


DRAFT



Annual Report

FISCAL YEAR ENDING DECEMBER 31, 2021



Chief Planes of the T'Sou-ke Nation and District of Sooke Mayor Maja Tait raise the T'Sou-ke Nation Flag at municipal hall.

We gratefully acknowledge that the land on which we live and work is the traditional territory of the Coast Salish Peoples.

Photo by Roxanne Low

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Map of Sooke



Welcome to Sooke

A SMALL TOWN WITH A BIG HEART.

Located on southwestern 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 2021 Annual Report features our progress over the past year, highlighting important achievements and plans for the future.

Within this report you will find an overview of the municipality, information about elected officials, each department's highlights for 2021, goals and planned activities for 2022, and the fiscal year audited financial statements.

Comments on this report may be directed to District communications at communications@sooke.ca or 250.642.1634.



After two years without in-person celebrations due to the COVID-19 pandemic, the community gathers to "Celebrate Sooke!" Photo by Deb Price

Message from Mayor



Mayor Maja Tait

Honoured and grateful to stand and work together with the T'Sou-ke First Nation as stewards of the land we share, on behalf of Council I am pleased to introduce the District's of Sooke 2021 Annual Report.

The report highlights the challenges and successes of the last year and planned objectives for the year ahead, including audited financial statements.

2021 revealed a truth of our country's dark history with residential schools and children found in unmarked graves. As a community, we stand together to acknowledge this past, and the trauma it effected then and now.

We recognize these children who cannot be forgotten. And we proudly fly the T'Sou-ke Nation flag at municipal hall, a symbol of our commitment to a reconciliation process guided by the knowledge and experience of the Te'Mexw Treaty Association, and the T'Sou-ke First Nation.

It is an honour to work with Chief Planes, the T'Sou-ke First Nation Council and members of both of our communities in caring for each other and our physical environment for generations to come.

In caring for our community, with patience, perseverance and a commitment to the safety and well-being of each-other, we are emerging from 2021 with an appreciation to once again gather together after two years spent navigating the COVID-19 pandemic.

My heartfelt thanks to all frontline workers whose inspiring commitment to their work helped all of us face these unprecedented times.

While the year began with continued health restrictions, September provided us with the chance to "Celebrate Sooke!" From a sport logging show to live music featuring a host of local talents to a vendor market filled with Sooke's finest farmers and artisans to the Sooke Fall Fair's bike parade and a magic show, the joy of spending time with family, friends and neighbours truly showcased much of what we appreciate about Sooke.

Looking back on 2021, the weather also presented several challenges.

In 2021, snow blanketed the community in February, we experienced a heat dome in the summer and faced an atmospheric river event in the fall. On behalf of Council, I would like to thank our emergency responders, staff and contractors who helped ensure the safety of our residents during these events.

As much as there have been challenges over the last twelve months, there have been many successes.

The District secured over \$8 million in funding through numerous program grants. To name a few, these grants included:

- \$4.6 million for wastewater and forcemain construction;
- \$1.8 million for the Otter Point Road Active Transportation Corridor;
- \$500K to review and update the Development Approvals Program;
- \$500K for the phase one Church Road Corridor improvements;
- \$500K for the Church Road Roundabout project;

- \$413K for Sooke Homelessness Coordination Project;
- \$50K to assist with asset management; and
- \$150K UBCM FireSmart Program Grant.

Several grants are supporting the implementation of the Transportation Master and the Parks and Trails Master Plans. Securing funding to realize these plans, which set the path forward for critical community infrastructure, is a priority and one that will be accomplished through a combination of grants and identifying timelines within the five-year financial plan.

Several significant milestones in the implementation of both plans occurred over the last year, including:

- Completion of the Bluffs Staircase construction;
- Completion of the Brailsford Road connection,
- Substantial completion of phase one of the Church Road Corridor upgrades;
- Substantial completion of Otter Point Road Active Transportation Corridor;
- Ground-breaking of a community sport box at 2430 Phillips Road (set to open in Spring 2022);
- Ground-breaking of a fenced dog park located on the Stickleback Urban Trail in Pond's Park Corridor began; and
- in partnership with BC Housing, ground-breaking on 75 affordable rental homes on Charters Road, 170 units for low to moderate-income levels on Drennan Street and 33 supportive homes for people experiencing homelessness on West Coast Road.

This is tremendous work for our community to be proud of.

Another highlight of 2021 includes Sooke being recognized as the fifth "Most Resilient City in BC" by BC Business magazine – a testament to our community and the 750 local businesses that operate here. I would like to extend my appreciation to our local business community, and community volunteers and service organizations who persevered through the pandemic, demonstrating Sooke's resilience as a vibrant, compassionate and desirable community.

2022 will be a busy year as we close this term of Council. In doing so, we will continue progress on the Official Community Plan along with other areas of Council's strategic priorities such as an Asset Management Investment Plan, developing a Climate Action Plan and ongoing advocacy for funding of Little River Crossing, VIIMCU inclusion, and a regional health centre.

We will also see several projects through to completion including the finishing touches on the Otter Point and Church Road corridor projects, the community sport box, the fenced dog park and the Sooke Branch of the Vancouver Island Regional Library on Wadams Way.

While 2021 was certainly a challenging year, I am encouraged by the prospects for Sooke. This term has been truly remarkable, in so many ways. I express my sincere appreciation and gratitude to Council and staff for their ongoing efforts to support the vibrancy and well-being of our community.

Sincerely,



Maja Tait
Mayor, District of Sooke

Community at a Glance

15,086

population



occupied private dwellings

6,130



56.6

land area in square kilometers



- 0 to 14 years: **2,405**
(15.9%)
- 15 to 64 years: **9,625**
(63.8%)
- 65 years and over: **3,055**
(20.3%)



demographics

- Single-detached house: **3,820**
- Semi-detached house: **465**
- Row house: **335**
- Apartment or flat in a duplex: **720**
- Apartment in a building that has fewer than five storeys: **410**
- Apartment in a building that has five or more storeys: **20**
- Other single-attached house: **355**
- Movable dwelling: **355**

dwelling by type

+16

population % change, 2016 to 2021



266.6

population density per square kilometre

Source: Statistics Canada. 2022. (table). Census Profile. 2021 Census of Population. Statistics Canada Catalogue no. 98-316-X2021001. Ottawa. Released April 27, 2022.

2021 quick facts



parks &
greenspaces

92



925

calls for service
responded to
by Sooke Fire
Rescue

72.4

km of local roads



residential
building permits
issued

386



council &
committee
meetings
conducted

86



8+
million

in grant funding
dollars received



24

community
grants
awarded



acres of parks &
greenspaces

293.5



697

bylaw concerns
addressed

4,309



calls for service responded to by
the RCMP in the District of Sooke



43%

increase in YouTube
channel watch time



Top Row Left to Right: Councillor Megan McMath, Councillor Jeff Bateman, Councillor Al Beddows, Councillor Ebony Logins

Bottom Row Left to Right: Councillor Tony St-Pierre, Mayor Maja Tait, Councillor Dana Lajeunesse

Elected Officials

Municipal Council represents the citizens of Sooke and provides community leadership by serving as the legislative and policy-making body of the municipality. Mayor and Council approve bylaws and budgets and provide direction to the Chief Administrative Officer. See next pages for our representatives and their appointments.

Council generally meets on the second and fourth Monday of each month, and sits as Committee of the Whole on the third Monday of each month. Members of the public are welcome and encouraged to attend open meetings of Council. Meeting usually start at 7:00 p.m. and are held in Council Chambers at municipal hall and available on the District's YouTube channel unless otherwise noted. Meeting information is available at sooke.ca/meetings.



Mayor Maja Tait

Mayor Maja Tait

- Sooke Health Committee – Co-Chair
- T'Sou-ke & Sooke MOU Working Group
- Te'mexw Treaty Advisory Committee
- Capital Regional District Board
- Capital Regional District Hospital Board
- Integrated Police Units Regional Governance Council
- 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



Councillor Al Beddows

Councillor Al Beddows

- Official Community Plan Advisory Committee
- Sooke & Electoral Area Parks and Recreation Commission (SEAPARC) - Chair
- Sooke Community Association Liaison
- Integrated Police Units Regional Governance Council - Alternate
- Capital Regional District Arts Commission - Alternate



Councillor Dana Lajeunesse

Councillor Dana Lajeunesse

- Sooke Program of the Arts (SPA) Committee
- Community Economic Development Committee
- Capital Regional District Arts Commission
- Sooke Region Historical Society
- South Island Prosperity Partnership
- Edward Milne Community School – Alternate Liaison
- Sooke & Electoral Area Parks and Recreation Commission (SEAPARC) - Alternate



Councillor Ebony 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 Jeff Bateman

Councillor Jeff Bateman

- Climate Action Committee
- Vancouver Island Regional Library Board
- Sooke Region Community Health Network – Age-Friendly Committee
- Victoria Family Court and Youth Justice Committee
- Capital Regional District Board - Alternate
- Capital Regional District Hospital Board – Alternate
- Sooke Homelessness Coalition – Co-chair



Councillor Tony St-Pierre

Councillor Tony St-Pierre

- Land Use and Development Committee
- Capital Regional District Climate Action Inter-Municipal Task Force
- Climate Caucus
- Capital Regional District Water Supply Commission
- Edward Milne Community School – Liaison
- SEAPARC – Alternate Commissioner
- Sooke Region Historical Society



Councillor Megan McMath

Councillor Megan McMath

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

Committees of Council

Committees function as advisory boards to Council, and are comprised of a combination of community members and District representatives (a Council member and alternate) and two staff representatives: a liaison and a recording secretary.

“Thank you to the numerous committee volunteers who provide valuable contributions for the betterment of Sooke. I am grateful for the time, energy and community perspective that you bring in your respective roles.” – Mayor Maja Tait

Climate Action Committee

The purpose of the Climate Action Committee is to provide advice to Council and recommend policies that will assist the District to achieve a reduction in all carbon emissions by 50%, both corporately and in the community, by 2030.

Specific responsibilities of the Committee include, but are not limited to, the following:

- Identify opportunities and make recommendations on ways to build local climate action awareness and promote environmental stewardship within the community, with adaptation and mitigation as the main goals.
- Identify opportunities and make recommendations on innovative projects to help achieve carbon neutrality;
- Communicate and develop relationships with organizations beyond the District of Sooke for the purpose of exchanging ideas, experiences, plans and successes;
- Provide recommendations and feedback on other climate change issues, as directed by Council;
- Review and provide recommendations on policies and bylaws, and plans related to climate action issues;
- Research and provide recommendations to Council on means of measuring and monitoring carbon emissions within the community.

Committee members serving in 2021:

- Bernie Klassen (Chair)
- Councillor Jeff Bateman
- Beatrice Gentili-Hittos
- Shandell Houlden
- Alysha Jones
- Elizabeth Lange
- Jessica Prieto
- Anna Russell
- Cassandra Schostek
- Michael Tacon
- Steve Unger

With 46.4% of greenhouse gas emissions are a result of on-road transportation. Providing safe and effective means for alternative transportation will help in reaching our climate reduction target of 50% emission reduction by 2030. See page 24 for distribution of emissions.



