

The background of the entire page is an aerial photograph of a rural landscape in Saanich, British Columbia. The scene shows rolling hills with patches of green fields, some brownish soil, and clusters of evergreen trees. In the distance, a town is visible, followed by more hills and a body of water under a blue sky with scattered clouds. A decorative graphic of a dotted line with a white arc above it curves across the lower half of the image.

2022 Annual Report

Serving the people

The District of Saanich

British Columbia

Year ended December 31, 2022

2022 Annual Report

Year ended December 31, 2022 | District of Saanich, British Columbia
Prepared by: Corporate Services Department

Table of Contents

INTRODUCTORY SECTION	1	FINANCIAL SECTION	54
Municipal Council and senior staff	2	Message from the Director of Finance	55
Message from the Mayor	4	Report from the Director of Finance	56
Message from the CAO	5	Management's responsibility for the financial statements	57
Awards	7	Independent auditors' report	58
Achieving the vision	8	Statement of financial position	61
Mission and values	8	Statement of operations and accumulated surplus	62
Strategic planning and reporting structure	9	Statement of change in net financial assets	63
2019–2023 STRATEGIC PLAN GOALS	10	Statement cash flows	64
Community well-being	11	Notes on financial statements	65
Affordable housing, land use and infrastructure management	15	STATISTICAL SECTION	89
Organizational excellence	19	Permissive tax exemptions granted for 2022	99
Economic diversification	23		
Climate action and environmental leadership	27		
GRANTS RECEIVED FROM OTHER ORGANIZATIONS	31		
A LOOK AT OUR DEPARTMENTS	33		
Administration	34		
Building, Bylaw, Licensing and Legal Services	36		
Corporate Services	38		
Engineering	40		
Finance	42		
Fire	44		
Information Technology	46		
Parks, Recreation and Community Services	48		
Planning	50		
Police	52		



Introductory section

Our community

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

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

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

Our report

We strive to provide Saanich residents with relevant and accessible information. You will find information about the municipality, your elected officials, strategic planning and our achievements within this 2022 Annual Report. You will also find our 2022 strategic highlights, progress updates on municipal services and operations, and the audited financial statements.

The 2022 Annual Report is available on saanich.ca. Printed copies are available by request.

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



The District of Saanich lies within the territories of the **Lək̓ʷəŋən** (lay-kwung-gen) peoples represented by the Songhees and Esquimalt Nations and the **W̱SÁNEĆ** (weh-saanich) peoples represented by the **W̱JOLEŁP** (Tsartlip), **BÓKÉĆEN** (Pauquachin), **STÁUTW̱** (Tsawout), **W̱SIKEM** (Tseycum) and **MÁLEXEŁ** (Malahat) Nations.

Municipal Council and senior staff

Municipal Council

After October 15, 2022

Mayor: Dean Murdock

Councillors:

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

Before October 15, 2022

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:

Brent Reems

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

Brent Reems

Director of Corporate Services:

After October 2022 - Sheila Allen
Before September 2022 - Laura Ciarniello

Director of Engineering:

Harley Machielse

Director of Finance:

After September 2022 - Paul Arslan
Before September 2022 - Valla Tinney

Fire Chief:

Michael Burgess

Director of Parks, Recreation and Community Services:

Suzanne Samborski

Director of Planning:

After September 2022 - Lindsay Chase
Before September 2022 - Sharon Hvozdzanski

Director of Sustainability and Strategic Initiatives:

Sharon Hvozdzanski

Chief Information Officer, IT Department:

Trevor Hurst

Police Chief Constable:

Dean Duthie

Police Board

Mayor Dean Murdock - Chair
Linda Murray
Jacqueline King
Dr. Shelly Niemi
Jim Cambridge
Dionte Jelks

Auditors

KPMG LLP

Bankers

HSBC Bank Canada



Message from the Mayor



“2022 was a busy and successful year for Saanich. The District made progress on Council’s strategic priorities of housing, transportation, environment leadership and climate action, community well-being, economic development, and organizational excellence.”

On behalf of Council, I’m pleased to present the District of Saanich’s 2022 Annual Report.

2022 was a busy and successful year for Saanich. The District made progress on Council’s strategic priorities of housing, transportation, environment leadership and climate action, community well-being, economic development, and organizational excellence.

These are just a few highlights of what we accomplished together in 2022:

- Council advanced implementation of priority actions to increase housing supply, diversity, and affordability by approving a four-year funding strategy to support the Housing Strategy.
- We completed phase one and started phase two of the Shelbourne Street Improvements Project to make it easier, safer and more enjoyable for people to travel on that busy corridor.
- We improved safety for people riding bikes by installing new protected cycling lanes on Tillicum Road - a particularly vulnerable area for active transportation users.
- We received a donation from resident Edward (Ted) Wilson of a 1.85-acre property to be used for future park space.
- We shared the progress made to bring us closer to meeting our Climate Plan goals through the second annual [Climate Plan Report Card](#). At the same time, we also recognize there’s a significant amount of work to be done to move the dial on climate change and address the climate emergency.
- We made it easier to track progress on development and permit applications with the launch of a new online Permit and Development Tracker.
- Saanich was also recognized with several awards for achievements across the organization. See page 7 for details.

Currently, your new Council is developing a new strategic plan for our four-year term. We will consider all the feedback we heard from residents during last year’s election as well as input provided through the Citizen and Business Surveys to help us set the priorities we will focus on for the coming years.

In the meantime, I invite you to read on to learn more about our 2022 highlights and accomplishments.

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

Mayor Dean Murdock

Message from the CAO

The District of Saanich celebrated many accomplishments across the municipality in 2022.

One major highlight was the name restoration for **PKOLS** (Mount Douglas Park), which was a priority within Council's 2019 to 2023 Strategic Plan. In August, Council approved a request from the **WSÁNEĆ** Leadership Council (WLC) to move forward with a name restoration. **PKOLS** is the name of Mount Douglas in **SENĆOŦEN** and is an important place for the **WSÁNEĆ** people. This is one more step on our organizational journey toward reconciliation.

We also achieved success on several organizational initiatives. We ratified a new three-year collective agreement between the District of Saanich, the Saanich Police Board and Canadian Union of Public Employees (CUPE) Local 2011. This agreement allows Saanich to continue providing excellent and sustainable public services to our residents.

We held our general local election on October 15, along with all municipalities in BC, to elect our new Mayor and Council who were sworn in November 7. The effort it takes to run an election is no small feat; almost all departments across the organization were involved. Local government is the level of government that has the most direct impact on the daily lives of residents, so our goal is always to increase voter turnout and make voting opportunities as accessible as possible to our residents.

Additionally, Saanich continued to perform well on our 15th annual WorkSafeBC Certificate of Recognition (COR) audit receiving an overall score of 95 per cent this year. Compared to Saanich's last 10 COR audits, this year's total is above average. Our organization was commended for being the longest standing COR certified municipality. The COR process has become a cornerstone at Saanich and positively impacts our health and safety culture – a culture of care.

Thank you to Saanich Council for your dedication and leadership toward improving our community and to Saanich staff for your ongoing commitment to service excellence.



Chief Administrative Officer



“Thank you to Saanich Council for your dedication and leadership toward improving our community and to Saanich staff for your ongoing commitment to service excellence.”



Awards



For the 15th consecutive year, Saanich's Finance Department received the **Canadian Award for Financial Reporting** from the Government Finance Officers Association (GFOA) for its 2021 financial statements.



For the 13th consecutive year, Saanich received the **Distinguished Budget Presentation Award** from GFOA for its 2022 to 2026 Financial Plan.



The District of Saanich housing strategy earned a 2022 Silver Award from the Planning Institute of British Columbia. The honour came in the Excellence in Policy Planning – City and Urban Areas category which recognizes the development of leading-edge and visionary planning policy that seeks to enhance communities' social, economic, environmental and/or cultural well-being.



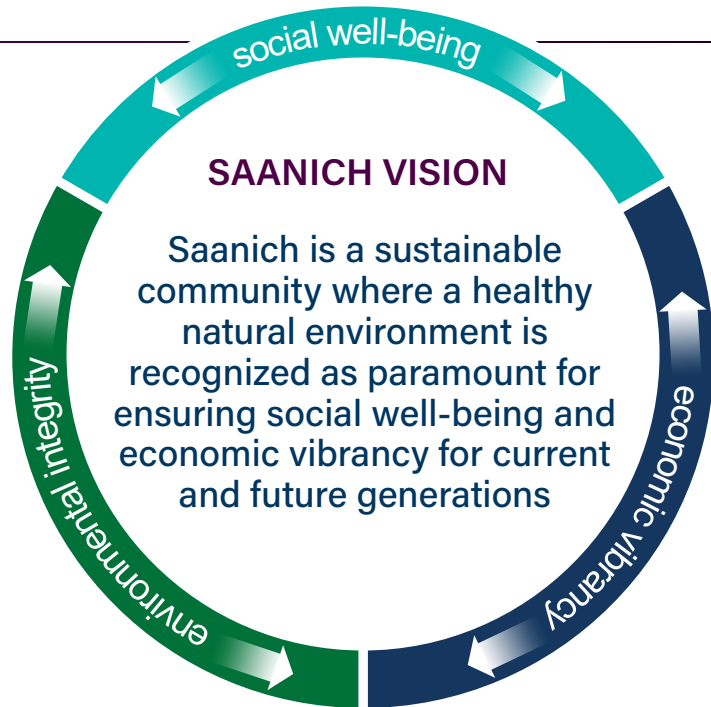
The District of Saanich and the City of Victoria received the Community Energy Association's 2022 Climate & Energy Action Award in the Community Planning & Development category at the Union of BC Municipalities (UBCM) Convention in Whistler on September 14, 2022.



Achieving the vision

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

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



We use the Strategic Plan to:

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

Mission and values

Serving the people

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

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

Strategic planning and reporting structure

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

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

There are several 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 2022 Annual Report measures progress on the 2019-2023 Strategic Plan.



2019 – 2023

Strategic Plan goals



Community well-being



Affordable housing, land use and infrastructure management



Organizational excellence



Economic diversification



Climate action and environmental leadership



Community well-being

Goal overview

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

Initiative progress and next steps

Migrate to Industry Canada's dedicated public safety radio frequencies. The CREST core infrastructure was upgraded in late January 2022. This has brought the CREST and E-Comm radio networks to the same versions, increasing the inter-operability of the two digital P25 networks. Installation of the DVRS systems in the front line apparatus was completed in 2021. CREST dispatch consoles were replaced in Q2 2022. DVRS configuration and implementation was completed in Q3 2022. CREST continues to increase the repeater sites and coverage across the Capital Region and Gulf Islands.

Consider options on how community contributions can be negotiated in an equitable, clear and focused manner. Initiated comprehensive Community Amenity Contributions and Inclusionary Housing project to develop a comprehensive program for amenities contribution levels, priorities, exemptions and administration. Project is anticipated to be completed in Q3 2023.

Collaborate with the Ministry of Transportation and Infrastructure (MoTI) to identify and undertake safety improvements and advance active transportation initiatives. Staff are meeting with BC Transit and the Ministry of Transportation and Infrastructure (MoTI) about the interim and long-term plans for the Uptown Mobility Hub and improvements on Carey Road and Ravine Way. The Administrative Traffic Committee has provided MoTI with suggestions for safety improvements at the Tillicum and Hwy 1/Regional Trail intersection.

Strengthen transportation safety for all road users. Staff began development of the Road Safety Action Plan and expect it to be presented to Council for consideration in Q4 2023.

Reinforce and conduct ongoing reviews of bylaws, and review Saanich's bylaw enforcement approach. The Deposit and Removal of Soil Bylaw was adopted in Q4 2022 as a full replacement of the Deposit of Fill Bylaw and Soil Removal Bylaw to bring these regulations into compliance with new legislation.

Proactively support and encourage the installation of public art in the community. The creation of an Indigenous Art Program will begin in 2023. Staff will continue to seek out champions who can help shepherd an appropriate, culturally sensitive approach to welcoming Indigenous Art into our public spaces. This may include permanent and temporary exhibitions, performances, and collaborative efforts in public spaces. Staff endeavor to respond to initiatives that are recommended by our First Nations, Urban Indigenous and Metis neighbours.

Undertake a citizens' assembly to explore the costs, benefits, and disadvantages of amalgamation between Victoria and Saanich. Saanich and Victoria staff worked with the province to seek one-third of the funding commitment for total costs associated with the citizens' assembly. Saanich and Victoria have each established council committees and are preparing for a joint meeting to resume the citizens' assembly process.

PKOLS (Mount Douglas Park) renamed. Saanich Council approved the request from WSÁNEC Leadership Council with the name restoration on August 15, 2022. Implementation of park signage to follow a formal naming ceremony.

Explore ways to support the mental health of Saanich residents. Council received a report from staff for information in April 2022 outlining mental health and well-being in the District.

