

# **2017 Annual Report**

## District of Central Saanich

Approved by Council June 25, 2018





## MISSION

“To provide fair, responsive and effective leadership and services in support of the community vision.”

## VISION

“A healthy, complete, socially diverse and highly walkable community where there is a balance of jobs and housing and viable alternatives to the private automobile.”

Cited from the 2007 Official Community Plan

**2017 Annual Report  
December 31, 2017  
District of Central Saanich  
British Columbia  
Prepared by: Finance Department  
*Photos: Janis Jean Photography***



# TABLE OF CONTENTS

## INTRODUCTION

Community Overview .....	4
Message from Central Saanich Council .....	8
Message from the Administrator .....	10
2017-2019 Strategic Plan, Progress & Results .....	11
Environment .....	12
Economy .....	13
Social .....	14
Infrastructure .....	16
Good Governance .....	17
Municipal Services and Operations	
Organizational Profile .....	19
Administration .....	20
Finance .....	24
Technology .....	26
Police Service .....	28
Fire Rescue .....	30
Planning and Building Services .....	32
Engineering .....	35
Public Works .....	38
Water Utility .....	42
Sewer Utility .....	44

## FINANCIAL INFORMATION

Report from Director of Financial Services .....	47
Independent Auditors Report .....	52
Statement of Financial Position .....	54
Statement of Operations and Accumulated Surplus .....	55
Statement of Changes in Net Assets .....	55
Statement of Cash Flows .....	56
Notes to the Financial Statements .....	60

## STATISTICS

Statistical Review for the Years 2013-2017 .....	73
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# COMMUNITY OVERVIEW



**Central Saanich is  
home to the greatest  
concentration  
of agricultural  
production in the  
region.**

Central Saanich, including the Tsartlip and Tsawout First Nations, is a friendly and active community in a spectacular outdoor setting on the centre of the Saanich Peninsula. The rolling farm land, forests, and neighbourhoods are set against the backdrop of breathtaking ocean and mountain views.

A diversity of small to large businesses are contributing to a thriving local economy. This is supported by the village centres of Saanichton and Brentwood Bay, light industrial land in Keating and local farmer’s markets.

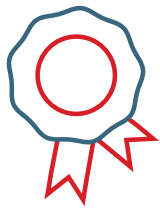
Central Saanich is fortunate to enjoy this combination of elements to support our vibrant, healthy and sustainable community.



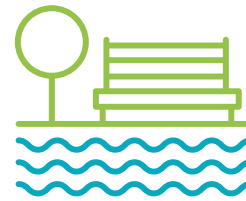




# AT A GLANCE

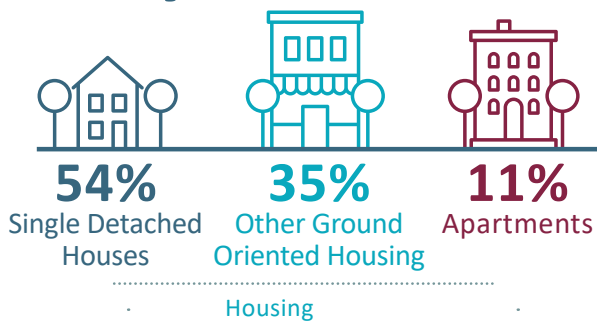


**Incorporated**  
December 12, 1950



**37** Municipal Parks  
**28** Beach Accesses

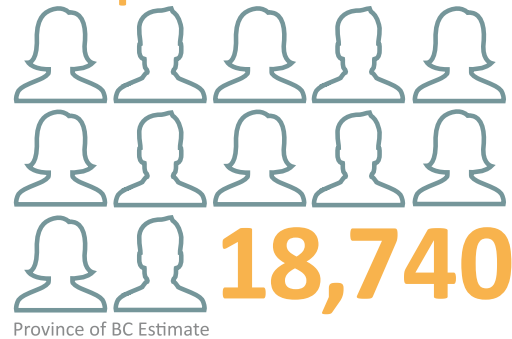
**7,121** Private Dwellings



**20%** **80%**

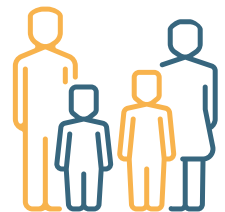


**Population of**



**\$86,622**

**Median Income**  
(Total income of households in 2015, Stats Canada)



**185**  
Farms  
Generating



**\$18.5m**  
in gross farm receipts  
(34% of all farm revenue in the CRD)

**4,603**  
Hectares Land



**70% ALR**











# TSAWOUT & TSARTLIP FIRST NATIONS

**Council declared  
2017 a Year of  
Reconciliation.**

**Council is taking  
steps to return TIXEN  
(Cordova Spit) to the  
Tsawout First Nation.**

The Tsartlip and Tsawout First Nations have long called this area home. Their strong, distinct sense of community and rich cultural heritage are admired.

The First Nations and the District of Central Saanich are working together to establish stable and effective relations and a framework that will strengthen, enhance, and honour our historical, political, social, and cultural relationship.

We commit to build and maintain strong mutual trust and respect.

We acknowledge the history, past experiences and differences that impact current perceptions and opinions.

We respect each other's customs and beliefs, values, and culture in spirit and practice.

We are working to strengthen the cooperative and supportive bond between governing bodies to promote the well-being of all future generations.







# MESSAGE FROM CENTRAL SAANICH COUNCIL

Councillor Graham | Councillor Jensen | Councillor Paltiel | Councillor King  
Councillor Holman | Mayor Windsor | Councillor Thompson

We are pleased to present this annual progress report, which summarizes our local government's priorities and gives a sense of where our community is headed. Central Saanich is evolving, and with that comes new businesses, more local jobs, increased housing options, and more programs for our residents. It is an exciting time to be on Council.

You will see in this report, the projects in our community are tied to a long-term strategic plan and our Official Community Plan. We are moving the community forward in a way that is sensitive to the character of Central Saanich.

We would like to thank staff, committee members and community groups for their hard work on the various projects we undertook in 2017. We would also like to thank our residents for contributing to the exceptional community spirit that makes Central Saanich a special place to live.

*The Mayor and Council of the District of Central Saanich were each elected for a four year term in the municipal election held in November 2014. The Council generally meets weekly to discuss and vote on local issues; these meetings are open to the public. The schedule and recordings are available at [csaanich.ca](http://csaanich.ca).*





# To all community volunteers: Thank you

Council would like to extend many thanks to the volunteers in our community. You dedicate your time and skill to build community and support your neighbours. We are all fortunate to enjoy wonderful local markets, events, and much more, and it wouldn't be possible without your efforts.

**In 2017, ground broke on a volunteer-driven community initiative, the Brentwood Bay Performance Stage.**

**We would like to thank the many individuals and businesses who have been supporting this project.**







# MESSAGE FROM THE ADMINISTRATOR

The following annual report summarizes activities of the past year, highlights key achievements and provides an opportunity to reflect on past performance as preparations are made for future planning.

Of course not all of the day-to-day operations of the municipality can be described in this report, and I would like to thank our team for the countless ways they serve the community every day.

I am pleased that progress was made on the strategic priorities Council established, along with many of the operational strategies set by each of the departments.

I am delighted we have once again received the Canadian Award for Financial Reporting and Distinguished Budget Presentation Award as presented by the Government Finance Officers Association. It is a testament to the professionalism and hard work of our organization.

As we look toward 2018, we see many exciting initiatives that will enhance our community, and we look forward to working with Council, the Tsawout and Tsartlip First Nations, our community groups, businesses and the citizens of Central Saanich.

## ***Patrick Robins***

Chief Administrative Officer







# 2017 - 2019 STRATEGIC PLAN

## PROGRESS & RESULTS

This report is structured to align with the Official Community Plan (OCP).

The five themes below collectively represent the key areas of strategic focus for the municipality.

Each initiative is grounded in the OCP vision, aligned with a strategic focus area and linked to one of seventeen OCP objectives.

ENVIRONMENT	ECONOMY	SOCIAL	INFRASTRUCTURE	GOOD GOVERNANCE
Maintaining a healthy and natural environment.	Building a strong and vibrant community by attracting, supporting and retaining businesses and residents.	Building social capital and engaging citizens and partners to improve the well being and diversity of the community.	Well maintained infrastructure and facilities that meet community needs and allow growth and development for prosperity.	Fiscally sustainable government focused on strategic decision making, transparency and inclusiveness.

### STATUS KEY

- ☐ Planning Phase
- ☒ No changes to project plan since last reporting date
- ☐ Minor changes to project plan since last reporting date, no significant change in overall objectives/scope, schedule or resources required
- ☐ Major change in overall objectives/scope, schedule or resource since last reporting date
- ☒ Completed





# ENVIRONMENT

Maintaining a healthy  
and natural environment.

OCP 4.0 | Creating Compact, Complete  
and Diverse Communities

OCP 7.0 | Preserving Healthy Abundant  
Ecosystems

Central Saanich will responsibly steward the natural and built environment. We will engage in constructive community building. Ecosystems will be preserved and we will respond to the challenge of climate change.



## Current Strategic Initiatives

### Tree Management Policies and Update

An update to the existing Tree Protection Bylaw, Erosion District Bylaw and Municipal Tree policy will better coordinate management of tree resources.

### Residential Infill and Densification

A residential infill and densification study is needed to develop housing policy based on current needs and realities.

### Regional Growth Strategy

The CRD plans to adopt a Regional Growth Strategy, which requires consultation with Central Saanich. Formal bylaw referral from the CRD is expected.

### OCP - Regional Context Statement

Subsequent to CRD adoption of a Regional Growth Strategy, the municipality has two years to adopt an updated Regional Context Statement within the Official Community Plan Bylaw.

### Saanichton Village Plan

Consultation will inform updating guidelines for Saanichton Village and ultimately be included in the Official Community Plan in 2018.

### Brentwood Bay Moorage

Public engagement was completed and application was made for a Licence of Occupation from Province of B.C. and a Designated Sewage Area from federal government.

## Results



Planned for 2019



Planned for 2018



In progress



Planned for  
2018/2019



Planned for  
2018/2019



In progress





## ECONOMY

Building a strong and vibrant community by attracting, supporting and retaining businesses and residents.

OCP 3.0 | Strengthening Farming

OCP 5.0 | Building Prosperity and Opportunity

The Central Saanich economy is connected locally, regionally and beyond. We will attract, keep and support local and regional economic development; compact commercial centres in Saanichton and Brentwood Bay, industrial activities in the Keating Business Park, tourism and agriculture. We will take a leadership role in nurturing our farming and heritage resources.



### Current Strategic Initiatives

#### Maber Flats Strategy

Developing the means to enhance drainage capability in the Kennes (Hagan) / Graham Watershed is a key priority of the Integrated Stormwater Management Plan and will support agricultural drainage capacity. Flow monitoring is in progress.

#### Development Application Procedures and Farm Worker Housing

A regular update of development procedures is required to align with the introduction of the Agricultural Advisory Commission, legislative change and to implement a more effective farm worker housing approval process. A new Farm Worker Housing Bylaw is also planned for concurrent introduction.

#### Keating Business District Strategy

The study *Unlocking the potential of the Keating X Rd Business Corridor* was completed to help secure the economic future along the Keating Cross Road Corridor. An analysis of detailed land use, real estate demand, Interchange business case development, and transportation and infrastructure needs will be addressed in the study.

#### Agricultural Advisory Commission

Established in 2017, the Commission advises Council on matters related to Agriculture including development applications on agricultural land.

#### Agricultural Area Plan

Focus is on completing a Food Handling Facility Feasibility Study and a Farmland Access Strategy.

#### Building Bylaw

A regular update of the Building Bylaw is planned to align with legislative change, updated environmental data and the newly revised building code.

### Results



In progress



Planned for 2018



Completed



Completed



Deferred to 2018



Planned for 2018





## SOCIAL

Building social capital and engaging citizens and partners to improve the well being and diversity of the community.

OCP 3.0 | Preserving Rural Character

OCP 6.0 | Protecting and Enhancing Public Green Spaces

OCP 8.0 | Celebrating Diversity, Community and Culture

OCP 9.0 | Ensuring Mobility Choice for All

We will work to foster strong relations with our neighbours, protect our diverse heritage and facilitate a sense of community. Community involvement is welcomed and encouraged. Green spaces are protected. A safe and healthy community supported by public safety systems and other wellness initiatives.



### Current Strategic Initiatives

#### Memorial Cenotaph

The design, construction and dedication of a memorial cenotaph is a key priority of Council. In 2017, staff and Cenotaph Committee members worked on selecting the design and location.

#### Truth and Reconciliation Strategy

Council declared 2017 as the Year of Reconciliation and planned events with Tsawout and Tsartlip First Nations.

#### Citizens Survey

A survey is an important voice for citizens to provide feedback on their satisfaction with civic services and overall quality of life. Surveys are conducted every three years and the next one is planned for 2019.

