



DRAFT

District of Sooke

2023

Annual Report

Fiscal Year Ending December 31, 2023



The District of Sooke gratefully acknowledges that we are gathered on the traditional lands of the Coast Salish Peoples, who have stewarded this land throughout generations. We honour their enduring connection to this territory and express our deepest respect for their contributions to the past, present, and future.



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 2023, and planned activities for the coming year.

The report also includes the audited financial statements from the last fiscal year, January 1, 2023 to December 31, 2023.



Comments on this report may be directed to Corporate Services at corp@sooke.ca or [250.642.1634](tel:250.642.1634).



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Community Map



Data source: District of Sooke



Welcome

A Small Town With a Big Heart

Nestled on the southwestern coast of Vancouver Island, where the lush rainforest embraces the vastness of the Pacific Ocean, Sooke stands proudly on the traditional territory of the T'Sou-ke and Scia'new Nations.

Our community is a testament to the natural wonders that grace our landscape, from the serene Sooke Basin to the majestic Sooke Hills, extending to the breathtaking shores of the Juan de Fuca Strait.

Sooke boasts a wealth of treasures, with over 90 local parks and greenspaces, a thriving trail network, meandering waterways, and picturesque ocean fronts.

Immerse yourself in our vibrant arts and culture scene, featuring the enchanting notes of the Sooke Philharmonic Orchestra and the captivating displays at the Sooke Fine Arts Show.

More than just a picturesque haven, Sooke is defined by the warmth and compassion of its residents, proudly upholding the values of a Compassionate City. Through this commitment, we foster understanding, acceptance, and the cultivation of meaningful connections across diverse perspectives.

Anecdotally recognized as the "Volunteer Capital of Canada," Sooke stands tall with over 200 local volunteer organizations, a testament to the spirit of community and collaboration that defines us.

In Sooke, we celebrate the beauty of our surroundings and the collective dedication to nurturing our community.

Together, we celebrate: We are Sooke!

Message from the Mayor

On the traditional territory of the T'Sou-ke and Scia'new Nations, I am pleased to introduce the 2023 Annual Report.

2023 was another busy year, filled with a host of milestones for our community that will pave the way for vibrancy, connection and sustained growth.

Within District services, we continued expansion of the wastewater plant to facilitate sewer service connections, broke ground on another major road project with the Church/Thrup Roundabout, approved the updated Community Wildfire Resiliency Plan, completed a transition to 24/7 fire rescue services and began our transition to 24/7 policing services.

Our executive search for a new Chief Administrative Officer (CAO) experienced an unfortunate delay; however, Director of Financial Services, Raechel Gray provided unwavering assistance in serving as Interim CAO, offering remarkable leadership for our organization.

As we continued to navigate the conversation on the Official Community Plan (OCP), the province announced new zoning rules and is setting the stage for community housing targets – which we expect to receive next year.

While this means that we will see inevitable growth, we are committed to working with stakeholders including other levels of government and the building and development community to ensure the supporting infrastructure is available to enhance the quality of life for Sooke residents.

Community partners are expanding local services, like the new WorkBC Centre and the province's commitment to a Community Health Centre – to be realized in the coming years.

Our focus on supporting residents to get around town safely and make use of alternative modes of transportation was met with excitement as the year came to a close.



With \$1.3 million in federal funding, we'll soon be realizing the Little River Pedestrian Crossing. This project will provide instrumental connectivity and drastically improve residents' ability to reach desired destinations such as schools, local businesses and recreation amenities. It will connect us to nature and gift us with time outdoors, which so many of us value greatly.

From the places that connect us to the people who are the fabric of Sooke, in presenting this year's annual report, I would also like to recognize the residents, volunteers, businesses and staff of Sooke. As friends, neighbours, guests and colleagues, we are a place of smiling faces because of you. Thank you for all that you do to make Sooke spectacular!

With that, join me in celebrating our progress as Sooke enters its 25th year since incorporation!

Respectfully,



Mayor Maja Tait

2023 Headlines

January

- January 9, 2023: Mayor and Council launch "[Community Coffee](#)" events and provide an informal opportunity for residents to connect with elected officials
- January 9, 2023: Sooke residents [contribute nearly \\$25,000](#) to the Sooke Food Bank and Sooke Christmas Bureau through the annual giving campaign, led by Sooke Fire Rescue Services
- January 12, 2023: Community [sandbag station](#) open 24 hours a day, seven days a week – expanding this complementary service for Sooke residents and businesses

February

- February 3, 2023: Dog park is named in honour of respected youth athlete and lover of dogs, [Carter Navarrete](#)
- February 14, 2023: Ravens Ridge Park [sign unveiled](#) - featuring design by T'Sou-ke Nation Artist, Shelly Davies
- February 17, 2023: [District Launch Community Data Portal](#)

March

- March 3, 2023 – [Playground Name in Honour of Hannah Day](#)
- March 16, 2023: [Province Announces New Integrated Health Centre Coming to Sooke](#)
- March 17, 2023: [District Welcomes Deputy Fire Chief and Emergency Program Manager, Wayne Kennedy](#)

- March 30, 2023: [Norm McInnis Steps Away From CAO Role with District of Sooke](#)

April

- April 12, 2023: [Residents Encouraged to Attend the District's Budget Open House on Wednesday, April 19](#)
- April 25, 2023: [2023 Community Grants Awarded: 27 Organizations to Receive \\$122,324 in Funding](#)

May

- May 3, 2023: [Firefighters Respond to Structure Fire](#)
- May 9, 2023: [Sooke Bike Park Opens for the Season](#)
- May 11, 2023: [Free Scotch Broom Drop-Off Available for Sooke Residents](#)
- May 18, 2023: [41 EMCS Students Help Our Community Resilience with "FireSmart Champions" Event](#)
- May 23, 2023: [24/7 Fire Service in Sooke](#)
- May 31, 2023: [District Launches New Community Climate Action Seed Funding Program](#)

June

- June 21, 2023: [Public Invited to Participate in 2024 Budget Survey \(sooke.ca\)](#)

July

- July 25, 2023: [Tenders Awarded for Charters Road and Church-Thrup Roundabout Projects](#)

- July 26, 2023: [Community Climate Action Seed Funding Recipients Announced \(sooke.ca\)](#)

August

- August 15, 2023: [Sooke Fire Hall to Open as Cooling Station 10am to 4pm on August 16-17, 2023](#)
- August 25, 2023: [Road Safety Crosswalk Improvements Coming to Five Locations in Sooke](#)
- August 31, 2023: [District Welcomes Emma Taylor as Manager of Parks and Environmental Services](#)

September

- September 1, 2023: [District of Sooke Launching Active Routes to Schools Campaign in Partnership with Sooke School District](#)
- September 7, 2023: [Quick Response Prevents Environmental Impact After Electrical Fault on Wastewater Lift Station](#)
- September 19, 2023: [Sooke Fire Rescue and Mutual Aid Partners Respond Report of Morning Structure Fire](#)
- September 28, 2023: [Bear Aware: What's on the Menu at Your House?](#)
- September 28, 2023: [GHG Emission Data – Community Trending Upward, Per Capita Trending Downwards](#)

October

- October 5, 2023: [District Welcomes Jayden Riley to the New Role of Manager of Community Planning](#)
- October 13, 2023: [Sooke's New Emergency Program Manager Invites Participation in the Great BC Shakeout](#)
- October 18, 2023: [Sandbag Station Opens at Ed Macgregor Parking Lot](#)

- October 22, 2023: [ElectroRecycle BC Coming to Sooke for Small Appliance and Power Tool Recycling Event on October 22](#)

November

- November 1, 2023: [District Supports Farm to School Program at Edward Milne Community School through Community Climate Action Grant](#)
- November 2, 2023: [Spooky Pumpkin Walk Shines Light on Pineridge Park](#)
- November 3, 2023: [Sooke Takes Flight on the BC Bird Trail](#)
- November 10, 2023: [New WorkBC Centre Opens on Church Road in Sooke](#)
- November 17, 2023: [Tree Planting at John Phillips Memorial Park on November 22 at 9am](#)
- November 21, 2023: [Holiday Decorations Swap Brings Neighbours Together this Sunday, November 26th](#)

December

- December 4, 2023: [Pineridge Park Home to Two New Trees and a Few Less Invasive Plants](#)
- December 6, 2023: [Federal government supports active transportation infrastructure upgrades in Sooke](#)
- December 13, 2023: [Building Resilience: Sooke Proactively Engages in Emergency Planning Efforts](#)
- December 14, 2023: [New affordable rental homes open for Indigenous people in Sooke](#)



District of Sooke Community at a Glance

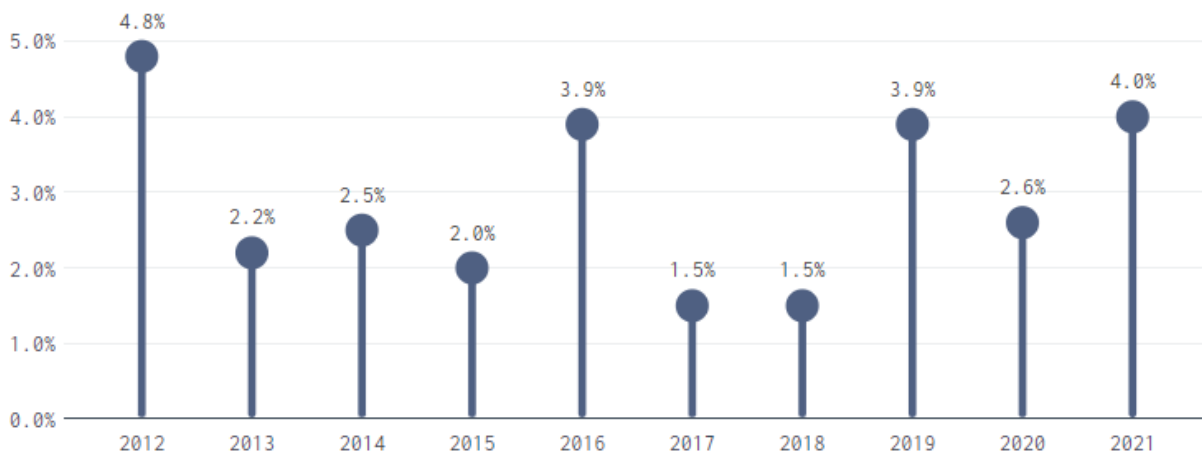
District of Sooke is a growing community, covering an area of 56.6 square kilometers. The following data is presented for the representation with the 2023 Annual Report from the District's Data Portal. Visit community-profile.sooke.ca to view this online dashboard.

Population

The estimated population of District of Sooke as of July, 2021, is 15,539. It increased by 4.0% from the year before (based on Statistics Canada Annual Population Estimates).

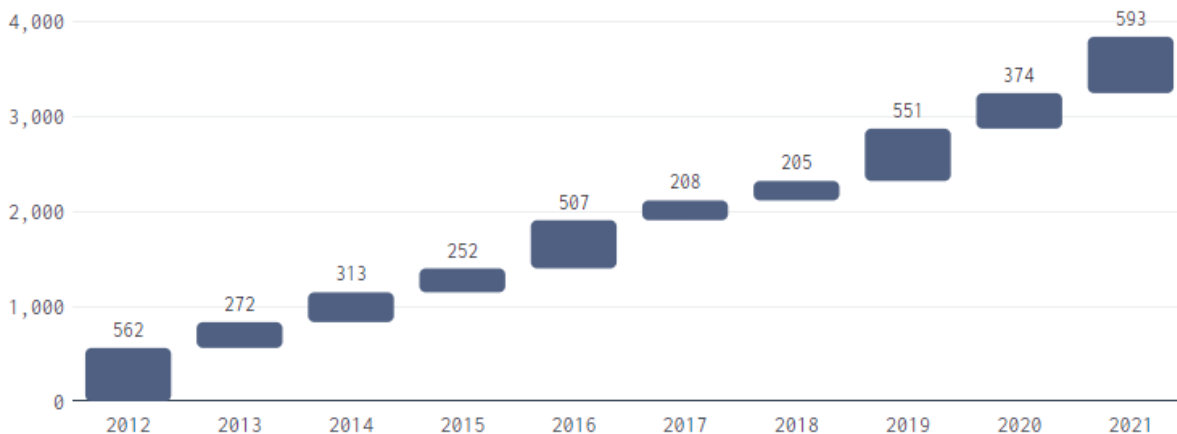
Between the two most recent census years (2021 and 2016), the population increased by 16.0% (from 13,001 to 15,086). Population density is 266.6 inhabitants per square kilometre.

Population Growth - Percentage Change



Population Growth - Estimated Change Year-On-Year

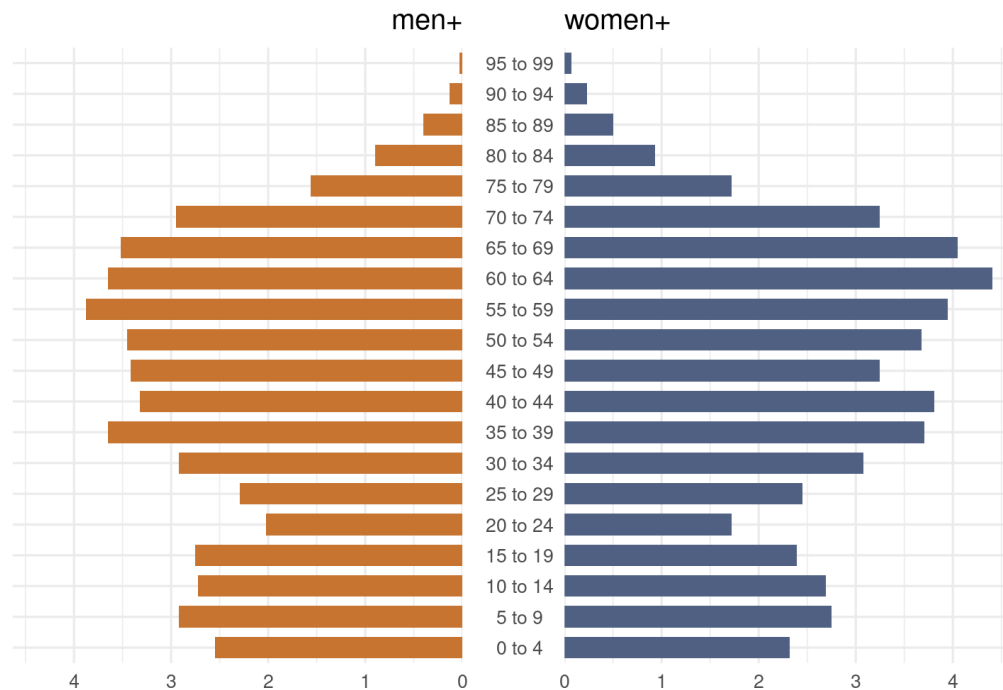
Change population based on yearly population estimates



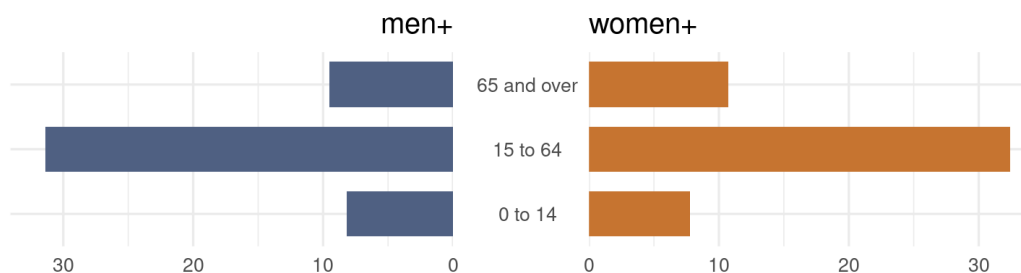
Data source: Statistics Canada Population Estimates

Age Groups

Based on Census 2021 data, the average age of the population in District of Sooke is 43.3. Median age is 44.8. The following population pyramid chart represents the distribution of age groups in five year bands.

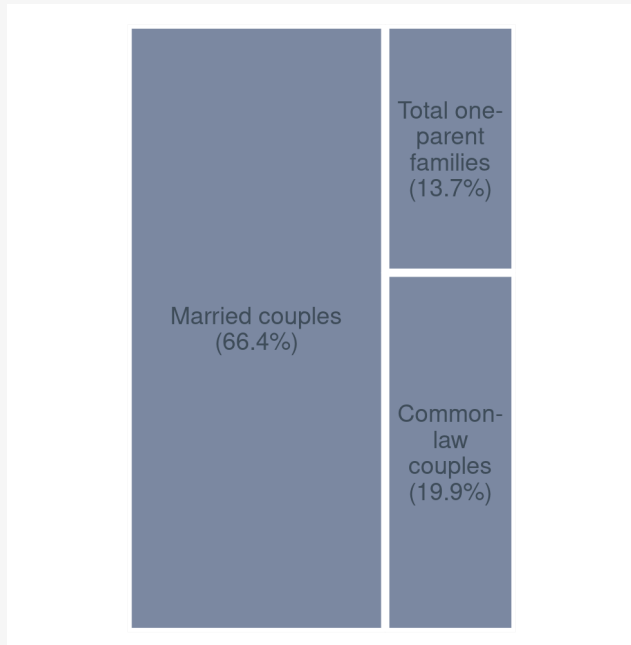


The following chart represents the distribution of broad age groups in bands of 0 to 14 (children), 15 to 64 (working age population) and over 65 years of age (seniors).



Family Characteristics

The average household size in the district municipality of Sooke is 2.7. Average number of children per household is 1.7.



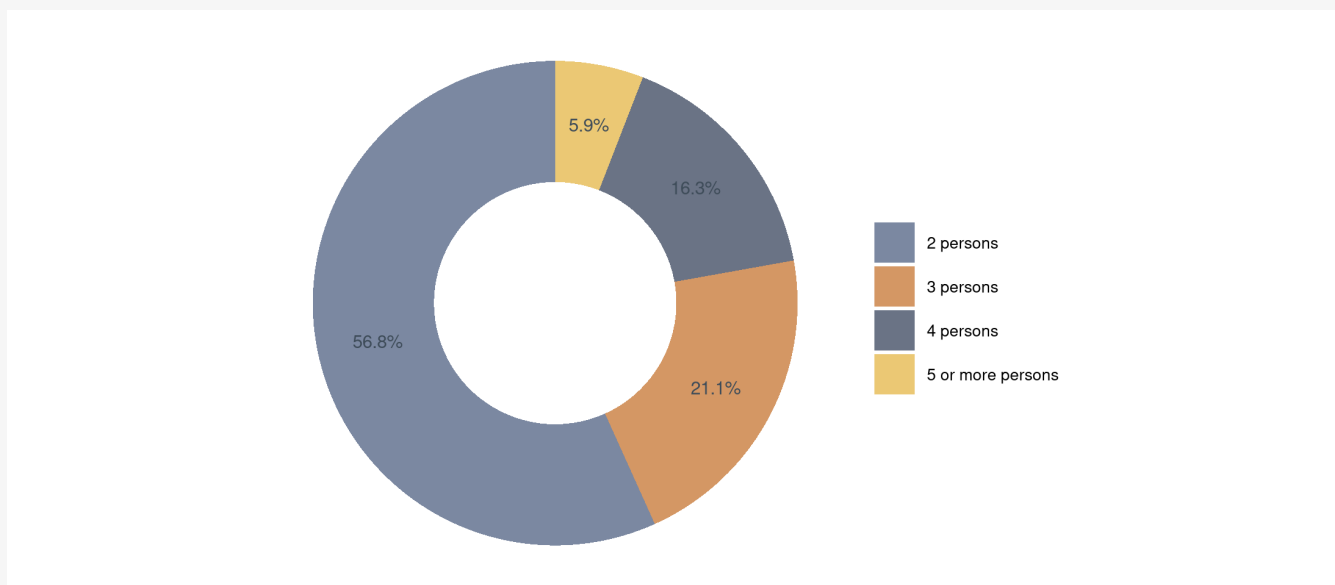
Data source: Statistics Canada, Census 2021



Data source: Statistics Canada, Census 2021

Families by Size

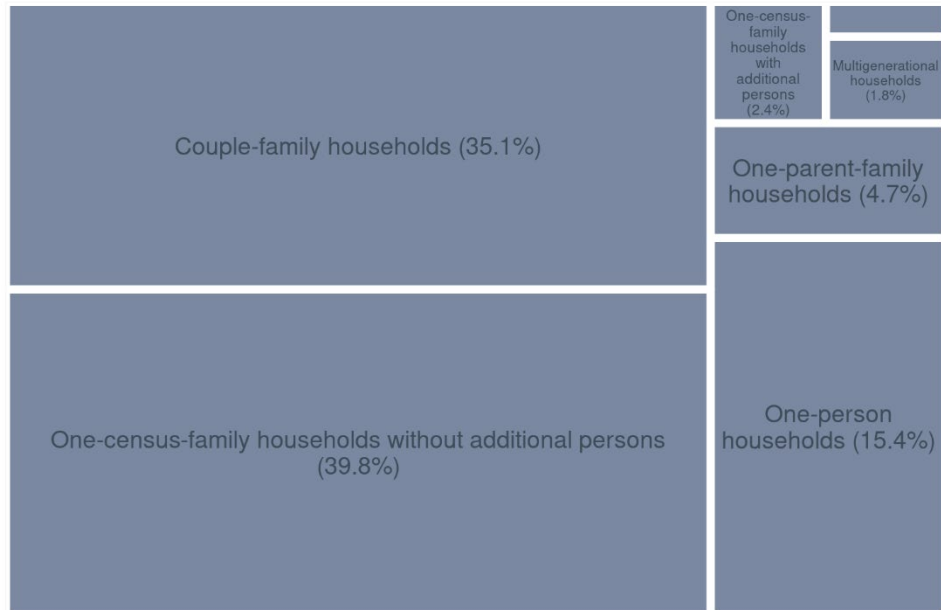
Census Families in Private Households by Family Size



Data source: Statistics Canada, Census 2021

Household Types

Household by Type of Family



Data source: Statistics Canada, Census 2021



Household Income

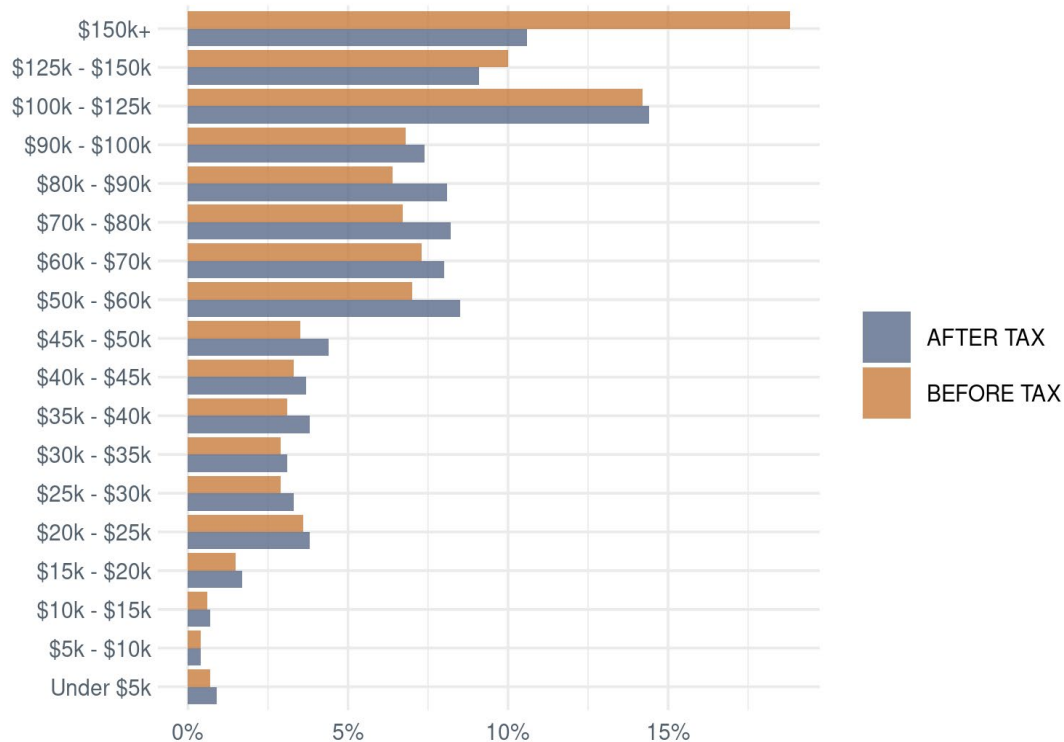
Median household income in District of Sooke is \$90,000 (Census 2021).