Measuring this goal

Diversity, respect and inclusion is vital

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



Citizens who feel the services offered by Saanich reflect our diversity (age, gender and ethnicity)
2022: 62%*



Residents who have a sense of belonging in their community
2022: 64%*

Public safety is critical to livability in our community

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



Citizens who agree that Saanich neighbourhoods are safe
2022: 77%*



Citizens who agree roads in Saanich are safe for cars
2022: 81%*



Households prepared for a seven-day emergency disaster event
2022: 42%*

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

A healthy community is a worthy investment

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



Citizens who rate the quality of life in Saanich as good or very good
2022: 89%*



Citizens who participated in physical activity three or more days per week
2022: 85%*



Citizens who have a vegetable garden or keep poultry
2022: 47%* vegetable, 0%* poultry



Citizens who spend 1 to 5 hours per week in activities or events involving heritage and arts
2022: 30%*



Residents who have access to a Saanich park within 0.5km (5–10 min walk)
2022: 97%



Residents who have access to a Saanich park, regional park, or publically accessible greenspace within 0.5km (5–10 min walk) within 0.5km (5–10 min walk)
2022: 100%

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





Affordable housing, land use and infrastructure management

Goal overview

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

Initiative progress and next steps

Investigate inclusionary zoning guidelines as a means to provide more affordable housing in Saanich. Initiated comprehensive Community Amenity Contributions and Inclusionary Housing project to develop a comprehensive program for amenities contribution levels, priorities, exemptions and administration. Important precursor work to pre-zoning properties. Project is anticipated to be completed in Q3 2023. Developing more detailed affordable housing definition to support work and guide inclusionary housing components.

Complete the Uptown-Douglas Corridor Plan. The plan was adopted on February 28, 2022. Implementation work is underway.

Prepare a District-wide stormwater management master plan. Cordova Bay Pilot Integrated Storm Management Plan is approximately 90 per cent complete; the Watercourse and Drainage Bylaw Update is also 90 per cent complete; the rainfall intensity/duration curves for the District have been updated using data from more than 20 stations throughout the region and this work included a data set for climate change implications. Data gathering to close gaps for model development is ongoing.

Update the 12 Local Area Plans. Cordova Bay Local Area plan adopted in 2022. Cadboro Bay Local Area Plan to be presented for adoption in Q2 2023. Council has shifted focus from Local Area Plans to Centre, Corridor and Village (CCV) Plans. Planning for McKenzie and Quadra CCV plans initiated in 2022 with major public engagement to take place in 2023.

Develop an asset management road map. The Asset Management (AM) Strategy is in progress and is expected to be presented to Council for approval in Q3 2023. The AM Strategy will include an update to the current replacement value and average annual funding requirements for our physical assets. A new public webpage is now live with information available about the District's Asset Management Program.

Implement the Panama Flats concept plan. Postponed in 2022 by Council approval of the People, Pets and Parks Strategy. Likely to proceed in 2023 starting with a condensed community consultation to test the acceptance of the now ten-plus year old concept plan.

Explore options to increase below market and rental housing in Saanich, develop a housing needs assessment framework, and develop a housing strategy. Council provided four years of funding to implement the Housing Strategy. Manager of housing planning and policy, senior housing planner and planning analyst were hired. Staff are implementing the top 12 and phase 1 priorities of the Housing Strategy.

Develop a Tenant Assistance Policy. Staff undertook stakeholder engagement in December 2022 and will bring a proposed Tenant Assistance Policy and program to Council for consideration in Q3 2023.

Measuring this goal

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

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



30% or more of family income required for housing - renters
2022: 39.1%**



30% or more of family income required for housing - owners
2022: 16.6%**



Social and affordable housing units
2021: 5,962



People on regional wait-list for supportive housing (Greater Victoria Coalition to End Homelessness mission/CRD)
2022: 1,033



Residential units in Saanich
2022: 50,064



Saanich residents in core housing need and extreme housing need for both owners and renters
2022: 10.3%

Land use decisions are consistent with our community-supported plans

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



Citizens living inside centres, villages and corridors
2022: 40%

** Stats Canada Census data available July 2022

Asset management is critical to sustainable, effective service delivery

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



Asset management – Average Facility Condition Index (FCI) for all major District facilities
2022: 0.5

Active Transportation networks help our residents commute and connect

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

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



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



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





Organizational excellence

Goal overview

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

Initiative progress and next steps

Conduct a long-term financial planning process. The final report was presented to Council August 15, 2022 through the Finance and Governance Committee.

Establish metrics related to a high-performing workforce. An action plan has been created as a result of the employee engagement survey. This action plan has been implemented and a new engagement survey will measure impacts and continued areas of opportunity.

Integrate electronic records management. Staff completed an electronic document records management system readiness assessment and are mapping out the process for implementation.

Consider the Strategic Plan through a post-colonial lens. This work has been carried over to resume with the new Strategic Plan.

Measuring this goal

Good governance balances speed, transparency and engagement

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



Citizens who agree that Saanich welcomes citizen involvement
2022: 50%*



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

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

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



Citizens who agree they receive good value for the municipal taxes they pay
2022: 45%*

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

Strong internal processes support service excellence

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



Businesses who are satisfied with the services provided by Saanich
2022: 61%*



Citizens who are satisfied with the quality of public services provided by Saanich
2022: 68%*

A high-performing workforce is our greatest asset

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

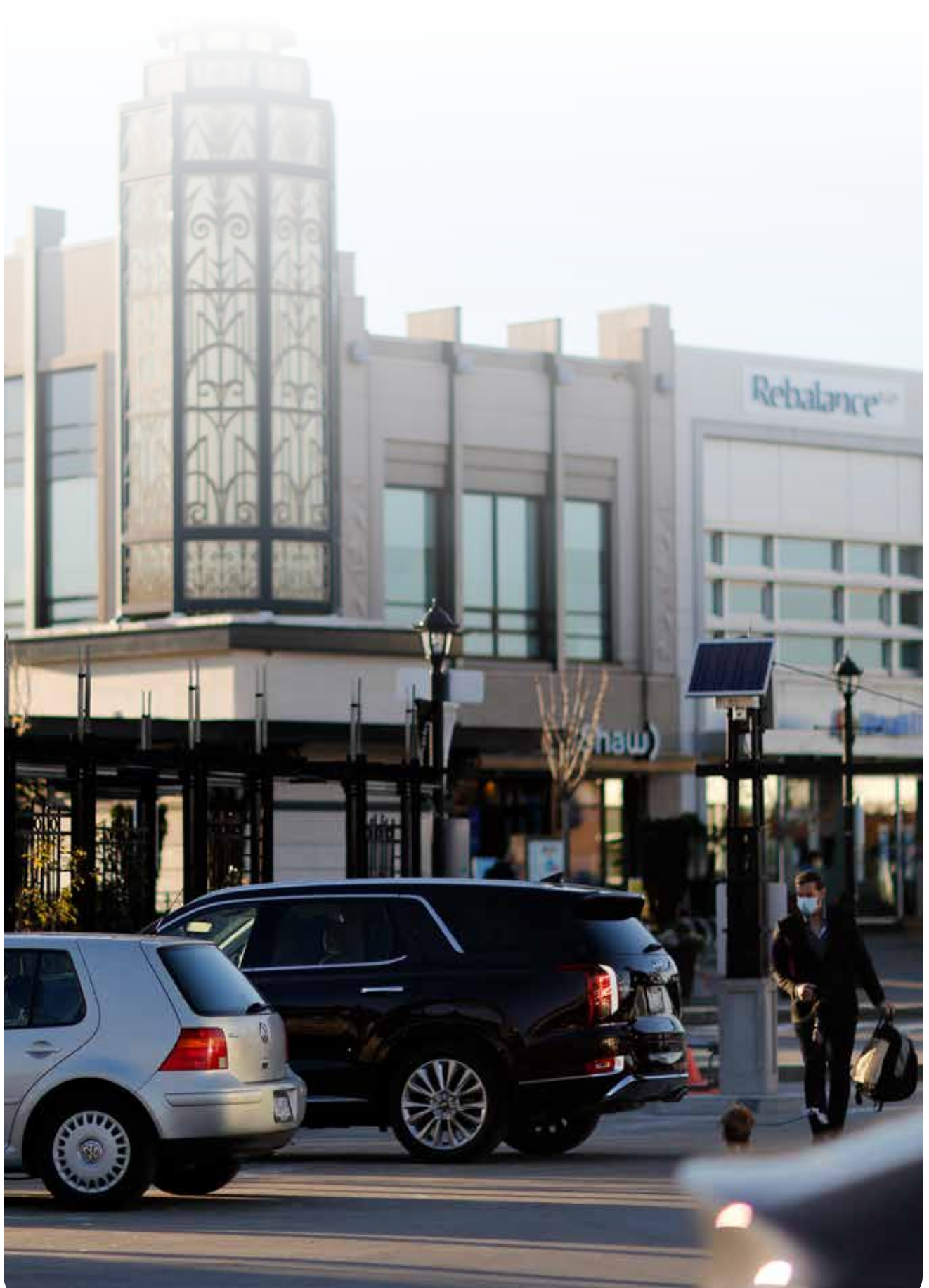


Employees who participated in the Saanich Employee Survey
2021: 59%



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

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





Economic diversification

Goal overview

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

Initiative progress and next steps

Consider the creation of an economic development strategy. An economic development manager was hired in early 2022. Part of their initial work has been the creation of an economic development strategy for Saanich.



Measuring this goal

A diversified economic base is foundational to community vibrancy

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



Business generated property tax revenue
2022: 23.15%



Business licences issued
2022: 4,936



Permits issued for new commercial/ industrial buildings
2022: 3



Permits issued for tenant improvements to existing commercial space
2022: 90

Economic development is a key focus area

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

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



Percentage of commercial, industrial and institutional area to residential property area in Saanich
2022: 19.5%



Pizza
Hamburger
Sandwich
Donut

Cola Drinks
French fries
Hot dog
Ice cream

Burgers & fries
Original Tasty

DESSERT
PIE
CHEESECAKE
DRINK
COFFEE
SOFT DRINK





Climate action and environmental leadership

Goal overview

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

Initiative progress and next steps

Commence the Shelbourne Street Improvement Project. Phase 1 is complete. Phase 2 is under construction with completion expected in late 2024. Phase 3 construction will begin in 2024.

Update Saanich's Climate Plan and implement actions. Staff presented the annual report card to council in early 2022 and recently in 2023. Staff continue to work on implementing the plan actions. The next annual report will be presented in early 2024.

Support BC Transit initiatives. The McKenzie Corridor study in partnership with BC Transit will be completed in Q3 2023. This study will identify short- and long-term infrastructure improvements that will support improving active transportation and transit mode share.

Introduce an Environmental Policy Framework with a focus on climate change, stewardship and biodiversity. The Resilient Saanich Technical Committee is developing an Environmental Policy Framework for Council's consideration. A State of Biodiversity Report will be presented to Council for information in Q1 2023.

Implement key initiatives from the Agriculture and Food Security Plan. The Farmworker Housing Policy was adopted in November 2022. Staff continue to work with CRD and other partners to implement Regional Food and Farmland Trust. Progress report to be presented to Council in Q2 2023 to assess progress made and future work priorities.

Enhance electric vehicle infrastructure in an effort to reduce greenhouse gas emissions. The remaining public Level 2 EV chargers associated with the NRCAN grant for 20 public EV charger installs were completed in early 2022. Multiple fleet EV chargers were installed at the Saanich Fire Hall 1, Municipal Hall Annex and the Saanich Operations Centre throughout 2022 as part of the NRCAN grant for 22 fleet EV chargers. The final chargers associated with this project will be installed at the Public Safety Building and will be operational Q1 2023. Two additional L2 fleet EV chargers were installed at the Saanich Operations Centre in 2022 that go beyond those committed to as part of the NRCAN grant application. A feasibility study is underway for 16 additional fleet EV chargers at this location. A regional grant application has

been submitted to bring considerable funding for expansion of Saanich owned community-wide EV chargers. This application has been passed at the provincial level and is awaiting federal review; meanwhile, curbside EV charging site feasibility work is underway.

Implement the existing Invasive Species Management Strategy. The Biodiversity Conservation Strategy is anticipated to provide guidance on invasive species management and biodiversity protection; this strategy is anticipated to be completed by end of 2023. Further expansion of work supporting the Invasive Species Management Strategy would require additional staff resources.

Review and implement the Urban Forest Strategy. The Urban Forest Strategy update was funded in 2021 and Diamond Head Consulting was hired in 2022 to develop and deliver an updated strategy.

The update is being conducted in two phases:

- A technical analysis of the state of Saanich's urban forest culminating in the final draft State of the Urban Forest Report, the foundation for updating the strategy; and
- The Urban Forest Strategy Update, which will include public engagement and recommend a clear vision and framework for the management of Saanich's urban forest over the long-term (50 years) with a roadmap for implementation over the next 10 years.

The Final Draft State of the Urban Forest report will be presented to Council for information in Q1 2023. Public engagement will begin in Q2 2023 will support development of the Urban Forest Strategy Update

Encourage and support residents, institutions and businesses to generate less waste and increase recycling and composting of waste. CRD Waste Composition Study assessed two Saanich refuse trucks documenting specific recyclables and waste materials to target for diversion. Manager participation in CRD Local Government Waste Reduction Working Group to develop education campaigns to bolster waste diversion quality and quantity in multi-family dwellings. BC Stats completed a survey of yard and garden waste drop-off service to help consider changes to the service model.