#### Police Service Strategic Plan

After a year of transition and leadership changes in 2015 the Central Saanich Police Board planned to develop a new Five Year Strategic Plan for the Central Saanich Police Service. This was completed in 2017.

#### Integration of Police Dispatch Service

Central Saanich Police Service is partnering to integrate police dispatch services in Greater Victoria. This was approved in 2017 and will be operational in 2019.

#### Fire Protection and Life Safety Bylaw

A new Fire Protection and Life Safety Bylaw was proposed to consolidate the 1977 fire service and burning bylaws and incorporate current leading practices and legislative changes.

### Results



In progress



Ongoing



Planned for 2019



Completed



Planned for 2019



In progress





## Current Strategic Initiatives Cont...

### Crime Reduction Strategy

Central Saanich Police Service is working with its community partners to develop a number of crime reduction initiatives to maintain a low crime rate and ranking in the yearly Statistics Canada Crime Severity Index.

### Health and Wellness Strategy

Central Saanich Police, with other District of Central Saanich Emergency Services partners, is developing an overarching strategy. This includes a Critical Incident Stress Management Team, Peer to Peer Counseling and training of all employees in a provincial Road to Mental Readiness program.

### Stelly's Cross Road Sidewalk

The development of a conceptual plan for a sidewalk on Stelly's Cross Road to the western terminus was identified as a significant priority at a Community to Community Forum with Tsartlip First Nation in 2014. Endorsement of a conceptual plan by both Tsartlip First Nation and the District of Central Saanich is planned and further detailed design is subject to grant funding.

### Community To Community Forum

Council met with representatives of Tsartlip First Nation in October.

## Results



Ongoing



Completed



Ongoing



Ongoing





## INFRASTRUCTURE

Well maintained infrastructure and facilities that meet community needs and allow growth and development for prosperity.

### OCP 10.0 | Building and Maintaining Healthy, Efficient Utilities and Buildings

We will provide durable, functional, effective and sustainable infrastructure of all kinds. Existing investments will be protected, new improvements planned in an orderly manner and assets replaced on a lifecycle basis. Conservation and energy efficiency will be a primary consideration.



#### Current Strategic Initiatives

##### **CRD Sewer Infrastructure Transfer**

Consolidating 10km of CRD-owned sewer system in Central Saanich with the Central Saanich system was approved in 2017. Final approval is expected in mid-2018.

##### **Implement Integrated Stormwater Management Plan**

Maber Flats and Martindale Drainage facilities are planned for design and feasibility. Flow monitoring is underway and some channel improvements are being made in the Maber Flats Area.

##### **Sewer and Water Master Plans**

Current priorities are completing the Brentwood Bay Fire Supply system and upgrading the Hagan Pump Station.

##### **Public Calls for Service Review**

Implemented an internal tracking method for receiving calls for service from the public.

##### **Community Amenity Contribution Policy**

Council adopted a Community Amenity Contribution policy to guide the District's approach to seeking and allocating community benefits in and to provide incentive for the provision of non-market and moderate market rental housing.

##### **Facilities Maintenance Plan (FLAMP)**

Facilities continue to be maintained and renovated. A modest Municipal Hall renovation was approved.

#### Results

● In progress

● In progress

● In progress

☑ Completed

☑ Completed

● Ongoing





## GOOD GOVERNANCE

Fiscally sustainable government focused on strategic decision making, transparency and inclusiveness.

### Maintaining Corporate Capacity & Achieving Service Excellence

We will be progressive in our pursuit of service excellence, employ good policy approaches and work to ensure that decision making is transparent, understandable and consultative. We will nurture corporate financial, physical and human resources to position the organization best to deliver the services and strategies the community expects.



### Current Strategic Initiatives

#### Organizational Capacity Review

A review of organization capacity is a key initial step to establishing service levels, performance measures and ensuring that resources are established to effectively meet those standards. Benchmarking was established and a capacity assessment, a baseline for continued service excellence in the future.

#### Fee and Charge Bylaw Refresh

A review of all District fees and charges and establishment of a policy based approach.

#### Service excellence dashboard

Established through the Organizational Capacity Review (above), these measures now form part of the District's annual budget and progress report.

#### Records management, phase II

Established a paper records management system.

#### Website refresh

The municipal website was updated for improved user experience and citizen engagement in early 2017.

### Results



Completed



Deferred to 2018



Completed



In progress



Completed



## Current Strategic Initiatives Cont...

### Corporate Capacity, Achieving Service Excellence

A variety of bylaws and policies were updated, including:

- **Human Resources Program** ● In progress  
Continued development of HR program.
- **Communication Capacity** ● In Progress  
Continued development of communication capacity.
- **Delegation Report** ☑ Completed  
Confirming and updating delegation of authority practices.
- **Elections Bylaw** ○ In Progress  
Regular update to reflect legislative updates.
- **Contract Management** ☑ Completed  
Introduction of a consolidated approach to contract management and a centralized records system.
- **Policy Review framework** ☑ Completed  
A review and reformatting of all policies.
- **Purchase Policy** ☑ Completed  
Update of the existing policy to follow AGLG leading practices, refresh spending authorities and methods of purchase and added new language around social purchase and environmental protection.

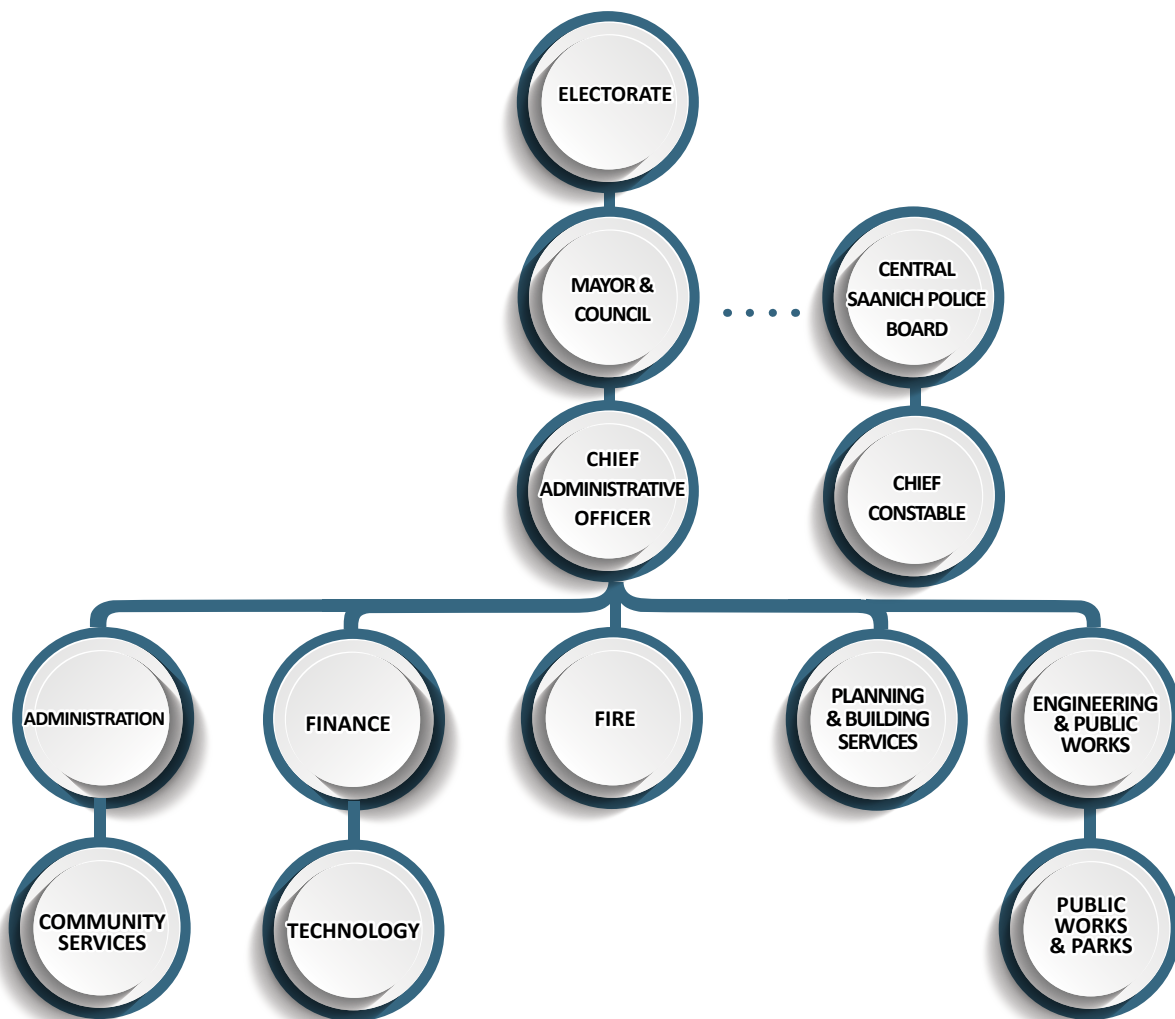


# MUNICIPAL SERVICES & OPERATIONS

## Organization Profile

The District of Central Saanich provides a wide range of municipal services to the community.

The Central Saanich Municipal Council represents the citizens of the community and provides leadership as the legislative and policy making body for the organization. The Chief Administrative Officer leads a small team of dedicated employees responsible for providing recommendations and policy advice to Council and coordinating the day to day operations of the municipality. The Central Saanich Police Service is governed by a separate five-member Police Board under the Police Act, and is chaired by the Mayor of Central Saanich.



# MUNICIPAL SERVICES & OPERATIONS



**109**

**COUNCIL &  
COMMITTEE  
MEETINGS  
PLANNED**

## Administration

The role of Administration is to assist in carrying out Council's key objectives, direct business operations and enable an open, inclusive and participatory municipal government.

The department facilitates the delivery of services to the public, supports the business operation of Council and Committees as well as providing counsel, support, strategic planning and other resources to departments and the public.

The Chief Administrative Officer oversees the overall conduct of the municipality in pursuing the District's strategic goals; reviews departmental programs, budgets and policy initiatives; makes recommendations to Council, ensures Council's directives are carried out, manages significant corporate initiatives, establishes standards and priorities for civic administration, motivates and monitors performance to ensure standards are met, priorities are pursued and high-quality services are consistently delivered.

- Corporate Management
- Council Support
- Communications
- Community Services
- Bylaw Enforcement
- Human Resources
- Legislative Services
- Records Management
- Freedom of Information and Protection of Privacy

### Key Services Delivered - Service Metrics

Key Activity Levels	2015 Actual	2016 Actual	2017 Plan	2017 Actual
Employees	3	3	4	8
Council and Committee Meetings	118	128	130	109
Freedom of Information Requests/hours	9/20	17/111	12/50	9/79
Council Correspondence Processed	337	367	350	932
Insurance incidents processed/hours	3	8	6/60	15/30
Legal Advice Cost	New	New	200,000	250,000
Bylaw Inspections	396	365	365	357
Park and Facility Use Bookings	376	421	435	435
Facility Maintenance Requests	New	New	1,000	488





## Administration 2017 Activity Levels, Service Plan and Accomplishments

Administration activity levels were higher than anticipated and overall, the department has not achieved all performance targets in the Service Plan. Although corporate priorities were achieved by their target date, operational priorities were achieved only 78% of the time. Agendas were posted on time in most cases; however Council correspondence and FOI request standards were unmet due to high activity levels, other competing priorities, and capacity within the department.

Key recruitments were completed during the year and, due to retirement of a key position, the Community Services department formed with Administration on an interim basis in 2017.

The Community Services division undertook six significant projects in 2017, which was a higher-than-planned level of concluded project work. Of these projects, five will continue into 2018. Two facility use contracts were renegotiated and one park caretaking contract renewed, within the 90-day time frame.

Service Plan		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Corporate	Overall FTE	New	102	102	101
	Corporate Priorities achieved by target date	New	New	80%	100%
	Operational Priorities achieved by target date	New	New	90%	78%
	Calls for Service Response within 1 day	New	New	90%	95%
Legislative	Agenda Posted on Time	New	New	95%	88%
	Late Council Items	New	New	< 2%	11%
	Council correspondence within one week	New	New	250/90%	100/70%
	FOI Request processed on time (30 Days)	New	New	100%	86%
Bylaw Enforcement	Minutes completed on time (next agenda)	New	New	95%	97%
	Bylaw complaints - high priority - investigated within 5 days	New	New	100%	90%
	Bylaw complaints - low priority - investigated within 10 days	New	New	100%	TBD
	Enforcement Volunteer compliance files/rate per year	New	New	400/80%	175/80%
Business Licencing	Mediation case per year	New	New	10	0
	Business Licence decision within 20 days	New	New	100%	80%
Community Services	Park/Facility booking response within 1 day	New	New	100%	424/95%
	Seasonal Use Permits within 5 days	New	New	100%	11/100%
	Agreements/Contracts within 90 days	New	New	100%	3/100%
	Facility Maintenance Request High Priority within 1 day response	New	New	100%	48/100%
	Special Projects/hours per year	New	New	3/200	6/TBD



## Administration 2017 Activity Levels, Service Plan and Accomplishments

During the year, Bylaw Enforcement moved from the Planning Department to Administration. Bylaw enforcement worked with citizens to maintain a healthy and safe environment. Staff investigated and enforced municipal bylaws on a compliance basis according to Council policy; the majority of cases involved land use regulations, nuisance bylaws, building standards and business licensing. Bylaw enforcement activity was higher than average in 2017 with 357 site inspections and 178 resolved issues, including nine long-standing files. Files with volunteer compliance were lower than anticipated and there were no mediation cases in 2017. No files were referred to Council for decision.

