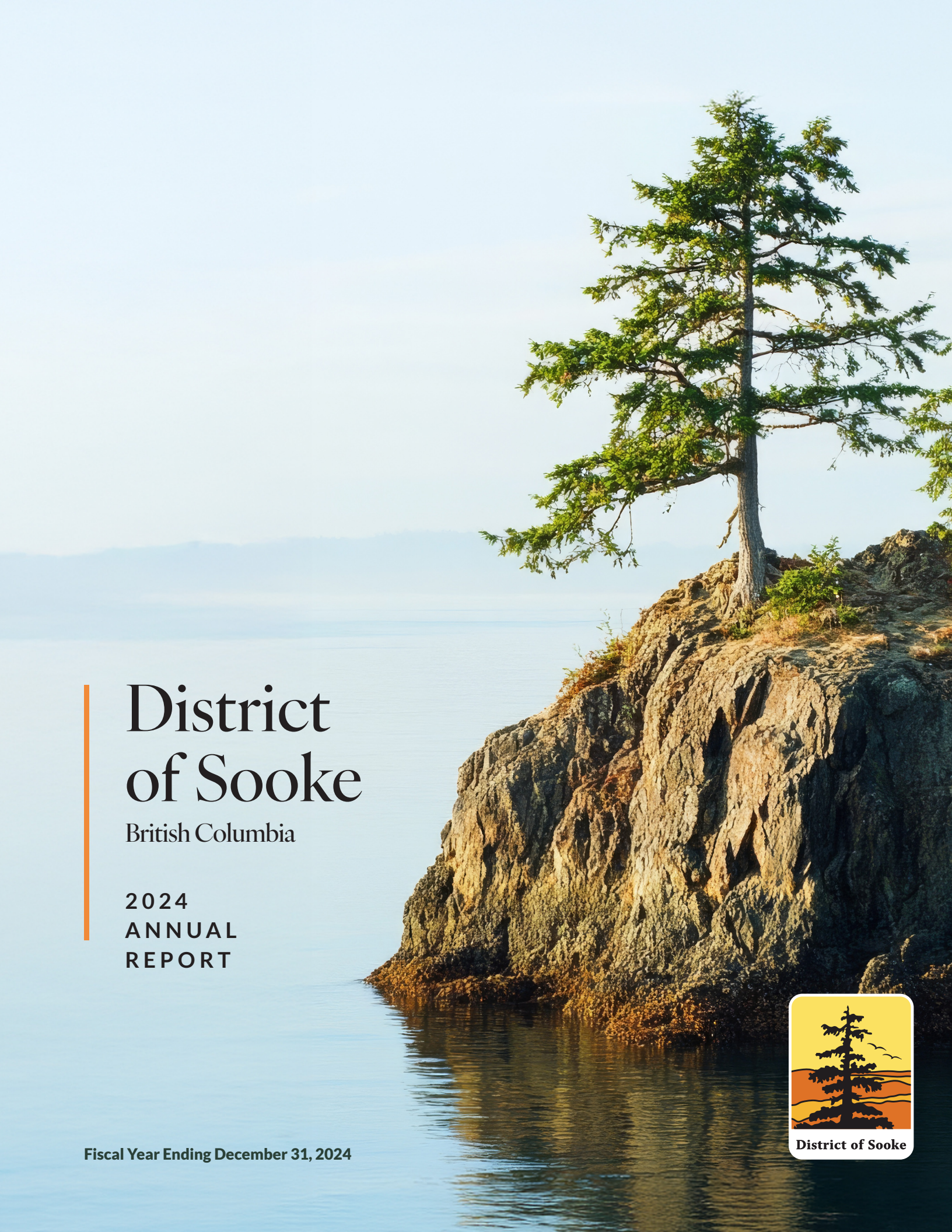


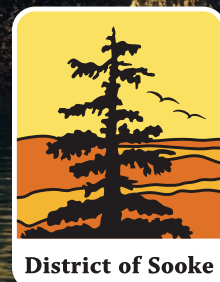


District of Sooke

British Columbia

2024
ANNUAL
REPORT

Fiscal Year Ending December 31, 2024



A large, dark silhouette of a tree, likely a cedar, is positioned on the left side of the page, extending from the top to the bottom. It serves as a background element for the text.

Territorial Acknowledgment

The District of Sooke acknowledges that it is located on the traditional territories of the Coast Salish Peoples. We recognize and respect the longstanding relationships that Indigenous peoples have with this land and are committed to building relationships based on mutual respect and understanding.

As part of this commitment, we continue to advance truth and reconciliation efforts, working alongside the T'Sou-ke and Scia'new Nations and other Indigenous partners to support shared stewardship of the land, cultural recognition, and collaboration.

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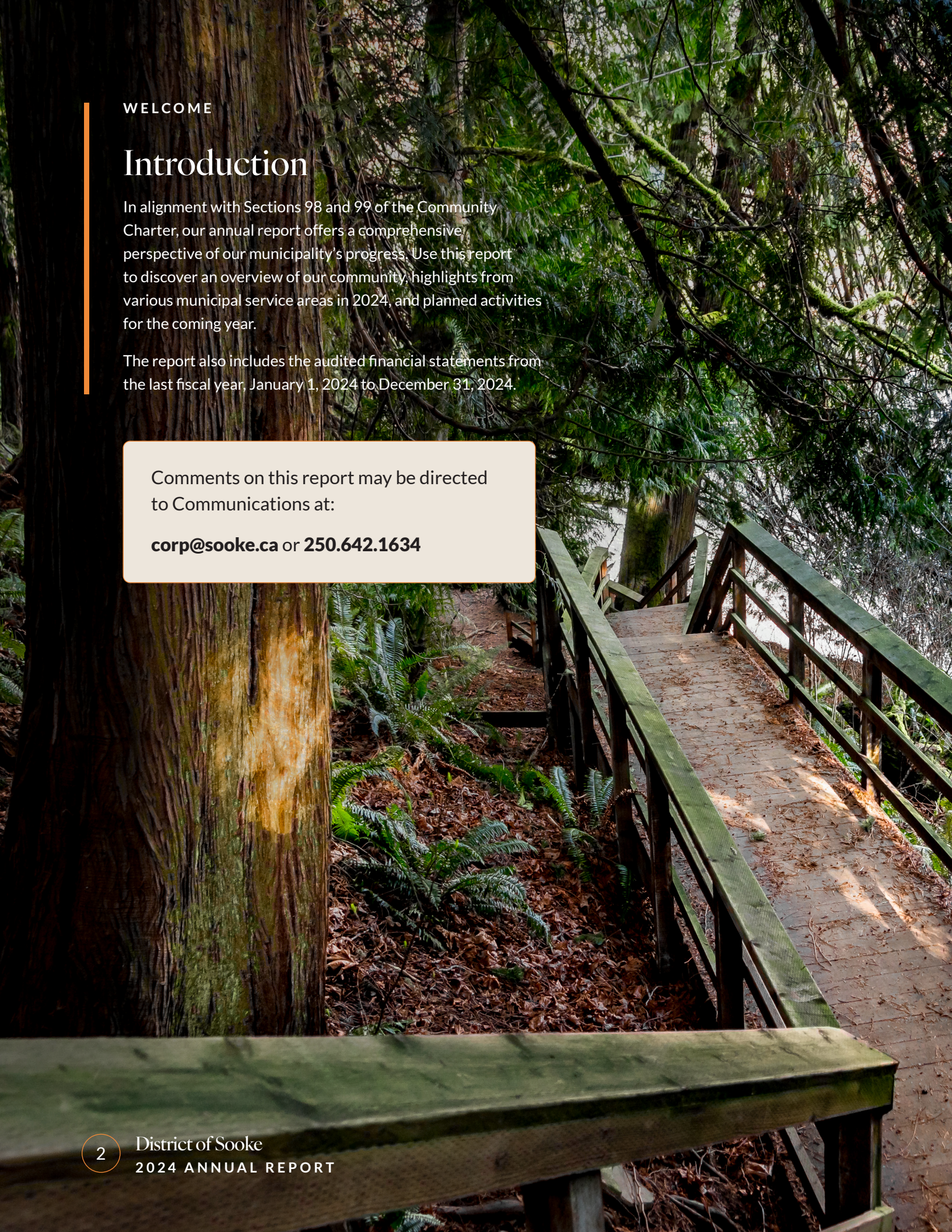
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A photograph of a forest scene. In the foreground, a wooden boardwalk with railings leads up a hill. The ground is covered with fallen leaves and ferns. Tall trees with green foliage form the background. The lighting is soft, suggesting a dappled sunlight effect.

WELCOME

Introduction

In alignment with Sections 98 and 99 of the Community Charter, our annual report offers a comprehensive perspective of our municipality's progress. Use this report to discover an overview of our community, highlights from various municipal service areas in 2024, and planned activities for the coming year.

The report also includes the audited financial statements from the last fiscal year, January 1, 2024 to December 31, 2024.

Comments on this report may be directed to Communications at:

corp@sooke.ca or 250.642.1634



Council Members

The current District of Sooke Council is composed of the following elected officials, who provide strategic leadership and governance on behalf of the community:

MAYOR:

Maja Tait

COUNCILLORS:

Al Beddows

Jeff Bateman

Megan McMath

Kevin Pearson

Tony St-Pierre

*Dana Lajeunesse**

**Dana Lajeunesse resigned November 8, 2024 – elected as Member of the Legislative Assembly, Juan de Fuca – Malahat*

Note: Following Councillor Lajeunesse's resignation in November 2024 due to election to the provincial legislature, a by-election will be held in 2025 to fill the vacant Council seat.



A Message from the Mayor

As Mayor of the District of Sooke, I am pleased to present the 2024 Annual Report—a reflection of our collective achievements and a testament to the strength and spirit of our community. This report highlights the progress we have made and reaffirms our commitment to building a future where all residents thrive.

Over the past year, we have made significant strides in advancing the priorities outlined in our 2024-2027 Strategic Plan. A key milestone was welcoming Raechel Gray as our new Chief Administrative Officer, ensuring strong leadership and continuity as we continue to deliver essential services and community initiatives.

Infrastructure improvements were a major focus in 2024, with completion of the Church Road-Thrup Road roundabout, which provides safer and more efficient traffic flow at a key intersection. Additionally, after months of construction that required a temporary road closure and adjustments for residents and businesses, Charters Road reopened to two-way traffic with the addition of sidewalks and bike lanes, improving connectivity and access for the community. We appreciate the patience and understanding shown by residents during these periods of disruption, and we are confident that these upgrades will serve the community well into the future.

Our commitment to sustainable growth and environmental stewardship was evident with the substantial completion of the Sooke Wastewater Treatment Plant capacity expansion project. This upgrade enhances the District's ability to support population growth and reinforces our commitment to protecting the environment by improving the quality of treated wastewater released into local ecosystems. Progress also continued on the Lot A Community Hub, with the development of an integrated health centre reaching a significant milestone through collaboration with B.C. Builds—bringing us closer to expanding essential healthcare services within our community.

This year also brought challenges that tested our resilience. The Old Man Lake Wildfire, which led to the temporary closure of Sooke Potholes Park, was a stark reminder of the growing impact of climate change and the importance of emergency preparedness. I want to express my gratitude to the dedicated emergency responders including B.C. Wildfire Service, CRD staff, and District staff who worked tirelessly to ensure public safety and protect our natural areas during this time. Additionally, a significant wind storm event in the fall required a coordinated response to address impacts across the community, demonstrating once again the strength and solidarity of our residents in the face of adversity.

As we reflect on the year, we also pause to remember two individuals whose contributions to our community will never be forgotten. We mourned the passing of former Premier John Horgan, whose unwavering advocacy and deep connection to this region left an indelible mark on Sooke and British Columbia as a whole. His passion for public service and his genuine care for the well-being of others continue to inspire us. We also paid tribute to Norm McInnis, our former Chief Administrative Officer, whose leadership, kindness, and dedication helped shape the District into what it is today. Norm's compassion and commitment to serving the community touched the lives of many, and his legacy of service will be deeply missed.

Amid these moments of challenge and reflection, we also found reasons to celebrate. The unveiling of the revitalized mural at the Town Centre was a proud moment for Sooke, showcasing our vibrant arts community and honouring our cultural heritage. Additionally, Council's participation at the Union of BC Municipalities (UBCM) convention provided valuable opportunities to advocate for Sooke's priorities, including infrastructure funding, affordable housing, and healthcare, ensuring our community's needs are recognized at the provincial level.

These accomplishments and milestones are a testament to the collective efforts of Council, District staff, community partners, and engaged residents. Looking ahead, we remain dedicated to fostering an inclusive, resilient, and sustainable community. As we build on the momentum of 2024, we will continue to prioritize infrastructure improvements, economic growth, environmental stewardship, and public safety to ensure Sooke remains a vibrant place to call home.

Thank you for your continued support, passion, and dedication to our community. Together, we are shaping the future of Sooke.

Best wishes,



Maja Tait
Mayor, District of Sooke

June 9, 2025



A Message from the Chief Administrative Officer (CAO)

Guided by our 2024–2027 Strategic Plan, this report highlights our collective commitment to delivering essential services, supporting sustainable growth, and practicing sound fiscal management.

In 2024, we focused on improving service delivery and advancing operational excellence—making meaningful strides in efficiency and responsiveness. While major infrastructure projects often draw the spotlight, our impact is equally felt in the everyday: filling potholes, maintaining trails, upgrading pedestrian safety, and consistently delivering services that enhance daily life in Sooke.

A key priority this year was expanding the Community Economic Development portfolio. Sooke's business community continues to grow, with a 6.9% increase in new business licenses—a clear sign of our residents' entrepreneurial spirit and Sooke's rising profile as a place to live, work, and invest. We remain committed to supporting local business through targeted initiatives, strategic partnerships, and accessible resources.

One major advancement was mobilizing our Municipal and Regional District Tax (MRDT) program application. This step marks important progress in diversifying the District's revenue, supporting tourism, and strengthening economic resilience. Once established, the program will allow us to reinvest in experiences that enrich visitor engagement, support small business, and elevate Sooke's reputation as a premier destination on Vancouver Island.

Environmental stewardship continues to shape our operations. We added electric vehicles to the municipal fleet and installed new EV charging stations, reflecting our commitment to reducing emissions. Seasonal programs like the broom drop-off and the self-serve sandbag station at Ed Macgregor Park illustrate our proactive approach to climate preparedness. Through the Community Grants Program, we invested \$100,000 in initiatives that strengthen Sooke's social, cultural, and recreational fabric.

We enhanced transparency and engagement through expanded consultation and increased use of digital platforms—from real-time updates to budget pop-ups—designed to keep residents informed and involved in shaping their community.

We also achieved a major milestone in public safety: both Sooke Fire Rescue and the Sooke RCMP now operate as 24/7 services. This expanded coverage ensures consistent access

to emergency response, reflecting our commitment to resident well-being and emergency preparedness. These advancements are the result of thoughtful planning, strategic staffing, and strong inter-agency collaboration.

Looking ahead, we remain focused on aligning our operations with the Low Carbon Resilience (LCR) framework—embracing the social, environmental, and economic benefits of sustainable municipal leadership. Priorities include enhancing transportation infrastructure, streamlining development processes, and enabling diverse housing options to meet the evolving needs of our community.

Our achievements are the result of collaboration—among residents, businesses, and local partners—ensuring Sooke remains a vibrant, welcoming, and inclusive place to call home.

I extend my heartfelt thanks to our dedicated staff for their professionalism and drive, and to Council for their leadership and long-range vision.

To our residents—thank you for your continued involvement, insight, and support. Together, we are building a resilient and thriving community defined by exceptional livability, expanding opportunity, and a great sense of place and belonging.

Sincerely,

A handwritten signature in black ink, appearing to read 'Raechel Gray', with a stylized flourish at the end.

Raechel Gray
Chief Administrative Officer, District of Sooke

June 9, 2025



ORGANIZATIONAL OVERVIEW

Enhancing Community Well-being through transparent governance

The District of Sooke is committed to enhancing community well-being and sustainable growth through transparent governance, responsible planning, and responsive services. Our mission, vision, and core values guide our work and reflect our dedication to creating a thriving and inclusive community.

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 by:

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

Core Values & Guiding Principles

Effective Governance:

We are committed to responsible decision-making, transparency, and accountability to ensure the long-term success and sustainability of our community.

Community Vibrancy:

We strive to create a community that is welcoming, inclusive, and culturally rich, where residents can live, work, and thrive.

Effective and Consistent Communication:

We prioritize clear, timely, and accessible communication to keep residents informed and engaged in municipal processes.

Community Well-being and Safety:

We promote the physical, mental, and social well-being of all residents, ensuring that our community is safe, supportive, and resilient.

Long-term Thinking:

We plan for the future with a focus on sustainability, responsible growth, and environmental stewardship to meet the needs of current and future generations.

Inclusive and Respectful Engagement:

We value diverse perspectives and foster meaningful dialogue with residents, businesses, and partners to ensure collaborative decision-making.

Together, these values shape the District's approach to service delivery, planning, and community building. They reflect our shared commitment to creating a place where residents, businesses, and visitors alike can experience a high quality of life, meaningful participation, and a sense of belonging.

Organizational Structure





DONATED BY
JEAN GRANT

CHRIS BARBER
AT PEACE IN
HEAVEN'S GARDEN

JEAN COBA & BO HALL

NATALIA COÏE

MIKE BERANKE &
KARI SZADKOWSKI

TOM & HEATHER
LEONARD

HISTORIC VISUAL ARTS
ASSOCIATION

DONATED BY
DAVE MITCHELL

DAVID VAN ENCK

DONATED BY
LOUANA COÏE

THE DISTRICT AT A GLANCE

A Growing Coastal Community

The District of Sooke is a growing west coast community located on southern Vancouver Island. Once known as a west coast fishing and forestry resources hub prior to evolving into a quieter bedroom community, Sooke is transitioning into a more self-sufficient, locally focused economy while maintaining its small-town charm and natural beauty. The following snapshot provides a high-level overview of key community statistics:



17,128

People call Sooke home
(2024 estimate)



43.3

Average age of
Sooke residents



6,129

Total households



\$799,900

Average assessed
residential property value
(BC Assessment 2024)



\$784,500

Average MLS selling price
for a Sooke home (including
apartments) as of March 2024



68%

Of residents age 25–64 hold
a post-secondary degree,
diploma, or certificate

(2021 Census data)



19.3^{km}

Paths and trails



287.3^{acres}

Parkland

Note:

The difference in property values between the assessed value and selling price exists because the assessed value is set for tax purposes based on market conditions from the previous year, while MLS selling price reflects what homes are currently selling for in today's market.



1,023

Licensed businesses
in the community



79%

Of residents own their home
(2021 Census data)



\$101,000

Average household income
(2021 Census data)



92%

Of Sooke School District
students completed high school
(BC Ministry of Education, latest data)



56.6 sq km

Total land area



105 km

Local roads

Sources:

BC Assessment (property values)

Statistics Canada (Census 2021 for education, age, homeownership, income)

BC Real Estate Association / Victoria Real Estate Board (MLS selling prices)

District of Sooke internal data (business licences, parkland, infrastructure)

2024 HIGHLIGHTS

We're Proud of Our Achievements

In 2024, the District of Sooke celebrated numerous achievements across infrastructure, public services, environmental stewardship, community engagement, economic development and emergency response.

Highlights from the year include:

- 👍 1,542 building inspections completed, supporting housing diversity
- 👍 5,795 policing calls for service, supporting community safety and crime prevention
- 👍 1,289 bylaw calls for service, upholding local regulations
- 👍 1,515 fire rescue calls for service, maintaining public safety and emergency response capacity
- 👍 1,200 participants engaged in the District's budget process, reflecting robust community involvement in municipal decision-making
- 👍 7,489 subscribers to the Alertable app, strengthening local emergency notification and preparedness—a 78.6% increase from the previous year
- 👍 Completion of the Church Road–Thrup Road roundabout, improving traffic flow and safety
- 👍 Substantial completion of the Wastewater Treatment Plant capacity expansion, supporting environmental sustainability and future growth
- 👍 Reopening of Charters Road with significant restructuring and new sidewalks and bike lanes, enhancing multi-modal transportation
- 👍 Transition to 24/7 emergency service by Sooke Fire Rescue and Sooke RCMP, expanding public safety coverage
- 👍 Expansion of the Community Economic Development portfolio and strengthened business retention initiatives
- 👍 336 facilities, parks and environmental calls for service, reflecting strong stewardship and community care for green spaces
- 👍 \$100,000 invested in local initiatives through the Community Grants Program, supporting cultural, social, and recreational projects
- 👍 Addition of electric vehicles to the municipal fleet and installation of new EV charging stations, reducing municipal emissions
- 👍 Revitalization of the town centre mural at Heritage Row, celebrating local arts and culture, drawing inspiration from T'Sou-ke Nation traditions and integrating symbols of interconnectedness
- 👍 Old Man Lake Wildfire response in coordination with Capital Regional District (CRD, BC Wildfire Service, T'Sou-ke Nation and BC Parks
- 👍 Advocacy at UBCM on infrastructure, affordable housing, healthcare, and community priorities

These achievements reflect the collaborative efforts of Council, staff, community partners, and residents—and they lay the foundation for continued progress in the years ahead.