Measuring this goal

Steward the natural environment

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



Urban forest coverage - total land cover
2022: 43%



Parks with natural areas that have stewardship programs
2022: 45



Volunteers' hours for the natural environment
2022: 16,313+



Properties in ALR and A+ zoned lands claiming farm status
2022: 281



Reduction in community GHG emissions
2021: 19%



Reduction in corporate GHG emissions by (all municipal levels) - 2022: 21%



Preserve Saanich's natural areas and greenspaces—natural areas in parks
2022: 62%

Balanced transportation initiatives are supported to reduce our environmental impact

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



Saanich vehicles that are EV:

Electric personal vehicles

2021: 2.9%

Electric commercial vehicles

2021: 5.9%



Modal share infrastructure:

New sidewalks 2022: 2,770m

New curb ramps 2022: 16

New cycling facilities suitable for all ages and all abilities 2022: 5,998m

Enhanced transit stops 2022: 8



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.

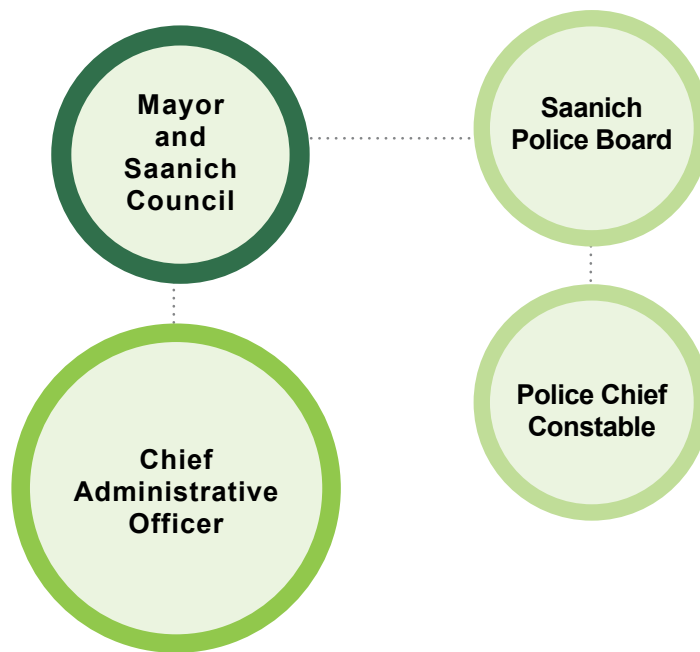
Saanich staff monitor available grant opportunities and submit applications with projects that meet the grant criteria and requirements. Once approved, Saanich secures grant funding in stages as work progresses. In 2022, Saanich secured the following funding:

Agency	\$ Value	How funds were spent
BC Hydro	136,092	Various sustainability initiatives
Capital Regional District	150,000	Infrastructure planning
Federation of Canadian Municipalities	295,313	Community e-bike incentive program, Home energy retrofit financing
Fortis	65,843	Various sustainability initiatives
Government of Canada	19,998	Employment program
Government of Canada	115,417	Infrastructure planning
ICBC	603,138	Traffic improvements
Natural Resources Canada	73,100	Zero emission vehicle infrastructure
Province of BC	1,031,967	Infrastructure planning
Province of BC	1,388,354	Policing
Real Estate Foundation of BC	56,875	Home energy retrofit financing
Union of BC Municipalities	15,000	Asset management planning program

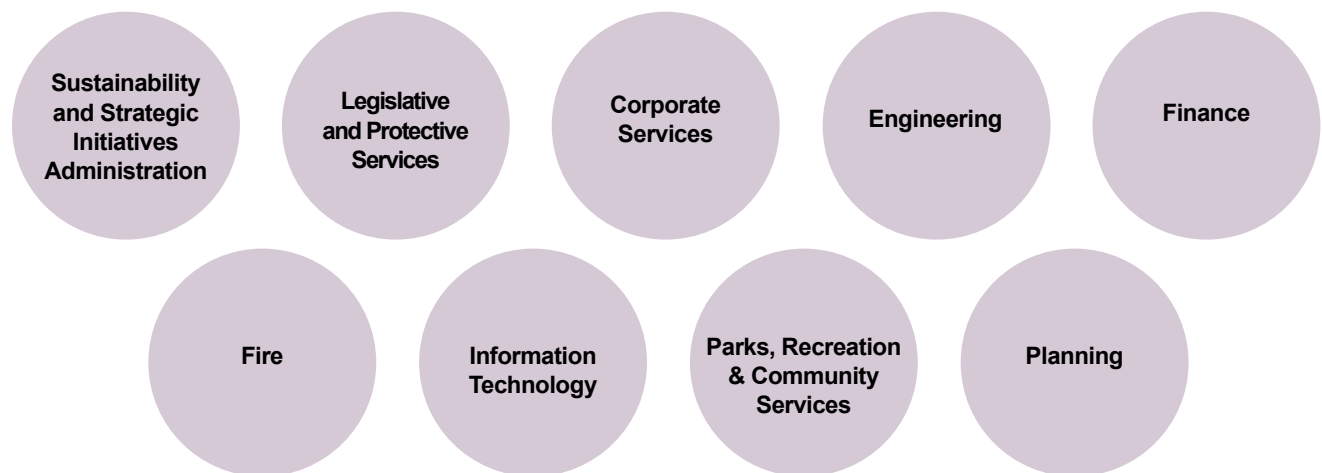


A look at our departments

Corporate structure



DEPARTMENTS



Administration



What does this department do?

The Administrative Department supports the day-to-day operations of the district by creating policies and programs, developing sustainable and strategic initiatives, managing the budget process, providing legislative services and working with other levels of government.

Council and Committees provides for the direct costs of Council and committee activities.

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

Legislative Services is responsible for legislative and corporate administration, and provides management, information and support services for Council, its advisory committees, and the Board of Variance. The division administers the Freedom of Information and Protection of Privacy Act and oversees the information management program which includes corporate records and documents. The division also conducts the local government elections, referenda, and elector approval processes and provides customer service and information to the general public and Saanich staff through the Municipal Hall reception desk.

Archives is part of Legislative Services and collects and preserves the documentary heritage of Saanich and makes this information available through public reference room services, website resources, and public outreach.

Sustainability and Climate Change works with Council, residents, staff and a range of stakeholders on implementing the goals and objectives of the 2020 Climate Plan. The work is both corporate and community in nature with the overarching objective of reducing GHG emissions and making our community and region more resilient to the effects of Climate Change. The division's work and success relies heavily on partnerships with other local governments, institutions and community organizations. The division provides professional advice to Council, the public, staff, and a broad range of stakeholders on sustainability and climate change matters and regulatory documents.

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

2023

Planned initiatives

- Review the organization, access and storage needs for agreements.
- Develop inventory of executed agreements and plan for access and storage.
- Implement changes for storage and improved access to bylaws.
- Continue to provide additional online resources on Archives website.
- Direct the creation and management of recorded information by employees and to establish employee responsibilities. The Information and Governance Policy provides a framework to manage information efficiently including the creation of an information governance committee.
- Use the Electronic Document and Records Management System (EDRMS) Strategy and Project Plan as a framework develop a SaanichIM (information management) readiness project plan and timelines including an EDRMS project charter, business case and request for proposal. In conjunction with IT.
- Refit RCRS with a modern software ready retention schedule and meet with departments to define needed metadata.
- Commence the restructuring of a file share.
- Departments inventory of physical records located in offices and offsite storage for automation purposes.
- Prepare to seek proposals from software providers for the supply of EDRMS.
- Evaluation of corporate digitization needs of program areas.
- Explore central coordinator of offsite storage for efficiencies. Promote the use of the FileBridge software for storing records.
- Develop a self-study PowerPoint presentation for new employees/advanced on FIPPA w/Q&A.
- Review and update Information Access and Privacy Training Plan.
- Launch personal Information Inventory Phase Two and involve all program areas and Records Management, update the locations personal information is stored
- Review and update communication strategies regarding information access and privacy accountability.
- Secure grant funding and initiate design and construction for additional Level 2 EV chargers and DC Fast Chargers at key facilities to support medium-duty and front-line vehicle fleet electrification.
- Expand the e-bike fleet program to the Municipal Hall and Saanich Operations Centre.
- Develop the licensing program for car share vehicles to have access to on-street charging.
- Complete the feasibility study and pathway to 100% Renewable Energy & Resiliency for the Municipal Hall in collaboration with Facility Operations.
- Deliver the Building Retrofit Strategy, associated implementation plan and first priority actions.
- Develop a Revitalization Tax Exemption program for commercial and multi-family building deep energy retrofits and fuel switching.
- Deliver a review of the Oil to Heat Pump Financing Program and recommendations for program expansion.
- Evaluate ecosystem services for key Saanich natural assets to inform the Asset Management strategy.
- Undertake a Zero Waste strategy and identify early actions for implementation.
- Complete a heat vulnerability mapping dashboard in collaboration with the Capital Regional District and Saanich Emergency Program.
- Develop a Heat and Air Quality Adaptation Strategy to increase climate resiliency to increasing summer temperatures, extreme heat events and air quality events arising from wildfires in collaboration with Saanich Emergency Program.
- Update the Saanich eco-city footprint and consumption-based emissions inventory.
- Continue to pursue activities that support business attraction, retention and expansion.

Building, Bylaw, Licensing and Legal Services



What does this department do?

The Building, Bylaw, Licensing and Legal Services Department provides a variety of external and internal customer services and oversees regulatory compliance.

Inspection Services and Inspection Administration oversee the construction, alteration, repair and demolition of buildings by ensuring construction complies with bylaw requirements, the BC Building Code and applicable regulations.

Bylaw and Parking Enforcement enforces municipal bylaws, responds to public complaints and enquiries and conducts investigations related to alleged bylaw violations.

Business Licensing administers business licenses, responds to customer complaints and enquiries, and conducts investigations regarding possible bylaw violations.

Legal Services provides advice to Council and staff, prepares legal documents, negotiates contracts and manages legal proceedings.

Lands acquires, manages, and disposes of real property on behalf of the municipality. The section negotiates, prepares and registers municipal rights-of-way, and supports the subdivision process.

Risk Management promotes policies and procedures designed to prevent incidents causing loss. The section manages an insurance program that sustains the municipality's ability to deliver services to the community.

QUICK STATS	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Building permits issued	726	753	629	702
Plumbing permits issued	823	880	775	826
Inspections conducted	6,913	6,875	6,841	6,876
Bylaw complaint inspections	4,705	3,713	5,115	5,300



2022

Department accomplishments

- Implemented an Enterprise Risk Management framework at the District.
- Worked with Saanich Police to shift animal control enforcement services to the Capital Regional District under a new services agreement.
- Implemented a new permit and development tracker.

2023

Planned initiatives

- Continue to work with Purchasing on a corporate-wide Procurement Overhaul Project to help develop and implement new tools and processes that will help Saanich achieve an effective balance between accountability and efficiency while ensuring that we obtain good value for public money.
- Continue to implement the Enterprise Risk Management Framework across the organization.
- Work with other departments to digitize the building plan review process.

Corporate Services

What does this department do?

The Corporate Services Department is comprised of: Communications, Human Resources, 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.

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?

Human Resources provided respectful workplace training for 215 staff and recruited a total of 445 hires.

OHS trained 422 employees with 39 safety courses and 233 training hours.

Communications increased Saanich Spotlight newsletter subscribers by 60%.



2022

Department accomplishments

- Advanced development of a program focused on employee psychological safety.
- Created and implemented communications strategies for corporate, capital and infrastructure projects and initiatives.
- Negotiated new CUPE collective agreements and supported Police bargaining.
- Supported the implementation of action plans for the 2021 employee survey results.
- Supported the 2022 municipal election process.
- Conducted mental health training for leadership, managers, supervisors and employees.
- Conducted the citizen and business surveys to help guide financial and strategic decision making for Council and staff.
- Initiated leadership development training.
- Advanced Diversity, Equity and Inclusion Strategy.
- Advanced recruitment and organizational design for approved resource requests.

2023

Planned initiatives

- Advance the development of a workforce plan.
- Launch an employee engagement survey.
- Co-create a diversity, equity and inclusion and antiracism action plan.
- Co-create an accessibility policy and action plan.
- Create a health and safety action plan.
- Create a workplace disability management assessment response plan.
- Procure and implement public engagement software/platform.
- Co-create enhanced automated human resources data analytics.
- Support effective bargaining with IAFF.
- Partner with IT to:
 - Implement new service workflow pilot starting with print services and employee onboarding.
 - Pilot employee self service tools in existing human resources system.
 - Implement safety, disability management and training software .
 - Conduct discovery on needed human resources management systems improvements.

Engineering

What does this department do?

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

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

Water Resources manages the municipal water, sanitary sewer and storm drainage systems by undertaking systems planning and analysis; engineering designs and overseeing the construction of infrastructure improvement and replacement programs.