Bylaw Enforcement					
Key Activity Levels	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Suites	25	24	18	28	13
Parking	68	56	67	62	67
Unsightly and Noxious Weeds	40	95	79	43	46
Trees	2	18	31	29	28
Noise	7	4	8	2	14
Mud on Road	4	12	11	4	1
Building Permit	29	8	20	13	14
Soil Deposit or Removal	34	6	12	16	11
Signs	10	11	6	9	19
Stop Work	5	1	11	9	6
LUB Uses	37	41	62	59	72
Business Licence	39	8	30	42	28
Other	50	39	41	49	38
Total	350	323	396	365	357





## Administration 2017 Activity Levels, Service Plan and Accomplishments

### 2017 Highlights

- |   |   |             |
|---|---|-------------|
| • Truth and Reconciliation implementation   | ● | In progress |
| • Director of Engineering and Public Works and<br>Director of Planning and Building recruitment | ☑ | Completed   |
| • Organizational Capacity Review  | ☑ | Completed   |
| • Service Excellence Dashboard implementation   | ☑ | Completed   |
| • Keating Business District implementation strategies   | ● | In progress |
| • Council policies review, phase II   | ● | In progress |
| • Records management implementation, phase II   | ● | In progress |
| • Continue to implement F-LAMP building recommendations   | ● | Ongoing     |
| • Continue to implement actions which reduce GHG<br>emissions and improve energy efficiencies   | ● | Ongoing     |
| • Newman Farm heritage restoration  | ● | In progress |
| • Memorial Cenotaph project   | ● | In progress |

### Plans for 2018

- Truth and Reconciliation, including the return of the TIXEN peninsula to the Tsawout First Nation and contribution to Stelly's Cross Road sidewalk.
- Freedom of Information and Protection of Privacy Program (Policy Development and Training)
- Keating Business District, implementation strategies
- Human Resources toolkit and Capacity Development
- Communications Capacity Development
- Labour Negotiations
- Elections
- Records Management Phase III
- Climate Leadership Plan development

### Looking Ahead to 2019 - 2022

- Freedom of Information and Protection of Privacy Program
- Human Resources Capacity Development
- Citizen Survey
- Climate Leadership Plan implementation

# MUNICIPAL SERVICES & OPERATIONS



**\$28m**

\$28 million in  
expenses and revenues  
managed

## Finance

The Finance Department is responsible for the overall financial management of the municipality, payroll and benefits support and the purchase of all goods and services.

A full range of accounting and payroll services are provided including: accounting audit and budgeting, cash management, accounts payable, cheques and electronic fund transfer payments, payroll coordination of four different payroll groups and the maintenance of benefit programs for all staff.

The daily billing and collection of all revenues including property taxes, utility bills, dog licences, business licences and a variety of other fees and charges. The department provides a pre-approved installment tax and utility payment system, purchasing support, printing and mail services. Finance also manages the provision of fiscal services including debt servicing costs, interest charges, transfers to reserves and contingency.

Long term financial planning, asset management, equipment replacement planning, insurance support and policy development are just some of the many other services provided.

### Key Services Delivered - Service Metrics

Key Activity Levels		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Employees		6.0	6.0	6.0	5.8
Cash Receipting and banking	Transactions Processed	39,230	41,989	40,000	41,142
Licensing	Dog and Business Licences Issued	2,263	1,864	2,300	2,620
Payroll	T4s issued	New	New	185	200
Property Taxation	Collections (Million)	\$30.3	\$30.5	\$31	\$30.9
	Tax Notices Issued	6,815	6,882	7,250	6,862
	Homeowner Grants Processed	New	5,101	5,175	5,130
Utility Billing	Bills Issued	13,862	13,919	14,000	14,363
Accounts Payable/Receivable	Invoices/PAPs Processed	6,209	6,501	6,500	7,538
	Credit Card Transactions	New	New	New	229





## Finance 2017 Activity Levels, Service Plan and Accomplishments

Finance activity levels were consistent with expectations and represent a gradual increase over time. The Finance Service Plan for 2017 was achieved with the exception of the planned user fee review that was 70% complete by year end.

Service Plan	2015 Actual	2016 Actual	2017 Plan	2017 Actual
Payables and Receivables Processed within 30 days	New	New	95%	Achieved
Tax Notices mailed by third week of May	On Time	On Time	On Time	Achieved
Five Year Plan Prepared on Time	On Time	On Time	Planned	Achieved
Sustainable Infrastructure Plan Prepared on Time	New	New	On Time	Achieved
GFOA Budget and Financial Statement Awards	Achieved	Achieved	Achieved	Achieved
User Fees Reviewed on Time	New	New	Planned	70% complete

### 2017 Highlights

- User fee review ● In progress
- Community amenity review ☒ Completed
- Water and sewer utility rate reviews ☒ Completed
- Purchase policy review ☒ Completed
- Utility e-billing implementation ☒ Completed
- Electronic timesheeting review ☒ Completed
- 25-year Capital Plan ● Deferred to 2018/19
- Long-term financial planning and asset management ☒ Completed
- Department capacity development ☒ Completed

### Plans for 2018

- User fee review
- Asset Management Plan Phase II
- Reserves and surplus policy review

### Looking Ahead to 2019 - 2022

- Continue refinement of Long Term Financial Planning and Asset Management
- 25-year Capital Plan
- Develop internal capacity to provide broader range of support services

# MUNICIPAL SERVICES & OPERATIONS



**400**

SECURITY UPDATE  
HOURS COMMITTED

## Technology

The Information Technology Division manages a wide variety of computer and technology services that includes around-the-clock coverage for the District. A geographically dispersed voice and data network system is maintained including specialized support for the Police and Fire Services.

Computer workstations, mobile computers, a networked phone system and smart phones are managed and a helpdesk service is provided for staff assistance. Core software products are maintained and upgraded as needed, secure internet access is provided and a Geographic Information System is supported.

### Key Services Delivered - Service Metrics

		2015	2016	2017	2017
		Actual	Actual	Plan	Actual
<b>Key Activity Levels</b>					
Employees		2	2	2	2
Helpdesk requests		New	New	1000	758
Software	Core applications supported	New	New	37	37
	Specialty applications supported	New	New	16	16
	Security Update hours committed	New	New	400	384
Hardware	Network Devices supported	New	New	345	346
	Mobile Devices Supported	New	New	105	105
Project Commitment	Project hours committed	New	New	200	290





## Technology 2017 Activity Levels, Service Plan and Accomplishments

In 2017, the Technology department's help desk volume and service level commitments were consistent with other years. All desktop workstations were replaced, our virtual server environment was upgraded and we implemented a variety of security upgrades. A Wide Area Network Service contracted with Telus was reviewed and 24/7 Police Service support was maintained. An online GIS function and records management product were implemented and several applications were upgraded, such as Tempest, Office 2016 and Vadim. Work on Business Continuity Planning began and continues through 2018.

More hours were committed to project work than planned in order to complete the server hyper convergence project, desktop replacement, managed fibre network and cell contract projects. The Technology Service Plan for 2017 was achieved in all cases. No change in Service Plan is proposed for 2018.

### 2017 Highlights

• Desktop workstation update for all staff	<input checked="" type="checkbox"/>	Completed
• New website	<input checked="" type="checkbox"/>	Completed
• New online GIS function for website	<input checked="" type="checkbox"/>	Completed
• Business continuity planning	<input type="checkbox"/>	In progress
• Virtual server environment hyper convergence project	<input checked="" type="checkbox"/>	Completed
• Security audit recommendations	<input type="checkbox"/>	In progress
• Tempest upgrades	<input type="checkbox"/>	In progress
• VADIM upgrades	<input checked="" type="checkbox"/>	Completed
• GIS system improvements	<input type="checkbox"/>	In progress

### Plans for 2018

- Continuation of GIS system improvements
- Continue upgrade of Virtual Server Environment
- Develop Police Technology Separation Strategy
- Continue core software product upgrades
- Complete business continuity work and Tempest upgrades

### Looking Ahead to 2019 - 2022

- Continuation of GIS system improvements
- Continue core software product upgrades

# MUNICIPAL SERVICES & OPERATIONS



**4761**  
CALLS FOR SERVICE

## Police Service

The Central Saanich Police Service, through its governing Municipal Police Board, consists of 23 sworn members supported by four civilian staff, two volunteer Reserve Constables and several volunteers. They provide a professional level of Police Service with a strong commitment to community policing, integrated policing and multi-agency cooperation.

In 2017 the Police Board was chaired by Mayor Ryan Windsor and includes Mr. Del Elgersma, Ms. Wendy McDonald, Mr. John Rizzuti and Mr. Chris Tupper.

The Police Service is organized into the following areas: Uniformed Patrol, General Investigative Services, Community Policing, Traffic Safety and Administration.

A separate annual report is provided to Central Saanich Police Board by Chief Constable Sylven.

The Service also participates in or funds regional specialized services with other police forces such as: Greater Victoria Emergency Response Team, Regional Crowd Management Unit, Capital Regional Emergency Service Telecommunications, BC PRIME Integrated Records Management System, Mobile Youth Services, Criminal Intelligence Service of BC, Greater Victoria Victim Services, Integrated Mobile Crisis Response Team for Mental Health, Greater Victoria Diversity Committee, Regional Domestic Violence Unit, Vancouver Island Major Crime Unit and BC Municipal Undercover Program.

## Police Service 2017 Activity Levels, Service Plan and Accomplishments

The Police Service implemented a new strategic plan based on four pillars: enhancing community safety, building strong community relationships, enhancing communications and developing an effective and efficient organization.

In 2017, a member was seconded to the Mobile Youth Support Team within the Capital Regional District and a member was seconded to the National Weapons Enforcement Support Team, a Provincial resource based within the CRD. To meet staffing challenges due to retirements, two new recruits were sent for training at the Justice Institute of B.C., one who has since graduated and the second who will complete his training next year.

Service personnel were actively engaged in the Provincial Tactical Enforcement Priorities (PTEP), a provincial initiative targeting local public safety risks. The service actively utilized various CRD integrated units on local investigations including the Greater Victoria Emergency Response Team, Integrated Mobile Crisis Response Team and Regional Domestic Violence Unit. Excellent results were achieved in several serious criminal investigations and sensitive community issues.





## Police Service 2017 Activity Levels, Service Plan and Accomplishments

### 2017 Highlights

- |  |                                     |                  |
|--|-------------------------------------|------------------|
| • Strategic Plan implementation  | <input checked="" type="checkbox"/> | Completed        |
| • Crime reduction targeting  | <input type="checkbox"/>            | In progress      |
| • Human resource strategy development  | <input type="checkbox"/>            | In progress      |
| • Continue review of new provincial policing standards to determine the impact on operations and financial resources | <input checked="" type="checkbox"/> | Ongoing          |
| • Integration of dispatch/call taking services into one Vancouver Island Integrated Dispatch Center                  | <input checked="" type="checkbox"/> | In progress      |
| • Real Time Intelligence Centre may be implemented with CRD  | <input checked="" type="checkbox"/> | Completed        |
| • New CREST radios   | <input type="checkbox"/>            | Planned for 2018 |

### Plans for 2018

- The completed Strategic Plan will be validated through community engagement and implemented.
- A continued focus on strengthening local policies and training to meet current and future Provincial training standards including Major Case Management and tactical readiness and response.
- Implementation of the Service's strategic training and human resource plans.
- Continued development of various initiatives and projects to meet local crime trends.
- All Capital Regional District policing agencies will be purchasing new radios.

### Looking Ahead to 2019 - 2022

- Continued engagement with specialized integrated teams to strengthen and support our investigations and seek possible future opportunities to second members.
- Ongoing review of additional new policing standards to determine the impact on overall operations impacting policies, training and finances.
- Integration of dispatch/call taking services into one Vancouver Island Integrated Dispatch Center, resulting in a cost increase of approximately \$200,000 in 2019.




**123**

**CALLOUTS TO FIRES**  
(Immediately Dangerous to Life and Health)

## Fire Department

The Department consists of the Fire Chief, an Administrative Assistant, four career Firefighters and 45 Volunteer Firefighters.

In addition to emergency fire and rescue response, the department supplements the BC Ambulance Service with first responder medical aid, provides the community with fire and life safety education, hazardous material response, confined space rescue service, high angle rope rescue fire prevention, fire code enforcement and the Central Saanich Emergency Program.