Based on low-income cut-offs, after tax (LICO-AT), 2.4% of households are considered low-income households.

Based on low-income measure, after tax (LIM-AT), there is 8.2% low-income households.

Household Income Bands

The following chart compares distributions of household income bands before and after tax (Census 2021).



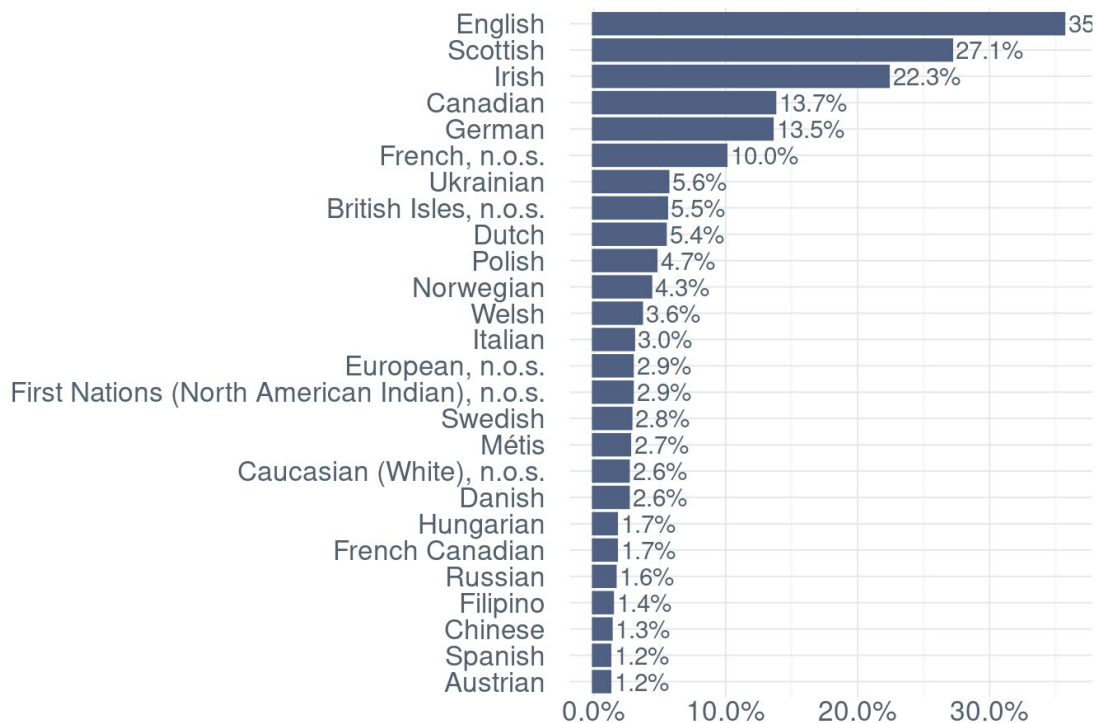
Data source: Statistics Canada, 2021

Ethnic Origin

In District of Sooke, 13.7% of the total population declared themselves as having Canadian ethnic origin. Most common non-Canadian origin is English, with 35.6% of the total population.

Ethnic Origin Composition (Top 25)

Top 25 ethnic or cultural origins of the person's ancestors, usually more distant than a grandparent



Data source: Statistics Canada, Census 2021

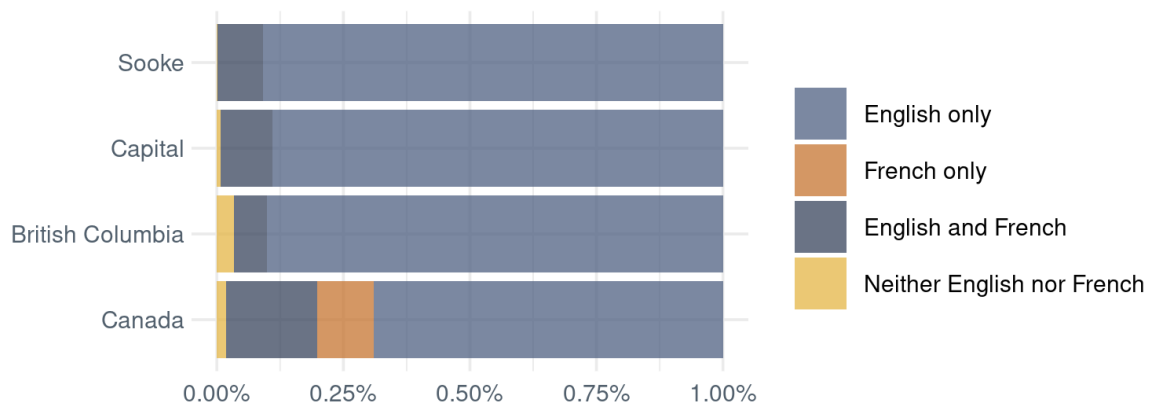
Language

In District of Sooke, 9.0% of the population speaks both English and French, while 90.9% speaks English only.

The following chart represents the distribution of official language spoken by language.

Official Languages

Knowledge of official languages



Data source: Statistics Canada, Census 2021





District of Sooke

Elected

Officials and Governance

Municipal Council represents the residents of Sooke and provides community leadership by serving as the legislative and policy-making body of the municipality.

Elected Officials

Municipal Council represents the residents of Sooke and provides community leadership by serving as the legislative and policy-making body of the municipality. Mayor and Council approve bylaws and budgets, and offer strategic guidance to the Chief Administrative Officer, shaping the overall direction of the community.

Residents are encouraged to participate in the democratic process by attending Council meetings, which are open to the public. For those unable to attend in person, meetings are conveniently live-streamed on the District's YouTube channel. The recorded sessions are also available for public viewing, allowing residents to stay informed about the decisions and discussions shaping the future of Sooke.

To stay updated and engaged, interested individuals can access additional information, subscribe to receive meeting agendas and notifications, and access the live-stream through the official website at sooke.ca/meetings. This ensures that the community remains connected and informed about the initiatives and decisions undertaken by their elected officials.

Municipal Government	Regional District	Provincial Government	Federal Government
			
District of Sooke	Capital Regional District	Province of British Columbia	Government of Canada
- Local road maintenance - Sewer/stormwater management - Local parks, trails and playgrounds - Municipal Bylaws - Fire Rescue Services - Policing – contracted to Sooke RCMP - Community Planning - Building Inspections (local administration of BC Building Code) - Municipal Property Tax	- Water services - Animal Control - Residential parks (i.e. Sooke Potholes Regional Park, Galloping Goose Trail) - SEAPARC - Recreation Centre (Sooke and Electoral Area Parks and Recreation Commission)	- Highway maintenance (Highway 14) - Schools, including provincial school tax - Provincial parks - Health care - Social services - WorkSafe - ICBC - Post-secondary education - Province income tax - Province property tax - Sales Tax	- Income tax - Employment insurances - Child tax benefits - Student loans - Military - National Parks - International Travel - Banking - Criminal Law - Foreign affairs

Roles and Responsibilities

Within the District, as an organization, our team is comprised of the community's elected representative (Mayor and Council) and staff (serving in numerous service areas as represented on the organizational profile). By understanding and fulfilling their respective roles and responsibilities, each stakeholder which includes our residents, contributes to the effective functioning and well-being of the local government and the community as a whole. A summary of the roles and responsibilities of each of these stakeholders is reflected below.

Mayor and Council

- **Strategic direction and policy:** The Mayor and Council are responsible for providing strategic direction and setting policies, making decisions, and creating ordinances or bylaws that govern the municipality.
- **Representing the Community:** They act as representatives of the community, advocating for the needs and interests of residents.
- **Budget Approval:** They approve the municipal budget and ensure that financial resources are allocated appropriately to support essential services and projects.

Staff

- **Implementing Policies:** Staff members are responsible for implementing the policies and decisions made by the Mayor and Council.
- **Providing Services:** They provide essential services to residents, such as road maintenance, public safety, and permitting.
- **Managing Operations:** Staff manage the day-to-day operations of municipal services, ensuring efficiency and effectiveness in service delivery within the limitations of available resources.
- **Advising Council:** They provide expertise and recommendations to the Mayor and Council on various matters, helping inform decision-making.
- **Community Engagement:** Staff engage with residents to provide information, assistance, and support, and to address concerns or issues related to municipal services.

Residents

- **Participation:** Residents are encouraged to actively participate in local government processes, such as attending council meetings, providing feedback on policies and projects, and voting in elections.
- **Compliance:** They are expected to comply with municipal regulations, including zoning ordinances, building codes, and other laws.
- **Community Involvement:** Residents can contribute to the community through volunteerism, participating in neighbourhood associations, and supporting local initiatives.
- **Communication:** They should communicate their needs, concerns, and ideas to elected officials and municipal staff, helping to shape the direction of local government.

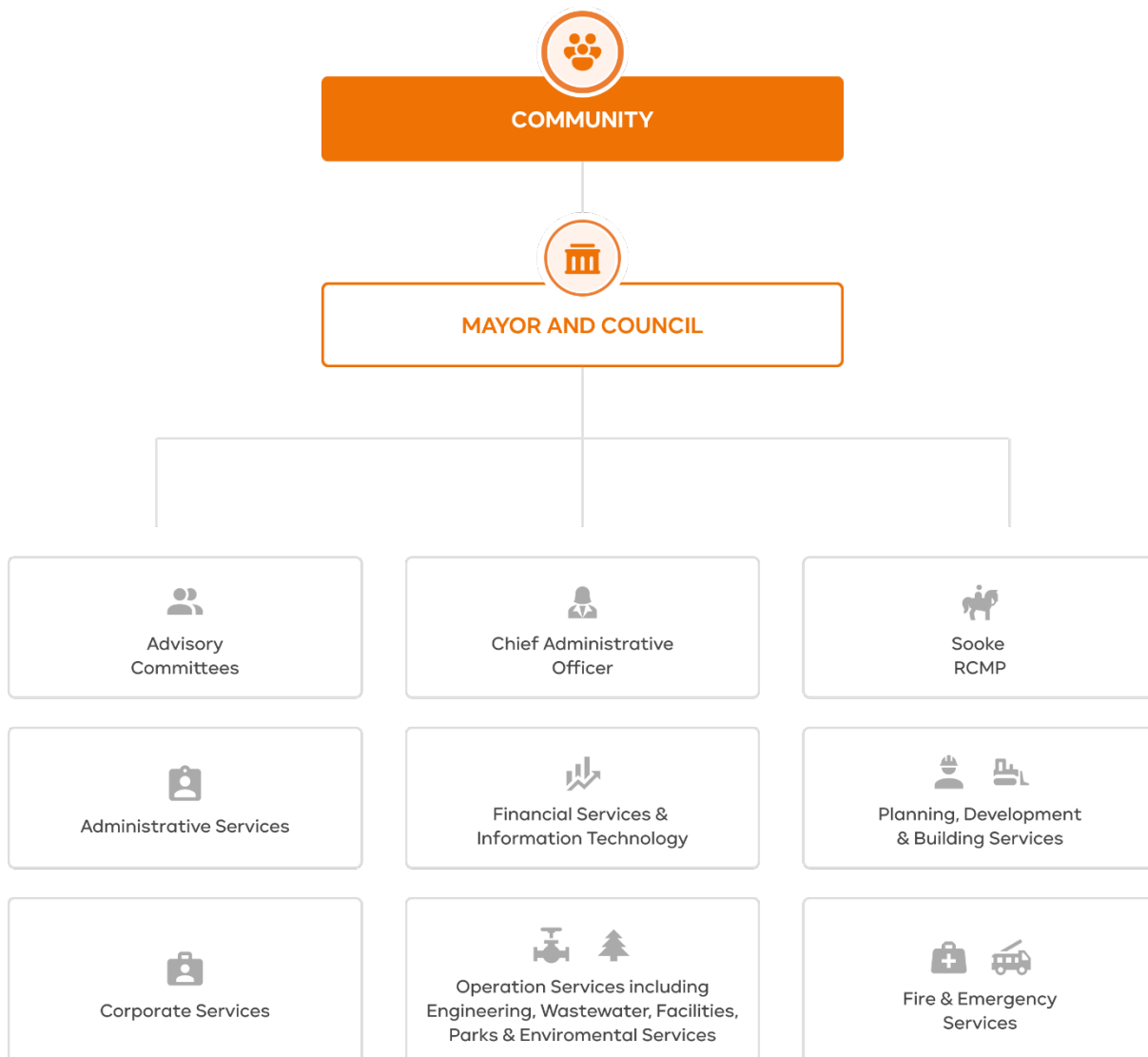


Front Row L-R: Councillor Dana Lajeunesse, Mayor Maja Tait, Councillor Tony St.Pierre

Back Row L-R: Councillors Megan McMath, Al Beddows,

Organizational Profile

Organizational Structure



Message of the Chief Administrative Officer



I invite you to read through the 2023 Annual Report for the District of Sooke to learn about the many projects and initiatives undertaken during the year to better serve our community. The Annual Report provides a summary of our achievements and outlines some key deliverables for the year ahead.

In 2023, we took steps to improve our internal building permit processes to provide more timely responses for residents looking to renovate, recruited for numerous positions and expanded our community engagement to build a strong foundation for our budget process in our community.

We continue to hear that road improvements are a priority. Significant progress was made on the Church-Thrup Roundabout, and our sidewalks inventory reached a milestone, now stretching a total distance of 25 kilometres. We also started crosswalk improvements to enhance residents' safety around town and develop infrastructure to support multiple modes of transportation. However, we recognize that more work is needed as we continue implementing the Transportation Master Plan. It's not easy and will be disruptive—for now, but not forever.

We value the contributions of involved community members in sharing input, questions, and opinions throughout the year, both in person and through various public engagement opportunities, including on the online platform, Let's Talk. Your participation helps ensure Council knows your priorities and keeps them top-of-mind in their decision-making.

Our commitment to respectful, transparent governance and balanced strategic decision-making remains steadfast.

A comprehensive review of the planning, development, and building services is nearing completion, with the all-important implementation phase forming a key priority for the year ahead.

It is a pleasure to work in Sooke during this pivotal point in the community's history. As we adapt and apply provincial legislation while acknowledging our current challenges, we aim to support a sustainable community for generations to come. I am confident this community will thrive as everyone works together with integrity, transparency, and accountability.

Thank you for your continued dedication to our community.



Raechel Gray
Chief Administrative Officer



District of Sooke

Strategic Planning and Reporting

Strategic planning involves setting priorities, defining objectives, and allocating resources to achieve long-term goals that benefit the community. Reporting on these strategies provides transparency and accountability, enabling stakeholders to assess progress and ensure alignment with community needs and aspirations.

Strategic Planning and Reporting

Vision and Mission

Note: Administrative challenges in recruiting and hiring a new Chief Administrative Officer led to delays in developing an updated strategic plan, which was anticipated to follow the 2022 general municipal election. Therefore, the 2019-2022 strategic plan continues to be in effect, offering overarching direction and a guiding framework to shape decision-making and priorities throughout the Council's term.



Vision

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



Mission

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

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

Core Values and Guiding Principles



Effective Governance

- Provide accountable, responsive, and connected leadership.
- Maintain effective relationships, with our residents, the T'Sou-ke Nation, other orders of government, and community partners and agencies.
- Steward a healthy, respectful organization



Community Well-being & Safety

- Promote health and well-being of residents and employees
- Improve the safety and accessibility of roads, trails, and public spaces
- Strengthen emergency preparedness, access to housing, and food security



Community Vibrance

- Enhance quality of life, sense of place, and community pride
- Champion arts, culture, and recreation
- Develop sustainable infrastructure and connected neighborhoods.



Long-Term Thinking

- Consider the costs and benefits to future generations in all decision-making and action
- Set long-term goals to guide current initiatives and short-term planning



Effective & Consistent Communication

- Maintain effective communication between Council and staff
- Use proactive, positive public communication and community engagement



Environmental Leadership

- Respond to climate change boldly
- Redefine and implement Sooke Smart Growth
- Become a leader in ecologically-sustainable corporate practices



Reporting

The following reflects the progress, or shortfalls, towards delivering on our goals.

Within the existing strategic plan, identified goals are:

Goals



Build a reputable organization.



Demonstrate leadership in climate action.



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

Build a Reputable Organization

The following offers a snapshot of achievements towards efforts building a reputable organization, with focus areas including transparency, accountability, efficiency, community engagement and responsiveness to feedback and complaint resolutions.



Transparency

- 46 public meetings held.
- 25 plans published on the municipal website.



Accountability

- 72% of respondents to the long-form budget survey reported being satisfied with the overall value they are receiving for District services.
 - 45% rating the value paid for District services received a 3 out of 5;
 - 20% rating a 4 out of 5; and
 - 7% rating 5 out of 5.
- Through the District's annual budget survey, the majority of residents expressed satisfaction with all District service areas:
 - Long-form survey respondents indicated the highest level of satisfaction with Fire Rescue Services with 90% of survey respondents indicating they are satisfied or feel they are receiving good or excellent value from this service area.
 - Long-form survey respondents indicated the lowest level of satisfaction with local roads with 59% of survey respondents indicating they are satisfied or feel they are receiving good or excellent value from this service area.
- Successful audit.



Efficiency

- Continually striving to improve resident turnaround time for resident inquiries or service requests.
- 2023 success: Reduced building permit wait times from months to days.



Community Engagement

- More than 1,000 residents participated in the annual budget process through surveys and "pop-ups."
- 8,800 views of public meetings on YouTube.
- 1,400 hours of YouTube channel watch time.
- 221 subscribers on YouTube.



Feedback and Complaint Resolution

- Multiple channels available, including our online reporting tool, phone, email, and community pop-ups at parks and local events.

Demonstrate Leadership in Climate Action

The following offers a snapshot of progress in climate action, while also identifying areas for improvement, and demonstrating ongoing commitment to addressing climate change for the benefit of current and future generations.



Greenhouse Gas Emissions

- The Capital Regional District released their latest community emissions data which shows Sooke community emissions have increased by 22.6% since 2007 while per capita emissions are declining from 5.1 tonnes to 3.9 tonnes.



Transportation Emissions

- 1 new municipal fleet vehicle powered by alternative fuels (electric, hybrid, biofuels).
- Approximately 15% increase in the use of public transportation during peak hours (BC Transit).



Adaptation And Resilience

- Acceptance of Community Wildfire Resiliency Plan (CWRP). The CWRP provides the District with an updated action plan to mitigate the wildfire risk to the community. The plan is intended to guide the improvement of emergency and evacuation plans, emergency response, communication and education programs, bylaw development, and the management of potentially hazardous vegetation within the eligible Wildland Urban Interface (WUI).



Natural Resource Conservation

- 114.4 Hectares of parkland and greenspace.
- 2,008 Municipally owned trees.



Community Engagement and Education

- More than 2,000 people reached.
- Over 50 community champions directly involved in organizing and supporting climate action-related activities.
- 15+ community events.
- 17 community pop-ups on water sustainability.

Manage Long-term Growth While Enhancing Community Identity, Vitality and Safety

There are several measures to gauge growth and improvements to our community's identity, vitality and safety. Considerations are summarized below with detailed data and visuals on the next pages, reflecting our current moment in time.



Population Growth and Density

- Annual population growth rate.
- Percentage of growth in residential, commercial, and industrial areas.



Land Use and Development

- Percentage of land designated for residential, commercial, industrial, and recreational purposes.
- Ratio of developed land to undeveloped land.



Community Identity and Vitality

- Number of cultural events and festivals held annually.
- Participation rates in community events and programs.
- Percentage of local businesses that are independently owned.
- Rate of investment in public art installations and beautification projects.



Public Safety

- Crime rate per capita (e.g., number of reported crimes per 1,000 residents).
- Response time for emergency services (police, fire, ambulance).
- Investment in public safety infrastructure (e.g., street lighting).



Transportation and Connectivity

- Percentage of residents with access to public transportation.
- Average commute time to work or school.
- Availability of alternative transportation options (e.g., carpooling, ridesharing, bike-sharing).



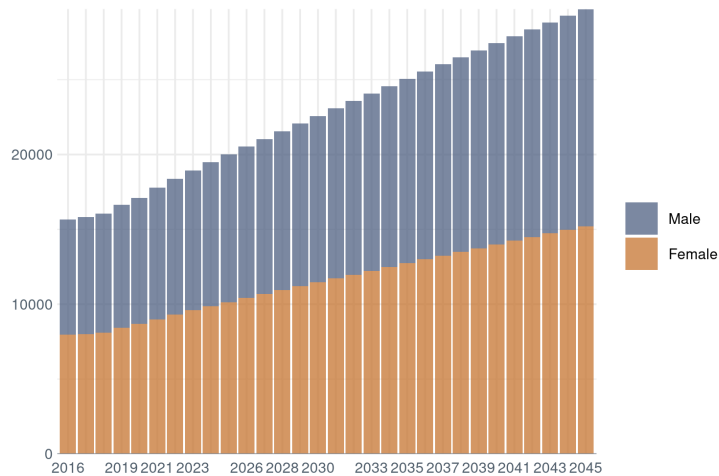
Housing Affordability and Diversity

- Median housing price to median household income ratio.
- Percentage of affordable housing units relative to total housing stock.
- Number of housing units developed for low and moderate-income households.
- Diversity of housing types available (e.g., single-family homes, apartments, townhouses).
- Rate of homelessness and provision of support services for vulnerable populations.

Population Projections

Based on the most recent annual population projections, total population of District of Sooke in 2045 will be 29,712. These projections are based on the boundaries of the following Community Health Services Areas: Sooke.

The following chart represents the projected population in District of Sooke by year and gender at birth.



Data source: Statistics Canada, Census 2021

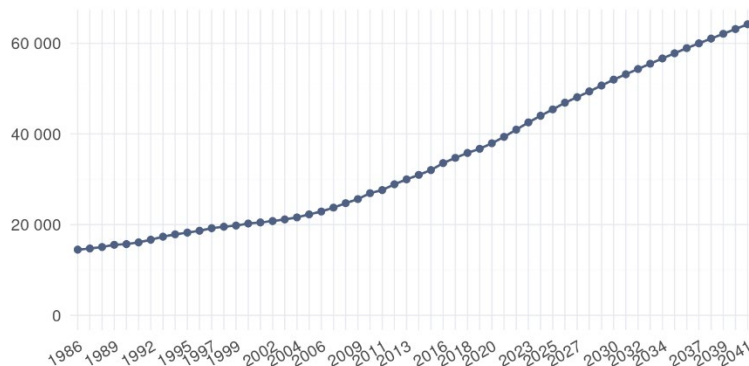
Household Projections are based on Western Communities Local Health Area boundaries, which includes the following Community Health Services Areas: Colwood, Metchosin, Langford/Highlands, Sooke, Juan de Fuca Coast.

Total number of projected households in 2045 is 64,193.

The following chart represents the projected number of households in Western Communities Local Health Area.