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

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

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



QUICK STATS	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Fixtures converted to LED	800	940	560	600
Illegal dumping responses	650	727	689	720
Waterways inspected/cleaned (km)	300	461	265	280
Water quality samples taken	700	1,166	1,394	1,250
Hydrants serviced	1,000	691	486	750

2022

Department accomplishments

- Completed water system and sewer system master plan updates considering climate change and variable growth patterns including updates and calibration of the system models to enhance decision making and optimize service delivery.
- Completed the modernization of the Unidirectional Flushing Program for the water system and in support of our permit to operate.
- Completed and submitted to Vancouver Island Health Authority the annual Saanich Drinking Water Quality Report in compliance with the permit to operate.
- Secured proponents to pilot new water meter products and technology for the District-wide water meter replacement program.
- Completed repairs to Lochside Trail and the base of Blenkinsop Creek east of Quadra Street. This work was precipitated by extreme rainfall events and high stream flows.
- Entered the first two electric pickups for the municipal fleet into service, bringing the total number of electric vehicles in the fleet to 27 and the total fleet electrification progress to 14 per cent.
- Prepared and implemented the Speed Limit Establishment Policy.
- Standardized and completed 13 regional trail crosswalk upgrades.

2023

Planned initiatives

- Finalize the update to the Active Transportation Plan.
- Complete development of the Road Safety Action Plan that aligns with Vision Zero and the Safe Systems approach.
- Review and implement the nine priority corridors identified in the Speed Establishment Policy report.
- Modernize our development services policy framework, starting with updating the Engineering Specifications of the Subdivision Bylaw.
- Complete the Cordova Bay (Pilot) Integrated Stormwater Management Plan .
- Pilot residential water meter replacement product(s) and reading technology.
- Review the yard and garden waste drop-off service model.
- Increase street and bike lane sweeping capacity to support Active Transportation Plan.
- Optimize refuse collection routes for January 2024 implementation to minimize fuel consumption.
- Begin construction for Fire Station No. 2 re-development.
- Begin feasibility study for the Saanich Operations Centre Redevelopment project. Specifically, the District will work to secure contractual agreement with the engagement of a private sector developer.
- Begin construction for ice plant heat reclaim system at G.R. Pearkes Recreation Centre.

Finance

What does this department do?

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

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

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

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

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

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

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

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





2022

Department accomplishments

- Received the Canadian Award for Financial Reporting from the Government Finance Officers Association for the 2021 financial statements.
- Received the Distinguished Budget Presentation Award from the Government Finance Officer Association for the 2022 to 2026 Financial Plan.
- Updated the customer service counter to maximize use of space, increase security and improve accessibility.
- Developed long-term funding strategy for park land acquisition.

2023

Planned initiatives

- Implement budget software to replace the current Excel-based operating budgeting.
- Continue the overhaul procurement through updated bylaws, policies and protocols.
- Finalize the permissive tax exemption policy.
- Develop long-term funding strategy for annual asset replacement.
- Update the Debt Management Policy and develop long-term funding strategy for future borrowing needs for implementation of the Strategic Facilities Master Plan.
- Support development of the business case and funding strategy for the Saanich Operations Centre.

Fire

What does this department do?

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



QUICK STATS	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Incident responses	3,686	4,896	5,520	5,750
Fire-related fatalities	0	2	2	0
Fire-related injuries	1	2	4	0
Estimated value of property loss	\$3,801,350	\$1,851,440	\$1,545,441	\$1,500,000
Estimated value of property saved	\$142,413,250	\$104,554,300	\$170,225,310	\$100,000,000
Incidents dispatched (Saanich Fire and clients)	5,960	7,242	11,664	12,000
Public education programs and events / attendees	130 / 2,090	7 / 855	78 / 16,137	80 / 17,000

2022

Department accomplishments

- Council approved rezoning application and development variance permit for the replacement of Fire Station No. 2. Construction to commence in 2023 for completion in 2025.
- Completed transition to provide fire dispatch services to the CRD and its participants, including the Districts of Highlands, Metchosin and Sooke and the CRD in relation to the Juan de Fuca, Salt Spring Island and Southern Gulf Islands Electoral Areas. Dispatched 10,510 incidents to 18 regional fire departments, including Saanich.
- Positioned a Fire Medic unit at Fire Station No. 3 to ensure the department continues to meet response time standards and provide efficient emergency response services.
- Equipped apparatus with Digital Vehicle Repeater Systems to standardize communications equipment and practices with primary mutual aid partners to align and support safe operating environments essential for responder safety.
- Deployed fire crews and task force leaders to support wildfire suppression operations in B.C. Interior communities at the request of the Office of the Fire Commissioner.
- Resumed in-person public education and community events and provided 62 fire and life-safety programs to an estimated 14,500 participants of all ages (e.g., school-aged programs and community events).

2023

Planned initiatives

- Implement Fire Master Plan recommendations to ensure the Fire Department continues to deliver efficient, effective and fiscally responsible services to the District.
- Complete Fire Underwriters Survey public fire protection classification and grading index to support homeowner fire insurance protection rates.
- Provide oversight for replacement and construction of Fire Station No. 2 to be completed in 2025.
- Complete renovation of Emergency Operations Centre to increase usability and update supporting technology.
- Update District's Emergency Response and Recovery Plan, incorporating community hazard, risk and vulnerability assessment recommendations.
- Begin implementation and compliance with federally mandated Next Generation 9-1-1 system.
- Continue to work with industry partners on greening and electrification of zero emission apparatus, vehicles, equipment, and supplies.
- Provide professional development opportunities and continue to recruit and retain a skilled and diverse workforce.

Information Technology

What does this department do?

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



QUICK STATS	2020 Actual	2021 Actual	2022 Actual	2023 Estimate
Total service requests per year	not measured	not measured	2,455	3,000
Preventative maintenance changes	not measured	not measured	100	150
Total system availability (minus planned maintenance)	not measured	not measured	not measured	99.7%
Average issue response time	not measured	not measured	<=60 min	<=30 min

2022

Department accomplishments

- Created an IT Master Plan to guide overall departmental activities.
- Refreshed/implemented 630 computers and 369 mobile phones across the District.
- Deployed new covenant layer in GIS along with millions of object updates.
- Implemented several security and capacity improvements to core infrastructure.
- Implemented changes to IT policies making technology more accessible yet more secure.
- Implemented several workplace improvements including flexible workplace.
- Upgraded council chambers WIFI and power.
- Began several technology pilots to improve permitting, calls for service, corporate services and IT service response.

2023

Planned initiatives

- Upgrade the District's Computer Aided Drafting and Design software to the latest version.
- Initiate Fire and Emergency response upgrades including Win911 Fire Dispatch and NexGen 911.
- Modernize District meeting rooms and council chambers with internet Microsoft Teams-enabled video conferencing and collaboration tools.
- Upgrade various systems including Fuel Management, Traffic Signalling and SCADA networks.
- Implement Council governance software, including better public participation software to improve citizen engagement on planned initiatives.
- Upgrade Geographic Information System to latest version.
- Initiate several projects relating to planning, permitting and bylaw services including mobile ticketing, mobile field worker upgrades, garden suite permitting and citizen payment processing.
- Implement improvement to internal intranet.
- Initiate several pilot projects to improve the delivery of corporate services to staff including employee self service portal, print service requests, timesheet entry, employee onboarding and digital signatures.
- Implement improved safety, disability management and training safety software and online material safety datasheets.
- Implement new service workflow pilot starting with print services and employee onboarding.
- Implement a new IT security awareness program.
- Implement budget and forecasting software.
- Implement additional technology, security, and mobility improvements to improve employee's ability to remotely work in a secure way.
- Refresh and replace approximately 100 ruggedized mobile computers for field workers and all printers and copiers throughout District.
- Begin the implementation of employee collaboration tools by department based on Microsoft 365 Teams, OneDrive, and SharePoint.
- Implement IT Services "Dashboard" to continue to improve IT Service Request response times.
- Implement network performance improvements throughout District of Saanich.
- Conduct discovery work to make district WIFI more accessible and secure for all employees and the public (where appropriate).

Parks, Recreation and Community Services



What does this department do?

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

Recreation supports *healthy people* by planning, coordinating and delivering a continuum of active living recreation and wellness programs and services

spanning all ages and abilities, and by planning, managing and maintaining the District's four recreation centres (Cedar Hill, Gordon Head, G.R. Pearkes and Saanich Commonwealth Place), the Cedar Hill Golf Course and Braefoot Park Centre.

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

Did you know?

Saanich Commonwealth Place hosted the national-level Bell Canadian Swimming Trials featuring 552 swimmers from 131 clubs across the country competing to represent Canada in the 2022 FINA World Championships, 2022 Commonwealth Games, and the 2022 World Para Swimming Championships.





Did you know?

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

2022

Department accomplishments

- Integrated Environmental Services from Planning into the Parks Division to create efficiencies and ensure harmonized stewardship and holistic environmental protection and development review.
- Worked to complete the regional Ice Demand Analysis which will be presented to Council in 2023.
- Hosted BC 55+ Games with 250 hours of facility space.
- Saanich Commonwealth Place (SCP) was voted #1 Best in the City in the categories of Recreation Centre and Swimming Pool/Waterpark.
- Completed beach access stair construction at PKOLS (Mount Douglas Park).
- Completed Phase 2 of Colquitz River and bank restoration in Cuthbert Holmes Park.
- Implemented name restoration at PKOLS (Mount Douglas Park).
- Received more than 16,000 Pulling Together volunteer hours working in parks.
- Published Naturescape guidebook to provide residents with information on how to bring nature into their yards.
- Achieved third module for the Audubon Cooperative Sanctuary Program in Water Conservation at the Cedar Hill Golf Course.
- Completed the Gordon Head Recreation Centre (GHRC) mechanical room remediation project, pool deck storage project and preschool play space expansion.
- Began partnership between GHRC and Island Health to offer outpatient neuro services at GHRC – the first such partnership of its kind on the island.
- Offered recreation and community services programming at Braefoot Park Centre including summer camps and one-off offerings, including under-represented groups.

2023

Planned initiatives

- Continue to lead the Indigenous Inter-departmental Working Group and support the District's reconciliation initiatives.
- Undertake the Parks, Recreation and Community Services Directives and Action Plan (Strategic Plan update).
- Present the People, Pets and Parks Strategy final report including key recommendations to Council.
- Complete Urban Forest Strategy update.
- Complete a State of Biodiversity baseline report and a Biodiversity and Conservation Strategy with recommendations on protection and enhancement of key environmentally sensitive ecosystems.
- Scope the Lambrick Park Master Plan process.
- Work toward Wildlife and Habitat Management as the next module of the Audubon Cooperative Sanctuary Certification program for golf courses at the Cedar Hill Golf Course.
- Complete planned improvements of PKOLS (Mount Douglas Park) summit with pathways, parking lot and interpretive signage following a formal ceremony.
- Undertake improvements to Rutledge Park with a new playground, splash pad and washroom building with funding provided by Investing in Canadian Infrastructure Program, Community, Culture and Recreation grant, Community Amenity Contributions and a Saanich Legacy Foundation donation.
- Add a mezzanine fitness room at SCP.
- Continue restoration work in Cuthbert Holmes Park.
- Celebrate Cedar Hill Recreation Centre 50th Anniversary.

Planning

What does this department do?

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

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

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

Environmental Services works on plans, policies and programs that support a healthy natural environment.



2022

Department accomplishments

- Implemented amendments to the Land Use Procedures Bylaw to not hold Public Hearings on a proposed Zoning Bylaw amendments if the application is consistent with the OCP.
- Completed amendments to the Advisory Design Panel Terms of Reference to include the addition of specialist members to support the review of large scale and complex development applications in the Uptown Douglas Plan policy area, and in other areas that call for greater density.
- Implemented Zoning Bylaw amendments to permit the production and retail sales of Cannabis in accordance with the Cannabis Control and Licensing Act, the Agricultural Land Commission Act, and the ALR General Regulations.
- Implemented policy to support the hospitality industry during the COVID-19 pandemic that included extension of the LCRB's Temporary Expanded Service Area authorization to support local businesses navigating public health orders while maintaining business operations.
- Provided a self-serve online permit and development tracker to submit 12 different development application types and increase transparency in the application process.
- Established Housing Division of Community Planning with the hiring of the manager of housing planning and policy, followed by a planning analyst and senior housing planner. Council provided four years of funding to implement Housing Strategy initiatives.

2023

Planned initiatives

- Review and update of off-street parking requirements in the Zoning bylaw to support a mode shift towards active transportation.
- Continue implementation of the Development Process Review recommendations adopted by Council.
- Complete the update of the Development Permit Area Design Guidelines and review and update the Zoning and Building bylaws to better support the development of a well-designed community and public realm; identify and remove municipal barriers to high performance buildings; and promote sustainable development that protects communities, the natural environment and biodiversity.
- Review and update the Subdivision and Development Bylaw.
- Continue ongoing work to streamline internal workflows and update technology to manage application submissions digitally to prepare us for accepting development applications online.
- Undertake implementation work associated with the Uptown-Douglas Plan, including exploring pre-zoning of areas designated Urban Mixed-Use Residential and Mixed Employment in the Plan.
- Complete major land use and transportation concept development and public engagement activities as part of the Quadra McKenzie Centre, Corridor, Village Study.
- Complete the Cadboro Bay Local Area Plan update.
- Complete the strategic update of the Official Community Plan to modernize the land use framework, enhance content around walkability and complete communities, improve linkages to adopted Master Plans and provide and improved an improved monitoring and evaluation framework.
- Initiate a five-year review of the Shelbourne Valley Action Plan.
- Continue implementation of Agriculture and Food Security Plan including through involvement in Regional Food and Farmland Trust and Food Hub initiatives.
- Complete the two-year review of the Garden Suite program and make associated regulatory changes (if applicable).
- Adopt a Tenant Assistance Policy and program to support tenants who are displaced by major renovation or redevelopment.
- Complete a Land Capacity Analysis to ensure that land use planning policy and zoning can support population and housing projections for the next 20 years.
- Endorse a definition of housing affordability for both rental and ownership to assist decisions for inclusionary housing and other policy applications.
- Develop policy regarding permissive tax exemptions for affordable housing.
- Develop data monitoring and provide 2022 report on housing trends and progress of the implementation of the Housing Strategy.
- Develop eligibility criteria for the Saanich Affordable Housing Fund; establish an Affordable Housing Reserve Fund; consolidate other funds into the Housing Fund such as Air BnB funds and other funds that have not be drawn down.
- Launch the Neighbourhood Homes study to develop regulatory and policy changes in support of infill within neighbourhood areas of Saanich.
- Update the Housing Needs Report with 2021 census data and get Council endorsement to begin a five-year cycle that aligns with the release of census data.
- Complete the focused update of the OCP including new housing policy.
- Present Council with options for the rapid deployment of non-market housing.