Community Economic Development Committee

The purpose of the Community Economic Development Committee is to provide recommendations to Council regarding community economic development initiatives that focus on building fairer and stronger local economies, tackling poverty and homelessness, and investing in sustainable communities (Canadian Community Economic Development Network definition).

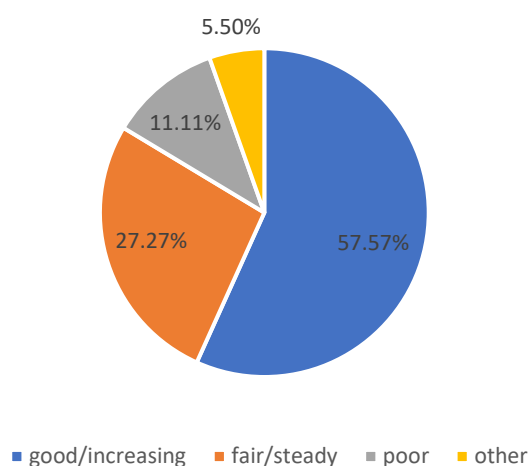
Specific responsibilities of the Committee include, but are not limited to, the following:

- Review key commercial parcels, including those held privately, and explore opportunities for development
- Address workforce challenges for local employers
- Support Buy Local initiatives, business retention and expansion
- Complete Municipal and Regional Destination Tax (MRDT) application
- Support social and economic development initiatives of Social Services organizations
- Identify opportunities and make recommendations on innovative projects to help achieve carbon neutrality
- Provide a local perspective on climate change mitigation and adaptation while considering the balance between economic, environmental and social aspects
- Communicate and develop relationships with organizations beyond the District of Sooke to exchange ideas, experiences, plans and successes

Committee members serving in 2021:

- Christine Bossi (Chair)
- Peter Doukakis
- Doni Eve
- Karen Mason
- Mike Menard
- Sam Purdy
- Councillor Dana Lajeunesse
- Ryan Chamberland
- Jeff Frank
- Elizabeth Lange
- Doug Wittich

How's Business?



To inform the development of the Community Economic Development Strategy and Action Plan, the CED Committee conducted a "Business Walk" in July 2021. 56 businesses were visited (36% retail; 11% professional, scientific, technical services; 11% accommodations and food service; 9% wholesale trade; remaining were a combination of various other sectors).

The chart to the left describes responses to this segment when asked "How's business." Nearly 85% of businesses surveyed reported business as good/increasing or fair/steady.

Land Use & Development

The purpose of the Land Use and Development is to provide recommendations to Council regarding land use policies and development procedures, with focus given to the implementation of statutory plans/local area plans/master plans, housing policy, sustainable development practices, environmental policy, harbour improvement, farmland protection, and maintaining compatibility of building bylaw regulations and the zoning bylaw.

The objectives of the Committee are to encourage adherence to District of Sooke land-use policies, and when presented with alternative solutions to achieving the strategic goals of the organization, provide policy recommendations or best practices to achieve the desired priorities.

Areas of interest for the Land Use and Development Committee include:

- Secondary Suites
- Town Centre Development
- Shoreline-Waterway Interface
- Development Incentives
- Subdivision and Development Standards
- Sub-Regional Land Use Planning
- Agricultural Land Reserve Parcels
- Official Community Plan Analytics
- Zoning Bylaw Updates

Committee members serving in 2021:

- Susan Belford
- Brian Butler
- Paul Clarkston
- Katarina Duke
- Kory Elliot
- Dave McClimon
- Neil Nunn
- Kyle Topelko
- Councillor Tony St-Pierre



Planning for a healthy, vibrant community uses big picture, smart growth, thinking in land use planning where transportation, environmental impact, housing needs and economic opportunities harmonize to realize our vision of a small town with a big heart. The Official Community Plan (OCP) is the overarching document for this work. The OCP is supported by master planning documents such as the Transportation Master Plan, Parks & Trails Master Plan, Community Economic Development Strategy & Action Plan, the Housing Needs Report, and the Climate Action Plan (under development).

Official Community Plan Advisory Committee

The purpose of the OCP Advisory Committee is to provide Council with meaningful input on a range of community issues related to the creation of an updated Official Community Plan. The OCP Advisory Committee will provide guidance at key project milestones including issues identification, long-range planning matters, policy options, and ideas for leveraging local skills and expertise to accelerate implementation strategies that support the overall vision and guiding principles of the community.

More specifically, the OCP Advisory Committee is intended to:

- Review and provide general guidance on background information, draft materials, draft vision statement, guiding principles, and make suggestions about the draft OCP structure and policy selection;
- Participate in consultation activities/workshops as a way to guide the OCP review process and policy guidance;
- Assist in identifying and connecting the District with key stakeholder groups through personal and/or professional contact networks;
- Assist in informing the community about the OCP review process and encourage participation by diverse members of the community;
- Consider input from the public when making recommendations;
- Act strictly in an advisory role. Council may consider the advice and recommendations of the OCP Advisory Committee, but is in no way bound by such recommendations;
- Report to Council by way of meeting minutes prepared by staff on the Committee's behalf, and if deemed appropriate by the Director of Planning and Development, presented by the Committee Chair.

Committee members serving in 2021:

- | | |
|-------------------------|-------------------|
| • Helen Ritts (chair) | • Steve Grundy |
| • Norman Amirault | • Ellen Lewers |
| • Councillor Al Beddows | • Linda MacMillan |
| • Terry Cristall | • Siomonn Pulla |



1,000+ residents informed the development of the draft Official Community Plan (OCP) through online surveys and at community pop-ups, like the one pictured at the Sooke Country Market in John Phillips Memorial Park.

Sooke Program of the Arts Committee

The purpose of the Sooke Program for the Arts (SPA) Committee is to provide advice to Council on a wide range of community art initiatives and events within the District of Sooke.

Specific responsibilities of the Committee include, but are not limited to, the following:

- Review, develop and make recommendations to Council on the District of Sooke's arts program policy, Arts Reserve Fund, official community plan and other district policies and plans that may relate to the arts;
- Identify and make recommendations to Council on community artistic initiatives which may include the acquisition of art and the promotion of community artistic endeavors;
- Liaise with other district committees, District staff, community arts organizations, the business and general community on the promotion of new and existing arts initiatives;
- Administer the Sooke Arts Reserve Fund as may be delegated by Council, including but not limited to establishing and participating on juried arts panels;
- Review and update the District art collection as may be required;
- Foster public awareness, recognition, education, support and celebration of the community arts in Sooke; and
- Liaise with organizers of local arts and cultural events for which the District provides funding and/or in-kind support, as requested by Council.

Committee members serving in 2021:

- | | |
|------------------------------|---------------------------|
| • J.P. Ellson (Chair) | • Diego Narvaez |
| • Lee Boyko | • Lorraine Pawlivsky-Love |
| • Peter Jonassen | • Susan Percival |
| • Lori Kirk | • Montana Stanley |
| • Councillor Dana Lajeunesse | • Gregory Varano |



Sooke Region Museum and Visitor Information Centre located at 2070 Phillips Road.

Photo by Deb Price

Message from the Chief Administrative Officer



The year 2021 was, in many respects, an extension of the previous year – both in the challenges the community faced and the successes we achieved.

The COVID-19 pandemic

planning that took place in 2020 began to pay dividends for the District of Sooke. Council continued to meet and advance the business of the day, overcoming the obstacles that prevented in-person meetings. Meanwhile, District staff found ways to accomplish their tasks and adapt to the constantly-changing conditions presented by evolving knowledge and orders from the Provincial Health Officer.

It was a very difficult year in some respects. Like everyone in BC, Sooke faced the tests of the polar vortex and snowstorms early in the year, the heat dome in summer, and the atmospheric rivers and resulting flooding later in the year. We had numerous opportunities to learn from the challenges so that we can respond more quickly and efficiently in the future. Accessing adequate resources and allocating those resources appropriately to meet the demands of a growing community is an ongoing process, but we remain committed to working toward getting our bylaws, policies and processes aligned with the needs of the community at large, and particularly the building and development communities.

The rapid growth of the community resulted in Sooke's population surpassing 15,000 residents for the first time (2021 census), up 16 per cent from the 2016 census. This brings with it

numerous challenges, including a requirement to budget considerably more money for RCMP services than in the past. Fortunately, District staff anticipated this increase in population and planned for it, so the tax impact of the rising policing costs on residents was offset with reserve fund contributions for 2022.

As we prepare for the future, District staff continue to plan for increased requirements on our infrastructure. This planning goes beyond the infrastructure related to large developments but extends to parks, roads, sanitary and storm sewers. We advanced the Official Community Plan process by holding a number of virtual public input processes and provided support for the District's OCP Committee, including hosting a booth at the Celebrate Sooke event during the summer and completing the first draft of the plan.

We responded to Council's earlier declaration of a climate emergency by engaging a Climate Action Coordinator, who worked with the Climate Action Committee in the first stages of creating an action plan for Council's consideration. The Community Economic Development Strategy, a nearly two-year project, was completed and was endorsed by Council in December.

Internally we accomplished a number of milestones as well, notable among them hiring a new Fire Chief, all of which will assist us in strengthening our services to the public by bringing new ideas and perspectives. We improved accessibility to Council meetings by upgrading systems in Council Chambers, and improved our financial reporting to add clarity to the information we provide to the public and the province. We applied for and received more than \$8 million in grants to assist us in completing or planning for a number of road and other infrastructure projects to lessen the

tax burden on our residents. We continued to review and adjust our development processes, also aided by a grant to help with costs associated with those reviews.

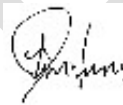
We expect several other longer-term plans to show positive results in 2022. Fire Rescue began an enhanced FireSmart program to help residents keep their properties safer in case of wildfires. We worked on a wastewater system expansion project that will continue throughout 2022, as well as improvements to our parks system; we also began work on revamping our development cost charges bylaw to bring it up to a more modern standard.

We continue to strengthen the relationship between the District of Sooke and the T'Sou-ke First Nation, working together to advance the social and economic interests of our communities. It is an honour to have the opportunity to learn from the history and traditions of the people with whom we share the beautiful place we live, as we all move into the future.

Each department is responding to a rapidly growing community in the midst of a pandemic and climate change. We are not only busier than ever due to community growth, but are reimagining many of the ways in which we historically approached our work. The dedication of our staff continues to earn my appreciation and respect.

It remains a privilege to work with a dedicated and compassionate Council. We are grateful for the support we receive from both Council and the citizens of Sooke, and are eager to move into the future.

Thank you,



Norm McInnis
Chief Administrative Officer, District of Sooke

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 (pronounced CHEA-nuh) 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" 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, well-being and caring for each other. As a Compassionate City, we respect differing views, explore commonalities and build friendships. Sooke has also become recognized, informally, as a "Volunteer Capital of Canada" thanks to over 200 local volunteer organizations that contribute to the vibrancy and caring of our community.



