

2025 Annual Report

DISTRICT OF SOOKE, BRITISH COLUMBIA, CANADA
FISCAL YEAR ENDING DECEMBER 31, 2025

Territorial Acknowledgment

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

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

Canadian Award for Financial Reporting

The Government Finance Officers Association (GFOA) of the United States and Canada has awarded the District of Sooke the Canadian Award for Financial Reporting for its annual financial report for the fiscal year ended December 31, 2024.

This award recognizes municipalities that produce clear, organized, and comprehensive financial reports that go beyond the basic requirements of generally accepted accounting principles. These reports must effectively communicate the municipality's financial status and enhance understanding for users. The award encourages municipalities to strive for transparency and quality in financial reporting, providing peer recognition and technical guidance to those preparing these reports.

The District of Sooke is proud to receive this prestigious recognition and remains committed to maintaining high standards in financial reporting. We are confident that our 2025 report continues to meet the program's rigorous standards and are submitting it to GFOA for continued consideration.

2025 Annual Report

For the fiscal year ending December 31, 2025

District of Sooke, British Columbia, Canada

Prepared by the Finance and Communications departments of the District of Sooke, with support and collaboration from departments across the organization. This report is available online and printed in limited quantities for review at Soke Municipal Hall, 2205 Otter Point Road.

District of Sooke

2025 ANNUAL REPORT

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WELCOME

Introduction

In accordance with Sections 98 and 99 of the Community Charter, the District of Sooke's Annual Report provides an overview of the municipality's operations, achievements, and financial performance for the 2025 fiscal year. This report highlights the programs, services, and initiatives delivered throughout the year, reflects on progress toward Council's strategic priorities, and outlines key projects and priorities planned for the future.

The Annual Report also includes the audited financial statements for the fiscal year ending December 31, 2025, offering a transparent account of the District's financial position and stewardship of public resources.

As one of British Columbia's fastest-growing communities, Sooke continues to balance growth, infrastructure investment, environmental stewardship, and community well-being. This report demonstrates the collaborative efforts of Council, staff, community partners, and residents in supporting a vibrant, sustainable, and resilient community.

Council Members

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



Maja Tait
MAYOR



Al Beddows
COUNCILLOR



Megan McMath
COUNCILLOR



Jeff Bateman
COUNCILLOR



Kevin Pearson
COUNCILLOR



Herb Haldane
COUNCILLOR



Tony St-Pierre
COUNCILLOR



A Message from the Mayor

As Mayor, it is my privilege to present the District of Sooke's 2025 Annual Report.

This report highlights the important work carried out over the past year to deliver services, strengthen our organization, and support a growing and evolving community. It reflects Council's continued focus on responsible governance, thoughtful planning, and ensuring that Sooke remains a vibrant and resilient place to live.

This year's report is also a meaningful one for me personally. After 18 years of public service to the community, this will be my final Annual Report as Mayor. It has been an honour to serve the residents of Sooke and to work alongside dedicated Council members, staff, and community partners who care deeply about this community.

Over the years, we have seen significant change and progress—from infrastructure investments and service improvements to strengthened community partnerships and increased public engagement. While there is always more work ahead, I am proud of what we have accomplished together and confident in the District's continued growth and success.

I would like to extend my sincere thanks to District staff for their professionalism and commitment, and to my colleagues on Council for their leadership and collaboration. Most importantly, I thank the residents of Sooke for their trust, their input, and their ongoing involvement in shaping our community.

As I conclude my time in public office, I remain optimistic about Sooke's future. The foundation that has been built will support continued progress, and I know the community will remain engaged, resilient, and forward-looking in the years ahead.

Sincerely,

Maja Tait
Mayor
District of Sooke

June 4, 2026



A Message from the Chief Administrative Officer (CAO)

The 2025 Annual Report reflects a year of continued progress in strengthening the District of Sooke's organizational foundations while delivering essential services. Guided by the District's Strategic Plan, we focused on translating priorities into daily operations, improving service delivery, and building capacity to support a growing community. This work is ongoing as needs and expectations continue to evolve.

Throughout the year, staff worked to improve internal systems, coordination, and service consistency. While much of this work happens behind the scenes, it is reflected in everyday services, from infrastructure maintenance to permitting and customer support. Enhancing customer service and accessibility remained a priority, highlighted by the launch of the District's new website. Designed to improve usability and access to services, it provides a strong foundation for continued digital improvements.

Sound financial management continued to guide our work. In 2025, the District received the Canadian Award for Financial Reporting, recognizing excellence in transparency and accountability while reinforcing our commitment to continuous improvement. We also focused on building organizational resilience through staff development, succession planning, and process improvements, ensuring we can meet increasing service demands and complexity. Public safety and service reliability remained central, supported through ongoing collaboration with emergency services and regional partners.

Looking ahead, we remain committed to continuous improvement, strengthening service delivery, refining processes, and aligning operations with long-term community goals. I would like to thank District staff for their dedication, Council for its leadership, and residents for their ongoing engagement. Together, we will continue building a responsive and effective organization for the Sooke community.

Sincerely,

Raechel Gray
Chief Administrative Officer
District of Sooke

June 4, 2026



ORGANIZATIONAL OVERVIEW

Enhancing Community Well-being through transparent governance

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

Our Vision

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

Our Mission

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

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

Core Values & Guiding Principles

EFFECTIVE GOVERNANCE

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

COMMUNITY VIBRANCY

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

EFFECTIVE & CONSISTENT COMMUNICATION

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

COMMUNITY WELLBEING & SAFETY

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

LONG-TERM THINKING

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

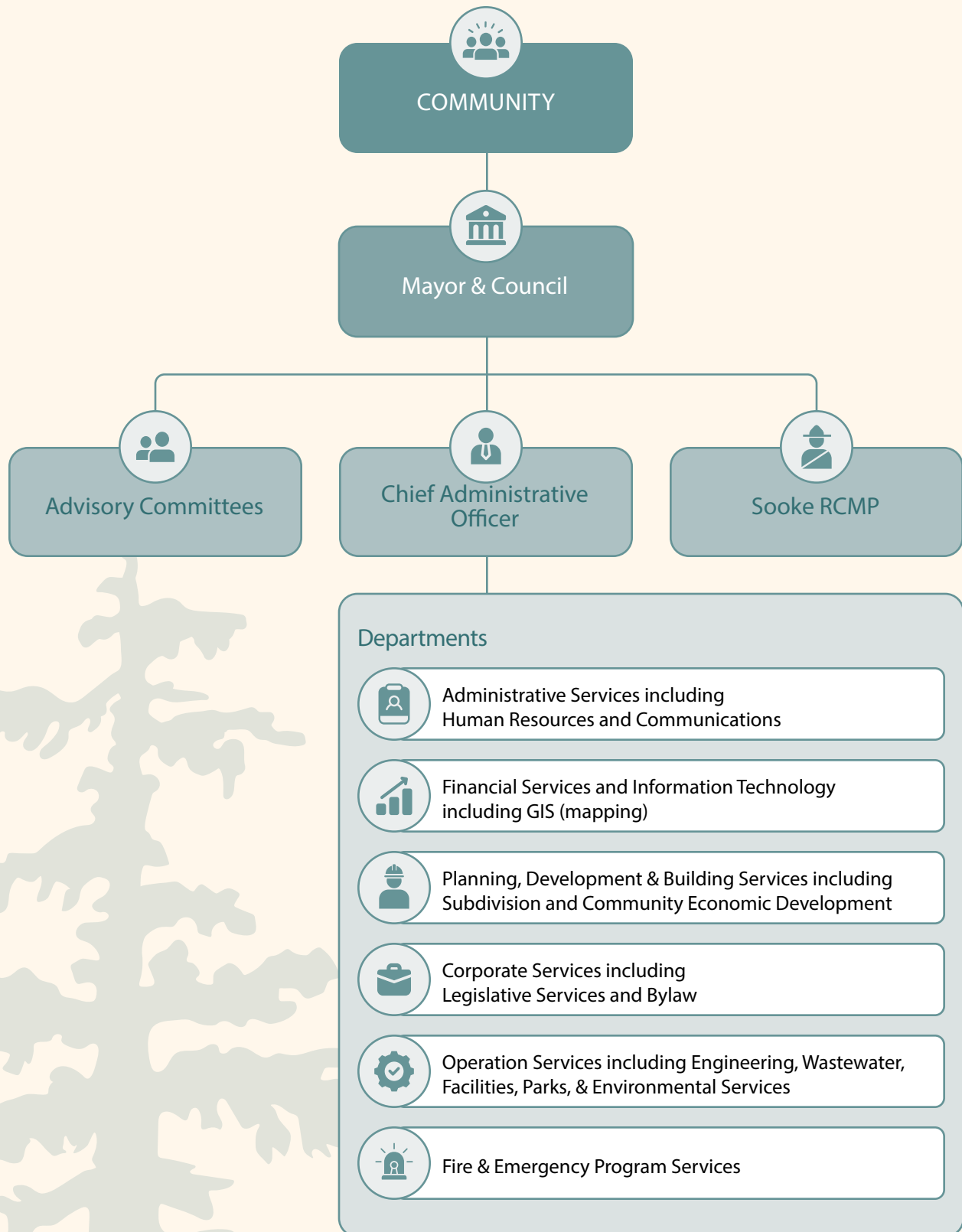
INCLUSIVE AND RESPECTFUL ENGAGEMENT

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

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



Organizational Structure





A Growing Coastal Community

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



17,248

People call Sooke home
(2025 annual estimate)



43.3

Average age of
Sooke residents



6,129

Total households



\$798,000

Average assessed
residential property value
(BC Assessment 2025)



\$826,500

Average MLS selling price
for a Sooke home (including
apartments) as of March 2025



68%

Of residents age 25–64 hold
a post-secondary degree,
diploma, or certificate
(2021 Census data)



20.3 km

Paths and trails



287.8

Acres of parkland



1,704

Licensed businesses
in the community



79%

Of residents own their home
(2021 Census data)



\$101,000

Average household income
(2021 Census data)



92%

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



68.2

Square kilometres of
total land area



97.3 km

Municipal roads

Sources:

BC Assessment (property values)

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

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

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

We're Proud of Our Achievements

In 2025, the District of Sooke celebrated numerous achievements across infrastructure, public services, environmental stewardship, community engagement, economic development and emergency response.

Highlights from the year include:

- Completed 1542 building inspections, supporting housing diversity
- 5259 policing calls for service (within District of Sooke), supporting community safety and crime prevention
- Nearly 1000 bylaw calls for service, upholding local regulations
- 1580 (up from 1515 in 2024) fire rescue calls for service, maintaining public safety and emergency response capacity
- 1700 (up from 1200 in 2024) participants engaged in the District's budget process, reflecting robust community involvement in municipal decision-making
- 9223 (up from 7489 in 2024) subscribers to the Alertable app, strengthening local emergency notification and preparedness—a 21% increase from the previous year
- Completed bridge rehabilitation on Phillips Road, Connie Road, and Todd Creek (Sooke River Road)
- Completion of the Wastewater Treatment Plant capacity expansion, supporting environmental sustainability and future growth
- Reopening of Charters Road with significant restructuring and new sidewalks and bike lanes, enhancing multi-modal transportation
- Continued investment in 24/7 emergency services, including master plan staffing recommendations
- Expansion of the Community Economic Development portfolio and strengthened business retention initiatives, including provincial approval to administer the Municipal and Regional District Tax (MRDT) program
- 264 facilities, parks and environmental calls for service, reflecting strong stewardship and community care for green spaces
- Invested \$100,000 in local initiatives through the Community Grants Program, supporting cultural, social, and recreational projects
- Addition of electric vehicles to the municipal fleet and installation of new EV charging stations, reducing municipal emissions
- Advancement of key parks and trails infrastructure projects, including substantial completion of the Little River (DeMamiel Creek) Crossing and improvements to Ravens Ridge Park
- Continued advocacy at UBCM for critical infrastructure, affordable housing initiatives, healthcare access, and broader community needs



Strategic Priorities

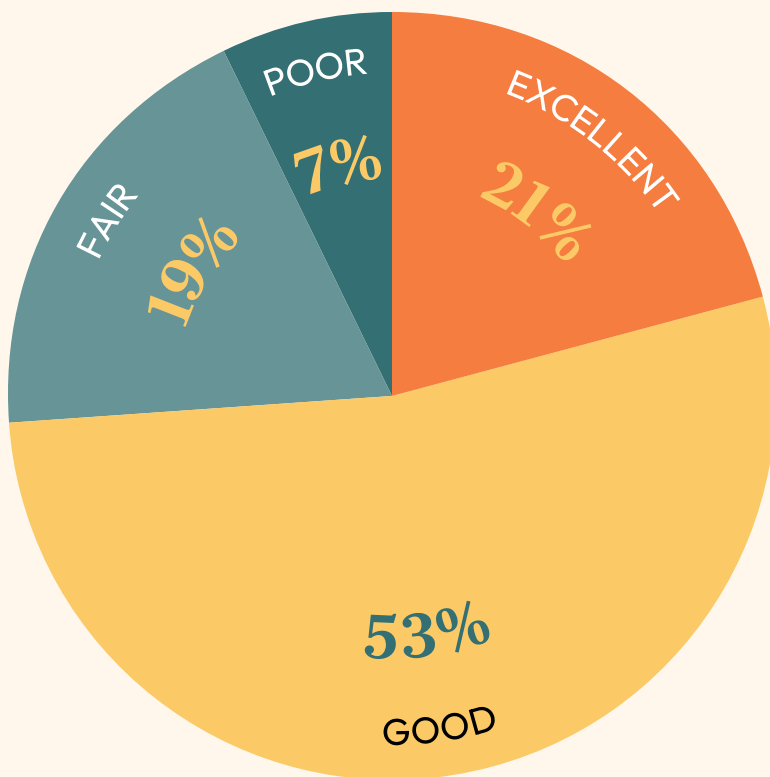
This section outlines our progress toward the five strategic priorities identified in the 2024-2027 Strategic Plan. Performance indicators and milestones are monitored to measure success and ensure accountability. Also included in this section are Council Leadership and Advocacy, and action taken towards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



Satisfaction with District of Sooke Services



Quality of Life within the District of Sooke



OUR SURVEY ASKED

“How would you rate the overall quality of life in Sooke?”

AND WHAT ADDS TO QUALITY OF LIFE?

- Natural Beauty
- Parks & Trails
- Community Spirit

AND WHAT DETRACTS?