Police

What does this department do?

The Saanich Police Department (SPD) provides quality service by working with the community to keep Saanich safe. The Police Department consists of the Saanich Police Board providing civilian oversight to the Office of the Chief Constable, which is responsible for delivering services through the following divisions: Administration, Community Engagement, Detectives, Patrol, Professional Standards and Staff Development. The 2023-2026 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?

Our Patrol Officer teams spend an average of two hours per shift at hospitals on mental health related calls. Officers attended an average of 51 calls per month in 2022, a substantial increase over the average of 41 calls per month in 2020.



Did you know?

The Saanich Police Department believes strongly in the value of diversity and has pledged to continue increasing the number of women in policing even further as part of the 30x30 initiative involving police agencies in Canada and the United States.

Did you know?

The Saanich Police Department has been selected as a Top Employer in BC two years in a row and we are actively recruiting for a variety of positions across the Department. Check out joinspd.ca for details.



2022

Department accomplishments

- Opened the Uptown Community Safety Office.
- Launched a new website that is modern and accessible.
- Re-integration Program to support staff returning to work after critical incidents.
- Peer Support Program to support staff facing challenges in their work or personal lives.
- Active Bystandership for Law Enforcement training for all staff to enhance our culture of peer intervention to prevent harm.
- Return to Active-Duty Program which is designed to familiarize staff, who have been away from the workplace, with updated policy and procedures.
- Restructured our organization to create a Special Investigations Section that is mandated to handle current and historical sexual assaults and child abuse investigations.
- Added four electric vehicles into our fleet.
- Restructured the Community Engagement Division to better respond to community priorities.

2023

Planned initiatives

- Adopt a translation app for our officers to support communication with non-English speakers.
- Launch the 2023-2026 Strategic Plan.
- Introduce an occupational stress support dog, Beacon, to support staff after critical incidents, and better support victims of crime and survivors of sexualized offences during interviews.
- Expand the Active Bystandership for Law Enforcement training to civilians, reserves and new staff.
- Create and implement a Senior Leadership Development Program to enhance job satisfaction, inclusive leadership, organizational health, and succession planning.



Did you know?

The Saanich Police Department responded to more than 24,500 calls for service in 2022.

Financial section

2022 Financial Statements

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2022

Prepared by:
District of Saanich
Finance Department



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

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

For its Annual
Financial Report
for the Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

Message from the Director of Finance



As the Director of Finance and the Chief Financial Officer for the District of Saanich, I am pleased to present the audited financial statements for the year ending December 31, 2022. The financial statements are the responsibility of the Saanich leadership team. The statements have been prepared in compliance with Section 167 of the Community Charter, and in accordance with generally accepted accounting principles approved by the Public Sector Accounting Board. The financial statements have been audited by KPMG LLP who have expressed their opinion that the statements present fairly, in all material aspects, the financial position of the District as of December 31, 2022. 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 2022 Financial Statements, the District's financial results reflect an improved financial position and a continued commitment to sound financial management. The District's net investment in capital assets increased by \$29.1 million and total reserves and appropriated surplus grew by \$2.3 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 and has very low debt in relation to the amount allowed under this legislation. Saanich's overall financial position strengthened by \$36.3 million.

Saanich's accumulated surplus continued to grow in 2022, reflecting the ongoing commitment to strengthening capacity to meet financial obligations. The accumulated surplus grew in the year to a total of \$1.12 billion. Equity in capital assets makes up the most significant portion of the accumulated surplus balance (\$898.9 million), followed by reserve balances (\$131.0 million). Consolidated revenues for 2022 were \$9.79 million higher than 2021, primarily due to increased revenue from taxes, sales of services, and interest income. Grants and contributions decreased in 2022 over prior year due to a decrease in one-time senior government capital funding for Saanich's projects. Total expenses increased by \$15.0 million or 6.9% over 2021 with a portion of this due to an increase in Protective Services and calls for service, higher retirement and severance payments, and retroactive pay for CUPE agreements settled as of December 1, 2022.

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

A handwritten signature in black ink, appearing to read "Paul Arslan". The signature is fluid and cursive.

Paul Arslan, Chief Financial Officer

Report from the Director of Finance



May 15, 2023

Mayor and Council
District of Saanich

Dear Mayor and Council,

I am pleased to present the financial statements for the fiscal year ending December 31, 2022 pursuant to Section 98 of the Community Charter Act.

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

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

The audit firm of KPMG was appointed by Council and is responsible for expressing an opinion as to whether the financial statements, prepared by the Corporation's management, fairly present the financial position of the District of Saanich and the results of its 2022 operations.

In 2022, the Corporation's financial position continued to strengthen. Investment in tangible capital assets such as lands, parks infrastructure, roads and sidewalks increased by \$29.1 million and total reserves and appropriated surplus increased by \$2.3 million. Overall these results strengthened the Corporation's overall financial position by \$36.3 million.

Revenue increases for 2022 include sales of services of \$4.0 million, interest income earned of \$2.8 million, and taxation of \$10.0 million. Total expenses increased by \$15.0 million or 6.9% over 2021 with a portion of this due to an increase in Protective Services and calls for service, higher retirement and severance payments, and retroactive pay for CUPE agreements settled as of December 1, 2022.

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

Respectfully submitted,

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

Paul Arslan
Director of Finance

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the District of Saanich (the "Corporation") are the responsibility of the Corporation's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies 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 Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Corporation's financial statements.



Brent Reems
Chief Administrative Officer



Paul Arslan
Director of Finance

May 15, 2023



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

INDEPENDENT AUDITOR'S REPORT

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

Opinion

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

- the statement of financial position as at December 31, 2022
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2022, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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



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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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



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

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 15, 2023

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF FINANCIAL POSITION

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets:		
Cash and cash equivalents (note 2)	\$ 168,938,563	\$ 172,829,583
Investments (note 2)	118,059,835	101,980,196
Receivables:		
Property taxes	2,808,869	2,551,070
Board of Cemetery Trustees of Greater Victoria (note 3b)	540,199	615,836
Accounts receivable	17,875,936	14,747,410
MFA cash deposit (note 4)	759,725	734,176
Other assets	6,798	6,798
	308,989,925	293,465,069
Financial liabilities:		
Accounts payable and accrued liabilities	29,334,801	22,429,495
Accrued employee benefit obligations (note 5)	21,002,139	21,011,539
Debt (note 3)	46,613,765	47,824,402
Deferred revenue (note 6)	19,852,187	21,619,587
Deposits and prepayments	24,923,261	22,440,788
	141,726,153	135,325,811
Net financial assets	167,263,772	158,139,258
Non-financial assets:		
Inventories of supplies	4,683,030	3,378,724
Prepaid expenses	1,828,625	3,952,112
Tangible capital assets (note 9)	944,980,006	917,455,933
	951,491,661	924,786,769
Contingent liabilities, contracts, commitments		
(notes 4, 11, 12)		
Subsequent event (note 15)		
Accumulated surplus (note 10)	\$ 1,118,755,433	\$ 1,082,926,027

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, 2022, with comparative information for 2021

	Budget (note 13)	2022	2021
Revenue:			
Taxes (note 7)	\$ 151,705,000	\$ 151,734,601	\$ 141,801,217
Grants in lieu of taxes	3,115,810	3,183,076	3,034,859
Sales of services	19,479,351	20,541,273	16,543,879
Revenue from own sources	11,747,686	16,767,148	12,900,578
Government transfers (note 8)	3,052,030	2,381,939	2,077,743
Sale of water	23,451,038	21,989,587	22,263,168
Water service charges	1,706,800	1,912,858	1,518,712
Sewer user charges	27,801,950	26,972,653	27,196,375
Grants and contributions	12,869,300	9,553,217	18,843,891
Developer contributions	-	7,555,004	7,508,467
Development cost charges (note 6)	8,862,700	3,154,663	1,441,498
Sub-regional parks reserve (note 6)	1,000,000	-	876,274
Other	286,581	758,381	709,038
Total revenue	265,078,246	266,504,400	256,715,699
Expenses:			
General government services	34,297,187	28,046,213	27,086,482
Protective services	67,265,860	68,018,797	63,949,096
Engineering and public works	32,081,013	29,755,247	27,686,082
Refuse collection	8,546,950	8,369,828	7,977,306
Community planning	6,801,040	5,637,783	4,323,819
Recreation, parks and cultural	48,277,135	46,126,767	41,640,879
Water utility	20,486,871	20,122,394	20,253,578
Sewer utility	25,193,353	24,523,072	22,747,453
Other fiscal services	97,750	74,893	72,776
Total expenses	243,047,159	230,674,994	215,737,471
Annual surplus	22,031,087	35,829,406	40,978,228
Accumulated surplus, beginning of year	1,082,926,027	1,082,926,027	1,041,947,799
Accumulated surplus, end of year	\$ 1,104,957,114	\$ 1,118,755,433	\$ 1,082,926,027

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, 2022, with comparative information for 2021

	Budget	2022	2021
Annual surplus	\$ 22,031,087	\$ 35,829,406	\$ 40,978,228
Acquisition of tangible capital assets	(64,249,000)	(43,158,221)	(35,404,108)
Developer contributions of tangible capital assets	-	(7,555,004)	(7,508,467)
Amortization of tangible capital assets	22,742,400	22,666,090	21,882,996
Loss (gain) on disposal of tangible capital assets	-	523,062	(152,982)
	(41,506,600)	(27,524,073)	(21,182,561)
Purchase of inventories of supplies	-	(1,304,306)	(786,055)
Consumption (purchase) of prepaid expenses	-	2,123,487	(755,524)
	-	819,181	(1,541,579)
Change in net financial assets	(19,475,513)	9,124,514	18,254,088
Net financial assets, beginning of year	158,139,258	158,139,258	139,885,170
Net financial assets, end of year	\$ 138,663,745	\$ 167,263,772	\$ 158,139,258

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATEMENT OF CASH FLOWS

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating Activities:		
Annual surplus	\$ 35,829,406	\$ 40,978,228
Items not involving cash:		
Amortization	22,666,090	21,882,996
Developer contributions of tangible capital assets	(7,555,004)	(7,508,467)
Actuarial adjustment on debt	(466,628)	(512,092)
Accrued employee benefit obligations	(9,400)	783,900
Loss (gain) on disposal of tangible capital assets	523,062	(152,982)
Change in non-cash assets and liabilities:		
Property taxes receivable	(257,799)	165,011
Board of Cemetery Trustees receivable	75,637	72,035
Accounts receivable	(3,128,526)	(1,292,915)
Other assets	-	-
Accounts payable and accrued liabilities	6,905,306	(21,266,354)
Deferred revenue	(1,767,400)	1,294,902
Deposits and prepayments	2,482,473	5,485,652
Inventories of supplies	(1,304,306)	(786,055)
Prepaid expenses	2,123,487	(755,524)
Net change in cash from operating activities	56,116,398	38,388,335
Capital Activities:		
Cash used to acquire tangible capital assets	(43,158,221)	(35,404,108)
Investing Activities:		
Net increase in investments	(16,079,639)	(20,610,719)
Financing Activities:		
MFA cash deposit	(25,549)	(46,399)
Debt proceeds	3,565,000	3,325,151
Debt repaid	(4,233,372)	(3,706,950)
Debt repaid (Board of Cemetery Trustees)	(75,637)	(72,035)
Net change in cash from financing activities	(769,558)	(500,233)
Decrease in cash and cash equivalents	(3,891,020)	(18,126,725)
Cash and cash equivalents, beginning of year	172,829,583	190,956,308
Cash and cash equivalents, end of year	\$ 168,938,563	\$ 172,829,583

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

1. Significant accounting policies:

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

a) Reporting entity:

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

b) Basis of accounting:

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

c) Cash and cash equivalents:

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

1. Significant accounting policies (continued):

d) Investments:

Investments are recorded at cost. Short-term investments are comprised of guaranteed investment certificates and deposit notes with a maturity date of 3 months to one year subsequent to acquisition date, while investments with a maturity date greater than one year are classified as long-term. Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

e) Deferred revenue:

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

f) Deposits and prepayments:

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

g) Debt:

Debt is recorded net of repayments and actuarial adjustments.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

1. Significant accounting policies (continued):

h) Employee future benefits:

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

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

i) Government transfers:

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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, 2022

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, 2022

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:

	2022	2021
Cash and cash equivalents:		
Cash	\$ 159,738,556	\$ 163,804,288
Municipal Finance Authority money market fund	9,200,007	9,025,295
	168,938,563	172,829,583
Short-term investments:		
Guaranteed investment certificates	10,000,000	10,000,000
Long-term investments:		
Guaranteed investment certificates	55,000,000	45,000,000
Municipal Finance Authority bonds	53,059,835	46,980,196
	108,059,835	91,980,196
Total investments	118,059,835	101,980,196
Total cash, cash equivalents and investments	\$ 286,998,398	\$ 274,809,779

The Cash balance consists of bank accounts, Municipal Finance Authority pooled high interest savings accounts, and the money market fund with rates ranging from 1.94% to 4.80% (2021 - 0.25% to 0.75%). Guaranteed investment certificates and Municipal Finance Authority non-money market funds had effective yields ranging from 0.92% to 3.41% (2021 - 0.63% to 2.57%) with maturities from 2023 to 2027.