### Key Services Delivered - Service Metrics

Key Activity Levels		2015	2016	2017	2017
		Actual	Actual	Plan	Actual
Employees		6	6	6	6
Paid on Call Firefighters	Active - Station 1	New	New	25	22
	Active - Station 2	New	New	25	21
	Recruits in Training - Station 1	New	New	New	3
	Recruits in Training - Station 2	New	New	New	3
	On Leave - Station 1	New	New	New	0
	On Leave - Station 2	New	New	New	0
	Overall Active			50	43
	Duty Officer	134	152	New	150
Callouts (Monday-Sunday 24/7)	Fire (Immediately Dangerous to Life and Health)	100	111	New	123
	Fire (No structure entry required)	46	34	New	43
	Medical	446	497	New	506
	Rescue	76	84	New	77
	Total	802	878	New	899





## Fire 2017 Activity Levels, Service Plan and Accomplishments

2017 was a period of significant transition for the Fire Department. The new Fire Chief facilitated a comprehensive administrative and operational review of the department in concert with the District's corporate wide organizational capacity review. A number of administrative and operational standards were established or improved including establishing consistent response time targets, training, paid on call firefighter compensation and equipment and apparatus replacement plans. The 2016 to 2019 collective agreement with the International Association of Fire Fighters Local 4428 was also signed in late 2017.

### 2017 Highlights

- |   |                                     |             |
|---|-------------------------------------|-------------|
| • Emergency Plan exercise                                     | <input checked="" type="checkbox"/> | Completed   |
| • Preparing tender process for apparatus purchase             | <input checked="" type="checkbox"/> | Completed   |
| • Fire and medical response plans and service delivery review | <input checked="" type="checkbox"/> | Completed   |
| • Self-contained breathing apparatus units replacement        | <input type="checkbox"/>            | Planned     |
| • Assessment of increased call volumes impact on volunteers   | <input checked="" type="checkbox"/> | Completed   |
| • After-hours response model (target time of 10 mins or less) | <input checked="" type="checkbox"/> | In progress |

### Plans for 2018

- Implement fire fighter Health and Wellness program – mental health resiliency
- Review and update bylaws – Fire Department bylaw 1022 and Open Air Burning bylaw 1091
- Fleet replacement plan – Review Superior Tanker Shuttle Service Accreditation
- EOC - Enhance EOC Operations – Communications/ Information Technology

### Looking Ahead to 2019 - 2022

- Migrate to new CREST radio/ paging system
- Implement Home Safe Inspection program
- Review medical First Responder program
- EOC – Enhance EOC Operations – Inter-municipal EOC cross training with PEMO Partners



# MUNICIPAL SERVICES & OPERATIONS



## Planning and Building Department

This department is responsible for the administration of Official Community Plan policies and the municipal Land Use Bylaw, processing development and subdivision applications, regulating building construction, and planning for future development.

The prime responsibility of the Planning division is to ensure that neighbourhood and municipal objectives and policies in the Central Saanich Official Community Plan Bylaw are reflected in development which occurs in the municipality. Planning provides Council and committees with professional and technical advice on current and future land uses, and developing policy on items concerning housing, heritage, environment, energy efficiency, transportation, and agricultural land use. Staff manage a variety of permit processes including development permit and development variance permits, rezoning and Official Community Plan amendments, temporary use permits, Agricultural Land Reserve applications, environmental development permits, protected tree cutting permits and subdivision proposals.

The Building Inspection Department primarily regulates building construction within the District through the administration of the BC Building Code, the Building Bylaw and other related municipal bylaws. Staff review plans and inspect construction related to all building, plumbing and sign permits, in addition to reviewing planning, business license and Board of Variance applications. The department works closely with bylaw enforcement to enforce the building bylaw.

### Key Services Delivered - Service Metrics

Key Activity Levels	2015 Actual	2016 Actual	2017 Plan	2017 Actual
Employees	7.7	7.7	8.7	7.2
Planning applications processed	40	32	24	68
Subdivisions processed	10	2	6	7
Building Permits Issued	190	175	200	210
Building Inspections	1647	1460	1650	1331
Referral Responses	New	New	25	TBD











## Planning and Building 2017 Activity Levels, Service Plan and Accomplishments

The Planning and Building Services Department experienced higher than expected application levels, which reflects the strong housing market in the community. A combination of higher than expected application levels, combined with a period of staffing transition, introduced challenges to meet desired service levels. Although application processing may not have met specified targets, a high level of public service was achieved.

Service Plan		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Phone calls	Response within 1 day	New	New	Planned	90%
Counter Enquiry	Within 5 minutes	New	New	100%	100%
Application Assistance	As required	New	New	Planned	100%
Planning applications processed on time	90 days to approval	New	New	90%	35%
Development applications processed on time	180 days to approval	New	New	90%	67%
Subdivisions processed on time	90 days to PLA	New	New	100%	63%
Building Permits issued on time	Residential - 10 days permit processing time from completed application	New	New	95%	67%
	Rapid Residential - 5 days permit processing time from complete application	New	New	100%	TBD
	Commercial - 20 days permit processing time from complete application	New	New	95%	70%
Building Inspections on time	1 day response	New	New	90%	90%
Referral Responses completed on time	10 day response	New	New	90%	80%
Miscellaneous Permits	10 day response	New	New	90%	94%
Planning Project Commitment	Projects/hours committed	New	New	3/360	100 hrs

### 2017 Highlights

- OCP Amendment consultation (Regional Context Statement: 2018)  In progress
- Brentwood Bay Management Plan – Public Consultation  In progress
- Organizational Capacity Review – Dashboard Implementation  Completed
- Marigold Development Application – Processing and Approvals  In progress
- Update of Building Permit Fee Calculations  In progress
- Recruiting staff  In progress



## **Planning and Building 2017 Activity Levels, Service Plan and Accomplishments**

### **Plans for 2018**

- Residential Infill and Densification Study – Project Start-up
- Saanichton Village Plan – Consultation
- OCP Regional Context Statement
- Farm Worker Housing
- Agricultural Area Plan – Food Handling Facility
- Agricultural Area Plan – Farmland Access Agreement
- Building Bylaw Update

### **Looking Ahead to 2019 - 2022**

- Residential Infill and Densification Study continues (2019/20)
- Saanichton Village Plan
- Development Applications Procedures (2019)
- Biodiversity Network Mapping (2019)
- Environmental Development Permit Area Guidelines (2019)
- OCP Review (2019/2020)
- Industrial DP Guidelines Update / Keating Streetscape (2020)
- Land Use Bylaw Improvements (2021)
- Sea Level Rise mapping (2019)
- Three-Phase Park Planning: Park Priorities (2019), Trail Priorities (2020) and Shoreline Access Priorities (2021)
- Historic Buildings Inventory Update in 2019



# MUNICIPAL SERVICES & OPERATIONS



REPAVED APPROX.

**16,000m<sup>2</sup>**

OF DISTRICT ROADS

## Engineering

Engineering is responsible for all municipal infrastructure, which include 136 kilometres of paved roads, two kilometres of unpaved roads, 470 street lights, 80 traffic islands, 73 kilometres of storm sewers, 120 kilometres of drainage ditches, 100 kilometres of sanitary sewers, sewage pumps and lift stations, 130 kilometres of water main, pressure-reducing valves and booster pumps and 37 parks, playgrounds and open spaces and 28 beach accesses covering over 81 hectares. The department also reviews and inspects subdivision developments and issues tree cutting and soil removal/deposit permits.

### Service Plan

		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Employees		5	5	6.3	5.3
Application timelines	Met Standard	New	New	90%	95%
Soil Permits	Permits/hours per year	New	New	5/50	5/50
Unauthorized soil removal	5/150 hours/year	New	New	5/150	4/40
Tree Permits	Permits/hours per year	New	New	24/150	15/30
Engineering Drawing Submissions	Submissions/hours per year	New	New	12/1200	10/1000
Subdivision Application Reviews	Reviews/hours per year	New	New	12/36	10/200
Value of annual capital expenditures		New	New	\$5.7 Million	\$3.1 Million
Building Permit Reviews	Reviews/hours per year	New	New	5/150	75/225
Utility Referrals	Referrals/hours per year	New	New	1000/1000	200/300
Engineering Drawings – District Projects	Drawings/hours per year	New	New	6/600	24
Engineering Drawings – Development	Drawings/hours per year	New	New	20/200	20/250
Special Projects	Projects/hours per year	New	New	3/300	5
Construction Project Management	Projects per year	New	New	4	24



## Engineering 2017 Activity Levels, Service Plan and Accomplishments

2017 was a busy year of transition and Engineering undertook significantly more capital projects and subdivision applications than originally anticipated. On the other hand, less time was spent on regulatory processes such as Tree Cutting Permits and Soil Deposit/Removal Permits. This resulted in more efficiencies and staff achieved some significant accomplishments in 2017.

Key accomplishments include review and approval of a high volume of new development applications, expansion and upgrades of the District's sewer and water systems, and reconstruction of several kilometers of roadway. Additionally, the Engineering Department partnered with several external organizations to help enhance services to Central Saanich. For example, we assisted Telus with the installation of a new fiber-optic communication system, and worked with the Peninsula Streams Society and the Capital Regional District on enhancements to various watersheds and creeks.

### 2017 Highlights

- Complete design and feasibility review of Maber Flats Drainage Facility ○ In progress
- Replacement and upgrade of 1.4 km of watermain in Brentwood Bay ● In progress
- Design of Brentwood Pump Station and Forcemain Replacement project ○ In progress
- Complete design and tender for structural upgrades to the Brentwood Bay and James Island docks ☑ Completed
- Continue to develop options for design and construction of Stelly's sidewalk subject to receipt of grant funding ● In progress
- Focus on pavement management plan including integrated multi-modal opportunities such as bike lanes and walkways ● In progress
- Complete upper Sluggett Channel Improvements ☑ Completed
- Complete Wallace Drive Bike Lanes ☑ Completed
- Continue replacement of aging AC Watermain ● Ongoing
- Complete transfer of 10km of CRD Sewertrunk to the District ● In progress
- Complete Design of Marchant Road Sewer Replacement ☑ Completed
- Complete design of Martindale Retention System ● Ongoing
- Continuing to implement improvements outlined by the ISMP in areas of ecological restoration, rainwater management, and best management practices. ○ Ongoing





## **Engineering 2017 Activity Levels, Service Plan and Accomplishments**

### **Plans for 2018**

- Repave 22,000 m<sup>2</sup> of roadway
- Construct a crosswalk on East Saanich Road, in the Saanichton Village area
- Apply for a grant to help finance the Brentwood Bay Sewer Improvements
- Completed structural improvements to the Brentwood Bay and James Island Road docks
- Construct the Wallace Drive / Marchant intersection
- Complete a new design for Mt Newton Road trail extension
- Complete water main upgrades in Brentwood Bay
- Complete Ravine sewer tie-in
- Construct Stelly's Cross Road pathway

### **Looking Ahead to 2019 - 2022**

- Continued Pavement Management Plan improvements and update the Plan
- Multi Use Pathway Program (subject to funding)
- Continued focus on water infrastructure renewal
- Water Master Plan Low Water Pressure Zone Upgrades – Fire fighting capacity (subject to funding)
- Continued focus on sewer infrastructure renewal
- Brentwood Bay Sewer Upgrades(subject to grant funding)
- LED Street Light Conversion
- Benvenuto Avenue Assessment

# MUNICIPAL SERVICES & OPERATIONS



MAINTENANCE OF

37

COMMUNITY PARKS,  
TRAILS, PLAYGROUNDS  
AND GREEN SPACES

## Public Works

The Public Works Division is responsible for the maintenance and repair of most infrastructure including roads, bridges, traffic signals, streetlights, street signs, sidewalks, bus shelters, roadside litter control, storm drainage, creeks and waterways maintenance, wastewater collection including sewer lift station maintenance, water main service repair and replacement, hydrant, valve and meter maintenance, water sample collection and testing, and the maintenance of pressure regulating stations. They also provide municipal service connections for water, sewer, and storm drains and maintain the District's 37 parks, trails, playgrounds and naturalized green spaces for public use.

### Key Services Delivered - Service Metrics

				2015	2016	2017	2017
Key Activity Levels				Actual	Actual	Plan	Actual
Employees				24.8	24.8	25	25
Roads	Sweeping	Hours per year		New	New	New	589
	Patching	Hours per year		New	New	New	897
	Sightlines and Vegetation control	Hours per year		New	New	New	1235
	Winter Road maintenance	Hours per year		New	New	New	9
Boulevards and Ditches	Cutting	Hours per year		New	New	New	500
Sidewalks	Repairs	Hours per year		New	New	New	200
Bus stop shelters	Maintained and cleaned	Hours per year		New	New	New	330
Signs	Repairs	Hours per year		New	New	New	360
Pathways and traffic islands	Gravel resurfacing	Hours per year		New	New	New	200
Trees	Inquiries	Hours per year		New	New	New	130
Drain mains	Flushing	Hours per year		New	New	New	2400
	Video condition assessment	Metres per year		New	New	New	5000
Ditches and Culverts				New	New	New	TBD
Litter Pickup	Hours	Hours per year		New	New	New	1825
Public Events Assistance		Events		New	New	New	4





## Public Works 2017 Activity Levels, Service Plan and Accomplishments

2017 was the first year of tracking service standards and the majority were achieved, with two requiring increased attention. To enhance the ability to respond to public inquiries within one day, Public Works reviewed the intake process for public calls for service and has decided to transition to a centralized call intake model in 2018. The department noted an increase in public requests for tree and boulevard maintenance (including grass cutting).