- Traffic Congestion
- Limited Local Products & Services
- Limited Medical Services



Sustainable Growth & Environmental Stewardship

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

Quantifiable performance indicators:

- 28.6 kilometres of sidewalks that are District assets
- 20.3 kilometers of trails that are District assets
- 287.8 acres of parkland that are District assets
- 34.5 kilometers of stormwater mains and 756 catch basins

Accomplishments:

- Ravens Ridge Park enhancements
- Continued corporate fleet electrification through the natural lifecycle replacement of vehicles, including the addition of an electric Parks truck, bringing the municipal fleet total to two electric vehicles, one hybrid vehicle, and one electric truck
- EV charging infrastructure expansion, including the addition of two public charging stations at John Phillips Memorial Park, two at Municipal Hall, and four at the Parks Yard
- Received FireSmart Community Funding to support wildfire fuel management initiatives and the implementation of a grant-funded residential yard waste disposal program
- Delivered “Bike Racks for Business” program to encourage cycling and active transportation
- Developed 3-year Emergency Management Program Plan
- Updated Zoning Bylaw following provincial regulations
- Adopted Official Community Plan (OCP Bylaw 800)
- Ongoing collaboration with the T’Sou-ke Nation on land use planning and decision-making.
- Updated Housing Needs Report
- Updated Development Procedures Bylaw
- Updated Permissive Tax Exemptions Policy
- Updated Fees and Charges Bylaw
- Completed greenhouse gas (GHG) emissions inventory for municipal operations and services
- Strengthened environmental protection through Environmental Development Permit Areas
- Hosted Earth Day Community Stewardship Event in partnership with schools and volunteers
- Reduced general fleet emissions by approximately 26%

Planned Activities:

- Continue with wastewater treatment plant enhancements include moving from secondary to tertiary treatment to increase the removal of total suspended solids from final effluent
- Conduct climate adaptation and natural risk assessment project
- Promote local food security and cultural preservation with a focus on community and indigenous gardens, and support launch of new community garden through community partnerships
- Identify and map environmentally sensitive areas
- Complete annual greenhouse gas (GHG) emissions inventory for municipal operations and services, and participate in CRD community inventory assessment
- Administer the 2026 Local Government General Election
- Advance long-term asset management and infrastructure renewal planning to support sustainable service delivery and community growth
- Continue advocacy and partnership efforts with senior governments and regional agencies to secure funding and support for key community priorities
- Enhance branding and organizational capacity through the development of design guidelines and supporting materials
- Expand economic development and tourism initiatives to support local business retention, destination development, and year-round visitation
- Modernize corporate systems and internal processes to improve organizational efficiency and service delivery
- Commence work on a Stormwater Master Plan

Community Economic Development

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

Quantifiable performance indicators:

- Staff ex-officio role on 5 service organizations, attending approximately 50 meetings annually
- Successful approval of the Municipal Regional Destination Tax Program, estimated to generate approximately \$500,000 annually to support economic growth, tourism development, and diversification.
- 2.3% annual increase in new business licenses

Business Licences

Year	Total	YoY (n)	YoY (%)
2021	894	19	2.2%
2022	912	18	2.0%
2023	957	45	4.9%
2024	1023	66	6.9%
2025	1047	24	2.3%

Accomplishments:

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

Planned Activities:

- Implement the Municipal & Regional District Tax Program (MRDT)
- Support development of the Sooke Region Business Services Cooperative, strengthening support for small businesses and startups, including business mentorship and resource navigation services
- Promote business growth and attraction of health care service providers
- Enhance community appeal and economic growth through aesthetics and functionality
- Develop signage program to support branding efforts and community wayfinding—also aimed at enhancing community appeal
- Launch digital art tour platform

Community Safety & Wellbeing

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

Quantifiable performance indicators:

- Strive for 40% annual increase in FireSmart program participants – baseline: 50, 2025 year-end goal: 20 new participants
- Fire Rescue Service Calls: 1580 in 2025, a 3.6% increase from 1515 in 2024
- Police Service Calls: 5,790 (estimate) in 2024, up 27% (from 4,190) in 2023
- Bylaw Service Calls: 978 in 2025, compared with 1012 in 2024 and 767 in 2023. While calls decreased 3% from 2024, volumes remain 28% higher than 2023

Accomplishments:

- FireSmart public education and outreach program
- Collaborated with Wild Wise on “Secure Your Attractants” campaign, providing education and enforcement
- Collaborated with Fire Rescue Service on burning regulation education
- Hosted annual Coffee with a Cop event
- Continued to support community safety, neighbourhood livability, and regulatory compliance through proactive patrols, responsive investigations, and ongoing enforcement of municipal bylaws
- Responded to increasing community parking concerns through enhanced education activity, including a 77% increase in general parking complaints (61 to 108), a 44% increase in illegal parking complaints (87 to 125), and a rise in uninsured vehicle investigations from 2 to 21 calls in 2025

- Installed speed reader boards with smart technology as an education tool and to acquire data on traffic volumes and speeds
- Completed design and installation of new street banners, contributing to a more welcoming streetscape

Planned Activities:

- Continue to strengthen partnerships with local and regional emergency services (e.g. T’Sou-ke Nation, CRD) to ensure coordinated response to climate-related disasters
- Initiate Fire Hall 2 FireSmart Grant upgrades
- Continue to enhance public education programming to inform residents about emergency preparedness, emergency response strategies and steps to increase personal and community resilience
- Continue to promote food security initiatives by including community gardens in larger developments
- Strengthen climate disaster preparedness and resilience through climate adaptation and natural hazard risk assessment
- Continue hosting annual Coffee with a Cop event
- Policing services – continued focus on:
 - Enhanced Road Safety
 - Impaired, aggressive or distracted driving
 - Crime Reduction
 - Safe streets and prolific offenders
 - Accountability & Good Governance
 - Community Involvement
- Contribute to community identity and cultural vibrancy through public art initiatives, including the Little River Interpretative Signage project and the Ravens Ridge Park art installation

Infrastructure Investments and Multi-Modal Transportation Networks

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

Quantifiable performance indicators:

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



Accomplishments:

- Continued implementation of Asset Management Program initiated in 2024
- Substantial completion of Little River Pedestrian Crossing and Multi-Use Trail
- Substantial completion of West Coast Road forcemain expansion
- Updated Subdivision and Development Standards Bylaw
- Conducted mid-point reviews of the Transportation Master Plan and Parks & Trails Master Plan
- Supported launch of walking school bus program
- Coordinated local outreach with BC Transit on community transit needs
- IR2 connection to wastewater treatment plant
- West Coast Road odour control unit installation
- The environmental monitoring program, conducted as part of routine wastewater treatment monitoring, confirms excellent treatment performance, with all measured water quality parameters — including temperature, pH, and total suspended solids — within acceptable environmental guidelines
 - Contaminant levels such as total ammonia nitrogen, fecal coliform, and Enterococcus were below detection limits or well within conservative thresholds, demonstrating the effectiveness of the wastewater treatment process in protecting the receiving marine environment
 - While some dissolved oxygen levels were below 8 mg/L, they remained above the minimum guideline of 5.0 mg/L. Overall, the results are consistent with historical trends and regulatory expectations, indicating no adverse impacts from treated effluent discharge

Planned Activities:

- Review and update existing MOUs to reflect current transportation priorities and future needs
- Collaborate with Ministry of Transportation and Transit (MoTT) on Highway 14 upgrades
- Pursue grant opportunities continuously
- Determine strategic direction for the Throp Road Connector project, including consideration of potential referendum or plebiscite options to support informed community decision-making
- Establish a sewer utilities billing mechanism after the sewer parcel tax expires in 2026

Planned Activities:

- Continue to identify known service levels, such as response times and call volumes, and seek opportunities to systematically clarify service levels
- Retain and develop current employees
- SharePoint redesign and Electronic Document Records Management System (EDRMS)
- Launch new Human Resource Information System (HRIS), including payroll software
- Apply for the GFOA Canadian Award for Excellence in Financial Reporting (CAnFR) for the 2025 fiscal year

Organizational Development and Capacity Building

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

Quantifiable performance indicators:

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

Accomplishments:

- Received the GFOA Canadian Award for Excellence in Financial Reporting (CAnFR) for the 2024 fiscal year
- Internal Tempest redevelopment and training to improve the development application process
- Conducted Council Code of Conduct Review
- Reestablished Land Use & Development Committee and Community Economic Development Committee
- Reestablished Board of Variance
- Adopted Board of Variance Bylaw
- Website redevelopment
- Continued physical Records Management and Systems improvements
- Developed a Recognition and Awareness Policy
- Developed a Community Investment Program and began related policy updates



Council Leadership and Advocacy

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

Council plays an important role in shaping the direction of the municipality through policy development, long-term planning, and championing local priorities at the regional, provincial, and federal levels. Through participation in conferences such as the Union of BC Municipalities (UBCM) convention, advocacy with provincial ministries and agencies, and collaboration with regional partners, Council continues to advance initiatives that support a vibrant, resilient, and sustainable community.

IN 2025, ADVOCACY EFFORTS FOCUSED ON:

- Infrastructure investment and sustainable growth management to support Sooke’s growing population while protecting the community’s natural environment and West Coast character
- Enhancing community safety and emergency preparedness, including continued support for 24/7 Fire Rescue and RCMP services and emergency planning initiatives
- Advancing housing and economic development priorities through strategic planning initiatives, local business support, and tourism-related opportunities, including work related to the Municipal Regional District Tax (MRDT) program
- Supporting environmental stewardship, climate resilience, and emergency management preparedness through active transportation improvements, energy-efficient municipal operations, and continued enhancement of emergency planning, response coordination, and community resilience measures



- Strengthening regional collaboration and advocacy on transportation, healthcare access, infrastructure funding, and community services that impact residents across the region
- Continued prioritizing strong intergovernmental relationships and reconciliation. Ongoing engagement with the T’Sou-ke Nation and Sc’ianew First Nation supports shared stewardship of the land and fosters collaborative approaches to land use planning, cultural recognition, environmental care, and service delivery.

Looking ahead, Council will continue to take a proactive and collaborative approach to advocacy — strengthening partnerships, pursuing funding opportunities, and advancing initiatives that support sustainable growth, community resilience, and high-quality municipal services. Through strategic planning and regional collaboration, the District of Sooke remains well-positioned to address emerging challenges and reflect the priorities and aspirations of the community.

PORTFOLIO	OBJECTIVE	STATUS / UPDATE
Relationships	Advance partnership with T'Sou-ke Nation through revised Memorandum of Understanding.	Regular meeting MOU and Council to Council Meetings scheduled into December 2026
Housing & Infrastructure	Engage with Ministry of Housing and Municipal Affairs to secure infrastructure support.	UBCM Ministerial Meeting, Advocacy Letters, Public Statements, Working Group Meetings
Education	Partner with local schools to expand the District Council Club program and strengthen civic literacy among students.	150+ children engaged annually
Transportation	Engage with Ministry of Transportation and Transit to secure funding and support to address Highway 14 congestion.	Public Statements Ongoing Meetings With MOTT Staff
Transportation	Collaborate with BC Transit to explore transit options for local area use and expand.	Conversations In Progress
Health Care	Work with Ministry of Health and Island Health to advocate for expanded healthcare services.	Health Centre groundbreaking anticipated in 2026
Economic Resilience	Support efforts to enhance tourism marketing and implement Municipal Regional Destination Tax (MRDT) Program.	Active and collecting
Community Services	Collaborate with various ministries to advocate for improved access to childcare, homelessness services, health care, and social services in Sooke.	Working with Community Organizations and Providing Funding Community Investment Program
Climate Resilience and Preparedness	Advocate with the Ministry of Environment and Climate Change Strategy and Emergency Management BC for funding and support to strengthen the District's climate disaster preparedness and resilience.	Continued efforts through Fire Smart Program
Finance	Provide sound financial leadership that supports long-term service delivery, fiscal resilience, and strategic advocacy, such as calling for modernization of utility taxation and a reallocation of 911 service funding	AVICC and UBCM Resolutions; advocacy letters, public statements, and ongoing advocacy
Support for Food Security	Work with the Ministry of Agriculture and Food to advocate for food security initiatives that contribute to the well-being of residents and support local food resilience and secure sustainable funding for community food banks.	UBCM Ministerial Meeting, UBCM Staff level meeting; Sooke Region Food Systems Network Council and Staff Liaison
Public Safety	Advocate for increased provincial support for local policing services, including participation in the Vancouver Island Integrated Major Crime Unit (VIIMCU) and continued funding for the Mobile Youth Services Team (MYST)	UBCM Ministerial Meetings; Advocacy Letters. Direct funding to sustain and enhance 24/7 police and fire rescue services



Truth & Reconciliation

The District of Sooke is committed to fostering respectful and meaningful relationships with Indigenous Peoples and advancing reconciliation throughout the region.

We acknowledge that the District of Sooke is located on the traditional territories of the T'Sou-ke and Scia'new Nations. We honour their stewardship of these lands since time immemorial and recognize the enduring relationship Indigenous Peoples have with the land, waters, and natural environment.

We recognize the ongoing impacts of colonization on Indigenous communities and remain committed to working collaboratively with local Nations in support of reconciliation and the Truth and Reconciliation Commission of Canada's Calls to Action.

This commitment includes strengthening relationships with Indigenous communities and supporting opportunities for cultural understanding, shared learning, and collaboration. Through partnership, we aim to support social, economic, and environmental well-being while recognizing and respecting Indigenous knowledge, rights, and governance.

The District of Sooke remains committed to ensuring reconciliation is reflected in how we serve, grow, and govern as a community. Together, with humility, respect, and accountability, we continue this work.

CATEGORY	KEY ACTIONS	EXAMPLES
Relationship Building	Strengthen government-to-government ties	MOU renewal Council-to-council meetings Ceremonia participation (e.g., Little River Crossing)
Cultural Protocols & Training	Support respectful engagement through learning and recognition	Staff/council training Territorial acknowledgments at meetings and events
Celebrations & Cultural Events	Collaborate on and support Indigenous-led, endorsed or guided events	National Indigenous Peoples Day and Truth & Reconciliation Day observance
Art & Signage	Honour Indigenous culture through public art and language	Heritage Row mural Shelley Davies banners SENĆOTEN signage underway
Ecological Stewardship	Support restoration and planting with Indigenous knowledge	Sooke River Knotweed Project Native species use in parks
Inclusive Planning	Involve Nations in land use and long-range planning	OCP engagement Committee representation Referrals
Infrastructure Collaboration	Plan shared infrastructure with cultural and ecological awareness	Fire services agreement Little River Crossing Stormwater, wastewater Municipal-Type Service Agreement (MTSA)
Emergency Management	Integrate cultural safety into emergency response planning	EOC co-activation in practice, joint training, regional Indigenous engagement project
Education & Outreach	Incorporate Indigenous knowledge in public programming	Sooke Council Club SENĆOTEN in parks learning Video series
Ongoing Commitments	Reinforce reconciliation in policy and practice	Policy updates Land acknowledgments Compassionate Community declaration

Departmental Overviews and Performance Highlights

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

This section provides an overview of each department's core functions, key achievements from 2025, the value they deliver to residents, and their performance indicators in delivering services to the community.





Sustainable Action, District-Wide

The District continues to apply a whole-of-government approach to climate action, guided by the Low Carbon Resilience (LCR) framework. This approach integrates climate adaptation and emissions reduction efforts across all departments, recognizing the interconnected social, economic, environmental, and community benefits of sustainable decision-making.

Performance Indicators

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



Administrative Services

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

Key Functions:

- **Chief Administrative Officer (CAO):** Leads the District's administration, ensures operational efficiency, and aligns municipal services with Council's strategic goals
- **Human Resources (HR):** Develops and implements strategic HR policies and processes to support the retention and development of a productive work environment
- **Communications:** Develops and implements communication strategies to inform and engage residents, enhance transparency, and support public participation

Performance Indicators:

- **Employee Retention Rate:** Tracks the District's ability to attract and retain skilled staff, supporting continuity and service excellence
- **Public Engagement Metrics:** Measures resident reach and participation across all communications channels and events
- **Email newsletter reach and open rates of 65%,** exceeding industry average of 20%

2025 Highlights:

- Strengthened corporate leadership and cross-department collaboration to support Council priorities and effective service delivery
- Continued recruitment, onboarding, and employee development initiatives to support workforce stability, succession planning, and organizational resilience
- Expanded public engagement opportunities through enhanced digital communications, outreach initiatives, and accessible public information resources, contributing to more than 1,700 interactions during the 2025 budget engagement process—an increase of more than 40% from approximately 1,200 interactions in 2024
- Transitioned to a new municipal website platform to improve accessibility, navigation, and access to public information, while enhancing the District's ability to provide timely updates and access to information

Value to Taxpayers:

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

Corporate Services

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

Key Functions:

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

Performance Indicators:

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

2025 Highlights:

- Supported 20 Council meetings and 6 Committee of the Whole meetings in accordance with legislative requirements
- Processed 38 Freedom of Information requests, strengthening public access to information and government transparency while upholding the protection of personal privacy. This is an increase from 30 in 2024.
- Bylaw Service Calls: 978 in 2025, compared with 1012 in 2024 and 767 in 2023. While calls decreased 3% from 2024, volumes remain 28% higher than 2023
- Advanced digital transformation in records management through planning for the Electronic Document and Records Management System (EDRMS)
- Advanced the Records Management program to improve physical filing, storage, and records destruction processes, supporting more efficient and compliant information handling
- Collaborated with Wild Wise Society on attractant management education and enforcement

Value to Taxpayers:

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



Financial Services

Financial Services supports the District's long-term financial sustainability through responsible budgeting, financial reporting, taxation, procurement, and customer service. The department also supports climate action initiatives through sustainable procurement practices and grant administration.

Key Functions:

- Budgeting and Financial Planning: Develops, monitors, and reports on the District's annual budget, ensuring financial resources align with Council priorities and long-term plans
- Accounting and Financial Reporting: Maintains accurate financial records, ensures compliance with public sector accounting standards, and prepares annual financial statements and reporting requirements
- Property Taxation: Administers property tax billing and collection in accordance with provincial legislation and municipal bylaws
- Procurement: Oversees purchasing and procurement processes to support transparency, value for money, and sustainable purchasing practices
- Customer Service and Reception: Provides front-line customer service by assisting residents with inquiries, payments, and access to municipal services

Performance Indicators:

- **Budget Variance Rate:** Measures the difference between budgeted and actual expenditures to monitor financial performance and forecasting accuracy
- **Property Tax Collection Rate:** Measures the percentage of current-year property taxes collected within the fiscal year
- **Financial Reporting Timeliness:** Measures completion of audited financial statements and required provincial reporting within legislated timelines

2025 Highlights:

- Received the Canadian Award for Financial Reporting (CANFR) for fiscal 2024 from Government Finance Officers Association (GFOA).
- Provided financial administration and oversight for the Municipality and Regional District Tax (MRDT) program.
- Began the creation of a new Sewer Utility Billing Model following the expiration of the current Sewer Parcel Tax.
- Received a clean audit opinion from KPMG for the 2024 fiscal year, reflecting strong financial controls, accountability, and transparency.
- Released the 2025–2029 Five-Year Financial Plan with public feedback incorporated to help align financial priorities with community needs and long-term sustainability.
- Supported Council’s approval of a 15.29% property tax increase for 2025 to maintain key services and advance strategic priorities.
- Included the new Asset Management Bylaw and plan with the 2025–2029 financial plan, including dedicated funding through a 2% annual tax increase to support sustainable infrastructure renewal and replacement.
- Continued advancing the District’s Asset Management framework through updates to the Asset Management Policy, further strengthening long-term infrastructure planning and investment strategies.
- Implemented a new Permissive Tax Exemption

Policy and Bylaw, providing greater clarity, consistency, and transparency in the administration of tax exemptions

- Updated the Fees and Charges Bylaw to improve cost recovery and better align fees with current service delivery levels.
- Supported the transition to 24/7 Fire Rescue service and assisted with IAFF collective bargaining negotiations, ensuring financial impacts were effectively managed.
- Began implementation of a new payroll software system to improve efficiency, accuracy, and long-term payroll processing capabilities.
- Issued 7,400 property tax notices and processed 4,862 accounts payable invoices to support municipal operations and ensure timely vendor payments.
- Set up 480 pre-authorized withdrawal accounts and processed 6,192 EFT deposits (funds received), 502 online payments for Business Licences and Tax Certificates, helping reduce paper use and the municipality’s carbon footprint.
- Processed 321 property tax deferments and 4,882 Home Owner Grants
- Cheques issued was 639 and Electronic Fund Payments issued was 1,224
- Handled 8,503 inbound and outbound calls through the Front Desk
- Supported community resilience and service continuity by aligning financial practices with climate action priorities, including municipal fleet electrification and energy efficiency upgrades.