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

3. Debt:

	2022	2021
Debt principal:		
Short term	\$ 2,408,752	\$ 4,313,500
Long term	44,205,013	43,510,902
	\$ 46,613,765	\$ 47,824,402

- a) While the gross debenture debt issued as at December 31, 2022 was \$68,630,330 (2021 - \$67,780,330), 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 \$2,175,400 (2021 - \$3,965,400) and MFA 5-year equipment financing in the amount of \$233,352 (2021 - \$348,100).

- 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 2022 the debt and the receivable balance recorded in the financial statements is \$540,199 (2021 - \$615,836). At December 31, 2022 the Board also had an outstanding demand loan of \$795,917 (2021 - \$939,097) with the Bank of Montreal. The Corporation's guaranteed portion of both the long term debt and demand loan is \$668,058 (2021 - \$777,466).

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

	General	Sewer	Total
2023	\$ 5,548,272	\$ 679,399	\$ 6,227,671
2024	3,370,049	679,399	4,049,448
2025	3,066,698	679,399	3,746,097
2026	2,823,990	617,666	3,441,656
2027	2,054,852	617,666	2,672,518
2028 and thereafter	20,803,933	5,672,442	26,476,375

Interest on debt ranges from 0.91% to 4.76% with maturity dates from December 31, 2023 to September 23, 2037. Interest expense on debt during the year was \$1,494,780 (2021 - \$1,441,320).

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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, 2022, there were contingent demand notes of \$2,232,889 (2021 - \$2,150,673) 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:

	2022	2021	Increase (Decrease)
Vacation pay and banked overtime	\$ 4,229,600	\$ 4,704,300	\$ (474,700)
Accumulated sick leave and retirement benefit payment	13,867,200	15,866,800	(1,999,600)
Accrued benefit obligation	18,096,800	20,571,100	(2,474,300)
Add unamortized net actuarial gain	2,905,339	440,439	2,464,900
Accrued employee benefit obligations, end of year	21,002,139	21,011,539	(9,400)
Less funded amount	(10,464,046)	(10,233,458)	(230,588)
Total unfunded employee benefit obligations	\$ 10,538,093	\$ 10,778,081	\$ (239,988)

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

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

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

	2022	2021
Accrued benefit obligations:		
Balance, beginning of year	\$ 21,011,539	\$ 20,227,639
Current service cost	1,756,900	1,465,000
Interest cost	532,000	408,900
Benefits paid	(2,429,500)	(1,560,300)
Actuarial loss on event-driven liabilities	187,900	531,000
Actuarial gain	(56,700)	(60,700)
Balance, end of year	\$ 21,002,139	\$ 21,011,539

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:

	2022	2021
Discount rates	4.40%	2.50%
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 trusteed 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, 2022, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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

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

The Corporation paid \$10,529,433 (2021 - \$11,000,047) for employer contributions while employees contributed \$8,785,887 (2021 - \$8,805,763) to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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

GVLRA – CUPE Long-Term Disability Trust

The health and welfare trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association representing a number of employers, and the Canadian Union of Public Employees, representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. Employers and employees each contribute equal amounts into the Trust. The total plan provision for approved and unreported claims was actuarially determined as of December 31, 2020 and extrapolated to December 31, 2021. At December 31, 2021, the total plan provision for approved and unreported claims was \$24,715,800 with a plan surplus of \$1,664,646. The actuary does not attribute portions of the unfunded liability to individual employers. The Corporation paid \$501,862 (2021 - \$457,692) for employer contributions and the Corporation's employees paid \$505,188 (2021 - \$457,125) for employee contributions to the plan in 2022.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

6. Deferred revenue:

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

	2022	2021
Development cost charges:		
Balance, beginning of year	\$ 15,926,221	\$ 15,580,342
Investment income	449,123	168,170
Fees and contributions	910,172	1,619,207
Amounts spent on projects and recorded as revenue	(3,154,663)	(1,441,498)
Balance, end of year	14,130,853	15,926,221
Sub-regional parks reserve:		
Balance, beginning of year	1,107,713	1,970,452
Investment income	11,286	8,535
Fees and contributions	33,138	5,000
Amounts spent on projects and recorded as revenue	-	(876,274)
Balance, end of year	1,152,137	1,107,713
General operating fund deferred revenue	4,507,404	4,389,813
Capital fund deferred revenue	61,793	195,840
Total deferred revenue	\$ 19,852,187	\$ 21,619,587

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

7. Taxation:

a) Taxes

	2022	2021
General Purpose:		
Property Tax	\$ 149,828,752	\$ 140,067,402
Utility 1% Tax	1,435,899	1,448,427
	151,264,651	141,515,829
Special Assessments:		
Cadboro Bay Village Business Improvement Area	20,000	-
	-	-
Hotel Room Tax:		
Tourism Victoria – Destination Marketing Commission	449,950	285,388
	\$ 151,734,601	\$ 141,801,217

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.

	2022	2021
Provincial Government - school taxes	\$ 57,371,811	\$ 54,279,269
Capital Regional District	11,309,041	10,372,537
Capital Regional Hospital District	6,873,997	7,307,594
Municipal Finance Authority	9,797	8,060
B.C. Assessment Authority	1,782,630	1,710,779
B.C. Transit Authority	9,197,879	8,560,755
	\$ 86,545,155	\$ 82,238,994

8. Government transfers:

	2022	2021
Operating transfers:		
Federal	\$ 34,998	\$ 40,279
Provincial	2,346,941	2,037,464
	\$ 2,381,939	\$ 2,077,743

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

9. Tangible capital assets:

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

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

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

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

9. Tangible capital assets (continued):

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

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

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

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

9. Tangible capital assets (continued):

a) Assets under construction

Assets under construction having a value of \$47,288,521 (2021 - \$24,003,042) have not been amortized. Amortization of these assets will commence the year after the asset is put into service.

b) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$7,555,004 (2021 - \$7,508,467) comprised of land in the amount of \$4,277,752 (2021 - \$2,997,394), drainage, parks and transportation infrastructure \$2,099,664 (2021 - \$1,266,278), and water and sewer infrastructure in the amount of \$1,177,588 (2021 - \$3,244,795). Contributed assets capitalized in 2022 were \$7,062,373 (2021 - \$6,620,657) and the remaining \$492,631 (2021 - \$887,810) were expensed.

c) Tangible capital assets disclosed at nominal values

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value. Land is the only category to which nominal values are assigned.

d) Works of art and historical treasures

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

e) Write-down of tangible capital assets

No significant write-down of tangible capital assets occurred during 2022 or 2021.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

10. Accumulated surplus:

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

	2022	2021
Surplus:		
Invested in tangible capital assets	\$ 898,906,439	\$ 870,247,367
Operating funds	25,882,980	23,900,246
Capital funds	56,727,537	54,081,555
Unfunded employee benefit obligations	(10,538,093)	(10,778,081)
Total surplus	970,978,863	937,451,087
Appropriated surplus set aside for:		
Insurance	2,315,300	2,315,300
Future expenses	9,914,795	11,688,540
Working capital	4,450,000	4,450,000
Total appropriated surplus	16,680,095	18,453,840
Reserves set aside for specific purpose by Council:		
Land sales fund	393,398	2,716,731
Public safety and security fund	3,172,390	3,237,718
Carbon neutral fund	587,660	667,227
Climate action fund	537,695	253,478
Equipment depreciation fund	11,935,323	8,278,692
Capital works fund	58,754,664	59,317,432
Urban forest fund	211,239	314,224
Commonwealth pool operating fund	-	5,277
Commonwealth pool high performance repair and replacement fund	288,222	292,703
Facility replacement fund	17,226,921	16,312,205
Computer hardware and software fund	12,113,861	10,466,092
Sayward gravel pit fund	463,521	858,502
Specific area capital project fund	2,289,489	2,509,870
Water capital fund	8,553,067	8,719,401
Sewer capital fund	13,197,290	12,471,548
Development cost charge program municipal responsibility reserve	1,200,000	600,000
Receivable reserves	171,735	-
Total reserve funds	131,096,475	127,021,100
	\$ 1,118,755,433	\$ 1,082,926,027

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

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 (2021 - \$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, 2022 the combined demand loan balance was \$795,917 (2021 - \$939,097) with the Corporation's share of that balance being \$397,959 (2021 - \$469,549). 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.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

12. Contracts and commitments:

At December 31, 2022, the following major contracts were in progress:

	Total amount of contract	Paid or accrued
Purchase of vehicles and equipment	\$ 10,231,045	\$ 1,336,950
Consulting and Parks and Public Works projects	56,436,251	16,194,456
Facilities projects	8,909,115	3,803,831

Commitments:

- a) The Corporation has contracted with Ravine Equities Inc. for the lease of property at Uptown to be used as a library (Emily Carr Library). The term of the lease is for 10 years ending December 2023. The lease payment is currently \$228,624 per annum and increasing slightly each year due to Saanich’s share of the operating costs.
- b) The Corporation has contracted with Itziar Management Ltd. for the lease of a portion of the building at 57 Cadillac Avenue for Police Services. The term of the lease is for eight years ending April, 2024. The lease payment is currently \$336,120 per annum and increasing slightly each year due to Saanich’s share of the operating costs.
- c) The Corporation entered into a five-year agreement for police related dispatch services with E-Comm Emergency Communications for British Columbia Incorporated effective January 1, 2019. Under the terms of the agreement, E-Comm will provide 9-1-1 call answer and dispatch services including emergency call-taking, telephone reports, and radio dispatch for the Corporation. The annual charge will be based on the Corporation’s share of actual costs for the calendar year as determined in the agreement. The estimated cost for 2023 is \$1,791,880.

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

13. Budget data:

The budget data presented in these financial statements is based upon the 2022-2026 Financial Plan adopted by Council May 9, 2022. 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	\$ 211,459,600
Total Water Utility revenues per Financial Plan	27,175,600
Total Sewer Utility revenues per Financial Plan	28,322,800
Add:	
Net Fleet revenues recorded as gross per PSAB	1,332,780
Less:	
COVID-19 Restart Grant recognized as surplus appropriation per PSAB	(300,000)
Inter departmental revenues netted against expenses per PSAB	(2,912,534)
Total revenue	265,078,246
Expenses:	
Total General expenses per Financial Plan	194,011,900
Total Water Utility expenses per Financial Plan	19,942,800
Total Sewer Utility expenses per Financial Plan	23,539,300
Capital expenditure budget that is expensed per PSAB	11,508,500
Less:	
Reserve expenditure recognized as transfers per PSAB	(2,755,680)
Inter departmental revenues netted against expenses per PSAB	(3,199,661)
Total expenses	243,047,159
Annual surplus	\$ 22,031,087

14. Comparative figures:

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

15. Subsequent events:

A one-time grant was received from the Government of BC in the amount of \$14,634,000 for the Growing Communities Fund. The grant was provided with a focus on communities that need to increase pace and scale of housing supply.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2022

16. Segmented information:

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

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

General Government

The General Government Operations provide the functions of Corporate Services 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

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

Planning

The Planning Department is comprised of 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, 2022

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 2022 - 2026 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, 2022