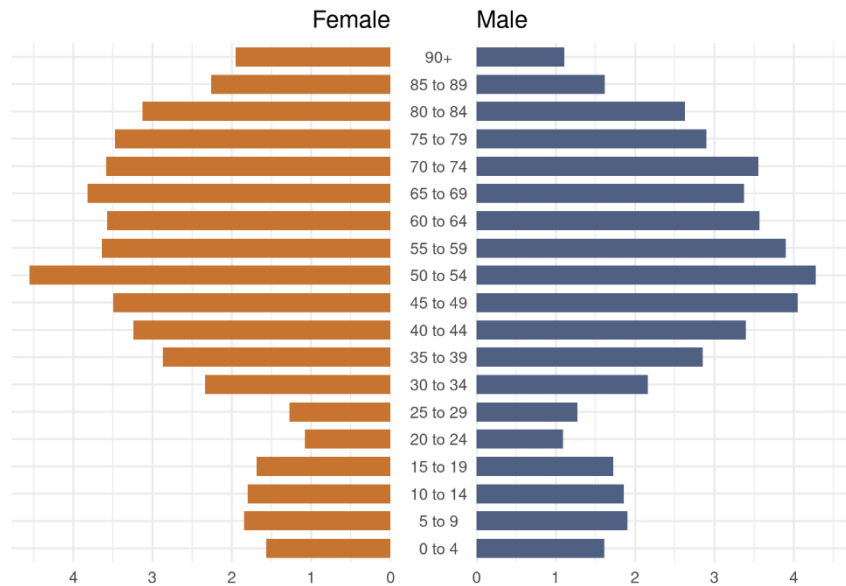
Project of Number of Households (Western Communities Local Health Area)

Projected Number of Households per Year



Data source: BC Stats, Population Projections

The following chart represents the **projected** population distribution by sex and age groups in five year bands in District of Sooke in the year of 2045.

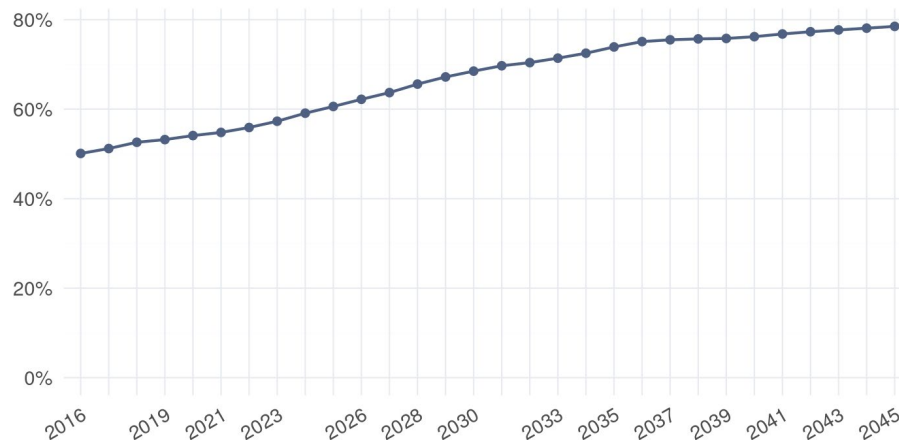


Data source: BC Population Projections

The following chart represents the projected Dependency Ratio (number of dependents aged 0 to 14 and over the age of 65, compared with the total population aged 15 to 64) in District of Sooke.

Projected Dependency Ratio

Projected Dependency by Year



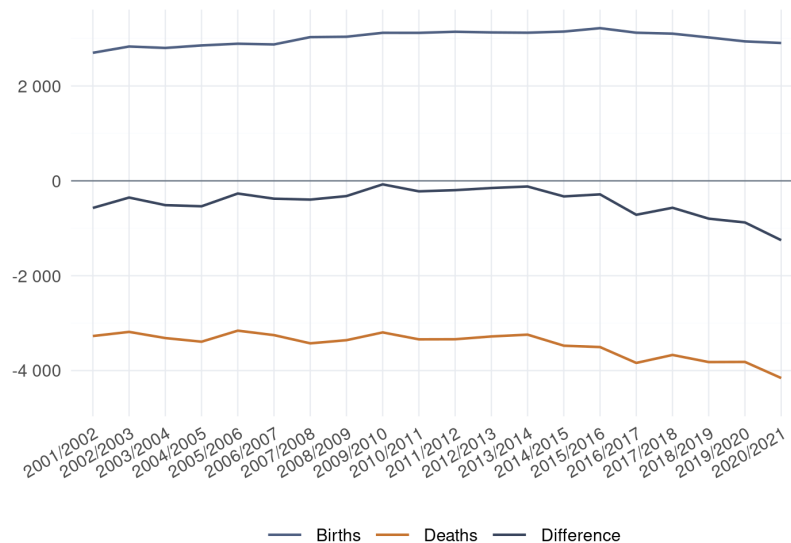
Data source: BC Stats, Population Projections

Components of Population Change

The following chart shows the change in population size in District of Sooke due to births and deaths.

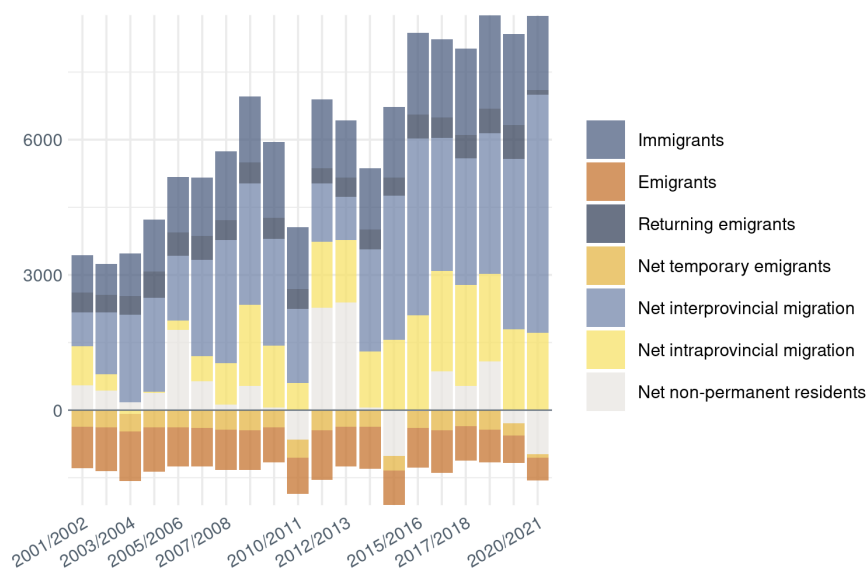
Number of Vital Events per Year

Number of births and deaths per year



Data source: Canada, Annual Population Estimates

The chart below shows the change in District of Sooke population size based on migration.



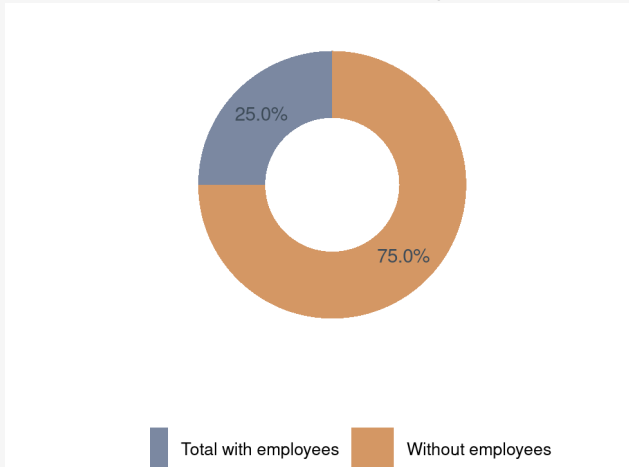
Data source: Statics Canada, Annual Population Estimates

Business Counts

The number of businesses in 2023 in District of Sooke increased by 4.3% compared to the year before. There are a total of 1,584 businesses.

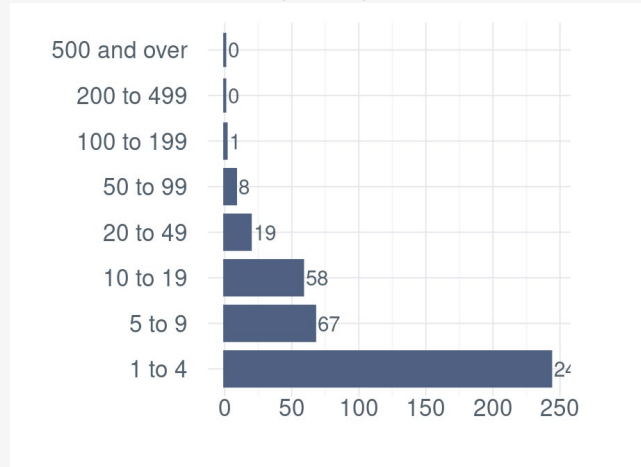
There are 25.0% of businesses with employees (396).

Business with and without Employees



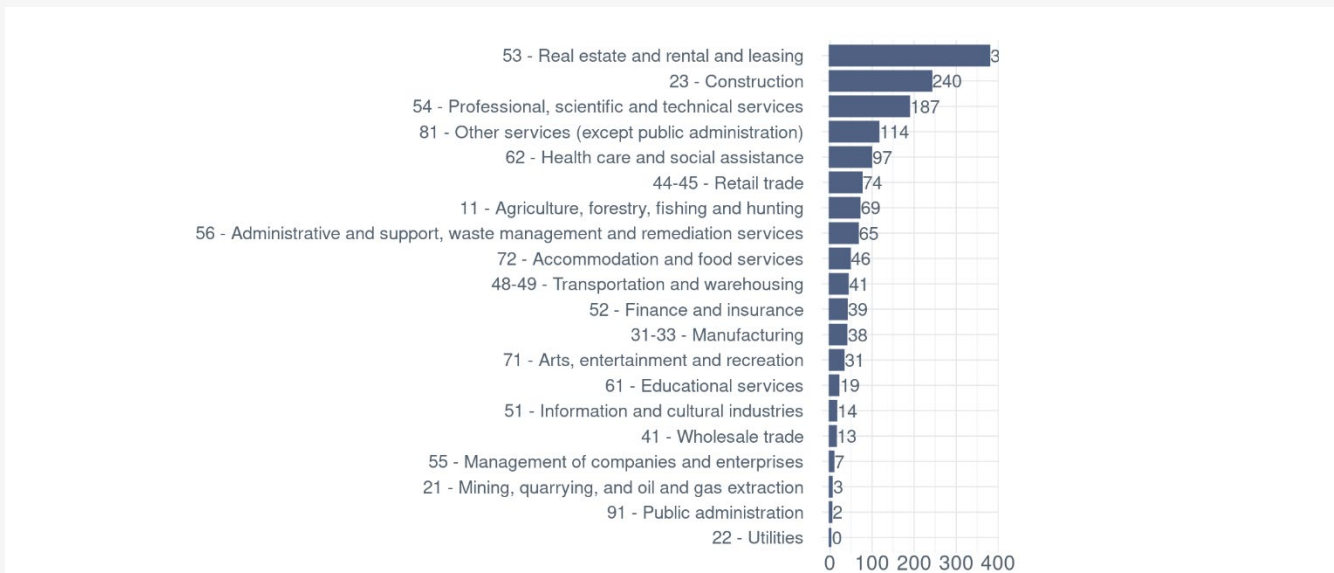
Data source: Statistics Canada – Business Register

Business with Employees by Size



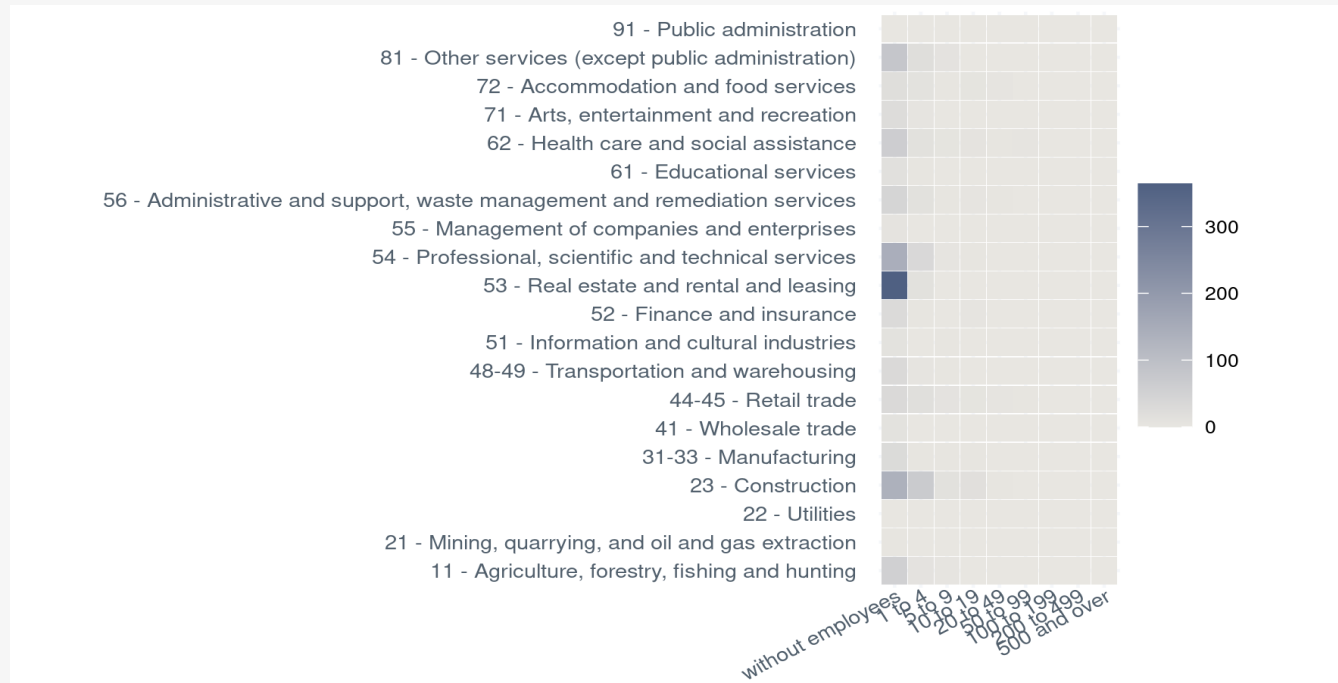
Data source: Statistics Canada – Business Register

Top industry by number businesses in 2023 was Real estate and rental and leasing with 378 businesses. The following chart shows the number of businesses by 2-digit NAICS code.

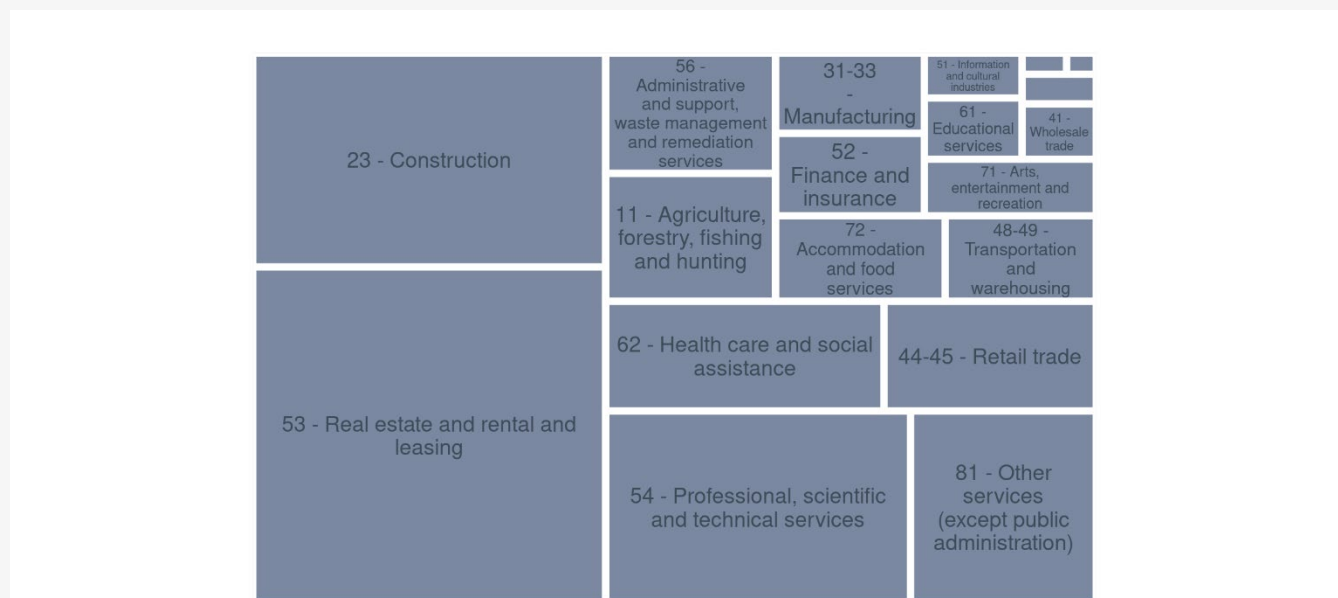


Data source: Statistics Canada – Business Register

The chart below represents the composition of businesses by 2-digit NAICS code and size (number of employees).



Data source: Statistics Canada – Business Register



Data source: Statistics Canada – Business Register

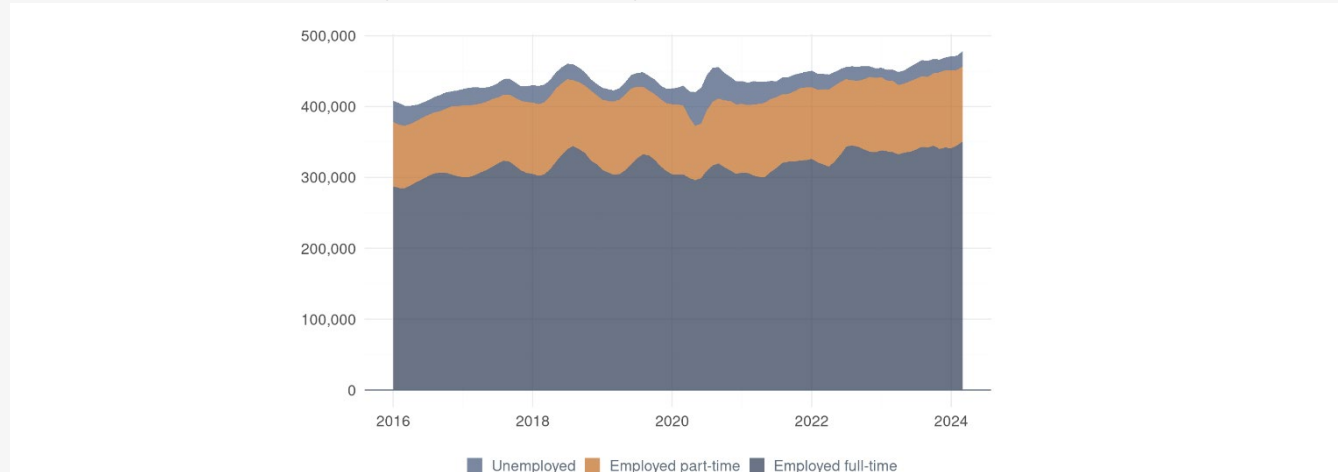
Labour Force Characteristics

Total labour force in Vancouver Island and Coast Economic region counts 478,400 as of March 2024. The unemployment rate is 4.6%.

In March 2024, 4,600 jobs were added in Vancouver Island and Coast Economic region.

Labour Force Composition by Status

Full-time and part-time employment and unemployment

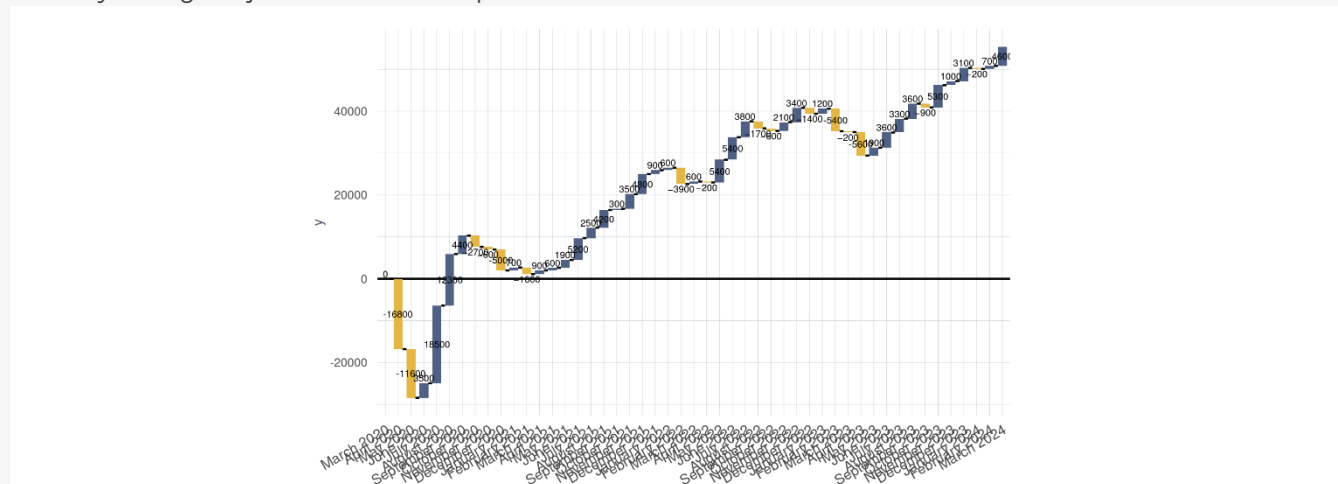


Data source: Canada – Labour Force Survey

The following chart shows the total number of jobs added or lost by month from the start of the pandemic. The baseline is the employment (number of employed workers) at the start of the pandemic, in March 2020.