Value to Taxpayers:

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

Information Technology Services (including GIS)

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

Key Functions:

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

Performance Indicators:

- **System Uptime Rate:** Tracks the reliability of IT infrastructure and availability of core systems, ensuring minimal service disruption
- **Cybersecurity Incidents Resolved:** Measures the number and resolution rate of attempted or detected cybersecurity threats
- **GIS Data Accuracy and Utilization:** Assesses the quality, frequency, and application of spatial data in supporting municipal operations and public access tools

2025 Highlights:

- 109 Parcels digitized
- 125 Park assets updated
- 380 meters of sewer main digitized
- 1000 meters of storm main digitized
- Creation of Emergency Operating Centre information portal and parks finder map
- 148 Parcels Digitized
- Upgraded core IT infrastructure to improve system reliability, enhance cybersecurity protections, and increase network performance across municipal facilities
- Upgraded Enterprise GIS system to modernize on premise map applications and software
- Created ‘How We Move’ story map, enabling the public to gain insights on completed and upcoming capital projects
- Supported Planning through OCP update by providing figures and updating online map layers
- Supported Operations by creating maps for infrastructure grant applications
- Continued refinement and automation of NG911 compliant address dataset
- Completed Canada Public Infrastructure Survey to report on assets owned by the District

Value to Taxpayers:

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

Planning, Development & Building Services

This division shapes Sooke's physical and economic landscape. By managing land use planning, subdivision review, development applications, building safety, and community economic development, this division ensures that growth is aligned with community values, environmental stewardship, infrastructure capacity, and strategic priorities. The division also supports local businesses and promotes economic resilience through a dedicated focus on business development, investment attraction, and sustainable community growth.

Key Functions:

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

Performance Indicators:

- **Permits and Subdivision Applications Processed:** Measures development, construction, and subdivision activity across residential, commercial, and other sectors.
- **Building Inspection Compliance Rate:** Tracks adherence to safety and construction standards during inspections.
- **Economic Development Funding Secured:** Monitors the amount of external funding obtained to support business services, tourism initiatives, and community development projects.

2025 Highlights:

- Issued 208 building permits, including 83 residential permits, supporting continued housing growth and development throughout the community.
- Approved permits for 208 new dwelling units, contributing to increased housing supply and residential development opportunities.
- Conducted 1542 building inspections, helping ensure construction safety, regulatory compliance, and quality standards across development projects.
- Processed 24 planning and development applications, including zoning, development variance, and related land use applications, supporting responsible community growth and long-term planning objectives.
- Generated approximately \$560,000 in building permit revenue and supported over \$63.6 million in construction value, reflecting continued investment and economic activity within the District.
- Advanced economic development and tourism initiatives through ongoing work related to the Municipal and Regional District Tax (MRDT) program to support tourism infrastructure and visitor services.
- Supported the adoption of the District's updated Official Community Plan (OCP), establishing a renewed long-term vision to guide growth, housing, transportation, environmental stewardship, and community development.

Value to Taxpayers:

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

Community Safety Services

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

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

Key Functions:

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

Performance Indicators:

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

2025 Highlights:

- Responded to 1,580 fire service calls, a 3.6% increase from 2024
- Increased FireSmart participation to 80 residents, a more than 40% year-over-year increase, reducing wildfire risk and strengthening community readiness
- RCMP responded to approximately 5,795 service calls, up 8% from 2023, with strategic focus areas including:
 - Enhanced Road Safety (targeting impaired, aggressive, and distracted driving)
 - Crime Reduction (safe streets and addressing prolific offenders)
 - Community Involvement (initiatives such as Coffee with a Cop and participation in Tour de Rock)
 - Officer Wellness and Recognition (conflict resolution training, respectful workplace initiatives, and officer commendations)
- Conducted joint emergency training at SEAPARC Recreation Centre, strengthening local emergency response readiness
- Advanced reconciliation efforts and strengthened trust through meaningful engagement, partnership, and collaboration with Indigenous communities, recognizing shared responsibilities for community safety, cultural respect, and mutual support

Value to Taxpayers:

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

Operations Services

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

Key Functions:

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

2025 Highlights:

- Maintained approximately 290 acres of parkland and 20 km of trails, with improvements to trail surfaces and signage
- Enhanced road safety through line painting, new crosswalks, and energy-efficient pedestrian flashers
- Expanded the wastewater treatment plant, increasing capacity and improving energy efficiency
- Added electric vehicles to the municipal fleet, reducing emissions and operating costs
- Substantial completion of the Little River Crossing
- Completed enhancements to Ravens Ridge Park, improving recreational amenities
- Advanced improvements to the application process through the Development Application Process Review (DAPR), streamlining coordination across departments and improving clarity for applicants.

- Issued 36 Parks Use Permits, supporting events in parks and public spaces throughout the community
- Completed restoration work near Nott Pond in John Phillips Memorial Park through BC Hydro grant funding, in collaboration with T’Sou-ke Nation.

Value to Taxpayers:

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



FINANCIAL OVERVIEW

Financial Section

The following pages include a letter from the District's Director of Financial Services, 2025 Permissive Tax Exemptions, and the District's audited financial statements.





Report from the Director of Financial Services

Mayor and Council and the Citizens of Sooke:

It is my pleasure, on behalf of the Finance Department, to present the District of Sooke's audited consolidated financial statements for the year ended December 31, 2025, together with information regarding the District's financial position and operating results.

The District's independent external auditors, KPMG LLP, 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 position as of December 31, 2025, and are prepared following Canadian Public Sector Accounting Standards (PSAS). 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 maintaining effective internal controls, safeguarding public assets, ensuring the reliability of financial reporting, and supporting the long-term financial sustainability of the District.

Financial Statement Highlights:

- The District's overall financial position strengthened by \$4.1 million, with accumulated surplus totaling \$163.1 million in 2025, compared to \$159.0 million in 2024. The accumulated surplus represents what remains after the assets have been used to meet the liabilities.
- Total revenues for the year were \$28.6 million, exceeding expenses of \$24.5 million and resulting in an annual surplus of \$4.1 million. This exceeded the budgeted surplus of \$2.0 million.
- The District reported total financial assets of \$19.7 million and net financial assets of \$6.0 million at year-end, which is consistent with the 2024 level of \$6.2 million.
- Tangible capital assets increased from \$152.4 million in 2024 to \$156.9 million in 2025, an increase of \$4.5 million, reflecting continued investment in municipal infrastructure, including completion of the Little River Pedestrian Bridge and the Raven's Ridge Sport Box.
- Total expenses increased by \$2.5 million, from \$22.0 million in 2024 to \$24.5 million in 2025. The increase was primarily attributable to RCMP and Fire Department staffing enhancements, the filling of vacant positions throughout the organization, and inflationary pressures affecting operating costs.
- The District continued to strengthen its balance sheet during 2025. Long-term

debt declined from \$2.2 million to \$1.3 million, reflecting the paying-down of the Sewer debt.

These results reflect Council's commitment to maintaining the District's financial sustainability while continuing to invest in the infrastructure, services, and amenities that support a growing and vibrant community.

During the 2025 fiscal year, the District continued to experience inflationary pressures that increased the cost of delivering municipal services and completing capital projects. Management actively monitored these impacts and implemented measures to maintain financial sustainability while preserving service levels.

In closing, I would like to extend my gratitude to the District's dedicated employees whose commitment to excellence continues to strengthen the organization and support the delivery of high-quality municipal services. Their efforts contributed to the District's receiving the Government Finance Officers Association's (GFOA's) Canadian Award for Financial Reporting (CANFR) for the 2024 fiscal year. This award recognizes Canadian municipal governments that go beyond accounting principles to prepare comprehensive, transparent, and easily readable annual reports.

In addition, the District's Municipal and Regional District Tax (MRDT) application was approved by the Province of British Columbia in July 2025. The MRDT fund will support local tourism development initiatives and advance the District's Strategic Economic Development Plan. Program planning and delivery remain the responsibility of Economic Development, while the Finance Department provides financial administration and stewardship of the MRDT fund.

Thank you to Council and the residents of Sooke for your continued support and trust. The Finance Department remains committed to sound financial management, transparency, accountability, and continuous improvement in support of the District's strategic priorities and long-term sustainability.

Sincerely,



ROSE LIU, MBA, CPA, CMA, PCP

DIRECTOR OF FINANCIAL SERVICES, DISTRICT OF SOOKE

JUNE 4, 2026

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 2025. (District of Sooke Bylaw No. 930, 2025).

NAME & ADDRESS	2025 GENERAL MUNICIPAL TAX RELIEF	2025 TAX RELIEF - ALL TAX
Sooke Baptist Church, 7110 West Coast Road	\$8,272.60	\$19,059.54
Christian Life Assembly, 6851 West Coast Road.	\$1,492.88	\$3,515.42
Anglican Synod Diocese of BC, 1952 Murray Road	\$3,055.79	\$7,195.72
Seventh Day Adventist Church, 6251 Sooke Road	\$645.97	\$1,521.12
Seventh Day Adventist Church, 6255 Sooke Road	\$864.91	\$2,036.68
Sooke Congregation of Jehovah's Witnesses, 2207 Church Road	\$3,808.27	\$8,967.65
Bishop of Victoria, 2191 Townsend Road	\$3,750.58	\$8,831.80
Sooke Community Association, Community Hall, 2039 Shields Road	\$4,509.40	\$9,190.15
Sooke Community Association, Ballpark, 6441 Throup Road	\$2,216.52	\$5,219.42
Sooke Community Association, Parking Area & Ballpark, 6521 Throup Road	\$6,136.39	\$14,217.05
Sooke Community Association, Fred Milne Park, 2249 Sooke River Road	\$2,629.87	\$5,630.54
Sooke Community Association, Park, Sooke Flats, 2259 Phillips Road	\$22,508.57	\$43,504.77
Girl Guides of Canada, 2292 Sooke River Road	\$3,374.14	\$7,670.07
YMCA-YWCA of Vancouver Island, Glinz Lake Road	\$14,554.08	\$34,271.70
Children's Health Foundation of Vancouver Island, 6672 Wadams Way	\$26,556.78	\$50,699.29
M'Akola Housing Society, 2170 Charters Road	\$76,036.51	\$150,501.13
M'Akola Housing Society, 2055 Drennan Street	\$26,492.23	\$52,436.78

NAME & ADDRESS	2025 GENERAL MUNICIPAL TAX RELIEF	2025 TAX RELIEF - ALL TAX AUTHORITIES
Sooke Harbour Authority, Maple Avenue S	\$8,355.94	\$16,881.89
Crown Federal, 1800 Maple Avenue S	\$246.55	\$580.58
Sooke Royal Canadian Legion Branch 54, 6726 Eustace Road	\$10,318.07	\$20,386.12
Sooke Elderly Citizens Society (Ayre Manor), 6764 Ayre Road	\$9,943.52	\$19,681.48
Sooke Mount Shepherd Masonic Association, 6544 Throup Road	\$5,232.86	\$9,990.01
Sooke Hospice Society, 6669 Goodmere Road	\$3,093.34	\$5,993.44
Aber Holdings INC - Sooke Family Resource Society Thrift Store, 2065 Anna Marie Rd	\$10,091.95	\$19,266.44
CRD - Juan de Fuca Salmon Restoration Society , 2895 Sooke River Road	\$17,239.41	\$32,937.10
Knox Vision Society, 2110 Church Road	\$17,191.12	\$33,687.62
Sooke Regional Historical Society, Museum, 2070 Phillips Road	\$17,165.66	\$32,770.79
TOTAL	\$305,783.91	\$616,644.30

Financial Statements of

DISTRICT OF SOOKE

Year ended December 31, 2025

DISTRICT OF SOOKE

Financial Statements

Year ended December 31, 2025

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.

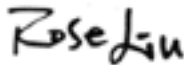
The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely 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
April 23, 2026
Sooke, B.C. Canada



Director of Financial Services
April 23, 2026
Sooke, B.C. Canada



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

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the District of Sooke

Opinion

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

- the statement of financial position as at December 31, 2025
- 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, 2025 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

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

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



District of Sooke
Page 2

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 27, 2026

DISTRICT OF SOOKE

Statement of Financial Position

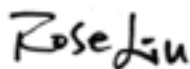
December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets:		
Cash and cash equivalents (note 3)	\$16,933,802	\$18,314,424
Property taxes receivable	1,547,691	1,321,441
Accounts receivable	1,017,818	1,268,994
Other assets (note 12(a))	165,005	160,208
	<u>19,664,316</u>	<u>21,065,067</u>
Financial liabilities:		
Accounts payable and accrued liabilities	3,471,131	4,232,799
Asset retirement obligations (note 11)	56,000	56,000
Deposits	2,706,555	3,551,338
Deferred revenue (note 4)	5,485,402	4,297,887
Employee benefit obligations (note 5)	701,588	484,921
Long-term debt (note 6)	1,288,527	2,215,910
	<u>13,709,203</u>	<u>14,838,855</u>
Net financial assets	5,955,113	6,226,212
Non-financial assets:		
Tangible capital assets (note 7)	156,915,530	152,409,452
Inventory of supplies	4,729	9,459
Prepaid expenses	216,810	345,296
	<u>157,137,069</u>	<u>152,764,207</u>
Accumulated surplus (note 8)	<u>\$163,092,182</u>	<u>\$158,990,419</u>

Commitments and contingent liabilities (note 12)

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

On behalf of the District:



Director of Financial Services
April 23, 2026
Sooke, B.C. Canada

DISTRICT OF SOOKE

Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	Financial Plan (note 13)	2025	2024
Revenue:			
Net taxes available for municipal purposes (note 9)	\$14,766,655	\$14,941,349	\$12,670,681
Sales and user fees	147,213	204,186	145,987
Government transfers (note 10)	4,104,732	3,709,474	2,718,930
Investment income	450,000	1,074,247	1,086,140
Penalties and fines	260,000	301,148	294,852
Licenses and permits	1,155,000	833,771	968,070
Donations and contributions	-	2,820,813	2,837,714
Development cost charges (note 4)	803,433	475,254	5,675,464
Sewer operating revenue	3,219,265	4,034,637	3,217,306
Casino revenue sharing	260,000	236,353	247,304
Total revenue	25,166,298	28,631,232	29,862,448
Expenses:			
General government	4,902,019	5,272,512	5,311,500
Protective services	7,994,995	8,747,378	7,152,798
Development services	6,845,498	7,025,669	6,472,528
Sewer	3,394,988	3,483,910	3,126,441
Total expenses	23,137,500	24,529,469	22,063,267
Annual surplus	2,028,798	4,101,763	7,799,181
Accumulated surplus, beginning of year	158,990,419	158,990,419	151,580,083
Adoption of PS 3400 Revenue Standard	-	-	(388,845)
Accumulated surplus, end of year	161,019,217	163,092,182	158,990,419

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, 2025, with comparative information for 2024

	Financial Plan (note 13)	2025	2024
Annual surplus	\$2,028,798	\$4,101,763	\$7,799,181
Acquisition of tangible capital assets	(9,876,611)	(5,380,432)	(13,708,810)
Developer contributions of tangible capital assets	-	(2,625,413)	(1,543,444)
Proceeds from disposal of tangible capital assets	-	35,709	232,070
Amortization of tangible capital assets	3,197,151	3,464,808	3,235,730
(Gain) loss on disposal/write down of tangible capital assets	-	(750)	56,697
	(6,679,460)	(4,506,078)	(11,727,757)
Change in inventory	-	4,730	(9,459)
Change in prepaid expenses	-	128,486	(26,373)
		133,216	(35,832)
Change in net financial assets (debt)	(4,650,662)	(271,099)	(3,964,408)
Net financial assets, beginning of year	6,226,212	6,226,212	10,579,465
Adoption of PS 3400 Revenue Standard	-	-	(388,845)
Net financial assets, end of year	1,575,550	5,955,113	6,226,212

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

DISTRICT OF SOOKE

Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$4,101,763	\$7,799,181
Items not involving cash:		
Developer contributions of tangible capital assets	(2,625,413)	(1,543,444)
Amortization of tangible capital assets	3,464,808	3,235,730
(Gain) Loss on disposal/write down of tangible capital assets	(750)	56,697
Actuarial adjustment on debt	(323,582)	(299,350)
Change in non-cash operating assets and liabilities:		
Property taxes receivable	(226,250)	(446,272)
Accounts receivable	251,176	(109,408)
Other assets	(4,797)	(5,391)
Accounts payable and accrued liabilities	(761,668)	(853,962)
Deposits	(844,783)	(1,186,977)
Employee benefit obligations	216,667	68,995
Deferred revenue	1,187,515	(5,158,357)
Inventory	4,730	(9,459)
Prepaid expenses	128,486	(26,373)
	4,567,902	1,521,610
Capital activities:		
Proceeds from disposal of tangible capital assets	35,709	232,070
Acquisition of tangible capital assets	(5,380,432)	(13,708,810)
	(5,344,723)	(13,476,740)
Financing activities:		
Proceeds from borrowing	-	815,570
Repayment of debt	(603,801)	(483,904)
	(603,801)	331,666
Decrease in cash and cash equivalents	(1,380,622)	(11,623,464)
Cash and cash equivalents, beginning of year	18,314,424	29,937,888
Cash and cash equivalents, end of year	16,933,802	18,314,424

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

DISTRICT OF SOOKE

Notes to Financial Statements

Year ended December 31, 2025

District of Sooke (the "District") is a municipality in the Province of British Columbia and operates under the provisions of the Local Government Act and the Community Charter of British Columbia.