Mayor Maja Tait and T'Sou-ke Nation Chief Planes hold the T-Sou-ke Nation flag before it is raised at Sooke Municipal Hall on September 29, 2021.

The District is grateful to stand and work together with the T'Sou-ke First Nation as stewards of the land we share. The flying of the flag is a symbol of our ongoing commitment to reconciliation.

Photo by Roxanne Low

Organizational Structure



Vision & Strategic Planning

Our Vision

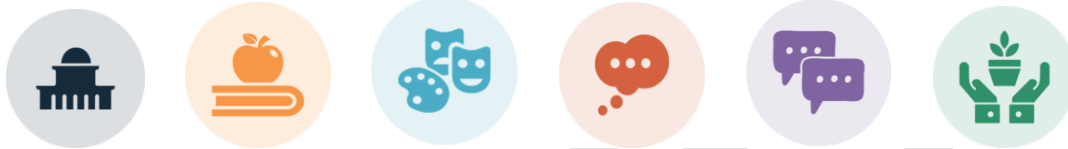
An inclusive, healthy, and self-sufficient community where the rainforest meets the sea.

Our 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.

Our Core Values and Guiding Principles



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



Beach goers explore Whiffin Spit

Photo by Deb Price

Strategic Planning & Reporting

Following each 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 assist with project prioritization. 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.

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.

Highlights from the 2021 strategic priorities include:

Build a reputable organization

- Sooke Rated Fifth “Most Resilient City” in BC
- Staff recruitment and retention
- Enhanced communications and financial reporting
 - Quarterly financial report at public meetings
 - Let’s Talk Sooke Platform Launched
 - 681 Monthly newsletter subscribers
- 24 community pop-ups to inform budget and Official Community Plan (OCP) Review
- 1,000+ Contributors to the OCP Review

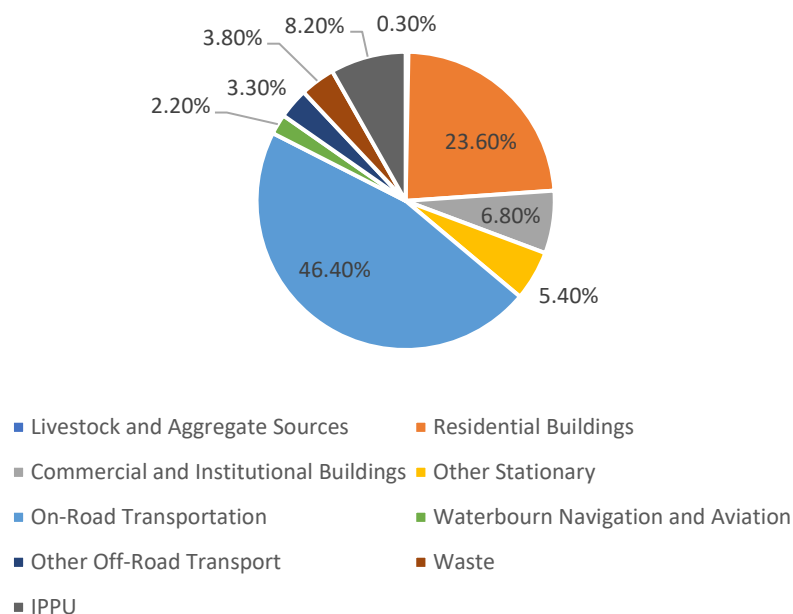
Demonstrate leadership in climate action

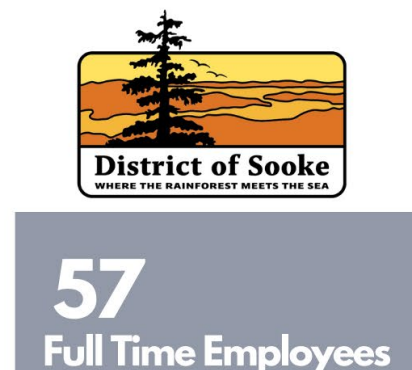
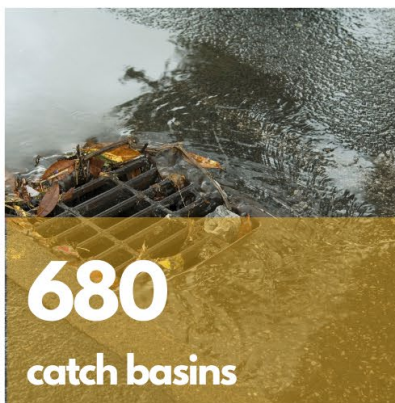
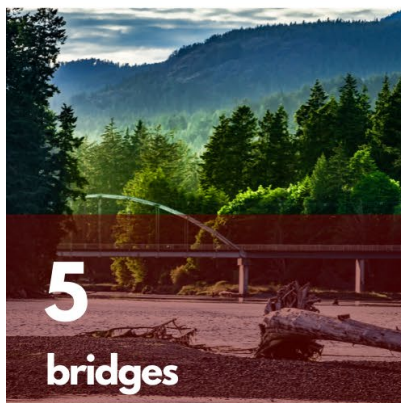
- Interim Climate Action Coordinator hired
- Began development of Climate Action Plan
- Wastewater decanter centrifuge installed at Wastewater Treatment Plant reduces power consumption by as much as 40%
- Use of e-bike for Bylaw patrols
- Purchased a hybrid vehicle for transportation fleet
- Changes made to Burning Bylaw to enhance air quality
- District received BC Hydro Community Regreening Grant
- Partners for Climate Protection Milestone 1 Complete (see emissions by sector data on next page)
- Council Advocacy on Pesticide Ban
- FireSmart Education
- Purple Martin Nesting Box Installation Complete at Sooke Pier

Manage long-term growth while enhancing community identity, vitality, and safety

- BC Housing Announces 75 affordable rental homes for people with low to moderate incomes, along with 33 supportive homes for people experiencing homelessness coming to Sooke (2170 Charters Road; 6750 West Coast Road)
- Construction begins on a new affordable rental housing project that will provide 170 homes for a wide range of people with varying incomes in Sooke (2075 Drennan Street)
- District received \$4.6 million in provincial funding to expand the wastewater treatment system
- Otter Point Road Active Transportation Corridor Substantial Completion
- Phase 1 Church Road Corridor Substantial Completion
- Sport Box Construction (funded by Canada Infrastructure Community, Culture, and Recreation Program grant and developer contributions)
- Dog Park Construction
- Wastewater Centrifuge Project
- Community Economic Development Strategy and Action Plan
- Progress on Lot A Development
- Progress on Fire Master Plan
- Wastewater and Transportation Grant Council Advocacy, including Little River Crossing
- Council advocacy on enhancing transit service
- Council advocacy on Regional Health Centre
- \$413,000 Strengthening Communities' Services Program. The Sooke Homelessness Coordination Project
- Completed the evacuation Route Planning Project, funded by a UBCM grant

Summary of GHG Emissions By Sector (tCo2e) in Sooke (2020 Data)





District Service Areas

This section presents the 2021 highlights and 2022 planned objectives within each District of Sooke Service Area.

A review of each service area is completed annually, alongside the district's open budget process, to ensure service levels align and resources are available to meet the community's needs, and workplans are developed to achieve Council's strategic priorities.

Budget Process (Overview)

Updating the district's budget is a year-long, cyclical, process.

Citizen Budget Survey

The Citizen Budget Survey is available from mid-June to mid-July, to provide residents with the opportunity to:

- learn about district services, including what is received for their tax dollars AND how much they spend on that service;
- let us know how satisfied, or not, they are with the value they are receiving for the current level of service provided; and
- provide input on district service levels and make suggestions for potential changes.

Budget Development

Using the information received from the public during the citizen budget survey along with master planning documents, staff prepare a preliminary budget. This preliminary budget identifies potential changes in service levels for Council's consideration.

Budget Presentation and Council Direction

After staff present a preliminary budget to Council and discuss service levels at a Committee of the Whole public meeting, a draft budget will be considered for first reading (introduction by Council) and second reading (initial discussion by Council) before proceeding to a community open house.

Community Budget Open House

The community is invited to an open house to discuss the potential budget with staff. Feedback received is presented to Council in advance of third reading (final discussion by Council before fourth reading and adoption).

Third Reading

Council's final discussion on the budget takes place in a public meeting at third reading.

Adoption

After third reading is given, the budget returns to Council at a separate public meeting for fourth reading and adoption.

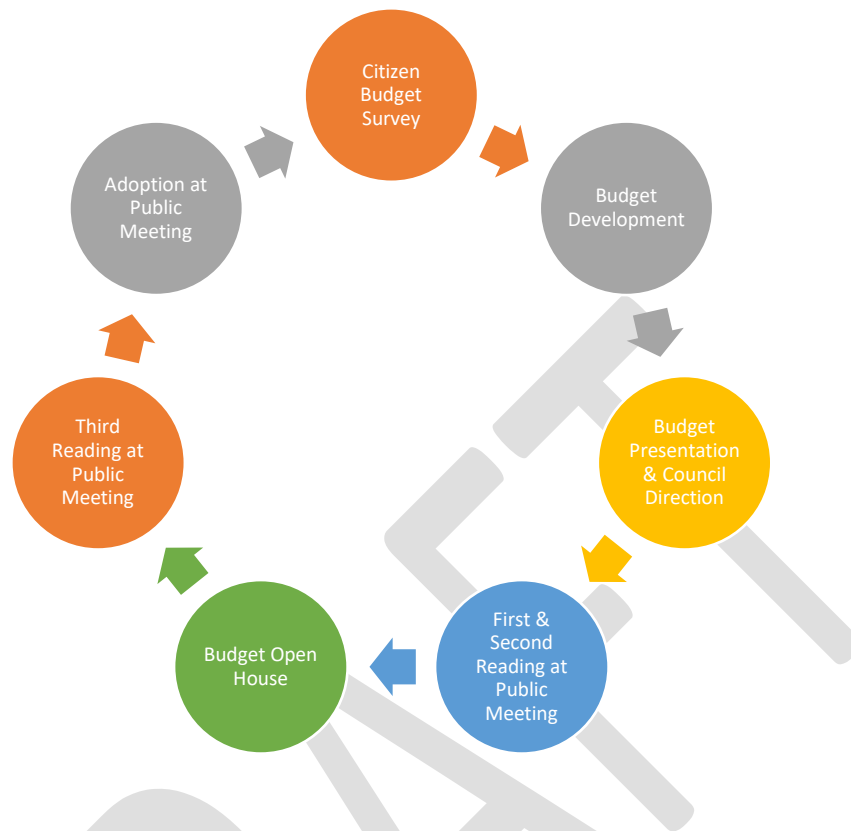


Figure 1: District Budget Cycle

Note: The district open budget process begins with the Citizen Budget Survey, which is available mid-June each year. Following Budget adoption, the District receives third-party tax rate information. After receiving third-party tax information, the tax rate bylaw is established and then property tax notices are issued.



Mayor Tait attends the Sooke Night Market at the Sooke Region Museum to talk about the district's budget.