Number of Jobs Added or Lost by Month

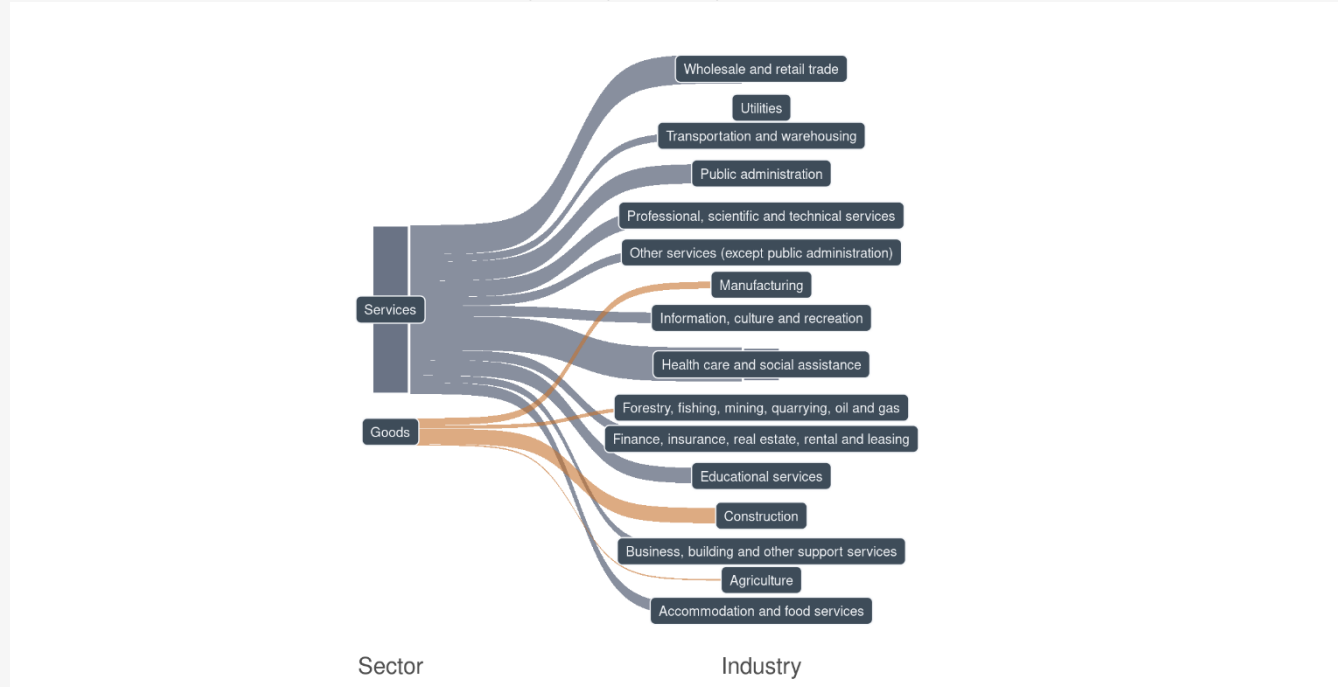
Monthly change of jobs since start of pandemic



Data source: Statics Canada – Labour Force Survey

Number of Jobs Added or Lost by Month

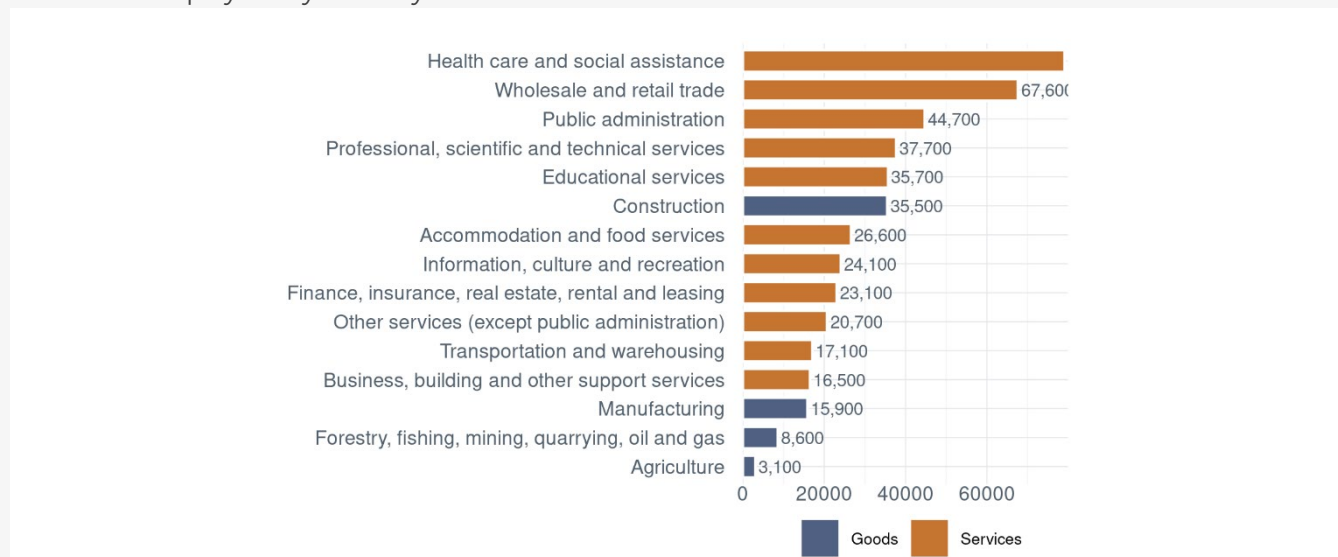
The current snapshot of number of employees by industry.



Currently, main industry by number of employees is Health care and social assistance, which employs 79,100 workers.

Number of Employees by Industry

Number of employees by industry in March 2024

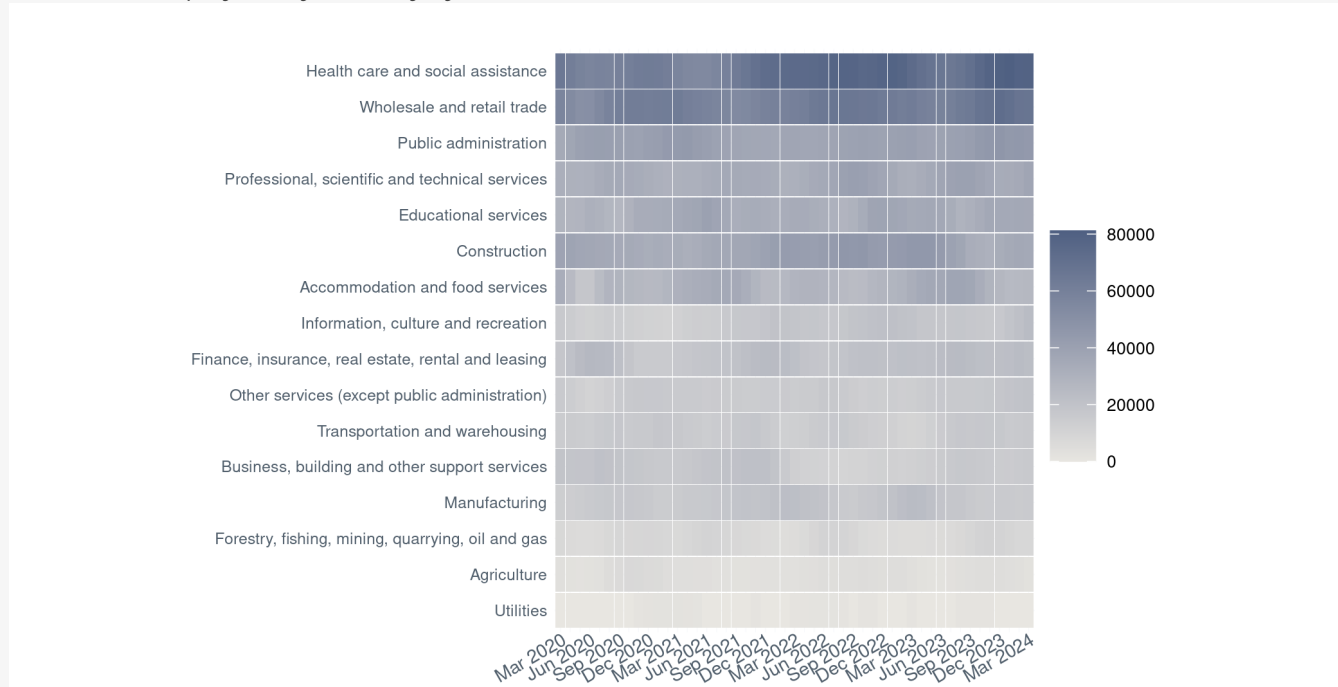


Data source: Statics Canada – Labour Force Survey

The chart below shows the number of employees by industry (2-digit NAICS codes) by month.

Employment by Industry by Month

Number of employees by industry by month



Data source: Canada – Labour Force Survey



Labour Market Outlook

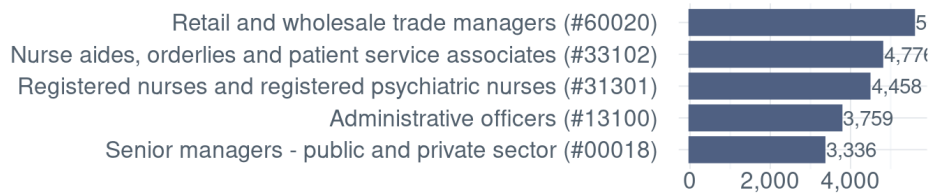
Each year Ministry of Advanced Education & Skills Training, Government of British Columbia produces a report forecasting BC's labour market needs over the coming decade. The report looks at employment supply and demand by occupation and industry for each of the province's economic regions, as well as at a provincial level.

These job openings provide a forecast for the demand for labour with the associated education background. This is a demand projection only and is not a measure of how many graduates the B.C. education system needs to produce.

Among other indicators, the report identifies high-opportunity occupations, those that will feature the greatest number of job openings.

Top 5 High-opportunity Occupations

Based on the forecasted number of jobs



Data source: Labour Market Analytics, Forecasting & Information

The following chart shows job openings categorized as expansion or replacement demand.

Jobs Openings for the Period 2023-2033

Forecasted number of job openings for all occupations and industries

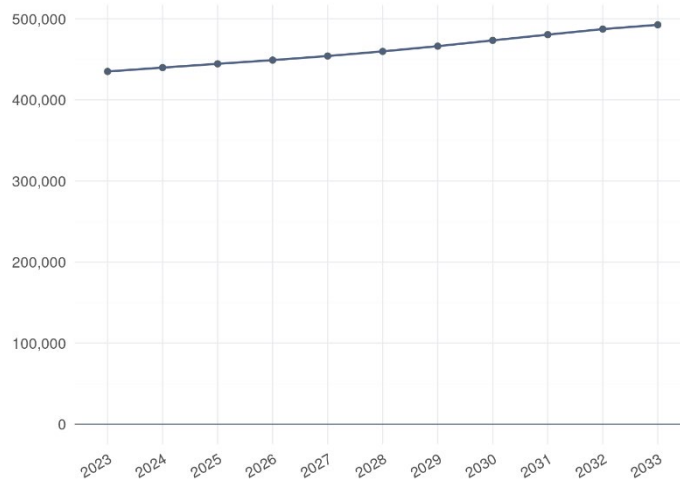


Data source: Labour Market Analytics, Forecasting & Information

The following chart shows the forecasted employment for all occupations and industries in the period 2023-2033.

Employment for the Period 2023-2033

Forecasted employment for all occupations and industries



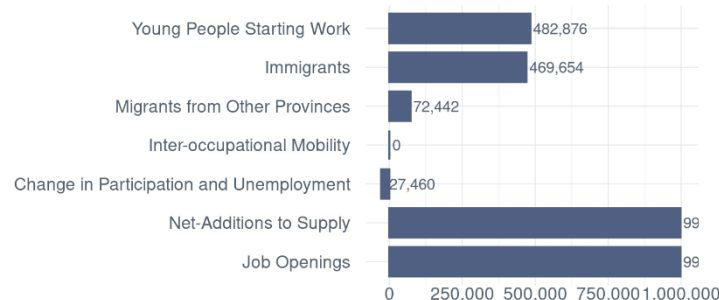
Data source: Labour Market Analytics, Forecasting & Information

These job openings are projected to be supplied through a mix of young B.C. residents starting work after being educated either in B.C. or other jurisdictions, immigrants, migrants from other provinces, or existing residents pursuing additional education.

The following chart shows forecasted labour force supply composition for the period 2023-2033 in the Province of British Columbia.

BC Labour Force Supply Composition

Forecasted number of new job market entrants in the period



Data source: Labour Market Analytics, Forecasting & Information

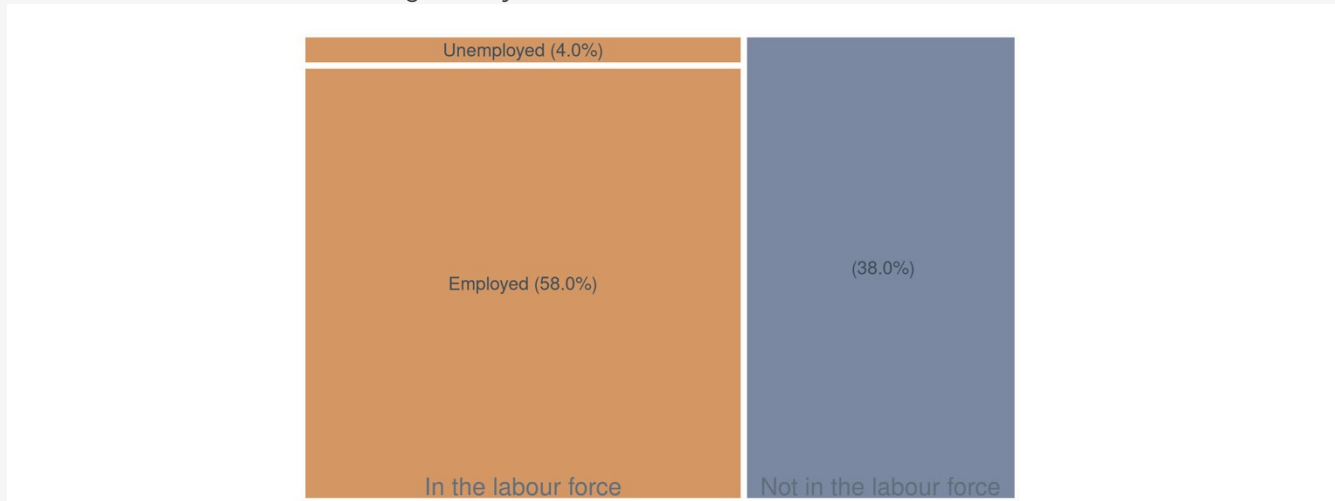
Labour Force

As of 2016 census, *total workforce* in the district municipality of Sooke consists of 7,760 persons, which is 61.7% of population aged 15 and over (12,580).

The number of *average weeks worked* in census reference year is 41.3. There were 520 unemployed in population aged 15 and over.

Labour Force by Status

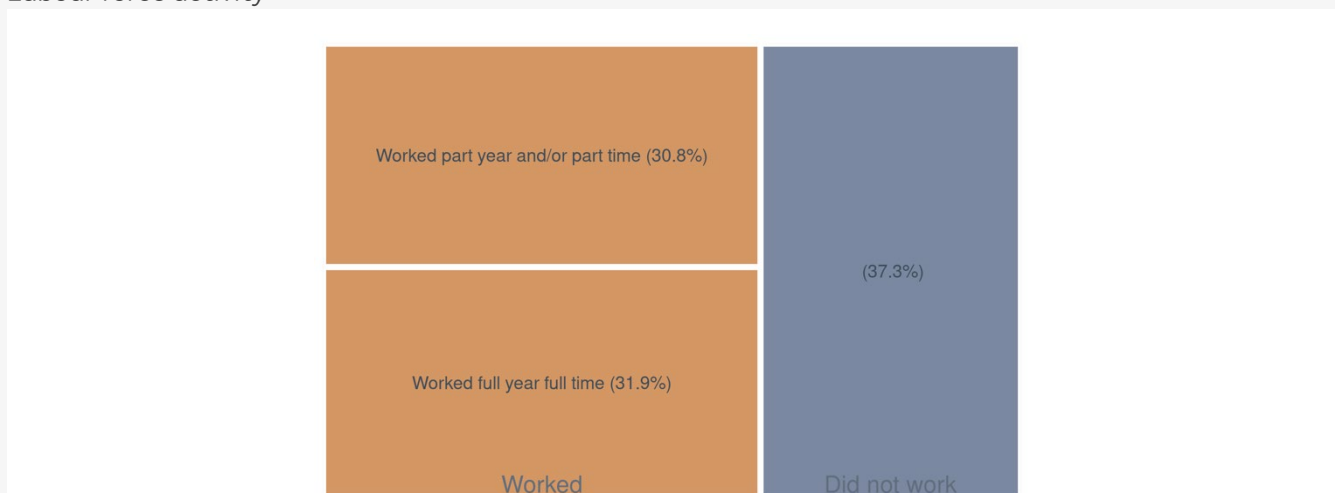
Distribution of labour force categories by status



Data source: Canada, Census 2021

Average Weeks Worked

Labour force activity



Data source: Statistics Canada, Census 2021

Occupation and Industry

Most common occupations in District of Sooke are Sales and service occupations, which employ 24.6% of total labour force.

Labour Force



Data source: Statistics Canada, Census 2021

Most common industry is Construction, which employs 13.5% of the total labour force.

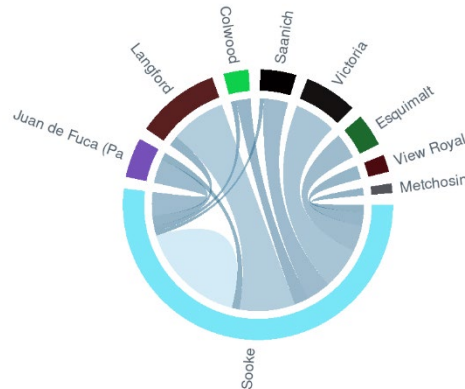
Labour Force by Industry



Data source: Statistics Canada, Census 2021

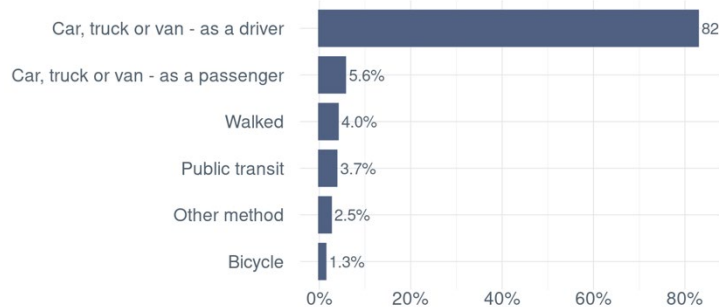
Commute

In District of Sooke, 3.7% of commuters (210) use public transport. About 5.3% of commuters (305) use active modes of transport (walking or riding a bicycle) to get to their workplace.



Mode of Transport

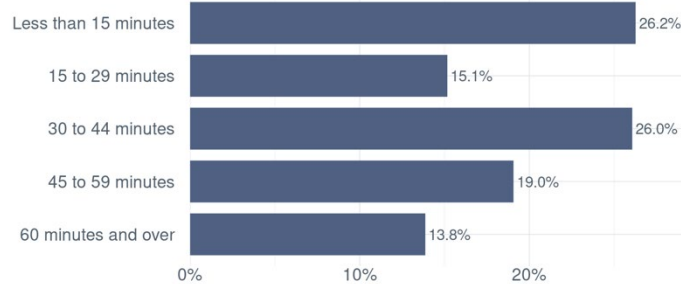
Commuting to work by mode of transport



Data source: Canada, Census 2021

Commute Duration

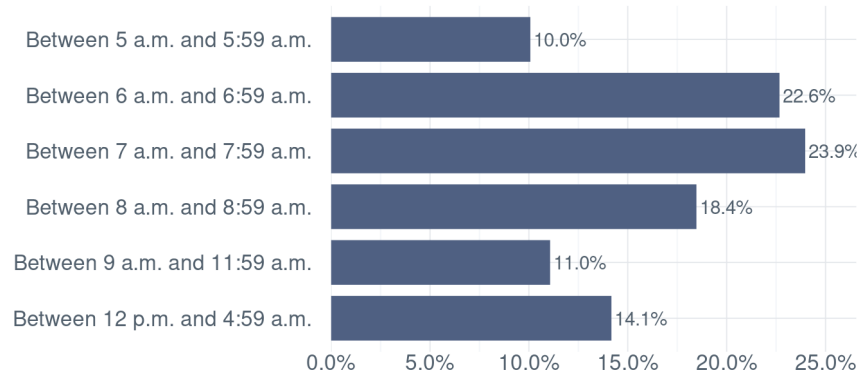
Commuting to work by duration of travel



Data source: Statistics Canada, Census 2021

Commute Start Time

Commuting to work by travel start time



Data source: Canada, Census 2021

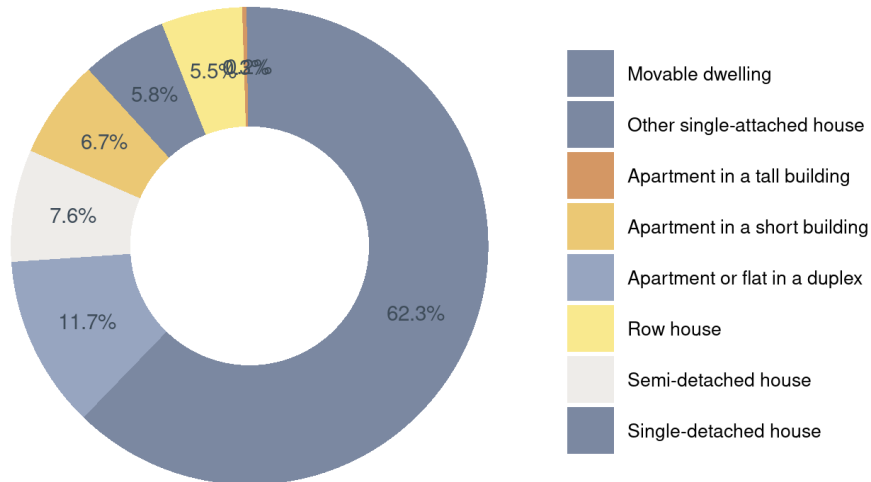


Housing Types

Single-family homes represent 62.3% of all dwellings in District of Sooke. The average household size is 2.4 persons per household (Census 2021).

Housing Types

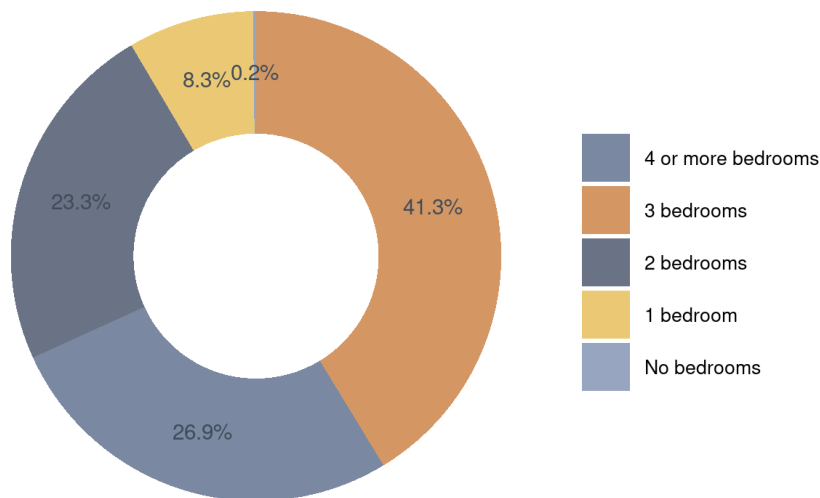
Distribution of dwellings by housing type



Data source: Canada, Census 2021

Dwellings by Number of Bedrooms

Distribution of dwellings by number of bedrooms



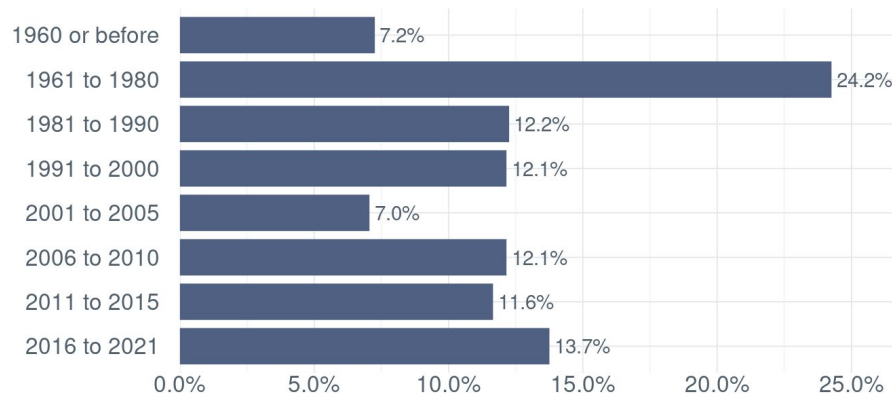
Data source: Statistics Canada, Census 2021

Construction Period and Suitability

There are 2.3% of dwellings in District of Sooke that are not suitable for living, and 4.6% that require major repairs.