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

1. Significant accounting policies:

The financial statements of the District are prepared by management in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Reporting entity:

The financial statements include a combination of all the assets, liabilities, accumulated surplus, revenues and expenses of all the District's activities and funds. Inter-departmental balances and organizational transactions have been eliminated. The District does not administer any trust activities on behalf of external parties. The District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(c) Government transfers:

Government transfers without stipulations restricting their use are recognized in the financial statements as revenue in the period in which the transfers are authorized, any eligibility criteria are met, and reasonable estimates of the amount can be made. Government transfers with stipulations restricting their use are recognized in the financial statements as revenues in the period in which the eligible expenditures are incurred, providing they are authorized, and eligibility criteria are met.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(d) Revenue:

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

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

(e) Deferred revenue:

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

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

(f) Property tax revenue:

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

(g) Investment income:

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

(h) Deposits:

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(i) Cash and cash equivalents:

Cash and cash equivalents include investments in the Municipal Finance Authority of British Columbia ("MFA") Money Market Funds and Government Focused Ultra-Short Bond, and are recorded at cost plus earnings reinvested in the funds. Cash equivalents have a maturity of three months or less from the date of acquisition.

(j) Long-term debt:

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

(k) Employee future benefits:

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

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

(l) Non-financial assets:

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

(i) Tangible capital assets

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(I) Non-financial assets (continued):

(i) Tangible capital assets (continued)

Asset	Useful life - years
Land improvements	10 - 50
Buildings	25 - 40
Equipment, furniture and vehicles	4 - 25
Roads and sidewalks	25 - 75
Storm sewer	60 - 80
Sanitary sewer	10 - 80

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

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

(ii) Contributions of tangible capital assets

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

(iii) Works of art and cultural and historic assets

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

(iv) Interest capitalization

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

(v) Leased tangible capital assets

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(m) Contaminated sites:

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

(n) Asset retirement obligation:

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

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

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

(o) Financial instruments:

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

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

1. Significant accounting policies (continued):

(o) Financial instruments (continued):

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

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

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

(p) Use of estimates:

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

Actual results could differ from these estimates.

2. Upcoming accounting changes:

(a) The Conceptual Framework for Financial Reporting in the Public Sector:

The PSAB issued The Conceptual Framework for Financial Reporting in the Public Sector, which replaces the conceptual aspects of Section PS 1000, Financial Statement Concepts and Section PS 1100, Financial Statement Objectives. This conceptual framework applies to fiscal years beginning on or after April 1, 2026, with early adoption permitted.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

2. Upcoming accounting changes (continued):

(b) PS 1202 Financial Statement Presentation:

This section revises and replaces the existing PS 1201 Financial Statement Presentation. This section applies to fiscal years beginning on or after April 1, 2026, with early adoption only permitted if The Conceptual Framework for Financial Reporting in the Public Sector is also adopted at the same time.

3. Cash and cash equivalents:

	2025	2024
Bank deposits	\$ 2,598,471	\$ 3,623,229
Municipal Finance Authority ("MFA") Government Focused Ultra-Short Bond	4,185,841	14,653,317
MFA Money Market Funds	-	37,878
MFA National Bank high interest savings account	10,149,490	-
	<hr/> \$ 16,933,802	<hr/> \$ 18,314,424

4. Deferred revenue:

	2025	2024
Prepaid property taxes	\$ 1,407,508	\$ 1,329,457
Development cost charges	2,513,562	1,073,469
Permit revenue	484,763	447,175
Other deferred revenue	1,079,569	1,447,786
Total deferred revenue	<hr/> \$ 5,485,402	<hr/> \$ 4,297,887

Business licenses are included in other deferred revenue.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

4. Deferred revenue (continued):

Development cost charges (DCCs)

	2025	2024
Opening balance of unspent funds	\$ 1,073,469	\$ 6,032,141
Add:		
Development cost charges collected during the year	1,890,725	649,751
Interest earned	24,622	67,041
	<u>1,915,347</u>	<u>716,792</u>
	2,988,816	6,748,933
Less amount recorded as revenue	(475,254)	(5,675,464)
Closing balance of unspent funds	<u>\$ 2,513,562</u>	<u>\$ 1,073,469</u>

5. Employee benefit obligations:

	2025	2024
Accrued vacation	\$ 172,655	\$ 118,678
Accrued sick leave	281,248	231,461
Other contract obligations	247,685	134,782
	<u>\$ 701,588</u>	<u>\$ 484,921</u>

Employee benefit obligations represent accrued benefits as at December 31, 2025. Accrued vacation is the amount of vacation entitlement carried forward into the next year. Other contract obligations include banked flex time, overtime payable, and statutory payable to the District's employees, 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, 2024 the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

5. Employee benefit obligations (continued):

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024 indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2027, with results available in 2028.

The District paid \$783,333 (2024 - \$668,597) for employer contributions while employees contributed \$676,121 (2024 - \$579,082) to the plan in fiscal 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

6. Long-term debt:

	2025	2024
MFA Long-term loan for ladder truck bearing interest at 4.52% and matures in 2027	72,902	114,172
MFA Long-term loan for sewer capital project bearing interest at 4.43% and matures in 2026	557,196	1,160,653
MFA Equipment Loan (engine 1A) bearing annual variable interest matured in 2025	-	25,188
MFA Equipment Loan (engine 1B) bearing annual variable interest matured in 2025	-	100,327
MFA Equipment Loan (pumper truck) bearing annual variable interest and matures in 2029	658,429	815,570
Long-term debt	\$ 1,288,527	\$ 2,215,910

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

6. Long-term debt (continued):

(a) MFA Long-term loans:

The District issues its debt through the Municipal Finance Authority ("MFA"). A long-term loan is issued on a sinking fund basis, whereby the MFA invests the District's principal payments so that the payments, plus investment income, will equal the original outstanding debt amount at the end of the repayment period. The gross value of MFA long-term loans at December 31, 2025 is \$9,417,101 (2024 - \$9,417,101).

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

(b) MFA Equipment loans

The MFA has established an equipment financing program. Loans under the equipment financing program are available to both regional districts and municipalities under section 175 of the Community Charter and are direct obligations of the entity requesting funding. In the case of a municipality, it does not have to seek consent of its regional district to obtain an equipment financing loan. The maximum length of an equipment financing loan agreement is five years. Interest rates are based on the Canadian Dollar Offered Rate and the loans have fixed monthly payments with the interest portion calculated on the last day of the month. The gross value of MFA Equipment loans at December 31, 2025 is \$815,570 (2024 - \$1,615,570).

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

	Total
2026	\$ 487,547
2027	196,867
2028	176,162
2029	144,625
2030	-
Actuarial adjustments	283,326
	<u>\$ 1,288,527</u>

(d) Total interest expense on debt for the year ending December 31, 2025 amounted to \$182,129 (2024 - \$169,963). Total principal payment (including actuarial adjustment) for the year ending December 31, 2025 amounted to \$927,383 (2024 - \$783,254).

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

7. Tangible capital assets:

Year Ended December 31, 2025									
	Land	Land Improvements	Buildings	Equipment, furniture, and vehicles	Road, bridges, and sidewalks	Storm sewer	Sanitary sewer utility	Work in progress	Total 2025
Cost:									
Balance, beginning of year	49,650,250	11,102,468	5,458,182	9,193,801	77,978,394	17,432,553	36,415,276	4,248,706	211,679,630
Additions	274,849	408,956	163,047	551,316	4,176,213	740,504	1,079,725	613,235	8,005,845
Transfers	-	2,413,265	108,850	-	(5,500,576)	3,705,652	2,279,905	(3,007,096)	-
Disposals	(6,348)	-	-	(2,585,025)	-	-	-	-	(2,591,373)
Balance, end of year	50,118,751	13,922,689	5,730,079	7,160,092	76,654,031	21,878,709	39,774,906	1,854,845	217,094,102
Accumulated Amortization:									
Balance, beginning of year	-	5,220,876	3,500,089	4,863,337	33,318,718	3,088,650	9,298,528	-	59,270,178
Amortization, current year	-	522,402	217,001	440,804	1,489,814	152,147	632,640	-	3,484,808
Disposals	-	-	-	(2,556,414)	-	-	-	-	(2,556,414)
Balance, end of year	-	5,743,278	3,717,070	2,747,727	34,818,532	3,220,797	9,931,168	-	80,178,572
Net book value, end of year	50,118,751	8,179,411	2,013,009	4,412,365	41,835,499	18,657,912	29,843,738	1,854,845	156,915,530

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

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Year ended December 31, 2025

7. Tangible capital assets (continued):

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

7. Tangible capital assets (continued):

(a) Work in progress:

Assets in progress having a value of \$1,854,845 (2024 - \$4,248,706) 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 recognized during the year is \$2,625,413 (2024 - \$1,543,444) comprised of land (\$274,849), land improvements (\$160,274), roads and sidewalks (\$1,209,908), storm sewer (\$692,632), and sanitary sewer (\$287,750).

(c) Tangible capital assets disclosed at nominal values:

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

(d) Works of art and historical treasures:

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

(e) Write-down of tangible capital assets:

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

8. Accumulated surplus:

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

	2025	2024
Surplus:		
Equity in tangible capital assets	\$ 155,335,352	\$ 150,193,542
Operating fund	29,341	248,640
Total surplus	155,364,693	150,442,182
Reserve Funds:		
COVID-19 Safe Restart Reserve	335,753	717,730
Growing Communities Reserve	2,193,249	2,602,360
Sewer Reserve Fund	602,784	1,559,010
Community Works Fund (Gas Tax) Reserve	565,569	332,867
Playing Field Reserve	-	129,619
Future Policing Costs Reserve	235,139	273,287
Future Road Liabilities Reserve	375,199	375,199
Parkland Reserve	324,705	314,404
Emergency Road Repair / Snow Removal Reserve	108,590	105,145
General Asset Management	411,281	216,056
Fire Equipment Reserve	21,649	19,282
Affordable Housing	705,230	493,655
Capital Improvement Financing Reserve	168,573	163,224
SPA Revenue Reserve	198,617	175,475
Land (Non-park)	307,738	297,975
Revenue Smoothing	14,512	14,512
Frontage Improvements Reserve	66,536	66,536
Community Amenities	64,486	62,440
Casino Revenue Reserve	291,656	452,954
Property Tax Stabilization	51,000	51,000
Sewer Expansion Reserve	612,861	53,145
Risk Management	30,870	30,870
Harbour Park Reserve	30,342	30,342
Trees (Park St)	11,150	11,150
Total reserve funds	7,727,489	8,548,237
Accumulated surplus	\$ 163,092,182	\$ 158,990,419

Included in operating fund is a \$291,651 interfund receivable from equity in tangible capital assets related to tangible capital assets to be funded by debt not yet received as at December 31, 2025.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

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.

	2025	2024
Taxes:		
Property tax	\$ 30,856,964	\$ 27,226,640
Payments in lieu of taxes	118,016	96,725
Municipal and Regional District Tax	34,431	-
Fortis operating fee	38,771	44,171
1% Utility tax	182,963	162,051
	31,231,145	27,529,587
Less taxes levied on behalf of:		
Provincial government - school taxes	7,532,839	7,183,118
Capital Regional District	4,474,145	4,138,535
Capital Regional Hospital District	728,575	723,481
Municipal Finance Authority	1,181	1,167
BC Assessment Authority	217,095	208,020
BC Transit Authority	2,269,813	1,595,096
Vancouver Island Regional Library	1,066,148	1,009,489
	16,289,796	14,858,906
Net taxes available for municipal purposes	\$ 14,941,349	\$ 12,670,681

10. Government transfers:

The government transfers reported on the Statement of Operations are:

	2025	2024
Provincial Small Community Protection	\$ 240,000	\$ 280,800
Provincial Traffic Fine	103,000	73,000
Investing in Canada Infrastructure Program	-	194,145
Fire Smart	173,268	129,219
Provincial (UBCM)	241,383	214,777
Small-scale Multi-Unit Housing Grant (SSMUH)	91,180	75,520
Climate Action Rebate	281,851	146,937
Community Works Fund (Gas Tax)	750,335	750,335
Ministry of Transportation and Infrastructure	260,000	144,398
Federal Active Transportation Fund Grant	1,417,538	-
Capital Regional District	27,338	510,436
Other	123,581	199,363
	\$ 3,709,474	\$ 2,718,930

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

11. Asset retirement obligations:

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

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

	2025	2024
Balance, beginning of year	\$ 56,000	\$ 56,000
Retirement costs incurred	-	-
Balance, end of year	\$ 56,000	\$ 56,000

12. Commitments and contingent liabilities:

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

(a) Municipal Finance Authority debt reserve fund deposits:

Under borrowing arrangements with the MFA, the District is required to lodge security by means of demand notes and interest-bearing cash deposits based on the amount of the borrowing. As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. These deposits totaling \$165,005 (2024 - \$160,208) 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, 2025 there were contingent demand notes of \$272,296 (2024 - \$272,296) which are not included in the financial statements of the District.

(b) The CRD debt, under the provision of the Local Government Act, is a direct, joint and several liability of the CRD and each member municipality within the CRD, including the District.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

12. Commitments and contingent liabilities: (continued)

- (c) The District is a shareholder and member of the Capital Regional Emergency Service Telecommunications ("CREST") Incorporated whose services provide centralized emergency communications, and related public safety information services to municipalities, regional districts, the provincial and federal governments and their agencies, and emergency service organizations throughout the Greater Victoria region and the Gulf Islands. Members' obligations to share in funding ongoing operations and any additional costs relating to capital assets are to be contributed pursuant to a Members' Agreement.
- (d) As part of the normal course of business, the District has entered into various agreements and contracts for services with periods ranging up to five years. This includes various capital projects as at December 31, 2025 with significant agreements totaling \$1,929,153. In addition, the District has open purchase commitments that have not yet been recorded in the accounts. Funding for the majority of these obligations has been set aside in reserves for future expenditures, development cost charges and grant revenue. These amounts will be recorded in the accounts in the period when the goods and services to which they relate are received.
- (e) The District entered into a long-term contract with the Royal Canadian Mounted Police for the provision of police services effective April 1, 2002. Under the terms of this contract, the District is responsible for 90% as of April 1, 2024. At current strength (14 members, full strength is 16 members) the 2026 estimated cost of this contract is \$4,634,041.
- (f) The District is a defendant in various lawsuits. The District records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. The District is covered through an independent insurance program against certain claims.

The District is self-insured for general liability claims through membership in the Municipal Insurance Association of British Columbia, a reciprocal insurance exchange. Under this program, member municipalities jointly share claims against any member in excess of their deductible. Should the Association pay out claims in excess of premiums received, it is possible that the District, along with the other participants, would be required to contribute towards the deficit. The District's deductible is \$10,000.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

13. Financial plan data:

The financial plan data presented in these financial statements is based upon the 2025 operating and capital financial plans adopted by Council on April 7, 2025. Amortization is included in the plan. The following reconciles the approved financial plan to the figures reported in these financial statements.

