



District of Sooke

# ANNUAL REPORT

FISCAL YEAR ENDING DECEMBER 31, 2020







Cover photo: Sooke Marine Boardwalk  
Inside cover photo: Sooke River



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# Map of Sooke



# Welcome to Sooke

## Where the rainforest meets the sea

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A small town with a big heart - and the place where people are always smiling. Located on south-western Vancouver Island on the shore of the Pacific Ocean where the rainforest meets the sea, Sooke is situated on the traditional lands of the T'Sou-ke Nation. There is natural beauty at every turn from the Sooke Basin, to the Sooke Hills and along the Strait of Juan de Fuca.

The District of Sooke 2020 Annual Report features our progress over the past year, highlighting important achievements and plans for the future.

This report recognizes the challenges we faced globally through the COVID-19 pandemic and also showcases Sooke's notable accomplishments.

Within in this report you will find an overview of the municipality, information about elected officials, each department's highlights for 2020, goals and planned activities for 2021, and the fiscal year audited financial statements.

Comments on this report may be directed to District communications at [communications@sooke.ca](mailto:communications@sooke.ca) or 250.642.1634.



Sooke Marine Boardwalk

# Message from Mayor

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Mayor Tait

## A year like no other.

As a community, we supported each other – ringing pots and pans at 7:00 p.m. to show our support for front-line workers, checking on seniors in the community, and choosing to shop at local businesses.

My sincere well wishes go out to those hard-hit by the impacts of this challenging year.

As a community, we worked diligently and with numerous partners to respond to Dr. Henry's request that local governments find safe and secure indoor shelter for those who were unhoused. The Sooke Region Communities Health Network (SRCHN), together with B.C. Ministry of Municipal Affairs and Housing, the Sooke Shelter Society, the Sooke Food Bank, AVI Harm Reduction Services and Doctors Around the World, supported our most vulnerable. I am grateful for all their efforts. Agency support continues with 75 affordable rental homes for people with low to moderate incomes, along with 33 supportive homes for people experiencing homelessness in the community coming to Sooke in 2022.

Working with the provincial government, the West Coast Family Medical Clinic expansion included a \$600,000 capital funding investment from Island Health and annual incremental provincial funding of \$1 million to support team-based care at the clinic. This marks a significant investment in our local health resources.

The addition of team-based care increases the clinic's capacity to offer primary care, newborn and post-partum care, non-emergency urgent care, palliative care and medical services for the Elders' Wellness Clinic at the T'Sou-ke Nation and long-term care in the community.

From healthcare to highways, advocating for improvements on Highway 14 has been a high priority for residents of Sooke. Construction began on Highway 14 corridor improvements that will shorten commute times, improve safety and add better connections to public transit and active transportation routes. Progress on this project will continue into fall 2022. Patience from residents as this work is

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completed is very much appreciated.

Also in partnership with the Ministry of Transportation and Infrastructure, sidewalks connecting Otter Point Road to Ed Macgregor Park were completed last year. This work was identified in our Transportation Master Plan, and Parks and Trail Master Plan – both plans that were approved in October 2020, after 18-months of community consultation.

During the last year, I had the honour to serve as the UBCM President. UBCM facilitated opportunities for collaboration and innovation as communities united in response to the pandemic, maximizing the use of our resources. I am grateful to have served in this role and hope that I represented my community proudly.

Construction on the Sooke branch of the Vancouver Island Regional Library on Wadams Way began. The state-of-the-art facility is on track to open next year. It has been a busy and truly remarkable year. A year

of challenge and progress. A year that will never be forgotten. While there were challenges in 2020, the spirit of our community shined bright.

I would like to thank everyone for doing their best to follow the Provincial Health Officer's directions over this year and for exuding the kindness and compassion Sooke is known for.

I would also like to extend my appreciation to Council: Jeff Bateman, Al Beddows, Dana Lajeunesse, Ebony Logins, Megan McMath, and Tony St-Pierre. Your commitment to carry out your duties with the well-being and interest of Sooke and our community always at the top of mind through discussion, debate and citizen engagement is truly appreciated.

With gratitude and tremendous appreciation,



Mayor Maja Tait



John Phillips Memorial Park



# Community At A Glance

## Population: 13,001

- 0-14 years 17.9%;
- 15-64 years 65.6%
- 65+ years 16.5%
- Average age: 41.3 years

## Households:

- Average household size: 2.5
- Single-detached houses: 2,290
- Apartment in a building that has five or more storeys: 5
- Other detached dwelling\*: 1,515

## Commuting

- Commute within Sooke: 1,245
- Commute outside of Sooke, within Greater Victoria: 3,475
- Commute within province: 115
- Commute outside of province: 70

### Main mode of travel:

- Car, trucks, van – as a driver: 4,595
- Car, truck, van – as a passenger: 305
- Public Transit: 595
- Walked: 275
- Bicycle: 65
- Other method: 145

## Place of work status

- Worked at home: 485
- Worked outside Canada: 15
- No fixed workplace address: 1,070
- Worked at usual place: 4,910

### In the labour force:

- Employed: 6,470
- Self-employed: 920

### Reported occupations:

- |   |  |
|---|--|
| • Management: 575   | • Sales and service: 1,665                         |
| • Business, finance and administration: 1,065                       | • Trades, transport and equipment operators: 1,195 |
| • Natural and applied sciences: 410                                 | • Natural resources, agriculture and related: 150  |
| • Health: 480   | • Manufacturing and utilities: 145                 |
| • Education, law and social, community and government services: 935 | • Unemployed: 430                                  |
| • Art, culture, recreation and sport: 180                           | • Not in labour force: 3,670                       |

\*Other attached dwelling

The category 'Other attached-dwelling' is a subtotal of the following categories: semi-detached house, row house, apartment or flat in a duplex, apartment in a building that has fewer than five storeys and other single-attached house.

Source:

Statistics Canada; more info here: Census Profile, 2016 Census - Sooke, District municipality [Census subdivision], British Columbia and British Columbia (statcan.gc.ca)

Note: Province of British Columbia Website - BC Population Estimates 2020 reports Sooke's Population to be 15,083 (link: [sooke.link/9BrF](https://sooke.link/9BrF))



# Elected Officials

## Appointments



### Mayor Maja Tait

- Sooke Health Committee – Co-Chair
- T'Sou-ke & Sooke MOU Working Group
- Te'mexw Treaty Advisory Committee
- Capital Regional District, Hospital Board & Housing Corp – Director: Sooke & Electoral Area Parks and Recreation Commission (SEAPARC), Finance and Governance, Parks & Environment, First Nations Relations Committee – Chair
- Victoria Regional Transit Commission
- Union of BC Municipalities (2016-2021) - Past President: Resolutions, Convention and Nominating Committee Chair(s), Local Government Finance Committee, Order of BC Advisory Council, Access to justice Leadership Council, FCM/UBCM International – Cambodia
- Local Government Leadership Academy – Vice President
- FCM – Federation of Canadian Municipalities – Past Board and Committee member (2018-2020)



### Councillor Al Beddows

- Official Community Plan Advisory Committee
- SEAPARC Commissioner
- Sooke Community Association Liaison
- Capital Regional District Arts Commission - Alternate



### Councillor Dana Lajeunesse

- Sooke Program of the Arts (SPA) Committee
- Capital Regional District Arts Commission
- Edward Milne Community School – Alternate Liaison
- SEAPARC – Alternate Commissioner
- Sooke Region Historical Society

## Thank you Committee Volunteers!

We recognize our committee members who generously volunteer their time and expertise in serving Sooke. These committees make recommendations to council on important community decisions.

# Elected Officials

## Appointments

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Councillor Logins

### Councillor Ebony Logins

- Capital Regional District – Regional Housing Trust Fund Commission
- Juan de Fuca Water Distribution Commission
- Vancouver Island Regional Library Board – Alternate
- Te'mexw Treaty Advisory Committee – Alternate



Councillor Bateman

### Councillor Jeff Bateman

- Capital Regional District Board – Alternate
- Vancouver Island Regional Library Board
- Sooke Region Community Health Network Age-Friendly Committee – Liaison
- Victoria Family Court & Youth Justice Committee



Councillor St-Pierre

### Councillor Tony St-Pierre

- Capital Regional District Water Supply Commission
- Capital Regional District Climate Action Inter-Municipal Task Force
- Climate Action Committee (CAC)
- Edward Milne Community School – Liaison 2021



Councillor McMath

### Councillor Megan McMath

- Capital Region Emergency Services Telecommunications (CREST)
- Capital Regional District Water Supply Commission – Alternate
- Juan de Fuca Water Distribution Commission – Alternate



## Community Snapshots

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John Phillips Memorial Park



John Phillips Memorial Park, Nott's Pond



Overlooking Sooke Basin

# Message from the Chief Administrative Officer

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Norm McInnis, Chief Administrative Officer

As you will read throughout this report, 2020 was unique and required working within a Provincial State of Emergency for most of the year. 2020 demonstrated that government at all levels can be much more nimble and quicker than we have ever envisioned. Pivot became a concept that we lived most days as we dealt with all that 2020 and COVID-19 threw at us. There was a lot to learn about our pandemic planning that local government has been involved with for many years. Some of the things we saw as essential services were confirmed, and many things we did not think we relied heavily upon surfaced as being much more important.

Resource allocation while responding to the pandemic and adapting to new business processes and keeping up with service requests was a challenge. Applications for subdivision, development and building did not slow down. To our development and building community, we realize that efficient and effective processing of applications is important to you. We hear you. Working together to receive the necessary information and complete informed reviews that align with current bylaws, policies and legislation is an iterative process – and a process we are committed to working with you through.

Council's mission includes managing long-term growth for generations to come. As we grow, we will continue to experience pressure on our infrastructure and other assets that provide services to citizens. 2020 allowed us to plan for significant infrastructure improvements that will come to fruition in the coming years. Growth also means we take on additional infrastructure from development, more roads, more parks, more wastewater assets. This in turn requires more technical and operations



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staff to manage this infrastructure, and more police and bylaw officers, firefighters, and administrative staff. We will use the additional revenue from growth to fund new positions in a balanced way to maintain and enhance the services that citizens expect. Key to this is supporting commercial and other non-residential growth to take some pressure off of residential taxes.

Notwithstanding the significant challenges in 2020, we were able to continue with the approval and initiation of foundational documents that will set the stage for policy and project work over the next 10 years. The approval of various master plans and the start of the Official Community Plan review are important milestones for Sooke. Improved communications and citizen engagement are fundamental for our work going forward. A lot of work occurred in 2020 to improve our processes and governance framework. This work was curtailed in 2020 and into 2021, but as I write this message our Province and our Community are poised to emerge from the pandemic. Some of our thinking will undoubtedly change and change is good. My focus and the focus of your municipal staff will be to use this renewal to improve our work and invite the citizens of Sooke to play a different role in working with the District Council to set priorities.

2020 was a year that saw the strengthening of the relationship between the communities of Sooke and the T'Sou-ke First Nation. This relationship will lead to significant announcements and projects in future years. Truth and reconciliation with the T'Sou-ke is an important piece of the future that we share on this land. Growing and prospering together while taking care of the environment is important to all, and we

have much to learn from the T'Sou-ke history and traditions. It is a privilege to be part of this important work.

I appreciate the hard work and dedication of our staff and look forward to moving into 2021 and beyond. We also appreciate the care and guidance of Council and the support and encouragement of our community. Sooke is ready for the future!



Norm McInnis, Chief Administrative Officer (CAO)

# Our Story

As a community that embraces our natural assets including local parks, trails, waterways and oceanfronts; we honour the history of the lands of the T'Sou-ke and Sc'ianew (Cheanuh) First Nations within the Coast Salish Territory.

With incorporation as recent as December 7, 1999, we acknowledge the rich history of the T'Sou-ke and Sc'ianew peoples, stewards of this land since Time Immemorial.

In the SENĆOŦEN language, the word "T'Sou-ke" is the name of the stickleback fish that lives in the estuary of the river. The word "Sc'ianew" (pronounced CHEA-nuh) translates from the Klallum language as "the place of the big fish". These names reflect the richness of the land and waters that have sustained Indigenous communities with food, shelter, medicine and clothing.

"Where the rainforest meets the sea", Sooke's natural surroundings define its character. The Sooke Basin, Sooke Harbour and Sooke River are the defining geographic features, as are the Sooke Hills and surrounding mountainous areas, which provide recreation opportunities for residents and visitors – outside of a global pandemic.

The residents who call Sooke home are known for their kindness and compassion. As a Compassionate City, it is our practice to promote understanding and acceptance as a haven of peace, wellbeing and caring for each other. As a Compassionate City, we respect differing views, exploring commonalities and building friendships. And, in 2020 as a Compassionate City, Sooke shone as a "Resilient City" being recognized as the "Fifth Most Resilient City in BC" according to BC Business.