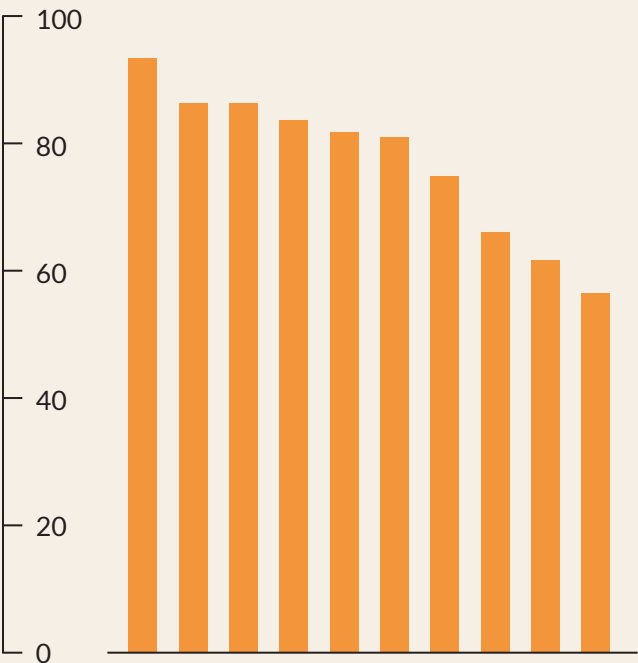
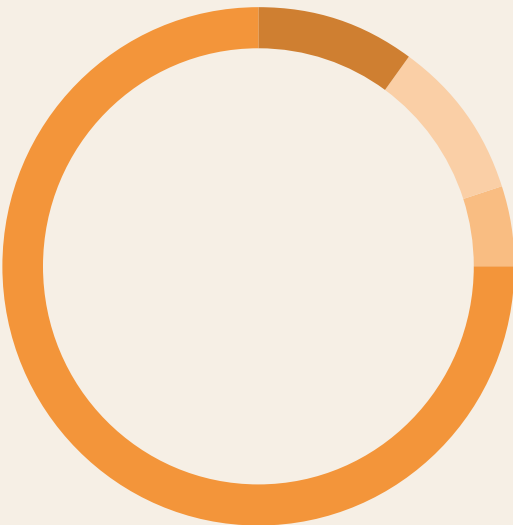
Strategic Priorities

This section outlines our progress toward the five strategic priorities identified in the 2024-2027 Strategic Plan. Performance indicators and milestones are monitored to measure success and ensure accountability. Also included in this section are Council Leadership and Advocacy, and action taken towards meaningful truth and reconciliation.

90+ Unique Initiatives Identified

Recognizes period of October 2024 to year end reflecting endorsement and actioning of current strategic plan.

- 10% of initiatives are complete
- 75% of initiatives are in progress
- 5% of initiatives are on hold
- 10% of initiatives are not started



Service Level Satisfaction Ratings

2024-measured annually

- Fire Rescue: 93.3%
- Policing: 86.3%
- Communications: 86.3%
- Community Support: 83.6%
- Parks: 81.8%
- Emergency Planning: 80.9%
- Bylaw Education and Enforcement: 74.8%
- Business Attraction, Retention and Commercial Development: 66%
- Community Planning and Development: 61.7%
- Local Streets and Roadways: 56.5%

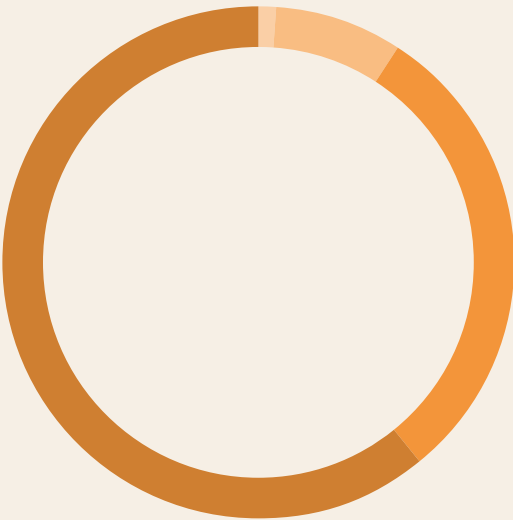
Overall Average: 77%

Quality of Life Resident Reporting

2023-to be repeated in 2025.

- 61% rated 4 or 5 stars
- 30% rated 3 stars
- 8% rated 2 stars
- 1% rated 1 star

91% Rated 3-5 Stars





Sustainable Growth & Environmental Stewardship

We promote sustainable land use planning to accommodate growth while minimizing environmental impact and maintaining Sooke's West Coast aesthetic. We prioritize the protection of blue and green spaces and the implementation of the best environmental practices when planning for growth and development.

Quantifiable performance indicators:

- 👍 27.5 kilometres of sidewalks that are District assets
- 👍 19.3 kilometers of trails that are District assets
- 👍 287.3 acres of parkland that are District assets
- 👍 33.9 kilometers of stormwater mains and:
 - 201 culverts inspected to date



Accomplishments:

- 👍 Ongoing collaboration with the T'Sou-ke Nation on land use planning and decision-making.
 - 👍 Corporate Fleet electrification - two EV and one hybrid in the current fleets
 - 👍 Public EV Charging Station installation - two charging stations added to John Phillips Memorial Park parking lot (2024); two charging stations at municipal hall
 - 👍 Wastewater Plant energy efficiency upgrades with power factor correction conductors – reduction of approximately 10% energy savings
 - 👍 Updated Housing Needs Report
 - 👍 Updated Development Procedures Bylaw
 - 👍 250+ participants in gardening workshops to support local food security
 - 👍 Continued the Scotch Broom and Invasive Species Removal Program
 - 👍 Received FireSmart Community Funding to support wildfire fuel management and residential yard waste expansion
 - 👍 Completed greenhouse gas (GHG) emissions inventory for municipal operations and services
- encourage cycling and active transportation
 - Develop 3-year Emergency Management Program Plan
 - Conduct climate adaptation and natural risk assessment project
 - Promote local food security and cultural preservation with a focus on community and indigenous gardens, and support launch of new community garden through community partnerships
 - Update Zoning Bylaw following provincial regulations
 - Identify and map environmentally sensitive areas
 - Update Official Community Plan
 - Develop more substantial, brand-relevant design guidelines to articulate a clear identity for Sooke
 - Strengthen environmental protection through Environmental Development Permit Areas
 - Host Earth Day Community Stewardship Event in partnership with schools and volunteers
 - Complete annual greenhouse gas (GHG) emissions inventory for municipal operations and services, and participate in CRD community inventory assessment

Planned Activities:

- Ravens Ridge Park enhancements
- Revise Permissive Tax Exemptions policy and Fees and Charges bylaw
- Install additional public electric vehicle charging stations
- Integrate additional steps in wastewater sludge processing to remove water and reduce transportation time and costs
- Continue with wastewater treatment plant enhancements include moving from secondary to tertiary treatment to increase the removal of total suspended solids from final effluent
- Launch “Bike Racks for Business” program to

Community Economic Development

We provide essential local services and prioritize a resilient economy focused on health care, town centre revitalization and tourism-based development. We attract diverse businesses and visitors to stimulate economic diversity and growth.

Quantifiable performance indicators:

- 👍 Staff ex-officio role on 5 service organizations, attending approximately 50 meetings annually
- 👍 Number and monetary value of new funding and resources secured annually to support economic growth and diversification (to be reported annually):
 - 2023: \$175k**
 - Destination BC / PacifiCan: \$100k– Juan de Fuca Tourism Corridor Plan
 - Cooperatives First: \$75k– Business Services Cooperative Feasibility Study
 - 2024: \$300k**
 - Destination Canada: \$250k – Cross-Border Tourism Corridor Project
 - Cooperatives First: \$50k – Business Services Cooperative Sustainability Plan
- 👍 5% annual increase in new business licenses

Baseline data:

Year	Data New/ Renewed	Change Year-to-Year (n)	Change Year-to-Year (%)
2020	875	n/a	n/a
2021	894	19	2.2%
2022	912	18	2.0%
2023	957	45	4.9%
2024	1023	66	6.9%

Accomplishments:

- 👍 Ongoing work with service organizations like the Sooke Chamber of Commerce, WorkLink BC, Sooke Women in Business Network and other local groups to offer workshops, networking events, and programs that support business growth and development
- 👍 Provided grants and resources to local organizations advancing economic resilience through volunteerism, and community and event programming
- 👍 Endorsed long-term regenerative and community-led destination tourism plan

Planned Activities:

- Implement the Municipal & Regional District Tax Program (MRDT)
- Support development of the Sooke Region Business Services Cooperative, strengthening support for small businesses and startups, including business mentorship and resource navigation services
- Promote business growth and attraction of health care service providers
- Advocate for inclusion in the Island Coastal Economic Trust Area (ICETA) to gain access to community economic development grant programs
- Enhance community appeal and economic growth through aesthetics and functionality
- Pilot “Shop Sooke First” storytelling campaign highlighting local businesses across digital platforms
- Develop signage program to support branding efforts and community wayfinding–also aimed at enhancing community appeal
- Launch digital art tour platform

Community Safety and Wellbeing

We foster a connected and inclusive community that celebrates diversity, supports local businesses, and enhances social bonds, contributing to a higher quality of life for all residents.

Quantifiable performance indicators:

- 👍 Strive for 40% annual increase in FireSmart program participants – baseline: 50, 2025 year-end goal: 20 new participants
- 👍 Fire Rescue Service Call Response time: 6:28/ average call response time in 2024
- 👍 Fire Rescue Service Calls: 1,525 in 2024, up 18% (from 1,286) in 2023
- 👍 Police Service Calls: 5,790 (estimate) in 2024, up 27% (from 4,190) in 2023
- 👍 Bylaw Service Calls: 1,012 in 2024, up 32% (767) in 2023

Accomplishments:

- 👍 Responded to Old Man Lake Wildfire and successfully managed Emergency Operations Centre
- 👍 FireSmart public education and outreach program
- 👍 Collaborated with Wild Wise on “Secure Your Attractants” campaign – providing education and enforcement
- 👍 Collaborated with Fire Rescue Service on burning regulation education
- 👍 Hosted annual Coffee with a Cop event
- 👍 Enhanced community identity and cultural vibrancy through public art – installed two new public art pieces: Spa Et at Sooke Potholes Gateway and Spirit of Cedar at Heritage Row

Planned Activities:

- Strengthen partnerships with local and regional emergency services (e.g. T’Sou-ke Nation, CRD) to ensure coordinated response to climate-related disasters
- Enhance public education programming to inform residents about emergency preparedness, emergency response strategies and steps to increase personal and community resilience
- Launch illegal dumping education campaign
- Integrate safety elements into land and subdivision development standards and zoning regulations
- Promote food security initiatives by including community gardens in larger developments
- Strengthen climate disaster preparedness and resilience through climate adaptation and natural hazard risk assessment
- Continue hosting annual Coffee with a Cop event
- Policing services – continued focus on:
 - Enhanced Road Safety** - Impaired/ Aggressive/ Distracted Driving
 - Crime Reduction** - Safe Streets and Prolific Offenders
 - Accountability and Good Governance** - Community Involvement
- Install speed reader boards with smart technology as an education tool and to acquire data on traffic volumes and speeds
- Enhance community identity and cultural vibrancy through public art - Little River Interpretative Signage project
- Street Banner Project

Infrastructure Investments and Multi-Modal Transportation Networks

We make significant investments in infrastructure to support our community's growth for future generations. This involves upgrading existing infrastructure, building new infrastructure, and advocating for funding that supports our growing community's needs. By enhancing our connectivity and livability, we can reduce our carbon footprint..

Quantifiable performance indicators:

- 👍 Maintain wastewater treatment performance standards with capacity meeting projected demand and environmental assessments maintaining a minimum 95% removal of suspended solids and other high levels of contaminants
- 👍 46.8 kilometres of combined trail + sidewalk infrastructure
- 👍 Inventory and map cycling related supporting assets (i.e. public bike racks and repair stations) - Determine baseline and track increase



Accomplishments:

- 👍 Church-Thrup Road Roundabout
- 👍 Substantial completion of Charters Road – restructure and active transportation corridor additions
- 👍 Developed asset management program
- 👍 West Coast Road forcemain expansion approached substantial completion
- 👍 Church Road wastewater lift station complete
- 👍 The 2024 environment monitoring program, conducted as part of routine wastewater treatment monitoring, confirms excellent treatment performance, with all measured water quality parameters—including temperature, pH, and total suspended solids—within acceptable environmental guidelines
 - Contaminant levels such as total ammonia nitrogen, fecal coliform, and Enterococcus were below detection limits or well within conservative thresholds, demonstrating the effectiveness of the wastewater treatment process in protecting the receiving marine environment
 - While some dissolved oxygen levels were below 8 mg/L, they remained above the minimum guideline of 5.0 mg/L. Overall, the results are consistent with historical trends and regulatory expectations, indicating no adverse impacts from treated effluent discharge

Planned Activities:

- Review and update existing MOUs to reflect current transportation priorities and future needs
- Collaborate with Ministry of Transportation and Transit (MoTT) on Highway 14 upgrades
- Pursue grant opportunities continuously
- Provide referendum options to Council and seek public approval on long-term borrowing for part of the District's cost share for major roads projects
- Update Subdivision and Development

Standards Bylaw

- Conduct mid-point review of the Transportation Master Plan
- Conduct mid-point review of the Parks and Trails Master Plan
- Construction of Little River Pedestrian Crossing and Multi-Use Trail
- Launch walking school bus program
- Coordinate local outreach with BC Transit on community transit needs
- IR2 connection to wastewater treatment plant
- West Coast Road odour control unit purchased with installation anticipated for summer 2025
- Establish a sewer utilities billing mechanism after the sewer parcel tax expires in 2026

Organizational Development and Capacity Building

We are becoming a well-resourced organization with a high-performing, diverse, engaged, and adaptable workforce that can meet service-level demands.

Quantifiable performance indicators:

- 👍 Bring retention rates in line with provincial and municipal standard levels over the next two years, using baseline data from current levels

Accomplishments:

- 👍 Internal Tempest redevelopment and training to improve the development application process
- 👍 Established Committees (Land Use and Development; Community Economic Development) Framework and Terms of References
- 👍 Board of Variance Bylaw Adopted
- 👍 Physical Records Management and Systems

Improvement

- 👍 Conducted Council Code of Conduct Review

Planned Activities:

- Recruit, orientate and reestablish Land Use and Development; Community Economic Development Committees
- Recruit, orientate and reestablish Board of Variance
- Identify known service levels, such as response times and call volumes, and seek opportunities to systematically clarify service levels
- Recruit for all vacant positions and create a District Learning and Development Program
- SharePoint redesign and Electronic Document Records Management System (EDRMS)
- Website redevelopment
- Develop a Recognition and Awareness Policy
- Develop a Community Investment Program and subsequent policy updates
- Create and publish a 3-year workforce plan
- Implement new payroll software prior to the 2025 year-end
- Apply for the GFOA Canadian Award for Excellence in Financial Reporting (CANFR) for the 2024 fiscal year
- Refine Council Code of Conduct

Council Leadership and Advocacy

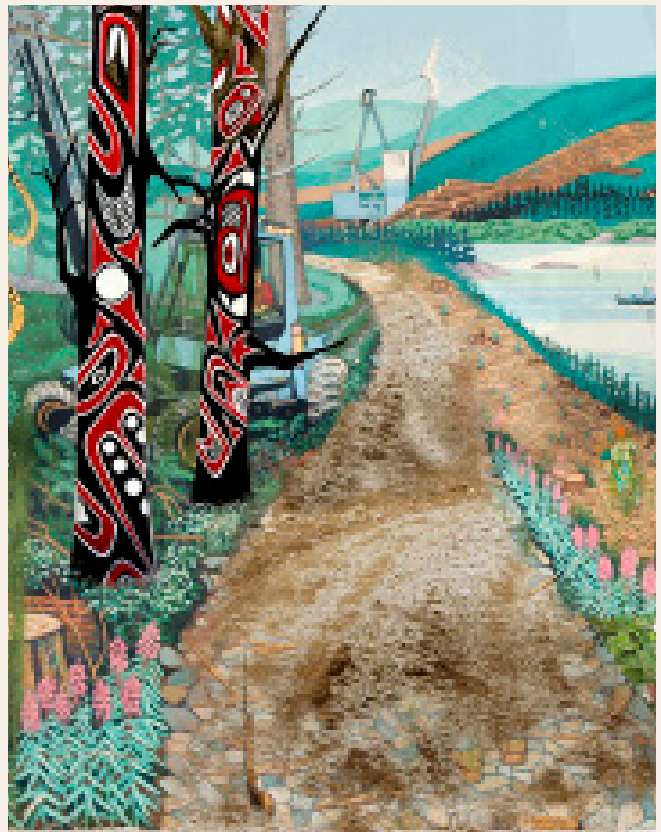
The District of Sooke Council remains deeply committed to representing the interests of our community through strong leadership, strategic advocacy, and meaningful collaboration with government agencies, Indigenous partners, and community organizations.

Council plays a role in shaping the direction of the municipality, not only through policy and decision-making, but by championing the needs of Sooke at the regional, provincial, and federal levels. Through attendance at conferences such as the Union of BC Municipalities (UBCM) convention and ongoing engagement with provincial ministries and agencies, Council continues to advance local priorities and secure support for key initiatives.

In 2024, advocacy efforts focused on:

- 👍 Infrastructure funding and sustainable land use to meet the needs of a growing population while preserving Sooke's West Coast character
- 👍 Enhancing public safety and emergency preparedness, including support for the transition of Fire Rescue and RCMP services to full 24/7 coverage
- 👍 Promoting local economic development and housing affordability through initiatives such as the Community Economic Development portfolio and progressing the Municipal Regional District Tax (MRDT) application
- 👍 Supporting environmental stewardship and climate resilience, including investments in active transportation infrastructure, electrification of the municipal fleet, and climate adaptation planning

Council also continues to prioritize strong intergovernmental relationships and reconciliation. Regular engagement with the T'Sou-ke and Sc'ianew First Nations strengthens our shared stewardship of the land and advances collaborative approaches to land use planning, cultural recognition, and service delivery.



Looking ahead, Council will maintain a proactive advocacy approach—identifying opportunities, securing partnerships, and ensuring that the District of Sooke is well-positioned to receive funding, deliver services, and implement policies that reflect the values and aspirations of the community.

Portfolio	Objective	Status/Update
Relationships	Advance partnership with T'Sou-ke Nation through revised Memorandum of Understanding.	In progress: Coordinated meetings and cultural training
Housing and Infrastructure	Engage with Ministry of Housing and Municipal Affairs to secure infrastructure support.	UBCM Ministerial Meeting Advocacy Letters, Public Statements
Education	Advocate with the Ministry of Education and Child Care through Sooke School District 62 (SD62) for a clear plan to support student population growth.	UBCM Ministerial Meeting In progress: Regular SD62 Board + Sooke Council Meetings
Transportation	Engage with Ministry of Transportation and Transit to secure funding and support to address Highway 14 congestion.	UBCM Ministerial Meeting Advocacy Letters, Public Statements
Transportation	Collaborate with BC Transit to explore transit options for local area use and expand.	Council resolutions yielding public engagement
Health Care	Work with Ministry of Health and Island Health to advocate for expanded healthcare services.	UBCM Ministerial Meetings Working group meetings
Economic Resilience	Support efforts to enhance tourism marketing and implement Municipal Regional Destination Tax (MRDT) Program.	Endorsed Regenerative Tourism Strategy Endorsed MRDT application UBCM Ministerial Meeting
Community Services	Collaborate with various ministries to advocate for improved access to childcare, homelessness services, health care, and social services in Sooke.	UBCM Ministerial Meetings Advocacy Letters, Public Statements
Climate Resilience and Preparedness	Advocate with the Ministry of Environment and Climate Change Strategy and Emergency Management BC for funding and support to strengthen the District's climate disaster preparedness and resilience.	UBCM Ministerial Meetings Mayoral Panel Presentation at UBCM
Finance	Provide sound financial leadership that supports long-term service delivery, fiscal resilience, and strategic advocacy, such as calling for modernization of utility taxation and a reallocation of 911 service funding	AVICC and UBCM Resolutions Advocacy letters, public statements
Support for Food Security	Work with the Ministry of Agriculture and Food to advocate for food security initiatives that contribute to the well-being of residents and support local food resilience and secure sustainable funding for community food banks.	UBCM Ministerial Meeting
Public Safety	Advocate for increased provincial support for local policing services, including participation in the Vancouver Island Integrated Major Crime Unit (VIIMCU) and continued funding for the Mobile Youth Services Team (MYST)	UBCM Ministerial Meetings Advocacy Letters



Truth and Reconciliation

The District of Sooke is committed to fostering respectful, meaningful relationships with Indigenous peoples and advancing reconciliation within the region.