	2025 Budget
Revenues:	
Financial plan, originally approved by Council	\$37,855,266
Less:	
Transfer from other funds	6,830,965
Debt proceeds	177,835
DCC funds	2,483,017
Amortization offset	3,197,151
Total revenue	25,166,298
Expenses:	
Financial plan, originally approved by Council	37,855,266
Less:	
Capital expenses	9,876,611
Transfer to other reserves	1,772,091
DCC funds	2,483,017
Debt principal payments	586,047
Total expenses	23,137,500
Annual surplus	2,028,798

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

14. Financial instruments risk management:

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

14. Financial instruments risk management (continued):

(a) Credit risk:

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

(b) Liquidity risk:

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

(c) Market risk:

Market risk is the risk that changes in market price, such as foreign exchange rates, interest rates and other price risks, will affect the District's results of operations or the fair value of its holdings of financial instruments. In the normal course of operations, the District makes a small number of purchases denominated in US dollars. The District does not have any material transactions denominated in foreign currencies at year end.

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

The imposition of US tariffs on cross-border trade will result in increased costs for goods and services procured from US suppliers, impacting operations and infrastructure projects. While the long-term impact of US tariffs remains uncertain, the District is actively working to monitor and mitigate the risks and impacts of tariffs.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information:

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

(a) General government:

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

(b) Protective services:

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

(c) Development services:

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

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

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information (continued):

(c) Development services (continued):

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

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

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

(d) Sewer:

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

Certain allocation methodologies have been employed in the preparation of the segmented financial information. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in note 1.

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information (continued):

(c) Development services (continued):

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

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DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information (continued):

	General Government	Protective Services	Development Services	Sewer	Total
2025					
Revenue:					
Taxation	\$14,941,349	\$ -	\$ -	\$ -	\$ 14,941,349
User charges	494,025	50,011	795,069	4,034,637	5,373,742
Government transfers	648,881	640,774	2,419,819	-	3,709,474
Investment income	1,074,247	-	-	-	1,074,247
Development cost charges	-	-	475,254	-	475,254
Donations and contributions	-	-	2,533,063	287,750	2,820,813
Other	236,353	-	-	-	236,353
Total revenue	17,394,855	690,785	6,223,205	4,322,387	28,631,232
Expenses:					
Salaries and wages	2,939,475	3,273,472	3,528,868	1,416,650	11,158,465
Contracted and general services	949,995	4,355,803	825,488	639,093	6,770,379
Supplies and materials	1,057,332	629,810	649,096	507,197	2,843,435
Interest and bank charges	108,709	47,489	-	136,185	292,383
Amortization	217,001	440,804	2,022,217	784,785	3,464,807
Total expenses	5,272,512	8,747,378	7,025,669	3,483,910	24,529,469
Annual surplus (deficit)	\$12,122,343	(\$8,056,593)	(\$802,464)	\$838,477	\$4,101,763

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

15. Segmented information (continued):

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

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

SCHEDULE 1

(Unaudited)

COVID-19 Safe Restart Grant

Balance, January 1, 2025	\$717,730
Computer and other electronic technology costs (to improve interconnectivity and virtual communications)	(33,112)
Services for vulnerable persons (e.g. persons living with disabilities or mental illness)	(80,115)
Facility reopening and response costs; emergency planning and response costs; protective services and bylaw enforcement costs	(288,218)
Total eligible costs incurred	<u>(401,445)</u>
Interest earned	19,468
Balance, December 31, 2025	<u>\$335,753</u>

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

SCHEDULE 2

(Unaudited)

Growing Communities Grant

Balance, January 1, 2025	\$2,602,360
Less eligible expenses incurred:	
Safety and environment	(9,037)
Local roads, bridges, and sidewalk capital projects	(437,642)
Park capital projects	(10,327)
Non-capital administrative costs	(33,025)
Total eligible costs incurred	<u>(490,031)</u>
Interest earned	<u>80,920</u>
Balance, December 31, 2025	<u>\$2,193,249</u>

DISTRICT OF SOOKE

Notes to Financial Statements (continued)

Year ended December 31, 2025

SCHEDULE 3 (Unaudited)

Small-scale Multi-Unit Housing Grant (SSMUH)

Balance, January 1, 2025	\$157,569
Less eligible expenses incurred:	
Official Community Plan Bylaw No. 800 Update	(73,680)
Servicing Capacity Sensitivity Analysis	(17,500)
Balance, December 31, 2025	\$66,389



Statistics Section (unaudited)

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



Average Single-family Home Municipal Taxes

Community	Sum of General Municipal on Representative House
Lake Cowichan	\$1,705
Lantzville	\$1,822
Sooke	\$2,022
North Saanich	\$2,059
Ladysmith	\$2,109
Metchosin	\$2,122
North Cowichan	\$2,123
Duncan	\$2,155
Comox	\$2,160
Courtenay	\$2,189
Parksville	\$2,352
Sidney	\$2,444
Highlands	\$2,455
Campbell River	\$2,480
View Royal	\$2,502
Langford	\$2,641
Colwood	\$2,678
Qualicum Beach	\$2,787
Port Alberni	\$2,887
Central Saanich	\$3,127
Nanaimo	\$3,210
Esquimalt	\$3,675
Tofino	\$3,877
Saanich	\$4,002
Victoria	\$4,065
Oak Bay	\$6,179

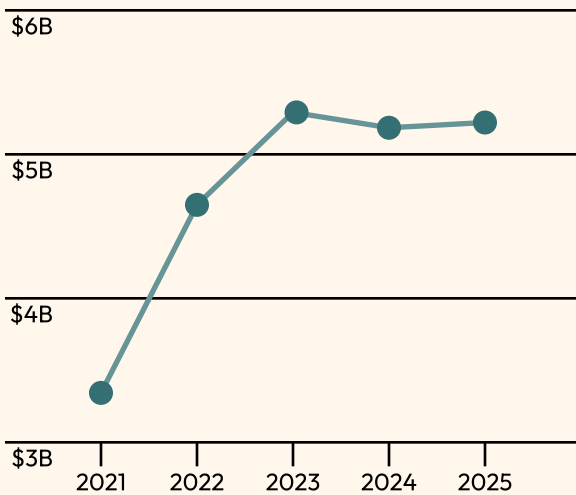
Source: BC Ministry of Municipal Affairs: Local Government Statistics

Last Updated: 2025 publication year, referencing 2024 tax year data

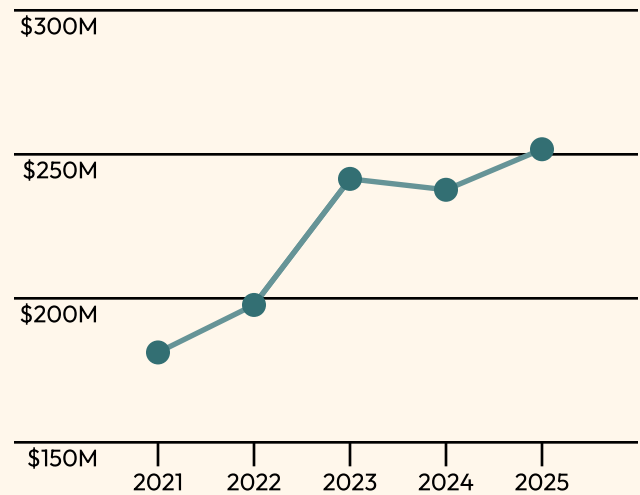
Assessed Values General Municipal Purposes

	2021	2022	2023	2024	2025
Residential	\$3,343,349,387	\$4,649,231,012	\$5,291,178,924	\$5,184,551,286	\$5,220,867,237
Utility	\$467,269	\$1,024,673	\$1,139,692	\$1,419,601	\$1,475,901
Industrial	\$4,270,600	\$8,555,600	\$10,253,700	\$11,602,200	\$11,278,200
Business	\$181,207,062	\$197,700,641	\$241,474,400	\$237,689,100	\$250,550,800
Managed Forest Land	\$1,200,200	\$1,107,100	\$1,176,000	\$1,264,700	\$1,227,500
Recreational/Non profit	\$6,031,200	\$6,830,900	\$8,336,700	\$8,245,700	\$8,245,700
Farm	\$642,552	\$644,648	\$630,444	\$644,486	\$651,806
Total	\$3,537,168,270	\$4,865,094,574	\$5,554,189,860	\$5,445,417,073	\$5,494,297,144

Assessed Values Class 1 Residential



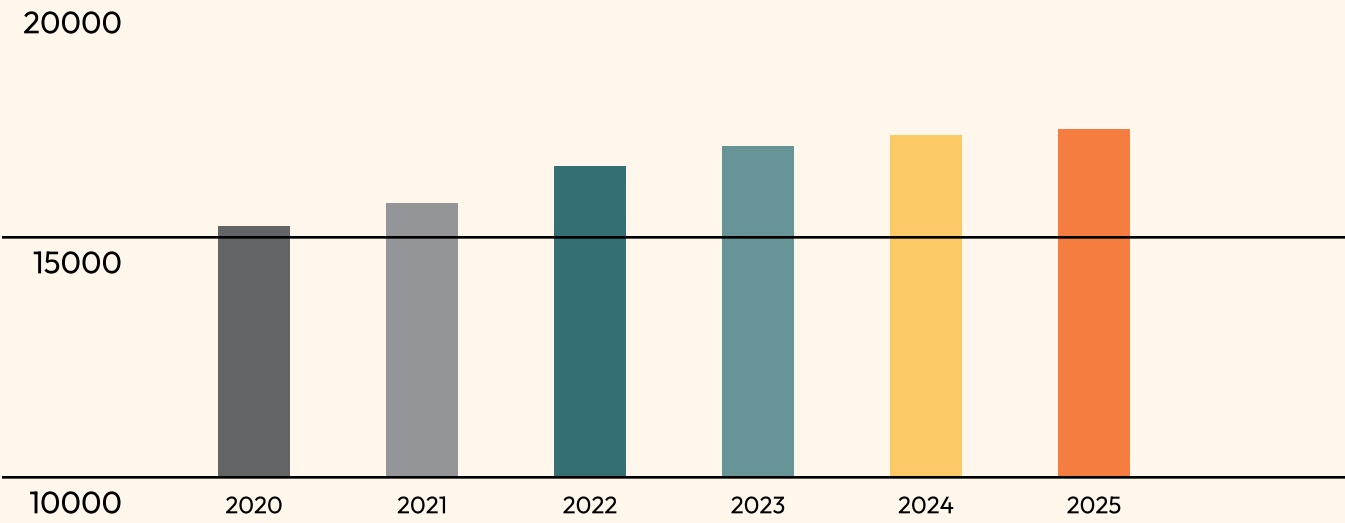
Assessed Values Class 6 Business



Sooke Property Class Totals

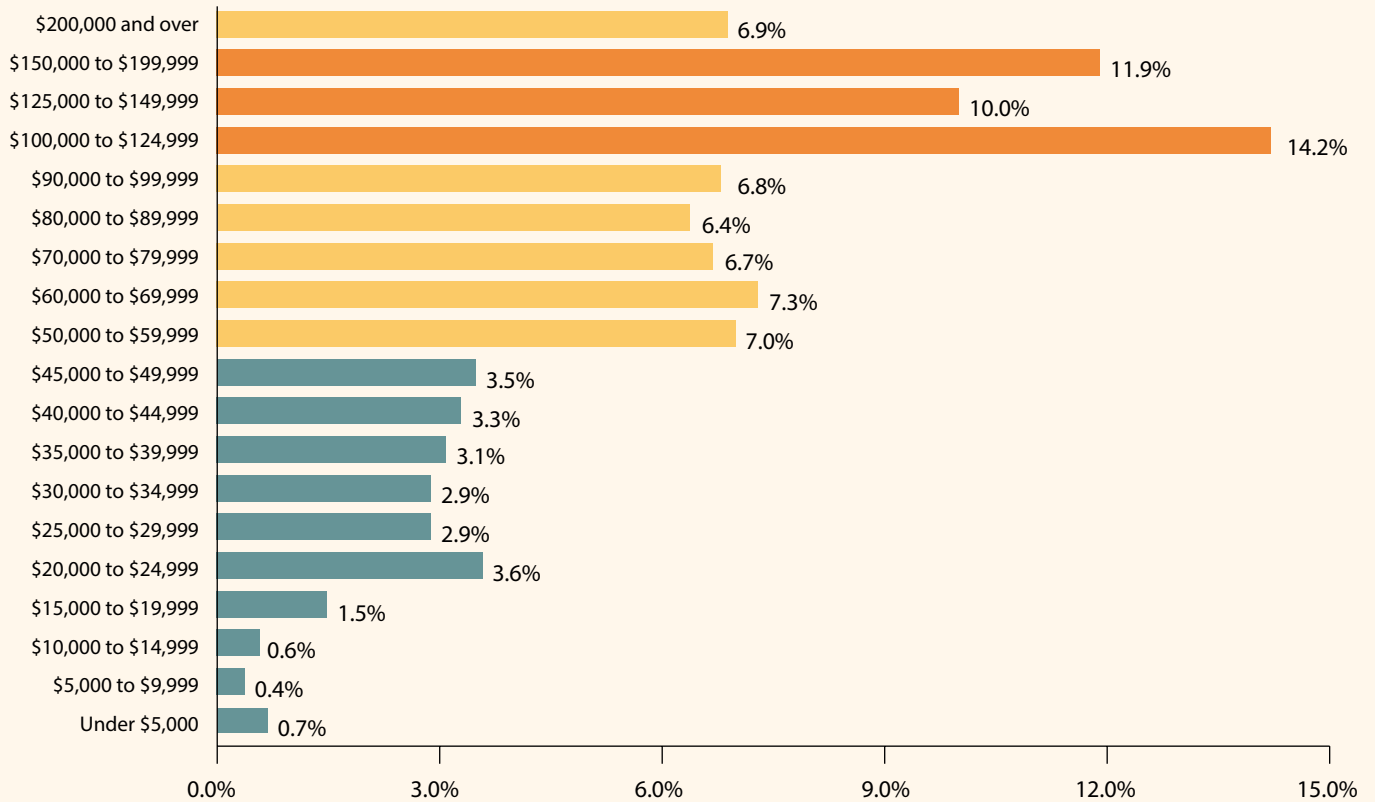
	2021	2022	2023	2024	2025
Residential	6,239	6,383	6,567	6,657	6,725
Utility	19	21	21	22	22
Industrial	12	12	12	13	11
Business	296	294	310	307	310
Managed Forest Land	4	4	4	4	4
Recreational/Non profit	161	167	174	175	175
Farm	50	50	48	49	51
Total	6,781	6,931	7,136	7,227	7,297

Sooke Population Estimates

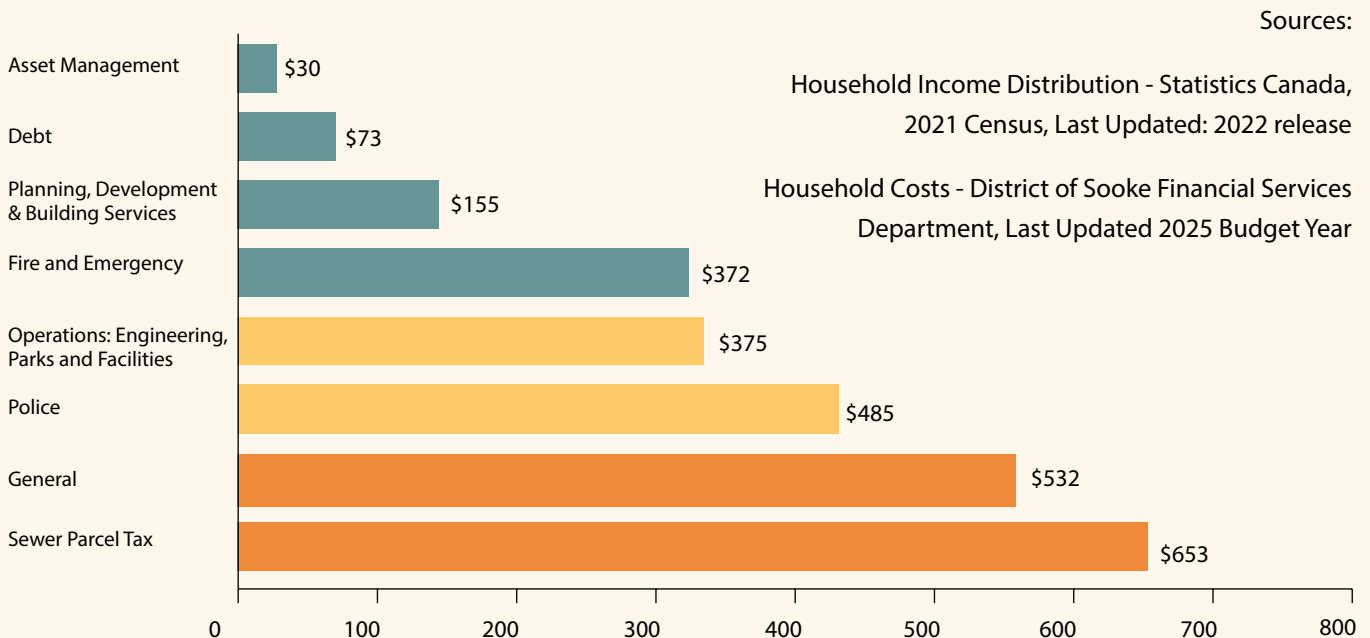


Sources:
 BC Assessment (property class totals)
 CityViz - District of Sooke Data Portal population projections