**"Fifth Most Resilient  
City in BC"**

- BC Business





Ed Macgregor Park

# COVID-19

## Response & Resilience

### Be kind. Be calm. Be safe.

2020 is synonymous with several catchphrases including “we’re in this together”, “flatten the curve”, “you’re on mute” and, “Be kind. Be calm. Be safe.”

Reflecting on the year ignites a series of emotions covering a spectrum from uncertainty to grief and loss to tenacity and resilience to inspiration. As a community, Sooke supported one another: hanging hearts in windows and banging pots and pans in support of front line-workers, and working to stay socially connected while remaining physically distant.

Sooke rallied to demonstrate its strength as a Compassionate City, a haven of peace, wellbeing and caring for each other and our physical environment.

#### January 28, 2020:

The first presumptive positive case of COVID-19 is announced in B.C.

#### March 5, 2020:

The first case of community transmission of COVID-19 not linked to travel is announced in the province.

#### March 8, 2020:

Canada’s first death related to COVID-19 is recorded in B.C.

#### March 12, 2020:

B.C.’s health officials discourage all non-essential travel outside of B.C. and announce a two-week self-isolation period for anyone arriving internationally.

#### March 12, 2020:

District of Sooke Emergency Operations Centre opens.

#### March 16, 2020:

Health officials ban all events with more than 50 people in an effort to curb the spread of COVID-19.

#### March 16, 2020:

District of Sooke closes public access to the municipal hall to help “flatten the curve” of COVID-19 pandemic – maintains service remotely.

#### March 17, 2020:

All public schools are temporarily closed in the province following spring break.

#### March 18, 2020:

B.C. declares a provincial state of emergency over the COVID-19 pandemic.

#### March 20, 2020:

Dr. Bonnie Henry orders the closure of all dine-in establishments, with takeout and delivery options still allowed. Playgrounds are also ordered to close.

#### March 21, 2020:

All “personal service” establishments are ordered to close in B.C. including salons and spas.

#### April 15, 2020:

Sooke Fire Services and Sooke RCMP offer drive-by birthday program for residents – cheer and well wishes are brought to 137 residents and their families.

#### April 17, 2020:

Progress made on flattening the curve.



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**May 19, 2020:**

B.C. announces it is moving to Phase 2 of its restart plan, allowing all stores, salons, restaurants, libraries, museums, child-care facilities and parks to reopen. Medical services like physiotherapy, dentistry and massage therapy are allowed to resume.

**June 1, 2020:**

Schools reopen for in-class instruction, with students allowed to return voluntarily for the final weeks of class under new COVID-19 protocols.

**June 24, 2020:**

B.C. enters Phase 3 of its restart plan, allowing non-essential travel throughout the province.

**July 7, 2020:**

District responds to Dr. Henry's request that local governments find safe and secure indoor shelter for those who are unhoused.

**July 20, 2020:**

Working with the Sooke Region Community Health Network (SRCHN), a shelter providing a stable environment and support services for 16 individuals who were identified as being unhoused in the Sooke area opens.

**August 21, 2020:**

Stronger enforcement begins. Fines of up to \$2000 can be issued by police and other law enforcement.

**September 10, 2020:**

Schools re-open

**October 19, 2020:**

Dr. Bonnie Henry says the province is in its second wave of the pandemic as cases rise dramatically.

**October 26, 2020:**

A new Provincial Health Officer order is put in place, limiting gatherings in private homes to no more than your immediate household, plus six others.

**October 31, 2020:**

Welcome to Spook! District sponsors Hallowe'en Drive-in Movie as a safe way for residents to enjoy seasonal festivities.

**November 7, 2020:**

Social gatherings with people outside households are prohibited, many physical activities are limited and some travel is restricted.

**November 10, 2020:**

District of Sooke received \$2.9 million through provincial Safe Restart Grant Program aimed at COVID relief.

**November 19, 2020:**

B.C.'s health officials announce another extension of public health orders, banning gatherings through the holiday season.

**November 27, 2020:**

Masks become mandatory in all public spaces.

**December 7, 2020:**

Provincial Restrictions are extended to January 8, 2021.

**December 9, 2020:**

The first COVID-19 vaccine, from Pfizer-BioNTech, is approved for use in Canada.

**December 15, 2020:**

A 64-year-old health-care worker is the first person in B.C. to receive a COVID-19 vaccine.

# Vision & Strategic Planning

## Vision:

An inclusive, healthy, and self-sufficient community where the rainforest meets the sea.

## Mission

The District of Sooke strives to be a compassionate, engaged, and effective organization providing excellent public services to its citizens by:

- Maintaining our strong sense of identity;
- Managing our growth for generations to come and;
- Making our local economy diverse and resilient.

## Goals

- Build a reputable organization
- Demonstrate leadership in climate action
- Manage long-term growth while enhancing community identity, vitality, and safety.

## Core Values and Guiding Principles

- Effective governance
- Community well-being and safety
- Community vibrancy
- Long-term thinking
- Effective & consistent communication
- Environmental leadership





# Strategic Planning & Reporting

## Strategic Planning and Reporting

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

The District adapts the planning document into an at-a-glance strategic priorities chart to support the organization's progress. The action items to deliver on the strategic goals are recognized by "Now Actions" (which should see implementation within a 6-month timeline) and "Next Actions" (implementation within a 12-month timeline). In addition, operational items highlight some of the ongoing work of staff and advocacy items highlight some of the ongoing work of Council.

Through the Annual Report and per the Community

Charter (section 98), the District provides the community with a progress report on the objectives and measures established for the previous year. It also reports on the district's services and operations for the previous year as identified during strategic planning.

## We use Strategic Planning to:

- Define the municipality's priorities, processes, and short and long term plans;
- Guide work priorities through departmental plans;
- Prioritize budget and resource allocations through the five-year financial plan;
- Provide context for staff reports to Council; and
- Evaluate achievement of Sooke goals.



Sooke Marine Boardwalk

# District Service Areas

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This section presents the 2020 highlights and 2021 planned objectives within each District of Sooke Service Area.

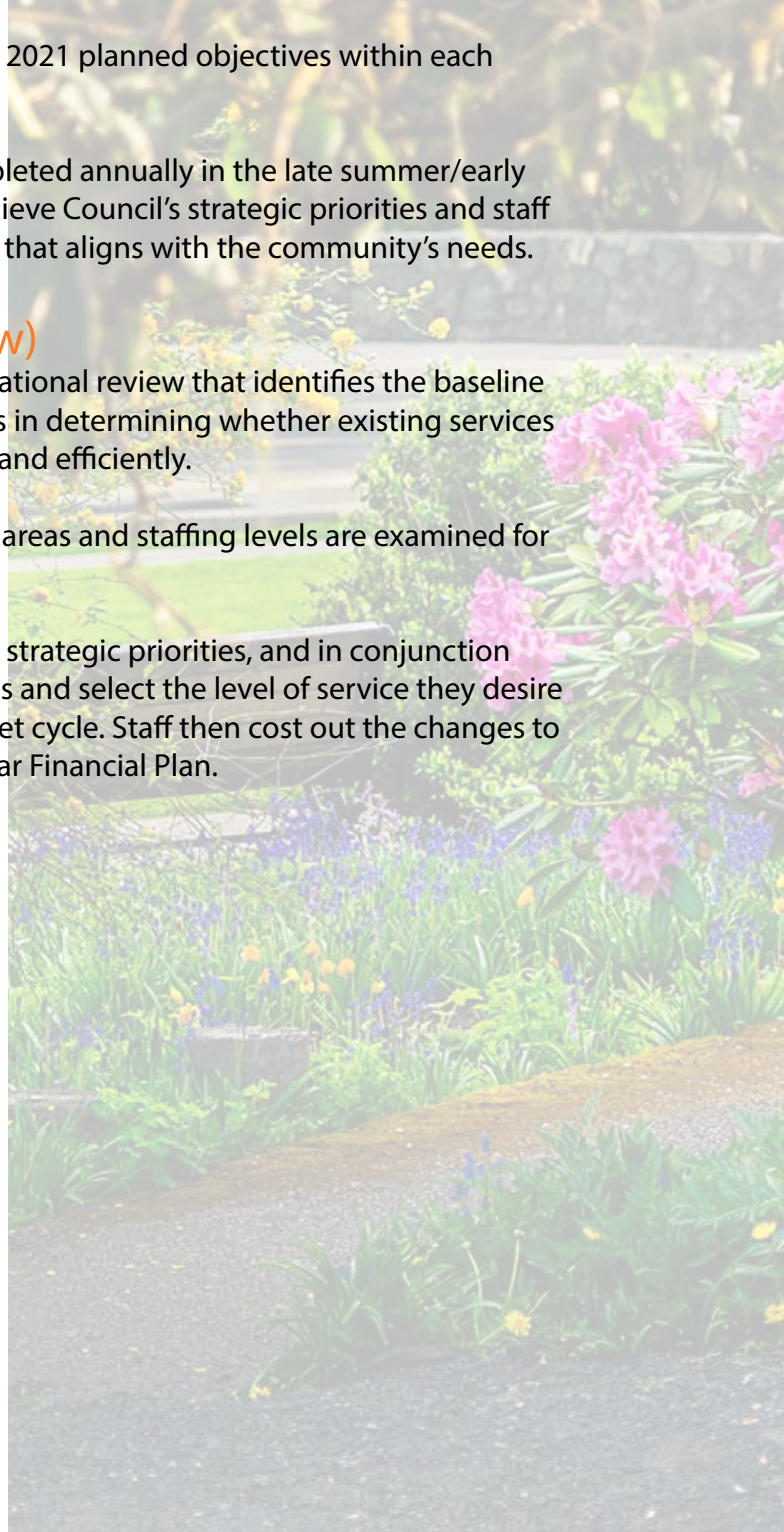
A fulsome review of each service area is completed annually in the late summer/early fall to ensure workplans are developed to achieve Council's strategic priorities and staff are able to provide superior customer service that aligns with the community's needs.

## Service Level Review (Overview)

A service level review is a pre-budget organizational review that identifies the baseline of services provided by the District and assists in determining whether existing services are being delivered appropriately, effectively and efficiently.

During the review, the core objectives, policy areas and staffing levels are examined for each service area (department).

Through the evaluation, directed by Council's strategic priorities, and in conjunction with the upcoming budget, Council will assess and select the level of service they desire for each department in the subsequent budget cycle. Staff then cost out the changes to inform the first draft of the upcoming Five-year Financial Plan.







Ed Macgregor Park



# Office of the Chief Administrator



Norm McInnis, CAO

The CAO leads the delivery of Council's strategic plan, driving forward Sooke's vision, and managing the implementation of policy direction established by Council.

The Office of the Chief Administrator includes Human Resources and Communications.

## 2020 Highlights

- Responded to the COVID-19 Pandemic - adapting operations including hosting virtual public meetings and developing a Work from Home program
- Developed and hired new staff positions: Chief Municipal Engineer – Director of Operations, Director of Planning & Development, and Communications Coordinator
- Developed corporate communication plans
- Adapted committees to better support strategic goals including the development of a Community Economic Development Committee, Land Use and Development Committee, and reestablishment of the Climate Action Committee

## 2021 Objectives

- Plan for COVID recovery
- Expand staff capacity for local economic development and develop a Local Economic Development Strategy
- Enhance staff recruitment & retention
- Enhance communication with the community, including website upgrades
- Improve corporate culture and strive for service excellence
- Determine feasibility of ongoing work from home program
- Develop social media and public participation guidelines
- Create performance review system and process



16

Employees Serving  
Sooke for 5+ years

20

Job Postings &  
Positions Filled

# District Service Areas

## Administration • Communications • Human Resources

### Communications

Communications works to share information about District activities and initiatives as well as local government decision-making processes while encouraging community conversations to improve District services.

Communications is responsible for material development (news releases, website and social media, advertising, videos, community engagement, and branding) to ensure that clear, consistent and complete information is distributed to employees and the community through multiple channels. As a new department, beginning in the last quarter of 2020, the current area of focus is developing communications infrastructure to support a system that is reliable and efficient.

### Human Resources

Providing support to the District's greatest asset, its people, Human Resources (HR) is responsible for recruiting; selection; onboarding and retention; training and development; job evaluation and performance management; disability and workplace injury management; collective agreement compliance; and policy recommendations and HR policy development and maintenance.

During 2020, Human Resources also oversaw municipal building maintenance and renovation projects.

Human Resources is an instrumental service area to support the District in its mission to be a compassionate, engaged and effective organization - providing excellent public services to its citizens.