16. Segmented information (continued):

2022	General Government	Protective Services	Engineering	Planning	Parks, Recreation & Comm.	Water and Sewer	Reserve Funds	Total
Revenue:								
Taxes	\$ 21,152,027	\$ 60,083,781	\$ 29,165,785	\$ 4,431,194	\$ 36,901,814	\$ -	\$ -	\$ 151,734,601
Grants in lieu of taxes	443,725	1,260,433	611,837	92,957	774,124	-	-	3,183,076
Sales of services	-	750,134	7,687,957	-	12,103,182	-	-	20,541,273
Other revenue from own sources	6,313,528	2,420,592	2,106,214	3,544,545	1,403	950,000	1,430,866	16,767,148
Government transfers	-	1,388,354	-	957,587	35,998	-	-	2,381,939
Sale of water and charges	-	-	-	-	-	23,902,445	-	23,902,445
Sewer user charge	-	-	-	-	-	26,972,653	-	26,972,653
Grants and contributions	73,100	-	1,900,522	-	10,000	9,650	7,559,945	9,553,217
Development cost charges	1,147,875	-	-	-	-	2,006,788	-	3,154,663
Developer contribution	-	-	6,377,416	-	-	1,177,588	-	7,555,004
Sub-regional park fund	-	-	-	-	-	-	-	-
Other	33,750	-	324,086	-	-	400,545	-	758,381
Total revenue	29,164,005	65,903,294	48,173,817	9,026,283	49,826,521	55,419,669	8,990,811	266,504,400
Expenses:								
Salaries, wages and benefits	17,602,890	56,690,450	15,024,493	4,134,404	24,226,491	4,797,438	-	122,476,166
Goods and services	5,745,316	8,726,355	7,172,145	1,486,162	9,116,713	31,880,908	-	64,127,599
Interest and financial charges	122,507	-	857,700	-	230,127	325,587	-	1,535,921
Other	1,374,260	-	-	-	6,695,064	-	-	8,069,324
Capital expenditures	1,006,528	863,328	5,563,984	11,864	2,106,371	2,247,819	-	11,799,894
Amortization	2,269,605	1,738,664	9,506,753	5,353	3,752,001	5,393,714	-	22,666,090
Total expenses	28,121,106	68,018,797	38,125,075	5,637,783	46,126,767	44,645,466	-	230,674,994
Annual surplus (deficit)	1,042,899	(2,115,503)	10,048,742	3,388,500	3,699,754	10,774,203	8,990,811	35,829,406
Accumulated surplus, beginning of year								1,082,926,027
Accumulated surplus, end of year								\$ 1,118,755,433

THE CORPORATION OF THE DISTRICT OF SAANICH

NOTES TO FINANCIAL STATEMENTS Year ended December 31, 2021

16. Segmented information (continued):

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

THE CORPORATION OF THE DISTRICT OF SAANICH

Schedule A, Statement of BC Safe Restart Grant

Year ended December 31, 2022
(unaudited)

	2022	2021
Balance, beginning of year	\$ 1,477,390	\$ 4,014,305
BC Safe Restart Grant, funding received	-	-
Use of funds:		
Revenue losses due to recreation centre closures and additional health capacity costs as directed by health authority	-	(698,423)
Emergency Operation Centre and municipal facilities support for additional health capacity costs as directed by health authority	(165,086)	(794,292)
Losses due to decreases in investments and tax penalty income	-	(324,200)
Loss due to shortage of water utility income	-	(720,000)
Balance, end of year	\$ 1,312,304	\$ 1,477,390

Statistical section

2022 Statistical section

The Corporation of the District of Saanich
British Columbia

Fiscal year ended
December 31, 2022

Prepared by:
District of Saanich
Finance Department

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Revenue by source – 5 year comparison (unaudited)

	2022	2021	2020	2019	2018
Revenue:					
Taxes	151,734,601	141,801,217	135,550,511	127,038,584	122,321,935
Grants in lieu of taxes	3,183,076	3,034,859	2,752,988	2,747,165	2,572,116
Sales of services	20,541,273	16,543,879	14,267,113	21,421,712	20,613,810
Revenue from own sources	16,767,148	12,900,578	13,868,827	14,344,134	13,171,324
Transfers from other governments	2,381,939	2,077,743	9,450,242	1,777,244	1,617,946
Sale of water	21,989,587	22,263,168	20,084,156	19,679,127	19,842,712
Water service charges	1,912,858	1,518,712	1,709,175	1,707,707	1,707,405
Sewer user charges	26,972,653	27,196,375	25,129,666	23,594,000	21,191,214
Grants and contributions	9,553,217	18,843,891	6,885,886	11,081,598	7,573,117
Development cost charges	3,154,663	1,441,498	1,751,075	52,129	364,438
Developer contributions	7,555,004	7,508,467	3,940,405	2,290,008	5,163,197
Sub-regional park reserve	-	876,274	-	212,614	212,614
Other	758,381	709,038	859,403	982,513	891,690
	266,504,400	256,715,699	236,249,447	226,928,535	217,243,518

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

	2022	2021	2020	2019	2018
Expenses by function:					
General government services	28,046,213	27,086,482	24,167,369	20,812,923	19,029,400
Protective services	68,018,797	63,949,096	60,921,083	58,992,798	58,766,380
Engineering and public works	29,755,247	27,686,082	29,940,238	26,248,120	25,759,099
Refuse collection	8,369,828	7,977,306	7,464,663	6,946,389	6,860,145
Community planning	5,637,783	4,323,819	3,713,129	3,654,472	3,212,254
Recreation, parks and cultural	46,126,767	41,640,879	39,927,177	45,012,899	42,321,285
Water utility	20,122,394	20,253,578	19,207,459	18,970,727	17,738,210
Sewer utility	24,523,072	22,747,453	21,554,510	19,386,973	18,178,258
Other fiscal services	74,893	72,776	128,745	114,212	77,165
	230,674,994	215,737,471	207,024,373	200,139,513	191,942,196
Expenses by object:					
Salaries, wages and benefits	122,476,166	116,336,828	108,836,004	107,871,787	106,906,331
Goods and services	75,927,493	67,858,536	66,465,831	61,942,175	56,463,031
Interest and financial charges	1,535,921	1,480,347	1,524,400	1,437,134	1,285,901
Other	8,069,324	8,178,764	7,731,464	8,287,560	8,070,283
Amortization	22,666,090	21,882,996	22,466,674	20,600,857	19,216,650
	230,674,994	215,737,471	207,024,373	200,139,513	191,942,196

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

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

	2022	2021	2020	2019	2018
Residential	42,045,648,460	34,019,087,376	32,656,753,450	33,086,206,001	31,144,829,050
Utilities	20,655,700	19,632,400	18,668,400	15,511,900	14,152,100
Light industry	33,977,400	29,531,900	27,591,900	29,373,900	26,663,200
Business/other	2,659,104,964	2,449,975,199	2,490,797,701	2,427,418,801	2,223,267,101
Managed forest	-	-	16,400	16,400	15,000
Recreation/non-profit	23,061,800	19,408,400	18,880,400	16,959,300	16,726,500
Farm	3,731,002	3,638,630	3,574,282	3,461,093	3,487,625
	44,786,179,326	36,541,273,905	35,216,282,533	35,578,947,395	33,429,140,576

Property taxes collected - 5 year comparison (unaudited)

	2022	2021	2020	2019	2018
Taxes due beginning of year	2,551,070	2,716,080	2,355,545	1,924,379	2,088,635
General purpose taxes	151,264,651	141,515,829	135,345,339	126,560,816	122,074,458
Special assessments	20,000	-	20,000	20,000	20,000
Penalties and interest	731,591	647,545	463,568	783,288	661,480
User and other charges	855,641	826,617	866,127	794,634	842,304
Taxes and charges due	155,422,953	145,706,071	139,050,579	130,083,117	125,686,877
District of Saanich					
Taxes and charges due					
Other authorities	86,545,155	82,238,994	74,683,509	79,078,001	76,905,998
Taxes and charges due	241,968,108	227,945,065	213,734,088	209,161,118	202,592,875
Taxes collected - District of Saanich	153,618,737	144,075,387	137,283,559	128,618,138	124,493,009
Taxes collected - Other Authorities	85,540,502	81,318,608	73,734,449	78,187,435	76,175,487
Taxes collected	239,159,239	225,393,995	211,018,008	206,805,573	200,668,496
Taxes outstanding	2,808,869	2,551,070	2,716,080	2,355,545	1,924,379
Percentage of taxes collected	98.84%	98.88%	98.73%	98.87%	99.05%

Taxes levied for other authorities (unaudited)

	2022	2021	2020	2019	2018
Provincial Government – school taxes	57,371,811	54,279,269	46,730,570	51,482,229	49,971,231
Capital Regional District	11,309,041	10,372,537	10,056,089	9,562,379	9,299,660
Capital Regional Hospital District	6,873,997	7,307,594	7,663,810	8,296,356	8,426,815
Municipal Finance Authority	9,797	8,060	7,840	7,885	7,396
B.C. Assessment Authority	1,782,630	1,710,779	1,705,838	1,588,949	1,568,011
B.C. Transit Authority	9,197,879	8,560,755	8,519,362	8,140,203	7,632,885
	86,545,155	82,238,994	74,683,509	79,078,001	76,905,998

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Municipal tax rates

(unaudited)

	2022	2021	2020	2019	2018
Residential	2.6832	3.0965	3.0378	2.9034	2.9529
Utilities	25.2581	25.9079	27.2421	28.6143	30.2356
Supportive Housing	2.6832	3.0965	3.0378	2.9034	2.9529
Light Industry	6.8334	7.0277	7.1124	6.5235	7.8435
Business/Other	12.8853	13.0864	12.0517	12.0139	12.5655
Managed Forest	19.3280	19.6296	18.1167	17.6896	18.6502
Rec/Non Profit	8.1467	8.1364	7.9042	8.4916	8.3025
Farm	0.4936	0.4933	0.4968	0.5000	0.5000

Principal taxpayers

(unaudited)

Registered Owner	Primary Property	2022 Taxes Levied
Ravine Equities (Nominee) Inc.	Uptown Shopping Centre	\$ 6,141,164
Anthem Crestpoint Tillicum Holdings Ltd.	Tillicum Centre	2,345,154
Grosvenor Canada Ltd. & Admns Broadmead Investment Corp.	Broadmead Shopping Centre	1,412,482
4000 Seymour Place Building Ltd.	BC Systems Building	1,408,046
Foundation For The University of Victoria	Vancouver Island Technology Centre	1,060,518
University Heights Shopping Centre	University Heights Shopping Centre	1,057,894
Island Home Centre Holdings Ltd.	Island Home Centre	1,032,567
Royal Oak Shopping Centre Ltd. & Hansbraun Investments Ltd.	Royal Oak Shopping Centre	1,018,525
High Quadra Holdings Ltd./Hansbraun Investments Ltd./Marcentre Holdings Ltd./Highmark Holdings Ltd	Saanich Centre Shopping Centre	702,231
First Capital (Tuscany Village) Corporation	Tuscany Village Shopping Centre	607,544

Principal industries of employment

(unaudited)

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

Source: 2021 Census Profile updated every five years

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Reserve fund balances and surpluses (unaudited)

	2022	2021	2020	2019	2018
Reserve funds balances:					
Land sales fund	393,398	2,716,731	1,181,861	1,043,630	2,484,857
Public safety and security fund	3,172,390	3,237,718	3,117,411	2,940,436	2,507,604
Carbon neutral fund	587,660	667,227	836,830	758,060	671,619
Climate action fund	537,695	253,478	-	-	-
Equipment depreciation fund	11,935,323	8,278,692	7,038,015	5,468,375	6,348,126
Capital works fund	58,754,664	59,317,432	46,205,651	45,826,849	37,183,881
Urban forest fund	211,239	314,224	320,638	-	-
Commonwealth pool operating fund	-	5,277	12,196	99,933	213,386
Commonwealth pool high performance repair and replacement fund	288,222	292,703	261,198	228,013	212,305
Facility replacement fund	17,226,921	16,312,205	16,360,179	15,267,382	12,014,502
Computer hardware and software fund	12,113,861	10,466,092	8,787,296	8,102,530	7,340,750
Sayward gravel pit fund	463,521	858,502	1,208,575	1,497,416	1,852,946
Specific area capital project fund	2,289,489	2,509,870	2,547,949	3,130,196	4,552,665
Water capital fund	8,553,067	8,719,401	4,385,085	4,330,725	4,064,270
Sewer capital fund	13,197,290	12,471,548	5,460,124	5,093,697	4,091,506
Development cost charge program municipal responsibility reserve	1,200,000	600,000	-	-	-
Receivable reserves	171,735	-	-	-	-
	131,096,475	127,021,100	97,723,008	93,787,242	83,538,417
Reserve surpluses:					
Insurance	2,315,300	2,315,300	2,315,300	2,315,300	2,315,300
Future expenses	9,914,795	11,688,540	15,553,800	7,203,950	4,748,546
Working capital	4,450,000	4,450,000	4,450,000	4,450,000	4,450,000
	16,680,095	18,453,840	22,319,100	13,969,250	11,513,846

Financial position (unaudited)

	2022	2021	2020	2019	2018
Financial assets	308,989,925	293,465,069	289,878,807	243,775,982	216,791,197
Financial liabilities	141,726,153	135,325,811	149,993,637	116,737,125	100,018,882
Net financial assets	167,263,772	158,139,258	139,885,170	127,038,857	116,772,315

Accumulated surplus (unaudited)

	2022	2021	2020	2019	2018
Annual surplus	35,829,406	40,978,228	29,225,074	26,789,022	25,301,322
Accumulated surplus, beginning of year	1,082,926,027	1,041,947,799	1,012,722,725	985,933,703	960,632,381
Accumulated surplus, end of year	1,118,755,433	1,082,926,027	1,041,947,799	1,012,722,725	985,933,703

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt (unaudited)