We acknowledge that the District of Sooke is located on the unceded territories of the T'Sou-ke and Scia'new Nations. With deep respect, we honour their stewardship of these lands since time immemorial and recognize the ongoing connection Indigenous peoples have to the land, waters, and natural resources.

We recognize the legacy of colonization and the lasting impacts it has had on Indigenous peoples. The District of Sooke is dedicated to addressing this history by working collaboratively with local Nations and supporting the principles of the Truth and Reconciliation Commission of Canada's Calls to Action.

Our commitment includes advancing meaningful actions to promote cultural understanding and shared opportunities. This includes deepening partnerships with Indigenous communities to support social, economic, and environmental sustainability, while recognizing and respecting Indigenous knowledge and governance.

We strive to build a future where reconciliation is not only a commitment, but an integral part of how we grow and govern as a community.

Together, with humility and accountability, we move forward on this path of reconciliation.

Category	Key Actions	Examples
Relationship Building	Strengthen government-to-government ties	MOU renewal, council-to-council meetings, ceremonial participation (e.g., Little River Crossing)
Cultural Protocols & Training	Respectful engagement through learning and recognition	Staff/council training, territorial acknowledgments at meetings and events
Celebrations & Cultural Events	Collaborate on and support Indigenous-led, endorsed or guided events	National Indigenous Peoples Day and Truth & Reconciliation Day observance
Art & Signage	Honour culture through public art and language	Heritage Row mural, Shelley Davies banners, SENĆOŦEN signage underway
Ecological Stewardship	Align restoration and planting with Indigenous knowledge	Sooke River Knotweed Project, native species use in parks
Inclusive Planning	Involve Nations in land use and long-range planning	OCP engagement, committee representation, referrals
Infrastructure Collaboration	Plan shared infrastructure with cultural and ecological awareness	Fire services agreement, Little River Crossing, stormwater, wastewater Municipal-Type Service Agreement (MTSA)
Emergency Management	Integrate cultural safety and shared response	EOC co-activation (Old Man Lake), joint training, regional Indigenous engagement project
Education & Outreach	Embed Indigenous knowledge in public programming	Sooke Council Club, SENĆOTEN in parks learning, video series
UNDRIP/ DRIPA Alignment	Embed reconciliation in governance frameworks	Applied in planning, engagement, and emergency protocols
Ongoing Commitments	Reinforce reconciliation in policy and practice	Policy updates, land acknowledgments, Compassionate Community declaration

Departmental Overviews and Performance Highlights

The District of Sooke delivers a wide range of services designed to support community well-being, economic vitality, environmental stewardship, and safe, sustainable growth. Each department plays a unique role in supporting the District's strategic priorities, ensuring that Sooke remains a thriving community.

This section provides an overview of each department's core functions, key achievements from 2024, the value they deliver to residents, and their performance indicators in delivering services to the community.



Sustainable Action, District-Wide

As an organization, the District applies a whole-of-government approach to climate action, guided by the Low Carbon Resilience (LCR) framework. This approach integrates climate adaptation and mitigation across all departments, recognizing the interconnected social, economic, and environmental benefits of sustainable decision-making.

Performance Indicators

Each department tracks key performance indicators (KPIs) to measure progress, service efficiency, and community impact. These indicators help assess performance, identify areas for improvement, and ensure accountability. Performance indicators include measures such as response times, service delivery rates, compliance percentages, and environmental outcomes. Year-over-year trends are available in the Appendix, providing a comprehensive view of each department's long-term performance.



Administrative Services

Administrative Services provides strategic leadership and internal operational support to ensure that the District's services are delivered efficiently, professionally, and in alignment with Council's strategic direction. This department includes the Chief Administrative Officer's Office, Human Resources, and Communications.

Key Functions:

- 👍 **Chief Administrative Officer (CAO):** Leads the District's administration, ensures operational efficiency, and aligns municipal services with Council's strategic goals
- 👍 **Human Resources (HR):** Oversees recruitment, employee development, workplace wellness, and compliance with labor regulations to foster a productive and supportive work environment
- 👍 **Communications:** Develops and implements communication strategies to inform and engage residents, enhance transparency, and support public participation

Performance Indicators:

- 👍 **Employee Retention Rate:** Tracks the District's ability to attract and retain skilled staff, supporting continuity and service excellence
- 👍 **Public Engagement Metrics:** Measures resident reach and participation across all communications channels and events
- 👍 **Electronic newsletter reach and open rates exceeding industry average at 68% (industry benchmark is 20%)**

2024 Highlights:

- 👍 Welcomed Raechel Gray as the new CAO, strengthening organizational leadership and business continuity
- 👍 Addressed staffing turnover, with recruitment to fill 36% of District positions—supporting service capacity and succession planning
- 👍 Expanded community engagement through pop-up events, outreach campaigns, and digital channels, resulting in a 25% increase in public participation during phase one of the budget engagement process
- 👍 Launched communications improvements to increase transparency, including regular project updates, and improved content and resources on the District's website

Value to Taxpayers:

Administrative Services ensures that municipal operations are efficient, transparent, and aligned with community needs. By supporting a skilled workforce and fostering open communication, this department enhances public trust and service delivery.

Corporate Services

The Corporate Services Division ensures that municipal governance is transparent, accountable, and compliant with legislative requirements. The division supports the effective operation of Council and committees, oversees bylaw enforcement, and manages key administrative functions that uphold community standards, protect privacy, and maintain public trust.

Key Functions:

- 👍 **Legislative Services:** Supports Council and committee operations through agenda preparation, minute taking, and clerking. Oversees policy and bylaw development, election administration, freedom of information and privacy management, and contract administration. Also manages risk and liability processes, including legal claims coordination
- 👍 **Bylaw Services:** Focuses on enforcement and compliance through complaint-based investigations, voluntary compliance efforts, and business licensing. This function helps uphold community standards by ensuring compliance with the District's regulatory framework
- 👍 **Records Management:** Administers the organization, retention, and accessibility of District records in accordance with public sector standards to ensure legislative compliance, accountability, and efficient municipal operations

Performance Indicators:

- 👍 **Council Meeting Compliance Rate:** Ensures Council and committee meetings conducted in accordance with statutory timelines.
- 👍 **Bylaw Response Metrics:** Monitors service call volumes and trends, resolution times, and education-to-enforcement ratios.

2024 Highlights:

- 👍 Supported 20 Council meetings and 7 Committee of the Whole meetings in accordance with legislative requirements
- 👍 Processed 30 Freedom of Information requests, strengthening public access to information and government transparency while upholding the protection of personal privacy
- 👍 Responded to 1,050 bylaw service calls—a 34% increase over 2023—with continued emphasis on proactive education and voluntary compliance. Calls included issues such as illegal dumping, parking, burning, signage, and unsightly premises
- 👍 Advanced digital transformation in records management through planning for the Electronic Document and Records Management System (EDRMS)
- 👍 Advanced the Records Management program to improve physical filing, storage, and records destruction processes, supporting more efficient and compliant information handling
- 👍 Collaborated with Wild Wise on attractant management education and enforcement

Value to Taxpayers:

Corporate Services plays a key role in upholding good governance and ensuring that the municipality functions efficiently, transparently, and in accordance with provincial regulations. Through fair and consistent bylaw enforcement and streamlined administrative processes, the division helps create a well-regulated and safe environment for all residents.



Financial Services

Financial Services ensures the District's financial health and sustainability, supporting climate action through procurement practices and grant programs, and providing customer service through reception.

Key Functions:

- 👍 **Budgeting and Financial Planning:** Develops, monitors, and reports on the District's annual budget, aligning financial resources with strategic priorities
- 👍 **Accounting and Financial Reporting:** Maintains accurate financial records, ensures compliance with accounting standards, and prepares financial statements
- 👍 **Property Taxation:** Administers property tax collection, ensuring timely payments and compliance with provincial regulations
- 👍 **Procurement:** Oversees purchasing processes to ensure transparency, cost-effectiveness, and sustainability
- 👍 **Reception:** Provides front-line customer service, assisting residents with inquiries, payments, and access to municipal services

Performance Indicators:

- 👍 **Budget Variance Rate:** Measures the difference between planned and actual expenditures to monitor financial performance and forecasting accuracy
- 👍 **Property Tax Collection Rate:** Assesses the percentage of taxes collected within the fiscal year
- 👍 **Financial Reporting Timeliness:** Tracks the timely completion and publication of audited financial statements and required provincial filings

2024 Highlights:

- 👍 Developed a balanced budget aligned with the 2024–2028 Five Financial Plan, ensuring fiscal responsibility and supporting service continuity
- 👍 Enhanced transparency through the budgeting process, including a budget survey conducted in the summer, “What We Heard” report in the fall, and in-person events for clearer budget communications and more accessible financial documents
- 👍 Committed to financial transparency with quarterly public reporting to Council
- 👍 Established General Asset Management bylaw with a commitment of a minimum of 2% new tax increase each year to contribute to the Asset Management Reserve
- 👍 Revised IT and Cyber Security policies to meet audit requirements
- 👍 Renewed Community Works Fund (Gas Tax) Agreement with the UBCM
- 👍 Sent out 7,315 property tax notices; processed 4,421 accounts payable invoices to ensure consistent funding for municipal operations and timely payments to vendors
- 👍 Set up 464 accounts for Pre Authorized Withdrawals; processed 1,019 EFT payments to reduce paper use and carbon footprint
- 👍 Processed 323 property tax deferments and 4,823 Home Owner Grants
- 👍 Received and returned 8,039 external calls at the Front Desk
- 👍 Participated in the IAFF bargaining and processed retro pay
- 👍 Continued modernization of financial systems and practices, with improved integration of procurement planning and project cost tracking
- 👍 Supported community resilience and service continuity by aligning financial practices with climate action priorities, such as electrification of the municipal fleet and energy efficiency upgrades

Value to Taxpayers:

Financial Services ensures that public funds are managed with integrity, efficiency, and transparency. Through responsible budgeting and financial stewardship, the department supports high-quality service delivery, infrastructure renewal, and long-term sustainability—while maintaining affordability for residents and businesses.

Information Technology Services (including GIS)

Information Technology (IT) Services ensures the District’s digital infrastructure is secure, reliable, and responsive to the growing demands of our community. The department is critical in maintaining operational continuity, supporting digital transformation, and enabling evidence-based decision-making through Geographic Information Systems (GIS). These services are foundational to delivering efficient, connected, and forward-thinking local government.

Key Functions:

- 👍 **Technology Infrastructure:** Manages the District’s hardware, software, servers, and network systems, ensuring stable and secure operations across all departments
- 👍 **Cybersecurity:** Protects critical systems and sensitive information from digital threats by implementing proactive monitoring, risk mitigation strategies, and incident response protocols
- 👍 **Digital Transformation:** Expands online services and introduces automation to improve staff productivity, streamline internal processes, and enhance public access to services
- 👍 **GIS:** Provides mapping and spatial data analysis to support land use planning, infrastructure management, emergency response, and climate adaptation initiatives

Performance Indicators:

- 👍 **System Uptime Rate:** Tracks the reliability of IT infrastructure and availability of core systems, ensuring minimal service disruption
- 👍 **Cybersecurity Incidents Resolved:** Measures the number and resolution rate of attempted or detected cybersecurity threats

- 👍 **GIS Data Accuracy and Utilization:** Assesses the quality, frequency, and application of spatial data in supporting municipal operations and public access tools

2024 Highlights:

- 👍 600+ park points updated (bench, garbage can, etc.)
- 👍 1900+ trees mapped
- 👍 300 meters of sewer main digitized
- 👍 1,000 meters of storm main digitized
- 👍 Creation of Emergency Operating Centre information portal and parks finder map
- 👍 148 Parcels Digitized
- 👍 Upgraded core IT infrastructure to improve system reliability, enhance cybersecurity protections, and increase network performance across municipal facilities
- 👍 Enhanced GIS capabilities to support infrastructure planning and emergency operations
- 👍 Integrated GIS into public communication tools, including updated parks and trails maps and infrastructure service locators, improving resident access to location-based information

Value to Taxpayers:

IT and GIS Services enhance the efficiency, responsiveness, and transparency of municipal operations. By modernizing systems, protecting digital assets, and empowering data-informed decision-making, this department ensures that residents benefit from reliable services and accessible information—while building resilience in a rapidly evolving digital landscape.

Planning, Development, and Building Services

The Planning, Development, and Building Services Division shape the physical and economic landscape of Sooke. By managing land use planning, development applications, building safety, and community economic development, this division ensures that growth is aligned with community values, environmental stewardship, and strategic priorities. The division also supports local businesses and promotes economic resilience through a dedicated focus on business development and investment attraction.

Key Functions:

- 👍 **Planning and Development Services:** Oversees development applications, reviews zoning and land use proposals, and guides growth in accordance with the Official Community Plan (OCP), Development Permit Areas (DPAs), and provincial planning regulations.
- 👍 **Building Services:** Ensures safe, compliant construction by issuing permits and conducting inspections in line with the BC Building Code and municipal bylaws
- 👍 **Community Economic Development Services:** Builds a resilient local economy by supporting business attraction, retention, and expansion, and by managing key initiatives such as the District's MRDT application and tourism-based development projects

Performance Indicators:

- 👍 **Permits Issued (by type):** Measures development and construction activity across residential, commercial, and other sectors
- 👍 **Building Inspection Compliance Rate:** Tracks adherence to safety and construction standards during inspections
- 👍 **Economic Development Funding Secured:** Monitors the amount of external funding obtained to support business services and tourism initiatives access tools

2024 Highlights:

- 👍 Issued 225 building permits, including 111 residential and 9 commercial permits, supporting growth and development
- 👍 Conducted 1,542 building inspections, ensuring safe and quality construction and safety
- 👍 Secured \$500,000 to support local businesses and economic growth
- 👍 Updated the Development Procedures Bylaw, modernizing and clarifying the development approval process to increase transparency and efficiency
- 👍 Submitted' the District's application to the Municipal and Regional District Tax (MRDT) program for approval by the Province of BC, a key step in generating dedicated revenue to support tourism infrastructure and visitor services

Value to Taxpayers:

This division helps create a well-planned, vibrant, and economically sustainable community. By managing growth responsibly, improving regulatory processes, and supporting local businesses, Planning, Development, and Building Services ensures that development benefits current residents while laying a strong foundation for future generations.

Community Safety Services

The Community Safety Services Division protects the well-being of Sooke residents through a comprehensive approach to fire rescue, policing, and emergency preparedness. By prioritizing education, climate resilience, and timely response, this division builds trust and strengthens the District's capacity to respond to emerging public safety challenges.

2024 was a milestone year with both Fire Rescue and Sooke RCMP transitioning to 24/7 service models, ensuring around-the-clock coverage and faster response times for a growing community. This operational shift reflects the District's investment in community safety and proactive planning to meet future demand.

Key Functions:

- 👍 **Fire Rescue:** Provides emergency response services, including fire suppression, medical aid, motor vehicle accident response, rescue operations, and public fire safety education
- 👍 **Policing (Sooke RCMP):** Maintains public safety through law enforcement, crime prevention, traffic enforcement, and community engagement in alignment with the Sooke RCMP Performance Plan
- 👍 **Emergency Management Program:** Coordinates emergency preparedness and response efforts, conducts training exercises, and supports disaster mitigation and climate adaptation strategies

Performance Indicators:

- 👍 **Emergency Call Volume and Response Time:** Tracks the number and speed of responses to fire and police incidents
- 👍 **FireSmart Program Participation:** Measures public engagement in wildfire risk reduction
- 👍 **Emergency Preparedness Training Hours:** Monitors investment in readiness and education for staff and the community
- 👍 **Police Call Data:** Assesses trends in service demand and enforcement activity to inform resource allocation

2024 Highlights:

- 👍 Responded to 1,550 fire service calls, a 20% increase from 2023, with an average response time of 6 minutes and 25 seconds
- 👍 Increased FireSmart participation to 70 residents, a 40% year-over-year increase, reducing wildfire risk and strengthening community readiness
- 👍 Activated the Emergency Operations Centre during the Old Man Lake Wildfire, ensuring a coordinated response
- 👍 RCMP responded to approximately 5,795 service calls, up 8% from 2023, with strategic focus areas including:
 - Enhanced Road Safety (targeting impaired, aggressive, and distracted driving)
 - Crime Reduction (safe streets and addressing prolific offenders)
 - Community Involvement (initiatives such as Coffee with a Cop and participation in Tour de Rock)
 - Officer Wellness and Recognition (conflict resolution training, respectful workplace initiatives, and officer commendations)
- 👍 Conducted joint emergency training at Ayre Manor Assisted Living, strengthening readiness for vulnerable populations
- 👍 Advanced reconciliation efforts and strengthened trust through meaningful engagement, partnership, and collaboration with Indigenous communities, recognizing shared responsibilities for community safety, cultural respect, and mutual support

Value to Taxpayers:

This division enhances public safety, minimizes the impact of emergencies, and promotes preparedness, helping to create a resilient and secure community.

Operations Services

Operations maintains the District's infrastructure, parks, roads, and wastewater systems, integrating climate resilience into all aspects of service delivery. This service area also includes the Approving Officer, who ensures that subdivision applications meet all legal and technical requirements for creating new lots and adjusting property boundaries.

Key Functions:

- 👍 **Facilities, Parks, and Environmental Services:** Maintains public facilities, parks, and natural spaces, supporting recreation and environmental stewardship
- 👍 **Engineering, Roads and Stormwater:** Ensures safe and reliable transportation networks, maintains stormwater systems, and reduces flooding risks
- 👍 **Wastewater Services:** Operates the wastewater treatment plant, ensuring regulatory compliance and protecting water quality.
- 👍 **Subdivision Services:** Coordinates technical review for new subdivisions.

2024 Highlights:

- 👍 Maintained 290 acres of parkland and 20 km of trails, with improvements to trail surfaces and signage
- 👍 Enhanced road safety through line painting, new crosswalks, and energy-efficient pedestrian flashers
- 👍 Expanded the wastewater treatment plant, increasing capacity and improving energy efficiency
- 👍 Added electric vehicles to the municipal fleet, reducing emissions and operating costs
- 👍 Progressed Little River Crossing to the tender phase
- 👍 Commenced enhancements to Ravens Ridge Park, improving recreational amenities
- 👍 Completed the Church-Thrup Roundabout, improving traffic flow and safety

- 👍 Achieved substantial completion of Charters Road, restoring a key transportation route
- 👍 Installed two new public art pieces—Spa Et at Sooke Potholes Gateway and Spirit of Cedar at Heritage Row—contributing to public space vibrancy and cultural identity
- 👍 Reviewed 48 applications, involving 331 lots and a phased strata with 11 lots, reflecting continued community growth and housing demand.
- 👍 Advanced improvements to the application process through the Development Application Process Review (DAPR), streamlining coordination across departments and improving clarity for applicants.

Value to Taxpayers:

The Operations Division ensures that residents have access to safe and reliable infrastructure, parks, and transportation networks, supporting quality of life while reducing environmental impacts and enhancing climate resilience.



Financial Section

The following pages include a letter from the District's Director of Financial Services, 2024 Permissive Tax Exemptions, and the District's audited financial statements.





Report from the Director of Financial Services

Mayor and Council and the Citizens of Sooke:

It is my pleasure, on behalf of the Finance Department, to present the District of Sooke's audited consolidated financial statements for the year ended December 31, 2024, 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, 2024, 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 ensuring District assets are safeguarded and that the District is financially sustainable.

Financial Statement Highlights:

- 👍 The District's overall financial position improved by \$7.4 million, with accumulated surplus totaling \$158.9 million in 2024, compared to \$151.5 million in 2023. The accumulated surplus represents what remains after the assets have been used to meet the liabilities and includes cash and non-cash components
- 👍 2024 revenues totaled \$29.8 million, exceeding expenses of \$22 million with a surplus of \$7.8 million, which is higher than the budgeted surplus of \$7 million
- 👍 Increased property tax and development-related revenues due to continuing growth in the community in 2024 contributed \$7 million to the increase in revenues. Overall, 2024 revenues are \$2.4 million lower than those incurred in 2023. Last year's revenues included a one-time Growing Communities and Sewer Capital grant from the province totaling \$10 million, which is no longer available. 2024 revenues return to a more normalized state with less impact from unusual factors
- 👍 Expenses increased by \$1.6 million from \$20.4 million in 2023 to \$22 million in 2024 mostly due to RCMP and Fire Department staffing requests as well as other vacancies being filled throughout the year. In addition, the inflation experienced in 2024 contributed to cost increase

- 👍 District Tangible Capital Assets in 2024 are worth over \$152 million, which is \$12 million higher than those in 2023. The highlight of capital projects includes the substantial completion of Charters Road on time and within budget, which is an important milestone for our community
- 👍 The District has been striving to increase reserves to fund future capital projects and infrastructure upgrades. Council established the General Asset Management bylaw in 2024 with the commitment to a minimum of 2% new tax increase each year to contribute to the Asset Management reserve

Looking forward, the District is

- 👍 In the process of applying for Federal Active Transportation and Canada Housing Infrastructure Fund grants to finance the key capital projects as well as planning a referendum to seek public approval on long-term borrowing for part of the District's cost share. The District is committed to continually improving its infrastructure to meet the community's service expectations
- 👍 Improving its financial policies in the areas of Permissive Tax Exemptions and Amenity Cost Charges as well as Fees and Charges bylaw
- 👍 Committed to financial transparency with quarterly public reporting to Council

The world economy is facing significant uncertainty due to trade wars and other ongoing conflicts. The District has taken actions to better adapt to the economic environment and safeguard its assets. Sooke is proven to be a remarkable community comprised of compassionate individuals and resilient businesses. Working collaboratively, the District is committed to continuous improvement in our financial management practices to ensure the sustainable growth and prosperity of our community.