BC Municipal  
Safety Association  
recognizes District's  
COVID Safety Plan as a  
"best practice"!



### Did you know?

Ongoing reconciliation work includes regular meetings with the T'Sou-ke Nation and collaboration on projects such as the restoration of the Sooke Basin.

# Community Safety



Kenn Mount, Fire Chief

## District Fire

The Sooke Fire Rescue Department includes 8 staff firefighters, 33 paid-on-call firefighters, 34 emergency program volunteers and 1 administrative assistant. This team works to foster a safe and resilient community for the residents of Sooke by providing emergency call response (fire, medical, burning compliance, rescues, mutual aid, hazardous incidents, alarms, public calls for service), emergency preparedness, public education, conducts investigations and inspections in relation to fires, oil tanks, Class A Burning Permits, construction sites, plan reviews, subdivision/rezoning referrals and fire safety plan reviews.

## District Emergency Program

The Sooke Emergency Program services area manages overall emergency planning for the District and is comprised of District staff (Deputy Fire Chief) and volunteers. The program is responsible for training, public education, activating the municipal Emergency Operations Centre and liaising with federal, provincial and regional emergency management partners. The program also coordinates and maintains the Emergency Response and Recovery plans for the District, which includes business continuity, and updates the plans annually with input from staff members.

Volunteers are a vital component of the program with the delivery of public education through neighbourhood emergency preparedness program sessions. The Emergency Social Services team helps to coordinate essential services for residents that are displaced from their homes and the Sooke Emergency Radio Group (SERG) provides backup communications when they are needed most.

## 2020 Highlights

- Responded to 734 calls
- Operated drive-by birthday program to bring community cheers to residents
- Replaced Fire Engine One
- Adapted to pandemic with alternate training program to support continual skill development with smaller safer groups

**137**

Birthdays celebrated  
through drive-by  
birthday program



Adaptations to training during the pandemic helped ensure firefighter skills were optimized for when the community needs them most.



# District Service Areas

## Fire Services • Emergency Program

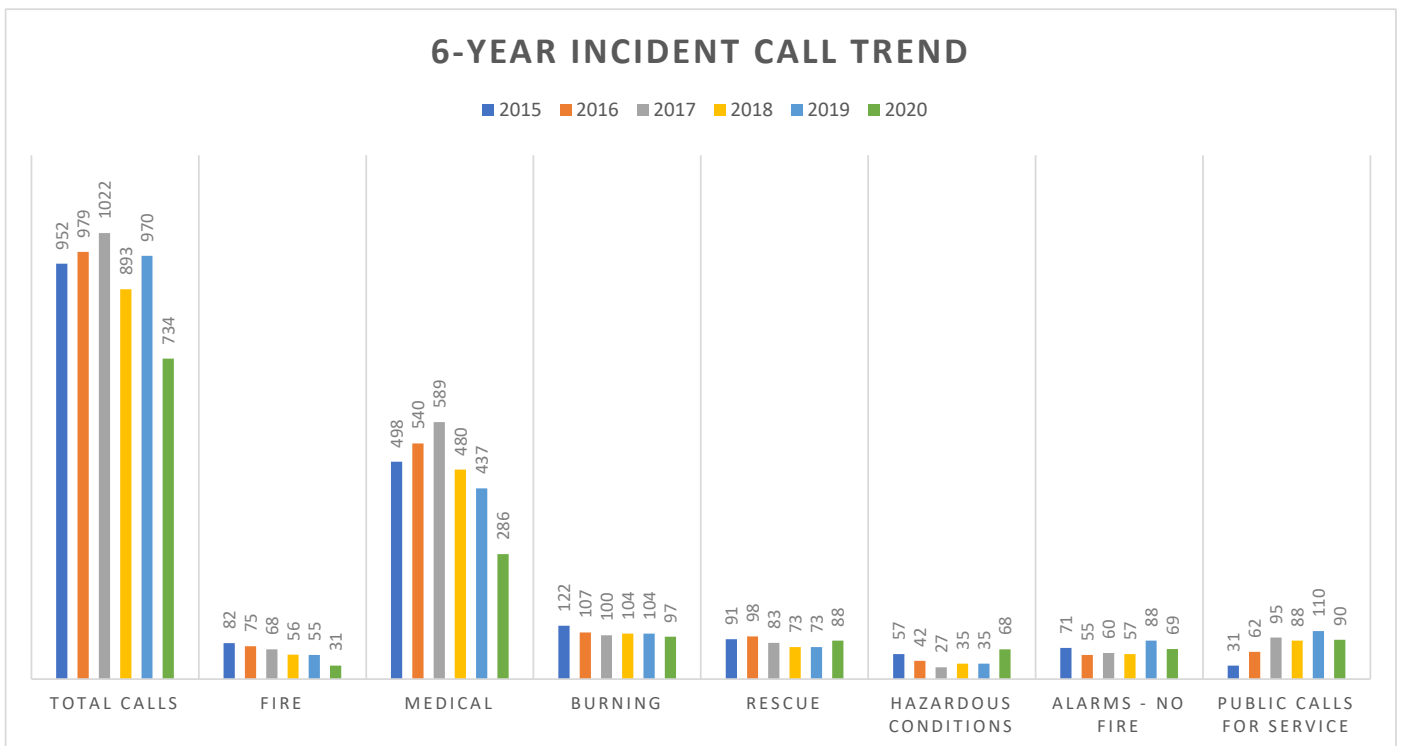


### 2021 Planned Objectives

- Develop Fire Service Master Plan
- Complete renovations to Station One
- Promote Volunteer recruitment and retention through the paid-on-call system
- Continue and expand the neighbourhood emergency preparedness program
- Community education on FireSmart principles

### Did you know?

The Emergency Social Services team helps to coordinate essential services for residents that are displaced from their homes in the event of an emergency.



Note regarding medical calls: Implementation of the BC Emergency Health Services Clinical Response model that recoded priority calls and lead to some dispatching changes at the start of 2018. 2020- a change from COVID and only being paged to priority calls due to attempts to limit contact early on in the Pandemic.

# Community Safety

## Royal Canadian Mounted Police (RCMP)

Sooke RCMP provides policing services to the District of Sooke, East Sooke, Otter Point, Shirley, Jordan River and Port Renfrew. The Detachment consists of 17 RCMP officers, 13 funded by the District of Sooke, and 4 are funded by the Province. The Detachment has 4 support staff, one Victim Services worker and 5 part-time "on-call" guards.

Sooke Detachment members respond to calls for service ranging from provincial statutes, and traffic accidents, to serious criminal offenses. Each member carries a significant case load of criminal and other Federal Statute Investigations. The detachment also conducts targeted patrols and traffic enforcement as well as Community Policing initiatives within the District of Sooke and rural areas.

## 2020/2021 Highlights

### Enhance Road Safety

- Exceeded 5% reduction goal in impaired drivers - realized 25% reduction
- 110 High Profile Checkstops
- Participated in 5 ICBC Road Safety Campaigns

### Crime Reduction

- Exceeded 5% reduction goal in property crime - realized 15% reduction
- 375 curfew compliance checks completed

### Additional Highlights

- 2 Members recognized by Lieutenant Governor award for making "Alexa's Team\*" recognizing their contributions to reducing impaired driving
- 1 Member received a certificate of accomplishment for Life Saving First Aid actions.
- Proud to participate with other first responders in providing Birthday Party Parades during the start of COVID
- Enhanced system to identify areas of concern within the community and strategies to ensure emerging issues are consistently addressed at the earliest opportunity
- Responded to 5857 calls for service, 4376 of which were in the District of Sooke



Sooke RCMP honours the fallen on Remembrance Day at the Sooke Legion with Cst. From laying wreath. Photo by Nigel Couch.

\*Alexa's Team pays tribute to the dedicated RCMP and municipal police officers who make an extraordinary contribution to reducing the number of drivers affected by alcohol or drugs on British Columbia's roads and highways. The provincial recognition program is named in honour of four-year-old Alexa Middelaer, who was killed by an impaired driver in Delta, British Columbia in 2008.

# Royal Canadian Mounted Police (RCMP)



## 2021/2022 Planned Objectives

- Enhance Road Safety – Reduction of impaired, aggressive & distracted driving
- Crime Reduction – Prevent and Reduce Property Crime
- Communication and Visibility – Maintain Positive Relationships
- Contribute to Employee Wellness – Respectful Workplace

## Did you know?

The Online Reporting Tool provides an efficient way for residents to report less serious crimes and provides citizens with the file numbers they may need in circumstances of lost or stolen property. It allows RCMP front-line staff to focus on higher-priority issues to ultimately improve response times, which will improve the safety of our community.

To report a crime through the online tool, residents need to provide an address, phone number, and valid email address. The process typically takes less than 15 minutes to complete.

For immediate police assistance, please call 9-1-1.

### Learn more:

[bc.rcmp-grc.gc.ca/sooke/report](https://bc.rcmp-grc.gc.ca/sooke/report)

Activities	2018	2019	2020
Sexual Assaults	21	15	16
Assaults	95	118	115
Break & Enter – Business	14	17	13
Break & Enter - Residence	22	38	26
Break & Enter – Other	14	18	11
Theft of Vehicle	18	13	10
Theft from Vehicle - Over \$5000	1	2	1
Theft from Vehicle - Under \$5000	32	71	50
Theft Over \$5000	6	7	0
Theft Under \$5000	125	163	99
Mental Health Act	176	210	191
Mischief/Property Damage Over \$5000	1	1	0
Mischief/Property Damage Under \$5000	184	195	161
Total Calls for Service - District of Sooke	4563	4468	4376
Total Calls for Service - Detachment	5963	5762	5857



## Legislative Services

## 2020 Highlights

- ## 2021 Planned Objectives

- # 5,600

2021 Budget Open House Evening Session  
Most watched virtual meeting of 2020 with 658 views and 93 hours of watch time



# District Service Areas

## Corporate Services • Bylaw Services • Business Licensing

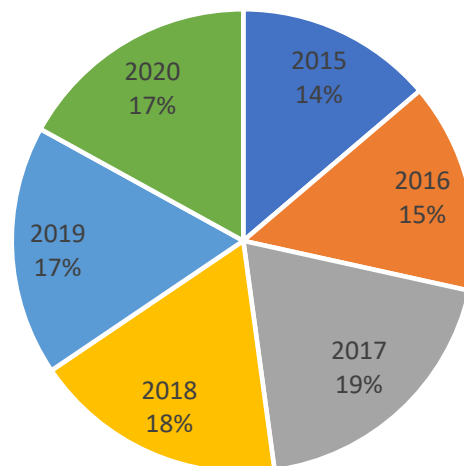
### Bylaw Services

Bylaw Enforcement is responsible for business licensing and the education and enforcement of various regulatory bylaws in the District, including compliance complaints related to the Traffic Bylaw, Noise Bylaw, Sign Bylaw, Land use issues (Zoning Bylaw), Unsightly Premises and Business Licensing. The Capital Regional District (CRD) administers the Animal Control Bylaw and licensing of dogs.

Taking an education-first approach, our team of two bylaw officers are community ambassadors who encourage citizens to understand and embrace their responsibilities with regards to Bylaw Compliance.

Bylaw Concerns	
Totals	382
Noise (General)	48
Noise (Construction)	23
Public Property (General)	94
Signs	27
Work without Permit	8
Zoning non-compliance	41
Abandoned Vehicles	9
Parking General	28
Illegal Parking	67
Recreational Vehicles	8
Trailers	18
Uninsured Vehicles	11

Consistency in Quantity of Bylaw Concerns Over 6-Years



The District has received a relatively consistent bylaw concern call volume over the last six years.

**382**

Bylaw Concerns  
Addressed

Business Licensing	2019	2020
Total Business Licenses	746	<b>717</b>
Non-resident	28	<b>24</b>
Inter-municipal	331	<b>294</b>
Inter-community	9	<b>12</b>
Home-based	171	<b>177</b>
Direct Seller	1	<b>1</b>
Daily	1	<b>1</b>
Commercial - Small	185	<b>188</b>
Commercial - Large	20	<b>20</b>
Canceled	3	<b>23</b>

# Financial Services

## Finance • Information Technology



Raechel Gray, Director  
of Financial Services

### Financial Services

Financial Services and Information Technology service areas are responsible for the management of the District's financial affairs and technology requirements to ensure public accountability and transparency while supporting Council's strategic objectives.

The District's financial services area coordinates expenditures through the annual budget process, prepares financial statements and reports, administers property taxation, accounts payable, accounts receivable, payroll, insurance and risk management, and secures and manages debt. Cash flow is managed to ensure funds are available to fulfill the annual budget. The department is entrusted with ensuring financial resources are available for long-term infrastructure replacement.

Members of the Financial Services team are first point of contact at the municipal hall - responding to public queries and providing exceptional customer service.