	<u>Amount of Issue</u>			
	<u>Authorized</u>	<u>Unissued and Unsold</u>	<u>2022 Outstanding</u>	<u>2021 Outstanding</u>
General Government				
IT Equipment	793,487	-	793,487	1,069,039
Land	2,175,400	-	2,175,400	3,965,400
	<u>2,968,887</u>		<u>2,968,887</u>	<u>5,034,439</u>
Engineering and Public Works:				
Roads	13,287,706	-	13,287,706	12,008,570
Drains	12,387,950	-	12,387,950	11,712,184
	<u>25,675,656</u>		<u>25,675,656</u>	<u>23,720,754</u>
Refuse collection	1,961,654	-	1,961,654	2,395,576
Recreation, Parks and Cultural Services:				
Equipment	233,352	-	233,352	348,100
Recreation facilities	504,449	-	504,449	701,635
Parks and trails	5,935,259	-	5,935,259	5,689,547
Library	-	-	-	-
	<u>6,673,060</u>		<u>6,673,060</u>	<u>6,739,282</u>
Protective services	-	-	-	-
Other (energy retrofit/school)	-	-	-	37,792
Accrued actuarial gain	(151,662)	-	(151,662)	(122,899)
General capital fund	<u>37,127,595</u>		<u>37,127,595</u>	<u>37,804,944</u>
General operating fund (ROBP)	540,199	-	540,199	615,836
Sewer construction	8,992,093	-	8,992,093	9,446,088
Accrued actuarial gain	(46,122)	-	(46,122)	(42,466)
Sewer capital fund	<u>8,945,971</u>		<u>8,945,971</u>	<u>9,403,622</u>
	<u>46,613,765</u>		<u>46,613,765</u>	<u>47,824,402</u>

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Debt charges

(unaudited)

	2022			2021
	Interest	Principal Instalments	Total	Total
General Government				
IT Equipment	23,402	264,786	288,188	473,570
Land	57,963	-	57,963	37,739
	81,365	264,786	346,151	511,309
Engineering and Public Works:				
Roads	361,399	746,477	1,107,876	870,331
Drains	346,301	1,240,978	1,587,279	1,426,344
Local improvements	-	-	-	-
Other	-	-	-	-
	707,700	1,987,455	2,695,155	2,296,675
Refuse collection	150,000	329,745	479,745	479,745
Recreation, Parks and Cultural Services:				
Equipment	6,428	114,747	121,175	94,147
Recreation facilities	51,315	150,387	201,702	200,942
Parks	162,552	353,585	516,137	423,434
Other	9,832	21,824	31,656	187,243
	230,127	640,543	870,670	905,766
Protective services:				
Royal Oak Burial Park	33,750	31,428	65,178	65,178
Debt charges recovery	(33,750)	(31,428)	(65,178)	(65,178)
	1,169,192	3,222,529	4,391,721	4,205,298
Interest allowed on prepaid taxes	20,122	-	20,122	19,238
Other	21,020	-	21,020	19,788
	1,210,334	3,222,529	4,432,863	4,244,324

Debt

(unaudited)

	2022	2021	2020	2019	2018
General	37,667,794	38,420,780	38,635,088	35,663,385	27,079,638
Sewer utility	8,945,971	9,403,622	10,155,240	8,525,144	6,935,190
Total outstanding debt	46,613,765	47,824,402	48,790,328	44,188,529	34,014,828
Estimated debt limit	573,000,000	620,000,000	671,000,000	633,000,000	558,000,000
Legal debt servicing limit	61,154,202	56,558,096	53,623,777	53,519,092	50,681,673
Population (BC Stats)	125,853	124,639	125,107	122,173	122,245
Debt per capita	370	384	390	362	278
Debt charges as a percentage of expenses	2.5%	2.4%	2.5%	2.2%	2.2%

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Miscellaneous information and demographic statistics (unaudited)

	2022	2021	2020	2019	2018
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)	125,853	124,639	125,107	122,173	122,245
Greater Victoria Unemployment Rate	3.8%	4.9%	7.8%	3.5%	4.1%
Voter's list electors	89,654	86,656	86,656	86,656	86,656
Number of properties	41,480	41,388	41,130	40,924	40,754
Number of public parks	172	171	171	171	172
Area of public parks and open spaces	1,788 Hec	1,778 Hec	1,762 Hec	1,761 Hec	1,751 Hec
Trail networks	110 km	110 km	110 km	110 km	110 km
Surfaced roads	576 km	574 km	574 km	574 km	574 km
Marked bicycle lanes	188 km	182 km	180 km	174.6 km	171.8 km
Storm sewers	578 km	578 km	576 km	575 km	575 km
Sanitary sewers	570 km	570 km	570 km	568 km	568 km
Water mains	548 km	547 km	547 km	547 km	548 km
Water services	30,497	30,185	30,128	30,084	30,407
Fire hydrants	2,333	2,327	2,305	2,298	2,290
Business licences	4,931	4,741	4,776	4,787	4,768
Number of District of Saanich employees	1,659	1,584	1,757	1,787	1,715
Building Permits issued					
Number of single family and duplex	98	100	86	73	84
Dollar value of single family and duplex	67,250,000	72,760,000	52,516,000	56,413,000	57,426,000
Number of other permits	531	614	640	622	663
Dollar value of other permits	90,125,000	253,426,000	243,371,000	119,724,000	180,832,000
Total permits issued	629	714	726	695	747
Total value of permits issued	157,375,000	326,186,000	295,887,000	176,137,000	238,258,000

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

THE CORPORATION OF THE DISTRICT OF SAANICH

STATISTICAL SECTION

Capital expenses by source

(unaudited)

	2022	2021	2020	2019	2018
Capital fund:					
Operating fund	14,470,277	14,831,949	10,103,795	5,232,922	9,529,791
Reserves	19,759,309	14,242,139	14,441,846	13,798,505	12,500,904
Development cost charges	1,946,830	1,206,823	1,046,534	52,129	364,439
Developer/public	6,377,416	4,263,672	2,870,201	1,656,026	3,923,982
Grants & contributions	1,983,622	1,090,739	682,916	788,181	397,566
Debt	2,865,000	3,325,150	6,571,100	11,590,000	1,582,000
	47,402,454	38,960,472	35,716,392	33,117,763	28,298,682
Sewer capital fund:					
Operating fund	4,951,934	4,251,051	2,723,782	1,870,830	3,979,098
Reserves	-	-	514,800	-	1,743,872
Development cost charges	364,419	166,561	660,883	-	-
Developer/public	417,423	432,427	404,378	240,067	349,534
Grants & contributions	-	-	-	-	1,226,439
Debt	-	-	2,300,000	2,200,000	-
	5,733,776	4,850,039	6,603,843	4,310,897	7,298,943
Water capital fund:					
Operating fund	7,635,758	5,851,732	6,118,241	6,474,305	4,839,186
Development cost charges	843,414	68,114	43,658	-	-
Developer/public	760,165	2,812,368	899,533	428,403	1,022,258
Grants & contributions	9,650	45,978	-	-	-
	9,248,987	8,778,192	7,061,432	6,902,708	5,861,444

THE CORPORATION OF THE DISTRICT OF SAANICH

ANNUAL DEVELOPMENT COST CHARGES REPORT For 2022 (unaudited)

As per the *Local Government Act, Part 14, Division 19, Section 569 (1)*, a municipality is to report on development cost charges collected and used during the fiscal period. The following table shows the activity for 2022.

Development Cost Charge Reserve Funds

	Beginning Balance	Fees Collected	Project Appropriations	Interest Earned	Ending Balance	Waivers and Reductions
Area Wide - Sewer	\$221,967	\$131,710	\$(364,419)	\$7,975	\$(2,767)	-
Area Wide - Water	1,809,175	88,331	(843,414)	48,655	1,102,747	-
Area Wide - Drains	1,166,483	56,998	(798,956)	30,285	454,810	-
Area Wide - Roads	2,950,602	333,648	(1,049,881)	132,511	2,366,880	-
Cordova Bay - Roads	4,806,163	1,331	-	85,528	4,893,022	-
Area Wide Parks Parks S.E. Comm. Area	2,347,278	298,154	(97,993)	71,828	2,619,267	-
Parks S.W. Comm. Area	549,053	-	-	15,134	564,187	-
Parks N.E. Comm. Area	254,245	-	-	7,008	261,253	-
Parks N.W. Comm. Area	436,191	-	-	12,023	448,214	-
	1,385,065	-	-	38,177	1,423,242	-
	<u>\$15,926,222</u>	<u>\$910,172</u>	<u>\$(3,154,663)</u>	<u>\$449,124</u>	<u>\$14,130,855</u>	<u>-</u>

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2022

Total tax levy for Saanich and other authorities

(unaudited)

Organization	2022 Taxes
Places of Public Worship	
Elk Lake Baptist Church	22,046
Cordova Bay United Church	31,019
Lion Of Judah Ministries	34,723
Unitarian Church Of Victoria	45,391
St David By The Sea Anglican Church	12,138
Gateway Baptist Church	37,010
Victoria First Church Of The Nazarene	31,834
Seventh Day Adventist Church	39,145
Saanich Community Church Mennonite Brethren	22,073
St Michael's Anglican Church	19,438
United Church Of Canada	271
Our Lady Of Fatima Catholic Church	20,050
Victoria And Vancouver Island Greek Community Church	38,392
St Joseph's Catholic Church	14,577
Iglesia Ni Cristo Church Of Christ	15,620
Christ Community Christian Reformed Church	24,040
Cornerstone Pentecostal Church	10,601
Westview Gospel Chapel	9,537
Sacred Heart Catholic Church	40,833
Christian Reformed Church	35,391
Salvation Army Victoria Citadel	133,260
New Life Community Fellowship	15,793
The Church Of Jesus Christ Of Latter-Day Saints	37,898
Saanich Baptist Church	39,831
Christadelphian Ecclesia	16,670
Croatian Catholic Church St Leopold Mandic	15,566
Holy Cross Catholic Church	35,863
Lambrick Park Church	24,040
St Dunstan's Anglican Church	28,831
St Aidan's United Church	20,567
St Peter's Anglican Church	21,001
St Luke's Anglican Church	33,099
St John The Evangelist Church	5,344
North Douglas Pentecostal Church	34,347
New Apostolic Church	1,681
Kingdom Hall Of Jehovah's Witnesses	10,032
Trinity Presbyterian Church	4,428
City Light Church Of Victoria	15,454
Hope Lutheran Church	13,235
Victoria Pacific Rim Alliance Church	9,627
Knox Presbyterian Church	12,453
Shelbourne Street Church Of Christ	17,027
Lutheran Church Of The Cross	24,062
St George's Anglican Church	28,267
Cadboro Bay United Church	28,102
Winners Chapel International Victoria	119,818
	1,250,425

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2022 (CONTINUED)

Total tax levy for Saanich and other authorities

(unaudited)

Sport

Victoria Rowing Society	31,122
Gorge Soccer Association	170,613
Saanich Health & Physical Endeavors Society	32,547
Victoria Canoe & Kayak Club	16,048
Southern Island Sailing Society	35,221
Power To Be	48,556
	334,107

Community Activity Centres

Cordova Bay Community Club	23,752
The District Of Saanich (Nature Trust Of BC)	23,451
Royal Oak Women's Institute	10,317
Garth Homer Foundation	85,458
Saanich Neighbourhood Place	16,863
Greater Victoria Public Library Board	40,917
Shekinah Homes Society	10,702
Goward House Society	65,509
	276,969

Cultural Organizations

Saanich Heritage Foundation	33,179
Crown Provincial (Hallmark Heritage Society)	3,463
Vancouver Island Netherlands Assn	22,408
Ukrainian Canadian Cultural Society	26,055
Jewish Community Centre Of Victoria	19,342
	104,447

Agricultural Organizations

Haliburton Community Organic Farm Society	38,539
Horticulture Centre of the Pacific	179,154
Capital City Allotment Association	29,197
	246,890

Community Service Organizations

Canadian Centre Of Learning For Maitreya Missionary	4,240
Artsalibre Foundation Society	23,014
Girl Guides Of Canada	34,804
Prospect Lake Community Association	14,790
Society Of St. Vincent De Paul Of Vancouver Island	46,220
Cridge Centre	11,505
Gordon Head Mutual Improvement Society	9,909
Children's Health Foundation Of Vancouver Island	249,465
Scout Properties (BC/Yukon)	30,069
The First Cedar Hill Hall Society	10,441
Victoria Native Friendship Centre	153,797
Habitat For Humanity (Restore)	70,546
Bishop Of Victoria, Corporate Sole	1,491
The District Of Saanich (Saanich Police)	84,495
Victoria Humane Society	11,248
	756,034

THE CORPORATION OF THE DISTRICT OF SAANICH

PERMISSIVE TAX EXEMPTIONS GRANTED FOR 2022 (CONTINUED)

Total tax levy for Saanich and other authorities

(unaudited)

Community Housing Organizations	
Victoria Association For Community Living	97,321
Baptist Housing Mount View Heights Care Society	148,719
Independent Living Housing Society	21,053
Baptist Housing Society Of BC	17,277
Dawson Heights Housing Ltd	22,341
Broadmead Care Society	27,924
Island Community Mental Health Association	9,424
Greater Victoria Housing Society	29,750
Luther Court Society	15,106
	<hr/>
	388,915
 Natural Area Preservation	
Hunter, Frances	198
	<hr/>
	198
<hr/>	
Total Permissive Tax Exemptions For 2022	\$ 3,357,985



As presented to Saanich Council on June 26, 2023 in accordance
with Section 99, Community Charter

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

© The Corporation of the District of Saanich 2023 | saanich.ca