Administrative Services

This service area consists of the Chief Administrative Officer, Human Resources, Communications and Climate Action Leadership. The Administrative Services budget also includes Council's budget, Community Service Agreements, and District funding for not-for-profit organizations and community sponsorships.

Administrative Services is responsible for the oversight and management of District operations, and guides and implements the directive of Council, employee management and corporate communications.

Did You know:

- A target of 50% reduction in climate emissions both community-wide and corporately by 2030 has been set to respond to the climate emergency. A Climate Action Plan is under development to help us reach this target.

By the numbers:

- 4 staff: 1 Chief Administrative Officer, 1 Head of Human Resources, 1 Communications Coordinator, 1 Interim Climate Action Coordinator
- 1,000+ participants engaged in the OCP review
- Approximately 110 press releases, public services announcements, etc. are issued per year
- 12 monthly e-newsletters provide regular updates on District activities to [email subscribers](#)

Previous Year Highlights:

- Through a Career Launcher Program Grant, the District hires a Climate Action Coordinator to develop a Climate Action Plan to provide a roadmap to meeting our climate reduction targets.
- BC Business Magazine recognizes Sooke as the fifth most resilient city in BC.
- Expand staff capacity for local economic development and develop a Local Economic Development Strategy.
- Enhance staff recruitment & retention
- Improve corporate culture and strive for service excellence.
- Create a performance review system and process.

Current Objectives:

- Continue to work with the T'Sou-ke Nation on meaningful truth and reconciliation.
- Provide ongoing support for Council.
- Develop a Climate Action Plan to support the District meet 50% emission reduction targets by 2030.
- Prepare (and conduct) new Council orientation.
- Deliver service excellence through continuous improvement of corporate culture.
- Enhance communication with the community, including website upgrades.
- Develop and promote public participation guidelines.

Corporate Services

This service area consists of Legislative Services and Bylaw.

Corporate Services ensures all statutory requirements are adhered to and helps deliver effective and efficient governance. It provides administrative support, records management and coordination of Freedom of Information requests, election administration, and manages municipal agreements, bylaws (education and enforcement), and policies. This service area is also responsible for business licensing.

Did you know:

- Council meetings are live-streamed through the [District's YouTube channel](#) to provide easy access and to increase transparency in local government administration. View the meetings live or return to watch later to stay informed.

By the numbers:

- 7 staff: 1 Corporate Officer, 1 Deputy Corporate Officer, 2 Corporate Services Assistants, 2 Bylaw Officers, 1 Records Management Clerk
- Over 750 business licenses were issued in 2021
- 697 bylaw concerns addressed in 2021
- 29 Council and Committee of the Whole meetings in 2021
- 5 Committees of Council supported in 2021
- 57 Committees of Council meetings in 2021

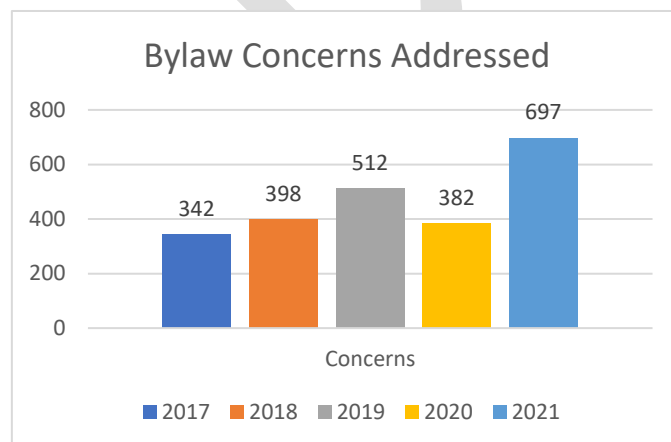
Previous Year Highlights:

- Continue to improve the records management program.
- Administrative support for 91 Council and Committee meetings.
- Over 700 hours of watch time on the District's YouTube channel, 43% more than the previous year.

Current objectives:

- Provide ongoing support for Council meetings and Council's Advisory Committees.
- Analysis and modernization of bylaws and policies.
- Bylaw education and compliance.
- Administration of 2022 municipal election.
- Update Records Management program.

Trends:



Bylaw takes an education-first approach in responding to concerns and working with residents toward compliance. The increase in concerns addressed in 2021 is attributed in part to a change in how statistics are gathered and tracked.

Financial Services & Information Technology

This service area consists of Finance, Information Technology (IT) and Reception.

Financial Services and IT Services is responsible for the fiduciary and statutory requirements of the municipality, management of municipal finances, and financial strategizing for sustainable long-term corporate accountability. The *Information Technology* section manages all electronic equipment, software, and asset renewals.

Did you know:

- The District collects taxes on behalf of third-party agencies including hospitals, schools (Provincial School Tax) and the Capital Regional District (CRD). This accounts for approximately 56% of the taxes collected, with the remaining 44% funding the service areas described in this survey.
- This District actively seeks grant opportunities to maximize the value residents receive for their tax dollars. In recent years additional funding sources include \$4.6 million to assist with wastewater plant upgrades, \$1.8 million to complete the Otter Point Road Active Transportation corridor identified in the Transportation Master Plan, and \$350,000 to enhance the gateway access (lower parking lot) to the Sooke Potholes.

By the numbers:

- 8 staff: 1 Director of Financial Services, 1 Deputy Director of Financial Services, 1 Head of Information Technology, 1 Technology Support Analyst, 1 Accounts Payable, 1 Payroll, 1 Support Clerk/Receptionist, 1 Receptionist
- Over \$10 million in grant funding received in the last two years
- Approximately 5,000 invoices are processed annually
- Administration of 18 community grants and 6 service agreements

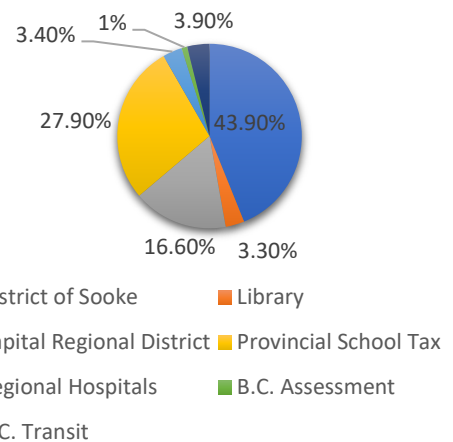
Previous Year Highlights:

- Continued progress on an asset management investment plan to have a better understanding of the life-cycle costs of infrastructure and to fully integrate it into financial planning.
- Home Owners Grant centralization project
- Multiple IT enhancements to improve internal operations and make doing business with the District easier
- Improved quarterly reporting
- Began the transition to paper-free transactions

Current objectives:

- Use technology to improve ease of access to information and opportunities to process payments and applications online.
- Support ongoing administration of grant applications, and local government role in provincial and federal funding programs such as the Canada Community-Building (formerly Gas Tax) program.
- Provide recommendations to Council on Long-Term Asset Management strategy and a reserve fund bylaw.
- Implement a digital accounts payable system and lowering carbon footprint in the process.
- Enhance financial reporting.

Property Taxes by Agency



Planning, Development & Building Services

This service area consists of Planning, Development and Building Services.

Planning, Development and Building Services is responsible for the provision of planning and building services within the municipality, including:

- Long-range and current land-use planning
- Review of development proposals
- Providing Council with advice on planning related matters
- Building approvals and inspection services

Did you know:

- At its heart, an Official Community Plan (OCP) is about managing land use. It dictates the location, type, and intensity of homes, businesses and industry, agriculture, parks and other public spaces.
- The District is currently updating its previous OCP (2010) and thanks to your input, has a new land-use planning document on the horizon that looks to manage growth and respond to the community needs and bring our vision, of a small town with a big heart, to life.
- An OCP is supported by other plans such as the Transportation Master Plan, the Housing Needs. After the OCP is adopted, the Zoning Bylaw will be updated to ensure it aligns with the new direction provided in the OCP.

By the numbers:

- 11 Staff: 1 Director of Planning and Development Services, 3 Planners, 3 Building Officials, 1 Planning and Development Administrator, 1 Planning and Development Support Clerk, 1 Community Economic Development Officer.
- In 2021, 64 Planning Applications were received, an increase from 58 in 2020.
- In 2021, 199 residential building permits were issued. This is a slight increase from 2020 (194).
- The building department completed 2,018 building inspections - this is an increase of 1,733 (16.4%) from 2020.

The Lot A design charette includes four quadrants:

- Library
- Senior's Housing Complex
- Community Plaza
- Health Centre

A grand opening celebration of the Library will take place in June 2022.

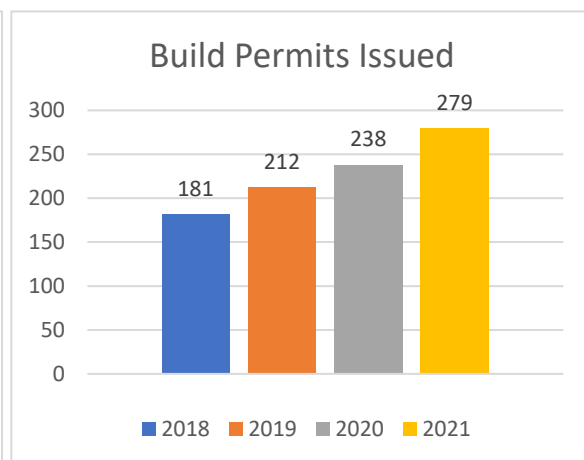
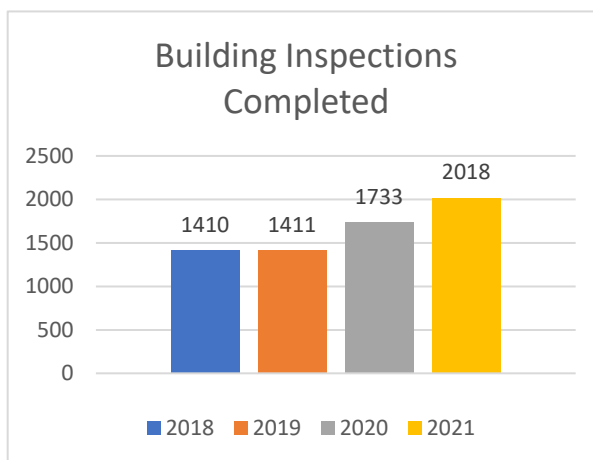
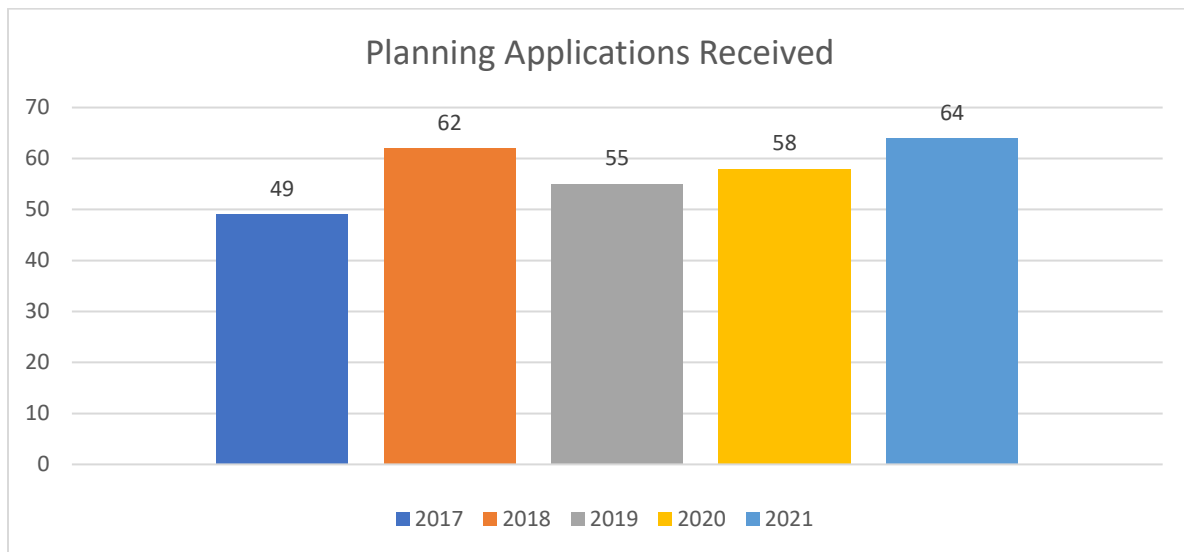