### Information Technology (IT)

The District's IT service area manages a wide variety of computer and technology services, including planning and implementation of hardware inventory such as computer workstations, mobile computers, a networked phone system, network servers, and audiovisual equipment. IT supports end-users by updating software, implementing new software, technology training and troubleshooting, managing help-desk requests and liaising with third-party providers. IT works with Communications to support the District's website and other online services. The IT service area is also responsible for ensuring the District's data and network remain safe and secure.

### 2020 Highlights

- Responded to the COVID-19 pandemic with a 0% increase to the District of Sooke portion of taxes collected.
- Supported the public transition to alternate methods of service delivery, e.g. virtual meetings, property tax payment, etc.
- Adapted the financial open house to a virtual session with recording posted to the District website.

### 2021 Planned Objectives

- Implement a capital project reporting system
- Complete a community services agreement review
- Implement a digital accounts payable system
- Enhance financial reporting
- Website refresh

### Did you know?

More than 54% of the payment due on this year's property tax notice is collected by the District on behalf of other agencies (e.g. Schools, Hospitals, Capital Regional District, Vancouver Island Regional Library)



## Community Snapshots

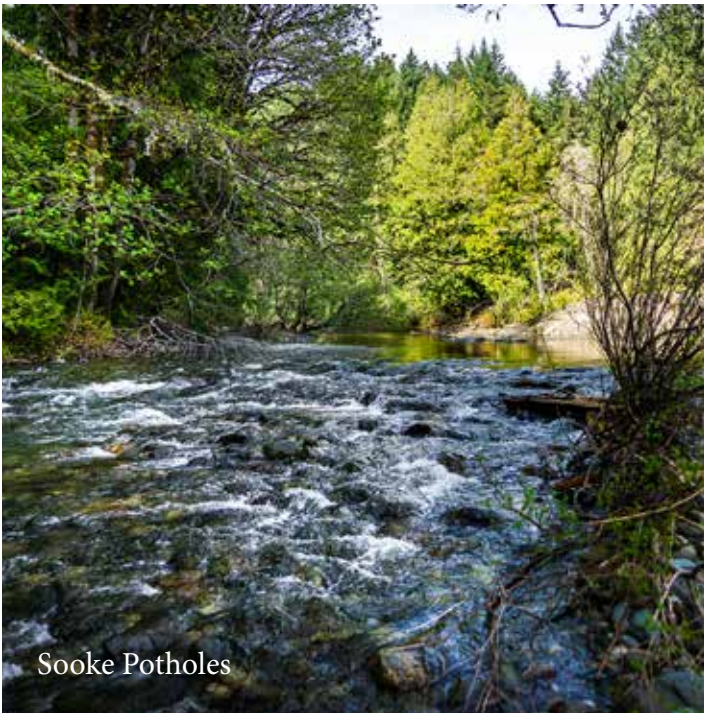
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Sooke Marine Boardwalk



Ed Macgregor Park



Sooke Potholes



Construction of the Sooke Branch of the  
Vancouver Island Regional Library



# Operations



Jeff Carter, Director of Operations

## Operations

A newly established department with the hiring of the Director of Operations in July 2020, Operations manages four District of Sooke services areas: Engineering, Geographic Information Systems (GIS), the Wastewater Treatment Plant, and Parks & Environmental Services.

Operations ensure the safety and effectiveness of the District's infrastructure assets in coordination with contracted services by planning, designing, and constructing its parks, roads, sidewalks, drains, sewers, streetlights, traffic signals and bridges. Operations staff work closely with homeowners, businesses, and developers to ensure projects enhance the livability of Sooke and follow the District's Official Community Plan.

## 2020 Highlights

- Developed a Transportation Master Plan
- Sidewalk expansion on West Coast Road from Otter Point to Ed Macgregor Park
- Project coordination with Ministry of Transportation and Infrastructure on Highway 14
- Made improvements to wastewater treatment system (new centrifuge, ongoing system improvements, manhole inspections, safety grating, upgraded pump stations)
- Continued expansion of District's Geographic Information System (GIS), including public web maps and an inventory of natural capital assets

## 2021 Planned Objectives

- Church Road Intersection corridor upgrades - Highway 14 to Wadams
- Initiate Wastewater Master Plan
- Develop a Solid Waste Management Strategy
- Develop an Asset Management Strategy
- Update Subdivision and Development Standards Bylaw
- Complete wastewater centrifuge project
- Develop inflow and infiltration mitigation strategy for pump stations and collector system
- Design competition of Otter Point Active Transportation Corridor
- 75% design completion of Throup Road Connector
- 75% design completion of Phillips Road Active Transportation Corridor

Sidewalk installation connecting Otter Point Road to Ed Macgregor Park nears completion



# District Service Areas Operations • Geographic Services

## Geographic Services & Asset Management

The District of Sooke's Geographic Information System (GIS) provides digital mapping information to District of Sooke staff and the public. The GIS database includes land parcel information, addresses, buildings, infrastructure, environmental features, zoning boundaries, administrative boundaries, parks, watercourses, survey plans, and aerial photography. The GIS software is integrated with the Asset Management database, the Tempest Land Records database, and the financial databases to produce maps and reports.

The Asset Management database stores the location of municipal infrastructure and records its historic purchase cost, current condition, expected useful life, and an estimate of its current replacement cost. Infrastructure conditions are monitored and recorded in the field by District staff using GIS field mapping tools and the Asset Management System.

In addition, the GIS and the Asset Management System are used by the Sooke Fire Department to monitor fire hydrant locations. This enables the Fire Department to assist with public inquiries regarding fire hydrant locations and with the Superior Tanker Shuttle Service accreditation coverage in proximity to dwellings.



### Did you know?

You can access District maps at [sooke.ca](http://sooke.ca), under online services. Use our Parks & Trails Finder or view the Land Information Map and use layers to view zoning (pictured), sewer specified areas, and more.



# Wastewater System

The Sooke wastewater collection and treatment system is owned and operated by the District of Sooke.

Construction of the Sooke collection system and wastewater treatment plant began in 2004 and the system was commissioned in November 2005. Individual domestic and commercial hook-ups began in January 2006 and continued throughout 2006 and 2007, with the majority completed by December 2006. The system services a core area of approximately 5,500 residents.

The system uses secondary sewage treatment which typically removes over 95% of the total suspended solids and high levels of other contaminants, providing significant environmental benefits to the community.

The plant has a design capacity of 3,000 cubic metres per day (annual average daily flow) and a peak wet weather flow capacity of 6,900 cubic metres per day. The plant is designed to accommodate an additional 3,000 cubic metres per day (average daily flow), if required.

The complex development of a wastewater master plan for the District of Sooke will be engaged through 2021 and 2022. A major component of the

master plan development will include feasibility studies for the following areas:

- Kaltasin area east of the bridge
- Whiffin Spit area
- Town Centre
- Henlyn Drive area (east of Erinan)
- North Otter Point / Burr Road area
- Helgesen Road area

Feasibility studies will include preliminary conceptual designs with associated cost estimates for the collection systems to service the above areas. Throughout this process, staff will continuously seek grant opportunities to offset the cost for these collection systems.

Further components of the master plan development will include:

- Projected modeling analysis based on maximum build-out community growth areas in alignment with the Official Community Plan (OCP)
- Condition assessments of existing collection system infrastructure including the wastewater treatment plant
- Capacity analysis of all pump stations within the collection system
- Updated 10-15 year capital infrastructure replacement plans.

## 95%

The system uses secondary sewage treatment to remove over 95% of the total suspended solids and high levels of other contaminants



# Centrifuge Fact Sheet

## New Wastewater Treatment Plant Centrifuge in 2020

Alfa Laval ALDEC G3 decanter centrifuges are the latest generation of this type of equipment, designed to set a significantly higher standard for process performance as well as for environmental impacts. They are used for thickening and dewatering sludge from municipal and industrial water and waste treatment plants.

The ALDEC G3 decanter centrifuge is ideal for use in thickening and dewatering operations and is intended to make a significant contribution to a sustainable environment. The innovative design delivers optimum performance, while also reducing total power consumption by as much as 40%. This significant improvement results in significant reductions in CO<sub>2</sub> emissions.

The ALDEC G3 decanter centrifuge design provides operating benefits that include:

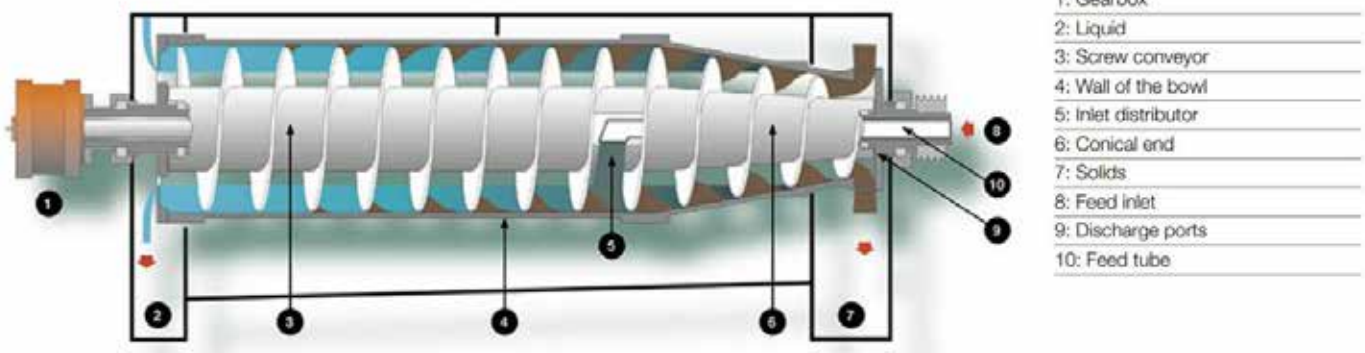
- Exceptional dewatering performance: cuts down on transport and disposal costs

- Higher capacity within a small footprint: the compact, modular design saves space
- Best performance combined with lowest energy consumption: lower operating and maintenance costs
- 360° solids discharge to avoid blocking
- Baffle disc provides higher capacity and drier cake solids
- Steep or shallow cone configuration for effective separation of any type of slurry
- Complete, fully enclosed cleaning-in-place



## Key Benefit

Significant Co<sub>2</sub> emission reduction, reducing power consumption by as much as 40%



# Parks & Environmental Services



Laura Hooper, Parks & Environmental Services Manager

## Parks Services

The District of Sooke Parks and Environmental Services area is responsible for the general operation and maintenance of parks, trails, boulevards, transit stops and the hazardous tree program.

This service area works to provide local, publicly accessible green spaces for the people of Sooke serving a wide variety of needs and interests from sports and passive recreation to environmental protection, shoreline access and preservation of unique landscapes and history features.

## Environmental Services

Where the rainforest meets the sea. Sooke is synonymous with nature. Its coastal Douglas Fir and Western Hemlock ecosystems dominate the nineteen significant watersheds that drain into Sooke Bay, Inlet, Harbour and Basin (eighteen of which are within the District of Sooke boundaries). Fourteen of these watersheds are known to be fish-bearing and all are habitat distinctive ecosystems and wildlife habitat for bears, cougars, deer, numerous other species, including species at risk.

The District of Sooke is working to protect the environment through climate change initiatives and taking responsibility for a sustainable, positive community future by ensuring the ongoing health of the social, economic, and natural environment through climate protection, both within and surrounding community. Climate change goals include increasing local renewable energy production while decreasing energy consumption, and improving energy efficiency. Environmental Services works with partners including the T'Sou-ke Nation to support this endeavour.

### Did you know?

With heavy rains, the Parks Department opens a sandbag station at the District's Parks Works Yard, located at 2070 Kaltasin Road. This service opens during applicable weather events and is communicated through the District of Sooke website, Twitter feed, and District of Sooke Emergency Program Service and Fire Services Facebook page.