The Fleet Services division, which maintains the District's vehicles and equipment, is facing increased pressure as the fleet increases and as different equipment moves into a mid-life maintenance cycle. The Vehicle/Equipment Maintenance Schedule was impacted by unscheduled service requirements and prolonged adverse weather events. Two new vehicles and four replacement vehicles cycled into the fleet. As vehicle technologies change and advance, more training and review service is required.

Service Plan		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Public inquiry/complaint (non urgent)	1 day response	New	New	90%	70%
Equipment Downtime	Less than 2 days	New	New	90%	70%
Employee Accident Free Days	365 Days	New	New	100%	Achieved
Safety Issue Follow Up (Internal Imminent)	Same Day	New	New	100%	Achieved
Vehicle/Equipment Inspection Schedule	Completed on schedule	New	New	100%	100%
Vehicle/Equipment Maintenance Schedule	Completed on schedule	New	New	80%	70%
BC Landscape Standards	Maintained to standard	New	New	80%	Achieved
Turf cycle completion	2 weeks	New	New	90%	Achieved
Irrigation system leaks/repairs	Per year	New	New	20	TBD
Playground Inspections	30 Days	New	New	100%	Achieved
Road Inspection cycle	Annual Inspection	New	New	90%	100%
Road sweeping	Roads swept 4 times annually	New	New	90%	80%
Catch basins cycle	2 catch basin cycles per year	New	New	90%	75%
Sidewalk inspections	1 Sidewalks cycle per year	New	New	90%	90%

### 2017 Highlights

- Completion of minor road restoration/repairs on Bruce Gordon, Rye, Galbraith, Seaboard, Seamount, Panaview and Enid. ☒ Completed
- Grind/Pave sections of the 7000 Block Wallace Dr, Keating Cross Road and Island View Rd. ☒ Completed
- Level course sections on Veyaness Rd. and East Saanich south of Saanich Cross Road. ☒ Completed



## Public Works 2017 Activity Levels, Service Plan and Accomplishments

### 2017 Highlights cont...

- Completion of 2017 Chip seal program on Hagan Rd (Wallace to Clarke Rd), Veyaness (Stelly's to Cunannes Ln), East Saanich (HWY to Island View) ☑ Completed
- Traffic Signal Upgrades at Keating X Rd & Oldfield/Drainage improvements on Stelly's X Rd, Gowdy Rd, Mallard Dr ☑ Completed
- Agricultural Ditching Program (Approx. 4.6 Kms) ☑ Completed
- Removal of below ground Fuel Tanks at Public Works ☑ Completed
- Completion of Centennial Park diamond #5 drainage Improvements ☑ Completed
- Fleet replacement program: delivery of unit 320 service vehicle ☑ Completed
- Long-term conditional assessment data planning ● Ongoing
- Infrastructure rehabilitation programs ● Ongoing
- Develop a minimum of two capital projects suitable for Infrastructure Canada Grant ☑ Completed
- Complete design of Brentwood Bay Fire Protection Water Supply Improvements, phase II ☑ Completed
- In-flow and infiltration (I&I) reduction program and manhole upgrading ● Ongoing
- Sea Dr forcemain replacement (reassessed to coordinate with Sewer Master Plan) ● Ongoing
- Replace sewer line on Marchant Rd phase 1 ☑ Completed
- Replacement of Adam Kerr Bridge ☑ Completed
- Approximately 200 trees and shrubs were planted with BC Hydro/Tree Canada Grant ☑ Completed

### Plans for 2018

- Continue to utilize condition assessment data for guiding maintenance priorities and developing long-term capital infrastructure rehabilitation programs.
- Resurfacing of pavement based on priorities identified in Pavement Management Plan including remaining sections on Stelly's Cross Road.
- Replacement of drain main at the end of service life as identified by CCTV inspections.
- Phase 1 of below ground Fuel Tanks at Public Works.

### Looking Ahead to 2019 - 2022

- Ongoing pavement management plan work
- Replacement of drain mains due to infrastructure age and increased maintenance costs
- Upgrade one Mobile/GPS radio tower
- Vehicle Replacement Program Right-sizing Fleet (investigate alternative fuels etc.)







# MUNICIPAL SERVICES & OPERATIONS



4,200

Water meters staff read

## Water Utility

The District's water supply system is part of the Saanich Peninsula Water System which receives its water supply from the Capital Regional District Integrated Water System through Bear Hill Reservoir and the Alderly PRV. There are two CRD transmission mains crossing the District with 11 supply points to the municipal distribution network. The District's water system network consists of 130 km of water mains ranging in diameter from 50 mm to 300 mm. Within the distribution network, there are ten pressure zones, two active pump stations, one reservoir, and nine PRV stations. Because the municipal water system is closely intertwined with the Saanich Peninsula Water System, some of these facilities are owned and operated by the CRD.

The system also includes 4,200 meter services and 480 hydrants. It is maintained by the Public Works Department and is self-financed from water charges on a user pay basis. Water service is provided to both the Tsartlip and Tsawout First Nations via service agreements.

The Utility provides safe drinking water for domestic, commercial, agricultural and emergency use and meets applicable firefighting standards, health standards and the *Drinking Water Protection Act*.

Maintenance activity remained consistent with previous years in 2017. The department repaired 12 main breaks, flushed 130 kilometres of pipe, replaced 400 water meters and 11 hydrants, exercised 497 hydrants and serviced 30 air valves.

### Key Services Delivered - Service Metrics

Key Activity Levels		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Employees		7.1	7.1	7.1	7
Mains	Kilometers Flushed	New	New	TBD	130
	Breaks Repaired	New	New	TBD	12
Pump Stations	Cleaned and Inspected	New	New	TBD	TBD
PRV Stations	Maintained	New	New	TBD	416
Water Services	Installed	New	New	TBD	50
	Replaced	New	New	TBD	200
	Read	New	New	TBD	4,600
Meters	Installed	New	New	TBD	200
	Installed	New	New	TBD	7
Hydrants	Class 'A and B' Serviced	New	New	TBD	249





## Water Utility 2017 Activity Levels, Service Plan and Accomplishments

Water Utility activity levels were consistent with previous years. The Service Plan results were good with good water quality compliance and low numbers of main and service breaks.

Service Plan		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Water Quality Compliance	365 Days	New	New	100%	100%
System Main line breaks	Per year	New	New	10	2
Meter reading on time	every 120 days	New	New	100%	100%
Hydrant Valve Exercising	annual	New	New	100%	TBD
Hydrant tear downs	33% completed each year	New	New	Achieved	Achieved
Service connection breaks	Per year	New	New	20	5

### 2017 Highlights

- Tantalum Water Main Replacement ☒ Completed
- Meadowlark Water Main Replacement ☒ Completed
- Meter Replacement Program (approx. 400) ☒ Completed
- Valve/Hydrant Replacement Program ☒ Completed
- The Air Valve Maintenance Program (30 air valves serviced) ☒ Completed
- PRV stations and booster station maintenance ☒ Completed
- Repaired 12 unscheduled water main breaks ☒ Completed
- Delivery of service vehicle replacement unit #422 ☒ Completed
- Long Term Financial Plan for Water Utility ☒ Completed

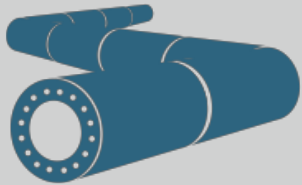
### Plans for 2018

- Continue construction of the Brentwood Bay Area Fire Protection water supply improvements, including approximately 1.4 km of new watermain upgrades

### Looking Ahead to 2019 - 2022

- Valve hydrant maintenance and replacement
- Air valve maintenance
- PRV station improvements
- SCADA improvements

# MUNICIPAL SERVICES & OPERATIONS



89

kilometers of  
gravity sewers

## Sewer Utility

The Sewer Utility operates a sanitary only sewer collection system in four core areas (Brentwood Bay, Saanichton, Keating Ridge and Turgoose Point) that consists of 89 kilometres of gravity sewers, 5 kilometers of force mains, 3.9 kilometres of siphons and 15 lift stations. The system is interconnected with Tsartlip First Nation and two Capital Regional District lift stations. The Tsawout First Nation operates its own system and is not connected to the District's network.

There are approximately 3,800 household and business connections and 2,800 manholes. The system is maintained by the Public Works Department and is self-financed from sewer charges on a user pay basis. Effluent is transferred through the system to a Peninsula Unified Treatment plant operated by the Capital Regional District located in North Saanich. The cost of operating the treatment system is shared by the Peninsula municipalities and recovered by a property tax levy charged to all Central Saanich taxpayers.

In September 2015 a Sewer Master Plan was approved and outlines a long term approach to replacement of infrastructure, environmental protection improvements and upgrading of the system.

### Key Services Delivered - Service Metrics

		2015	2016	2017	2017
		Actual	Actual	Plan	Actual
Key Activity Levels					
Employees		4	4	4	4
Main Lines	Meters Cleaned	New	New	New	6000
	Kilometers video condition assessed	New	New	New	8000
	Breaks Repaired	New	New	New	2
Sewer Stations	Flushing	New	New	New	884
Grinder Pumps	Inspect and maintain	New	New	New	676
I&I Program (Manholes)	Inspect and maintain	New	New	New	40
Sewer Services	Installed	New	New	New	2





## Sewer Utility 2017 Activity Levels, Service Plan and Accomplishments

Sewer Utility activity levels were consistent with previous years. The Service Plan results were good with good water odour control experience and low repair compliance and low numbers of drain blockages to repair.

Service Plan		2015 Actual	2016 Actual	2017 Plan	2017 Actual
Odour Complaints	Per year	New	New	10	4
Drainage blockage	Per year	New	New	6	8

### 2017 Highlights

- Sewer Main Replacement Marchant Rd Phase 1 ☒ Completed
- Sewer Force Main Design (Sluggett Ave section) ☒ Completed
- In-flow and infiltration (I&I) reduction program ☒ Completed
- Sewer Main Line Flushing (6,000m) ☒ Completed
- Annual Sewer Video Inspection Program ☒ Completed
- Long Term Financial Plan for Sewer Utility ☒ Completed

### Plans for 2018

- Maintain focus on operating cost efficiencies to provide flexibility for capital program funding.
- Maintain & service the sewer collection utility infrastructure in addition to project related services.
- Sewer Master Plan provides guidance on sewer project improvements and work is coordinated with construction of underground infrastructure to maximize economies of scale.
- In-flow and infiltration (I&I) reduction program (Smoke Testing) and manhole upgrading.

### Looking Ahead to 2019 - 2022

- Maintain focus on operating cost efficiencies to provide flexibility for capital program funding.

# FINANCIALS



# REPORT FROM DIRECTOR OF FINANCIAL SERVICES

I am pleased to present the District of Central Saanich audited financial statements for the year ended December, 31, 2017. The financial statements are the responsibility of the District's management and 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 (PSAB). The District maintains a system of internal controls, including policies and procedures, designed to safeguard the assets of the corporation and provide reliable financial information. The Financial Statements have been audited by KPMG LLP who has expressed that in their opinion these statements present fairly in all material respects, the financial position of the District as at December 31, 2017.

The District continued to build its financial position in 2017, reflecting an ongoing commitment to meet future financial obligations.

Consolidated revenues increased by \$2.3 million from 2016, slightly above budget for the year. Property taxation, utility fees, grants and sales of service primarily drove the increase.

Expenses slightly reduced by \$700,000 over 2016 and were below budget—primarily from reduce amortization, a reduction in contaminated sites liability and legal costs, which typically are non-recurring transactions. Net financial assets improved from \$8.3 million to \$11.2 million. Consolidated accumulated surplus also improved to \$100.4 million. This balance consists primarily of an increased investment in tangible capital assets, growth in reserve funds and an operating fund surplus, which is available to allocate to future reserves.



The District's commitment to good governance and prudent financial management is reflected in its financial policies and procedures, increasing investment in sustainable replacement of infrastructure, and balanced use of reserves and debt financing.

Looking forward, we plan to continue following the long term financial plan approved in 2016 and our asset management plan. This will enable us to reach sustainable infrastructure replacement funding levels within a reasonable timeframe.

Sincerely,

A handwritten signature in black ink that reads "Paul Murray." The signature is written in a cursive, flowing style with a horizontal line underneath the name.