Previous Year Highlights:

- Continued review of the OCP including hosting two open house events and community pop-ups in parks and at local businesses in addition to receiving input electronically.
- 16.4% increase in the number of building inspections completed over the previous year.
- 17% increase in the number of building permits issued over the previous year.
- 278 of the 386 new dwelling units approved in 2021 are for persons with low to moderate-income levels.

Current objectives:

- Develop a new OCP.
- Update Zoning Bylaw (after OCP approval).
- Develop an Employment Lands Strategy (after OCP approval).
- Continue to progress Lot A through planning, partnerships, and advocacy.
- Respond to the housing needs report.
- Review of the Amenity Reserve Policy.
- Enhance public access and communication on land use applications.

Trends:

Operations (Public Works “Roads & Utilities,” Engineering, Subdivision) Services

This service area consists of Public Works, Engineering, Geographic Information Services, Subdivision Land Development, and the Wastewater services.

Operations are responsible for the planning, design, construction, and maintenance of municipal infrastructure including local roads, subdivisions, and the collection and treatment of storm and wastewater. The department is also responsible for the mapping and management of municipal assets.

Did you know:

- In 2020, the district adopted its Transportation Master Plan. Implementation of this plan will take time and resources. Follow the progress at letstalk.sooke.ca/tmp
- You can access District maps at www.sooke.ca, under online services. Use our [Parks & Trails Finder](#) or view the [Land Information Map](#) and use layers to view District zoning, and more.

By the numbers:

- 16 staff in Operations: 1 Director of Operations, 1 Manager of Engineering, 1 Manager of Wastewater, 1 Manager of Subdivision Land Development (Approving Officer), 4 Wastewater Plant Operators, 1 Head of Geographic Services (GIS), 1 GIS/Land Records Analyst, 1 Land Development Technician, 1 Lead Engineering Technologist, 2 Engineering Technologists, 1 Wastewater Clerk, 1 Operations Clerk (support Operations and Parks & Environmental Services).
- Operations is responsible for 33 kilometres of collector roads, over 72 kilometres of local roads, 5 bridges, 680 catch basins, over 32 kilometres of storm line.
- 200+ highway use permits are issued each year.
- 700+ calls for service are responded to annually.
- In 2021, 16 subdivision plans were approved, and 62 new lots created.
- In 2021, 2 phased strata plans approved creating 18 new dwelling units.



District received \$1.82 million in funding from the governments of Canada and British Columbia through the COVID Resilience stream of the Investing in Canada Infrastructure Program.

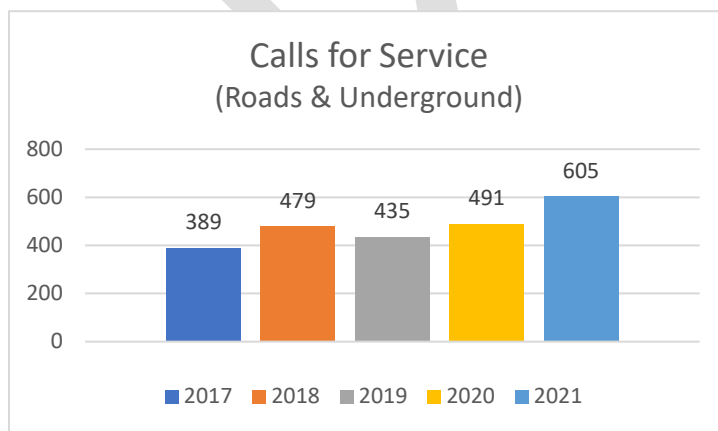
This project includes the construction of approximately 430 meters of sidewalks and 720 meters of bike lanes as well as crosswalks to provide a safe route for pedestrians and cyclists from Wadams Way to Highway 14.

Previous Year Highlights:

- Substantial completion of the Otter Point Road Active Transportation Corridor Project
- Substantial completion of Phase One Church Road Corridor Improvements
- Brailsford Place Connection Complete
- Progress on road design for:
 - Phillips Road Corridor (Highway 14 to the north of SEAPARC)
 - Throup Road Connector
- Road paving improvements on Church Road, Otter Point Road, Murray Road, and Maple Avenue South.
- Ongoing work on the Solid Waste Management Strategy
- Installation of new decanter centrifuge that reduces power consumption by as much as 40% and expands plant capacity
- Initiated stakeholder consultation on potential sewer service expansion to Whiffin Spit and Kalatsin

Current Objectives:

- Continued implementation of the Transportation Master Plan
- Complete Church Road corridor upgrades - Highway 14 to Wadams Way
- Complete Otter Point Road Active Transportation Corridor upgrades
- Final Design and Procurement of Church / Throup Roundabout Project
- Complete Major Paving works on Connie Road and Manzer Road
- Progress Phillips, Charters, Throup, TMP Designs 75-80% (Ensure Shelf Ready for potential Grant Opportunities)
- Finalize wastewater expansion design and procurement
- Continue Wastewater Master Plan Development
- Develop inflow and infiltration mitigation strategy for pump stations and collector system
- Update Development Cost Charges Bylaw
- Update Subdivision and Development Standards Bylaw
- Progress Developments Approvals – process improvement program
- Asset Management Program finalization and Financial Strategy

Trends:

Service calls increased by 23.2% over the previous year, due in part to unprecedented flooding in November.

Facilities, Parks & Environmental Services (Operations)

This service area consists of District Facilities, Parks and Environmental Services.

Facilities, Parks and Environmental Services is responsible for the planning, design, construction, and maintenance of municipal facilities, parks, trails and green spaces, and environmental planning and stewardship.

Did you know:

- The Parks and Trails Master Plan was approved in October 2020.
- Every year the municipality acquires new assets (i.e. parks and green spaces) through private development or municipal capital investment.
- With heavy rains in the fall and winter, 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 free for Sooke residents to access.

By the numbers:

- 6 full-time Parks staff: 1 Manager of Parks & Environmental Services, 1 Parks & Environmental Services Coordinator, 1 Carpenter/Tradesperson, 1 Parks Lead Hand and 2 Parks Workers, 9 Auxiliary Labourers (Summer Students; Student Grant Funded).
- Over 1,000 District-owned trees
- 92 parks and green spaces
- 287+ acres of parkland
- 40+ kilometres of trails
- 37 park benches
- 16 transit shelters
- 10 public washrooms
- 5 playgrounds
- 4 staircases



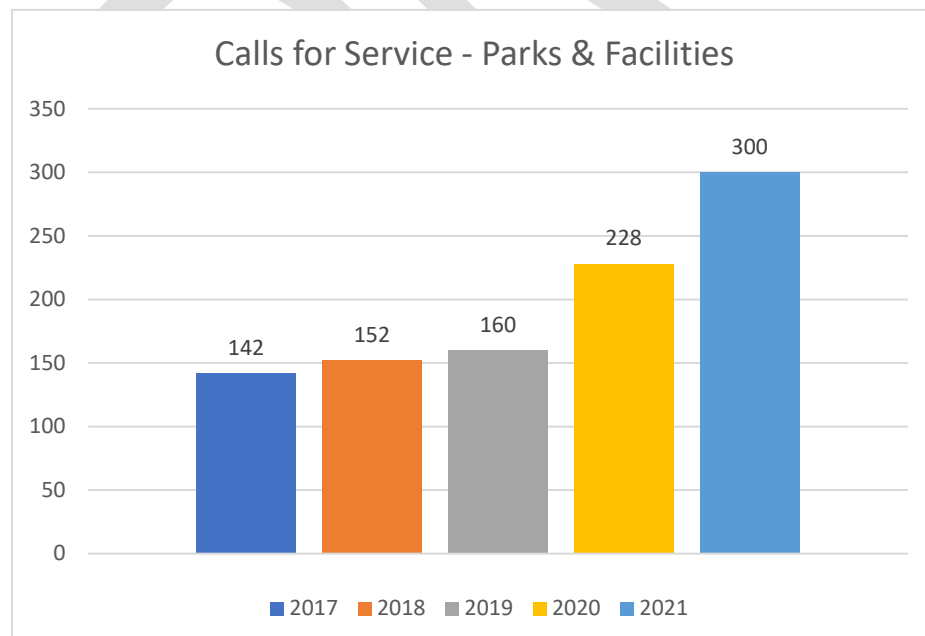
Major repair work completed to the Sooke Bluffs staircase extend the asset's lifespan by 10-15 years.

Previous Year Highlights:

- Ongoing care and stewardship of 92 parks and green spaces including seasonal maintenance ranging from winter storm and King Tide repairs at Whiffin Spit to spring mowing and boulevard care
- Ongoing Parks & Recreation capital construction (e.g. staircases, bathrooms, water access, transit stops, etc.)
- Bluffs Staircase reopened
- Construction began on fenced dog park in Pond's Park Corridor
- Construction began on the community multi-use sport box

Current objectives:

- Continued implementation of the Parks and Trails Master Plan
- Completion of Stickleback Dog Park
- Completion of sport box in Sunriver including multi-use sport box facility, washroom, trails and temporary parking area
- Sooke Fire Station One Renovation and Municipal Hall Architectural Concept Design
- Sooke Potholes Improvement Project
- Whiffin Spit Master Planning
- Continue progress on Little River Pedestrian Crossing
- Construct a memorial area at Whiffin Spit
- Marking of the Seawalk Urban Trail route
- Support community art via the Sooke Program of the Arts and seasonal adornment
- Audit and acquire data on the urban forest and greenspace infrastructure
- Continue invasive species management and increase public education and stewardship opportunities by supporting community events such as Earth Week
- Implement ongoing parks and recreation capital construction (e.g. staircases, bathrooms, water access, transit stops, etc.)