Trail access from Ed Macgregor Park to the Marine Boardwalk



## District Service Areas Parks • Environmental Services

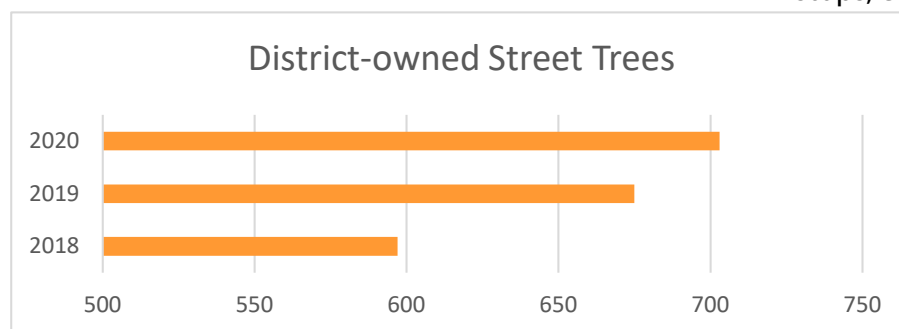


### 2020 Highlights

- Developed a Parks & Trails Master Plan
- Ongoing Parks & Recreation capital construction, including boardwalk repairs from windstorm and trail access to Whiffin Spit after remarkable king tides
- Phase one of Little River Pedestrian Crossing
- Initial community consultation on Tree Management Bylaw
- Opened the Stickleback Urban Trail with signage recognizing First Nation territories, and language
- Reinstated Climate Action Committee

### 2021 Planned Objectives

- Develop and continue to implement a set of green corporate practices including a climate adaptation mitigation strategy, and implement a citizen “call to action” for the climate emergency
- Work with the Climate Action Committee to determine best approaches to achieve the District’s aspiration to be carbon neutral by 2030
- Develop a fenced-dog park
- Construction of the multi-use sports box in Sunriver
- Continue with progress on the Little River Crossing
- Develop a Tree Management Bylaw and/or Policy
- Ongoing Parks & Recreation capital construction (e.g. staircases, bathrooms, water access, transit stops, etc.)



**1,109**  
Metres of new trail  
development in 2020

# Planning & Development Services



Matthew Pawlow, Director  
of Planning & Development

## Planning & Development Services

A newly established department with the hiring of the Director of Planning & Development in March 2020, Planning and Development Services provides advice and guidance to staff and Council regarding compliance with and furthering the vision and goals of the Official Community Plan (OCP) and District land use plans and strategies. The department is responsible for leading long-range planning throughout the community, representing the District on Capital Regional District growth strategies and policy development, and enacting land use regulations and building code requirements for current development.

This service area oversees subdivision approvals, rezoning applications, development permit applications and variance applications, development and housing agreements/covenants, signage permit applications, temporary use applications, and building permitting and inspections

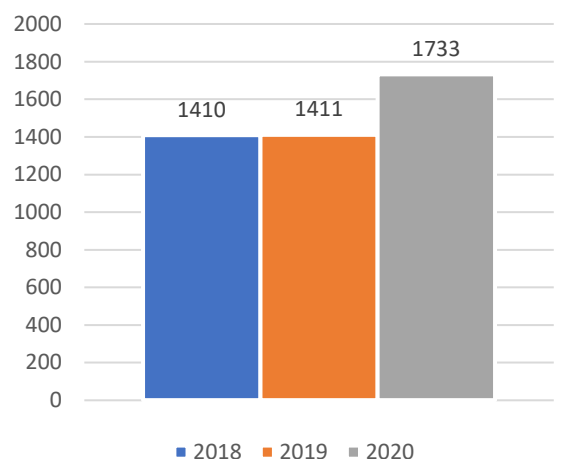
## 2020 Highlights

- Adapted development procedures during COVID-19 Pandemic to support public input during public hearings
- Finalized building bylaw with step code inclusion
- Approval of Sooke Region Communities Health Network (SRCHN) development and operation of an Elders Complex with youth programming on the Northeast quadrant of Lot A
- Began community consultation on Picture Sooke, the review of the Official Community Plan
- Continued to facilitate phased development of Lot A through planning, partnerships, and advocacy
- Facilitated housing projects for a range of incomes in partnership with BC Housing, CRD and M'Akola Housing
- Established the Land Use & Development Committee

**22%**

Increase in number of  
building inspections  
completed from 2019  
and 2018

Total Residential Building  
Inspections Completed



**43**

average days to  
process residential  
building permits. A  
decrease from 68 in  
2019.

**25**

less days to process  
residential building permits. A  
36% improvement from 2019.

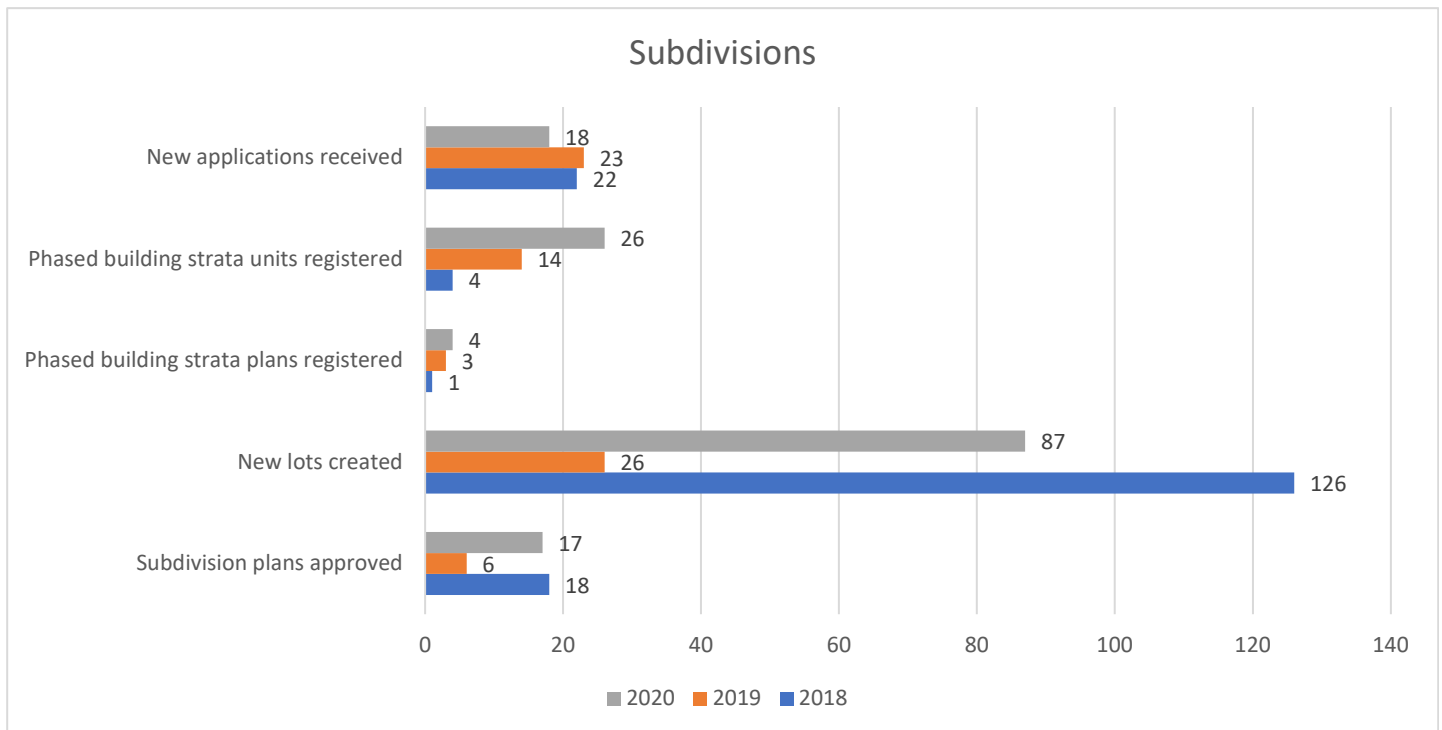
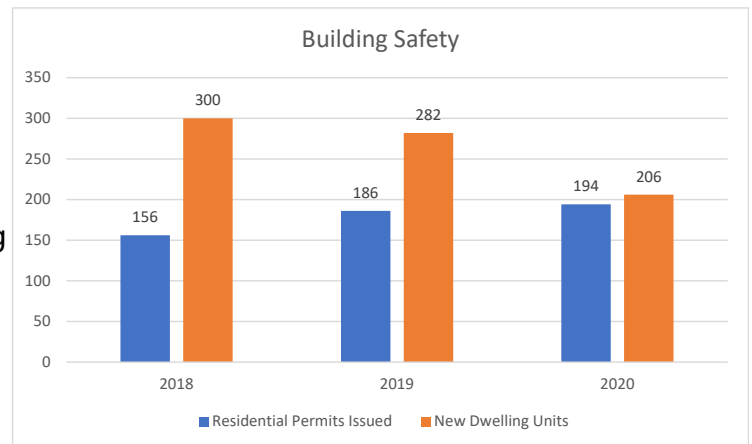
# District Service Areas

## Planning • Subdivision • Building Safety



### 2021 Planned Objectives

- Develop a new Official Community Plan
- Continue to progress Lot A through planning, partnerships, and advocacy
- Respond to the housing needs report
- Complete an inventory of secondary suites
- Maximize community opportunities surrounding John Phillips Memorial Park
- Review of the Amenity Reserve Policy
- Update Development Procedure Bylaw
- Enhance public access and communication on land use applications





# Official Community Plan Review

An Official Community Plan (OCP) guides land use and development. All municipal policies, plans and regulations must be in alignment with the OCP. An OCP review is an opportunity for the District to ensure that the goals and objectives remain relevant.

In 2020, a background report and community visioning was completed. In 2021, the draft bylaw will be available for public feedback. Learn more and stay informed at [picturesooke.ca](https://picturesooke.ca)



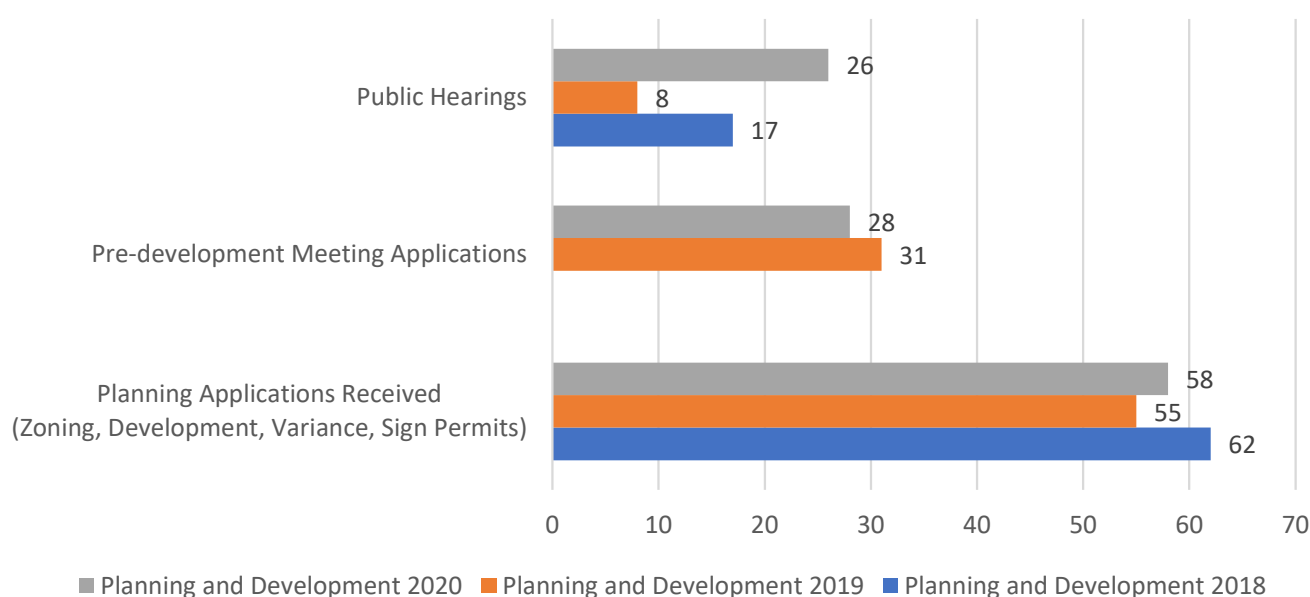
OCP Advisory Committee Member, Terry, shares why the OCP matters to him