Paul Murray  
Director of Financial Services



Government Finance Officers Association

## **Canadian Award for Financial Reporting**

Presented to

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

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2016**

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to The District of Central Saanich for its annual financial report for the fiscal year ended December 31, 2016. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe this current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.



Financial Statements of

**THE CORPORATION OF THE  
DISTRICT OF CENTRAL SAANICH**

Year ended December 31, 2017

## **THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH**

### **Financial Statements**

Year ended December 31, 2017

#### **Financial Statements**

Management's Responsibility for the Financial Statements

Independent Auditors' Report

Statement of Financial Position

Statement of Operations and Accumulated Surplus

Statement of Change in Net Financial Assets

Statement of Cash Flows

Notes to Financial Statements



## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the District of Central Saanich (the "District") are the responsibility of the District's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting standards for local governments as 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 District'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.

Mayor and Council meet 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 District. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the District's financial statements.

On behalf of the District:

  
Chief Administrative Office

  
Director of Financial Services



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

## INDEPENDENT AUDITORS' REPORT

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

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

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

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

### *Auditors' Responsibility*

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

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

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

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





*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Corporation of the District of Central Saanich as at December 31, 2017, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a single horizontal line.

Chartered Professional Accountants

Victoria, Canada  
May 14, 2018

# THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

## Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 4,979,769	\$ 2,924,434
Investments (note 2)	22,384,052	22,473,176
Property taxes receivable	502,557	515,718
Accounts receivable	3,399,586	2,442,135
Other government receivables	342,091	355,842
	<u>31,608,055</u>	<u>28,711,305</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities (note 3)	2,004,150	1,857,153
Refundable deposits	1,689,549	1,777,326
Deferred revenue (note 4)	5,646,413	5,099,397
Debt (note 5)	10,001,478	10,597,014
Employee future benefit obligations (note 6)	1,017,687	1,055,840
	<u>20,359,277</u>	<u>20,386,730</u>
Net financial assets	11,248,778	8,324,575
<b>Non-financial assets:</b>		
Tangible capital assets (note 7)	88,516,859	88,162,527
Inventory of supplies	592,047	529,210
Prepaid expenses	86,961	123,059
	<u>89,195,867</u>	<u>88,814,796</u>
Subsequent event (note 14)		
<b>Accumulated surplus (note 8)</b>	<b>\$ 100,444,645</b>	<b>\$ 97,139,371</b>
Commitments and contingencies (note 11)		

The accompanying notes are an integral part of these financial statements

On behalf of the District:

  
Director of Financial Services

  
Manager of Finance



## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

### Statement of Operations and Accumulated Surplus

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

	Financial plan (note 12)	2017	2016
Revenue:			
Municipal property taxes (note 9)	\$ 15,528,900	\$ 15,521,362	\$ 14,926,307
Grants in lieu of taxes	321,200	312,507	321,658
Sale of services	1,127,400	1,383,170	1,309,025
Permits, licenses and interest	852,800	1,141,361	918,184
Government transfers (note 10)	2,705,500	1,975,021	1,183,830
Water utility	5,430,800	5,074,001	5,224,485
Sewer enterprise	1,210,300	1,455,329	1,245,162
Contributions and donations	135,000	816,814	268,375
Total revenue	27,311,900	27,679,565	25,397,026
Expenses:			
General government	2,673,700	2,306,006	3,213,579
Protective services	7,763,600	7,739,959	7,482,843
Transportation services	5,253,700	5,152,837	5,802,735
Environmental development services	587,500	574,591	375,137
Parks and cultural services	2,616,000	2,688,727	2,605,884
Water utility	4,994,800	4,462,030	4,278,215
Sewer enterprise	1,093,300	1,084,420	855,555
Other fiscal services	430,500	365,721	448,770
Total expenses	25,413,100	24,374,291	25,062,718
Annual surplus	1,898,800	3,305,274	334,308
Accumulated surplus, beginning of year	97,139,371	97,139,371	96,805,063
Accumulated surplus, end of year	\$ 99,038,171	\$ 100,444,645	\$ 97,139,371

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

### Statement of Change in Net Financial Assets

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

	Financial plan (note 12)	2017	2016
Annual surplus	\$ 1,898,800	\$ 3,305,274	\$ 334,308
Acquisition of tangible capital assets	(5,717,400)	(3,075,199)	(1,435,702)
Developer contributions of tangible capital assets	-	(787,308)	(260,325)
Amortization of tangible capital assets	3,737,000	3,508,175	4,060,481
Loss on disposal of tangible capital assets	-	-	11,288
	(1,980,400)	(354,332)	2,375,742
Acquisition of inventory of supplies	-	(62,837)	(55,418)
Use of prepaid expenses	-	36,098	(65,405)
	-	(26,739)	(120,823)
Change in net financial assets	(81,600)	2,924,203	2,589,227
Net financial assets, beginning of year	8,324,575	8,324,575	5,735,348
Net financial assets, end of year	\$ 8,242,975	\$ 11,248,778	\$ 8,324,575

The accompanying notes are an integral part of these financial statements

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

### Statement of Cash Flows

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

	2017	2016
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 3,305,274	\$ 334,308
Items not involving cash:		
Amortization of tangible capital assets	3,508,175	4,060,481
Loss on disposal of tangible capital assets	-	11,288
Donation of tangible capital assets	(787,308)	(260,325)
Actuarial adjustment on debt	(59,753)	(37,958)
Changes in non-cash operating assets and liabilities:		
Property taxes receivable	13,161	(43,906)
Accounts receivable	(957,451)	182,732
Other government receivables	13,751	(262,249)
Accounts payable and accrued liabilities	146,997	333,183
Refundable deposits	(87,777)	659,233
Deferred revenue	547,016	114,245
Employee future benefit obligations	(38,153)	15,239
Inventory of supplies	(62,837)	(55,418)
Prepaid expenses	36,098	(65,405)
	5,577,193	4,985,448
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(3,075,199)	(1,435,702)
<b>Investing activities:</b>		
Purchase of investments	89,124	(9,953,688)
<b>Financing activities:</b>		
Debt repaid	(535,783)	(695,543)
	(535,783)	(695,543)
Increase (decrease) in cash and cash equivalents	2,055,335	(7,099,485)
Cash and cash equivalents, beginning of year	2,924,434	10,023,919
Cash and cash equivalents, end of year	\$ 4,979,769	\$ 2,924,434
Cash paid for interest	\$ (371,153)	\$ (374,463)
Cash received from interest	371,027	328,998

The accompanying notes are an integral part of these financial statements

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

### Notes to Financial Statements

Year ended December 31, 2017

---

The Corporation of the District of Central Saanich (the "District") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. The District's principal activities include the provision of local government services to residents of the incorporated area.

#### 1. Significant accounting policies:

The financial statements of the District are prepared by management in accordance with Canadian generally accepted accounting principals 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 District are as follows:

(a) Reporting entity:

The financial statements reflect the assets, liabilities, revenues and expenses of the District's activities and funds. Inter-departmental balances and transactions have been eliminated. The District does not administer any trust activities on behalf of external parties. The District does not control any external entities and accordingly no entities have been consolidated into the financial statements.

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally 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) Government transfers:

Government transfers without stipulations restricting their use are recognized in the financial statements as revenue in the period in which the transfers are authorized, any eligibility criteria are met, and reasonable estimates of the amounts can be made. Government transfers with stipulations restricting their use and that give rise to an obligation that meets the definition of a liability are recognized in the financial statements as revenues in the period in which the eligible expenditures are incurred, providing they are authorized and eligibility criteria are met.

(d) 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.



# THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

---

## 1. Significant accounting policies (continued):

### (e) Deferred revenue:

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

### (f) Cash equivalents:

Cash equivalents consist of investments in Municipal Finance Authority of British Columbia ("MFA") Money Market Funds which are recorded at cost plus earnings reinvested in the funds.

### (g) Investments:

Investments are recorded at cost plus earnings that are reinvested in the funds. 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.

### (h) Deposits and prepayments:

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

### (i) Employee future benefits:

The District and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

Sick leave and other retirement benefits are also available to the District'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 obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

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

#### (j) Debt:

Debt is recorded net of repayments and actuarial earnings. Debt is recorded in the related segment that uses the proceeds to fund capital expenditures.

#### (k) Non-financial assets:

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

##### (i) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The costs, 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
Land improvements	15 - 40
Buildings	25 - 40
Equipment and vehicles	3 - 25
Roads infrastructure	20 - 60
Drainage infrastructure	5 - 60
Sewer infrastructure	5 - 60
Water infrastructure	5 - 60

Amortization is charged annually, including in the year of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use. Heritage buildings are not amortized as they have an indefinite service potential. Tangible capital assets are written down when conditions indicate that they no longer contribute to the District's ability to provide goods and services, or when the value of future economic benefits associated with the asset are less than book value of the asset.

##### (ii) Contributions of tangible capital assets:

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

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

---

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

#### (k) Non-financial assets (continued):

##### (iii) Interest capitalization:

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

##### (iv) Inventory of supplies:

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost.

#### (l) Liability for contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

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

#### (m) Use of estimates:

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



## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

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

	2017	2016
Bank deposits	\$ 4,812,209	\$ 1,362,123
Municipal Finance Authority - Money Market	36,876	1,434,127
Restricted cash - MFA cash deposit	130,684	128,184
	<u>\$ 4,979,769</u>	<u>\$ 2,924,434</u>
Investments	\$ 22,384,052	\$ 22,473,176

Investments consist of Municipal Finance Authority of British Columbia ("MFA") Intermediate and Bond Funds, guaranteed investment certificates and other fixed income securities which have costs that approximate market values. Included in investments is \$1,495,330 (2016 - \$1,432,420) that can only be used for expenditures as provided by the development cost charge reserve bylaw and the relevant sections of the Local Government Act, unless otherwise authorized by the Ministry of Community, Sport and Cultural Development, Province of British Columbia.

### 3. Accounts payable and accrued liabilities:

	2017	2016
Trade accounts payable	\$ 1,142,732	\$ 1,054,875
Other government agencies	333,472	209,730
Accrued salary, wages and employee benefits:		
Payroll	243,399	363,562
Vacation	174,483	138,879
Overtime	110,064	90,107
	<u>\$ 2,004,150</u>	<u>\$ 1,857,153</u>

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

### 4. Deferred revenue:

	2017	2016
Parkland acquisition funds	\$ 256,881	\$ 253,286
Development cost charges	1,495,330	1,432,420
Restricted contractor donations	2,047,822	1,793,147
Prepaid taxes and other	1,846,380	1,620,544
<b>Total deferred revenue</b>	<b>\$ 5,646,413</b>	<b>\$ 5,099,397</b>

### Schedule of Development Cost Charges

	2017	2016
Opening balance of unspent funds	\$ 1,432,420	\$ 1,396,814
Development cost charges received during year	42,160	21,567
Interest earned	20,750	14,039
	62,910	35,606
Less amount spent on projects and recorded as revenue	-	-
<b>Closing balance of unspent funds</b>	<b>\$ 1,495,330</b>	<b>\$ 1,432,420</b>

### 5. Debt:

- (a) The District issues debt instruments through the Municipal Finance Authority (MFA) pursuant to security issuing bylaws under authority of the Local Government Act, to finance certain capital expenses.

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 District.

	Gross debt	Repayments and actuarial earnings	Net debt 2017	Net debt 2016
<b>General Capital Fund</b>	<b>\$ 11,942,413</b>	<b>\$ 595,536</b>	<b>\$ 10,001,478</b>	<b>\$ 10,597,014</b>

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

### 5. Debt (continued):

#### (a) Continued:

As a condition of the borrowing through the MFA, the District 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 District's financial statements as restricted cash. If the debt is repaid without default, the deposits are refunded to the District. 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 District. As at December 31, 2017, there were contingent demand notes of \$327,293 (2016 - \$327,293) which are not included in the financial statements of the District.

#### (b) Principal payments on debt for the next five years are as follows:

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2018	\$	535,783
2019		535,783
2020		335,363
2021		335,363
2022		335,363

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- (c) Interest expense on long-term debt during the year was \$357,651 (2016 - \$357,651). Interest rates on long-term debt range from 2.75% to 4.5% per annum.



## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

### 6. Employee future benefit obligations:

The District provides sick leave and certain other benefits to its employees.

	2017	2016
Employee benefit obligations:		
Accumulated sick leave	\$ 379,700	\$ 408,100
Retirement benefits	631,700	639,300
Other accrued benefits	6,287	8,440
	<u>\$ 1,017,687</u>	<u>\$ 1,055,840</u>

Accumulated sick leave represents the liability for sick leave banks accumulated for estimated draw down at future dates.

Retirement benefits represent the District's share of the cost to provide employees with various benefits upon retirement including lump sum retirement payments, death benefits and certain vacation entitlements in the year of retirement for qualified employees.

The accrued benefit obligation and the net periodic benefit cost were estimated by an actuarial valuation as at December 31, 2017.