Trends:

The district receives an increase in calls during weather events, such as the flooding and high winds in fall 2021.

Of the 300 calls in 2021, 76 were for facilities such as public washrooms and 224 were parks related such as garbage and hazardous trees.

Fire & Emergency Program Services

This service area consists of the Fire Department and Emergency Program Management.

Fire and Emergency Program Services proactively prepares for and helps mitigate threats of emergencies through local and regional planning initiatives and projects. Members also train and respond to a variety of human-caused and naturally occurring emergency incidents.

As well, this service area is responsible for prevention programs such as Fire and Life Safety inspections for businesses, public buildings and high-occupancy structures, as well as public education initiatives, including:

- firehall tours
- FireSmart home assessments
- Emergency Preparedness, and;
- participation in provincial and national campaigns are instrumental in fostering a resilient community.

Did you know:

- Having a fire department within 8km of your home results in significant savings on home insurance? Depending on the home's value, Sooke Fire Rescue's status as a full-service department saves each homeowner between \$1,000 and \$5,000+ annually on insurance.
- Sooke Fire provides fire protection services to the Silver Spray development as well as the T'Sou-ke First Nation? Our service area is 84.9 square kilometres (by comparison Colwood's is 17.7, View Royal's is 18 and Central Saanich's is 47).
- Sooke Fire Services offers FREE FireSmart Home Assessments? A Local FireSmart Representative provides on-site assessments and creates an action report of steps you can take to protect your home and property from wildfire. This program is funded by a Union of BC Municipalities FireSmart Program Grant, not property taxes.

By the numbers:

- Fire & Emergency Program Services - 10 Career Staff: 1 Fire Chief, 1 Deputy Fire Chief, 2 Captains, 4 Firefighters, 1 Fire Services/Emergency Program Assistant, 1 FireSmart Coordinator (temporary position funded through a UBCM grant).
- 23 Trained Paid on Call Firefighters and 5 Recruit Firefighters in Training
- 4 Fire Incident Support Team (FIST) members
- 25 Emergency Support Services (ESS) volunteers
- 5 Sooke Emergency Radio Group (SERG) volunteers
- 4 Emergency Operations Centre (EOC) activations – atmospheric river, pandemic, severe weather
- 17 Emergency Preparedness public education events
- 3,332 residents subscribed to Alertable – Sooke specific emergency notifications
- 239 Fire Inspections completed – schools, daycares, high occupancy, commercial
- Response breakdown by type – 925 responses in 2021:
 - 43 Fire (structure, bark/mulch, wildland, beach, dumpster, chimney)
 - 537 Medical (First Responder program)
 - 34 Burning Concerns (respond to citizens' concerns around backyard burning)
 - 88 Rescue (rope rescue, trail rescue, water rescue, confined space rescue, motor vehicle incidents, auto extrication)
 - 62 Hazardous conditions (i.e. liquid gas leaks, fuel spills, power lines down, trees on power lines, etc.)
 - 92 Alarm bells – no fire (smoke scare, sighting, detector activation)

- 46 Public calls for service (assist RCMP, animal rescue, investigation, smoke detector support, flooding)

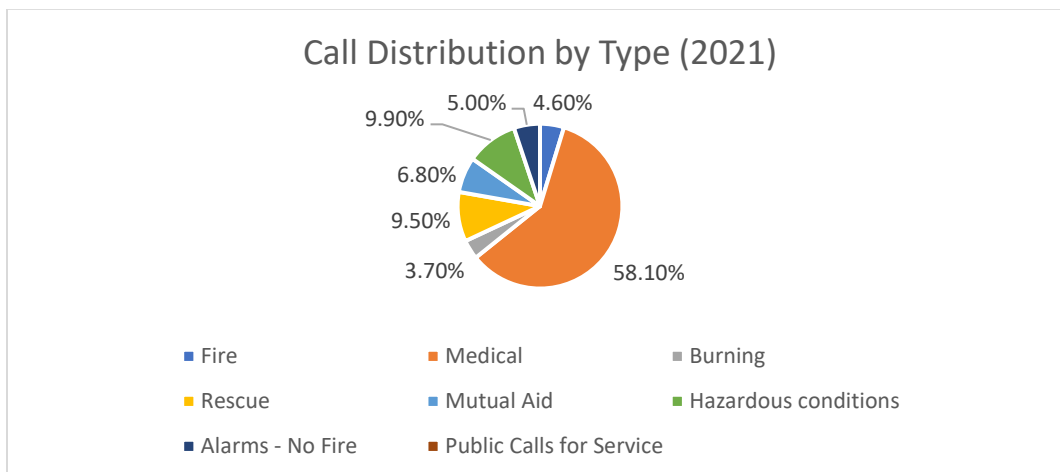
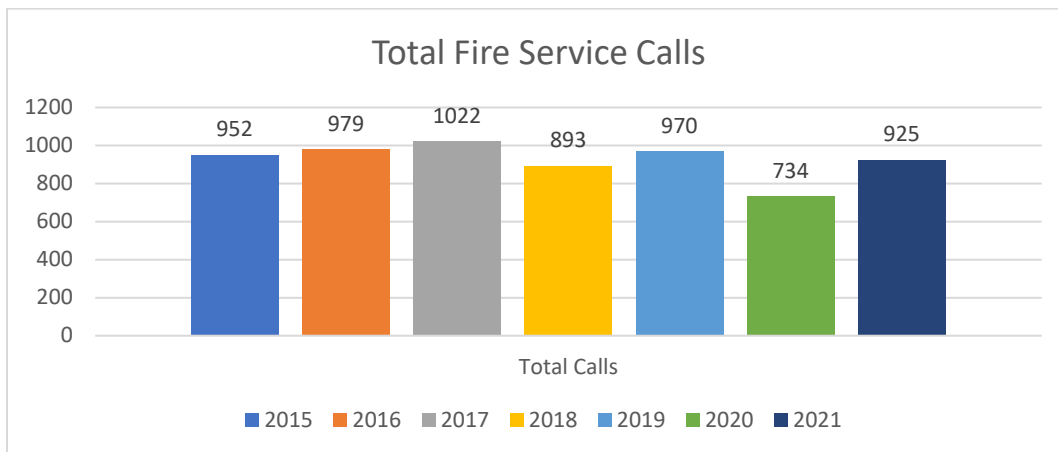
Previous year highlights:

- Responded to 925 calls
- Continued the development of a Fire Services Master Plan to respond to the needs of a growing community
- Began renovations to Fire Station One to address system issues and hazards

Current objectives:

- Complete the development of a Fire Services Master Plan to respond to the needs of a growing community
- Complete renovations to Station One
- Promote Paid on Call recruitment and retention – ensure adequate response levels
- Training for members – ongoing skills development for government-regulated response requirements and new multi-story, high-occupancy structures, including equipment and apparatus maintenance.
- Fire Prevention & Community Education – FireSmart, Emergency Preparedness, Fire Safety, Risk-Based Fire Inspections, Fire & Life Safety Inspections, Fire Code compliance

Trends:



Police Services

Police protection is provided by the Royal Canadian Mounted Police and is funded by the District of Sooke through a police service contract with the Province of BC.

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 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 offences. Each member carries a significant caseload 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.

Did you know

- You can use the [online reporting tool](#) to report non-emergency crimes to the RCMP. Currently, these are the types of non-emergency crimes that can be reported through the tool:
 - Lost Property
 - Theft of Bicycle Under \$5000
 - Theft Under \$5000
 - Theft Under \$5000 from Vehicle
 - Damage/Mischief Under \$5000 to Property
 - Damage/Mischief Under \$5000 to Vehicle
 - Driving Complaints
 - Hit and Run to Unoccupied Vehicle or Property

This 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.

By the numbers:

- RCMP responded to 5,714 calls for service in 2021 (down from 5,857 the previous year), 4,309 of which are in the District of Sooke (down from 4,376 the previous year). Calls by type include:
 - 13 Sexual Assaults (down from 16 the previous year)
 - 80 Assaults (down from 115 the previous year)
 - 11 Break and enter – business (down from 15 the previous year)
 - 13 Break and enter – residence (down from 26 the previous year)
 - 19 Vehicle thefts (up from 10 the previous year)
 - 47 Theft from Vehicle (down from 51 the previous year)
 - 194 Mental Health Act (up from 191 the previous year)
 - 166 Mischief/Property Damage Under \$5000 (up from 161 the previous year)

Previous year highlights:

- Increased focus and enforcement on aggressive and distracted driving
- 126 documented impaired driving investigations
- Approximately 350 documented traffic enforcement and/or education contacts
- 3 Members were recognized by the Lieutenant Governor award for making “Alexa’s Team*” recognizing their contributions to reducing impaired driving
- Targeted and successful efforts related to property crime offenders, with three offenders identified, charged and convicted related to property crimes in our community
- As COVID restrictions allowed, increased presence and involvement at community events, including returning to deliver Drug Abuse Resistance Education (D.A.R.E.) programming in schools
- Three members were recognized with a Commanding Officer’s Commendation for Bravery
- One member was recognized with a Long Service Award for completing 20 years of service

Current objectives:

- Enhance Road Safety – Impaired / Aggressive / Distracted Driving (including speeding)
- Crime Reduction – Prevent and Reduce Property Crime
- Communication and Visibility – Maintain Positive Relations
- Contribute to Employee Wellness – Respectful Workplace
- Indigenous and Cultural Competence - Reconciliation

Trends:	2018	2019	2020	2021
Sexual Assaults	21	15	16	13
Assaults	95	118	115	80
Assault with Weapon Causing Bodily Harm	8	13	9	10
Criminal Harassment	17	17	12	21
Uttering Threats	53	76	78	97
Break & Enter-Business	14	17	13	11
Break & Enter Residence	22	38	26	13
Break & Enter - Other	14	18	11	10
Theft of Vehicle	18	13	10	19
Theft from Vehicle	33	73	51	47
Theft - Other	127	97	78	80
Mischief	185	196	161	166
Shoplifting	4	27	9	12
Possess Stolen Property	5	7	11	14
Fraud	63	72	45	76
Mental Health Act	176	210	181	194

Report from the Director of Financial Services



*Raechel Gray, Director of
Financial Services*

We are pleased to present the District of Sooke's audited consolidated financial statements for the year ended December 31, 2021, 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, 2021 and are prepared following 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 and accuracy, and to ensure District assets are safeguarded and that the District is financially sustainable.

Financial Statement Highlights

- The District ended the year with a \$6.8 million increase in the accumulated surplus, for a total of \$128.4 million in 2021. 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 \$16.5 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 continue a comprehensive asset management review through 2022.

- District Developer Donated Assets in 2021 are worth almost \$3.5 million, which includes road dedication and infrastructure donations.

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 with quarterly public reporting to Council.
- Increasing public participation in the district's budgeting process, beginning with the citizen budget survey in June each year.
- Committed to early adoption of the 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 strengthen our local economy.