Sincerely,



**Rose Liu, MBA, CPA, CMA, PCP, Director of Financial Services
District of Sooke**

June 9, 2025

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 2023. (District of Sooke Bylaw Nos. 684 & 725).

Name	Tax Relief
Sooke Baptist Church, 7110 West Coast Road	18,050
Christian Life Assembly, 6851 West Coast Road.	3,180
Anglican Synod Diocese of BC, 1952 Murray Road	6,919
Knox Presbyterian Church, 2110 Church Road	529
Seventh Day Adventist Church, 6251 Sooke Road	1,438
Seventh Day Adventist Church, 6255 Sooke Road	1,911
Sooke Congregation of Jehovah's Witnesses, 2207 Church Road	8,459
Bishop of Victoria, 2191 Townsend Road	8,526
Sooke Community Association, Community Hall, 2039 Shields Road	8,282
Sooke Community Association, Ballpark, 6441 Throup Road	4,910
Sooke Community Association, Parking Area & Ballpark, 6521 Throup Road	7,719
Sooke Community Association, Parking Area & Ballpark, 6521 Throup Road	2,636
Sooke Community Association, Parking Area & Ballpark, 6521 Throup Road	2,956
Sooke Community Association, Fred Milne Park, 2249 Sooke River Road	5,100
Sooke Community Association, Park, Sooke Flats, 2259 Phillips Road	36,431
Sooke Community Association, Parking Area and Ballpark, 2259 Phillips Road	2,481
Sooke Lions Club Park, 2008 Murray Road	2,492
Girl Guides of Canada, 2292 Sooke River Road	7,362

Name	Tax Relief
YMCA-YWCA of Vancouver Island, Glinz Lake Road	7,806
YMCA-YWCA of Vancouver Island, Glinz Lake Road	7,034
Children's Health Foundation of Vancouver Island, 6672 Wadams Way	47,562
M'akola Housing Society, 2170 Charters Road	134,221
Sooke Harbour Authority, Maple Avenue S	15,132
Crown Federal, 1800 Maple Avenue S	532
Sooke Royal Canadian Legion Branch 54, 6726 Eustace Road	18,251
Sooke Elderly Citizens Society (Ayre Manor), 6764 Ayre Road	12,321
Sooke Mount Shepherd Masonic Association, 6544 Throup Road	9,087
Sooke Hospice Society, 6669 Goodmere Road	5,490
Sooke Family Resource Society Thrift Store, 2065 Anna Marie Rd	16,855
CRD - Juan de Fuca Salmon Restoration Society , 2895 Sooke River Road	29,285
Knox Vision Society, 2110 Church Road	29,297
Sooke Regional Historical Society, Museum, 2070 Phillips Road	29,516
TOTAL	\$508,361

Financial Statements of

DISTRICT OF SOOKE

Year ended December 31, 2024

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 Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's financial statements.



Chief Administrative Officer



Director of Financial Services



KPMG LLP

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

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council 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, 2024
- the statement of operations for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statements of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2024 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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



District of Sooke

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.

Chartered Professional Accountants

Victoria, Canada
April 29, 2025

DISTRICT OF SOOKE

Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash and cash equivalents (note 3)	\$ 18,314,424	\$ 29,937,888
Property taxes receivable	1,321,441	875,169
Accounts receivable	1,268,994	1,159,586
Other assets (note 12(a))	160,208	154,817
	21,065,067	32,127,460
Financial liabilities:		
Accounts payable and accrued liabilities	4,232,799	5,086,761
Asset retirement obligations (note 11)	56,000	56,000
Deposits	3,551,338	4,738,315
Deferred revenue (note 4)	4,297,887	9,067,399
Employee benefit obligations (note 5)	484,921	415,926
Long-term debt (note 6)	2,215,910	2,183,594
	14,838,855	21,547,995
Net financial assets	6,226,212	10,579,465
Non-financial assets:		
Tangible capital assets (note 7)	152,409,452	140,681,695
Inventory of supplies	9,459	-
Prepaid expenses	345,296	318,923
	152,764,207	141,000,618
Accumulated surplus (note 8)	\$ 158,990,419	\$ 151,580,083

Commitments and contingent liabilities (note 12)

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

On behalf of the District:



Director of Financial Services

DISTRICT OF SOOKE

Statement of Operations and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	Financial Plan (note 13)	2024	2023
Revenue:			
Net taxes available for municipal purposes (note 9)	\$ 12,634,448	\$ 12,670,681	\$ 11,265,627
Sales and user fees	132,250	145,987	109,554
Government transfers (note 10)	4,602,944	2,718,930	12,307,349
Investment income	450,000	1,086,140	955,303
Penalties and fines	230,000	294,852	265,218
Licenses and permits	1,149,000	968,070	1,187,358
Donations and contributions	171,117	2,837,714	1,103,890
Developer cost charges (note 4)	5,002,874	5,675,464	1,719,431
Sewer operating revenue	3,120,000	3,217,306	3,138,064
Casino revenue sharing	260,000	247,304	262,494
Total revenue	27,752,633	29,862,448	32,314,288
Expenses:			
General government	4,482,434	5,311,500	4,846,556
Protective services	6,704,171	7,152,798	6,520,386
Development service	6,464,813	6,472,528	5,984,981
Sewer	3,035,658	3,126,441	3,066,842
Total expenses	20,687,076	22,063,267	20,418,765
Annual surplus	7,065,557	7,799,181	11,895,523
Accumulated surplus, beginning of year	151,580,083	151,580,083	139,684,560
Adoption of PS 3400 Revenue Standard (note 2)	-	(388,845)	-
Accumulated surplus, end of year	\$ 158,645,640	\$ 158,990,419	\$ 151,580,083

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, 2024, with comparative information for 2023

	Financial Plan (note 13)	2024	2023
Annual surplus	\$ 7,065,557	\$ 7,799,181	\$ 11,895,523
Acquisition of tangible capital assets	(18,026,599)	(13,708,810)	(10,232,640)
Asset retirement obligations	-	-	(56,000)
Developer contributions of tangible capital assets	-	(1,543,444)	(1,063,310)
Proceeds from disposal of tangible capital assets	-	232,070	-
Amortization of tangible capital assets	3,134,462	3,235,730	3,389,152
Loss on disposal/write down of tangible capital assets	-	56,697	-
	(14,892,137)	(11,727,757)	(7,962,798)
Acquisition of inventory	-	(9,459)	-
Acquisition of prepaid expenses	-	(26,373)	(89,730)
	-	(35,832)	(89,730)
Change in net financial assets (debt)	(7,826,580)	(3,964,408)	3,842,995
Net financial assets, beginning of year	10,579,465	10,579,465	6,736,470
Adoption of PS 3400 Revenue Standard (note 2)	-	(388,845)	-
Net financial assets, end of year	\$ 2,752,885	\$ 6,226,212	\$ 10,579,465

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

DISTRICT OF SOOKE

Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 7,799,181	\$ 11,895,523
Items not involving cash:		
Developer contributions of tangible capital assets	(1,543,444)	(1,063,310)
Amortization of tangible capital assets	3,235,730	3,389,152
Loss on disposal/write down of tangible capital assets	56,697	-
Actuarial adjustment on debt	(299,350)	(275,507)
Change in non-cash operating assets and liabilities:		
Property taxes receivable	(446,272)	146,570
Accounts receivable	(109,408)	(528,005)
Other assets	(5,391)	(4,768)
Accounts payable and accrued liabilities	(853,962)	1,953,524
Deposits	(1,186,977)	10,053
Employee benefit obligations	68,995	2,994
Deferred revenue	(5,158,357)	(4,944,756)
Inventory	(9,459)	-
Prepaid expenses	(26,373)	(89,730)
	1,521,610	10,491,740
Capital activities:		
Proceeds from disposal of tangible capital assets	232,070	-
Acquisition of tangible capital assets	(13,708,810)	(10,232,640)
	(13,476,740)	(10,232,640)
Financing activities:		
Proceeds from borrowing	815,570	-
Repayment of debt	(483,904)	(546,580)
	331,666	(546,580)
Decrease in cash and cash equivalents	(11,623,464)	(287,480)
Cash and cash equivalents, beginning of year	29,937,888	30,225,368
Cash and cash equivalents, end of year	\$ 18,314,424	\$ 29,937,888

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

DISTRICT OF SOOKE

Notes to Financial Statements

Year ended December 31, 2024

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 the District's activities and funds. Inter-departmental balances and organizational transactions have been eliminated. The District does not administer any trust activities on behalf of external parties. 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 amount 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, 2024

1. Significant accounting policies (continued):

(d) Revenue:

Revenues from transactions with performance obligations such as licenses and permit revenue, sewer revenue, rental revenue, and sale of goods and services, are recognized when (at a point in time) or as (over a period of time) the District satisfies the performance obligations, which occurs when control of the benefits

Revenues from transactions without performance obligations are recognized at realizable value when the District has the right to claim or retain an inflow of economic resources received or receivable and there is a past transaction or event that gives rise to the economic resources.

(e) Deferred revenue:

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

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.

(f) 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.

(g) Investment income:

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

(h) Deposits:

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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(i) Cash and cash equivalents:

Cash and cash equivalents include investments in the Municipal Finance Authority of British Columbia ("MFA") Money Market Funds and Government Focused Ultra-Short Bond, and are recorded at cost plus earnings reinvested in the funds.

(j) Long-term debt:

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

(k) 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.

(l) Non-financial assets:

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

(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:

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(I) Non-financial assets (continued):

(i) Tangible capital assets (continued)

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.

(ii) Contributions of tangible capital assets

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(m) 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.

(n) Asset retirement obligation:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- (i) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (ii) the past transaction or event giving rise to the liability has occurred;
- (iii) it is expected that future economic benefits will be given up; and
- (iv) a reasonable estimate of the amount can be made.

The District's asset retirement obligations include the removal of asbestos in a District owned building. The estimate of the asset retirement obligation includes costs directly attributable to the asset retirement obligations. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is amortized in accordance with the amortization accounting policies outlined in (k). The liability recorded is an estimate and is not considered material, therefore it has not been discounted using a present value calculation. The carrying value of the liability is reviewed at each financial reporting date with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset.

(o) Financial instruments:

The District's financial instruments include cash and cash equivalents, property taxes receivable, accounts receivable, other assets, accounts payable and accrued liabilities, deposits, and long-term liabilities.

Financial instruments are recorded at fair value on initial recognition. Equity instruments quoted in an active market and derivatives are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently recorded at cost or amortized cost unless the District elects to carry the financial instrument at fair value. The District has not elected to carry any other financial instruments at fair value.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(o) Financial instruments (continued):

Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses. They are recorded in the Statement of Operations when they are realized. There are no unrealized changes in fair value in the years presented; as a result, the District does not have a Statement of Remeasurement Gains and Losses.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the Statement of Operations.

Transaction costs incurred on the acquisition of financial instruments subsequently measured at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost are included in the cost and amortized on an effective interest basis.

(p) 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. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, estimating provisions for accrued liabilities including employee future benefits, asset retirement obligations and estimating permit revenue based on performance obligations completed.

Actual results could differ from these estimates.

2. Adoption of new accounting policies:

Adoption of PS 3160 Public Private Partnerships Standard:

On January 1, 2024, the District adopted Canadian Public Sector Accounting Standard PS 3160, Public Private Partnerships ("PS 3160"). The new standard addresses the recognition, measurement, presentation, and disclosure of infrastructure procured by public sector entities through certain types of public private partnership arrangements. Management has assessed that there is no impact of adopting PS 3160 on the financial statements of the District.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

2. Adoption of new accounting policies (continued):

Adoption of PSG-8, Purchased Intangibles:

On January 1, 2024, the District adopted Public Sector Guideline PSG-8, Purchased Intangibles, applied on a prospective basis ("PSG-8"). PSG-8 defines purchased intangibles as identifiable non-monetary economic resources without physical substance acquired through an arm's length exchange transaction between knowledgeable, willing parties who are under no compulsion to act. Intangibles acquired through a transfer, contribution, or inter-entity transaction, are not purchased intangibles. Management has assessed the impact of adopting PSG-8 and found that at present no such items meet the criteria to be recognized as a purchased intangible.

Adoption of PS 3400 Revenue Standard:

On January 1, 2024, the District adopted Canadian Public Sector Accounting Standard PS 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. The new standard was adopted using the prospective transitional provisions and did not have a significant impact on the amounts presented in the financial statements.

3. Cash and cash equivalents:

	2024	2023
Bank deposits	\$ 3,623,229	\$ 3,841,467
Municipal Finance Authority ("MFA") Government Focused Ultra-Short Bond	14,653,317	26,060,281
MFA Money Market Funds	37,878	36,140
	\$ 18,314,424	\$ 29,937,888

4. Deferred revenue:

	2024	2023
Prepaid property taxes	\$ 1,329,457	\$ 1,236,010
Development cost charges	1,073,469	6,032,141
Permit revenue	447,175	45,005
Other deferred revenue	1,447,786	1,754,243
Total deferred revenue	\$ 4,297,887	\$ 9,067,399

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

4. Deferred revenue (continued):

Development cost charges

	2024	2023
Opening balance of unspent funds	\$ 6,032,141	\$ 6,917,952
Add:		
Development cost charges collected during the year	649,751	742,178
Interest earned	67,041	91,442
	716,792	833,620
	6,748,933	7,751,572
Less amount recorded as revenue	(5,675,464)	(1,719,431)
Closing balance of unspent funds	\$ 1,073,469	\$ 6,032,141

5. Employee benefit obligations:

	2024	2023
Accrued vacation	\$ 118,678	\$ 98,936
Other contract obligations	366,243	316,990
	\$ 484,921	\$ 415,926

Employee benefit obligations represent accrued benefits as at December 31, 2024. 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, separation agreement obligations and retirement benefits for possible drawdown at future dates. The 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 a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023 the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

5. Employee benefit obligations (continued):

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 actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2024, with results available in 2025.

The District paid \$668,597 (2023 - \$559,922) for employer contributions while employees contributed \$579,082 (2023 - \$489,581) to the plan in fiscal 2024.

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.

6. Long-term debt:

	2024	2023
MFA Long-term loan for ladder truck bearing interest at 4.52% and matures in 2027	\$ 114,172	\$ 154,267
MFA Long-term loan for sewer capital project bearing interest at 4.43% and matures in 2026	1,160,653	1,741,054
MFA Equipment Loan (water tender truck) bearing annual variable interest and matures in 2024	-	6,788
MFA Equipment Loan (engine 1A) bearing annual variable interest and matures in 2025	25,188	103,785
MFA Equipment Loan (engine 1B) bearing annual variable interest and matures in 2025	100,327	177,700
MFA Equipment Loan (pumper truck) bearing annual variable interest and matures in 2029	815,570	-
Long-term debt	\$ 2,215,910	\$ 2,183,594

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

6. Long-term debt (continued):

(a) MFA Long-term loans:

The District issues its debt through the MFA. A long-term loan 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 MFA long-term loans at December 31, 2024 is \$9,417,101 (2023 - \$9,417,101).

The long-term 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.

(b) MFA Equipment loans

The MFA has established an equipment financing program that replaced the former leasing program. Loans under the equipment financing program are available to both regional districts and municipalities under section 175 of the Community Charter and are direct obligations of the entity requesting funding. In the case of a municipality, it does not have to seek consent of its regional district to obtain an equipment financing loan. The maximum length of an equipment financing loan agreement is five years. Interest rates are based on the Canadian Dollar Offered Rate and the loans have fixed monthly payments with the interest portion calculated on the last day of the month. The gross value of MFA Equipment loans at December 31, 2024 is \$1,615,570 (2023 - \$1,169,938).

(c) The aggregate amount of principal payments required on the District's outstanding debt during each of the next five years are as follows:

	Total
2025	\$ 599,341
2026	480,271
2027	191,317
2028	172,491
2029	165,582

(d) Total interest expense on debt for the year ending December 31, 2024 amounted to \$169,963 (2023 - \$167,177).

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

7. Tangible capital assets:

Year Ended December 31, 2024										
	Land	Land Improvements	Buildings	Equipment, furniture, and vehicles	Road, bridges, and sidewalks	Storm sewer	Sanitary sewer utility	Work in progress	Total 2024	Total 2023
Cost:										
Balance, beginning of year	49,846,290	10,684,311	5,358,835	7,944,229	65,721,425	16,934,172	30,326,526	10,353,805	197,169,593	186,120,218
Additions	10,382	418,157	99,347	1,259,247	8,682,613	532,126	1,187,136	3,063,246	15,252,254	11,351,950
Transfers	-	-	-	83,143	4,075,085	-	4,939,948	(9,098,176)	-	-
Disposals	(6,422)	-	-	(92,818)	(500,729)	(33,745)	(38,334)	(70,169)	(742,217)	(302,575)
Balance, end of year	49,850,250	11,102,468	5,458,182	9,193,801	77,978,394	17,432,553	36,415,276	4,248,706	211,679,630	197,169,593
Accumulated Amortization:										
Balance, beginning of year	-	4,842,052	3,286,245	4,569,622	32,193,818	2,866,528	8,729,633	-	56,487,898	53,401,321
Amortization, current year	-	378,824	213,824	358,685	1,495,685	211,656	577,056	-	3,235,730	3,389,152
Disposals	-	-	-	(64,970)	(370,785)	(9,534)	(8,161)	-	(453,450)	(302,575)
Balance, end of year	-	5,220,876	3,500,069	4,863,337	33,318,718	3,068,650	9,298,528	-	59,270,178	56,487,898
Net book value, end of year	49,850,250	5,881,592	1,958,113	4,330,464	44,659,676	14,363,903	27,116,748	4,248,706	152,409,452	140,681,695

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

7. Tangible capital assets (continued):

Year Ended December 31, 2023										
	Land	Land Improvements	Buildings	Equipment, furniture, and vehicles	Road, bridges, and sidewalks	Storm sewer	Sanitary sewer utility	Work in progress	Total 2023	Total 2022
Cost:										
Balance, beginning of year	49,846,290	10,054,669	5,133,263	7,786,155	64,539,480	16,722,012	29,927,433	2,110,916	186,120,218	171,304,536
Additions	-	612,205	194,922	177,358	1,220,343	212,160	399,093	8,535,869	11,351,950	14,900,495
Transfers	-	17,437	30,650	-	244,893	-	-	(292,980)	-	-
Disposals	-	-	-	(19,284)	(283,291)	-	-	-	(302,575)	(84,813)
Balance, end of year	49,846,290	10,684,311	5,358,835	7,944,229	65,721,425	16,934,172	30,326,526	10,353,805	197,169,593	186,120,218
Accumulated Amortization:										
Balance, beginning of year	-	4,457,984	3,089,280	4,228,419	30,810,905	2,655,916	8,158,817	-	53,401,321	50,209,136
Amortization, current year	-	384,068	196,965	360,487	1,666,204	210,612	570,816	-	3,389,152	3,192,185
Disposals	-	-	-	(19,284)	(283,291)	-	-	-	(302,575)	-
Balance, end of year	-	4,842,052	3,286,245	4,569,622	32,193,818	2,866,528	8,729,633	-	56,487,898	53,401,321
Net book value, end of year	49,846,290	5,842,259	2,072,590	3,374,607	33,527,607	14,067,644	21,596,893	10,353,805	140,681,695	132,718,897

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

7. Tangible capital assets (continued):

(a) Work in progress:

Assets in progress having a value of \$4,248,706 (2023 - \$10,353,805) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed capital assets received during the year is \$1,543,444 (2023 - \$1,063,310) comprised of land improvements (\$210,400) roads and sidewalks (\$704,181), storm sewer (\$401,141), and sanitary sewer (\$217,340).