Dwellings by Construction Period

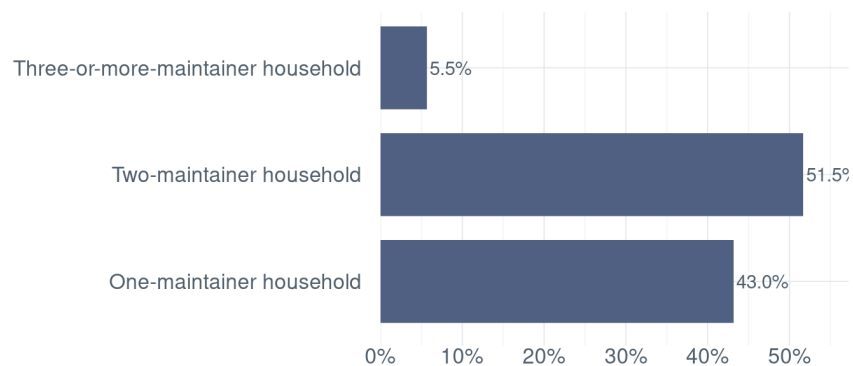
Distribution of dwellings by construction period



Data source: Canada, Census 2021

Households by Number of Maintainers

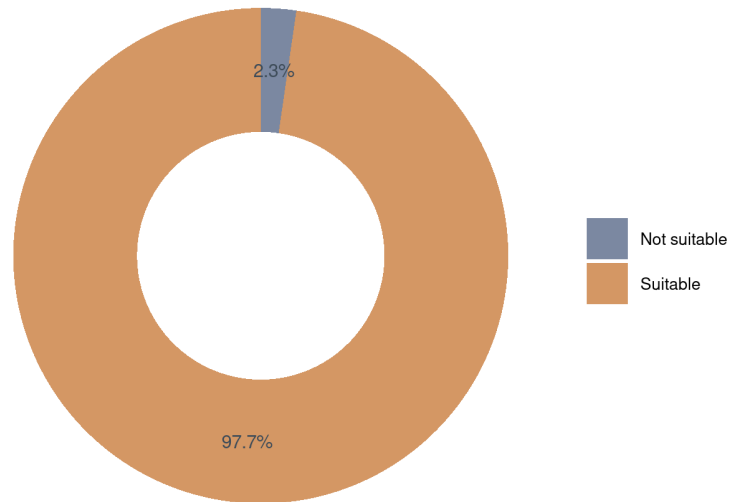
Distribution of household by number of maintainers



Data source: Statistics Canada, Census 2021

Dwelling Suitability

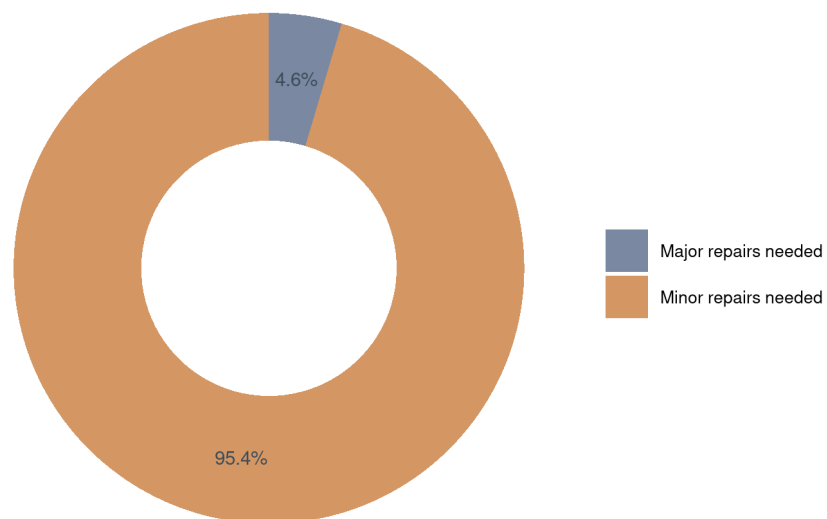
Distribution of dwelling by suitability



Data source: Canada, Census 2021

Dwelling Condition

Distribution of dwelling by condition



Data source: Statistics Canada, Census 2021

Housing Affordability

Shelter cost-to-income ratio (STIR) is used as a measure of housing affordability. Housing is considered unaffordable if the household spends 30% or more of total household income on shelter cost.

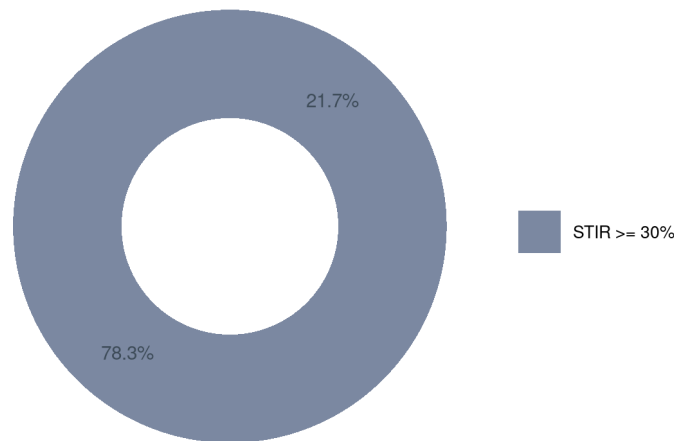
Shelter costs for owner households include, where applicable, mortgage payments, property taxes and condominium fees, along with the costs of electricity, heat, water and other municipal services. For renter households, shelter costs include, where applicable, the rent and the costs of electricity, heat, water and other municipal services.

In District of Sooke, 21.7% of all private households have STIR greater than 30%.

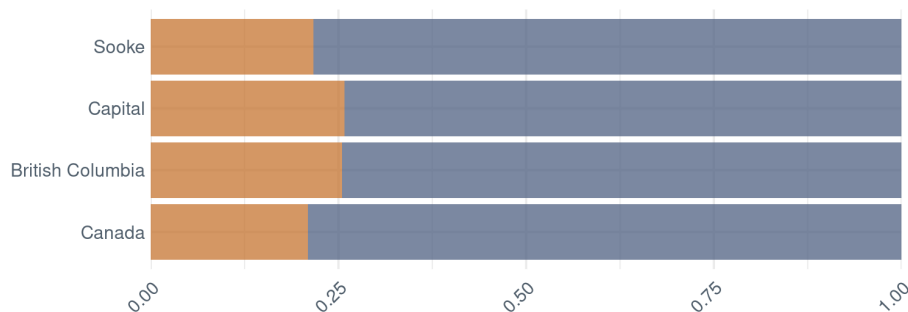
The charts below represent the percentage of households that spend 30% or more of their household income on shelter cost.

Shelter Cost-to-income Ratio

Percentage of households with STIR $\geq$ 30% or more



Data source: Canada, Census 2021



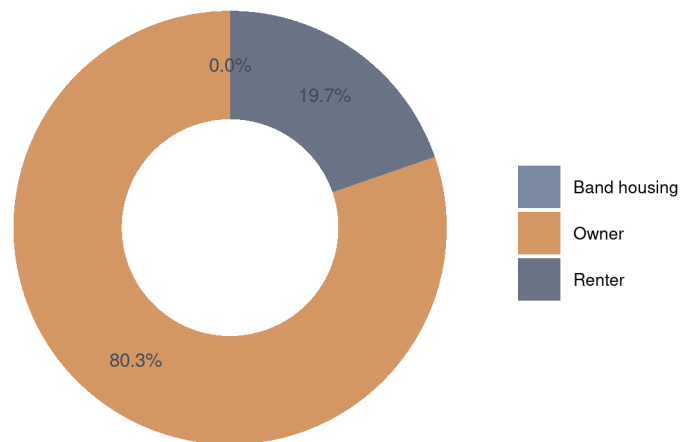
Data source: Statistics Canada, Census 2021

Tenure

By tenure, 80.3% of all private households in District of Sooke are owner households, and 19.7% are tenant households.

Household by Tenure

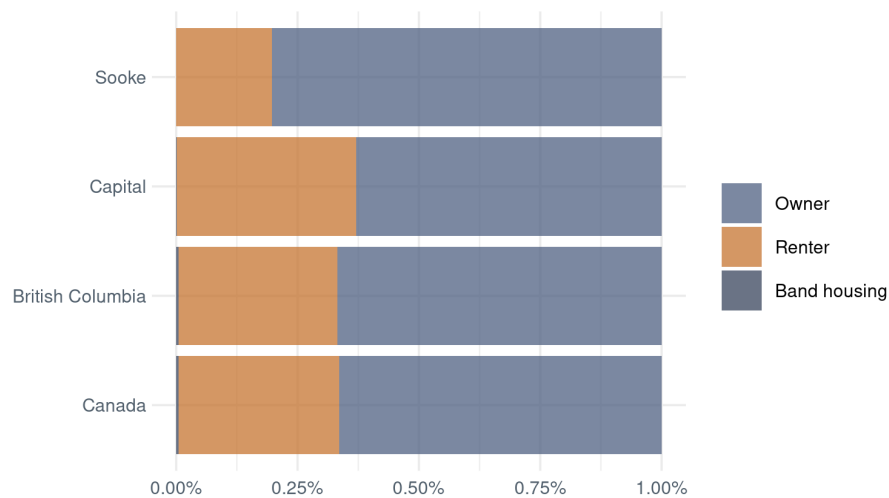
Distribution of households by tenure – owner, tenant or band housing



Data source: Canada, Census 2021

Household by Tenure - Comparison

Comparison of distribution of households at different administrative levels



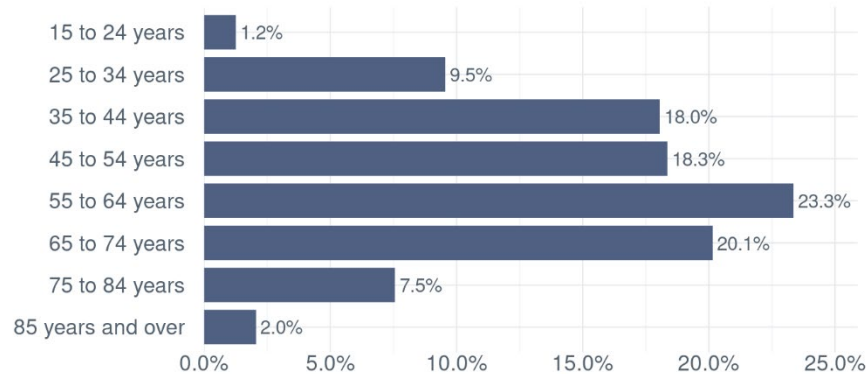
Data source: Statistics Canada, Census 2021

Owner Households

In District of Sooke, 80.3% of all private households are occupied by owners. Median value of those dwellings is \$650,000, while average value is \$673,000.

Owner Households by Owner Age Group

Distribution of owned households by owner age group



Data source: Canada, Census 2021

There are 65.4% of owner households with mortgage, and 16.1% of owner households spend 30% or more on their shelter cost. Shelter costs for owner households include, where applicable, mortgage payments, property taxes and condominium fees, along with the costs of electricity, heat, water and other municipal services.

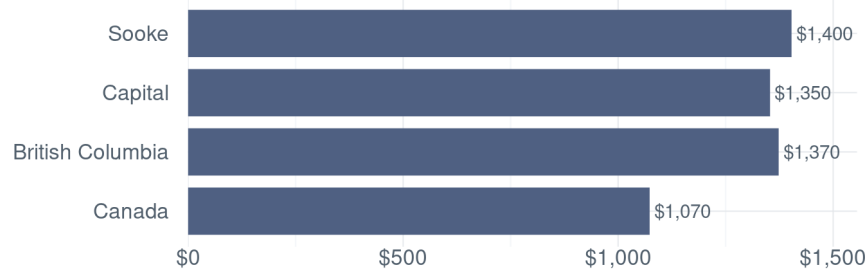
Tenant Households

There are 1,200 tenant households in District of Sooke, 19.7% of all private households. At the same time, 9.2% of tenant families live in subsidized housing.

Median shelter costs for tenant households amount to \$1,400 per month. Around 44.2% of tenant households spend 30% or more of their household income on shelter costs. For tenant households, shelter costs include, where applicable, the rent and the costs of electricity, heat, water and other municipal services.

Median Monthly Shelter Costs of Tenant Households

Comparison of median monthly shelter cost for rented dwellings



Data source: Canada, Census 2021



District of Sooke

District Service Areas

This section presents the 2023 highlights and 2024 planned objectives within each District of Sooke Service Areas. A review of each service area is completed annually, alongside the District's open budget process, to ensure service levels align and resources are available to meet the community's needs, and work plans are developed to achieve Council's strategic priorities.



Administrative Services

This service area consists of the Chief Administrative Officer, Human Resources and Communications.

The Administrative Services budget also includes Council's budget, Community Service Agreements, and District funding for not-for-profit organizations and community sponsorships.

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

Key Functions

- The Chief Administrative Officer oversees the conduct of all District business in pursuing the District's purpose and serving the will of Council including reviewing service area programs, budgets and policy initiatives.
- Human Resources oversees the recruitment, selection, and retention of qualified employees to meet organizational needs. They manage employee relations, including performance, training plans to support individuals and organizational development.
- Communications help keep residents informed and conducts public engagement - anchored in the annual budget process. They also coordinate media relations, including press releases, interviews, and media inquiries, and manage the District's website, and other communication channels to engage with residents and stakeholders.

By the numbers

- 3 staff: 1 Chief Administrative Officer, 1 Head of Human Resources, 1 Communications Coordinator
- 57 Regular Full-time positions (Organization-wide).
- Approximately 120 press releases, public service announcements, etc. are issued per year.

- 12 monthly e-newsletters provide regular updates on District activities to more than 780 email subscribers.

Previous Year Highlights

- Prepared and conducted new Council orientation.
- Staff recruitment, retention and development.
- Continuous improvement of service excellence and corporate culture.
- Enhanced internal and external communication streams including build permit process and community budget engagement.

Current Objectives

- Recruitment and hiring of permanent CAO.
- Develop a talent management program to enhance staff recruitment, retention, and professional development.
- Continued enhancement of internal communication systems.
- Develop a public participation policy and correspondence policy.
- Improve performance measurement and accountability framework to track progress on strategic initiatives, ensure effective resource allocation, and continuously improve service delivery to the community.



Corporate Services

This service area consists of Legislative Services and Bylaw Enforcement.

Corporate Services ensures all statutory requirements are adhered to and helps deliver effective and efficient governance. It provides administrative support, maintains accurate records, ensures transparency through proper documentation and accessibility of information, facilitates legal compliance, and supports decision-making processes through the preparation and management of bylaws, minutes, and other official documents.

Key Functions

- Ensures all statutory requirements are met, organization-wide.
- Conducts elector approval processes including elections, referendums, and alternative approval processes.
- Manages municipal agreements and policies.
- Oversees the bylaw approval process ensuring statutory requirements are met.
- Responsible for bylaw education and enforcement.
- Processing of business licenses.
- Prepares meeting agendas and minutes.
- Provides procedural support to Council and its Committees.
- Live-stream Council and Committee of the Whole meetings.
- Processing freedom of information requests.
- Oversees the District privacy management program, District records management program and the Districts' risk management function and processes legal claims against the District.

By the Numbers

- 7 staff: 1 Corporate Officer, 1 Deputy Director of Corporate Services/Corporate Officer (vacant), 2 Corporate Services Assistants, 2 Bylaw Officers, 1 Records Management Clerk.
- Approximately 50 Council and Committee of the Whole meetings annually.
- Over 750 business licenses are issued annually.
- Over 700 bylaw concerns are addressed annually.

Previous Year Highlights

- Administrative support for Council and Committee meetings.
- Continued improvements to the records management program.
- Over 1,400 hours of watch time on the District's YouTube channel, 17% more than the previous year.
- Developed bylaw operating guidelines to increase efficiency and administrative fairness.
- Deployed mobile workstations to allow full administrative functionality in the field.
- Supported the establishment of the joint sub-regional Accessibility Committee.

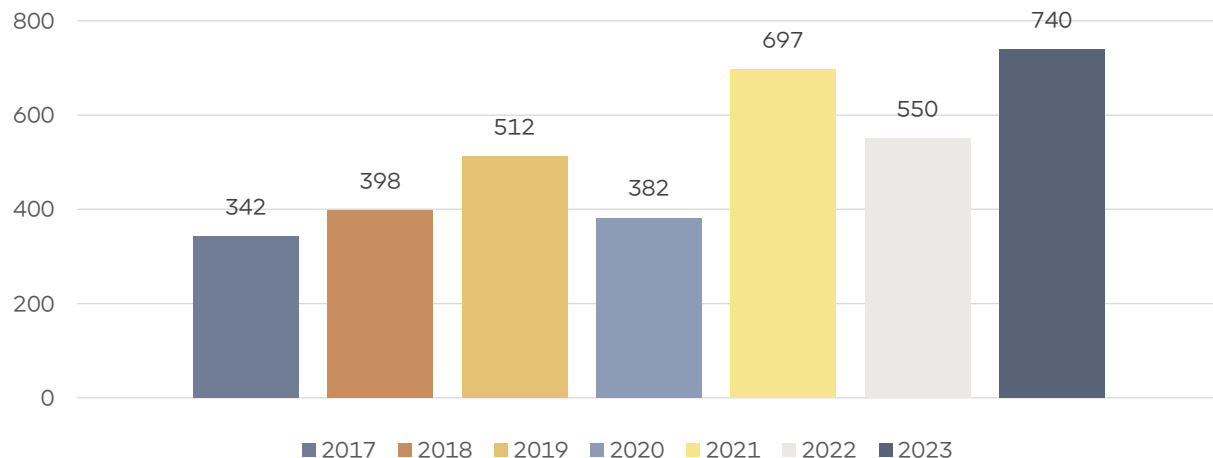
Current Objectives

- Develop a Council Code of Conduct.
- Facilitation of a Council Governance Check-in.
- Design and implementation of phase two of the records management program.
- Continued participation in joint sub-regional Accessibility Committee.
- Enhance legislative services efficiency, applying best practices and providing additional staff training and support- Identify opportunities to enhance bylaw education and enforcement, including streamlining business licensing processes
- Develop a Privacy Management Program.

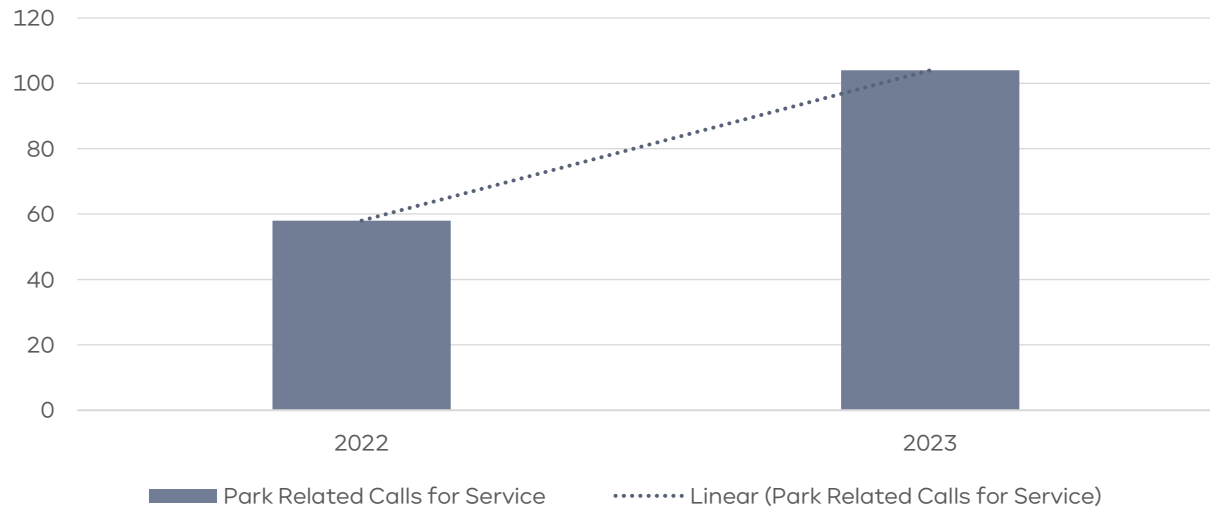
Trends

In recent years, there has been an increase in demand for bylaw services. One trend is the higher activity levels in public parks, leading to more enforcement actions. Specifically, in 2023, calls related to parks increased from 58 to 104 compared to 2022. Meanwhile, parking continues to be the top issue, with 200 complaints received last year. These trends show how bylaw enforcement is changing. To address this, we've proposed adding an additional bylaw officer in the 2024 budget to meet our community's evolving needs.

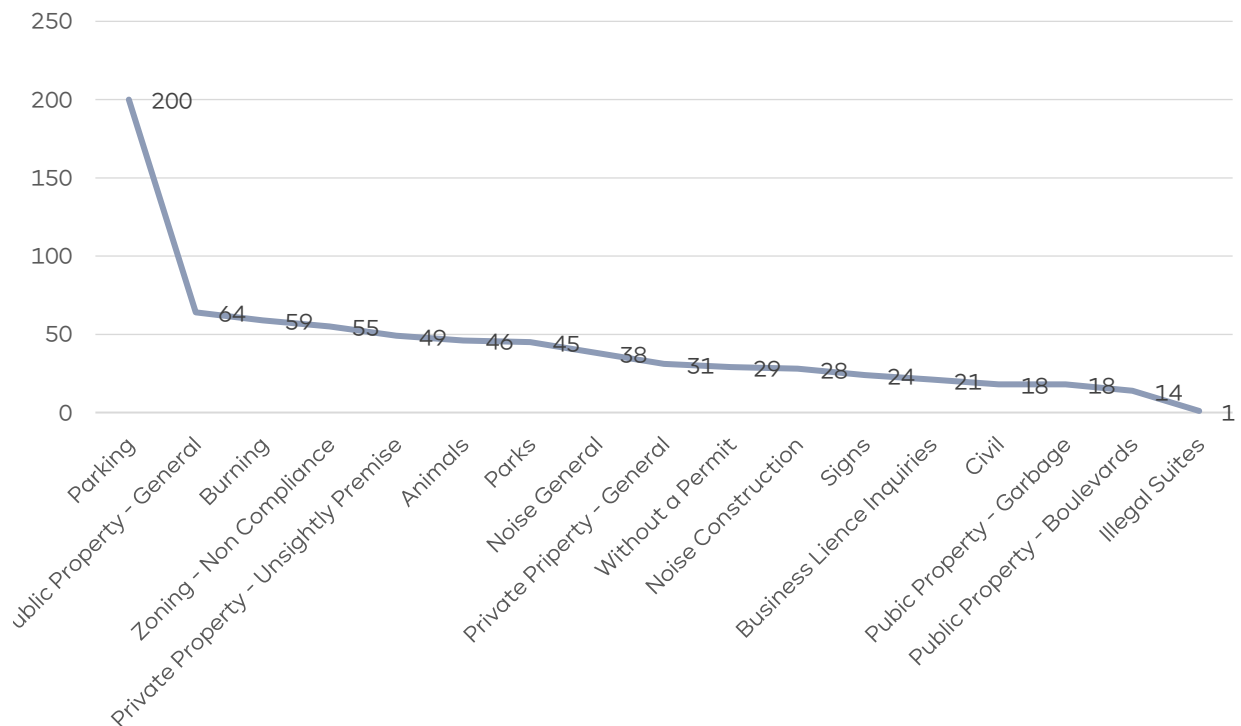
Bylaw Call Volumes

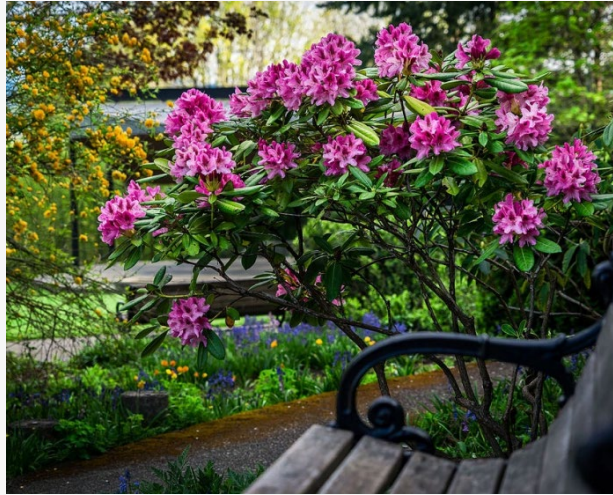


Park-Related Bylaw Calls for Service



2023 Calls by Type





Financial Services, GIS & Information Technology

This service area consists of Finance, Information Technology (IT), Geographic Information Services (GIS) and Reception. Financial Services, IT and GIS are responsible for the management of municipal finances, financial strategizing for sustainable long-term corporate accountability, managing all electronic equipment, software, and asset renewals, and community mapping including addressing and lot drawings.

