001	63,987
Grants	-	-	1,226,439	758,340	-
Debt	2,300,000	2,200,000	-	1,500,000	2,764,600
	6,603,843	4,310,897	7,298,943	5,638,568	5,228,541
Water capital fund:					
Operating fund	6,118,241	6,474,305	4,839,186	5,908,768	5,073,638
Development cost charges	43,658			99,867	
Developer/public	899,533	428,403	1,022,258	520,989	550,179
	7,061,432	6,902,708	5,861,444	6,529,624	5,623,817

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2019

Total tax levy for Saanich and other authorities

(unaudited)

<u>Organization</u>	<u>2020 Taxes</u>
Places Of Public Worship	
Elk Lake Baptist Church	16,038
Cordova Bay United Church	23,324
Lion Of Judah Ministries	25,292
Unitarian Church Of Victoria	32,906
St David By The Sea Anglican Church	8,810
Gateway Baptist Church	26,931
Victoria First Church Of The Nazarene	23,196
Seventh Day Adventist Church	28,427
Saanich Community Church Mennonite Brethren	16,028
St Michael's Anglican Church	14,239
United Church Of Canada	197
Our Lady Of Fatima Catholic Church	14,628
Victoria And Vancouver Island Greek Community Church	29,558
St Joseph's Catholic Church	5,707
Iglesia Ni Cristo Church Of Christ	11,413
Christ Community Christian Reformed Church	11,564
Cornerstone Pentecostal Church	7,712
Westview Gospel Chapel	6,945
Sacred Heart Catholic Church	30,890
Christian Reformed Church	25,713
Salvation Army Victoria Citadel	102,076
New Life Community Fellowship	11,661
The Church Of Jesus Christ Of Latter-Day Saints	27,605
Saanich Baptist Church	28,034
Christadelphian Ecclesia	12,140
Croatian Catholic Church St Leopold Mandic	11,937
Holy Cross Catholic Church	26,382
Gordon Head United Church (Hollydene Community Church)	13,631
Lambrick Park Church	17,463
St Dunstan's Anglican Church	24,169
St Aidan's United Church	14,956
St Peter's Anglican Church	15,280
St Luke's Anglican Church	24,602
St John The Evangelist Church	3,652
North Douglas Pentecostal Church	25,062
New Apostolic Church	1,233
Kingdom Hall Of Jehovah's Witnesses	7,308
Trinity Presbyterian Church	3,215
City Light Church Of Victoria	11,485
Hope Lutheran Church	9,628
Victoria Pacific Rim Alliance Church	7,005
Knox Presbyterian Church	9,213
Shelbourne Street Church Of Christ	12,380
Lutheran Church Of The Cross	19,804
St George's Anglican Church	20,937
Cadboro Bay United Church	20,482
Winners Chapel International Victoria	63,669
	904,527

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2020 (CONTINUED)

Total tax levy for Saanich and other authorities

(unaudited)

Schools

St Joseph's School	11,200
	11,200

Sport

Braefoot Community Association	22,691
Gorge Soccer Association	121,699
Saanich Health & Physical Endeavors Society	16,054
Southern Island Sailing Society	25,608
Victoria Rowing Society	23,541
Victoria Canoe & Kayak Club	5,481
Power To Be	35,729
	250,803

Community Activity Centres

Cordova Bay Community Club	17,617
The District Of Saanich (Nature Trust Of BC)	17,179
Royal Oak Women's Institute	7,670
Garth Homer Foundation	66,727
Saanich Neighbourhood Place	4,273
Greater Victoria Public Library Board	34,995
Shekinah Homes Society	10,047
Goward House Society	43,930
	202,438

Cultural Organizations

Saanich Heritage Foundation	24,953
Crown Provincial (Hallmark Heritage Society)	2,609
Vancouver Island Netherlands Association	13,147
Ukrainian Canadian Cultural Society	15,477
Jewish Community Centre Of Victoria	11,898
	68,084

Agricultural Organizations

Haliburton Community Organic Farm Society	24,285
Horticulture Centre Of The Pacific	131,816
Capital City Allotment Association	26,868
	182,969

Community Service Organizations

Canadian Centre Of Learning For Maitreya Missionary	3,741
Artscalibre Foundation Society	16,170
Girl Guides Of Canada	20,950
Prospect Lake Community Association	8,928
Society Of St. Vincent De Paul Of Vancouver Island	40,904
Cridge Centre	11,204
Gordon Head Mutual Improvement Society	6,703
Children's Health Foundation Of Vancouver Island	179,238
Scout Properties (BC/Yukon)	30,709
Victoria Native Friendship Centre	114,681
Habitat For Humanity (Restore)	37,500
Bishop of Victoria	1,039

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2020 (CONTINUED)
Total tax levy for Saanich and other authorities
 (unaudited)

The District Of Saanich (Police)	71,448
Victoria Humane Society	9,015
	<u>552,230</u>
Community Housing Organizations	
Victoria Association For Community Living	73,551
Baptist Housing Mount View Heights Care Society	184,847
Independent Living Housing Society	18,869
Baptist Housing Society Of BC	12,626
Dawson Heights Housing Ltd	21,771
Broadmead Care Society	10,492
Island Community Mental Health Association	8,364
Victoria Senior Citizens Housing Society	51,691
Luther Court Society	61,112
	<u>443,323</u>
Natural Area Preservation	
Hunter, Frances	196
	<u>196</u>
Total Permissive Tax Exemptions For 2020	\$ 2,615,770



As presented to Saanich Council on June 21, 2021 in accordance
with Section 99, Community Charter

For information or copies of this report, please contact:
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