Information about liabilities for employee future benefit plans is as follows:

	2017	2016
Accrued future benefit obligation:		
Balance, beginning of year	\$ 1,047,400	\$ 1,023,800
Current service cost	108,000	105,500
Interest cost	40,400	36,900
Benefits payments	(192,900)	(148,000)
Amortization of actuarial gain	8,500	15,700
Immediate recognition of past service costs	-	13,500
Balance, end of year	<u>\$ 1,011,400</u>	<u>\$ 1,047,400</u>

The difference between the actuarially determined accrued future benefit obligation as at December 31, 2017 of \$1,231,700 and the accrued benefit liability of \$1,011,400 is an actuarial gain of \$220,300. This actuarial gain will be amortized over a period equal to the employees' average remaining service lifetime of 10 years.

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

### 6. Employee future benefit obligations (continued):

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

	2017	2016
Discount rates	2.90%	3.30%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.59% to 4.50%	2.58% to 4.63%

#### Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2016, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local governments.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$1,110,019 (2016 - \$1,057,387) for employer contributions while employees contributed \$825,269 (\$2016 - \$771,254) to the plan in fiscal 2017.

The next valuation will be as at December 31, 2018, with results available in 2019.

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 individual employers participating in the plan.

# THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

## 7. Tangible capital assets:

2017	Land	Land improvements	Land	Buildings	Equipment and vehicles	Roads infrastructure	Drainage infrastructure	Sewer infrastructure	Water infrastructure	Assets under construction	Total
<b>Cost:</b>											
Balance, beginning of year	\$ 30,721,615	\$ 7,923,136	\$ 16,975,037	\$ 11,954,842	\$ 55,065,079	\$ 15,444,215	\$ 14,594,800	\$ 15,703,823	\$ 165,075	\$ 168,547,622	
Additions	-	-	-	509,805	1,023,370	313,027	125,750	346,342	1,587,261	3,905,555	
Disposals/transfers	-	-	-	(110,082)	-	-	-	-	-	(43,048)	(153,130)
Balance, end of year	30,721,615	7,923,136	16,975,037	12,354,565	56,088,449	15,757,242	14,720,550	16,050,165	1,709,288	172,300,047	
<b>Accumulated amortization:</b>											
Balance, beginning of year	-	3,763,536	5,016,911	8,219,976	40,441,682	9,222,482	7,226,872	6,493,636	-	80,385,095	
Disposals	-	-	-	(110,082)	-	-	-	-	-	(110,082)	
Amortization	-	137,311	405,526	349,074	1,958,329	211,055	218,708	228,172	-	3,508,175	
Balance, end of year	-	3,900,847	5,422,437	8,458,968	42,400,011	9,433,537	7,445,580	6,721,808	-	83,783,188	
Net book value, end of year	\$ 30,721,615	\$ 4,022,289	\$ 11,552,600	\$ 3,895,597	\$ 13,688,438	\$ 6,323,705	\$ 7,274,970	\$ 9,328,357	\$ 1,709,288	\$ 88,516,859	

## 7. Tangible capital assets (continued):

2016	Land	Land improvements	Land	Buildings	Equipment and vehicles	Roads infrastructure	Drainage infrastructure	Sewer infrastructure	Water infrastructure	Assets under construction	Total
<b>Cost:</b>											
Balance, beginning of year	\$ 30,689,824	\$ 7,885,136	\$ 16,887,403	\$ 11,257,060	\$ 54,777,761	\$ 15,362,049	\$ 14,479,168	\$ 15,324,575	\$ 214,404	\$ 166,877,380	
Additions	35,000	38,000	87,634	697,782	287,318	82,166	115,632	401,824	119,565	1,864,921	
Disposals/transfers (3,209)	-	-	-	-	-	-	-	(22,576)	(168,894)	(194,679)	
Balance, end of year	30,721,615	7,923,136	16,975,037	11,954,842	55,065,079	15,444,215	14,594,800	15,703,823	165,075	168,547,622	
<b>Accumulated amortization:</b>											
Balance, beginning of year	-	3,637,373	4,617,286	7,652,719	38,123,751	9,012,907	7,006,876	6,288,199	-	76,339,111	
Disposals	-	-	-	-	-	-	-	-	(14,497)	(14,497)	
Amortization	-	126,163	399,625	567,257	2,317,931	209,575	219,996	219,934	-	4,060,481	
Balance, end of year	-	3,763,536	5,016,911	8,219,976	40,441,682	9,222,482	7,226,872	6,493,636	-	80,385,095	
Net book value, end of year	\$ 30,721,615	\$ 4,159,600	\$ 11,958,126	\$ 3,734,866	\$ 14,623,397	\$ 6,221,733	\$ 7,367,928	\$ 9,210,187	\$ 165,075	\$ 88,162,527	



## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

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

(a) Assets under construction:

Assets under construction totaling \$1,709,288 (2016 - \$165,075) are not being amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

During the year there were contributed assets of \$787,308 (2016 - \$260,325) recognized, which represents their fair market value at the date of contribution.

(c) Works of art and historical treasures:

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

(d) Write-down of tangible capital assets:

Included in disposals are write-downs of \$nil (2016 - \$22,576).

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

### 8. Accumulated surplus:

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

	2017	2016
<b>Surplus:</b>		
Invested in tangible capital assets	\$ 78,515,381	\$ 77,565,513
General	7,840,645	7,374,930
Total surplus	86,356,026	84,940,443
<b>Reserve funds set aside for specific purposes by Council:</b>		
Public works equipment	397,423	381,189
Fire department equipment	693,563	642,753
Local service area	177,655	155,491
Capital expenditures	2,350,563	2,157,383
Total	3,619,204	3,336,816
<b>Reserves set aside for specific purposes by Council:</b>		
General	6,611,389	5,464,570
Water utility	2,157,307	1,894,143
Sewer enterprise	1,700,721	1,503,399
Total	10,469,417	8,862,112
	<b>\$100,444,645</b>	<b>\$ 97,139,371</b>

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

### 9. Municipal property taxes:

Municipal property tax revenue, reported on the statement of operations, is comprised of the following:

	2017	2016
General taxation:		
Property and business taxes	\$ 30,925,918	\$ 30,611,683
Less taxes levied for other authorities:		
Provincial Government - school taxes	8,050,072	8,331,593
Capital Regional District	4,459,316	4,371,999
Capital Regional Hospital District	1,327,580	1,316,568
BC Transit Authority	1,326,599	1,407,032
BC Assessment Authority	239,957	257,275
Municipal Finance Authority	1,032	909
	15,404,556	15,685,376
	<u>\$ 15,521,362</u>	<u>\$ 14,926,307</u>

### 10. Government transfers:

The District recognizes the transfer of government funding as revenue when received and all related eligibility criteria and stipulations have been satisfied. The government transfers reported on the statement of operations are:

	2017	2016
Provincial government:		
Small communities and equalization payments	\$ 424,301	\$ 412,959
Infrastructure grants	763,357	5,893
Other	53,266	40,224
	1,240,924	459,076
Federal government:		
Gas Tax Agreement funds	734,097	724,754
	<u>\$ 1,975,021</u>	<u>\$ 1,183,830</u>



## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

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### 11. Commitments and contingencies:

- (a) The CRD debt, under provisions of the Local Government Act, is a direct, joint and several liability of the CRD and each member municipality within the CRD, including the District.
- (b) The District 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 damages are made against the District. The District records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The District is self-insured for general liability claims through membership in the Municipal Insurance Association of British Columbia, a reciprocal insurance exchange. Under this program, member municipalities are to share jointly for such claims in excess of individual deductibles ranging from \$5,000 to \$50,000 against any member. The District's deductible is \$10,000.
- (d) The District has identified a property that will be remediated in the future. A liability for estimated costs of \$130,000 has been recognized, as the District has committed to remediation and future economic benefits are expected to be given up.

### 12. Financial plan:

The financial plan presented in these financial statements is based upon the 2017 operating and capital budgets approved by Council on April 18, 2017.

## THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

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### 13. Segmented information:

The District is a diversified municipal organization that provides a wide range of services to its citizens. Certain segments that have different governance and responsibility have been separately disclosed in the segmented information, along with the services they provide, which are as follows:

#### **General Government:**

The general government operations provide the functions of building services and maintenance, corporate administration, finance, human resources, legislative services and any other functions categorized as non-departmental.

#### **Municipal services:**

Municipal services include services provided to the residents of Central Saanich including police services, fire protection, building inspection, bylaw enforcement, development services and parks. These services are the direct responsibility of Council.

#### **Water utility:**

The water utility installs and maintains the water mains and pump stations and oversees the distribution of water purchased from the Capital Regional District.

#### **Sewer enterprise:**

The sewer enterprise installs and maintains the sewer mains and pump stations of the District.

# THE CORPORATION OF THE DISTRICT OF CENTRAL SAANICH

Notes to Financial Statements (continued)

Year ended December 31, 2017

## 13. Segmented information (continued):

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The taxation revenues are allocated to the functions based on budgeted expenditures for 2017. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

	General government	Municipal services	Water utility	Sewer enterprise	Total
<b>2017</b>					
<b>Revenue:</b>					
Taxation	\$ 4,102,933	\$ 11,730,936	\$ -	\$ -	\$ 15,833,869
Non-taxation	38,165	5,278,203	5,074,001	1,455,327	11,845,696
Total revenue	4,141,098	17,009,139	5,074,001	1,455,327	27,679,565
<b>Expenses:</b>					
Salaries, wages and benefits	1,522,473	9,490,110	521,845	442,575	11,977,003
Materials and supplies	27,628	642,082	3,317,015	60,189	4,046,914
Services	778,129	2,735,243	394,998	362,948	4,271,318
Other	141,437	429,444	-	-	570,881
Amortization	-	3,061,295	228,172	218,708	3,508,175
Total expenses	2,469,667	16,358,174	4,462,030	1,084,420	24,374,291
Annual surplus (deficit)	\$ 1,671,431	\$ 650,965	\$ 611,971	\$ 370,907	\$ 3,305,274
<b>2016</b>					
<b>Revenue:</b>					
Taxation	\$ 3,028,632	\$ 12,219,333	\$ -	\$ -	\$ 15,247,965
Non-taxation	290,993	3,923,906	4,689,000	1,245,162	10,149,061
Total revenue	3,319,625	16,143,239	4,689,000	1,245,162	25,397,026
<b>Expenses:</b>					
Salaries, wages and benefits	1,329,889	8,957,266	548,933	450,957	11,287,045
Materials and supplies	30,797	571,790	3,433,254	52,983	4,088,824
Services	1,685,764	3,338,972	68,015	131,619	5,224,370
Other	-	390,710	-	-	390,710
Amortization	-	3,623,760	228,013	219,996	4,071,769
Total expenses	3,046,450	16,882,498	4,278,215	855,555	25,062,718
Annual surplus (deficit)	\$ 273,175	\$ (739,259)	\$ 410,785	\$ 389,607	\$ 334,308

## 14. Subsequent event:

During March 2018, Council approved an agreement with the Capital Region District (CRD) to transfer the ownership of a sewer pipe and the associated maintenance capital reserve funds to the District. The net book value of the asset is expected to be nominal, however a cash transfer of \$1.4 million will be due to Central Saanich.

As conditions relating to this transaction did not exist as at December 31, 2017, no adjustment has been made to the financial statements.