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

Sincerely,

Raechel Gray, CPA, CMA
Director of Financial Services, District of Sooke

Financial Statements

Financial Statements of

DISTRICT OF SOOKE

Year ended December 31, 2021

DRAFT

DISTRICT OF SOOKE

Financial Statements

Year ended December 31, 2021

Financial Statements

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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, 2021
- the statement of operations 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, 2021, 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.

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



District of Sooke

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.

KPMG LLP

Chartered Professional Accountants

Victoria, Canada
May 9, 2022

DISTRICT OF SOOKE

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets:		
Cash and cash equivalents (note 2)	\$ 28,160,972	\$ 21,399,501
Property taxes receivable	655,344	813,362
Accounts receivable	1,858,081	423,535
Other assets (note 10(a))	146,768	144,312
	<u>30,821,165</u>	<u>22,780,710</u>
Financial liabilities:		
Accounts payable and accrued liabilities	4,645,047	4,067,249
Deposits	2,721,128	2,381,537
Deferred revenue (note 3)	12,160,376	6,009,745
Employee benefit obligations (note 4)	407,047	384,341
Long-term liabilities (note 5)	3,749,539	4,699,848
	<u>23,683,137</u>	<u>17,542,720</u>
Net financial assets	7,138,028	5,237,990
Non-financial assets:		
Tangible capital assets (note 6)	121,095,400	116,188,959
Prepaid expenses	218,860	160,048
	<u>121,314,260</u>	<u>116,349,007</u>
Accumulated surplus (note 7)	\$ 128,452,288	\$ 121,586,997

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, 2021, with comparative information for 2020

	Financial Plan (note 11)	2021	2020
Revenue:			
Net taxes available for municipal purposes (note 8)	\$ 9,449,829	\$ 9,445,068	\$ 8,918,165
Sales and user fees	97,750	304,309	197,571
Government transfers (note 9)	10,264,663	3,767,176	4,170,305
Investment income	210,000	558,343	363,557
Penalties and fines	160,000	181,953	177,984
Licenses and permits	789,543	1,347,588	937,335
Lease and rental	-	3,600	7,200
Donations and contributions	-	3,449,241	6,186,660
Developer cost charges	380,000	1,375,878	-
Sewer operating revenue	2,906,429	2,871,248	2,746,140
Casino revenue sharing	160,000	141,056	64,838
Total revenue	24,418,214	23,445,460	23,769,755
Expenses:			
General government	3,155,229	3,523,695	2,903,736
Protective services	4,355,502	4,618,914	4,592,812
Development service	5,651,431	5,439,842	5,032,074
Sewer	2,741,772	2,997,718	2,744,464
Total expenses	15,903,934	16,580,169	15,273,086
Annual surplus	8,514,280	6,865,291	8,496,669
Accumulated surplus, beginning of year	121,586,997	121,586,997	113,090,328
Accumulated surplus, end of year	\$ 130,101,277	\$ 128,452,288	\$ 121,586,997

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

DISTRICT OF SOOKE

Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Financial Plan (note 11)	2021	2020
Annual surplus	\$ 8,514,280	\$ 6,865,291	\$ 8,496,669
Acquisition of tangible capital assets	(7,177,269)	(4,440,512)	(2,970,172)
Developer contributions of tangible capital assets	-	(3,449,241)	(6,186,660)
Amortization of tangible capital assets	2,952,484	2,944,702	3,194,434
Loss on disposal of tangible capital assets	-	38,610	-
	(4,224,785)	(4,906,441)	(5,962,398)
Acquisition of prepaid expenses	-	(58,812)	28,083
Change in net debt	4,289,495	1,900,038	2,562,354
Net financial assets, beginning of year	5,237,990	5,237,990	2,675,636
Net financial assets, end of year	\$ 9,527,485	\$ 7,138,028	\$ 5,237,990

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

DISTRICT OF SOOKE

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 6,865,291	\$ 8,496,669
Items not involving cash:		
Developer contributions of tangible capital assets	(3,449,241)	(6,186,660)
Amortization of tangible capital assets	2,944,702	3,194,434
Loss on disposal of tangible capital assets	38,610	-
Actuarial adjustment on debt	(235,099)	(214,026)
Changes in non-cash operating assets and liabilities:		
Property taxes receivable	158,018	27,767
Accounts receivable	(1,434,546)	(223,627)
Other assets	(2,456)	(2,912)
Accounts payable and accrued liabilities	577,798	2,334,401
Deposits	339,591	948,193
Employee benefit obligations	22,706	2,456
Deferred revenue	6,150,631	876,766
Prepaid expenses	(58,812)	28,083
	11,917,193	9,281,544
Capital activities:		
Acquisition of tangible capital assets	(4,440,512)	(2,970,172)
	(4,440,512)	(2,970,172)
Financing activities:		
Debt issued and assumed	-	800,000
Debt payments	(715,210)	(752,437)
	(715,210)	47,563
Increase in cash and cash equivalents	6,761,471	6,358,935
Cash and cash equivalents, beginning of year	21,399,501	15,040,566
Cash and cash equivalents, end of year	\$ 28,160,972	\$ 21,399,501

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

DISTRICT OF SOOKE

Notes to Financial Statements

Year ended December 31, 2021

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.

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, 2021

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, 2021

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.

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DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

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, 2021

2. Cash and cash equivalents:

	2021	2020
Bank deposits	\$ 4,025,678	\$ 6,734,187
Municipal Finance Authority Pooled Investment Funds	24,135,294	14,665,314
	<u>\$ 28,160,972</u>	<u>\$ 21,399,501</u>

3. Deferred revenue:

	2021	2020
Prepaid property taxes	\$ 1,118,671	\$ 907,404
Development cost charges	5,253,300	5,040,925
Other deferred revenue	5,788,405	61,416
Total deferred revenue	<u>\$ 12,160,376</u>	<u>\$ 6,009,745</u>

Included in other deferred revenue are business licenses, building permits and grants where required services, stipulations or qualifying expenditures have not yet been met.

Development Cost Charges

	2021	2020
Opening balance of unspent funds	\$ 5,040,925	\$ 4,175,051
Add:		
Development cost charges received during the year	1,507,705	814,063
Interest earned	80,548	51,811
	<u>1,588,253</u>	<u>865,874</u>
	6,629,178	5,040,925
Less amount recorded as revenue	1,375,878	-
Closing balance of unspent funds	<u>\$ 5,253,300</u>	<u>\$ 5,040,925</u>

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

4. Employee benefit obligations:

	2021	2020
Accrued vacation	\$ 79,640	\$ 102,761
Other contract obligations	327,407	281,580
	<u>\$ 407,047</u>	<u>\$ 384,341</u>

Employee benefit obligations represent accrued benefits as at December 31, 2021. 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 trustee 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, 2021, the Plan has about 220,000 active members and approximately 112,000 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 \$519,550 (2020 - \$470,934) for employer contributions to the Plan while employees contributed \$440,120 (2020 - \$396,864) to the plan in fiscal 2021.

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. Long-term liabilities:

	2021	2020
Tax supported debt bearing interest at 4.52% and matures in 2027 (ladder truck)	\$ 219,061	\$ 258,189
Debt for sewer capital project bearing interest at 4.43% and matures in 2026	2,802,486	3,333,185
MFA Loan (property purchase) bearing annual variable interest and matures in 2021	-	142,000
MFA Equipment Loan (Water Tender Truck) bearing annual variable interest and matures in 2024	153,683	230,909
MFA Equipment Loan (Engine 1A) bearing annual variable interest and maturing in 2025	250,164	329,744
MFA Equipment Loan (Engine 1B) bearing annual variable interest and maturing in 2025	324,145	405,821
Long-term liabilities	\$ 3,749,539	\$ 4,699,848

(a) 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 debt through the MFA. Debt is 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, 2021 and 2020 is \$9,417,101.

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

2022	\$ 553,165
2023	554,272
2024	479,553
2025	406,961
2026	316,242

(c) Total interest expense on long-term debt for the year ending December 31, 2021 amounted to \$167,884 (2020 - \$179,386).

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

6. Tangible capital assets:

	Land	Land improvements	Buildings	Equipment, furniture and vehicles	Roads and sidewalks	Storm sewer	Sanitary sewer	Work in progress	Total 2021	Total 2020
Cost:										
Balance, beginning 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
Additions	392,429	238,578	66,032	253,089	1,848,479	697,552	580,063	3,813,531	7,889,753	9,310,693
Transfers	-	-	-	748,705	-	-	-	(748,705)	-	(153,861)
Disposals	-	-	-	(244,392)	(38,106)	-	-	-	(282,498)	-
Balance, end of year	42,701,175	8,206,953	4,414,168	7,562,148	59,479,631	15,249,779	29,422,528	4,268,154	171,304,536	163,697,281
Accumulated amortization:										
Balance, beginning 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
Disposals	-	-	-	(216,681)	(27,207)	-	-	-	(243,888)	-
Amortization	-	346,175	114,072	282,774	1,451,426	188,941	561,314	-	2,944,702	3,194,434
Balance, end of year	-	4,099,390	2,968,151	3,872,414	29,222,580	2,454,495	7,592,106	-	50,209,136	47,508,322
Net book value, end of year	\$42,701,175	4,107,563	1,446,017	3,689,734	30,257,051	12,795,284	21,830,422	4,268,154	\$121,095,400	\$116,188,959

Financial Statements of

DISTRICT OF SOOKE

Year ended December 31, 2021

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

6. Tangible capital assets (continued):

(a) Work in progress:

Work in progress having a value of \$4,268,154 (2020 - \$1,203,328) 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 \$3,449,241 (2020 - \$6,186,660) comprised of land (\$392,429), land improvements (\$nil), roads and sidewalks (\$1,778,347), storm sewer (\$713,252), sanitary sewer (\$565,213).

(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, 2021

7. Accumulated surplus:

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

	2021	2020
Surplus:		
Equity in tangible capital assets	\$117,345,861	\$111,489,111
Operating Fund	999,323	666,000
Total surplus	118,345,184	112,155,111
Reserve Funds:		
COVID-19 Safe Restart Reserve	2,513,766	2,981,000
Future Sewer Expenditures Reserve	1,616,130	1,589,059
Gas Tax Reserve	1,834,077	1,262,261
Capital Asset Replacement Reserve	837,244	774,306
Playing Field Reserve	429,042	422,294
Future Policing Costs Reserve	529,816	432,102
Parkland Reserve	301,430	296,689
Seniors/Youth Centre Reserve	188,742	185,773
Future Road Liabilities Reserve	375,199	283,585
Emergency Road Repair / Snow Removal Reserve	188,578	185,612
Casino Revenue Reserve	156,517	53,848
Affordable Housing Reserve	143,242	140,990
Capital Improvement Financing Reserve	121,278	107,559
Land (Non-park) Reserve	103,447	101,820
SPA Revenue Reserve	120,805	99,409
Fire Equipment Reserve	177,334	73,634
Revenue Smoothing Reserve	71,000	71,000
Frontage Improvements Reserve	66,536	66,536
Community Amenities Reserve	59,864	58,922
Property Tax Stabilization Reserve	51,000	51,000
Sewer Expansion Reserve	50,952	50,151
Capital Works Reserve	68,857	48,089
Risk Management Reserve	30,870	30,870
Harbour Park Reserve	22,742	22,742
Carbon Tax Rebate Reserve	17,916	16,415
Tree Reserve	14,000	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	10,107,104	9,431,886
	\$128,452,288	\$121,586,997

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

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.