# 1,200+

participants in Picture Sooke, the review of the Official Community Plan



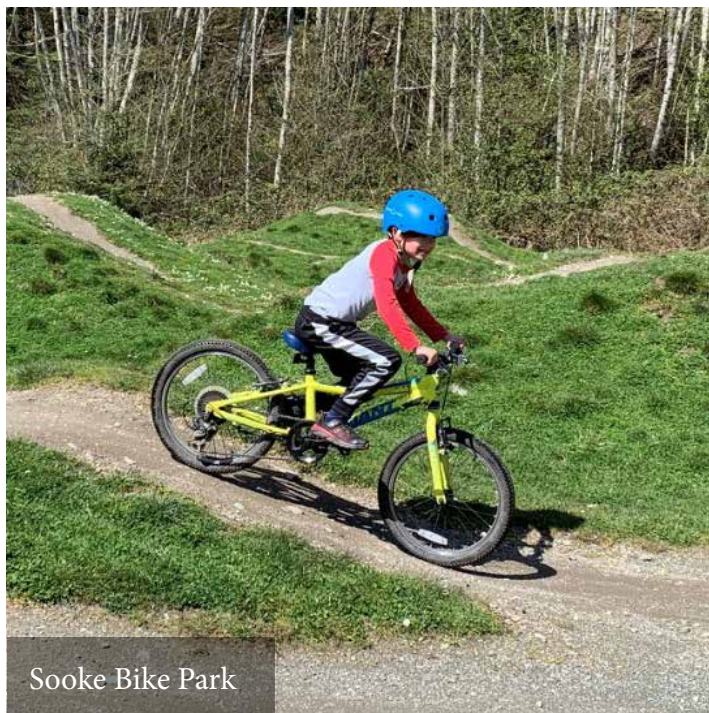
## Planning & Development



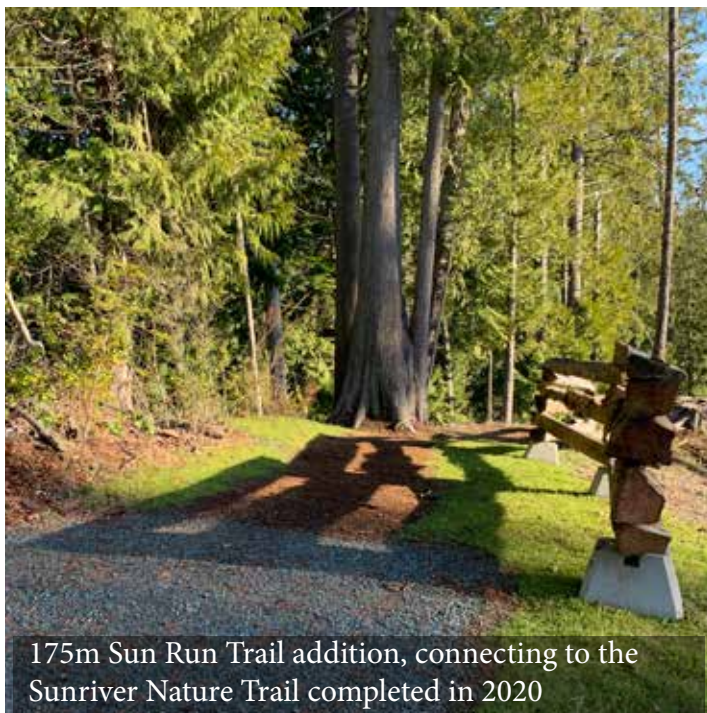
Pre-development Meeting Applications started in 2019, no data available for 2018.



## Community Snapshots



Sooke Bike Park



175m Sun Run Trail addition, connecting to the Sunriver Nature Trail completed in 2020



Ponds Park Corridor



Whiffin Spit

Did you know? The District uses tree water bags to provide supplemental irrigation during tree growth root establishment, slowly releasing water to allow for gradual absorption (and preventing unnecessary runoff).



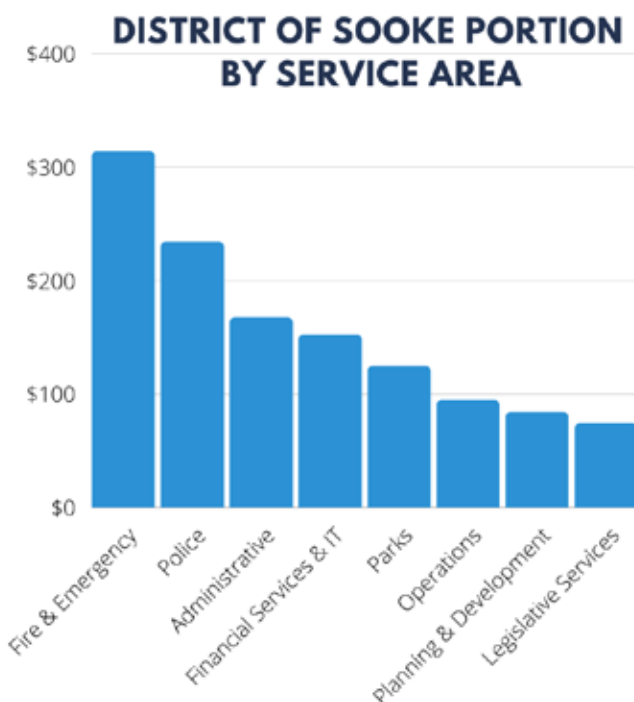
# Report from the Director of Financial Services



We are pleased to present the District of Sooke's audited consolidated financial statements for the year ended December 31, 2020, as well as detailed information concerning the financial position of the District.

The District's independent external auditors, KPMG, have audited the District's financial statements as expressed in the audit report, it is KPMG's opinion that the District's financial statements present fairly in all material respects the financial standing as of December 31, 2020 and are prepared in accordance with Canadian public sector accounting standards.

Although the District relies on the standards and expertise of the District's external auditors, the financial statements are the responsibility of management, which includes the oversight of internal controls for reliability, accuracy, and to ensure District assets are safeguarded and that the District is financially sustainable.



Based on an average residential property assessment of \$535,879, the District of Sooke tax portion is \$1,244.91.

## Financial Statement Highlights

- The District ended the year with an \$8.5 million increase to accumulated surplus, for a total of \$121.5 million in 2020. The accumulated surplus represents what remains after the assets have been used to meet the liabilities and included cash and non-cash components.
- Overall, the District's expenses were approximately \$15.2 million. This is in line with the planned budget.
- The District has been striving to increase reserves to fund future capital projects and infrastructure upgrades and will be undertaking a comprehensive asset management review in 2021.
- The District received \$6.1 million in Developer Donated Assets in 2020, which included road



dedication and infrastructure donations.

- The District received \$2.9 million in COVID-19 Safe Restart funding to help the community recover from the impacts of COVID.

## Progress on Financial Planning

The District is committed to continually improving its financial position to ensure sustainable service today and in the future. To support this, the District is:

- In the process of developing an asset management investment plan to have a better understanding of the life-cycle costs of infrastructure and to fully integrate into financial planning.
- Committed to financial transparency and will be increasing public reporting by including a quarterly report to Council during 2021.
- Increasing public engagement on the development of future years budgets.
- Committed to early adoption of annual financial plan.

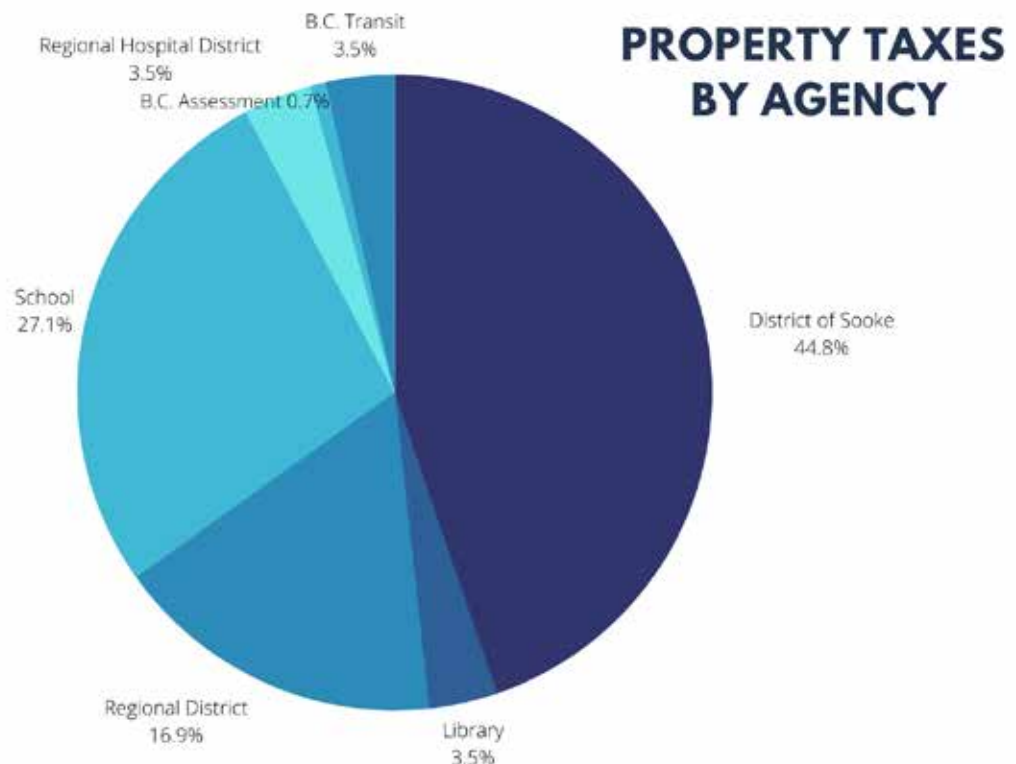
Sooke continues to be a remarkable community comprised of compassionate individuals and resilient businesses. As a growing community, we are working to manage long-term growth and, with the addition of a Community Economic Development Officer, strengthen our local economy. As the District continues with its Official Community Plan Review into 2021 and responds to the global pandemic, our five-year financial planning will support how we maintain and enhance service levels.

Working collaboratively, the District is committed to continually improving its long-term financial sustainability.

Sincerely,



Raechel Gray, CPA, CMA  
Director of Financial Services



Financial Statements of

## **DISTRICT OF SOOKE**

Year ended December 31, 2020

# DISTRICT OF SOOKE

## Financial Statements

Year ended December 31, 2020

### Financial Statements

Management's Responsibility for the Financial Statements	1
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Statement of Change in Net Debt	7
Statement of Cash Flows	8
Notes to Financial Statements	9
COVID-19 Safe Restart Grant	26



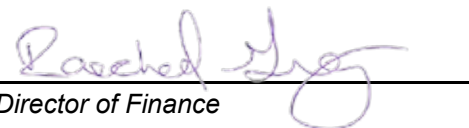
## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of District of Sooke (the "District") are the responsibility of management and have been prepared in compliance with applicable legislation, and in accordance with public sector accounting standards for governments as recommended 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.

  
\_\_\_\_\_  
*Director of Finance*



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 District of Sooke

### ***Opinion***

We have audited the financial statements of the District of Sooke (the "Entity"), which comprise:

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

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

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

### ***Basis for Opinion***

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

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

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



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

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

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

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.





District of Sooke

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Victoria, Canada  
May 10, 2021

# DISTRICT OF SOOKE

## Statement of Financial Position

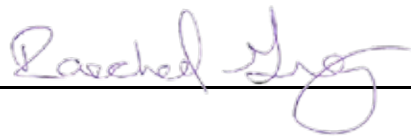
December 31, 2020, with comparative information for 2019

	2020	2019
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 21,399,501	\$ 15,040,566
Property taxes receivable	813,362	841,129
Accounts receivable	423,535	199,908
Other assets (note 10(a))	144,312	141,400
	<u>22,780,710</u>	<u>16,223,003</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	4,067,249	1,732,848
Deposits	2,381,537	1,433,344
Deferred revenue (note 3)	6,009,745	5,132,979
Employee benefit obligations (note 4)	384,341	381,885
Long-term liabilities (note 5)	4,699,848	4,866,311
	<u>17,542,720</u>	<u>13,547,367</u>
<b>Net financial assets</b>	<b>5,237,990</b>	<b>2,675,636</b>
<b>Non-financial assets:</b>		
Tangible capital assets (note 6)	116,188,959	110,226,561
Prepaid expenses	160,048	188,131
	<u>116,349,007</u>	<u>110,414,692</u>
<b>Accumulated surplus (note 7)</b>	<b>\$ 121,586,997</b>	<b>\$ 113,090,328</b>

Commitments and contingent liabilities (note 10)

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

On behalf of the District:



Director of Finance

# DISTRICT OF SOOKE

## Statement of Operations

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

	Financial Plan (note 11)	2020	2019
Revenue:			
Net taxes available for municipal purposes (note 8)	\$ 8,892,820	\$ 8,918,165	\$ 8,640,268
Sales and user fees	77,750	197,571	77,055
Government transfers (note 9)	3,027,630	4,170,305	1,719,279
Investment income	225,000	363,557	349,968
Penalties and fines	160,000	177,984	161,016
Licenses and permits	724,543	937,335	850,474
Lease and rental	-	7,200	6,571
Developer cost charges	380,000	-	-
Donations and contributions	-	6,186,660	1,387,010
Sewer operating revenue	2,751,724	2,746,140	2,537,134
Casino revenue sharing	260,000	64,838	291,570
Total revenue	16,499,467	23,769,755	16,020,345
Expenses:			
General government	3,133,514	2,903,736	3,239,973
Protective services	4,232,591	4,592,812	4,259,234
Development service	4,766,413	5,032,074	4,552,243
Sewer	2,609,900	2,744,464	2,265,998
Total expenses	14,742,418	15,273,086	14,317,448
Annual surplus	1,757,049	8,496,669	1,702,897
Accumulated surplus, beginning of year	113,090,328	113,090,328	111,387,431
Accumulated surplus, end of year	\$ 114,847,377	\$ 121,586,997	\$ 113,090,328