# STATISTICS

## Population Statistics (BCStats & Census)

	2013	2014	2015	2016	2017
Central Saanich Municipality	16,062	16,077	15,932	15,914	16,213
Tsartlip First Nation	1,709	1,709	1,709	1,709	1,709
Tsawout First Nation	818	818	818	818	818

## Taxable Property Assessments 2012-2016

	2013	2014	2015	2016	2017
Residential	3,118,653,175	3,068,157,151	3,092,568,759	3,241,030,335	3,778,277,664
Utilities	932,400	929,000	921,300	922,300	947,700
Light Industry	75,571,200	76,727,800	76,949,100	76,421,500	80,334,900
Business/Other	384,483,050	389,511,050	394,814,650	409,344,350	432,993,398
Recreational/Non Profit	24,263,700	23,797,600	22,154,000	22,806,600	28,289,400
Farm	7,101,462	7,113,680	7,033,608	6,651,645	7,092,121
	3,611,004,987	3,566,236,281	3,594,441,417	3,757,176,730	4,327,935,183

## New Construction

	2013	2014	2015	2016	2017
Construction Permits	333	332	371	312	390
Construction Value (\$Millions)	22,680,000	32,350,000	24,180,000	23,915,000	33,974,000
New Construction Taxable Assessment	15,364,219	18,694,256	35,427,437	87,408,713	50,135,124
Taxes Generated from New Growth	66,830	81,416	138,812	330,512	177,688

## Property Tax Rates

	2013	2014	2015	2016	2017
<b>Municipal (including Police, Infrastructure, Debt, Library)</b>					
Residential	3.24787	3.41946	3.54477	3.56936	3.17532
Utilities	15.59560	15.96889	16.42223	16.51303	16.21653
Light Industry	5.25667	5.44549	5.60722	5.72312	5.66807
Business/Other	6.27325	6.38584	6.56889	6.60522	6.48661
Recreational/Non-Profit	7.02838	7.36313	8.22816	8.59184	7.39214
Farm	3.83995	3.94845	4.10439	4.48461	4.28102
<b>Total (including School, Regional &amp; Other)</b>					
Residential	6.79216	6.96616	7.06084	6.92889	6.03303
Utilities	38.21671	37.86844	38.26246	38.04214	37.13194
Light Industry	13.94730	15.80454	15.70993	15.31958	14.28728
Business/Other	16.94037	16.76820	16.70310	16.20779	15.11687
Recreational/Non-Profit	13.67394	13.89975	14.86630	15.04384	12.92523
Farm	9.33885	9.37557	9.53024	9.96897	9.58742

## Property Tax Revenue

	2013	2014	2015	2016	2017
Municipal	13,155,688	13,639,656	14,222,783	14,916,741	15,521,362
BC Assessment	278,546	276,756	268,257	257,019	239,910
Regional District	5,740,426	5,549,879	5,611,652	5,694,681	5,786,718
Municipal Finance Authority	873	867	874	909	1,032
Transit	1,329,020	1,412,094	1,405,620	1,405,850	1,326,337
School	8,564,664	8,655,409	8,548,933	8,331,747	8,045,335
<b>Total Current Taxes Levied</b>	<b>29,069,217</b>	<b>29,534,662</b>	<b>30,058,119</b>	<b>30,606,947</b>	<b>30,920,694</b>
<b>Current Taxes Collected</b>	<b>28,768,864</b>	<b>29,057,925</b>	<b>29,777,400</b>	<b>30,283,025</b>	<b>30,616,756</b>
<b>Percentage</b>	<b>99.0%</b>	<b>98.4%</b>	<b>99.1%</b>	<b>98.9%</b>	<b>99.0%</b>



## Principal Corporate Taxpayers

BUTCHART GARDENS LTD	\$ 509,167
VICTORIA INC	505,599
E J C DEVELOPMENTS LTD	359,375
BC HYDRO & POWER AUTHORITY	358,614
BUTLER BROS SUPPLIES LTD	339,191
PIONEER SQUARE HOLDINGS LTD	312,844
417201 BC LTD	236,443
SEABOARD INDUSTRIES LTD	156,520
RAVENS LANDING INDUSTRIAL PARK LTD	155,880
SHERWOOD INDUSTRIES LTD	148,902
POWER MEASUREMENT LTD	141,396
KEATING SELF-STORAGE LTD	134,074
HOCHOY INVESTMENTS LTD	128,100
FOREBASE VICTORIA HOLDINGS LTD DBA BRENTWOOD BAY RESORT & SPA	125,651
FORTIS ENERGY (VANCOUVER ISLAND)	120,224
409417 BC LTD	116,838
LOCHSIDE APARTMENTS	112,094
O K INDUSTRIES LTD	107,665
ACCESS RECORDS & MEDIA MANAGEMENT LTD	103,489
HARBOUR CITY FINANCIAL CORP	98,739

## Debt and Debt Servicing - Outstanding balances (In Thousands)

	2013	2014	2015	2016	2017
East Saanich Road Renewal	2,042	1,913	1,764	1,621	1,497
Mt. Newton/Senanus Water Main	1,000	1,086	883	673	460
Fire Hall	5,500	5,500	8,524	8,303	8,078
Centennial Park Tennis Courts	479	320	160	-	-
<b>Total</b>	<b>9,021</b>	<b>8,819</b>	<b>11,331</b>	<b>10,597</b>	<b>10,035</b>
Long Term Debt Per Capita	126	190	707	630	597
Total Debt Per Capita	558	558	717	630	597
Annual Long Term Debt Servicing	377	218	600	1,031	893
Debt Servicing Limit	5,862	5,615	5,729	5,946	6,236
% Used	6%	4%	10%	17%	14%
Debt Service Capacity Available	5,485	5,397	5,129	4,915	5,343

## Community Grants, Service Contracts, Leases and Permissive Tax Exemptions

Organization	Grant	Service Contract	Lease	Tax Exemption	Total
676 Kittyhawk Air Cadet Squadron	1,000			-	1,000
Anglican Synod Diocese of BC	-			45,290	45,290
Beacon Community Services	-	7,000		23,927	30,927
Bishop of Victoria	-			9,099	9,099
Boys and Girls Club	-	20,000	1	4,460	24,461
Brentwood Bay Community Association	-	4,000		-	4,000
Brentwood Community Club	-			10,508	10,508
Centennial Park Fellowship Baptist Church	-			10,961	10,961
Centra Saanich Senior Citizen's Association	-			15,453	15,453
Central Saanich & District Fast Pitch Association	500			-	500
Central Saanich Lawn Bowling Club	-		1	7,122	7,123
Central Saanich Lions Club	-		1	5,610	5,611
Farmlands Trust	-			130	130
Friendship Community Church	-			10,637	10,637
Greater Victoria Bike to Work Week	250				250
Green Teams of Canada	500				500
Habitat Acquisition Trust	1,000				1,000
Jehovah's Witness Congregation	-			808	808
NEED2 Crisis and Information Line	800			-	800
Peninsula Connections	500				500
Peninsula Celebrations Society	600			-	600
Peninsula Country Market Society		2,000			2,000
Peninsula Dry Grad Society	1,350			-	1,350
Peninsula Lacrosse	500				500
Peninsula Streams		27,000		-	27,000
Saanich Historical Artifact Society		5,750	1	21,404	27,155
Sanich Marine Rescue	4,500				4,500
Saanich Inlet Protection Society	1,000				1,000
Saanich Pioneer Society		23,500		-	23,500
Saanichton Bible Fellowship	-			6,841	6,841
Saanichton Village Association		2,000		-	2,000
Society of St. Vincent de Paul of Vancouver Island	-			19,220	19,220
South Vancouver Island Zone Housing	-			113,156	113,156
Terry Fox Foundation - The Terry Fox Run	157			-	157
Shady Creek Brentwood Bay United Church				36,649	36,649
Vancouver Island South Film and Media Commission	500				
Victoria Association for Community Living	-			10,902	10,902
Victoria Hindu Parishad	-			4,601	4,601
<b>Total</b>	<b>13,157</b>	<b>91,250</b>	<b>4</b>	<b>356,779</b>	<b>460,690</b>

## Summary of Financial Results

(in \$000's)	2013	2014	2015	2016	2017
<b>FINANCIAL POSITION</b>					
Financial Assets	\$ 18,302	\$ 21,129	\$ 25,734	\$ 28,711	\$ 31,608
Liabilities	18,210	17,671	19,998	20,387	20,359
Net Financial Assets/(Debt)	91	3,458	5,735	8,324	11,249
Non-financial Assets	95,982	92,511	91,070	88,914	89,196
<b>Accumulated Surplus, End of year</b>	<b>\$ 96,073</b>	<b>\$ 95,969</b>	<b>\$ 96,805</b>	<b>\$ 97,238</b>	<b>\$ 100,445</b>
<b>STATEMENT OF OPERATIONS</b>					
Revenue	\$ 25,807	\$ 25,146	\$ 26,323	\$ 25,397	\$ 27,680
Expenses	25,179	25,250	25,487	24,964	24,473
Annual Surplus/(Deficit)	628	(104)	836	433	3,207
Accumulated Surplus, beginning of year	95,445	96,073	95,969	96,805	97,238
<b>Accumulated Surplus, end of year</b>	<b>\$ 96,073</b>	<b>\$ 95,969</b>	<b>\$ 96,805</b>	<b>\$ 97,238</b>	<b>\$ 100,445</b>
<b>ACCUMULATED SURPLUS</b>					
Tangible Capital Assets	\$ 86,474	\$ 83,140	\$ 79,208	\$ 77,664	\$ 78,515
Reserves	6,398	9,513	10,675	12,199	13,131
Operating Surplus/(Deficit)	3,200	3,316	6,922	7,375	8,799
<b>Accumulated Surplus, end of year</b>	<b>\$ 96,073</b>	<b>\$ 95,969</b>	<b>\$ 96,805</b>	<b>\$ 97,238</b>	<b>\$ 100,445</b>



## Consolidated Revenue by Source

(in \$000's)	2013	2014	2015	2016	2017
Property Taxation	\$ 13,598	\$ 14,094	\$ 14,532	\$ 15,385	\$ 15,951
Sales of Services	8,715	7,885	8,896	7,927	8,530
Government Transfers	973	2,432	1,362	1,184	1,975
Investment Income	118	37	268	342	406
Developer Contributions	608	580	626	268	789
Other	1,795	117	639	291	28
	<u>\$ 25,807</u>	<u>\$ 25,145</u>	<u>\$ 26,323</u>	<u>\$ 25,397</u>	<u>\$ 27,679</u>

## Consolidated Expenses by Function

(in thousands)	2013	2014	2015	2016	2017
General Government	\$ 3,086	\$ 2,986	\$ 2,981	\$ 3,214	\$ 2,856
Protective Services	6,923	7,282	7,406	7,483	7,740
Transportation Services	5,629	5,598	5,271	5,704	5,252
Environmental and Development S	299	345	343	375	574
Parks and Cultural Services	2,518	2,596	2,672	2,606	2,689
Water Utility	3,509	3,645	3,885	4,278	4,142
Sewer Enterprise	2,996	2,569	2,604	855	854
Other Fiscal Services	218	228	325	449	366
	<u>\$ 25,178</u>	<u>\$ 25,249</u>	<u>\$ 25,487</u>	<u>\$ 24,964</u>	<u>\$ 24,473</u>

## Consolidated Expenses by Object

(in thousands)	2013	2014	2015	2016	2017
Salaries, Wages & Benefits	\$ 10,545	\$ 10,957	\$ 11,250	\$ 11,287	\$ 11,977
Supplies, Materials & Other	3,610	3,526	3,763	4,100	4,047
Contracted Services	6,527	6,204	5,896	5,126	4,370
Other	252	225	321	391	571
Amortization of Tangible Assets	4,244	4,337	4,257	4,060	3,508
	<u>\$ 25,178</u>	<u>\$ 25,249</u>	<u>\$ 25,487</u>	<u>\$ 24,964</u>	<u>\$ 24,473</u>

## Acquisition of Tangible Capital Assets

(in thousands)	2013	2014	2015	2016	2017
Land	\$ -	\$ 399,824	\$ 1,653,879	\$ 35,000	\$ -
Land Improvements	76,610	83,548	111,022	38,000	-
Buildings	8,673,316	207,383	44,837	87,634	-
Equipment and Vehicles	370,643	-	283,652	796,670	410,917
Roads Infrastructure	-	-	338,650	287,318	1,023,370
Sewer Infrastructure	185,562	269,558	157,875	197,798	438,777
Water Infrastructure	239,557	130,797	202,954	401,824	346,342
Other Assets	370,140	246,278	214,405	119,565	1,587,261
	<u>\$ 9,915,828</u>	<u>\$ 1,337,388</u>	<u>\$ 3,007,274</u>	<u>\$ 1,963,809</u>	<u>\$ 3,806,667</u>

## THE LEGEND OF LÁU, WELNEW

In the beginning it was the Saanich teaching to look after Mother Earth. All of the animals, the birds, the trees and the salmon, even the wind, were, and still are, people.

For many years the people remembered the words of the creator (XÁLS) and there was a long period of happiness and plentiful food. Then they began to forget those teachings.

The creator's feelings were hurt that the people began to forget his good teachings, so the creator told the people that a great flood would come and said: "You prepare yourselves."

The people prepared a cedar rope and gathered their food and all of their possessions. The tide waters began to rise. The people loaded all of their belongings into their canoes.

Some people did not heed XÁLS teachings. They were not prepared and were washed away. Their canoes were destroyed.

The water rose higher and higher. The people paddled to the highest mountain nearby. The trees were still above the water. They tied themselves to an arbutus tree on top of the mountain.

Soon the tops of the trees were covered with water. They were afraid and prayed to survive the great flood. They asked XÁLS to take pity on them.

After many days, a crow came and landed on the bow of the canoe. He was carrying a stick and was talking to the people. The crow had brought the good news.

Suddenly a mountain began to emerge in the distance. One of the men said, "NI QENNET TTE WSÁNEC", (translated means, "Look at what is emerging"), as he pointed to the mountain emerging in the distance.

Before they left the mountain, they gathered around the huge coil of cedar rope and gave thanks. They said from now on this mountain will be called LÁU, WELNEW (Place of refuge). They also said, "We will be called the WSÁNEC" (The emerging people).

XÁLS heard their prayers. XÁLS said he would not punish the people by flood again. The people who were saved are the ancestors of the Saanich Tribe today.

*This is our heritage.*

Author Unknown. "The Legend of LÁU, WELNEW" Retrieved from URL <http://wsanecschoolboard.ca/>



District of Central Saanich