	2021	2020
Taxes:		
Property tax	\$ 20,638,949	\$ 19,219,372
Payments in lieu of taxes	46,264	39,468
1% Utility tax	183,516	189,141
	20,868,729	19,447,981
Less taxes levied on behalf of:		
Provincial government - school taxes	5,636,503	4,918,755
Capital Regional District	3,455,856	3,336,889
Capital Regional Hospital District	691,201	690,913
Municipal Finance Authority	765	708
BC Assessment Authority	161,910	154,096
BC Transit Authority	764,800	735,123
Vancouver Island Regional Library	712,626	693,332
	11,423,661	10,529,816
Net taxes available for municipal purposes	\$ 9,445,068	\$ 8,918,165

9. Government transfers:

	2021	2020
Provincial Small Community Protection	\$ 305,000	\$ 323,984
Provincial Traffic Fine Revenue	90,808	95,078
Gas Tax Agreement Funds	1,232,702	602,623
Ministry of Transportation and Infrastructure	2,088,655	88,790
Other	50,011	78,830
COVID-19 Safe Restart Grant	-	2,981,000
	\$ 3,767,176	\$ 4,170,305

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

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 \$146,869 (2020 - \$144,312) 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, 2021 there were contingent demand notes of \$272,296 (2020 - \$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 to March 30, 2022 and 90% as of April 1, 2022. At full strength (14 members) the 2022 estimated cost of this contract is \$2,847,824.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

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 2021 operating and capital financial plans approved by Council on January 11, 2021 (and amended on December 13, 2021). Amortization is included in the plan. 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	\$ 29,777,341
Amendments approved by Council	3,555,851
Financial plan, as approved by Council	33,333,192
Less:	
Transfers from other funds	5,962,494
Amortization offset	2,952,484
Total revenue	24,418,214
Expenses:	
Financial plan, as approved by Council	29,777,341
Amendments approved by Council	3,555,851
Financial plan, as approved by Council	33,333,192
Less:	
Capital expenditures	11,193,039
Transfer to other reserves	5,351,808
Debt principal payments	884,411
Total expenses	17,429,258
Annual surplus	\$ 41,847,472

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

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.

(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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

12. Segmented information (continued):

(c) Development Services (continued):

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.

	General Government	Protective Services	Development	Sewer	Total
2021					
Revenue:					
Taxation	\$ 9,445,068	\$ -	\$ -	\$ -	\$ 9,445,068
User charges	313,159	195,363	1,347,588	2,871,248	4,727,358
Government transfers	355,010	551,353	2,633,785	227,028	3,767,176
Investment income	558,343	-	-	-	558,343
Other	122,401	-	4,825,114	-	4,947,515
Total revenue	10,793,981	746,716	8,806,487	3,098,276	23,445,460
Expenses:					
Salaries and wages	1,848,895	1,469,521	2,453,243	705,577	6,477,236
Contracted and general services	620,067	2,325,443	728,734	1,021,443	4,695,687
Supplies and materials	930,221	519,494	460,262	370,316	2,280,293
Interest and bank charges	10,293	21,830	-	150,128	182,251
Amortization	114,072	282,774	1,797,601	750,255	2,944,702
Total expenses	3,523,548	4,619,062	5,439,840	2,997,719	16,580,169
Annual surplus (deficit)	\$ 7,270,433	\$ (3,872,346)	\$ 3,366,647	\$ 100,557	\$ 6,865,291

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2021

12. Segmented information (continued):

2020	General Government	Protective Services	Development	Sewer	Total
Revenue:					
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
Expenses:					
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

DISTRICT OF SOOKE

COVID-19 Safe Restart Grant

Year ended December 31, 2021

(Unaudited)

Balance, January 1, 2021	\$ 2,981,000
Computer and other electronic technology costs (to improve interconnectivity and virtual communications)	(73,819)
Services for vulnerable persons (e.g. persons living with disabilities or mental illness)	(38,620)
Addressing revenue shortfalls	(100,000)
Bylaw enforcement and protective services such as fire protection and police	(40,709)
Facility reopening and response costs; emergency planning and response costs	(214,086)
Total eligible costs incurred	(467,234)
Balance, December 31, 2021	\$ 2,513,766

2021 Permissive Tax Exemptions

In accordance with section 98(2)(b) of the Community Charter, the following properties in the District of Sooke were provided permissive property tax exemptions by Council in 2021. (District of Sooke Bylaw Nos. 684 & 725)

CIVIC ADDRESS	LEGAL DESCRIPTION	Exemption Value
Public Worship (Mandatory Exemptions)		
Sooke Baptist Church, 7110 West Coast Road	Lot A, Plan VIP61481, Section 2&3, PID 023-142-391	\$15,744.73
Sooke Pentecostal Church, 6851 West Coast Rd.	Lot B, Plan 18924, Section 3, PID 003-818-985	\$ 2,541.08
Holy Trinity Anglican Church, 1952 Murray Road	Lot 1, Plan VIP1169, Section 10, PID 007-838-166	\$ 6,978.50
Knox Presbyterian Church	Lot A, Plan EPP76896, Section PT 10, PID 030-350-166	\$ 936.66
Juan de Fuca Seventh Day Adventist Church, 6251 Sooke Road	Lot 1, Plan VIP9917, Section 15, PID 000-349-909	\$ 1,042.59
Juan de Fuca Seventh Day Adventist Church, 6255 Sooke Road	Lot 1, Plan 9247, Section 15, PID 000-042-951	\$ 1,365.27
Sooke Congregation of Jehovah's Witnesses, 2207 Church Road	Lot A, Plan VIP74513, Section 26, PID 025-527-045	\$ 7,738.14
Bishop of Victoria, 2191 Townsend Road	Lot 9, Plan VIP74590, Section 10, PID 002-513-021	\$ 8,393.27
Public Parks and Recreation Purposes (Permissive Exemptions)		
Sooke Community Hall, 2039 Shields Road	Plan 1540, Sooke Land District, Firstly: Lot W8 Sec 3 Plan 1540 Secondly: Lots 9 and 10 Sec 3 Plan 1540, PID 007-239-076	\$10,498.01
Sooke Community Association Ballpark, Throup Road	Lot 2, Plan VIP59555, Section 14, PID 018-906-087	\$ 9,549.49
Sooke Community Association Parking Area & Ballpark, Throup Road	Lot 1, Plan VIP5996, Section 14, PID 005-936-497	\$ 5,700.41
Sooke Community Association Parking Area & Ballpark, 6521 Throup Road	Parcel A, Lot 2, Plan VIP5996, Section 14, PID 005-936-802	\$ 1,925.06
Sooke Community Association Parking Area & Ballpark, Throup Road	Parcel A, Block 7, Plan VIP5855, Section 14, PID 005-941-245	\$ 2,144.35
Sooke Community Association, Fred Milne Park,	Lot 2, Plan VIP17066, Section 15, PID 004-132-289	\$ 3,757.03
Sooke Community Association Park "Sooke Flats", 2039 Phillips Road	Sooke Land District, Parcel F of Section 27, Except Plan VIP76239, PID 009-374-591	\$26,403.92
Sooke Community Association Parking Area and Ballpark, Phillips Road	Plan VIP7017, Sooke Land District, Lot 4, Section 73, PID 005-801-818	\$ 4,951.59

Sooke Lions Club Park, 2008 Murray Road	Plan VIP2451, Sooke Land District, Lot B, Section 3, PID 006-576-290	\$ 1,876.17
Summer Camp of Brownies and Girl Guides, 2292 Sooke River Road	Sooke Land District, Parcel B of Section 45, PID 009-387-234	\$ 5,087.67
Camp Thunderbird, Glinz Lake Road	Sooke Land District, Secs 56 & 57 Sooke and Parcel A of Sec	\$10,102.00
Camp Thunderbird, Glinz Lake Road	Block A, Section 59, PID 009-388-702	\$ 4,760.71
Camp Thunderbird, Glinz Lake Road	Block A, Section 60, PID 009-388-729	\$ 4,290.14
Non-Profit Charitable Organizations		
Sooke Family Resource Society (33%) (Lessee)	Lot A, Plan EPP76896, Section 10, PID 030-350-166	\$ 3,863.20
St. Vincent de Paul Society, 6750 West Coast Road	Lot 1, Plan EPS2207, Section 3, PID 029-432-243	\$ 9,790.64
St. Vincent de Paul Society, 6750 West Coast Road	Lot 2, Plan EPS2207, Section 3, PID 029-432-251	\$ 2,572.25
St. Vincent de Paul Society, 6750 West Coast Road	Lot 3, Plan EPS2207, Section 3, PID 029-432-260	\$ 3,893.75
St. Vincent de Paul Society, 6750 West Coast Road	Lot 4, Plan EPS2207, Section 3, PID 029-432-278	\$ 3,893.75
Children's Health Foundation of Vancouver Island, 6672 Wadams Way	Lot A, Plan VIP74590, Section 10, PID 025-545-582	\$42,458.25
Maple Avenue Government Wharf	Sooke Land District, Sooke Harbour Authority on Government Wharf (water lot 193)	\$12,067.74
Maple Avenue Government Wharf	Lot 193, Sooke Land District, Government Wharf on Water Lot 193	\$ 536.57
Sooke Pacific #54 Branch, Royal Canadian Legion, 6726 Eustace Road	Lot A, Plan VIP1540, Section 3, Portion D79952, PID 007-239-122	\$18,530.58
Sooke Elderly Citizens Society (Ayre Manor), 6764 Ayre Road	Lot 11, Plan 16754, Section 3, PID 004-051-050	\$14,508.47
Sooke Mount Shepherd Masonic Association, 6544 Throup Road	Lot 5, Plan 6365, Section 26, PID 001-646-931	\$ 6,179.84
Sooke Hospice Society, 6669 Goodmere Road	Lot 15, Plan VIP69170, Section 10, PID 005-445-809	\$ 7,781.06
Juan de Fuca Salmon Restoration Society (CRD), 2895 Sooke River Road	Section 3, Otter Land District Parcel A, Except Plan 3943 Leased Part of PCLA, MH#9047, PID 009-496-939	\$26,450.34
Knox Vision Society, 2110 Church Road	Lot A, Plan EPP76896, Section PT 10, PID 030-350-166	\$51,896.30
Museum		

Sooke Regional Historical Society Museum, Phillips Road	Lot B, Plan VIP69170, Section 73, PID 024-548-031	\$23,568.27
Community Care Facility		
Steps to the Future Childcare, 6038 Sooke Road	Lot A, Plan VIP31841, Section 7& 11, PID 001-132-326	\$ 6,901.38
TOTAL		\$370,679.18

Note 1: The term of the exemption is indefinite if the property is used for public worship purposes as per the Community Charter.