Key Functions

- Oversee the fiscal management of the municipality.
- Ongoing financial reporting and budget-related communications and support.
- Support ongoing administration of grant applications and local government role in provincial and federal funding programs such as the Canada Community-Building Fund program and Local Government Climate Action Fund.
- Provide oversight on the Long-Term Asset Management Strategy. Management technology software, hardware and security.
- Conduct IT and GIS system upgrades to enhance service levels and build operational capacity.
- Manage reception services including the first point of contact for most resident inquiries and payment processing.

By the Numbers

- 10 staff: 1 Director of Financial Services, 1 Deputy Director of Financial Services, 1 Head of Information Technology, 1 Technology Support Analyst, 1 Head of Geographic Services, 1 GIS Land Records Analyst, 1 Accounts Payable, 1 Payroll, 1 Support Clerk/Receptionist, 1 Receptionist
- Approximately 5,000 invoices processed annually.
- Administration of 19 community grants and 6 service agreements.
- 487,000 emails received.
- 12,000 external phone calls received.

- 215,000 unique website page views.
- 2500+ Helpdesk issues resolved.
- 99.9% server and network uptime.

Previous Year Highlights

- Enhanced financial reporting and budget-related communications.
- Continued progress on an asset management investment plan to have a better understanding of the life-cycle costs of infrastructure and to fully integrate it into financial planning.
- Support ongoing administration of grant applications, and local government role in provincial and federal funding programs such as the Canada Community-Building program.

Current Objectives

- IT and GIS system upgrades to enhance service levels and build operational capacity with a focus on building and planning systems as identified through the Development Application Process Review.
- Provide recommendations to Council on Long-Term Asset Management strategy and a reserve fund bylaw and work towards a 10-year Capital Plan.

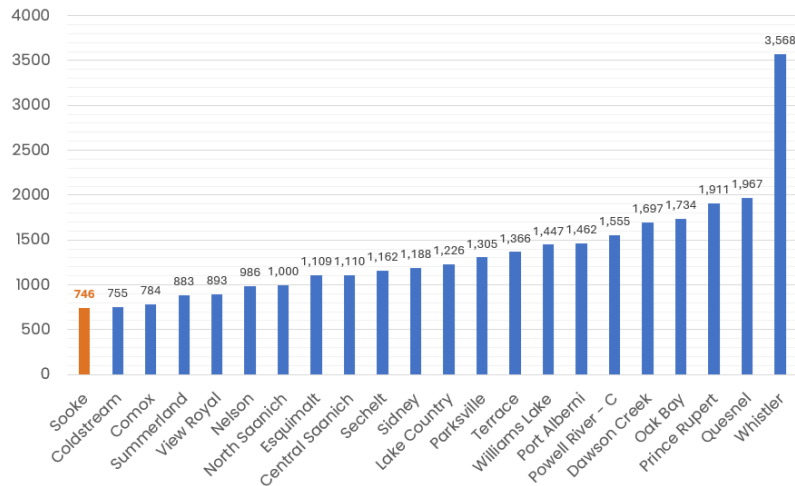
DID YOU KNOW?

- The District collects taxes on behalf of third-party agencies including hospitals, schools (Provincial School Tax) and the Capital Regional District (CRD). This accounts for approximately 56% of the taxes collected, with the remaining 44% funding District services.
- The District actively seeks grant opportunities to maximize the value residents receive for their tax dollars. In 2024 additional funding sources include \$1.2 million for the Demaniel Creek Pedestrian Crossing Bridge. Completion of the \$4.6 million grant project for the wastewater plant expansion, \$125,000 for the ICBC Road Improvement project for new crosswalks, and a \$500,000 active transportation grant for the Charters Road Corridor project. How do District property taxes compare to other municipalities?

Property Tax Comparisons

The District of Sooke is committed to ensuring fiscal responsibility while responding to the needs of a growing community. Sooke taxes and charges are among the lowest when evaluated against neighbouring municipalities and those with comparable populations and geographic size. Please note that this is not a direct comparison as services vary between municipalities.

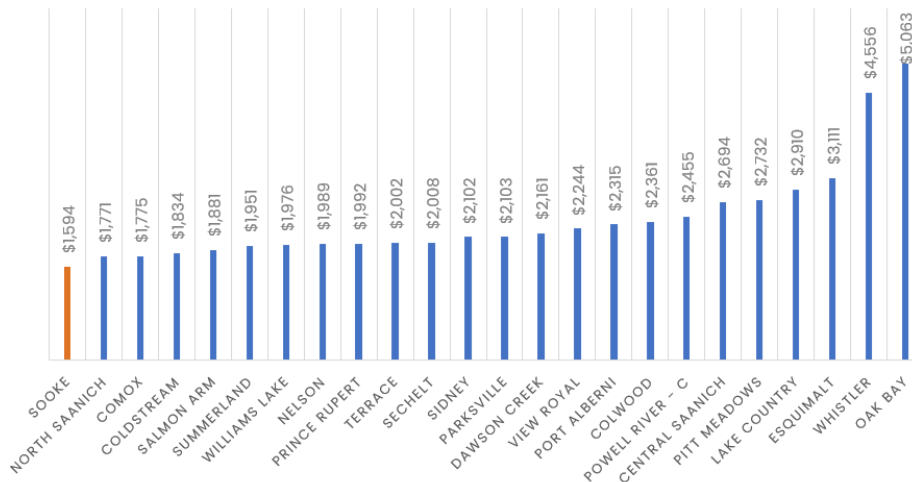
Property Tax Comparison – Per Capita



The District has the lowest general municipal taxes per capita (per person) when compared to all municipalities in BC with a population above 10K and below 20K.

Source: Government of British Columbia, Municipal taxes and charges on a representative house (2023)

Property Tax Comparison – Representative House



The District has the lowest municipal taxes on a representative house when compared to all municipalities in BC with a population above 10K and below 20K.

Source: Government of British Columbia, Municipal taxes and charges on a representative house (2023)



Planning, Building and Development Services

This service area consists of Planning, Development, Building Safety and Community Economic Development, and is responsible for the provision of planning, development and building services within the municipality. At its core, this service area is dedicated to facilitating responsible urban and rural development, and ensuring alignment with the BC Building Code.

Key Functions

- Long-range and current land-use planning.
- Zoning regulations.
- Review of development proposals.
- Providing Council with advice on planning-related matters.
- Building approvals and inspection services, including BC Building Code enforcement.
- Community marketing and investment.

By the Numbers

- 10 Staff: 1 Director of Planning and Development Services (vacant), 1 Manager of Community Planning, 2 Planners, 1 Planning Technician, 3 Building Officials (1 vacant), 1 Planning and Development Administrator, 1 Community Economic Development Officer.
- 37 Planning Applications were received - a decrease from 64 in 2021.

Previous Year Highlights

- Enhanced public access and communication on land use applications.
- Continued progress on the Developments Application Process Review project.

Current Objectives

- Continue review of the Official Community Plan.
- Update Housing Needs Report.

- Update Zoning Bylaw to Align with Provincial Legislation.
- Streamline Permitting Processes: Implement electronic permitting systems and online application portals to expedite the review and approval of development permits, building permits, and land use applications. (Begin the implementation phase of the Development Application Process Review project.)
- Continue implementation of the Community Economic Development Strategy and Action Plan.
- Continue stakeholder engagement on regional tourism strategy and prospective application to the province on municipal and regional district tax program as a sustainable funding model for local economic growth
- Coordinate stakeholder efforts to support local job creation

i DID YOU KNOW?

- At the end of 2023, the Provincial Government passed several new pieces of legislation that apply across the province and impact the District of Sooke land use planning framework. The provincial updates intend to fulfill the Homes for People plan priorities to respond to the current housing crisis.
- Under Bill 44, small-scale multi-unit housing, 3 units are permitted on single-family or duplex lots less than 280 square metres and 4-units are permitted on single-family duplex lots greater than 280 square metres with water and sewer connections, unless otherwise exempt.
- The District has a new Official Community Plan (OCP) on the horizon that looks to manage growth and respond to the community needs and bring our vision, of a small town with a big heart, to life. This new document will update the current OCP which was adopted in 2010.

Trends

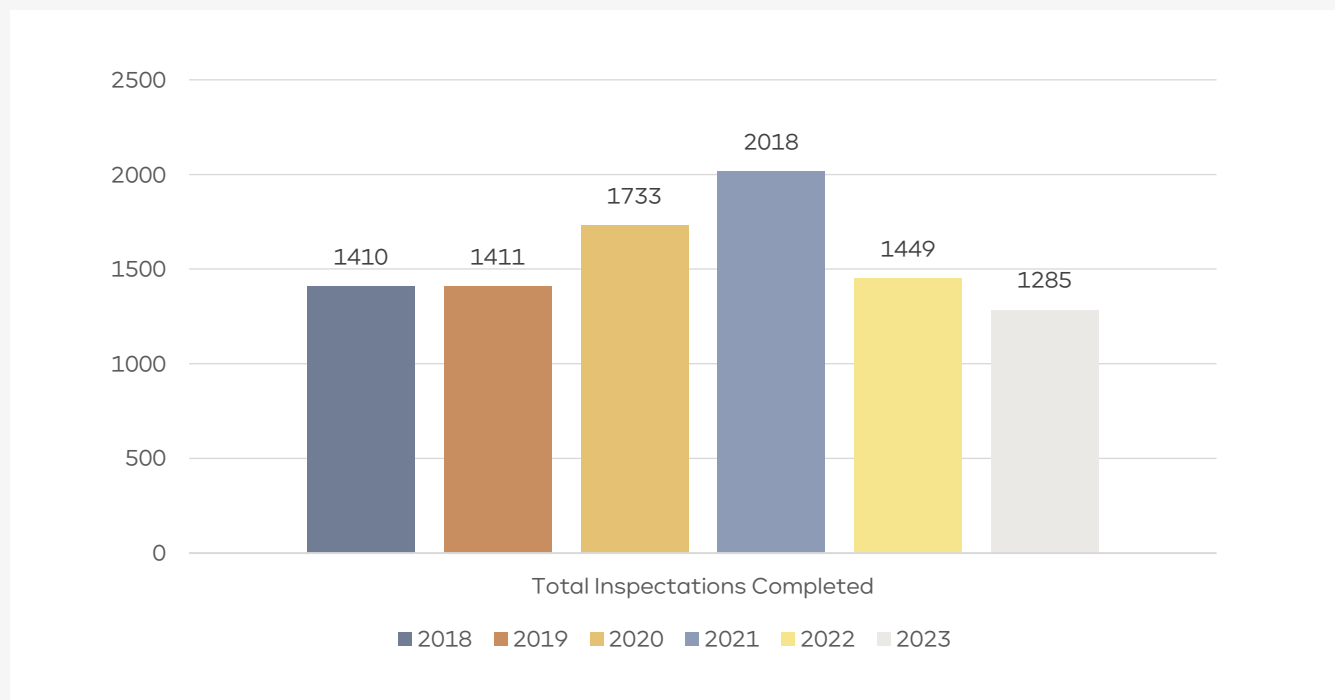
Planning and Development

	2018	2019	2020	2021	2022	2023
Applications received	62	55	58	64	37	38
Approvals issued	37	31	18	45	16	11
Public Hearings	17	8	26	8	7	4

Building Safety

	2018	2019	2020	2021	2022	2023
Residential Permits Issued	198	148	200	221	135	160
New Dwelling Units	300	282	219	473	49	179
Average Days to Issued Residential Building Permits	62	68	43	47	34	n/a
Other Permits Issued	35	83	150	252	199	189
Total Permit Issued	196	269	311	452	334	349
Total Inspections Completed	1410	1411	1733	2018	1449	1285
Percentage Of Failed Inspections	3%	5%	4%	2%	2%	n/a
Percent Of Partial Inspections	7%	7%	11%	14%	18%	n/a

Building Inspections Completed





Operations Services

This service area consists of Engineering, Subdivision, and Wastewater services. Operations is responsible for the planning, design, construction, and maintenance of municipal infrastructure including local roads, subdivisions, and the collection and treatment of storm and wastewater.

Note: Facilities, Parks and Environmental Services also fall under the Director of Operations. However, Due to the scope of services, for the annual report, Facilities, Parks and Environmental Services are detailed separately).

DID YOU KNOW?

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

By the Numbers

- 13 staff in Operations: 1 Director of Operations, 1 Manager of Engineering, 1 Manager of Wastewater, 1 Manager of Subdivision Land Development (Approving Officer), 1 Land Development Technician, 3 Wastewater Plant Operators, 1 Lead Engineering Technologist, 2 Engineering Technologists, 1 Wastewater Clerk, 1 Operations Assistant (supports Operations, Subdivision and Land Development and Parks & Environmental Services).
 - 5.7 Staff for development referrals including design review and construction, transportation master planning, grant applications and capital projects, process permits, etc. along with subdivision review – including Approving Officer.
 - 3 x technologists are detail-orientated field staff to support engineering infrastructure and subdivision development with roads, stormwater, sewer, street lighting + other underground servicing, liaise with utilities + more.
 - 3 Wastewater Operators support plant operations 24/7.

- 105km+ of local and collector roads.
- 33km of stormwater servicing.
- 680+ catch basins.
- 615 streetlights.
- 25km+ sidewalks.
- 5 bridges.
- 200+ highway use permits are issued each year.

Previous Year Highlights

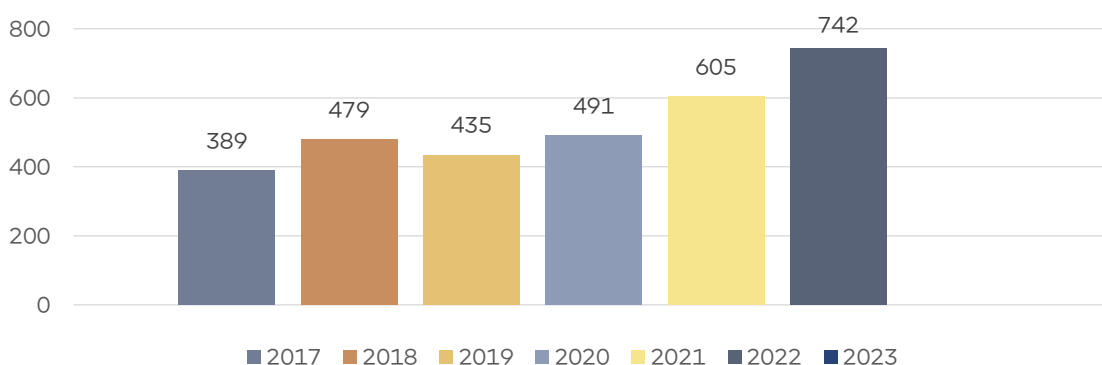
- Continued implementation of the Transportation Master Plan, including:
 - Church Road Roundabout (2023-2024 Capital Project); and
 - Charters Road Corridor (2024-2025 Capital Project).
- Completed Major Paving works on Manzer and Otter Point Roads.
- Continued Wastewater expansion project.
- Continued Wastewater Master Plan development.
- Completed phase one Subdivision and Development Standards Bylaw stakeholder consultation.
- Made Transit stops and street light improvements.
- Continued progress on the Developments Application Process Review project.
- Introduced Asset Management Program and Financial Strategy.
- Continued work with BC Hydro on the installation of public fast-charging stations.

Current Objectives

- Continue implementation of the Transportation Master Plan, including:
 - Church Road Roundabout (2023-2024 Capital Project); and
 - Charters Road Corridor (2024-2025 Capital Project).
- Continue Wastewater expansion project.
- Continue Wastewater Master Plan development.
- Complete Subdivision and Development Standards Bylaw stakeholder consultation, working towards adoption by year-end.
- Begin implementation phase of the Developments Application Process Review project.

Trends

Calls for Services (Roads and Underground)



More About the Development Approvals Process Review (DAPR)

Helping our community more effectively reach its potential

In 2022-2023, the District of Sooke embarked on a comprehensive review of its development approvals process, aiming to streamline procedures and enhance efficiency. This initiative was driven by a commitment to support sustainable growth and provide a more responsive and effective service to our community.

Program Objectives:

1. Identify bottlenecks and inefficiencies within the existing process
2. Streamline procedures to expedite development approvals without compromising quality or compliance.
3. Enhance communication and collaboration among stakeholders involved in the approvals process.
4. Integrate technology solutions to automate tasks and improve overall efficiency.

Efforts Behind the Scenes:

Throughout 2023, we undertook an internal examination, analysis and assessment of nearly every aspect of the development approvals process. This involved conducting comprehensive reviews, apply Sooke-specific test scenarios, and benchmarking against industry best practices.

Key Initiatives Undertaken:

1. Conducting process mapping to identify pain points and areas for improvement.
2. Engaging with planners, engineers, builders and developers through various phases to gather input and insights.
3. Implementing internal testing of new procedures and assess their effectiveness, and refining appropriately.
4. Investing in training programs to equip staff with the necessary skills and knowledge to support the revised process.

Setting the Stage for 2024:

As we look ahead to 2024, the groundwork laid and momentum gained in 2023 will pave the way for the implementation phase of our enhancements. This phase will focus on leveraging technology to automate routine tasks, improving communication channels, and establishing clear guidelines and standards for development reviews.

Realizing Project Goals - Key Performance Indicators:

Post implementation phase, we'll look to monitor and report in the following areas:

Application Intake: tracking the number of applications submitted, type and seasonality of submission, to assist with staffing and organizational planning.

Cycle Time: the average time it takes for an application to move through the review process from submission to approval or rejection.

Quality of Applications: tracking the percentage of applications meeting predefined quality standards, indicating the effectiveness of the review process and communicating standards/expectations.

Customer Satisfaction: feedback from applicants to evaluate their satisfaction with the application process, including ease of use, clarity of instructions, and responsiveness of reviewers.

Error Rate: Monitoring the frequency of errors or discrepancies found in applications during the review process, aiming for continuous improvement in accuracy and completeness.

Compliance Rate: Ensuring that applications adhere to regulatory requirements or internal policies by monitoring the percentage of compliant applications.

Cost per Application (internal): tracking the average cost incurred for processing each application, considering both direct and indirect expenses, to optimize resource allocation and budgeting.

Cost per Application (external): Monitoring revenues to support service delivery

Time to Resolution: Measuring the time taken to resolve any issues or queries raised during the application review process, aiming for prompt and efficient resolution to minimize delays.

Process Improvement Metrics: Reviewing and analyzing metrics related to process improvement initiatives, such as the implementation of new tools or workflow changes, to ensure continuous optimization of the application review process.





More About Wastewater Services

The wastewater collection and treatment system, initiated with construction in 2004 and commissioned in November 2005, stands as a testament to the District's commitment to environmental stewardship and community well-being.

From its inception, the system has serviced approximately 5,500 residents, supporting the efficient management of wastewater generated within the area. Utilizing a secondary sewage treatment processes, the system boasts an impressive track record, routinely eliminating 95%-98% of total suspended solids and other contaminants. This dedication to water quality not only safeguards the local environment but also enhances the quality of life for Sooke's inhabitants.

In July 2021, a significant milestone was achieved with the announcement of \$4.6 million in funding for the expansion of the plant. By December 2023, substantial progress had been made, with approximately 70% of the expansion project realized. This endeavour is resulting in a 50% increase in plant capacity, enabling the treatment of more than 4,500 cubic meters in dry weather and a staggering 10,350 cubic meters during wet weather conditions.

Operational priorities for the year ahead

Operating around the clock, 24/7, the dedicated plant team maintains plant operations, lessening interruption of services.

Sampling and analysis remain integral components of daily operations, providing critical insights into the efficacy of treatment processes and the quality of effluent discharged into the environment.

To uphold the reliability of equipment and infrastructure, regular maintenance activities including routine inspections and preventive maintenance measures, help ensure that every effort is made to safeguard against potential disruptions and ensure the longevity of essential assets.

Compliance reporting is diligently carried out.

In response to service calls, the plant team stands ready to address any operational issues swiftly and effectively. Whether it's troubleshooting equipment malfunctions or addressing customer concerns, prompt action is taken to restore normalcy and uphold service reliability.

As part of ongoing expansion initiatives, staff training on new equipment is prioritized, ensuring proficiency in the operation and maintenance of upgraded infrastructure.

This reflection captures a snapshot behind-the-scenes within plant operations.

Capital Projects for the year ahead

In 2024, the District of Sooke is continuing a series of transformative capital projects aimed at enhancing and expanding the wastewater treatment services.

At the forefront of these initiatives is the West Coast Road force main project, representing a significant investment of \$3,148,294. This essential infrastructure upgrade will bolster the efficiency and reliability of wastewater conveyance, ensuring seamless transport from source to treatment facility.

The District has allocated \$75,000 towards odor mitigation efforts. By implementing innovative solutions and technologies, such as [insert tactic and tactic], we aim to minimize the impact of odorous emissions, enhancing the quality of life for residents and visitors alike.

The completion of the Operational Certificate, with a budget of \$250,000, represents a pivotal milestone in ensuring regulatory compliance and operational readiness. This comprehensive certification process underscores the District's unwavering commitment to adhering to the highest industry standards and best practices.

Efforts to enhance the efficiency and reliability of wastewater infrastructure continue with the Church Road Lift station project. A budget of \$100,000 is allocated towards updating the flow model, facilitating informed decision-making and optimizing operational performance.

Additionally, the District prioritizes capital asset replacement, investing \$100,000 to maintain and upgrade critical components of the wastewater treatment system. By proactively addressing aging infrastructure and equipment, the district ensures the long-term reliability and resilience of essential services.

Central to the district's vision for the future is the wastewater treatment plant (WWTP) expansion project, with a budget of \$4,500,000. This ambitious endeavor is increasing capacity, enhancing treatment capabilities, and accommodating projected growth and demand. By expanding the plant's infrastructure, the District is better positioned to meet the evolving needs of the community while upholding its commitment to environmental sustainability.

Key wastewater milestones realized in 2023

Sequencing Batch Reactor(SBR) #3

- Provides primary treatment for wastewater.
- SBR#3 will provide an addition capacity of 1500M3 (1,500,000 liters) for dry weather flows.
- Advantages of the additional SBR:
 - allows for future capacity for business and residents to connect to the wastewater system;
 - longer detention time for wastewater treatment.

Equalization Tank

- Receives primary treated effluent from the Sequencing Batch reactors, this effluent is then pumped at a consistent rate through the tertiary disk filter and followed by passing through the UV system for its final treatment.
- Key benefit: provide additional capacity and longer detention, and a consistent flow rate on effluent for better treatment.

Rotating Drum Thickener

- Increases the sludge solids concentration by agitating the solids in a slowly- rotating vessel with porous walls through which the water drains.
- Allows for thicker and more consistent sludge in our digestors that will in turn create dryer biosolids.
- Advantages:
 - lower transportation costs of bio-solids;
 - provides full build-out capacity for the digester system reducing future operational and building cost.
- Tertiary Disk Filter
 - Provides Tertiary treatment (Currently secondary) on treated effluent received from the Equalization Tank.
 - The filtration system further removes suspended solids prior to the effluent entering the UV disinfection process.
 - Assist in compliance for elevated TSS (total suspended solids) that can be experienced in high flow periods and seasonal weather changes.





Facilities, Parks & Environmental Services

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

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

i DID YOU KNOW?

- The District of Sooke has 23.7% of its land area dedicated as green space.
- The Parks and Trails Master Plan was approved in October 2020.
- Every year the municipality acquires new assets (i.e. parks and green spaces) through private development or municipal capital investment. Currently, there are approximately 140 municipal parkland dedications.

By the Numbers

- 6 full-time Parks staff: 1 Manager of Parks & Environmental Services, 1 Parks & Environmental Services Coordinator, 1 Facilities and Construction Lead, 1 Parks Lead and 2 Parks Worker, 3-6 Auxiliary Labourers – summer students, typically grant-funded:
 - Coordinator: oversees park permits, park master planning & capital projects, development referrals, hazard tree and invasive management, and environmental stewardship.
 - Parks Lead Hand: oversees park operations + 2 Parks Workers + Seasonal Auxiliary (5) maintenance of parks, trails and public spaces, playgrounds, public washrooms, transit stops, and boulevards.