Household Income



Estimated Household Costs of District Services for an Average Single-family Residence* *Does not include revenue offsets



Property Taxes

	2021	2022	2023	2024	2025
District of Sooke	\$9,580,757	\$10,500,037	\$11,380,801	\$12,824,637	\$14,447,965
School District	\$5,636,503	\$6,374,165	\$7,001,671	\$7,183,118	\$7,532,839
Hospital District	\$691,201	\$725,588	\$742,517	\$723,481	\$728,575
Regional District	\$3,455,856	\$3,780,265	\$3,923,100	\$4,143,535	\$4,474,145
Joint Boards and Commission (BCA & MFA)	\$182,675	\$188,326	\$206,892	\$209,187	\$218,276
Library	\$712,626	\$760,176	\$841,127	\$1,009,489	\$1,066,148
Other (Transit)	\$764,800	\$916,663	\$1,139,652	\$1,599,479	\$2,269,813
Total Current Taxes Levied	\$21,004,418	\$23,245,220	\$25,235,760	\$27,683,543	\$30,737,761
Current taxes collected	\$ 20,336,157	\$22,515,860	\$24,544,879	\$26,619,202	\$30,212,401
Current taxes collected (%)	97%	97%	97%	96%	98%
Tax arrears beginning of year	\$574,954	\$463,308	\$572,784	\$623,589	\$999,658
Tax arrears collected	\$468,219	\$117,916	\$424,195	\$409,789	\$667,483
Tax arrears collected (%)	81%	25%	74%	66%	67%
Total Tax Collections	\$20,804,376	\$22,633,776	\$25,079,475	\$27,028,991	\$30,879,884
Home Owner Grants Claimed	\$2,974,704	\$3,084,077	\$3,183,225	\$3,278,024	\$3,352,468
Number of HOGS Claimed	4,523	4,644	4,732	4,825	4,882
Penalties collected	\$158,064	\$115,656	\$196,261	\$219,178	\$224,908
Penalties and Interest on property taxes	\$181,514	\$207,091	\$265,218	\$295,851	\$301,148

Source: District of Sooke Financial Services, June 12, 2026

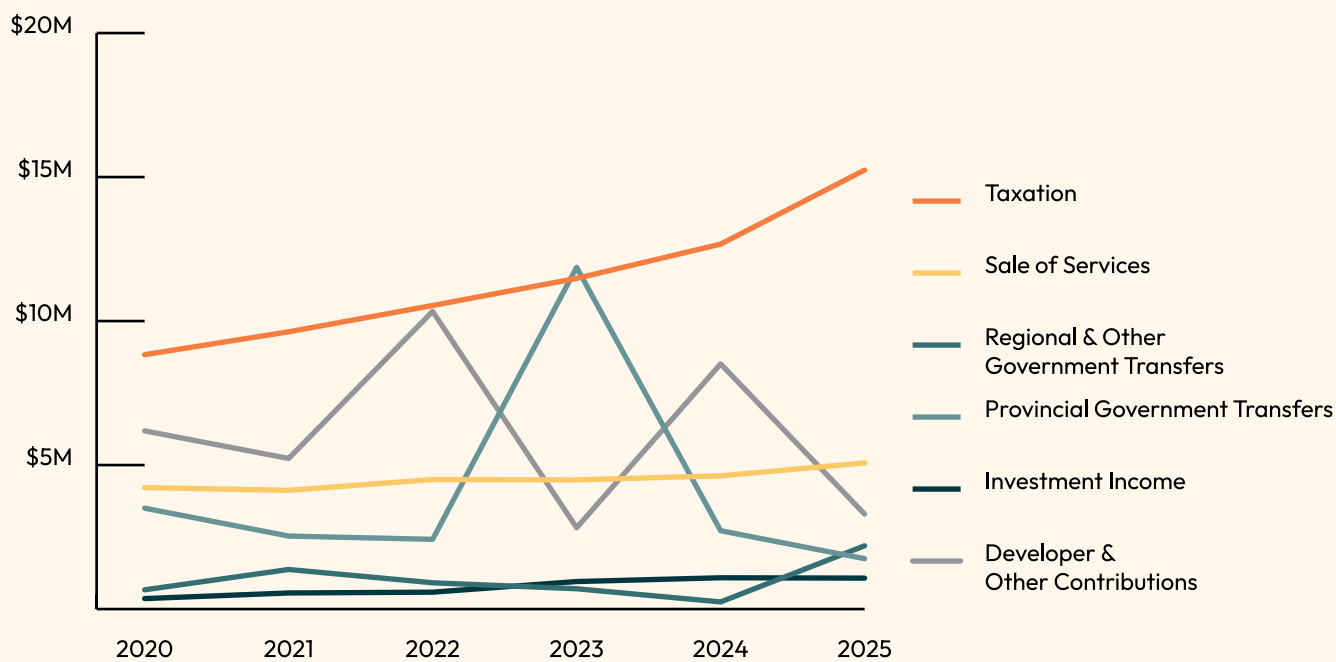
Taxes and Revenues

Revenues by Source

Data Table:

	2021	2022	2023	2024	2025
Taxation	\$9,627,021	\$10,540,209	\$11,481,548	\$12,670,681	\$14,941,349
Sale of Services	\$4,123,502	\$4,496,938	\$4,484,273	\$4,626,215	\$ 5,373,742
Provincial Government Transfers	\$2,534,474	\$2,420,615	\$11,865,196	\$2,718,930	\$1,749,186
Regional and Other Governments Transfers	\$1,373,758	\$912,297	\$704,647	\$247,304	\$2,196,641
Investment Income	\$558,343	\$586,159	\$955,303	\$1,086,140	\$1,074,247
Developer and Other Contributions	\$6,031,200	\$6,830,900	\$8,336,700	\$8,245,700	\$ 3,296,067
Total Revenue	\$23,445,460	\$29,290,963	\$32,314,288	\$29,862,448	\$ 28,631,232

Data Chart:



Expenses

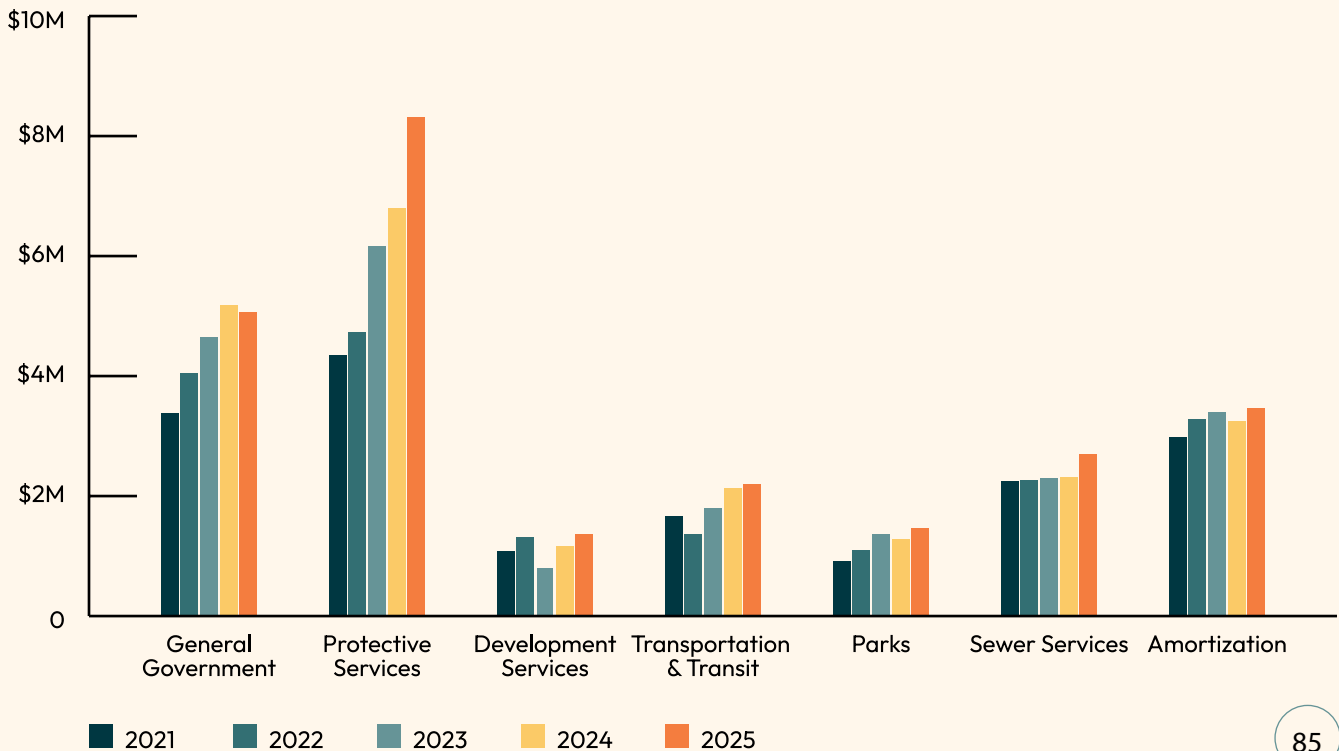
Expense By Function

Data Table:

	2021	2022	2023	2024	2025
General Government	\$3,371,013	\$4,049,551	\$4,649,592	\$5,171,443	\$5,055,511
Protective Services	\$4,336,140	\$4,731,526	\$6,159,899	\$6,791,266	\$8,306,574
Development Services	\$1,075,265	\$1,302,254	\$790,184	\$1,167,321	\$1,357,570
Transportation and Transit	\$1,663,968	\$1,355,080	\$1,792,226	\$2,118,742	\$2,192,573
Parks	\$903,008	\$1,086,812	\$1,352,298	\$1,271,209	\$1,453,308
Sewer Services	\$2,247,464	\$2,256,470	\$2,285,414	\$2,307,556	\$2,699,125
Amortization	\$2,983,311	\$3,276,998	\$3,389,152	\$3,235,730	\$3,464,808
Total Expenses	\$16,580,169	\$18,058,691	\$20,418,765	\$22,063,267	\$24,529,469

Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Data Chart:



Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2024

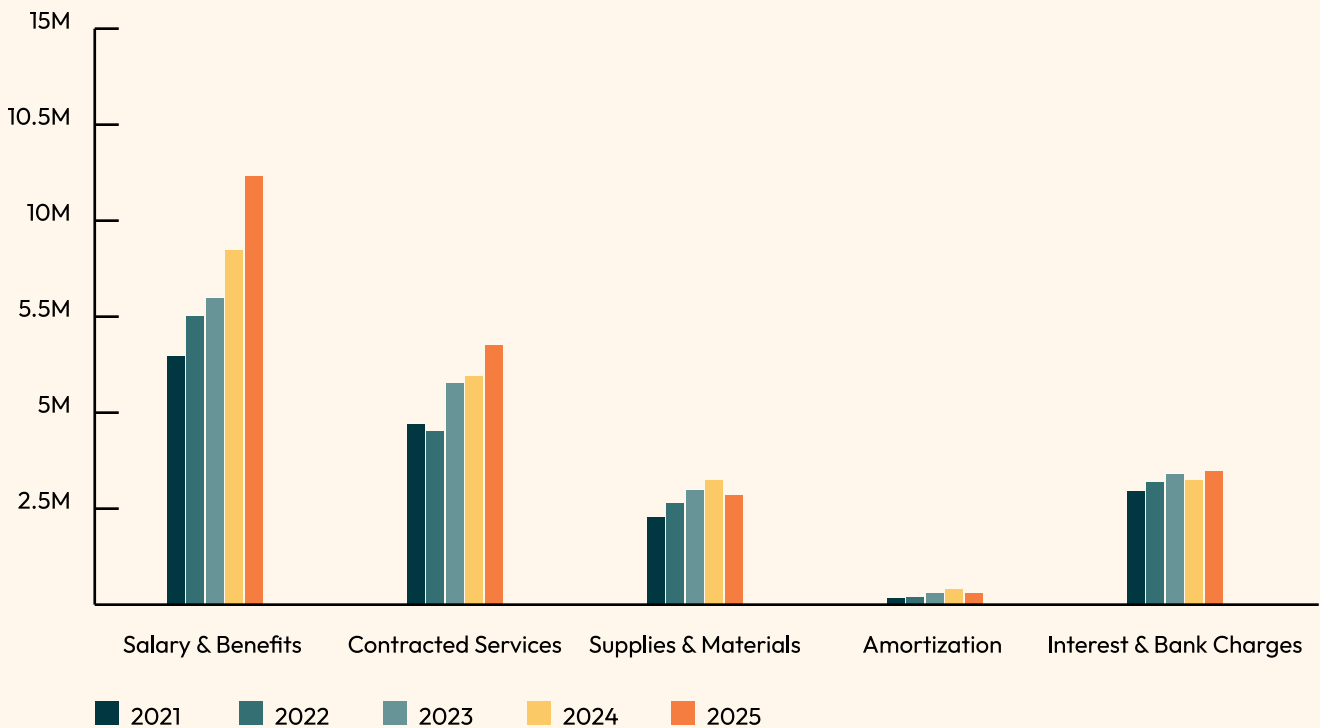
Expenses by Object

Data Table:

	2021	2022	2023	2024	2025
Salary and Benefits	\$6,477,236	\$7,506,634	\$7,972,964	\$9,238,235	\$11,158,465
Contracted Services	\$4,695,687	\$4,529,185	\$5,780,751	\$5,952,884	\$ 6,770,379
Supplies and Materials	\$2,280,293	\$2,643,141	\$2,980,999	\$3,232,984	\$2,843,435
Interest and bank charges	\$182,251	\$187,546	\$294,899	\$403,434	\$292,383
Amortization	\$2,944,702	\$3,192,185	\$3,389,152	\$3,235,730	\$3,464,807
Total	\$16,580,169	\$18,058,691	\$20,418,765	\$22,063,267	\$24,529,469

Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Data Chart:



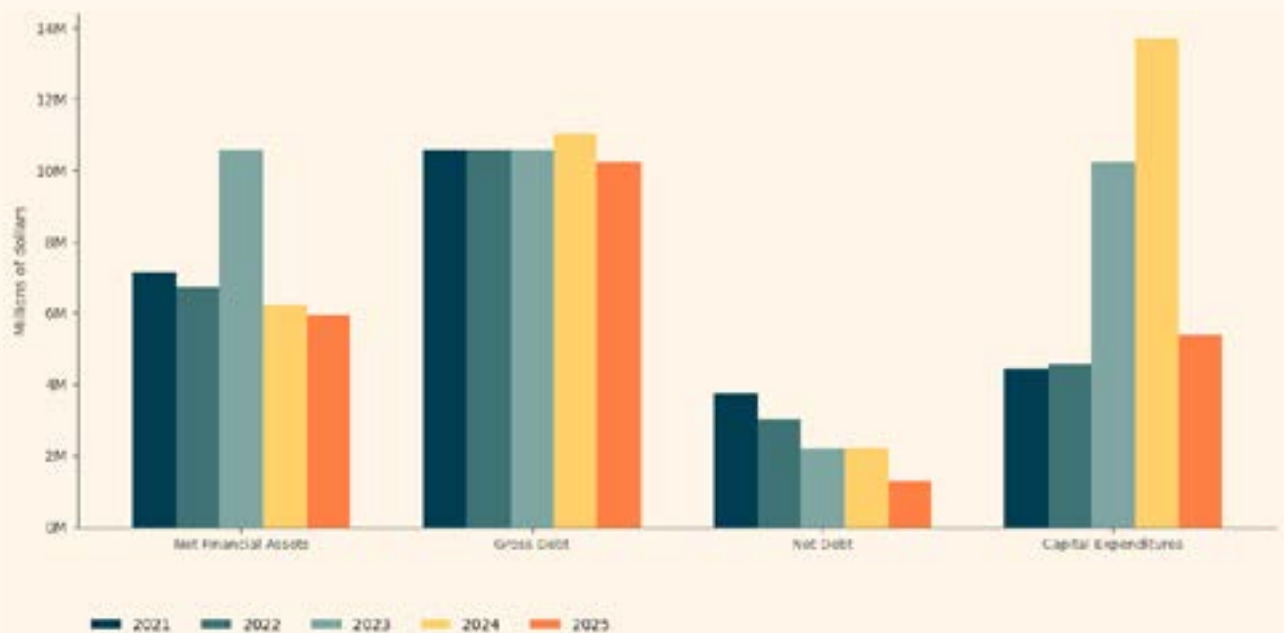
Capital Expenditures

Capital Expenditures & Net Debt Per Capita

Data Table:

	2021	2022	2023	2024	2025
Sooke Population	15,712	16,475	16,897	17,128	17,248
Net Financial Assets	\$7,138,028	\$6,736,470	\$10,579,465	\$6,226,212	\$5,955,113
Gross Debt	\$10,587,039	\$10,587,039	\$10,587,039	\$11,032,671	\$10,232,671
Net Debt	\$3,749,539	\$3,005,680	\$2,183,594	\$2,215,910	\$1,288,527
Net Debt per Capita	\$238.64	\$182.44	\$129.23	\$129.37	\$74.71
Capital Expenditures	\$4,440,512	\$4,565,750	\$10,232,640	\$13,708,810	\$5,380,432
Capital Expenditures per Capita	\$282.62	\$277.13	\$605.59	\$800.37	\$311.95

Data Chart:



Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Liability Servicing Limit

Data Table:

	2021	2022	2023	2024	2025
Total Municipal Revenue	\$14,562,345	\$ 16,164,255	\$ 17,261,114	\$ 18,684,790	\$21,609,928
Liability Servicing Limit	\$ 3,640,586	\$ 4,041,064	\$ 4,315,279	\$ 4,671,198	\$ 5,402,482
Actual Debt Servicing Cost	\$ 854,932	\$ 724,127	\$ 722,546	\$ 653,867	\$ 785,930
Liability Servicing Capacity	\$2,785,654	\$3,316,937	\$3,592,733	\$4,017,331	\$4,616,552

Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Debt Supported Funding Sources

Data Table:

	2021	2022	2023	2024	2025
Property Taxes	\$58,254	\$55,357	\$52,423	\$62,859	\$355,771
Sewer Fund	\$449,519	\$430,159	\$430,159	\$430,159	\$430,159
Capital Replacement Reserve	\$347,159	\$238,611	\$239,964	\$160,849	-
Total Debt Financing Cost	\$854,932	\$724,127	\$722,546	\$653,867	\$785,930

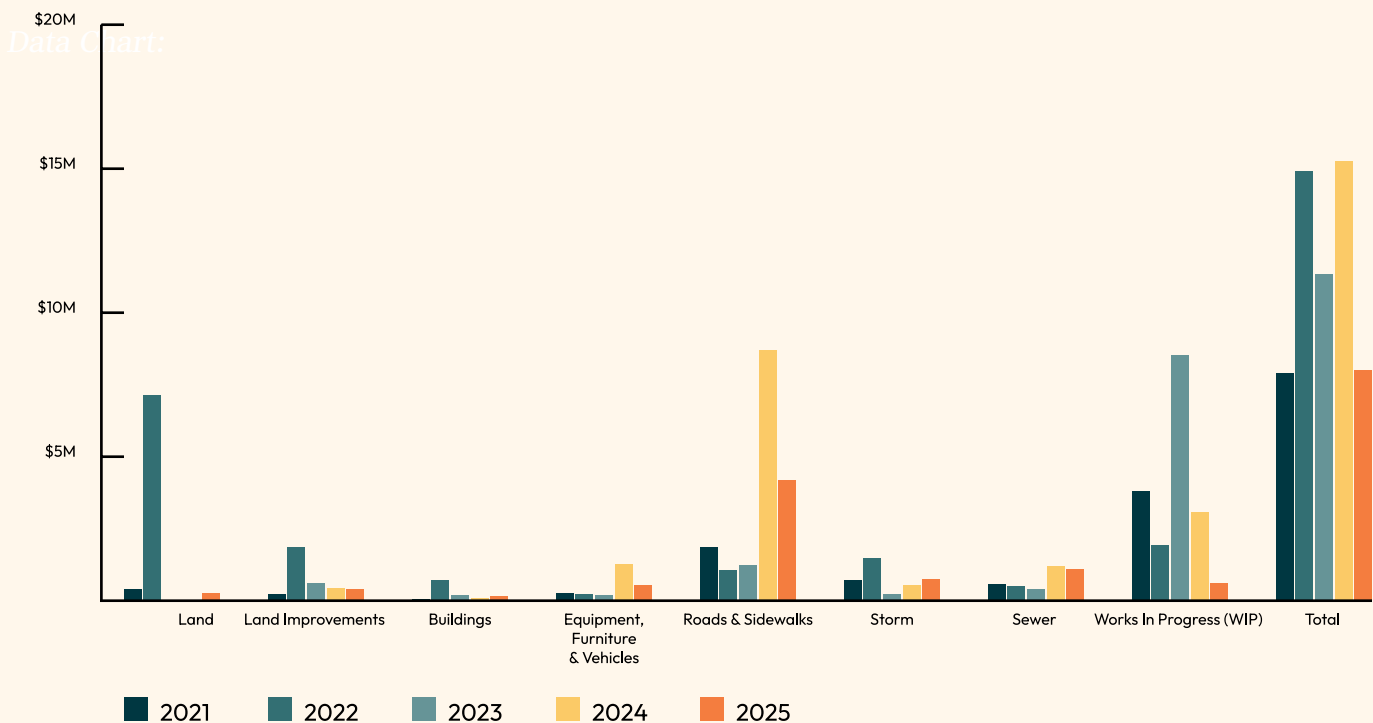
Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Capital Assets Additions

Data Table:

	2021	2022	2023	2024	2025
Land	\$392,429	\$7,145,115	–	\$10,382	\$ 274,849
Land Improvements	\$238,578	\$1,847,714	\$612,205	\$418,157	\$ 406,956
Buildings	\$66,032	\$719,095	\$194,922	\$99,347	\$ 163,047
Equipment, Furniture & Vehicles	\$253,089	\$224,007	\$177,358	\$1,259,247	\$ 551,316
Roads and Sidewalks	\$1,848,479	\$1,075,494	\$1,220,343	\$8,682,613	\$ 4,176,213
Storm	\$697,552	\$1,472,234	\$212,160	\$532,126	\$ 740,504
Sewer	\$580,063	\$504,905	\$399,093	\$1,187,136	\$ 1,079,725
Works In Progress (WIP)	\$3,813,531	\$1,911,931	\$8,535,869	\$3,063,246	\$ 613,235
Total	\$7,889,753	\$14,900,495	\$11,351,950	\$15,252,254	\$ 8,005,845

Data Chart:



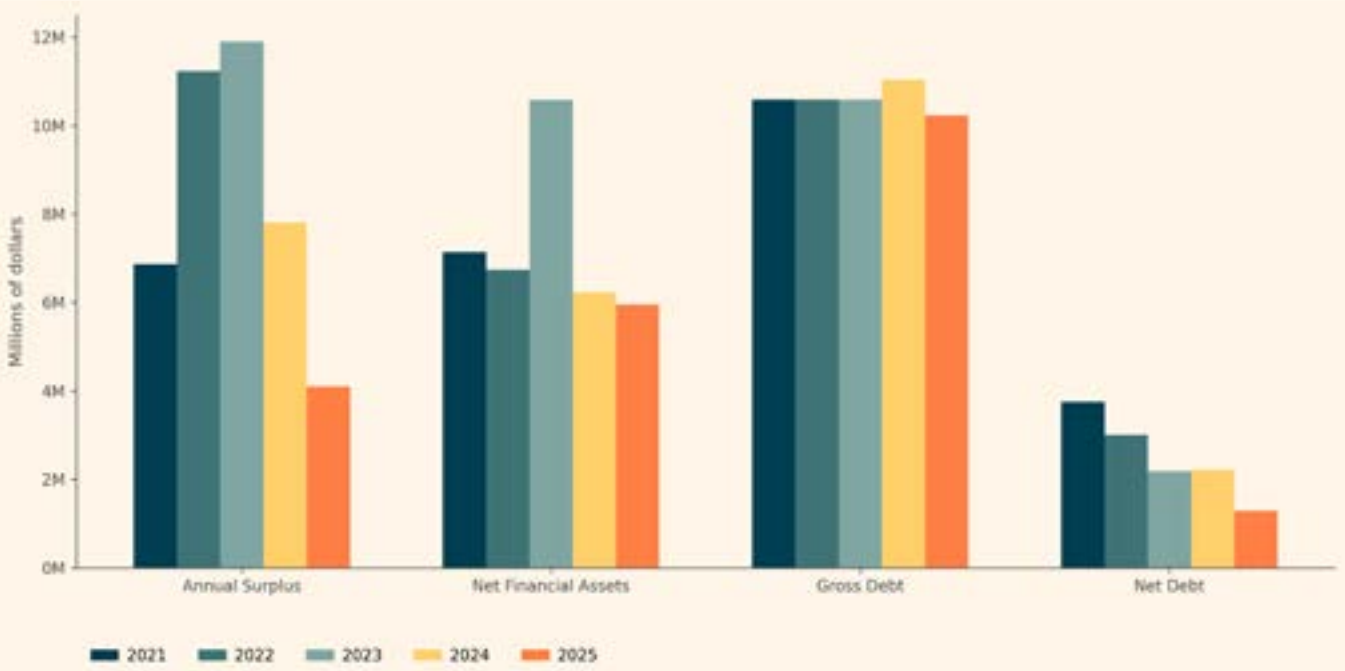
Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Surplus, Reserve & Debt

Data Table:

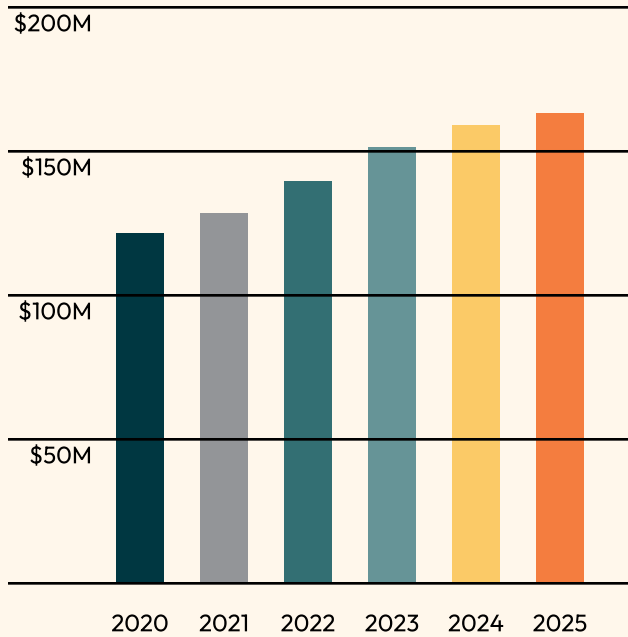
	2021	2022	2023	2024	2025
Annual Surplus	\$ 6,865,291	\$11,232,272	\$11,895,523	\$ 7,799,181	4,101,763
Net Financial Assets	7,138,028	6,736,470	10,579,465	6,226,212	5,955,113
Gross Debt	10,587,039	10,587,039	10,587,039	11,032,671	10,232,671
Net Debt	3,749,539	3,005,680	2,183,594	2,215,910	1,288,527

Data Chart:

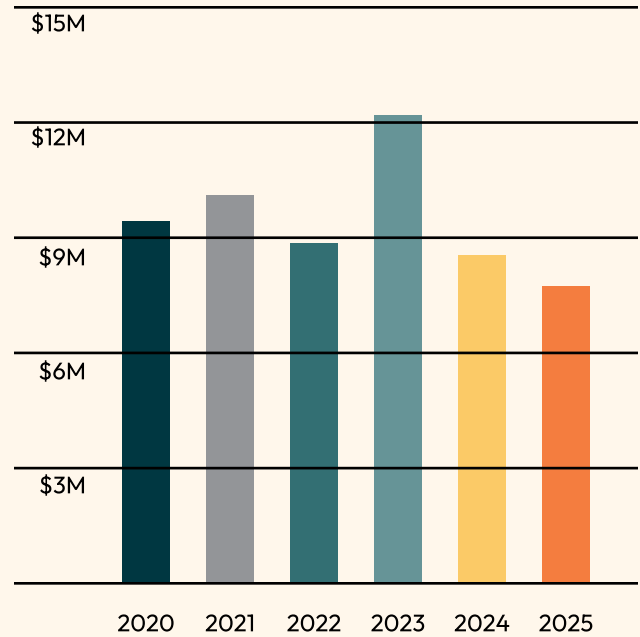


Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Accumulated Surplus



Summary of Major Statutory Reserve Funds

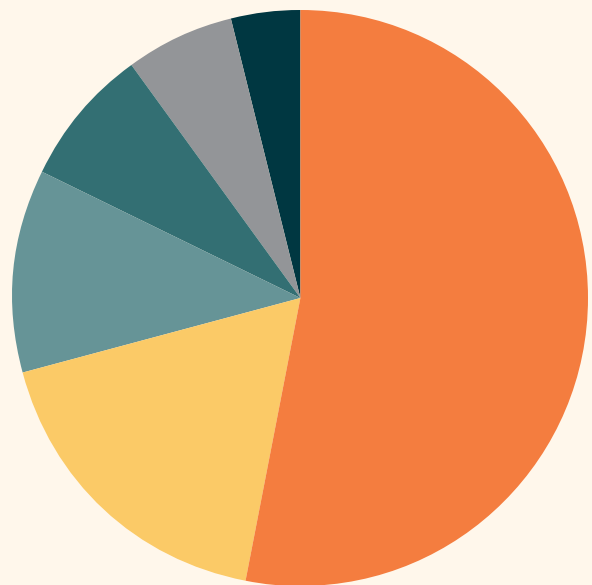


Total Revenue & Expenses

2025 Revenue

- Taxation: \$ 14,941,349 52.2%
- Sale of Services: \$ 5,373,742 18.8%
- Developer & Other Contributions: \$ 3,296,067 11.4%
- Regional & Other Governments Transfers: \$ 2,196,641 7.7%
- Provincial Government Transfers: \$ 1,749,186 6.1%
- Investment Income: \$ 1,074,247 3.8%

Total Revenue: \$28,631,232



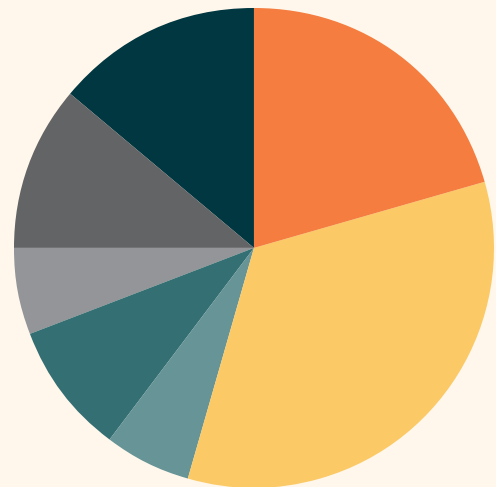
New Construction Assessment & Revenue Totals (Non Market Growth)

Data Table:

	2021	2022	2023	2024	2025
Total Residential Non-Market Growth (new construction)	\$99,369,651	\$140,568,548	\$131,015,113	\$104,222,342	\$61,086,075
General Municipal Tax Rate	2.32312	1.81624	1.73472	1.98364	2.29399
Total Residential Non-Market Growth General Municipal Tax Revenue	\$230,848	\$255,306	\$227,275	\$206,740	\$140,131

Expenses (By Function)

- General Government: \$5,055,511 20.6%
 - Protective Services: \$8,306,574 33.9%
 - Development Services: \$1,357,570 5.5%
 - Transportation and Transit: \$ 2,192,573 8.9%
 - Parks: \$ 1,453,308 5.9%
 - Sewer Services: \$2,699,125 11%
 - Amortization: \$ 3,464,808 14.1%
- Total Expenses: \$24,529,469



Tax Exemptions

Permissive property tax exemptions in 2025

Local governments have the authority to exempt eligible properties from property taxation for a specified period of time. Such exemptions must be provided by bylaw. Permissive exemptions are different to statutory exemptions, which are automatic and therefore not at the discretion of a local council or board. Permissive Tax Exemptions totalled \$616,644 in 2025 and do not include statutory exemptions provided by the Province. See pages 40-41 for listing.

Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Principal Corporate Taxpayers

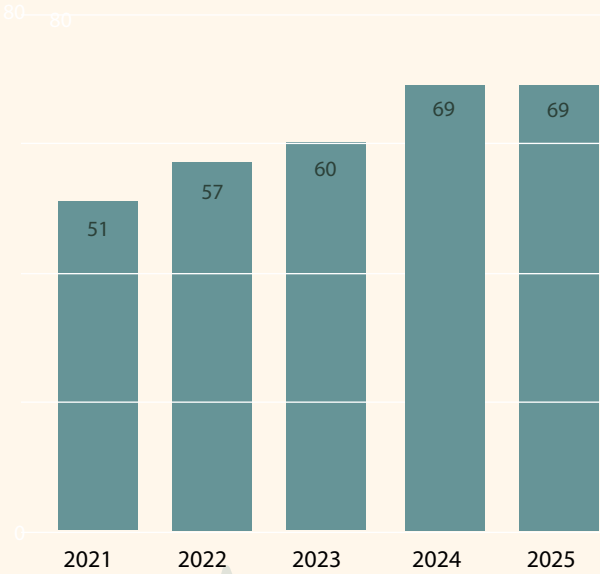
Data Table - Municipal Property Taxes Paid in 2025

Registered Owner	Primary Property Use	Taxes Levied
EVERGREEN CENTRE HOLDINGS CORP	SHOPPING CENTRE (NEIGHBOURHOOD)	\$481,659.35
PRESTIGE SOOKE HOLDINGS LTD	HOTEL	\$319,001.06
J C B HOLDINGS LTD	SHOPPING CENTRE (NEIGHBOURHOOD)	\$309,328.64
2197 OTTER POINT PROPERTIES NOMINEE LTD	MULTI-FAMILY (MINIMAL COMMERCIAL)	\$304,894.49
BUTLER BROTHERS SUPPLIES LTD	SAND & GRAVEL (VACANT & IMPROV)	\$284,728.27
1546368 BC LTD	HOTEL	\$149,421.98
FORTISBC ENGERY INC	GAS DISTRIBUTION SYSTEMS	\$117,161.55
DALE ARDEN LOG HAULING LTD	SELF STORAGE	\$108,694.84
1345136 BC LTD	VACANT LAND	\$103,927.47
LANDUS DEVELOPMENT GROUP (2014) INC	DEVELOPMENT	\$103,359.32
MARSDEN-OWEN DEVELOPMENT CORP	DEVELOPMENT	\$85,154.29
OTTER PARK ENTERPRISES LTD	STORAGE & WAREHOUSING-CLOSED	\$81,297.01
TEN JEWEL HOLDINGS LTD	BANK	\$77,841.98
BC HYDRO & POWER AUTHORITY	ELECT POWER SYSTEMS (NON. UTI)	\$75,312.10
WENSTOB LAND CORPORATION LTD	LOGGING OPERATIONS	\$72,099.34
GERTSMA HOLDINGS (2009) INC	STORES & SERVICE-RETAIL	\$65,634.51
DALE ARDEN LOG HAULING LTD	LOG HAULING	\$61,545.60
J C B HOLDINGS LTD	PARKING	\$61,146.07
PATRICK, JENNA, NICHOLAS MARSDEN	MF-GARDEN APPT & ROW HOUSING	\$60,923.17
SOOKE LOGGERS LTD	2 ACRES OR MORE (VACANT)	\$59,926.92
CLEAR SKY DEVELOPMENTS INC	2 ACRES OR MORE (SEASONAL DWELLING)	\$58,947.47
SOOKE VIEW VENTURES INC	BANK	\$57,504.60
SLUCHINSKI HOLDINS LTD	STORES & SERVICE-COMMERCIAL	\$54,785.91
ERINAN INVESTMENTS LTD	2 ACRES OR MORE (OUTBUILDING)	\$50,817.12
LANDUS DEVELOPMENT GROUP (2014) INC	VACANT LAND	\$49,768.34
	TOTAL	\$3,254,881.40

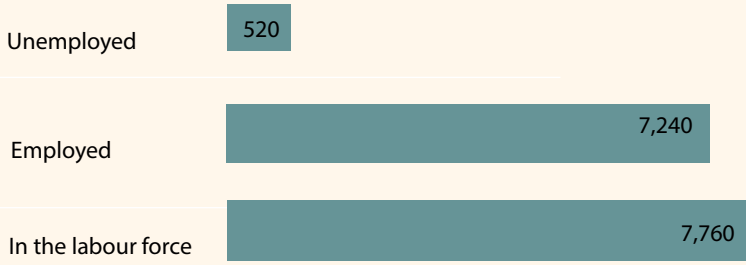
Source: District of Sooke Financial Services and Audited Financial Statements, December 31, 2025

Labour and Employment

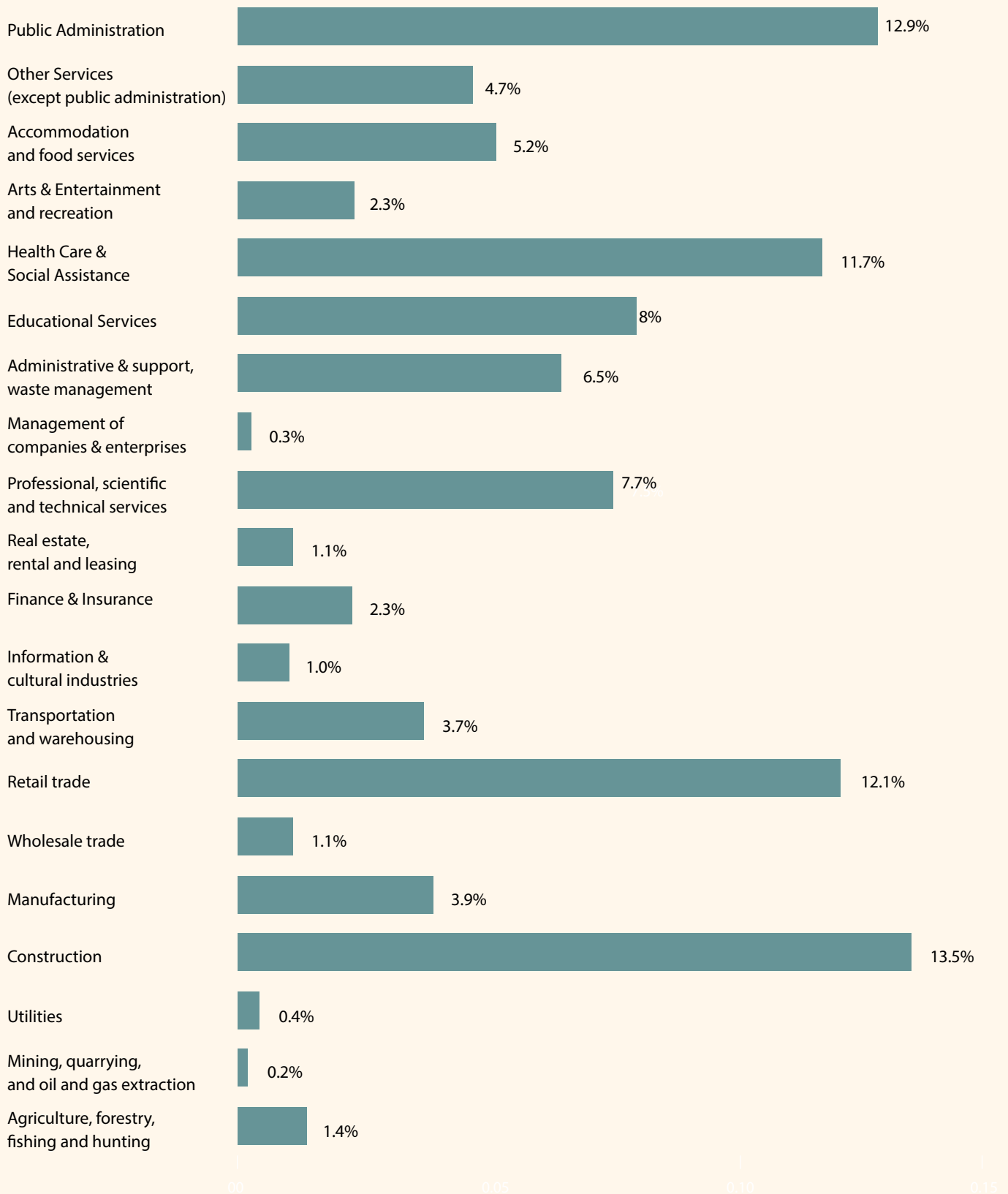
District of Sooke Full Time Employees



Labour Force Status (2021 Census)



Labour Force by Industry



Trend Tables

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

Note on Calls for Service Data:

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

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

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

Bylaw Services

Overall Calls for Service:

2017	2018	2019	2020	2021	2022	2023	2024	2025
342	398	512	382	697	550	740	1289	1013

Distribution of Calls

CALL TYPE	2022	2023	2024	2025
Parking	204	200	211	304
Public Property - General	54	54	59	44
Burning	45	54	38	44
Zoning – Non-Compliance	53	55	30	12
Private Property – Unsightly Premise	28	49	32	29
Animals	35	44	47	13
Parks	n/a	44	46	55
Noise - General	34	37	46	32
Private Property - General	48	31	51	79
Without a permit	18	28	22	13
Noise - Construction	29	28	19	12
Noise - General	34	37	21	32
Signs	18	24	30	26
Business License Inquiries	14	21	7	2
Civil	21	18	19	6
Public Property - Garbage	16	18	26	15
Public Property - Boulevards	7	14	6	5
Illegal Suites	0	1	0	0
Business Licence Offences	13	2	4	0
Check out bags	2	0	19	0
Municipal Ticket Information (MTI) Community Parks	0	1	1	0
MTI Fire Protection	3	5	0	0
MTI Parks	1	1	1	0
MTI Noise	0	1	0	1
MTI Parking	57	1	2	1
MTI Work Without Permit	0	1	0	0
MTI Zoning	0	1	0	0
MTI Warning Animal	0	1	3	0
MTI Warning Fire Protection	1	0	3	0
MTI Warning Parking	17	25	62	6
MTI Warning Traffic Other	1	1	0	1
Patrols (new classification in 2024)	-	-	277	281

Facilities, Parks & Environmental Services

Overall Calls

2017	2018	2019	2020	2021	2022	2023	2024	2025
142	152	160	228	300	238	198	336	363

Distribution of Calls

PARKS & ENVIRONMENTAL SERVICES	2024	2025
Amenities / Dedicated Benches	1	6
Boat Launch	2	1
Playground	N/A	3
Dog Park / Dog Dispensers	2	125
Garbage / Dumping	48	40
General	32	59
Hazardous Trees	100	8
Mowing / Weed Cutting	10	3
Street Tree Replacement	6	15
Trails / Walkways	19	21
Snow & Ice	N/A	1
Vandalism	15	2
Washrooms	6	0
FACILITIES		
General	47	49
Electrical	9	1
Exterior	5	2
Heating	7	4
Plumbing	14	4
Repair	13	19

Parks Use Permit

2020	2021	2022	2023	2024	2025
17	14	17	21	31	36

Fire Rescue & Emergency Services

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Calls	1022	893	970	734	925	1090	1286	1515	1580
Estimated Population Growth	3.6%	2.7%	2.2%	2.9%	3.1%	4.9%	2.6%	1.4%	0.6%
YoY Change in Call Volume	—	129	77	236	191	165	196	229	65
% YoY Change in Call Volume	—	-12.6%	8.6%	-24.3%	26%	17.8%	18%	17.8%	4.3%

UNDERSTANDING CALL VOLUMES:

Call volumes are influenced by more than population growth. Factors such as housing density, age demographics, community activity, and public behaviour also affect demand for emergency services. Calls dropped sharply in 2020 during the COVID-19 pandemic, when public interactions and travel were reduced, but have increased steadily since then, often faster than population growth. This likely reflects a return to regular activity, better data collection, and changing community needs, including an aging population and more multi-unit housing. As Sooke grows and changes, call volumes provide a broader picture of community needs and support service planning beyond population numbers alone.

Emergency Calls

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

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
118	108	96	103	114	95	113	128	118	121	134	115	1363 (2024)
112	100	102	94	152	100	137	164	130	105	110	123	1429 (2025)

Non-Emergency Calls

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

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
10	23	18	18	16	14	4	10	11	15	10	3	152 (2024)
14	11	6	13	19	21	13	18	10	8	5	13	151 (2025)

Medical Call Trends

	2022	2023	2024	2025
Number of calls	566	795	951	977
Percentage of total calls	51.9%	61.8%	62.8%	62%

Policing

Detachment, including the Juan de Fuca Electoral Area, responded to 6658 total calls for service in 2025 and 5,795 . This is an 15% increase from 2024 (5,795 calls) and 24% increase from 2023 (5,362 calls).

District of Sooke had 5,259 total calls for service in 2025. This is a 18% increase from 2024 (4,475 calls) and 22% increase from 2023 (4,300 calls).

Distribution of Calls

CALLS BY TYPE	2024 CALLS	2025 CALLS	YoY CHANGE
Impaired Drivers (included impaired caught and investigations)	193	170	14%
Traffic Enforcement (tickets/warnings)	307	457	49%
Sexual Assaults	28	37	32%
Assaults	194	193	0%
Assault with weapon	23	27	17%
Criminal Harassment	35	61	74%
Uttering Threats	124	142	15%
Break & Enter – Business	18	11	4%
Break & Enter – Residence	21	33	57%
Break & Enter – Other	19	16	15%
Theft from vehicle	31	31	0%
Theft of vehicle	21	17	19%
Mischief	339	425	25%
Shoplifting	18	12	33%
Possess Stolen Property	18	33	83%
Drug Trafficking	27	41	52%
Fraud	128	144	13%
Mental Health Act	181	204	5%

Roads & Stormwater

Overall Calls for Service:

2017	2018	2019	2020	2021	2022	2023	2024	2025
389	479	435	491	491	605	742	452	518

Distribution of Calls

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

Permits Issued

TYPE	QTY
Blasting	2
Soil Deposit	1
Soil Removal	5

Folders Received for Review

TYPE	QTY
Design Drawing Assessment	11
Sanitary Serviceability Review	9

NOTE: Highway Use Permit consolidated into building permit to streamline administration and realize small costs savings for applicants.

Planning, Development & Building Services

Overall Permits Issued

TYPE	2018	2020	2021	2022	2023	2024	2025
Zoning Amendments (incl. Covenant Amendments & Combination Re-Zone/OCP Amendments)	9	7	12	9	13	14	4
OCP amendments	0	0	1	0	0	1	0
Development Permits	11	5	13	5	8	8	8
Development Permit Amendment	3	2	2	1	2	1	0
Temporary Use Application	1	0	1	0	0	0	0
Development Variance Permits	6	8	15	11	13	5	6
ALC	1	1	2	0	0	0	0
Liquor Licence Referral	0	0	0	0	0	1	0
Flood Plain	0	0	0	0	0	0	1
Sign Permits	13	21	25	4	2	16	14
Strata Conversions	0	0	0	0	1	0	0
Total	44	44	71	30	39	46	33

Building Safety Services

TYPE	2019	2020	2021	2022	2023	2024	2025
Building Permits Issued	271	328	194	333	354	224	208
New Dwelling Units	282	222	477	207	181	113	199
New Commercial	3	1	2	1	5	1	2
Multi Family	11	17	23	13	20	8	21

Subdivision Data as of December 31, 2025

Preliminary Layout Assessment (PLA) Applications Under Review

Application Status	Number of Lots	Comments
With applicant	13	Pending DP approval prior to PLA Issuance
In-progress	5	Pending Rez and DP approval prior to PLA Issuance
In-progress	2	Pending MOTT & PAO response
In-progress	2	Referral Deadline Jan 2 2026
Total Lots	22	

Preliminary Layout Assessment (PLA) Applications Extended/Issued

Application Status	Number of Lots
Extended, PLA Issued 2019	21
Extended, PLA Issued 2022	2
Extended, PLA Issued 2022	2
Extended, PLA Issued 2023	7
Extended, PLA Issued 2023	4
Extended, PLA Issued 2024	32
Extended, PLA Issued 2024	29
Extended, PLA Issued 2024	3
Extended, PLA Issued 2024	10
Extended, PLA Issued 2024	2
Extended, PLA Issued 2024	12
Extended, PLA Issued 2024	2
Extended, PLA Issued 2024	2
Extended, PLA Issued 2024	3
Extended, PLA Issued 2024	2
PLA Issued 2025	3
PLA Issued 2025	2

Application Status	Number of Lots
PLA Issued 2025	12
PLA Issued 2025	4
PLA Issued 2025	0
PLA Issued 2025	2
PLA Issued 2025	27
Total Lots	183

Final Subdivision Assessment Applications Completed (Subdivision)

Application Status	Number of Lots
Q1 (Jan-March)	9
Q2 (April-June)	10
Q3 (July-September)	21
Q4 (October-December)	34
Total Lots	74

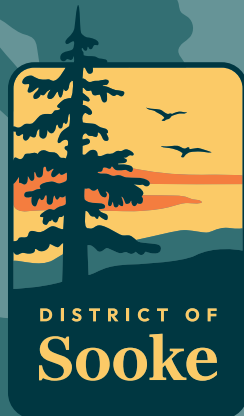
Sewer Service Applications

SEWER SERVICE APPLICATIONS	Q1	Q2	Q3	Q4
Sewer Service Review Applications	1	4	4	2
Sewer Service Area Inclusion	340 lots in progress			

Internal Referrals

DEVELOPMENT APPLICATION REFERRAL REVIEWS	Q1	Q2	Q3	Q4
Planning: Zoning Amendment, Development Permit, Development Variance Permit	17	13	5	5
Engineering: Design Drawing Assessment	4	5	1	5





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