(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 material write-downs of tangible capital assets occurred during the year. In 2024 \$70,169 of work in progress was no longer considered capital.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)
Year ended December 31, 2024

8. Accumulated surplus:

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

	2024	2023
Surplus:		
Equity in tangible capital assets	\$ 150,193,542	\$ 138,498,101
Operating Fund	248,640	900,345
Total surplus	150,442,182	139,398,446
Reserve Funds:		
COVID-19 Safe Restart Reserve	717,730	1,482,912
Growing Communities Reserve	2,602,360	4,815,732
Sewer Reserve Fund	1,559,010	1,668,872
Community Works Fund (Gas Tax) Reserve	332,867	742,233
Capital Asset Replacement	-	678,948
Playing Field Reserve	129,619	146,934
Future Policing Costs Reserve	273,287	196,557
Future Road Liabilities Reserve	375,199	375,199
Parkland Reserve	314,404	308,593
Seniors/Youth Centre Reserve	-	996
Emergency Road Repair / Snow Removal Reserve	105,145	141,225
General Asset Management	216,056	-
Fire Equipment Reserve	19,282	69,895
Affordable Housing	493,655	433,493
Capital Improvement Financing Reserve	163,224	148,325
SPA Revenue Reserve	175,475	162,774
Land (Non-park)	297,975	105,906
Revenue Smoothing	14,512	14,512
Capital Works Reserve	-	40,614
Frontage Improvements Reserve	66,536	66,536
Community Amenities	62,440	61,286
Casino Revenue Reserve	452,954	311,760
Property Tax Stabilization	51,000	51,000
Sewer Expansion Reserve	53,145	52,163
Risk Management	30,870	30,870
Harbour Park Reserve	30,342	28,092
Carbon Tax Rebate Reserve	-	18,340
Trees (Park St)	11,150	11,150
Knott / Demamiel Watershed Reserve	-	6,700
Marine Boardwalk Reserve	-	5,520
Street Lighting Reserve	-	4,000
Banner Contributions Reserve	-	500
Total reserve funds	8,548,237	12,181,637
Accumulated surplus	\$ 158,990,419	\$ 151,580,083

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

9. 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.

	2024	2023
Taxes:		
Property tax	\$ 27,226,640	\$ 24,788,098
Payments in lieu of taxes	96,725	100,747
Fortis operating fee	44,171	49,297
1% Utility tax	162,051	182,444
	27,529,587	25,120,586
Less taxes levied on behalf of:		
Provincial government - school taxes	7,183,118	7,001,671
Capital Regional District	4,138,535	3,923,100
Capital Regional Hospital District	723,481	742,517
Municipal Finance Authority	1,167	1,187
BC Assessment Authority	208,020	205,705
BC Transit Authority	1,595,096	1,139,652
Vancouver Island Regional Library	1,009,489	841,127
	14,858,906	13,854,959
Net taxes available for municipal purposes	\$ 12,670,681	\$ 11,265,627

10. Government transfers:

The government transfers reported on the Statement of Operations are:

	2024	2023
Provincial Small Community Protection	\$ 280,800	\$ 273,000
Provincial Traffic Fine	73,000	80,000
Investing in Canada Infrastructure Program	194,145	-
Fire Smart	129,219	139,386
Provincial (UBCM)	214,777	-
Small-scale Multi-Unit Housing Grant (SSMUH)	75,520	-
Sewer capital grant	-	4,089,051
Climate Action Rebate	146,937	97,287
Community Works Fund (Gas Tax)	750,335	657,598
Ministry of Transportation and Infrastructure	144,398	972,977
Growing Communities Grant	-	5,939,000
Capital Regional District	510,436	-
Other	199,363	59,050
	\$ 2,718,930	\$ 12,307,349

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

11. Asset retirement obligations:

The District owns and operates a building known to have asbestos, which represents a health hazard upon demolition of the building. There is a legal obligation to remove or remediate it.

Changes to the asset retirement obligation in the year are as follows:

	2024	2023
Balance, beginning of year	\$ 56,000	\$ -
Adjustment on adoption of PS3280	-	56,000
Retirement costs incurred	-	-
Balance, end of year	\$ 56,000	\$ 56,000

12. 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 \$160,208 (2023 - \$154,817) 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, 2024 there were contingent demand notes of \$272,296 (2023 - \$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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

12. Commitments and contingent liabilities: (continued)

- (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. This includes various capital projects as at December 31, 2024 with significant agreements totaling \$4,408,510. In addition, the District has open purchase commitments that have not yet been recorded in the accounts. The balance of these purchase orders is currently indeterminable. Funding for the majority of these obligations has been set aside in reserves for future expenditures, development cost charges and grant revenue. These amounts will be recorded in the accounts in the period when the goods and services to which they relate 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 90% as of April 1, 2024. At current strength (14 members, full strength is 16 members) the 2025 estimated cost of this contract is \$3,999,242.
- (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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

13. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2024 operating and capital financial plans adopted by Council on March 25, 2024. Amortization is included in the plan. The following reconciles the approved financial plan to the figures reported in these financial statements.

	2024 Budget
Revenues:	
Financial plan, originally approved by Council	\$ 42,751,478
Less:	
Transfer from other funds	10,357,928
DCC funds	1,506,455
Amortization offset	3,134,462
Total revenue	27,752,633
Expenses:	
Financial plan, originally approved by Council	42,751,478
Less:	
Capital expenses	18,026,599
Transfer to other reserves	2,073,530
DCC funds	1,506,455
Debt principal payments	457,818
Total expenses	20,687,076
Annual surplus	\$ 7,065,557

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

14. Financial instruments risk management:

The District has exposure to the following risks from its use of financial instruments: credit risk, liquidity risk, and market risk (foreign currency risk, interest rate risk, and other price risk). Management oversees the District's systems and practices of internal control and ensures that these controls contribute to the assessment and mitigation of risk. Management reports regularly to Council on its activities. The District has experienced no change in its risk exposure and has not made any changes to its risk management policies and procedures during the year.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

14. Financial instruments risk management (continued):

(a) Credit risk:

Credit risk is the risk of a financial loss to the District if a counterparty to a financial instrument fails to meet its contractual obligations resulting in a financial loss. Cash and cash equivalents are held with reputable financial institutions with investment grade external credit ratings, and with the MFA. The majority of receivables are owed from government agencies. The District is able to recover delinquent property taxes through tax sale of properties. The District assesses its receivables and provides for any amounts that are collectible in an allowance for doubtful accounts. The maximum exposure to credit risk is the carrying value of financial assets.

(b) Liquidity risk:

Liquidity risk is the risk that the District will not be able to meet its financial obligations as they become due. The District's objective is to have sufficient liquidity to meet these liabilities when due. The District prepares financial plans, monitors its cash balance and cash flows to meet its liquidity requirements. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

(c) Market risk:

Market risk is the risk that changes in market price, such as foreign exchange rates, interest rates and other price risks, will affect the District's results of operations or the fair value of its holdings of financial instruments. In the normal course of operations, the District makes a small number of purchases denominated in US dollars. The District does not have any material transactions denominated in foreign currencies at year end. The District is monitoring the potential impacts and options to mitigate risks arising from tariffs and cross border trade. Fire truck engine 2 is currently on order from the U.S.A. with a pending payment of \$918,000 for 2025. It is highly likely that emergency equipment will be exempt from tariffs, given the historical record. The District has purchased chemicals for sewer treatment at \$120,000 each year and will source domestically in 2025.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. Investments subject to interest rate risk are the MFA Government Focused Ultra-Short Bond disclosed in note 3. As interest rates rise, the market value of these investments decreases; as interest rates fall, the market value of these investments increases. The District is subject to interest rate risk at maturity or refinancing of fixed rate debt and on certain equipment loans with variable interest rates.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

15. 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, 2024

15. 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.

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 system 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 accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

15. Segmented information (continued):

2024	General Government	Protective Services	Development Services	Sewer	Total
Revenue:					
Taxation	\$12,670,681	\$ -	\$ -	\$ -	\$ 12,670,681
User charges	466,051	59,932	882,926	3,217,306	4,626,215
Government transfers	439,617	514,965	1,764,348	-	2,718,930
Investment income	1,086,140	-	-	-	1,086,140
Developer cost charges	-	-	3,069,008	2,606,456	5,675,464
Donations and contributions	2,000	-	2,618,374	217,340	2,837,714
Other	247,304	-	-	-	247,304
Total revenue	14,911,793	574,897	8,334,656	6,041,102	29,862,448
Expenses:					
Salaries and wages	2,432,330	2,822,483	3,089,735	893,687	9,238,235
Contracted and general services	1,015,581	3,343,283	678,457	915,563	5,952,884
Supplies and materials	1,433,364	590,177	789,080	363,666	3,176,287
Interest and bank charges	233,471	35,323	-	134,640	403,434
Loss (gain) on disposal and write down of tangible capital assets	(17,070)	2,847	40,747	30,173	56,697
Amortization	213,824	358,685	1,874,509	788,712	3,235,730
Total expenses	5,311,500	7,152,798	6,472,528	3,126,441	22,063,267
Annual surplus (deficit)	\$9,600,293	(\$6,577,901)	\$1,862,128	\$2,914,661	\$7,799,181

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2024

15. Segmented information (continued):

2023	General Government	Protective Services	Development Services	Sewer	Total
Revenue:					
Taxation	\$11,265,627	\$ -	\$ -	\$ -	\$ 11,265,627
User charges	421,822	40,115	1,100,194	3,138,064	4,700,195
Government transfers	6,095,337	492,386	1,630,575	4,089,051	12,307,349
Investment income	955,303	-	-	-	955,303
Other	262,494	-	2,490,373	332,947	3,085,814
Total revenue	19,000,583	532,501	5,221,142	7,560,062	32,314,288
Expenses:					
Salaries and wages	2,179,277	2,266,666	2,675,295	851,726	7,972,964
Contracted and general services	852,957	3,326,213	722,202	879,379	5,780,751
Supplies and materials	1,490,636	517,604	537,211	435,548	2,980,999
Interest and bank charges	126,722	49,416	-	118,761	294,899
Amortization	196,964	360,487	2,050,273	781,428	3,389,152
Total expenses	4,846,556	6,520,386	5,984,981	3,066,842	20,418,765
Annual surplus (deficit)	\$14,154,027	(\$5,987,885)	(\$763,839)	\$4,493,220	\$11,895,523

DISTRICT OF SOOKE

SCHEDULE 1

(Unaudited)

Year ended December 31, 2024

COVID-19 Safe Restart Grant

Balance, January 1, 2024	\$ 1,482,912
Computer and other electronic technology costs (to improve interconnectivity and virtual communications)	(178,832)
Services for vulnerable persons (e.g. persons living with disabilities or mental illness)	(164,575)
Facility reopening and response costs; emergency planning and response costs; protective services and bylaw enforcement costs	(445,729)
Total eligible costs incurred	(789,136)
Interest earned	23,954
Balance, December 31, 2024	\$ 717,730

DISTRICT OF SOOKE

SCHEDULE 2

(Unaudited)

Year ended December 31, 2024

Growing Communities Grant

Balance, January 1, 2024	\$ 4,815,732
Less eligible expenses incurred:	
Local roads, bridges, and sidewalk capital projects	(2,173,630)
Park capital projects	(105,777)
Interest earned	66,035
Balance, December 31, 2024	\$ 2,602,360

DISTRICT OF SOOKE

SCHEDULE 3

(Unaudited)

Year ended December 31, 2024

Small-scale Multi-Unit Housing Grant (SSMUH)

Balance, January 1, 2024

\$ 233,089

Less eligible expenses incurred:

Review/update Zoning Bylaw and Official Community Plan to new
legislation

(75,520)

Balance, December 31, 2024

\$ 157,569





STATISTICS OVERVIEW

Statistics Section (unaudited)

The following section of this document will review a variety of statistics covering a number of topics.

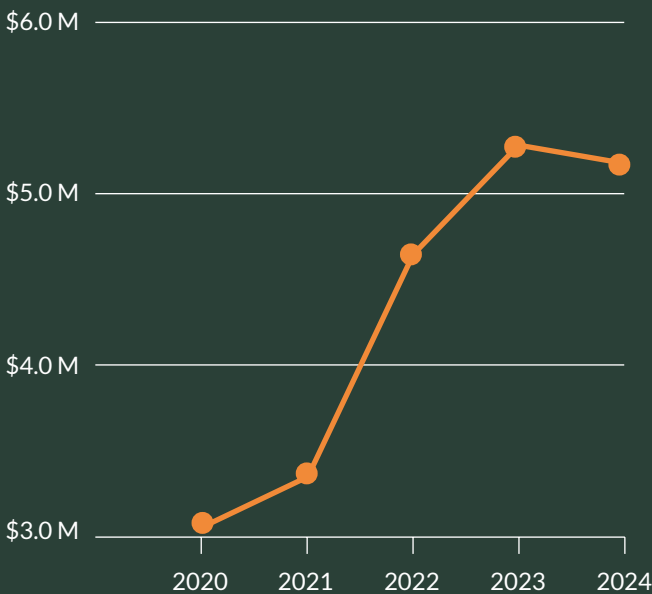
Average Single-family Home Municipal Taxes

Community	Sum of General Municipal
Lake Cowichan	\$1,593
Lantzville	\$1,744
Sooke	\$1,758
North Saanich	\$1,890
Comox	\$1,922
Duncan	\$1,940
North Cowichan	\$1,968
Metchosin	\$2,028
Ladysmith	\$2,037
Courtenay	\$2,040
Sidney	\$2,206
Parksville	\$2,253
Highlands	\$2,318
View Royal	\$2,393
Campbell River	\$2,404
Langford	\$2,406
Colwood	\$2,477
Port Alberni	\$2,530
Qualicum Beach	\$2,598
Central Saanich	\$2,899
Nanaimo	\$2,966
Esquimalt	\$3,319
Tofino	\$3,504
Saanich	\$3,688
Victoria	\$3,757
Oak Bay	\$4,976

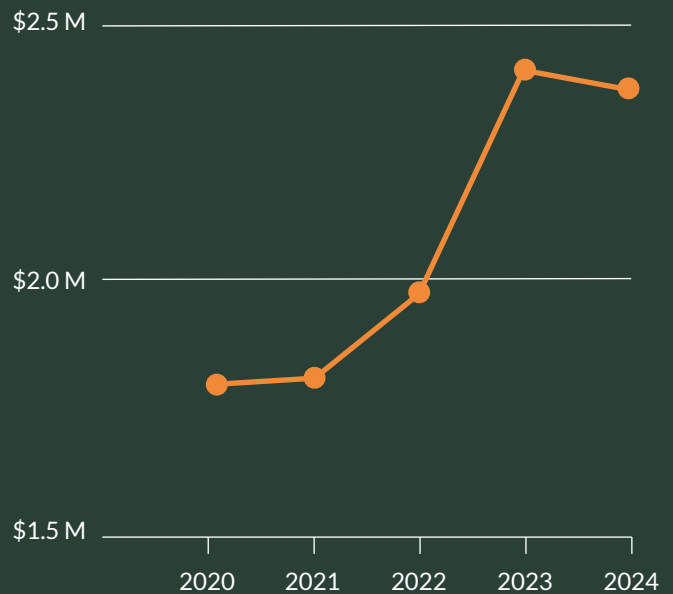
Assessed Values General Municipal Purposes

	2020	2021	2022	2023	2024
Residential	\$3,048,178,325	\$3,343,349,387	\$4,649,231,012	\$5,291,178,924	\$5,184,551,286
Utility	\$351,367	\$467,269	\$1,024,673	\$1,139,692	\$1,419,601
Industrial	\$5,831,100	\$4,270,600	\$8,555,600	\$10,253,700	\$11,602,200
Business	\$179,942,335	\$181,207,062	\$197,700,641	\$241,474,400	\$237,689,100
Managed Forest Land	\$1,238,400	\$1,200,200	\$1,107,100	\$1,176,000	\$1,264,700
Recreational/Non profit	\$6,448,600	\$6,031,200	\$6,830,900	\$8,336,700	\$8,245,700
Farm	\$609,337	\$642,552	\$644,648	\$630,444	\$644,486
Total	\$3,242,599,464	\$3,537,168,270	\$4,865,094,574	\$5,554,189,860	\$5,445,417,073

Assessed Values Class 1 Residential



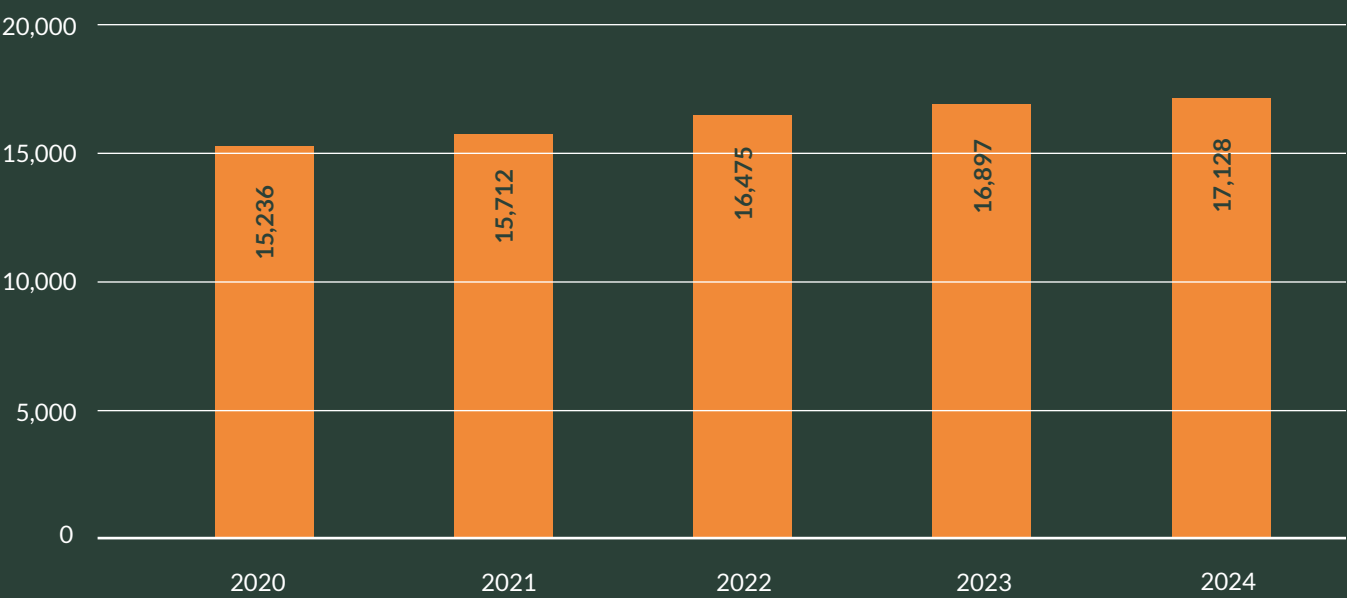
Assessed Values Class 6 Business



Sooke Property Class Totals

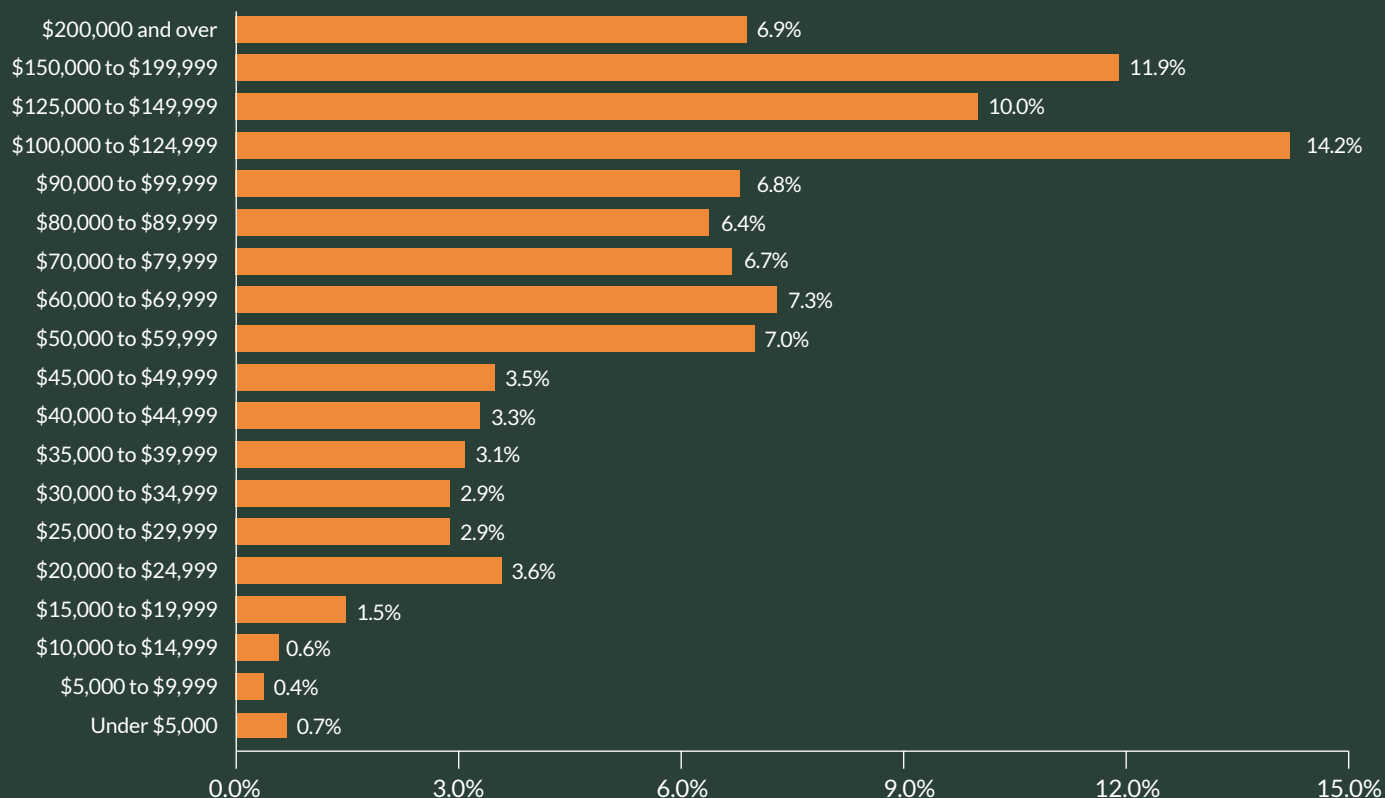
	2020	2021	2022	2023	2024
Residential	6095	6239	6383	6567	6657
Utility	18	19	21	21	22
Industrial	13	12	12	12	13
Business	283	296	294	310	307
Managed Forest Land	4	4	4	4	4
Recreational/Non profit	159	161	167	174	175
Farm	48	50	50	48	49
Total	6620	6781	6931	7136	7227