- Facilities & Construction Lead: oversees construction and carpentry projects, maintenance and repair of municipal buildings
- 2,008 District-owned trees.
- 92 parks and green spaces (several park-land dedications will be consolidated to form one park).
- 287+ acres of parkland.
- 40+ kilometres of trails.
- 37 park benches.
- 16 transit shelters.
- 10 public washrooms.
- 5 playgrounds.
- 4 staircases.

I. Parks and Environmental Services

Previous Year Highlights

- Park planning for Raven's Ridge Park expansion project.
- Opening of the Carter Navarrete Dog Park.
- Substantial completion of the Sooke Potholes Gateway Enhancement Project.
- Continued progress on Little River Pedestrian Crossing, progressing from design to implementation with \$1.3 million in federal funding received
- Continued invasive species management and increased public education and stewardship opportunities.

Current Objectives

- Continued implementation of the Parks and Trails Master Plan.
- Ongoing care and stewardship of 92 parks and green spaces including seasonal maintenance ranging from winter storm and King Tide repairs at Whiffin Spit to spring mowing and boulevard care.
- Ongoing outdoor capital construction and maintenance (e.g. staircases, bathrooms, water access, transit stops, etc.).
- Continue progress of Ravens Ridge Park enhancements, including bleachers, a small playing field, a 3-on-3 basketball court, and FireSmart landscaping.
- Completion of the Sooke Potholes Gateway Enhancement Project.
- Progress Little River Pedestrian Crossing to 60% completion.
- Construct a memorial area at Whiffin Spit.
- Conduct playground equipment safety upgrades.

II. Facilities

Previous Year Highlights

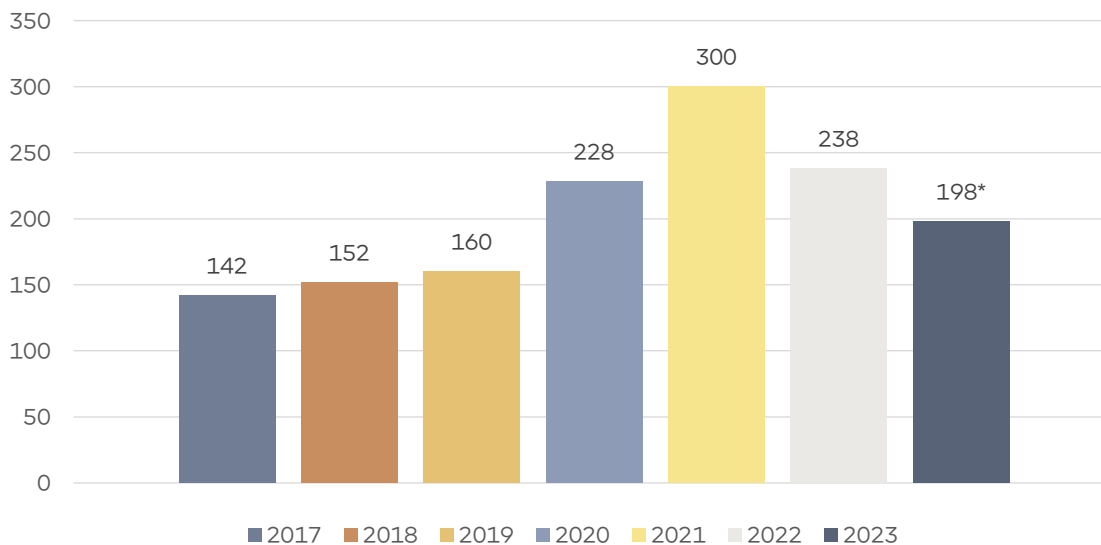
- Completed Fire Station One Renovation.
- Led facility and park asset repairs and maintenance including Sunriver Nature Trail boardwalks

Current Objectives

- Finalize the Quimper Park Memorial Park project.
- Prioritize and complete maintenance and repair work on piers and boardwalks across various locations to prolong the lifespan.
- Conduct Park asset repairs and maintenance activities to ensure optimum function.
- Offer continued support for facility asset repairs and maintenance efforts in response to public and staff calls for services.
- Implement a proactive maintenance schedule for municipal facilities, including regular inspections and preventative measures.

Trends

Calls for Services - Parks and Facilities



* 198 calls for service in 2023: 158 Parks, 40 Facilities





Fire Rescue & Emergency Program Services

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

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

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

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

DID YOU KNOW?

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

By the Numbers

- 11 Career Staff: 1 Fire Chief, 1 Deputy Fire Chief, 2 Captains, 4 Firefighters, 1 Emergency Program Manager, 1 Fire Services/Emergency Program Assistant, 1 FireSmart Coordinator (temporary position funded through a UBCM grant).
- Approximately 20 Trained Paid on Call Firefighters and 5 Recruit Firefighters in Training 4 Fire Incident Support Team (FIST) members.
- Approximately 25 Emergency Support Services (ESS) volunteers 5 Sooke Emergency Radio Group (SERG) volunteers 1 Emergency Operations Centre (EOC) activation – Tsunami monitoring.
- Approximately 3,700 residents subscribed to Alertable – Sooke-specific emergency notifications
- 239 Fire Inspections completed – schools, daycares, high occupancy, commercial
- Response breakdown by type - 1,286 in 2023:
 - 87 Fire (structure, bark/mulch, wildland, beach, dumpster, chimney).
 - 832 Medical (First Responder program).
 - 94 Burning Concerns (respond to citizens' concerns around backyard burning).
 - 75 Rescue (rope rescue, trail rescue, water rescue, confined space rescue, motor vehicle incidents, auto extrication).
 - 41 Hazardous conditions (i.e. liquid gas leaks, fuel spills, power lines down, trees on power lines, etc.).
 - 150 Alarm bells – no fire (smoke scare, sighting, detector activation).
 - 174 Public calls for service + mutual aids (assist RCMP, animal rescue, investigation, smoke detector support, flooding).

Note: Discrepancy in numbers results of a change in call management system

Previous Year Highlights

- Responded to 1,286 calls.
- Successfully expanded the FireSmart program, offering free home assessments and organizing community information sessions to educate residents on wildfire prevention and mitigation strategies.
- Continued training programs for firefighters, ensuring readiness to handle various emergency situations and maintain high standards of professionalism.
- Collaborated with neighboring fire departments and emergency services, fostering a coordinated response to incidents and maximizing resources for effective emergency management.

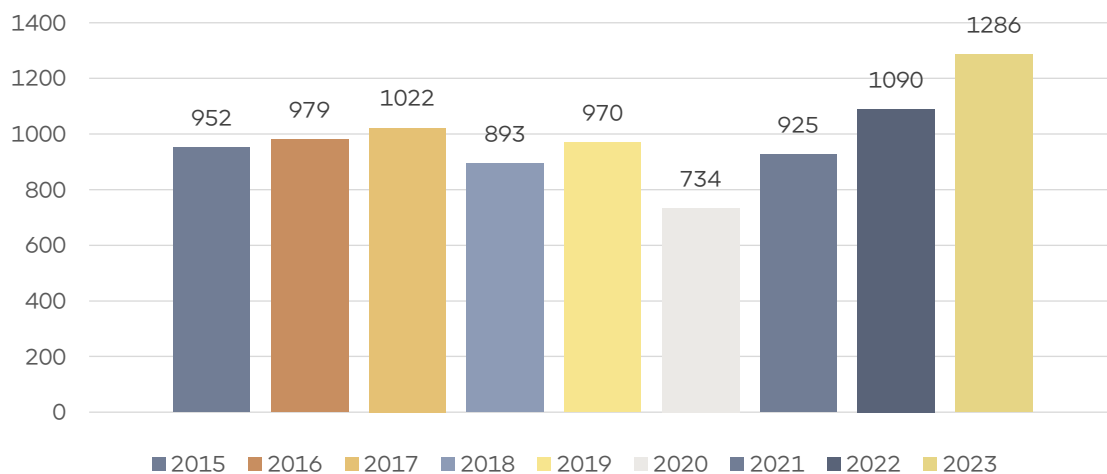
Current Objectives

- Continue the phased implementation of the Fire Services Master Plan, aligning operational strategies with the evolving needs of a growing community, while considering annual budget allocations and long-term financial planning.
- Provide ongoing training for department members to ensure compliance with government-regulated response requirements and to address emerging challenges related to new multistory, high-occupancy structures. This includes comprehensive skills development and regular equipment and apparatus maintenance.

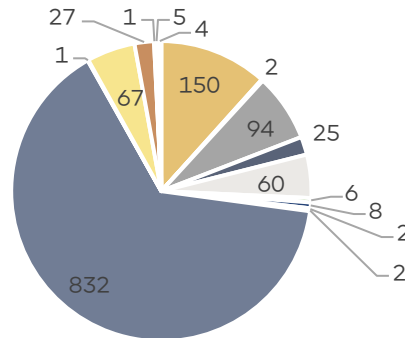
- Strengthen fire prevention and community education initiatives through programs such as FireSmart, Emergency Preparedness, and Fire Safety. These efforts will include conducting risk-based fire inspections, ensuring compliance with fire codes, and enhancing public awareness of fire safety measures.
- Collaborate with local stakeholders, including community organizations and businesses, to develop and implement emergency preparedness plans tailored to specific risks and vulnerabilities within the jurisdiction.
- Enhance inter-agency coordination and mutual aid agreements to optimize emergency response capabilities and ensure seamless integration with regional emergency management systems.
- Utilize data-driven approaches to assess community risks, identify priority areas for intervention, and allocate resources effectively to mitigate potential hazards and enhance overall public safety.

Trends

Total Fire Rescue Calls



Calls By Type (2023)



- Alarms
- Assist
- Burning
- Electrical
- Fire
- Fire Prevention
- Gas Leak
- Hazardous
- Marine
- Medical
- Mutual Aid
- MVI
- Smoke
- Structure Collapse
- Technical Rescue
- Vehicle Fire

Calls By Type (2023)

Alarms	150
Assist	2
Burning	94
Electrical	25
Fire	60
Fire Prevention	6
Gas Leak	8
Hazardous	2
Marine	2
Medical	832
Mutual Aid	1
MVI	67
Smoke	27
Structure Collapse	1
Technical Rescue	5
Vehicle Fire	4



Police Services

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

Sooke RCMP provides policing services to the District of Sooke, East Sooke, Otter Point, Shirley, Jordan River and Port Renfrew. The Detachment consists of 18 RCMP officers, 14 funded by the District of Sooke, and 4 funded by the Province. The composite includes:

- 1 Staff Sergeant (Commander).
- 1 Sergeant (Operations).
- 2 Corporals (Watch Commanders).
- 14 Constables (Frontline Investigators).

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

By the Numbers

RCMP responded to approximately 5,100 calls for service, 4,300 of which were in the District of Sooke. Calls by type include:

- 24 Sexual (Assaults up from 13 the previous year).
- 85 Assaults (up from 80 the previous year, down from 115 in 2022).
- 4 Break and enter – business (down from 11 the previous year).
- 8 Break and enter – residence (down from 13 the previous year).
- 9 Vehicle thefts (down from 19 the previous year).
- 50 Theft from Vehicle (up from 47 the previous year).

- 196 Mental Health Act (up from 194 the previous year).
- 151 Mischief/Property Damage Under \$5000 (down from 166 the previous year).

Previous Year Highlights

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

Current Objectives

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

Policing Services Online Reporting Tool

You can use the online reporting tool to report non-emergency crimes to the RCMP. Currently, these are the types of non-emergency crimes that can be reported through the tool:

- Lost Property Theft of Bicycle Under \$5000 Theft;
- Under \$5000 Theft ;
- Under \$5000 from Vehicle Damage/Mischief;
- Under \$5000 to Property Damage/Mischief; and
- Under \$5000 to Vehicle Driving Complaints Hit and Run to Unoccupied Vehicle or Property.

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

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

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

Trends

	2018	2019	2020	2021	2022	2023
Sexual Assaults	21	15	16	13	24	17
Assaults	95	118	115	80	85	105
Assault With Weapon Causing Bodily Harm	8	13	9	10	22	24
Criminal Harassment	17	17	12	21	16	14
Uttering Threats	53	76	78	97	75	90
Break and Enter - Business	14	17	13	11	4	8
Break and Enter - Residence	22	38	26	13	8	15
Break and Enter - Other	14	18	11	10	5	10
Theft of Vehicle	18	13	10	19	9	16
Theft from Vehicle	33	73	51	47	50	18
Theft – Other	127	97	78	80	75	82
Mischief	185	196	161	166	151	174
Shoplifting	4	27	9	12	7	17
Possess Stolen Property	5	7	11	14	9	7
Fraud	63	72	45	76	58	86
Mental Health Act	176	210	181	194	196	181

Police Resource Planning

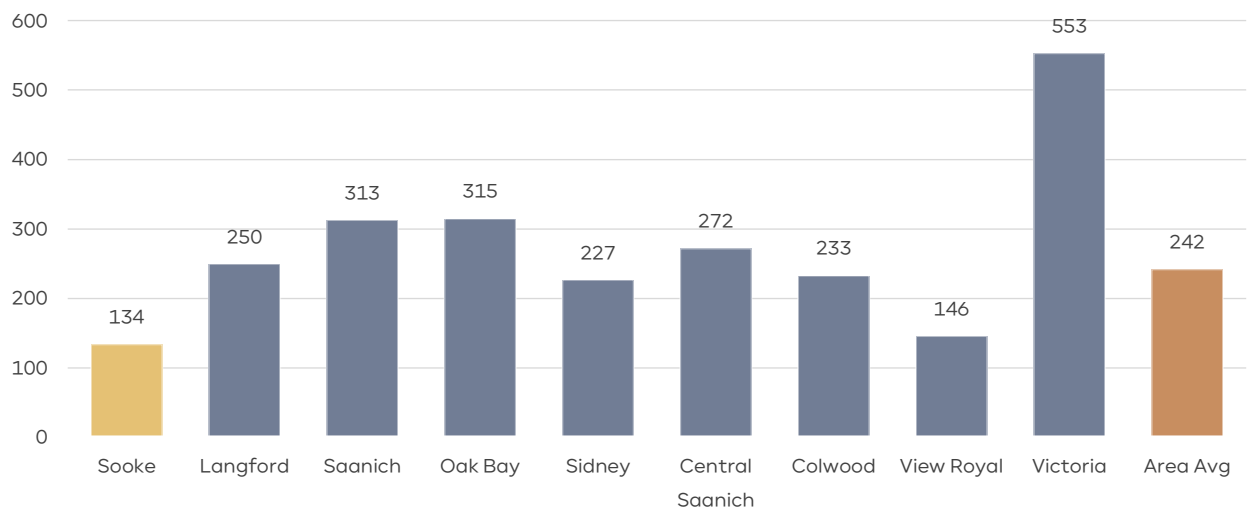
Through budget development and updates to the five-year financial plan, Council has prioritized financial planning to support 24/7 policing. Comparative data that identifies this need is shared below.

The results the district is looking to see from this investment includes:

- Sooke Detachment will transfer to 24/7 policing.
- Increase in targeted enforcement against prolific offenders.
- Enhanced ability to investigate complex and serious offences.
- Increased traffic enforcement- impaired driving, speeding and distracted driving.
- More engagement with the community- community events, schools etc.
- Recruitment/Retention- Officers can spend their entire career here in Sooke.
- Officer Safety/Wellness- Safer for officers (availability of backup) more manageable workload, more support, increase opportunities for training.

Policing Costs

Policing costs per capita 2022 over 15,000 population

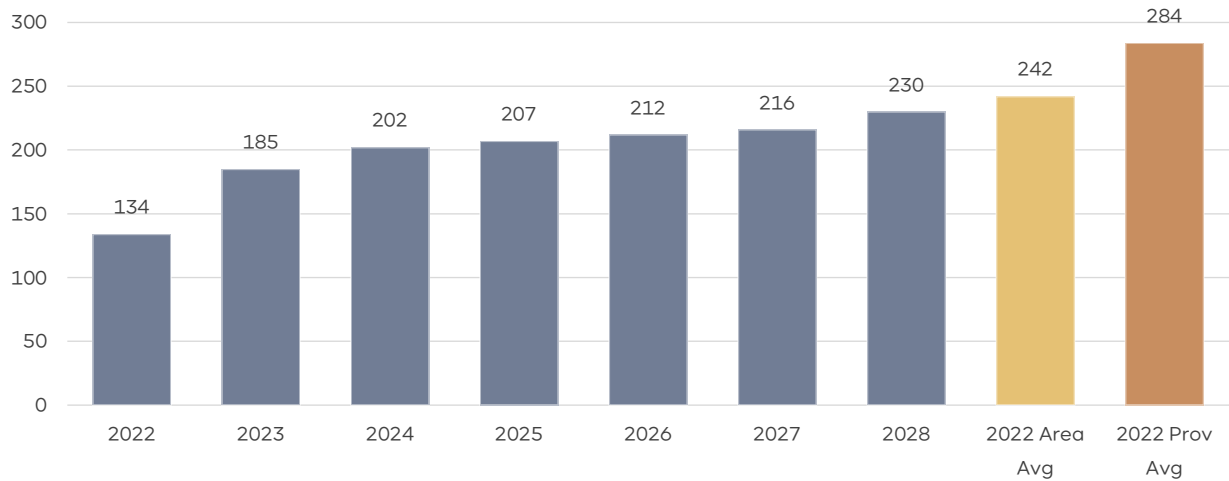


- 2022 Cost per Sooke community member per year for policing
- Before 2023 detachment budget increase for five additional members.

Source Ministry of Public Safety and Solicitor General Policing and Security Branch - www2.gov.bc.ca

Cost Of Policing in Sooke Per Citizen 2022-2028

Cost Per Capita



- Chart based on current budgeted strength.
- Population increase based on previous census of 3.5% per year.

Population To Police Ratio 2022-2028



Graph represents authorized officer strength and 3.5% annual increase population growth from 2021 Census data.

A scenic photograph of a coastal area. In the foreground, there's a rocky shoreline with dark, wet stones. Behind the rocks, a dense thicket of brown, leafless shrubs and grasses grows on a slight incline. Several tall, slender evergreen trees, possibly Douglas firs, stand prominently in the middle ground. Their trunks are straight and light-colored, with some showing signs of decay or hollowing. The trees are covered in green moss or lichen, especially on the lower branches and trunks. The background shows a calm body of water meeting a sky filled with soft, grey clouds. The overall mood is serene and natural.

District of Sooke

Financial Information

Report from the Director of Financial Services

We are pleased to present the District of Sooke's audited consolidated financial statements for the year ended December 31, 2023, 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, 2023 and are prepared following Canadian public sector accounting standards.

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

Financial Statement Highlights

The District ended the year with a \$11.2 million increase in the accumulated surplus, for a total of \$139.6 million in 2022. The accumulated surplus represents what remains after the assets have been used to meet the liabilities and includes cash and non-cash components.

Overall, the District's expenses were approximately \$18 million. This is in line with the planned budget.

The District has been striving to increase reserves to fund future capital projects and infrastructure upgrades and will continue a comprehensive asset management review through 2023. District Developer Donated Assets in 2023 are worth

almost \$10.3 million, which includes road dedication and infrastructure donations.

Progress on Financial Planning

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

- developing an asset management investment plan to have a better understanding of the life-cycle costs of infrastructure and to fully integrate into financial planning.
- committee to financial transparency with quarterly public reporting to Council across all service areas.
- increasing public participation in the District's budgeting process – anchored in the annual budget and community consultation which begins in June each year.
- working towards early adoption of the annual financial plan to maximize operational capacity. Sooke continues to be a remarkable community comprised of compassionate individuals and resilient businesses. As a growing community, we are working to manage long-term growth and strengthen our local economy.

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

Sincerely,



Raechel Gray

CPA, CMA Director of Financial Services,
District of Sooke

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 is described in note 1 of 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 the preparation of the financial statements. These systems are monitored and evaluated by management.

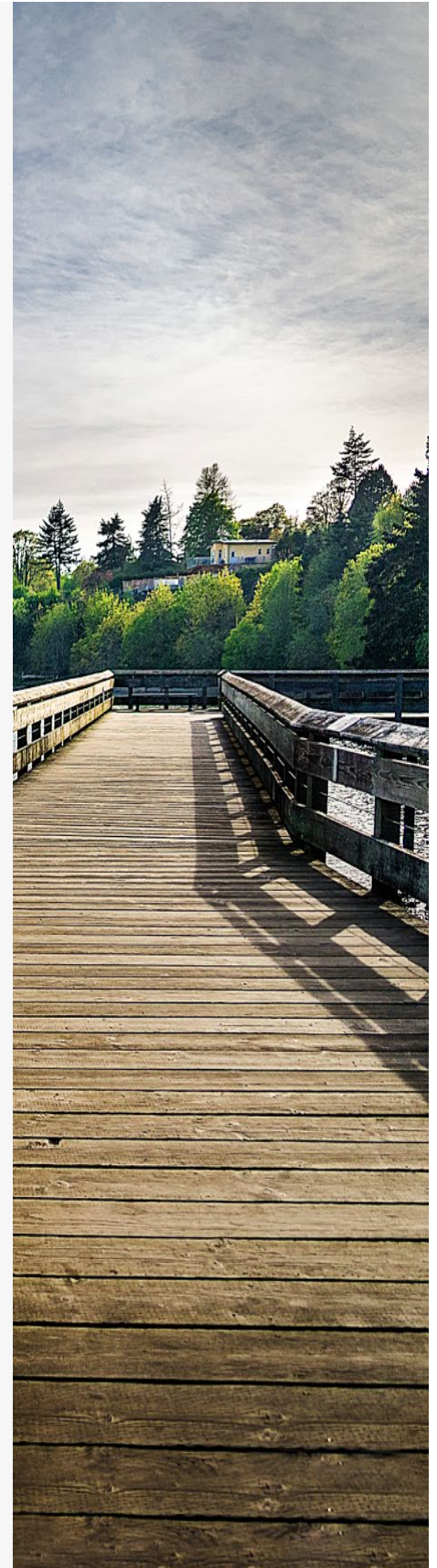
Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

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.



Raechel Gray

CPA, CMA Director of Financial Services,
District of Sooke





Audited Financial Statements

Financial Statements of

DISTRICT OF SOOKE

Year ended December 31, 2023



DISTRICT OF SOOKE

Financial Statements

Year ended December 31, 2023

Financial Statements

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MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of District of Sooke (the "District") are the responsibility of management and have been prepared in compliance with applicable legislation, and in accordance with public sector accounting standards for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's financial statements.



Chief Administrative Officer



Acting Director of Financial Services



KPMG LLP
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, 2023
- 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, 2023 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.