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



# DISTRICT OF SOOKE

## Statement of Change in Net Debt

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

	Financial Plan (note 11)	2020	2019
Annual surplus	\$ 1,757,049	\$ 8,496,669	\$ 1,702,897
Acquisition of tangible capital assets	(6,060,415)	(2,970,172)	(2,080,306)
Developer contributions of tangible capital assets	-	(6,186,660)	(1,350,985)
Amortization of tangible capital assets	2,680,035	3,194,434	2,952,484
Loss on disposal of tangible capital assets	-	-	87,610
	(3,380,380)	(5,962,398)	(391,197)
Acquisition of prepaid expenses	-	28,083	6,812
Change in net debt	(1,623,331)	2,562,354	1,318,512
Net financial assets, beginning of year	2,675,636	2,675,636	1,357,124
Net financial assets, end of year	\$ 1,052,305	\$ 5,237,990	\$ 2,675,636

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

# DISTRICT OF SOOKE

## Statement of Cash Flows

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

	2020	2019
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 8,496,669	\$ 1,702,897
Items not involving cash:		
Developer contributions of tangible capital assets	(6,186,660)	(1,350,985)
Amortization of tangible capital assets	3,194,434	2,952,484
Loss on disposal of tangible capital assets	-	87,610
Actuarial adjustment on debt	(214,026)	(193,372)
Changes in non-cash operating assets and liabilities:		
Property taxes receivable	27,767	94,305
Accounts receivable	(223,627)	(13,177)
Other assets	(2,912)	(3,221)
Accounts payable and accrued liabilities	2,334,401	78,102
Deposits	948,193	(164,482)
Employee benefit obligations	2,456	67,682
Deferred revenue	876,766	596,657
Prepaid expenses	28,083	6,812
	9,281,544	3,861,312
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(2,970,172)	(2,080,306)
Proceeds on disposal of tangible capital assets	-	6,000
	(2,970,172)	(2,074,306)
<b>Financing activities:</b>		
Debt issued and assumed	800,000	369,937
Debt payments	(752,437)	(679,847)
	47,563	(309,910)
Increase in cash and cash equivalents	6,358,935	1,477,096
Cash and cash equivalents, beginning of year	15,040,566	13,563,470
Cash and cash equivalents, end of year	\$ 21,399,501	\$ 15,040,566

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

# DISTRICT OF SOOKE

## Notes to Financial Statements

Year ended December 31, 2020

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District of Sooke (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 provides municipal services such as fire, public works, engineering, planning, parks, recreation, community development, and other general government operations.

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This situation presents uncertainty over the District's future cash flows and may have a significant impact on the District's future operations. Potential impacts on the District's business could include future decreases in revenue, future increases in expenses, impairment of receivables, impairment of investments or reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact of the economy are not known, an estimate of the financial effect on the District is not practical at this time.

### 1. Significant accounting policies:

The financial statements of the District are prepared by management in accordance with Canadian public sector accounting standards for governments as recommended 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 include a combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all of the District's activities and funds. Inter-departmental balances and organizational transactions have been eliminated.

The District does not control any significant external entities and accordingly no entities have been consolidated with 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 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.



# DISTRICT OF SOOKE

## Notes to Financial Statements (continued)

Year ended December 31, 2020

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

(d) 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, prepaid property taxes and 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.

Development cost charges are amounts which are restricted by government legislation or agreement with external parties. When qualifying expenditures are incurred development cost charges are recognized as revenue in amounts which equal the associated expenses.

(e) 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.

(f) Investment income:

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

(g) Deposits:

Receipts restricted by third parties are deferred and reported as deposits under certain circumstances. Deposits are returned when the third party meets their obligations or the deposits are recognized as revenue when qualifying expenditures are incurred.

(h) Cash and cash equivalents:

Cash and cash equivalents include investments in the Municipal Finance Authority of British Columbia ("MFA") pooled investment funds and are recorded at cost plus earnings reinvested in the funds.

(i) Long-term debt:

Long-term debt is recorded net of related payments and actuarial earnings.

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 1. Significant accounting policies (continued):

### (j) 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 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.

### (k) Non-financial assets:

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

### (i) Tangible capital assets:

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

Asset	Useful life - years
Land improvements	10 - 50
Buildings	25 - 40
Equipment, furniture and vehicles	4 - 25
Roads and sidewalks	25 - 75
Storm sewer	60
Sanitary sewer	25 - 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.

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 the future economic benefits associated with the asset are less than the book value of the asset.

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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## 1. Significant accounting policies (continued):

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

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

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

#### (iii) Works of art and cultural and historic assets:

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

#### (iv) Interest capitalization:

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

#### (v) Leased tangible capital assets:

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

### (l) Contaminated sites:

The District records a liability in its financial statements when contamination on non-active property exceeds an accepted environmental standard and the District is directly responsible, or accepts responsibility for, the damage. The liability is measured at the District's best estimate of the costs directly attributable to remediation of the contamination. No contaminated sites liabilities have been recorded in these financial statements.

### (m) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets and estimating provisions for accrued liabilities including employee future benefits. Actual results could differ from these estimates.



# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 2. Cash and cash equivalents:

	2020	2019
Bank deposits	\$ 6,734,187	\$ 2,862,474
Municipal Finance Authority Pooled Investment Funds	14,665,314	12,178,092
	<u>\$ 21,399,501</u>	<u>\$ 15,040,566</u>

## 3. Deferred revenue:

	2020	2019
Prepaid property taxes	\$ 907,404	\$ 914,579
Development cost charges	5,040,925	4,175,051
Other deferred revenue	61,416	43,349
Total deferred revenue	<u>\$ 6,009,745</u>	<u>\$ 5,132,979</u>

Included in other deferred revenue are business licenses and building permits.

### Development Cost Charges

	2020	2019
Opening balance of unspent funds	\$ 4,175,051	\$ 3,616,447
Add:		
Development cost charges received during the year	814,063	520,853
Interest earned	51,811	37,751
	<u>865,874</u>	<u>558,604</u>
	5,040,925	4,175,051
Less amount recorded as revenue	-	-
Closing balance of unspent funds	<u>\$ 5,040,925</u>	<u>\$ 4,175,051</u>

# DISTRICT OF SOOKE

## Notes to Financial Statements (continued)

Year ended December 31, 2020

#### 4. Employee benefit obligations:

	2020	2019
Accrued vacation	\$ 102,761	\$ 103,671
Other contract obligations	281,580	278,214
	<u>\$ 384,341</u>	<u>\$ 381,885</u>

Employee benefit obligations represent accrued benefits as at December 31, 2020. Accrued vacation is the amount of vacation entitlement carried forward into the next year. Other contract obligations include banked overtime payable to the District's employees, accumulated sick leave banks and retirement benefits for possible drawdown at future dates. Sick leave entitlements may only be used while employed by the District and are not paid out upon retirement or termination of employment.

#### Municipal Pension Plan

The District and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multiemployer contributory pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for the average future entrants to the plan. This rate may be adjusted for the amortization of any unfunded actuarial liability.

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

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 District paid \$470,934 (2019 - \$394,661) for employer contributions to the Plan in fiscal 2020, while employees contributed \$396,864 (2019 - \$332,308) to the plan in fiscal 2020.

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

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 5. Long-term liabilities:

	2020	2019
Tax supported debt bearing interest at 4.52% and matures in 2027 (ladder truck)	\$ 258,189	\$ 294,991
Debenture for sewer capital project bearing interest at 4.43% and matures in 2026	3,333,185	3,840,107
MFA Loan (property purchase) bearing annual variable interest and matures in 2021	142,000	426,000
MFA Equipment Loan (Water Tender Truck) bearing annual variable interest and matures in 2024	230,909	305,213
MFA Equipment Loan (Engine 1A) bearing annual variable interest and maturing in 2025	329,744	-
MFA Equipment Loan (Engine 1B) bearing annual variable interest and maturing in 2025	405,821	-
Long-term liabilities	\$ 4,699,848	\$ 4,866,311

### (a) Debenture Debt:

The loan agreements with the Capital Regional District ("CRD") 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 of such borrowings, the resulting deficiency becomes a liability of the District.

The District issues its debentures through the MFA. Debentures are issued on a sinking fund basis, whereby the MFA invests the District's principal payments so that the payments, plus investment income, will equal the original outstanding debt amount at the end of the repayment period. The gross value of debt at December 31, 2020 and 2019 is \$9,417,101.



# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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## 5. Long-term liabilities (continued):

- (b) The principal payments required on the District's long-term debt during each of the next five years are as follows:

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2021	\$	696,787
2022		556,992
2023		556,259
2024		482,056
2025		397,593
Thereafter		-

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- (c) Total interest expense on long-term debt for the year ending December 31, 2020 amounted to \$179,386 (2019 - \$164,804).

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 6. Tangible capital assets:

	Land	Land improvements	Buildings	Equipment, furniture and vehicles	Roads and sidewalks	Storm sewer	Sanitary sewer	Work in progress	Total 2020	Total 2019
<b>Cost:</b>										
Balance, beginning of year	\$38,792,311	7,822,418	4,191,273	5,815,031	55,928,835	14,066,922	27,689,799	233,860	\$154,540,449	\$151,460,221
Additions	3,516,435	145,957	156,863	989,715	1,740,423	485,305	1,152,666	1,123,329	9,310,693	3,431,291
Transfers	-	-	-	-	-	-	-	(153,861)	(153,861)	-
Write-offs	-	-	-	-	-	-	-	-	-	(351,063)
Balance, end of year	42,308,746	7,968,375	4,348,136	6,804,746	57,669,258	14,552,227	28,842,465	1,203,328	163,697,281	154,540,449
<b>Accumulated amortization:</b>										
Balance, beginning of year	-	3,408,159	2,740,227	3,536,535	26,305,836	1,940,545	6,382,586	-	44,313,888	41,624,857
Disposals	-	-	-	-	-	-	-	-	-	(263,453)
Amortization	-	345,056	113,852	269,786	1,492,525	325,009	648,206	-	3,194,434	2,952,484
Balance, end of year	-	3,753,215	2,854,079	3,806,321	27,798,361	2,265,554	7,030,792	-	47,508,322	44,313,888
Net book value, end of year	\$42,308,746	4,215,160	1,494,057	2,998,425	29,870,897	12,286,673	21,811,673	1,203,328	\$116,188,959	\$110,226,561

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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## 6. Tangible capital assets (continued):

### (a) Work in progress:

Work in progress having a value of \$1,203,328 (2019 - \$233,860) has not been amortized. Amortization of these assets will commence when the asset is available for service.

### (b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed capital assets received during the year is \$6,186,660 (2019 - \$1,350,985) comprised of land (\$3,516,435), land improvements (\$130,100), roads and sidewalks (\$1,041,970), storm sewer (\$485,305), sanitary sewer (\$1,012,850).

### (c) Tangible capital assets disclosed at nominal values:

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

### (d) Works of art and historical treasures:

The District manages and controls various works of art and non-operational historical cultural assets including buildings, 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.

### (e) Write-down of tangible capital assets:

No write-down of tangible capital assets occurred during the year.

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 7. Accumulated surplus:

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

	2020	2019
<b>Surplus:</b>		
Equity in tangible capital assets	\$111,489,111	\$105,360,250
Operating Fund	666,000	1,913,976
Total surplus	112,155,111	107,274,226
<b>Reserve Funds:</b>		
COVID-19 Safe Restart Reserve	2,981,000	-
Future Sewer Expenditures Reserve	1,589,059	1,301,769
Gas Tax Reserve	1,262,261	1,115,867
Capital Asset Replacement Reserve	774,306	537,854
Playing Field Reserve	422,294	417,118
Future Policing Costs Reserve	432,102	332,893
Parkland Reserve	296,689	293,052
Seniors/Youth Centre Reserve	185,773	257,577
Future Road Liabilities Reserve	283,585	250,526
Emergency Road Repair / Snow Removal Reserve	185,612	183,337
Casino Revenue Reserve	53,847	181,922
Affordable Housing Reserve	140,990	139,261
Capital Improvement Financing Reserve	107,559	135,502
Land (Non-park) Reserve	101,820	100,572
SPA Revenue Reserve	99,409	83,237
Fire Equipment Reserve	73,635	77,498
Revenue Smoothing Reserve	71,000	71,000
Frontage Improvements Reserve	66,536	66,536
Community Amenities Reserve	58,922	58,200
Property Tax Stabilization Reserve	51,000	51,000
Sewer Expansion Reserve	50,151	49,536
Capital Works Reserve	48,089	31,003
Risk Management Reserve	30,870	30,870
Harbour Park Reserve	22,742	20,115
Carbon Tax Rebate Reserve	16,415	13,137
Tree Reserve	9,500	-
Knott / Demamiel Watershed Reserve	6,700	6,700
Marine Boardwalk Reserve	5,520	5,520
Street Lighting Reserve	4,000	4,000
Banner Contributions Reserve	500	500
Total reserve funds	9,431,886	5,816,102
	\$121,586,997	\$113,090,328



# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 8. Taxation:

As well as taxes for its own purposes, the District is required to collect taxes on behalf of, and transfer these amounts to, the government agencies noted below. Taxes levied over or under the amounts requisitioned are recorded as accounts payable or receivable.