Sooke Population Estimates

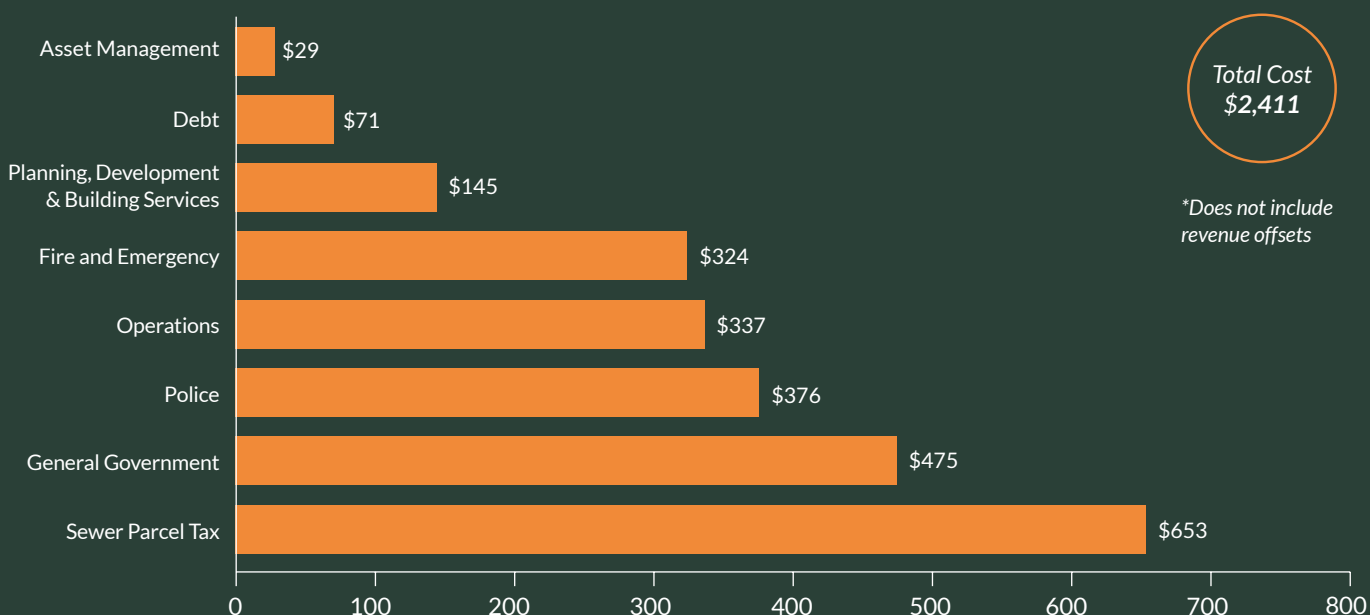


Sources:
 BC Assessment (property class totals)
 CityViz - District of Sooke Data Portal population projections

Household Income (grouped by income bands)



Estimated Household Costs of District Services for an Average Single-family Residence*



Property Taxes

Taxes, Major Levies and Other Government Collections

	2020	2021	2022	2023	2024
District of Sooke	\$8,793,321	\$9,580,757	\$10,500,037	\$11,380,801	\$12,281,803
School District	\$4,918,755	\$5,636,503	\$6,374,165	\$7,001,671	\$7,176,538
Hospital District	\$690,913	\$691,201	\$725,588	\$742,517	\$723,681
Regional District	\$3,336,889	\$3,455,856	\$3,780,265	\$3,923,100	\$4,143,335
Joint Boards and Commission (BCA & MFA)	\$154,096	\$182,675	\$188,326	\$206,892	\$209,187
Library	\$693,332	\$712,626	\$760,176	\$841,127	\$1,009,489
Other (Transit)	\$35,831	\$764,800	\$916,663	\$1,139,652	\$1,599,479
Total Current Taxes Levied	\$19,323,137	\$21,024,418	\$23,245,220	\$25,235,760	\$27,143,512
Current taxes collected	\$15,795,178	\$17,361,453	\$19,431,783	\$21,361,654	\$26,247,334
Current taxes collected (%)	82%	83%	84%	85%	97%
Tax arrears beginning of year	\$522,526	\$574,954	\$463,308	\$572,784	\$623,589
Tax arrears collected	\$353,618	\$468,219	\$117,916	\$424,195	\$409,789
Tax arrears collected (%)	68%	81%	25%	74%	66%
Total Tax Collections	\$16,148,796	\$17,829,672	\$19,549,699	\$21,785,849	\$26,657,123
Home Owner Grants Claimed	\$2,841,588	\$2,974,704	\$3,084,077	\$3,183,225	\$3,278,024
Number of HOGS Claimed	4,985	5,219	5,411	5,585	5,751
Penalties collected	\$91,015	\$158,064	\$115,656	\$196,261	\$219,178
Penalties and Interest on property taxes	\$183,854	\$181,514	\$207,091	\$265,218	\$295,851

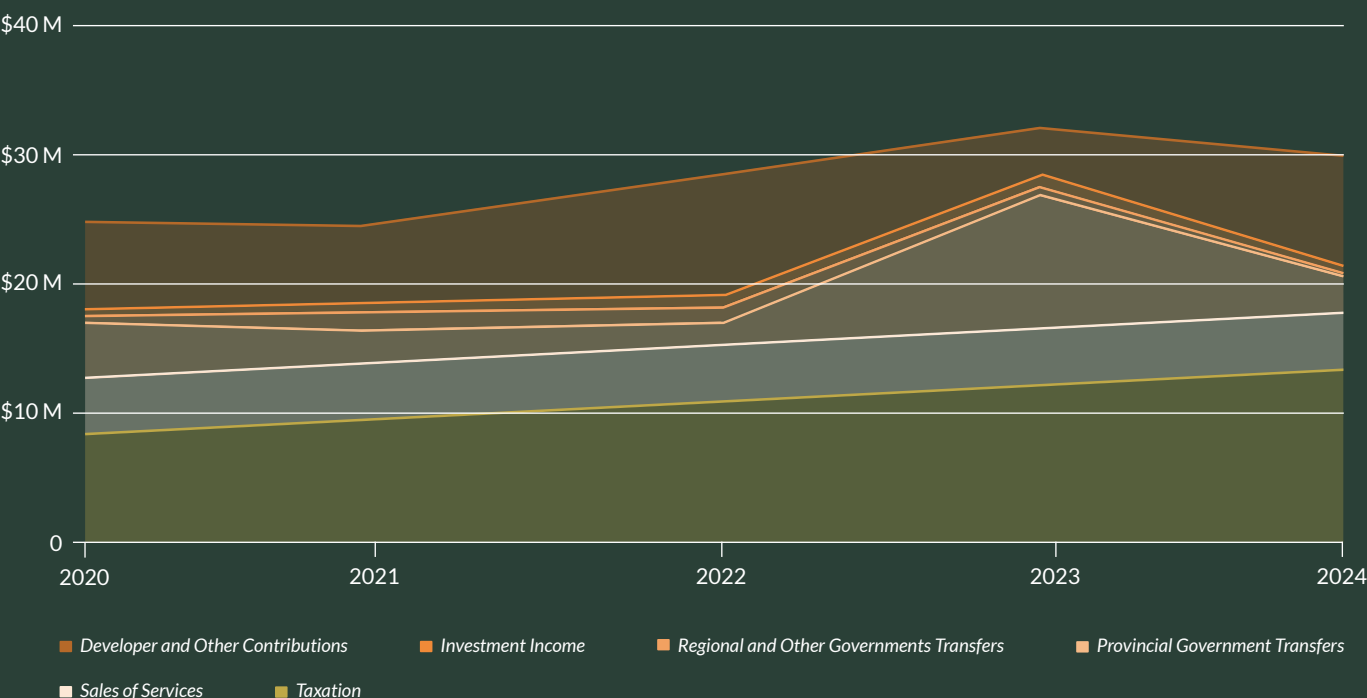
Taxes and Revenues

Revenues by Source

Data Table:

	2020	2021	2022	2023	2024
Taxation	\$8,832,788	\$9,627,021	\$10,540,209	\$11,481,548	\$12,670,681
Sale of Services	\$4,216,445	\$4,123,502	\$4,496,938	\$4,484,273	\$4,626,215
Provincial Government Transfers	\$3,502,846	\$2,534,474	\$2,420,615	\$11,865,196	\$2,718,930
Regional and Other Governments Transfers	\$667,459	\$1,373,758	\$912,297	\$704,647	\$247,304
Investment Income	\$363,557	\$558,343	\$586,159	\$955,303	\$1,086,140
Developer and Other Contributions	\$6,448,600	\$6,031,200	\$6,830,900	\$8,336,700	\$8,245,700
Total Revenue	\$23,769,755	\$23,445,460	\$29,290,963	\$32,314,288	\$29,862,448

Data Chart:



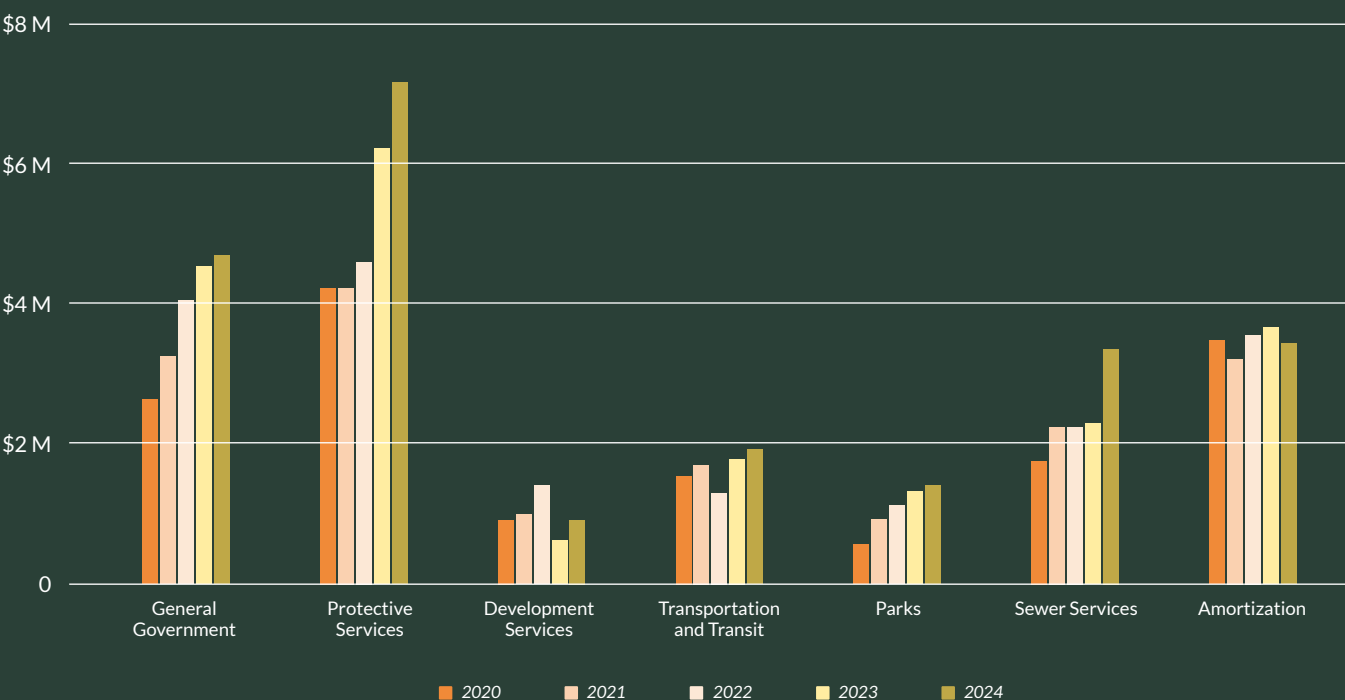
Expenses

Expense By Function

Data Table:

	2020	2021	2022	2023	2024
General Government	\$2,789,883	\$3,371,013	\$4,049,551	\$4,649,592	\$5,171,443
Protective Services	\$4,323,026	\$4,336,140	\$4,731,526	\$6,159,899	\$6,791,266
Development Services	\$1,041,204	\$1,075,265	\$1,302,254	\$790,184	\$1,167,321
Transportation and Transit	\$1,538,946	\$1,663,968	\$1,355,080	\$1,792,226	\$2,118,742
Parks	\$614,344	\$903,008	\$1,086,812	\$1,352,298	\$1,271,209
Sewer Services	\$1,771,248	\$2,247,464	\$2,256,470	\$2,285,414	\$2,307,556
Amortization	\$3,194,435	\$2,983,311	\$3,276,998	\$3,389,152	\$3,235,730
Total Expenses	\$15,273,086	\$16,580,169	\$18,058,691	\$20,418,765	\$22,063,267

Data Chart:

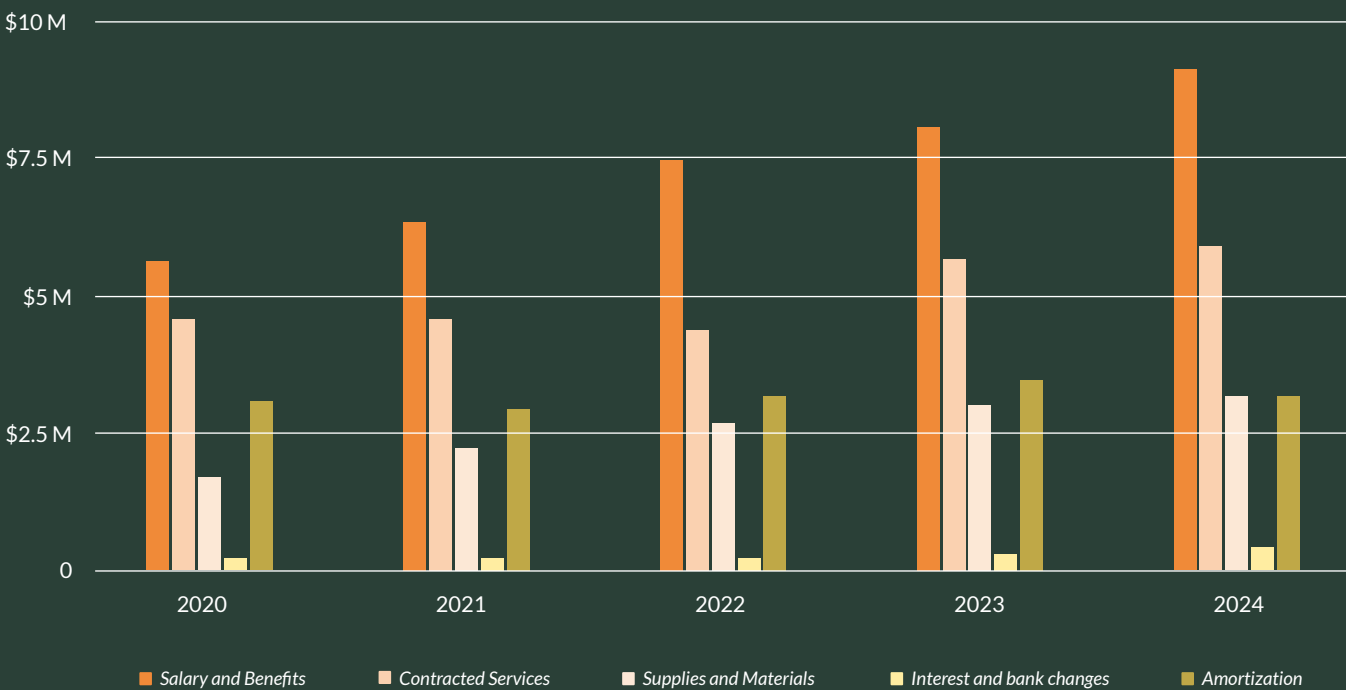


Expenses by Object

Data Table:

	2020	2021	2022	2023	2024
Salary and Benefits	\$5,590,657	\$6,477,236	\$7,506,634	\$7,972,964	\$9,238,235
Contracted Services	\$4,604,997	\$4,695,687	\$4,529,185	\$5,780,751	\$5,952,884
Supplies and Materials	\$1,682,633	\$2,280,293	\$2,643,141	\$2,980,999	\$3,232,984
Interest and bank charges	\$200,364	\$182,251	\$187,546	\$294,899	\$403,434
Amortization	\$3,194,435	\$2,944,702	\$3,192,185	\$3,389,152	\$3,235,730
Total	\$15,273,086	16580169	\$18,058,691	\$20,418,765	\$22,063,267

Data Chart:



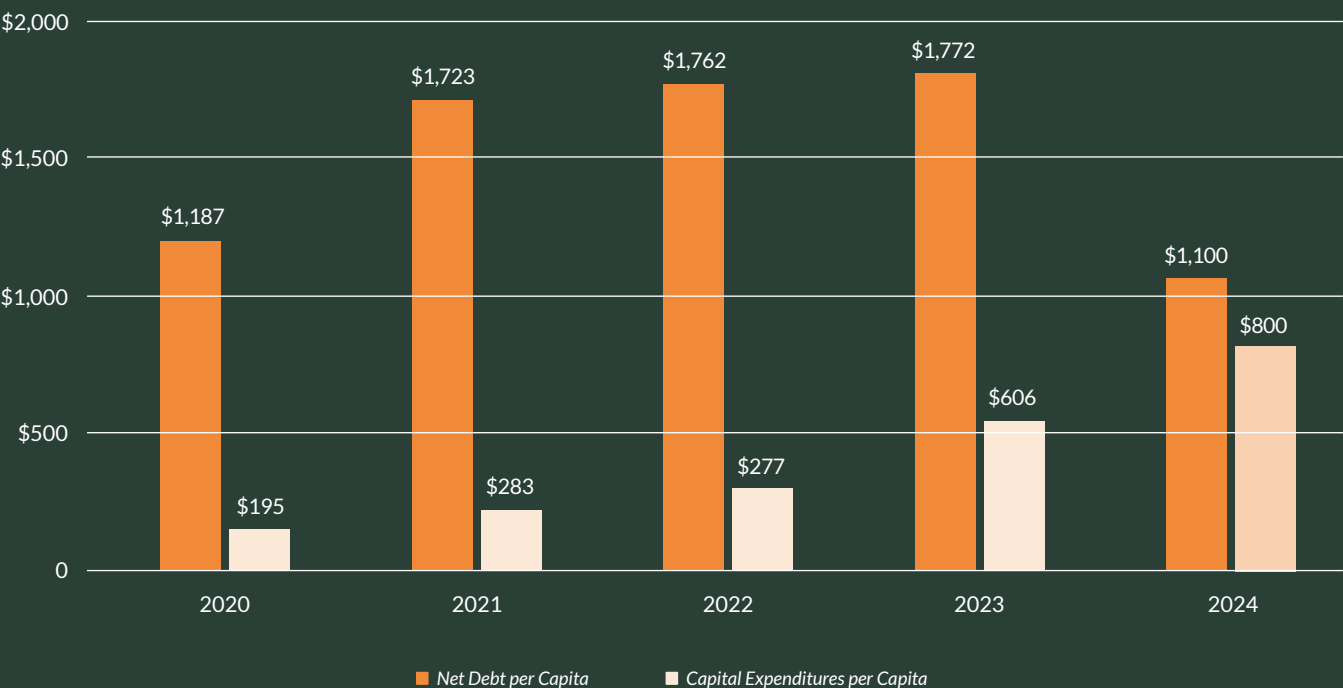
Capital Expenditures

Capital Expenditures and Net Debt Per Capita

Data Table:

	2020	2021	2022	2023	2024
Sooke	15,236	15,712	16,475	16,897	17,128
Net Financial Assets	\$22,780,710	\$30,821,165	\$32,028,737	\$32,127,460	\$21,065,067
Gross Debt	\$4,699,848	\$3,749,539	\$3,005,680	\$2,183,594	\$2,215,910
Net Debt	\$18,080,862	\$27,071,626	\$29,023,057	\$29,943,866	\$18,849,157
Net Debt per Capita	\$1,186.72	\$1,722.99	\$1,761.64	\$1,772.14	\$1,100.49
Capital Expenditures	\$2,970,172	\$4,440,512	\$4,565,750	\$10,232,640	\$13,708,810
Capital Expenditures per Capita	\$194.94	\$282.62	\$277.13	\$605.59	\$800.37

Data Chart:



Liability Servicing Limit

Data Table:

	2020	2021	2022	2023	2024
Total Municipal Revenue	\$13,685,778	\$14,562,345	\$ 16,164,255	\$ 17,261,114	\$ 18,684,790
Liability Servicing Limit	\$ 3,421,445	\$ 3,64,0586	\$ 4,041,064	\$ 4,315,279	\$ 4,671,198
Actual Debt Servicing Cost	\$ 1,009,867	\$ 854,932	\$ 724,127	\$ 722,546	\$ 653,867
Liability Servicing Capacity Available	\$ 2,411,578	\$ 2,785,654	\$ 3,316,937	\$ 3,592,733	\$ 4,017,331

Debt Supported Funding Sources

Data Table:

	2020	2021	2022	2023	2024
Property Taxes	\$79,240	\$58,254	\$55,357	\$52,423	\$62,859
Sewer Fund	\$449,519	\$449,519	\$430,159	\$430,159	\$430,159
Capital Replacement Reserve	\$481,108	\$347,159	\$238,611	\$239,964	\$160,849
Total Debt Financing Cost in Year	\$1,009,867	\$854,932	\$724,127	\$722,546	\$653,867

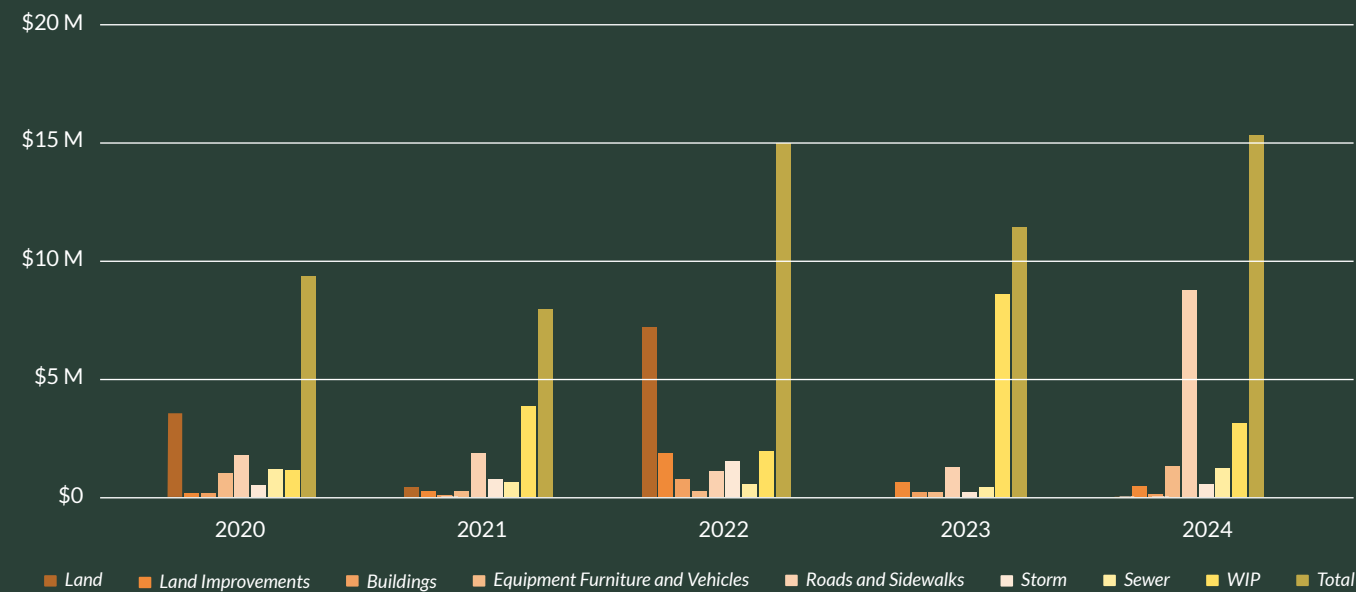
Capital Assets Additions

Data Table:

	2020	2021	2022	2023	2024
Land	\$3,516,435	\$392,429	\$7,145,115	–	\$10,382
Land Improvements	\$145,957	\$238,578	\$1,847,714	\$612,205	\$418,157
Buildings	\$156,863	\$66,032	\$719,095	\$194,922	\$99,347
Equipment Furniture and Vehicles	\$989,715	\$253,089	\$224,007	\$177,358	\$1,259,247
Roads and Sidewalks	\$1,740,423	\$1,848,479	\$1,075,494	\$1,220,343	\$8,682,613
Storm	\$485,305	\$697,552	\$1,472,234	\$212,160	\$532,126
Sewer	\$1,152,666	\$580,063	\$504,905	\$399,093	\$1,187,136
WIP	\$1,123,329	\$3,813,531	\$1,911,931	\$8,535,869	\$3,063,246
Total	\$9,310,693	\$7,889,753	\$14,900,495	\$11,351,950	\$15,252,254

Capital Assets Additions

Data Chart:

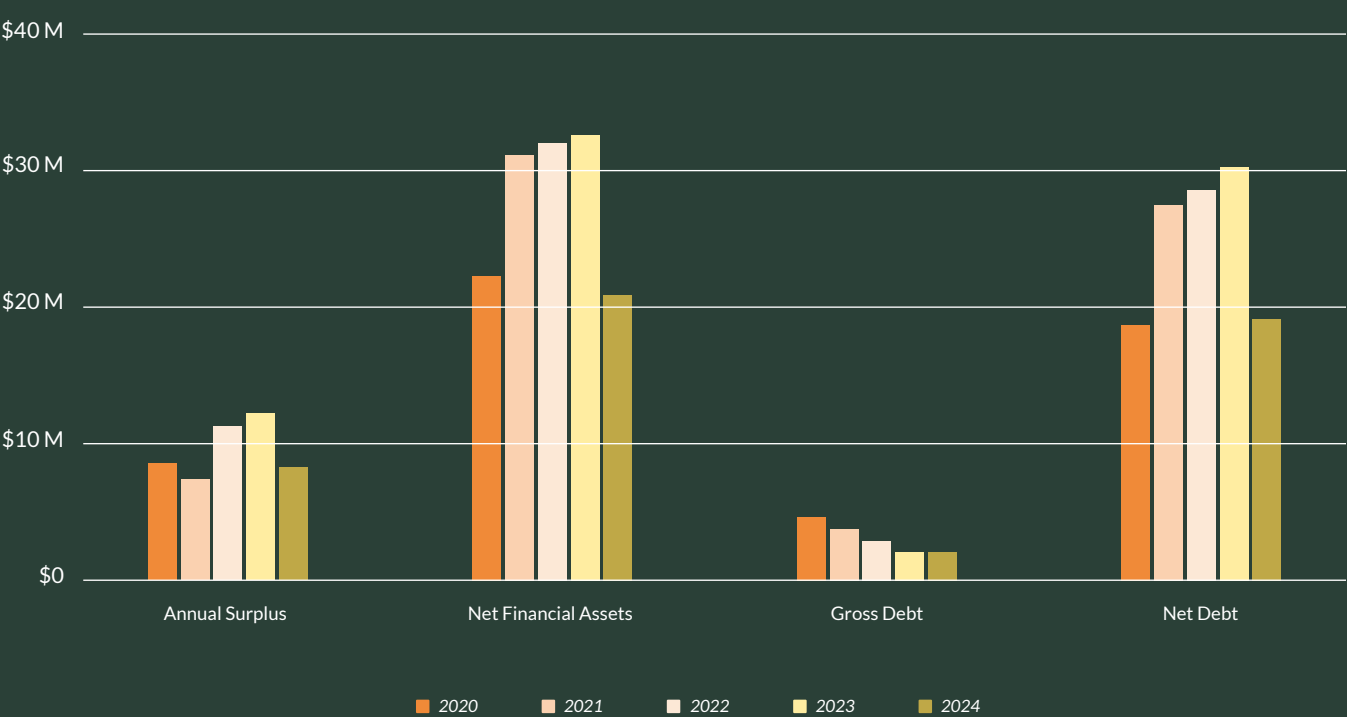


Surplus, Reserve and Debt

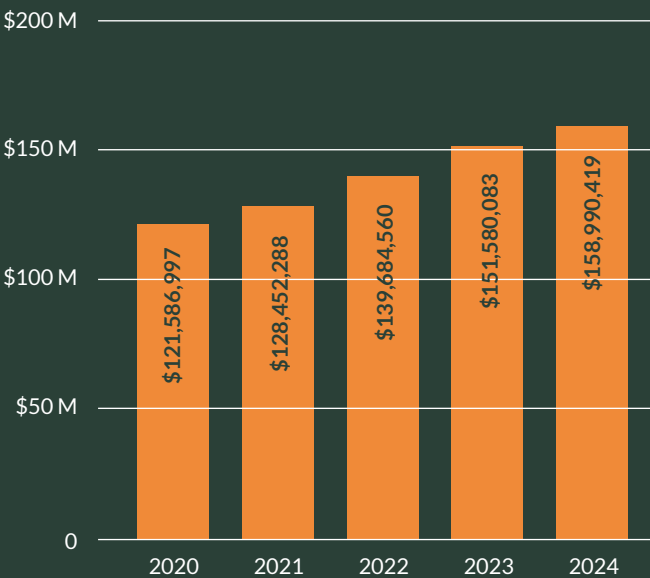
Data Table:

	2020	2021	2022	2023	2024
Annual Surplus	\$8,496,669	\$6,865,291	\$11,232,272	\$11,895,523	\$7,799,181
Net Financial Assets	\$22,780,710	\$30,821,165	\$32,028,737	\$32,127,460	\$21,065,067
Gross Debt	\$4,699,848	\$3,749,539	\$3,005,680	\$2,183,594	\$2,215,910
Net Debt	\$18,080,862	\$27,071,626	\$29,023,057	\$29,943,866	\$18,849,157

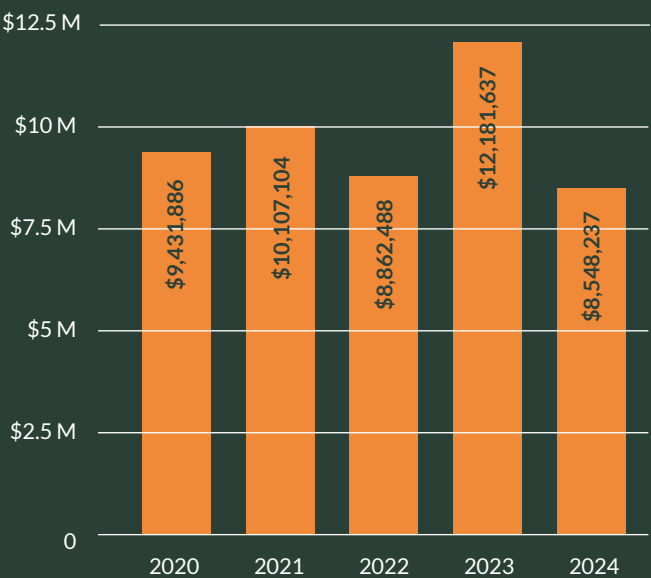
Data Chart:



Accumulated Surplus



Summary of Major Statuary Reserve Funds



Total Revenue and Expenses

2024 Revenue

- Taxation:**
\$12,670,681 | 42.4%
 - Developer and Other Contributions:**
\$8,513,178 | 28.5%
 - Investment Income:**
\$1,086,140 | 3.6%
 - Regional and Other Governments Transfers:**
\$247,304 | 0.9%
 - Provincial Government Transfers:**
\$2,718,930 | 9.1%
 - Sale of Services:**
\$4,626,215 | 15.5%
- Total Revenue: \$29,862,448**



New Construction Assessment and Revenue Totals (Non Market Growth)

Data Table:

	2020	2021	2022	2023	2024
Total Non-Market Growth (new construction)	\$99,641,003	\$99,369,651	\$140,568,548	\$131,015,113	\$104,222,342
General Municipal Tax Rate	2.39661	2.32312	1.81624	1.73472	1.98364
Total Non-Market Growth General Municipal Tax Revenue	\$238,801	\$230,848	\$255,306	\$227,275	\$206,740

2024 Expenses

- General Government:
\$4,815,562 | 21.2%
- Protective Services:
\$7,152,798 | 31.6%
- Development Services:
\$1,014,849 | 4.5%
- Transportation and Transit:
\$1,932,992 | 8.5%
- Parks:
\$1,391,690 | 6.1%
- Sewer Services:
\$3,126,441 | 13.8%
- Amortization:
\$3,235,730 | 14.3%

Total Expenses: \$22,670,062



Tax Exemptions

Permissive property tax exemptions in 2024

Local governments have the authority to exempt eligible properties from property taxation for a specified period of time. Such exemptions must be provided by bylaw. Permissive exemptions are different to statutory exemptions, which are automatic and therefore not at the discretion of a local council or board. Permissive Tax Exemptions totalled \$508,361 in 2024 and do not include statutory exemptions provided by the Province. See page 42 for listing.

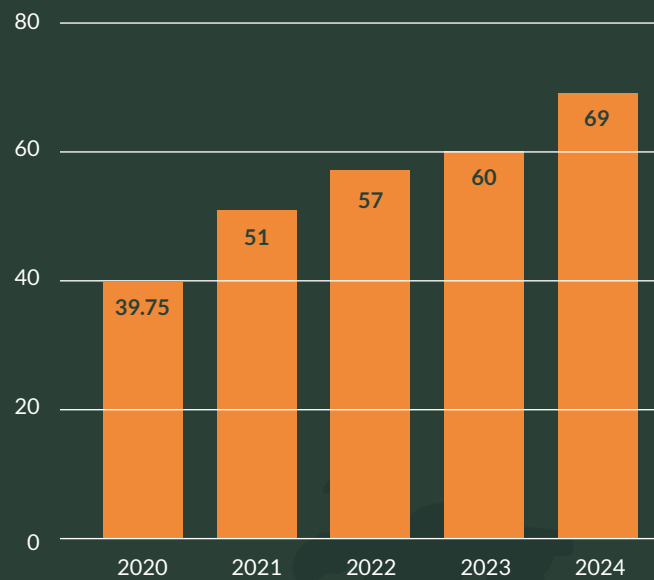
Principal Corporate Taxpayers

Data Table - Municipal Property Taxes Paid in 2024:

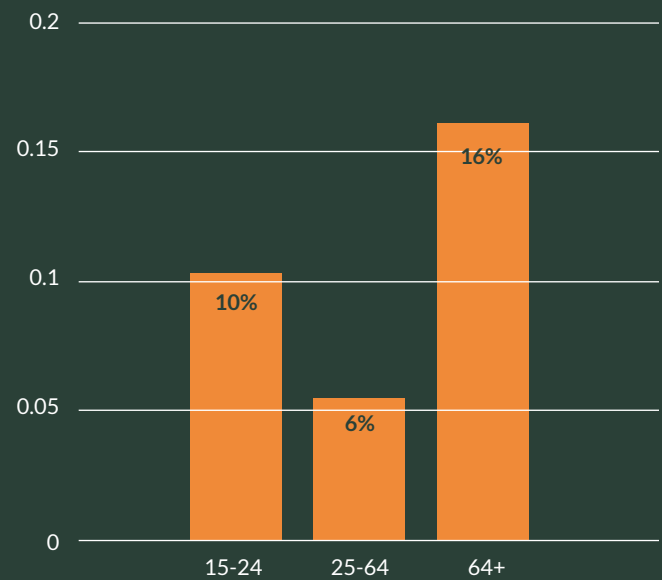
Registered Owner	Primary Property Use	Taxes Levied
Evergreen Centre Holdings Corp	Shopping Centre (Neighbourhood)	\$386,049
Butler Brothers Supplies Ltd	Sand & Gravel (Vacant & Improv)	\$254,349
Prestige Sooke Holdings Ltd	Hotel	\$254,307
J C B Holdings Ltd	Shopping Centre (Neighbourhood)	\$248,639
Provincial Rental Housing Corp	Mf - Vacant Multi-Fam	\$197,577
2197 Otter Point Properties Nominee Ltd	Multi-Family (Minimal Commercial)	\$167,477
Iag Enterprises Ltd	Hotel	\$118,571
Fortisbc Engery Inc	Gas Distribution Systems	\$98,855
1345136 Bc Ltd	Vacant Land	\$94,072
Landus Development Group (2014) Inc	Development	\$91,597
Dale Arden Log Hauling Ltd	Self Storage	\$88,738
Bc Hydro & Power Authority	Elect Power Systems (Non. Uti)	\$71,824
Ten Jewel Holdings Ltd	Bank	\$69,497
Wenstob Land Corporation Ltd	Logging Operations	\$58,849
Whiffin King Holdings Ltd	Stores & Service-Commercial	\$58,590
Patrick, Jenna, Nicholas Marsden	Mf-Garden Appt & Row Housing	\$56,071
Sooke Loggers Ltd	2 Acres Or More (Vacant)	\$54,880
J C B Holdings Ltd	Parking	\$54,522
Landus Development Group (2014) Inc	Vacant Land	\$54,048
Clear Sky Developments Inc	2 Acres Or More (Seasonal Dwelling)	\$53,602
Sooke View Ventures Inc	Bank	\$51,808
Otter Park Enterprises Ltd	Storage & Warehousing-Closed	\$50,316
Sluchinski Holdins Ltd	Stores & Service-Commercial	\$49,080
Erinan Investments Ltd	2 Acres Or More (Outbuilding)	\$46,752
Sunny Shores Resort & Marina Ltd	Seasonal Resort	\$44,035
TOTAL		\$2,774,106

Labour and Employment

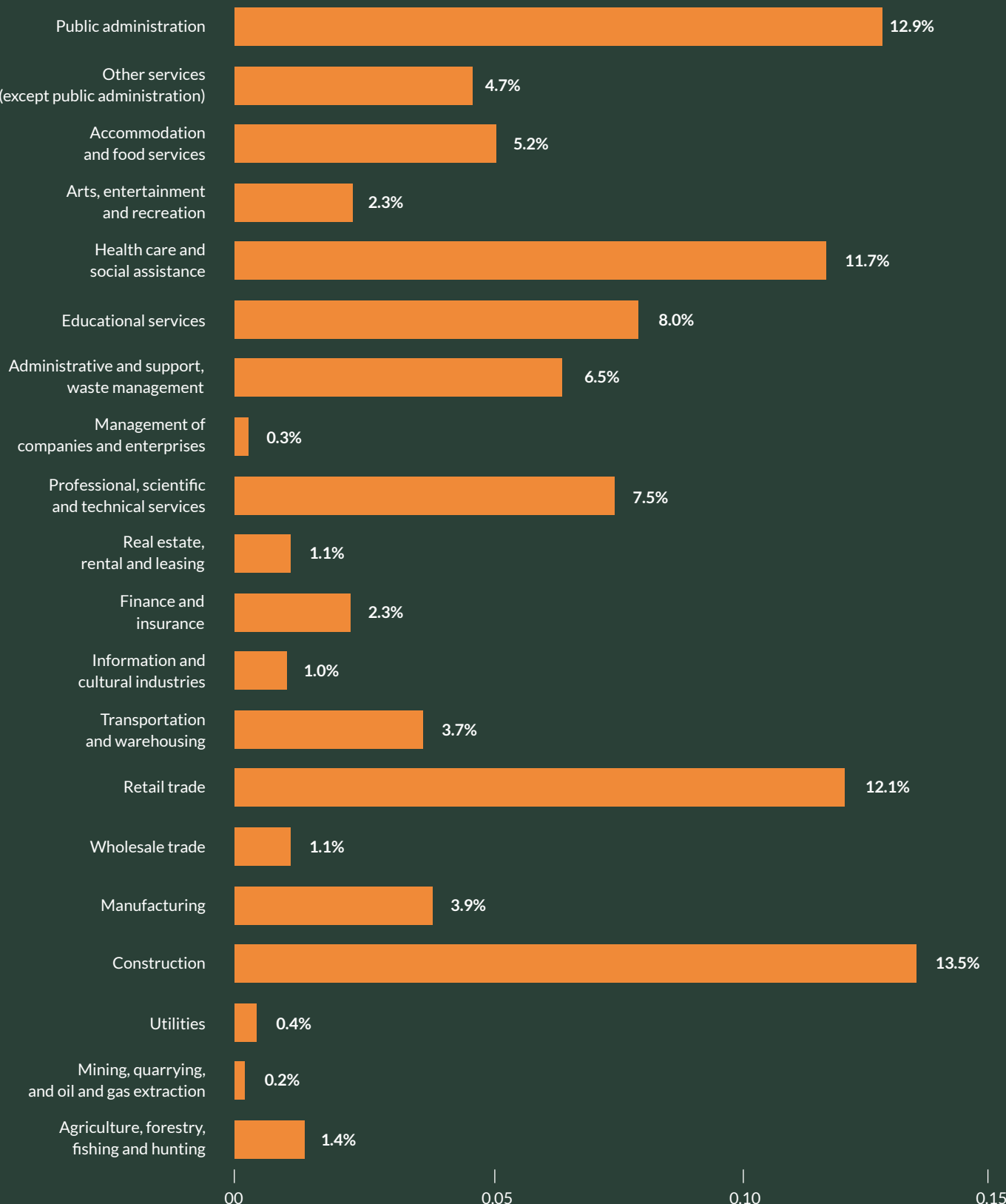
District of Sooke
Full Time Employees



Unemployment Rate
by Broad Age Range (2021 Census)



Labour Force by Industry



The background of the page is a photograph of a calm lake, likely in Sooke, British Columbia. The water is dark blue-grey, and the far shore is lined with a dense forest of evergreen trees. In the foreground, the branches and green needles of a large evergreen tree hang down from the top and right sides of the frame, partially obscuring the view of the lake. The sky is overcast with soft, grey clouds. The overall mood is serene and natural.