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



District of Sooke
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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 22, 2024

DISTRICT OF SOOKE

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets:		
Cash and cash equivalents (note 3)	\$29,937,888	\$30,225,368
Property taxes receivable	875,169	1,021,739
Accounts receivable	1,159,586	631,581
Other assets (note 12(a))	154,817	150,049
	<u>32,127,460</u>	<u>32,028,737</u>
Financial liabilities:		
Accounts payable and accrued liabilities	5,142,761	3,133,238
Deposits	4,738,315	4,728,262
Deferred revenue (note 4)	9,067,399	14,012,155
Employee benefit obligations (note 5)	415,926	412,932
Long-term liabilities (note 6)	2,183,594	3,005,680
	<u>21,547,995</u>	<u>25,292,267</u>
Net financial assets	10,579,465	6,736,470
Non-financial assets:		
Tangible capital assets (note 7)	140,681,695	132,718,897
Prepaid expenses	318,923	229,193
	<u>141,000,618</u>	<u>132,948,090</u>
Accumulated surplus (note 8)	\$151,580,083	\$139,684,560

Commitments and contingent liabilities (note 12)

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

On behalf of the District:


 Acting Director of Financial Services

DISTRICT OF SOOKE

Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Financial Plan (note 13)	2023	2022
Revenue:			
Net taxes available for municipal purposes (note 9)	\$11,191,015	\$11,265,627	\$10,333,118
Sales and user fees	97,750	109,554	299,664
Government transfers (note 10)	1,221,661	12,307,349	2,971,957
Investment income	425,000	955,303	586,159
Penalties and fines	190,000	265,218	207,091
Licenses and permits	1,124,000	1,187,358	1,353,473
Donations and contributions	-	1,103,890	10,334,745
Developer cost charges (note 4)	-	1,719,431	-
Sewer operating revenue	2,990,500	3,138,064	2,925,801
Casino revenue sharing	260,000	262,494	278,955
Total revenue	17,499,926	32,314,288	29,290,963
Expenses:			
General government	4,070,924	4,846,556	4,170,680
Protective services	5,694,341	6,520,386	5,087,531
Development service	6,226,637	5,984,981	5,775,878
Sewer	2,715,990	3,066,842	3,024,602
Total expenses	18,707,892	20,418,765	18,058,691
Annual surplus	(1,207,966)	11,895,523	11,232,272
Accumulated surplus, beginning of year	139,684,560	139,684,560	128,452,288
Accumulated surplus, end of year	138,476,594	151,580,083	139,684,560

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, 2023, with comparative information for 2022

	Financial Plan (note 13)	2023	2022
Annual surplus (deficit)	(\$1,207,966)	\$11,895,523	\$11,232,272
Acquisition of tangible capital assets	(21,609,452)	(10,232,640)	(4,565,750)
Asset retirement obligations	-	(56,000)	-
Developer contributions of tangible capital assets	-	(1,063,310)	(10,334,745)
Amortization of tangible capital assets	3,073,000	3,389,152	3,192,185
Loss on disposal of tangible capital assets	-	-	84,813
	(18,536,452)	(7,962,798)	(11,623,497)
Acquisition of prepaid expenses	-	(89,730)	(10,333)
Change in net financial assets (debt)	(19,744,418)	3,842,995	(401,558)
Net financial assets, beginning of year	6,736,470	6,736,470	7,138,028
Net financial assets (debt), end of year	(13,007,948)	10,579,465	6,736,470

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

DISTRICT OF SOOKE

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$11,895,523	\$11,232,272
Items not involving cash:		
Developer contributions of tangible capital assets	(1,063,310)	(10,334,745)
Amortization of tangible capital assets	3,389,152	3,192,185
Loss on disposal of tangible capital assets	-	84,813
Actuarial adjustment on debt	(275,507)	(254,152)
Change in non-cash operating assets and liabilities:		
Property taxes receivable	146,570	(366,395)
Accounts receivable	(528,005)	1,226,500
Other assets	(4,768)	(3,281)
Accounts payable and accrued liabilities	1,953,523	(1,511,809)
Deposits	10,053	2,007,134
Employee benefit obligations	2,994	5,885
Deferred revenue	(4,944,756)	1,851,779
Prepaid expenses	(89,730)	(10,333)
	10,491,840	7,119,853
Capital activities:		
Acquisition of tangible capital assets	(10,232,640)	(4,565,750)
	(10,232,640)	(4,565,750)
Financing activities:		
Debt payments	(546,580)	(489,707)
	(546,580)	(489,707)
(Decrease) increase in cash and cash equivalents	(287,480)	2,064,396
Cash and cash equivalents, beginning of year	30,225,368	28,160,972
Cash and cash equivalents, end of year	29,937,888	30,225,368

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

DISTRICT OF SOOKE

Notes to Financial Statements

Year ended December 31, 2023

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.

(d) Deferred revenue:

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, 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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(d) Deferred revenue (continued):

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

(e) Property tax revenue:

Property tax revenue is recognized on the accrual basis using the approved tax rates and the anticipated assessment related to the current year.

(f) Investment income:

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

(g) Deposits:

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

(h) Cash and cash equivalents:

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

(i) Long-term debt:

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

(j) Employee future benefits:

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

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(k) Non-financial assets:

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

(i) Tangible capital assets

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

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

Amortization is charged annually, including in the year of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the District's ability to provide goods and services, or when the value of the future economic benefits associated with the asset are less than the book value of the asset.

(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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(k) Non-financial assets (continued):

(iv) Interest capitalization

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

(v) Leased tangible capital assets

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

(l) Contaminated sites:

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

(m) 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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

1. Significant accounting policies (continued):

(n) 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, deferred revenue, employee benefit obligations, 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.

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.

(m) Use of estimates:

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

In addition, the District's implementation of PS3280 *Asset Retirement Obligations* has resulted in the requirement for management to make estimates regarding the useful lives of the affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

Actual results could differ from these estimates.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

2. Adoption of new accounting policies:

Asset Retirement Obligations:

On January 1, 2023, the District adopted Public Accounting Standard PS 3280 – *Asset Retirement Obligations*. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings, by public sector entities. The standard was adopted on a prospective basis at the date of adoption. Under the prospective method, the assumptions used on initial recognition are those as of the date of adoption of the standard.

On January 1, 2023, the District recognized a liability and corresponding asset relating to a building owned by the District that contains asbestos. The useful life of the asset has not changed since recognized.

In accordance with the provisions of this new standard, the District reflected the following adjustments at January 1, 2023:

(a) Asbestos obligation:

- (i) An increase of \$56,000 to buildings capital assets, representing the original estimate of the obligation as of the date of adoption, and an accompanying amortization expense of \$4,308 representing amortization of the asset.
- (ii) An asset retirement obligation in the amount of \$56,000.

Financial instruments suite of standards:

On January 1, 2023, the District adopted PS 3450 – *Financial Instruments*, PS 2601 – *Foreign Currency Translation*, PS1201 – *Financial Statement Presentation* and PS3041 – *Portfolio Investments*. The standards were adopted prospectively from the date of adoption. The new standards provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments.

Under PS 3450, all financial instruments, including derivatives, are included on the statement of financial position and are measured either at fair value or amortized cost based on the characteristics of the instrument and the District's accounting policy choices.

The adoption of this new standard did not result in changes to previously reported amounts in the financial statements.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

3. Cash and cash equivalents:

	2023	2022
Bank deposits	\$ 3,841,467	\$ 3,211,933
Municipal Finance Authority Pooled Investment Funds	26,096,421	27,013,435
	<u>\$ 29,937,888</u>	<u>\$ 30,225,368</u>

4. Deferred revenue:

	2023	2022
Prepaid property taxes	\$ 1,236,010	\$ 1,230,859
Development cost charges	6,032,141	6,917,952
Other deferred revenue	1,799,248	5,863,344
Total deferred revenue	<u>\$ 9,067,399</u>	<u>\$ 14,012,155</u>

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

Development cost charges

	2023	2022
Opening balance of unspent funds	\$ 6,917,952	\$ 5,253,300
Add:		
Development cost charges collected during the year	742,178	1,612,712
Interest earned	91,442	51,940
	<u>833,620</u>	<u>1,664,652</u>
	7,751,572	6,917,952
Less amount recorded as revenue	(1,719,431)	-
Closing balance of unspent funds	<u>\$ 6,032,141</u>	<u>\$ 6,917,952</u>

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

5. Employee benefit obligations:

	2023	2022
Accrued vacation	\$ 98,936	\$ 100,610
Other contract obligations	316,990	312,322
	<u>\$ 415,926</u>	<u>\$ 412,932</u>

Employee benefit obligations represent accrued benefits as at December 31, 2023. 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, 2022 the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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 \$559,922 (2022 - \$541,178) for employer contributions while employees contributed \$489,581 (2022 - \$474,859) to the plan in fiscal 2023.

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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

6. Long-term liabilities:

	2023	2022
Tax supported debt bearing interest at 4.52% and matures in 2027 (ladder truck)	154,267	193,142
Debt for sewer capital project bearing interest at 4.43% and matures in 2026	1,741,054	2,298,831
MFA Equipment Loan (water tender truck) bearing annual variable interest and matures in 2024	6,788	83,392
MFA Equipment Loan (engine 1A) bearing annual variable interest and matures in 2025	103,785	178,710
MFA Equipment Loan (engine 1B) bearing annual variable interest and matures in 2025	177,700	251,605
Long-term liabilities	\$ 2,183,594	\$ 3,005,680

(a) Debt:

The District issues its debt through the MFA. Debt is issued on a sinking fund basis, whereby the MFA invests the District's principal payments so that the payments, plus investment income, will equal the original outstanding debt amount at the end of the repayment period. The gross value of debenture debt at December 31, 2023 and 2022 is \$9,417,101.

The loan agreements with the Capital Regional District ("CRD") and the MFA provide that if, at any time, the scheduled payments provided for in the agreements are not sufficient to meet the MFA's obligations in respect of such borrowings, the resulting deficiency becomes a liability of the District.

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

	Total
2024	\$ 483,469
2025	447,095
2026	321,146
2027	25,626
2028	-

(c) Total interest expense on long-term debt for the year ending December 31, 2023 amounted to \$168,177 (2022 - \$173,625)

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

7. Tangible capital assets:

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	-	244,393	-	-	(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	3,099,280	4,228,419	30,810,905	2,655,916	8,158,817	-	53,401,321	50,209,136
Disposals	-	-	-	(19,284)	(283,291)	-	-	-	(302,575)	-
Amortization	-	384,068	196,965	360,487	1,666,204	210,612	570,816	-	3,389,152	3,192,185
Balance, end of year	-	4,842,052	3,296,245	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, 2023

7. Tangible capital assets (continued):

(a) Work in progress:

Assets in progress having a value of \$10,353,805 (2022 - \$2,110,916) 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 \$1,063,310 (2022 - \$10,334,745) comprised of land improvements (\$105,000) roads and sidewalks (\$548,250), storm sewer (\$212,160), and sanitary sewer (\$197,900).

(c) Tangible capital assets disclosed at nominal values:

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

(d) Works of art and historical treasures:

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

(e) Write-down of tangible capital assets:

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)
Year ended December 31, 2023

8. Accumulated surplus:

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

	2023	2022
Surplus:		
Equity in tangible capital assets	\$ 138,498,101	\$ 129,713,217
Operating Fund	900,345	1,108,855
Total surplus	139,398,446	130,822,072
Reserve Funds:		
COVID-19 Safe Restart Reserve	1,482,912	1,826,877
Growing Communities Reserve	4,815,732	-
Sewer Reserve Fund	1,668,872	1,663,043
Gas Tax Reserve	742,233	1,621,372
Capital Asset Replacement	678,948	793,197
Playing Field Reserve	146,934	197,175
Future Policing Costs Reserve	196,557	361,653
Future Road Liabilities Reserve	375,199	375,199
Parkland Reserve	308,593	304,414
Seniors/Youth Centre Reserve	996	89,900
Emergency Road Repair / Snow Removal Reserve	141,225	139,312
Fire Equipment Reserve	69,895	111,017
Affordable Housing	433,493	300,660
Capital Improvement Financing Reserve	148,325	134,478
SPA Revenue Reserve	162,774	142,051
Land (Non-park)	105,906	104,471
Revenue Smoothing	14,512	71,000
Capital Works Reserve	40,614	89,539
Frontage Improvements Reserve	66,536	66,536
Community Amenities	61,286	60,456
Casino Revenue Reserve	311,760	203,857
Property Tax Stabilization	51,000	51,000
Sewer Expansion Reserve	52,163	51,457
Risk Management	30,870	30,870
Harbour Park Reserve	28,092	26,992
Carbon Tax Rebate Reserve	18,340	18,092
Trees (Park St)	11,150	11,150
Knott / Demamiel Watershed Reserve	6,700	6,700
Marine Boardwalk Reserve	5,520	5,520
Street Lighting Reserve	4,000	4,000
Banner Contributions Reserve	500	500
Total reserve funds	12,181,637	8,862,488
Accumulated surplus	\$ 151,580,083	\$ 139,684,560

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DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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.

	2023	2022
Taxes:		
Property tax	\$ 24,788,098	\$ 22,836,711
Payments in lieu of taxes	100,747	40,172
Fortis operating fee	49,297	38,600
1% Utility tax	182,444	162,818
	25,120,586	23,078,301
Less taxes levied on behalf of:		
Provincial government - school taxes	7,001,671	6,374,165
Capital Regional District	3,923,100	3,780,265
Capital Regional Hospital District	742,517	725,588
Municipal Finance Authority	1,187	1,037
BC Assessment Authority	205,705	187,289
BC Transit Authority	1,139,652	916,663
Vancouver Island Regional Library	841,127	760,176
	13,854,959	12,745,183
Net taxes available for municipal purposes	\$ 11,265,627	\$ 10,333,118

10. Government transfers:

The government transfers reported on the Statement of Operations are:

	2023	2022
Provincial Small Community Protection	\$ 273,000	\$ 291,000
Provincial Traffic Fine	80,000	82,352
Fire Smart	139,386	-
Sewer capital grant	4,089,051	290,921
Climate Action Rebate	97,287	-
Gas Tax Agreement Funds	657,598	630,079
Ministry of Transportation and Infrastructure	972,977	1,518,817
Growing Communities Grant	5,939,000	-
Other	59,050	158,788
	\$ 12,307,349	\$ 2,971,957

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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. Following the adoption of PS 3280 – *Asset retirement obligations*, the District recognized an obligation relating to the removal of the asbestos in this building as estimated at January 1, 2023. The building has an estimated useful life of 35 years starting from when it was purchased or constructed. Estimated remediation costs are not considered material and therefore have not been discounted to the present value.

The transition and recognition of asset retirement obligations involved an accompanying increase to the Buildings capital asset (see note 2). The asset retirement obligation is presented in accounts payable and accrued liabilities.

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

	2023	2022
Balance, beginning of year	\$ -	\$ -
Adjustment on adoption of PS3280	56,000	-
Retirement costs incurred	-	-
Balance, end of year	\$ 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 \$154,817 (2022 - \$150,049) 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, 2023 there were contingent demand notes of \$272,296 (2022 - \$272,296) which are not included in the financial statements of the District.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

12. Commitments and contingent liabilities: (continued)

- (b) The CRD debt, under the provision of the Local Government Act, is a direct, joint and several liability of the CRD and each member municipality within the CRD, including the District.
- (c) The District is a shareholder and member of the Capital Regional Emergency Service Telecommunications ("CREST") Incorporated whose services provide centralized emergency communications, and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- (d) As part of the normal course of business, the District has entered into various agreements and contracts for services with periods ranging up to five years. These amounts will be recorded in the accounts in the period that the goods and services are received.
- (e) The District entered into a long-term contract with the Royal Canadian Mounted Police for the provision of police services effective April 1, 2002. Under the terms of this contract, the District is responsible for 90% as of April 1, 2023. At current strength (12 members, full strength is 14 members) the 2024 estimated cost of this contract is \$2,997,641.
- (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.

13. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2023 operating and capital financial plans adopted by Council on April 24, 2023. Amortization is included in the plan. The following reconciles the approved financial plan to the figures reported in these financial statements.

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DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

13. Financial plan data (continued):

		2023 Budget
Revenues:		
	Financial plan, originally approved by Council	\$44,564,552
Less:		
	Transfer from other funds	22,225,126
	DCC funds	1,766,500
	Amortization offset	3,073,000
Total revenue		17,499,926
Expenses:		
	Financial plan, originally approved by Council	44,564,552
Less:		
	Capital expenses	21,609,452
	Transfer to other reserves	1,921,955
	DCC funds	1,766,500
	Debt principal payments	558,753
Total expenses		18,707,892
Annual surplus (deficit)		(\$1,207,966)

The annual deficit 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, 2023

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. Such risks arise principally from certain financial assets held by the District consisting of cash and cash equivalents and receivables.

Cash and cash equivalents are held with reputable financial institutions with investment grade external credit ratings. The majority of receivables are owing from government agencies. The District is able to recover delinquent taxes through tax sale of properties with unpaid property taxes. The District assesses on a continuous basis 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.

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. 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.

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:

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DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

15. Segmented information (continued):

(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.

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.

(f) 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.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

15. Segmented information (continued):

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.

	General Government	Protective Services	Development Services	Sewer	Total
2023					
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

Notes to Financial Statements (continued)

Year ended December 31, 2023

15. Segmented information (continued):

	General Government	Protective Services	Development Services	Sewer	Total
2022					
Revenue:					
Taxation	\$10,333,118	\$ -	\$ -	\$ -	\$ 10,333,118
User charges	312,913	19,612	1,353,474	2,925,800	4,611,799
Government transfers	30,587	373,352	2,277,097	290,921	2,971,957
Investment income	586,159	-	-	-	586,159
Other	453,185	-	10,334,745	-	10,787,930
Total revenue	11,715,962	392,964	13,965,316	3,216,721	29,290,963
Expenses:					
Salaries and wages	1,975,500	1,970,633	2,830,008	730,493	7,506,634
Contracted and general services	793,272	2,265,716	547,214	922,983	4,529,185
Supplies and materials	1,266,858	472,036	451,736	452,511	2,643,141
Interest and bank charges	13,920	23,143	-	150,483	187,546
Amortization	121,129	356,005	1,946,919	768,132	3,192,185
Total expenses	4,170,679	5,087,533	5,775,877	3,024,602	18,058,691
Annual surplus (deficit)	\$7,545,283	(\$4,694,569)	\$8,189,439	\$192,119	\$11,232,272

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

SCHEDULE 1

(Unaudited)

COVID-19 Safe Restart Grant

Balance, January 1, 2023	\$1,826,877
Computer and other electronic technology costs (to improve interconnectivity and virtual communications)	(91,118)
Services for vulnerable persons (e.g. persons living with disabilities or mental illness)	(97,000)
Facility reopening and response costs; emergency planning and response costs; protective services and bylaw enforcement costs	(180,434)
Total eligible costs incurred	(368,552)
Interest earned	24,587
Balance, December 31, 2023	\$1,482,912



DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2023

SCHEDULE 2 (Unaudited)

Growing Communities Grant

Amount received, 2023	\$5,939,000
Less eligible expenses incurred:	
Local road improvements and upgrades:	
Church Road roundabout	(1,091,427)
Charters Road North (Thrup Road to Golledge Avenue)	(93,333)
Interest earned	61,492
Balance, December 31, 2023	\$4,815,732

2023 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)

Civic Address	Legal Description	Term of Exemption	Exemption Value
Public Worship (Mandatory Exemptions)			
Sooke Baptist Church, 7110 West Coast Road	Lot A, Plan VIP61481, Section 2&3, PID 023-142-391	Note 1	\$16,297.25
Christian Life Assembly, 6851 West Coast Rd.	Lot B, Plan 18924, Section 3, PID 003-818-985	Note 1	\$ 2,855.47
Anglican Synod Diocese of BC, 1952 Murray Road	Lot 1, Plan VIP1169, Section 10, PID 007-838-166	Note 1	\$ 6,214.28
Knox Presbyterian Church	Lot A, Plan EPP76896, Section PT 10, PID 030-350-166	Note 1	\$ 1,169.60
Seventh Day Adventist Church, 6251 Sooke Road	Lot 1, Plan VIP9917, Section 15, PID 000-349-909	Note 1	\$ 1,247.28
Seventh Day Adventist Church, 6255 Sooke Road	Lot 1, Plan 9247, Section 15, PID 000-042-951	Note 1	\$ 1,654.38
Sooke Congregation of Jehovah's Witnesses, 2207 Church Road	Lot A, Plan VIP74513, Section 26, PID 025-527-045	Note 1	\$ 7,673.29
Bishop of Victoria, 2191 Townsend Road	Lot 9, Plan VIP74590, Section 10, PID 002-513-021	Note 1	\$ 7,666.08
Public Parks and Recreation Purposes (Permissive Exemptions)			
Sooke Community Hall, 2039 Shields Road	Lots 8, 9 & 10, Plan VIP1540, Section 3, PID 007-239-076	2021-2025	\$7,232.00
Sooke Community Association Ballpark, Throup Road	Lot 2, Plan VIP59555, Section 14, PID 018-906-087	2021-2025	\$4,374.15
Sooke Community Association Parking Area & Ballpark, Throup Road	Lot 1, Plan VIP5996, Section 14, PID 005-936-497	2021-2025	\$ 6,864.77
Sooke Community Association Parking Area & Ballpark, 6521 Throup Road	Parcel A, Lot 2, Plan VIP5996, Section 14, PID 005-936-802	2021-2025	\$ 2,348.28
Sooke Community Association Parking Area & Ballpark, Throup Road	Parcel A, Block 7, Plan VIP5855, Section 14, PID 005-941-245	2021-2025	\$ 2,633.51
Sooke Community Association, Fred Milne Park,	Lot 2, Plan VIP17066, Section 15, PID 004-132-289	2021-2025	\$ 4,514.30
Sooke Community Association Park "Sooke Flats", 2039 Phillips Road	Parcel F of Section 27, Except Plan VIP76239, PID 009-374-591	2021-2025	\$32,176.07

Sooke Community Association Parking Area and Ballpark, Phillips Road	Plan VIP7017, Sooke Land District, Lot 4, Section 73, PID 005-801-818	2021-2025	\$ 2,463.77
Sooke Lions Club Park, 2008 Murray Road	Plan VIP2451, Sooke Land District, Lot B, Section 3, PID 006-576-290	2021-2025	\$ 2,252.04
Summer Camp of Brownies and Girl Guides, 2292 Sooke River Road	Parcel B of Section 45, PID 009-387-234	2021-2025	\$ 18,618.84
YMCA-YWCA of Vancouver Island, Glinz Lake Road	Sections 56 & 57 Sooke and Parcel A of Sec	2021-2025	\$14,132.99
YMCA-YWCA of Vancouver Island, Glinz Lake Road	Block A, Section 59, PID 009-388-702	2021-2025	\$ 6,645.44
YMCA-YWCA of Vancouver Island, Glinz Lake Road	Block A, Section 60, PID 009-388-729	2021-2025	\$ 5,991.00
Non-Profit Charitable Organizations			
Children's Health Foundation of Vancouver Island, 6672 Wadams Way	Lot A, Plan VIP74590, Section 10, PID 025-545-582	2021-2025	\$42,543.74
Sooke Harbour Authority (Water Lot 193)	Sooke Land District, Sooke Harbour Authority on Government Wharf (water lot 193)	2021-2025	\$13,190.53
Sooke Harbour Authority (Water Lot 193)	Lot 193, Sooke Land District, Government Wharf on Water Lot 193	2021-2025	\$ 481.21
Sooke Royal Canadian Legion Branch 54, 6726 Eustace Road	Lot A, Plan VIP1540, Section 3, Portion D79952, PID 007-239-122	2021-2025	\$16,244.18
Sooke Elderly Citizens Society (Ayre Manor), 6764 Ayre Road	Lot 11, Plan 16754, Section 3, PID 004-051-050	2021-2025	\$11,058.04
Sooke Mount Shepherd Masonic Association, 6544 Throup Road	Lot 5, Plan 6365, Section 26, PID 001-646-931	2021-2025	\$ 7,917.67
Sooke Hospice Society, 6669 Goodmere Road	Lot 15, Plan VIP69170, Section 10, PID 005-445-809	2021-2025	\$5,228.56
Juan de Fuca Salmon Restoration Society (CRD), 2895 Sooke River Road	Section 3, Otter Land District Parcel A, Except Plan 3943 Leased Part of PCLA, MH#9047, PID 009-496-939	2021-2025	\$25,583.60
Knox Vision Society, 2110 Church Road	Lot A, Plan EPP76896, Section PT 10, PID 030-350-166	2021-2025	\$64,801.39
Museum			
Sooke Regional Historical Society Museum, Phillips Road	Lot B, Plan VIP69170, Section 73, PID 024-548-031	2021-2025	\$26,162.36
TOTAL			\$368,236.07

Note 1:

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



District of Sooke

WHERE THE RAINFOREST MEETS THE SEA