	2020	2019
Taxes:		
Property tax	\$ 19,219,372	\$ 18,690,662
Payments in lieu of taxes	39,468	42,976
1% Utility tax	189,141	185,682
	19,447,981	18,919,320
Less taxes levied on behalf of:		
Provincial government - school taxes	4,918,755	4,946,656
Capital Regional District	3,336,889	3,167,260
Capital Regional Hospital District	690,913	701,518
Municipal Finance Authority	708	667
BC Assessment Authority	154,096	134,453
BC Transit Authority	735,123	653,482
Vancouver Island Regional Library	693,332	675,016
	10,529,816	10,279,052
Net taxes available for municipal purposes	\$ 8,918,165	\$ 8,640,268

## 9. Government transfers:

The Government transfers reported on the statement of operations and accumulated surplus are:

	2020	2019
Provincial Small Community Protection	\$ 323,984	\$ 337,528
Provincial Traffic Fine Revenue	95,078	77,333
Gas Tax Agreement Funds	602,623	1,162,767
Ministry of Transportation and Infrastructure	88,790	97,528
Other	78,830	44,123
COVID-18 Safe Restart Grant	2,981,000	-
	\$ 4,170,305	\$ 1,719,279

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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## 10. Commitments and contingent liabilities:

In the normal course of business, the District enters into commitments for both capital and operational expenses. These commitments have been budgeted for within the appropriate annual financial plan and have been approved by Council.

(a) Municipal Finance Authority debt reserve fund deposits:

Under borrowing arrangements with the MFA, the District is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits totaling \$144,312 (2019 - \$141,400) are included in the District's financial assets as other assets and are held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposits are refunded to the District. At December 31, 2020 there were contingent demand notes of \$272,296 (2019 - \$272,296) which are not included in the financial statements of the District.

(b) The CRD debt, under the provision 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.

(c) The District is a shareholder and member of the Capital Regional Emergency Service Telecommunications ("CREST") Incorporated whose services provide 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.

(d) As part of the normal course of business, the District has entered into various agreements and contracts for services with periods ranging up to five years. These amounts will be recorded in the accounts in the period that the goods and services are received.

(e) The District entered into a long-term contract with the Royal Canadian Mounted Police for the provision of police services effective April 1, 2002. Under the terms of this contract, the District is responsible for 70% of policing costs. The 2021 estimated cost of this contract is \$2,080,331.

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 10. Commitments and contingent liabilities (continued):

- (f) The District is a defendant in various lawsuits. 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 remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. The District is covered through an independent insurance program against certain claims.

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 jointly share claims against any member in excess of their deductible. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with the other participants, would be required to contribute towards the deficit. The District's deductible is \$10,000.

## 11. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2020 operating and capital financial plans approved by Council on March 31, 2020 (and amended on May 11, 2020). The following reconciles the approved financial plan to the figures reported in these financial statements.

	Financial plan amount
Revenues:	
Financial plan, as approved by Council	\$ 23,808,964
Amendments approved by Council	(467,095)
Financial plan, as approved by Council	23,341,869
Less:	
Transfers from other funds	3,762,367
Proceeds from borrowing	400,000
Amortization offset	2,680,035
Total revenue	16,499,467
Expenses:	
Financial plan, as approved by Council	23,808,964
Amendments approved by Council	(467,095)
Financial plan, as approved by Council	23,341,869
Less:	
Capital expenditures	6,060,415
Transfer to other reserves	1,687,865
Debt principal payments	851,171
Total expenses	14,742,418
Annual surplus	\$ 1,757,049

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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## 11. Financial plan data (continued):

The annual surplus above represents the planned results of operations prior to budgeted transfers between reserve funds, debt repayments and capital expenditures.

## 12. Segmented information:

The District is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the District's operations and activities are organized and reported by service areas. Municipal services are provided by departments and their activities are reported in these service areas. Service areas that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

### (a) General Government:

General government is comprised of Corporate Services, Finance, Human Resources and Information Technology. This segment also includes any other functions categorized as non-departmental.

### (b) Protective services:

Protective services is comprised of three different functions, including the District's emergency management, fire, and police services. The emergency management agency prepares the District to be more prepared and able to respond to, recover from, and be aware of, the devastating effects of a disaster or major catastrophic event that will impact the community. The fire department is responsible for providing critical, life-saving services in preventing or minimizing the loss of life and property from fire and natural or man-made emergencies. Policing services are provided to the District under a long term agreement with the Royal Canadian Mounted Police.



# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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## 12. Segmented information (continued):

### (c) Development Services:

Development Services includes Engineering, Community Spaces, Building Inspection, Planning and Development and Geographic Information Services.

Engineering is responsible for the planning, design and construction of the District's infrastructure. This department, working closely with the Planning Department, ensures that the District is developed in a fashion consistent with the Official Community Plan while at the same time making sure that good engineering practices are maintained.

Community Spaces is responsible for the construction and maintenance of the District's parks and greenspaces. This includes formal parks such as Ed Macgregor Park and the Marine Boardwalk, local play parks and numerous natural areas such as Whiffin Spit Park.

Planning and development is responsible for the District's community planning goals and economic development through the official community plan, and other policy initiatives.

Geographic Information Services provides asset management, mapping and property information to District of Sooke staff and to the public.

### (d) Sewer:

The sewer protects the environment and human health from the impacts of liquid wastes generated as a result of human occupation and development in the District.

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The General Fund reports on municipal services that are funded primarily by taxation such as property taxes and other tax revenues. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

# DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2020

## 12. Segmented information (continued):

2020	General Government	Protective Services	Development	Sewer	Total
<b>Revenue:</b>					
Taxation	\$ 8,918,165	\$ -	\$ -	\$ -	\$ 8,918,165
User charges	312,913	22,255	984,924	2,746,140	4,066,232
Government transfers	4,226	444,062	3,722,017	-	4,170,305
Investment income	363,557	-	-	-	363,557
Other	64,836	-	6,186,660	-	6,251,496
Total revenue	9,663,697	466,317	10,893,601	2,746,140	23,769,755
<b>Expenses:</b>					
Salaries and wages	1,562,258	1,449,138	2,052,726	526,535	5,590,657
Contracted and general services	504,498	2,369,397	890,756	840,346	4,604,997
Supplies and materials	702,148	501,815	251,012	227,658	1,682,633
Interest and bank charges	20,979	2,676	-	176,709	200,364
Amortization	113,853	269,786	1,837,580	973,216	3,194,435
Total expenses	2,903,736	4,592,812	5,032,074	2,744,464	15,273,086
Annual surplus (deficit)	\$ 6,759,961	\$ (4,126,495)	\$ 5,861,527	\$ 1,676	\$ 8,496,669

2019	General Government	Protective Services	Development	Sewer	Total
<b>Revenue:</b>					
Taxation	\$ 8,640,268	\$ -	\$ -	\$ -	\$ 8,640,268
User charges	252,387	40,028	802,701	2,537,134	3,632,250
Government transfers	5,022	414,861	1,299,396	-	1,719,279
Investment income	349,968	-	-	-	349,968
Other	291,570	-	1,387,010	-	1,678,580
Total revenue	9,539,215	454,889	3,489,107	2,537,134	16,020,345
<b>Expenses:</b>					
Salaries and wages	1,590,032	1,221,510	1,871,061	446,209	5,128,812
Contracted and general services	704,197	2,201,003	573,427	622,159	4,100,786
Supplies and materials	761,177	561,449	348,816	256,859	1,928,301
Interest and bank charges	34,536	18,529	-	154,000	207,065
Amortization	150,031	256,743	1,758,939	786,771	2,952,484
Total expenses	3,239,973	4,259,234	4,552,243	2,265,998	14,317,448
Annual surplus (deficit)	\$ 6,299,242	\$ (3,804,345)	\$ (1,063,136)	\$ 271,136	\$ 1,702,897

# DISTRICT OF SOOKE

## COVID-19 Safe Restart Grant

Year ended December 31, 2020  
(Unaudited)

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Safe Restart Grant received November 2020	\$ 2,981,000
Total eligible costs incurred	-
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Balance, December 31, 2020	\$ 2,981,000
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# Permissive Property Tax Exemptions

The District of Sooke considers granting permissive tax exemptions under Part 7 of the Community Charter to agencies within the District who financially require such exemptions in order to provide a service to the community, and whose services result in improved quality of life within the community. In accordance with section 98(2)(b) of the Community Charter, and District of Sooke Bylaw No. 725 the following properties in the District of Sooke were provided permissive property tax exemptions by Council in 2020.

Owner/Occupant	Civic Address	2020 Tax Value
<b>Non-Profit Exemptions</b>		
Society of St. Vincent De Paul	6750 West Coast Road	\$15,809.40
Children's Health Foundation of Vancouver Island	6672 Wadams Way	\$37,262.41
Sooke Family Resource Society	6715 West Coast Road	\$ 4,302.71
Sooke Harbour Authority	Maple Avenue South	\$9,871.37
Sooke Royal Canadian Legion Branch 54	6726 Eustace Road	\$16,201.95
Sooke Elderly Citizen's Housing Society	6744 Ayre Road	\$15,724.19
Sooke Mount Shepherd Masonic Association	6544 Throup Road	\$4,552.47
Sooke Hospice Society	6669 Goodmere Road	\$5,663.78
Juan de Fuca Salmon Restoration Society	2895 Sooke River Road	\$9,621.37
Knox Vision Society	2110 Church Road	\$58,043.59
	<b>Subtotal</b>	<b>\$177,053.24</b>
<b>Museum</b>		
Sooke Regional Historical Society (Museum)	2070 Phillips Road	\$17,432.85
	<b>Subtotal</b>	<b>\$17,432.85</b>
<b>Church Halls and Church Land</b>		
Sooke Baptist Church	7110 West Coast Road	\$11,990.77
Pentecostal Assemblies of Canada	6851 West Coast Road	\$ 1,912.39
Anglican Synod Diocese of BC	1952 Murray Road	\$5,364.12
Knox Presbyterian Church	2110 Church Road	\$1,047.61
Seventh Day Adventist Church	6251 Sooke Road	\$ 740.40
Seventh Day Adventist Church	6255 Sooke Road	\$ 962.33
Sooke Congregation of Jehovah's Witnesses	2207 Church Road	\$ 5,895.34
St. Rose of Lima Catholic Church	2191 Townsend Road	\$6,478.97
	<b>Subtotal</b>	<b>\$34,391.93</b>



## Permissive Property Tax Exemptions

Owner/Occupant	Civic Address	2020 Tax Value
<b>Public Parks and Recreation Grounds</b>		
Sooke Community Association	2039 Shields Road	\$ 8,022.64
Sooke Community Association	6441 Throup Road	\$ 6,937.82
Sooke Community Association	6521 Throup Road	\$ 4,105.85
Sooke Community Association	6521 Throup Road	\$ 1,378.80
Sooke Community Association	6521 Throup Road	\$ 1,546.87
Sooke Community Association	2249 Sooke River Road	\$ 2,837.14
Sooke Community Association	2259 Phillips Road	\$19,945.82
Sooke Community Association	2259 Phillips Road	\$ 3,620.28
Sooke Lions Club	2008 Murray Road	\$ 1,402.42
Canadian Council of the Girl Guides Association	2292 Sooke River Road	\$ 3,667.53
Camp Thunderbird Society of YMCA	Glinz Lake Road	\$7,550.38
Camp Thunderbird Society of YMCA	Glinz Lake Road	\$ 3,555.62
Camp Thunderbird Society of YMCA	Glinz Lake Road	\$ 3,206.20
	<b>Subtotal</b>	<b>\$67,777.37</b>
<b>Community Care Facility</b>		
Steps to the Future Childcare Society	6038 Sooke Road	\$6,915.18
	<b>Subtotal</b>	<b>\$6,915.18</b>
<b>Total Tax Exemptions</b>		<b>\$303,570.57</b>







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