APPENDIX A

Trend Tables

This section presents five-year trend tables for key service areas, offering insights into performance and demand over time.

Note on Calls for Service Data:

The District of Sooke recognizes that calls for service data for police, fire, and bylaw services provide valuable insights into trends and areas of focus within our community. However, it is important to note that fluctuations in these numbers year over year can be influenced by a variety of factors, including an increase in the number of individuals reporting incidents, enhanced public awareness, or changes in reporting processes.

These variables mean that a higher volume of calls for service is not necessarily an indicator of declining community safety. Instead, it often reflects greater community engagement and confidence in local enforcement and emergency services. For example, proactive public outreach campaigns may encourage residents to report concerns that previously went unreported. Similarly, changes to service delivery models, such as expanded service hours or additional staffing, can also result in increased reporting.

The District remains committed to analyzing this data holistically, considering context and trends over time, to better inform decision-making, resource allocation, and overall community wellbeing. While calls for service data is a useful tool, it is just one component of assessing safety and addressing the needs of our growing community. We encourage residents to continue working together with our emergency responders and enforcement teams to build a safer, healthier Sooke.

Bylaw Services

Overall Calls for Service

2017	2018	2019	2020	2021	2022	2023	2024
342	398	512	382	697	550	740	1289

Distribution of Calls

Call Type	2022	2023	2024
Parking	204	200	273
Public Property - General	54	64	59
Burning	45	54	38
Zoning – Non-Compliance	53	55	30
Private Property – Unsightly Premise	28	49	32
Animals	35	44	47
Parks	n/a	44	277
Noise - General	34	37	46
Private Property - General	48	31	51
Without a permit	18	28	22
Noise - Construction	29	28	21
Noise General	34	37	46
Signs	18	24	30
Business License Inquiries	14	21	7
Civil	21	18	1
Public Property - Garbage	16	18	26
Public Property - Boulevards	7	14	6
Illegal Suites	0	1	19
Business Licence Offences	13	2	4
Check out bags	2	0	19
Municipal Ticket Information (MTI) Community Parks	0	1	1
MTI Fire Protection	3	5	0
MTI Noise	0	1	0
MTI Parking	57	1	2
MTI Work Without Permit	0	1	0
MTI Zoning	0	1	0
MTI Warning Animal	0	1	3
MTI Warning Fire Protection	1	0	3
MTI Warning Parking	17	25	62
MTI Warning Traffic Other	1	1	0

Facilities, Parks, and Environmental Services

Overall Calls for Service

2017	2018	2019	2020	2021	2022	2023	2024
142	152	160	228	300	238	198	336

Distribution of Calls

Parks & Environmental Services	2024
Amenities/Dedicated Benches	1
Boat Launch	2
Dog Park/Dog Dispensers	2
Garbage/Dumping	48
General	32
Hazardous Trees	100
Mowing/Weed Cutting	10
Street Tree Replacement	6
Trails/Walkways	19
Vandalism	15
Washrooms	6
Facilities	
General	47
Electrical	9
Exterior	5
Heating	7
Plumbing	14
Repair	13

Parks Use Permit

2020	2021	2022	2023	2024
17	14	17	21	31

Fire Rescue and Emergency Services

Overall Calls for Service

	2017	2018	2019	2020	2021	2022	2023	2024
Total Calls	1022	893	970	734	925	1090	1286	1515
Population Growth Estimate	3.6%	2.7%	2.2%	2.9%	3.1%	4.9%	2.6%	1.4%
Change in Call Volume Year-Over-Year	-	-129	77	-236	191	165	196	229
Change in Call Volume by %	-	-12.6%	8.6%	-24.3%	26%	17.8%	18%	17.8%

Understanding Call Volumes: Call volumes are shaped by more than population growth alone. While population trends do influence service demands, other factors - such as housing density, community demographics, and public behaviour—play a significant role.

In 2020, calls dropped sharply due to the COVID-19 pandemic, with fewer public interactions and reduced mobility. Since then, calls have steadily increased, often at a faster rate than population growth. This rise reflects not only a return to regular activity but also improved data collection and the changing nature of service needs - such as an aging population and more multi-unit housing.

As Sooke grows and evolves, emergency response volumes provide a broader picture of community complexity - underscoring the importance of service planning that goes beyond population counts.

2024 Emergency Calls

An emergency call is dispatched by 9-1-1 and is when there is a threat to life, property, or the environment that requires an urgent response

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
118	108	96	103	114	95	113	128	118	121	134	115	1363

2024 Non-Emergency Calls

A non-emergency call does not pose an immediate risk to life or safety and can be scheduled or referred for follow-up. It can include requests such as responding to a burning complaint or inspecting a smoke or carbon monoxide detector.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
10	23	18	18	16	14	4	10	11	15	10	3	152

Medical Call Trends

	2022	2023	2024
Number of Calls	566	795	951
Percentage of total calls	51.9%	61.8%	62.8%

Policing

Detachment, includes Juan de Fuca Electoral Area, responded to 5,795 calls for service in 2024 and 5,362 calls for service in 2023 (8% increase).

District of Sooke had 4,475 calls for service in 2024, up 4% from 2023 (4,300 calls).

Distribution of Calls

Calls by Type	Calls
Impaired Drivers <i>(included impaired caught and investigations)</i>	193
Traffic Enforcement <i>(tickets/warnings)</i>	307
Sexual Assaults <i>(up from 19 the previous year)</i>	28
Assaults <i>(up from 105 the previous year)</i>	194
Assault with weapon <i>(down from 24 the previous year)</i>	23
Criminal Harassment <i>(up from 14 the previous year)</i>	35
Uttering Threats <i>(up from 90 the previous year)</i>	124
Break and enter–business <i>(down from 8 the previous year)</i>	18
Break and enter–residence <i>(down from 15 the previous year)</i>	21
Break and enter–other <i>(up from 10 the previous year)</i>	19
Theft from vehicle <i>(up from 16 the previous year)</i>	31
Theft of vehicle <i>(up from 16 the previous year)</i>	21
Mischief <i>(up from 174 the previous year)</i>	339
Shoplifting <i>(down from 1 the previous year)</i>	18
Possess of stolen property <i>(up from 7 the previous year)</i>	18
Drug Trafficking	27
Fraud <i>(up from 86 the previous year)</i>	128
Mental Health Act <i>(up from 181 the previous year)</i>	195

Roads and Stormwater

Overall Calls for Service

2017	2018	2019	2020	2021	2022	2023	2024
389	479	435	491	491	605	742	452

Distribution of Calls

Type	Category	Calls
Blasting	General	1
Drainage	Catch Basins/Storm Drains	9
Drainage	Ditches & Culverts	32
Drainage	Flooding	10
Drainage	General	16
Environment	General	2
Environment	Spills	6
Signs	General	26
Signs	Speed Limit	5
Signs	Stop/Yield	5
Signs	Street Name	4
Signs	Vandalism	4
Streets	Brush Cutting	45
Streets	Dead or Injured Animal	16
Streets	Dumping	31
Streets	General	33
Streets	Hazardous tree	35
Streets	Line Painting	3
Streets	Paving	5
Streets	Plowing	2
Streets	Potholes	72
Streets	Sidewalks/Curbs	5
Streets	Street Lights	67
Streets	Sweeping	6
Streets	Vandalism	6

Permits Issued

Type	Issued
Blasting	2
Highways Use	352
Soil Deposit	1
Soil Removal	5

Folders Received for Review

Type	Issued
Design Drawing Assessment	11
Sanitary Serviceability Review	9

Planning, Development and Building Services

Overall Permits Issued

Type	2018	2019	2020	2021	2022	2023	2024
Applications Received	62	55	58	64	37	38	63
Approvals Issued	37	31	18	45	16	11	29

Building Safety Services

Type	2019	2020	2021	2022	2023	2024
Residential Permits Issued	148	200	221	135	160	111
New Dwelling Units	282	219	473	49	179	113
Other Permits Issued	83	150	252	199	189	114
Total Permits Issued	269	311	452	334	349	225
Total Inspections Completed	1411	1733	2018	1449	1285	1542
Value of Construction	\$56M	\$47M	\$89M	\$63M	\$56M	\$44M

Subdivision Data as of December 31, 2024

Preliminary Layout Assessment (PLA) Applications Issued (with Applicant)

Expiry Date	# Lots	Comments
August 13 2025	19	Extended 2024, Original Issued 2018
December 18 2024	21	Extended 2024, Original Issued 2019
August 18 2025	3	Extended 2024, Original Issued 2019
December 6 2024	2	Extended 2024, Original Issued 2021
February 15 2025	2	Extended 2024, Original Issued 2022
May 20 2025	2	Extended 2024, Original Issued 2022
January 9 2025	8	Extended 2024, Original Issued 2023
June 13 2025	7	Extended 2024, Original Issued 2023
September 7 2025	4	Extended 2024, Original Issued 2023
February 6 2025	33	Original Issued 2024
February 16 2025	29	Original Issued 2024
February 16 2025	32	Original Issued 2024
May 2 2025	10	Original Issued 2024
August 2 2025	12	Original Issued 2024
September 10 2025	3	Original Issued 2024
April 12 2025	3	Original Issued 2024
October 22 2025	2	Original Issued 2024
July 16 2025	2	Original Issued 2024
August 29 2025	2	Original Issued 2024
August 28 2025	2	Original Issued 2024
December 17 2025	2	Original Issued 2024
Total Lots	200	

Preliminary Layout Assessment Applications Under Review (PLA Not Issued)

Review Status	# Lots	Comments
In-Progress	2	PLA Amendment - Pending DVP approval required
In-Progress	16	Pending Rezoning approval required
With applicant	12	Pending DP approval required
With applicant		Phased Strata Form P application (Townhouses)
With applicant	3	
In-Progress	4	Referrals due January 31, 2025
With applicant	2	
With applicant	27	Pending DP approval required
With applicant	13	Pending DP approval required
Total Lots		79

Final Subdivision Assessment Application Under Review

Review Status	# Lots	Comments
With Applicant	4	Addressing items with Ministry of Transportation and Transit
Total Lots		4

Applications Approved

Category	Quantity
Final Subdivision Assessment Application Completed	3 lots
Final Subdivision Assessment Application Completed	4 lots
Final Subdivision Assessment Application Completed	2 lots
Final Subdivision Assessment Application Completed	25 lots
Final Subdivision Assessment Application Completed	2 lots
Phased Strata Application (Final)	3 lots
Phased Strata Application (Final)	9 lots
Amended Form P Application (Phased Strata)	11 Phases

APPENDIX B

2024 Headlines

This section lists a few of the headlines, by month, from the last year.

January

January 2, 2024:

Coffee with Mayor and Council Resumes January 29th

January 5, 2024:

Hazelwood Construction Services Beginning Charters
Road Upgrades

January 8, 2024:

Coffee with a Cop Brewing Community Connections at Cafe
VOSINO on February 7, 2024

January 9-11, 2024:

Whiffin Spit and Sooke Bluffs Impacted by High Winds

January 26, 2024:

Anticipated Atmospheric River Event Anticipate Saturday
Evening Into Next Week

February

February 1, 2024:

Annual Sooke Job Fair, hosted by WorkBC

February 23, 2024:

Juan de Fuca Community Trails Society Announces 17th
Annual Invasive Species Removal at Whiffin Spit

February 26, 2024:

Church/Throup Roundabout Project Nears Next Milestones

February 26, 2024:

Staff to Introduce Draft 2024 Budget on February 28th
Before Council Conducts Service Level Review

March

March 5, 2024:

Overnight Warming Shelter Opening as Evening
Temperatures Drop Below Zero

March 6, 2024:

Fire Incident at 17 Mile Restaurant

March 6, 2024:

Ministry of Transportation and Infrastructure (MOTI)
to Attend April 8th Council Meeting

March 7, 2024:

Sooke Residents Urged to Secure Garbage as Bear Activity
Rises with Warmer Weather

March 12, 2024:

Roundabout Functionality Expected This Week on Church/
Throup Roundabout Construction Project

March 20, 2024:

Residents Invited to Budget Open House on April 3

March 21, 2024:

Council Announces Raechel Gray as Chief
Administrative Officer

March 25, 2024:

Province Announces \$1 Million Investment in Active
Transportation for Sooke

April

April 16, 2024:

Join the Fun at Sooke Country Market: Where Community
Spirit Thrives and Local Goods Shine

April 17, 2024:

Join Together for Park Clean-Up and FireSmart Event in
Sooke at Millennium Park

April 17, 2024:

District of Sooke Invites Community Input on
Crosswalk Improvements

April 22, 2024:

Complimentary Broom Drop-Off Program Returns to Sooke

April 24, 2024:

District of Sooke Supports Local Non-Profit Organizations
with \$100,000 in Community Grants

April 25, 2024:

Successful Grant Application Brings 8 New Electric Vehicle
Charging Stations to Sooke

April 29, 2024:

BC Builds adds more sites to fast-track housing for people
with middle incomes

April 29, 2024:

Indigenous people in Sooke get access to 170
below-market homes

May

May 3, 2024:

District of Sooke Hires Chris Marshall as New Director of Planning and Development

May 3, 2024:

Advancing An Integrated Health Centre: Lot A Community Hub Reaches Another Milestone

May 6, 2024:

New Provincial Short-Term Rental Rules in Effect

May 6, 2024:

Reviving Tradition: Sooke Secret Garden Tour Returns After Four-Year Hiatus

May 7, 2024:

Experience the Vibrant Community Spirit at Sooke Night Market 2024

May 15, 2024:

New Complimentary Workshops Coming to Sooke: Enhancing Community Resiliency and Food Security

May 15, 2024:

Roadside Mowing in Sooke Supports Community Safety and Helps Reduce Wildfire Hazards

May 16, 2024:

Sooke Wastewater Treatment Plant Capacity Expansion Project Reaches Substantial Completion

May 16, 2024:

Church/Thrup Roundabout Reaches Substantial Completion

May 23, 2024:

Closure of Charters Road in Sooke for Essential Infrastructure Upgrades: May 27, 2024 until October 2024

June

June 12, 2024:

Emergency Training Event at Ayre manor Assisted Living

June 13, 2024:

Summer Solstice Walk Connects Community and Celebrates Local Trails

June 18, 2024:

District of Sooke Supports Guns Vs. Hoses Inaugural Charity Slo-Pitch Classic

June 19, 2024:

New Art Installation Unveiled at Sooke Potholes Gateway

June 24, 2024:

Celebrate Canada Day 2024 at the Sooke Flats

June 28, 2024:

Community Connections: Budget Pop-up Events Offer Residents Direct Engagement Opportunities

July

July 3, 2024:

Co-founder of FireSmart Program Presenting in Sooke: Offering insights and advice on protecting homes from wildland-urban fire disasters

July 4, 2024:

Celebrating Arrival of 3200 Scouts

July 9, 2024:

District of Sooke Introduces Enhanced Parks Finder Map

July 10, 2024:

Coastal Fire Centre Enacts Campfire Prohibition

July 12, 2024:

District of Sooke Announces Departure of Fire Chief Ted Ruiter and Appointment of Deputy Wayne Kennedy to Fire Chief

July 17, 2024:

Update on Transportation Infrastructure and Traffic Concerns from the District of Sooke Chief Administrative Officer, Raechel Gray

July 18, 2024:

District of Sooke Invites Community to FireSmart and Emergency Preparedness Booth at Thursday Night Market

July 22, 2024:

Old Man Lake Wildfire Information Feed

July 31, 2024:

Remembering Norm McInnis – A Tribute to A life of Public Service and Community

August

August 6, 2024:

[Attend the Paid On Call Firefighter Recruit Info Session on August 19](#)

August 8, 2024:

[Old Man Lake Wildfire Update: Now Under Control](#)

August 12, 2024:

[Sooke Community Association Hosts the Beloved All Sooke Day Family Picnic](#)

August 15, 2024:

[Park Re-Openings After Wildfire near Sooke Potholes \(Old Man Lake Wildfire\)](#)

August 15, 2024:

[Celebrate Summer at the Heritage Row Summer Block Party on August 21](#)

September

September 3, 2024:

[BC Hydro opens higher-powered fast charging site in Sooke](#)

September 9, 2024:

[Sooke Radio in Planning Stages: Join the Discussion on September 16](#)

September 10, 2024:

[Help Keep Bears Safe This Fall: What You Can Do](#)

September 11, 2024:

[SCAM ALERT: Fraudulent Calls Requesting Donations to "the Fire Department"](#)

September 17, 2024:

[Mayor and Council Advocate for Community Priorities at UBCM Convention](#)

September 18, 2024:

[Join Us in Honouring the National Day for Truth and Reconciliation](#)

September 20, 2024:

[Chris McCrea Appointed as Deputy Fire Chief for Sooke Fire Rescue Services](#)

September 20, 2024:

[District of Sooke Supports Cool It! Climate Leadership Training, Engaging 120 Students](#)

September 20, 2024:

[Partial Reopening of Charters Road as Paving is Complete: More Milestones Ahead](#)

September 26, 2024:

[Destination Canada Announces Juan de Fuca as a New Corridor to Attract Investment and Create Legendary Journeys for Travellers](#)

September 26, 2024:

[Exciting in Enhancements Underway at Ravens Ridge Park](#)

October

October 3, 2024:

[Sooke Region Farmer Bursary 2024-2025 – Supporting Sustainable Farm Growth in Our Community](#)

October 4, 2024:

[Unveiling of Revitalized Mural Celebrates Cultural Heritage and Renewal in Sooke](#)

October 9, 2024:

[Participate in the Pineridge Park Community Clean Up on October 16!](#)

October 9, 2024:

[Free Workshop Series on Growing and Harvesting Food & Seeds](#)

October 16, 2024:

[Let Your Pumpkin Shine One Last Time at the Spooky Pumpkin Walk on November 1st!](#)

October 18, 2024:

[District of Sooke Prepares for Rain Season with Self-Serve Sandbag Station at Ed Macgregor Park Parking Lot](#)

October 18, 2024:

[Introducing Sooke Climate Field Guide – A Helpful Resource for Building a Sustainable Future Together](#)

October 31, 2024:

[Charters Road to Reopen to Two Way Vehicle Traffic on October 31, 2024](#)

November

November 5, 2024:

Pop-Up StoryWalk® Honours Remembrance Day at Woodland Creek Park

November 5, 2024:

Winter Clothing Drive to Support Those in Need

November 5, 2024:

Volunteer Opportunity: Help Shape the Future of Accessibility in Sooke

November 5, 2024:

Take Part in a Jigsaw Puzzle and Board Game Swap at Sooke Library!

November 6, 2024:

District of Sooke Advancing Municipal and Regional District Tax Application

November 6, 2024:

District of Sooke Council endorses Strategic Plan to Drive Priorities Through Current Term and Beyond

November 8, 2024:

Dana Lajeunesse Resigns Seat on Council

November 12, 2024:

Statement on the Passing of John Horgan

November 20, 2024:

District of Sooke Responds to Storm Event

November 20, 2024:

District of Sooke Adds Electric Vehicles to Fleet, Replacing Aging Assets with a Cost-Effective Alternative

December

December 9, 2024:

Climate Action to Go Kits with Thermal Imaging Cameras Available at Your Local Library

December 11, 2024:

Trees Planted in Honour of Brenda Parkinson Relocated to Welcome Visitors to John Phillips Memorial Park

December 12, 2024:

New Seasonal Banners by T'Sou-ke Nation Artist Shelley Davies to Grace Sooke's Streets in 2025

December 12, 2024:

Renew Your Business Licence Online – It's Fast, Easy, and Convenient!

December 19, 2024:

Get Involved and Help Shape Sooke's Future! Apply to Serve on a Committee of Council

December 19, 2024:

District of Sooke Launches Updated Development Procedures Bylaw

